

The “Food & Entertainment” attribute in financials is used by multiple systems and determines whether food, entertainment and/or alcohol can be purchased and charged to a fund. By default, foundation (ledger 6) and University Endowment Fund (ledger 7) projects are set up as “non-exempt”, meaning food, entertainment and alcohol should not be purchased on those funds. The reason behind this is the majority of these funds are for scholarships or fellowships, and such purchases would not ordinarily be considered appropriate.

New projects being set up through the Chartfield Request system can request this exemption at the time of the request. The request must include a justification as to why food/entertainment is necessary and appropriate in fulfilling the purpose of the project. Instructions for completing a Chartfield Request are located at <https://foundationsaccounting.ofa.ncsu.edu/services/chartfield-requests/>

To change an existing project to exempt status in financials, a request should be submitted to FAI including a justification as to why food/entertainment is necessary and appropriate in fulfilling the purpose of the project and should include approval from the responsible person listed on the project. FAI will review the information and, if allowable, will update the attribute in the financial system. If you would like to request an exemption for food/alcohol/entertainment on an existing foundation or University Endowment Fund project, please send this information to Michelle Phillips at mpphilli@ncsu.edu.

NOTE: Ledger 7 funds that are not University Endowment Fund projects should request exemption through the Office of Cost Analysis.

Exempt Trust Status	Food/Entertainment Description
0	State Guidelines apply. No Food outside Travel, No Excess, No Workshops.
1	Conferences/Workshops hosted by NCSU or affiliates - Excess food allowed.
2	Food/Entertainment allowed. NO Alcohol allowed.
3	Conferences/Workshops hosted by NCSU or affiliates - Excess food NOT allowed.
4	Federal Per Diem allowed for Travel.
5	Food/Entertainment/Alcohol allowed.