

Unallowable Expense Guide

Below is a list of unallowable expenses that are not otherwise addressed in the policy. This list serves as a guide and is not to be considered all-inclusive. Special rules for sponsored program expenses are also contained in the relevant sections of the policy.

If an item is not listed, that does not mean that it is automatically allowable. Whenever necessary, contact the Controller's Office for clarification.

It is always helpful for to consider the worthiness of any expenses that are marginally related to the University's mission.

- Academic gowns (except for one time purchases with use of discretionary or start up funds for faculty required to attend University Commencement)
- Additional expense related to spouse, family or other guest's travel costs
- Alcoholic beverages that are not purchased for allowable business entertainment or an approved University event (subject to alcohol policy)
- Car rental insurance purchased for domestic travel
- Child care expenses
- Contributions (political, charitable, etc.)
- Credit card fees or finance charges (not including OneCard cash advance fees)
- Dues for private clubs and societies not job related
- Expenses for traveling from an individual's home to work or return
- Expenses related to vacation or personal days taken before, during or after a business trip unless they resulted in the reduction of the total cost of the trip
- Frequent flier and other similar awards for hotel and car rentals
- Gifts, gift cards, gift certificates
- GPS Navigation Units or E-Z pass accounts for personal vehicles
- Home internet charges
- Hotel amenities such as exercise facilities, movies, massages and saunas
- Insurance costs such as life insurance, automobile insurance for personally owned vehicles and baggage insurance
- Laundry or valet service for travel of fewer than five days
- Loss or theft of cash or cash advance money, personal funds or property including lost baggage
- Medical costs, doctor fees, prescriptions or other drugs
- Office holiday decorations, expensive desk accessories, or artwork
- Optional conference events (e.g. - tours, golf outings, etc.)

- Other expenses not directly related to the performance of the travel assignment
- Parking tickets or traffic violations
- Personal expenses such as reading materials, toiletries, clothing, grooming services, souvenirs or personal gifts, or briefcases
- Personal entertainment expenses (movies, shows, sporting events, golf fees, social and amusement activities, etc.) while traveling on University business
- Pet care
- Repair, maintenance or insurance of personal vehicles
- Snacks for office staff
- Spouse Travel
- Telephone charges for personal calls in excess of reasonable calls home, generally one per day
- Travel Clubs
- Tuition expense (outside of University sponsored benefit plans or approved University academic programs)
- Upgrades for air, hotel or rental cars to premium or luxury, including luxury limousine service

Policy Exceptions

Exceptions to the provisions of this policy must be approved by the President, Provost or equivalent level. The Vice President of Finance and Administration will approve any exceptions for the President, Provost or equivalent level. If there are extenuating circumstances, they must be explained in writing and approved by individual's supervisor prior to submitting the exception request. Exceptions must be explicitly justified as beneficial to both the University and the individual and may result in taxable income to the individual if the expense is classified as unallowable by the IRS.