

Allowable Expenses SAP



Financial Affairs

Agenda

Where to find the SAP

Why is the Allowable SAP needed

Allowable Expenses

Unallowable Expenses

WyoCloud versus Foundation

Questions



Where to Find the Allowable Expenses SAP

- On UW Regulations and Standard Administrative Policies & Procedures Website:
<https://www.uwyo.edu/regs-policies/index.html>
 - Under 7. Finance and Business, and UW Standard Administrative Policies and Procedures
- Financial Affairs – There is a link to [UW Finance and Business Regulations](#) under Policies and Reference Material, Miscellaneous Documents.

UW Standard Administrative Policies and Procedures

UW SAP 7-2.1: Signature Authority

UW SAP 7-9.1: Payment Card Industry Compliance

UW SAP 7-9.2: University Store - Required Course Materials and Supplies

UW SAP 7-9.3: Public Records Requests

UW SAP 7-9.4: University Travel and Reimbursement Policy

- Appendix A - Definitions

UW SAP 7-9.5: Quote and Bid Threshold Policy

UW SAP 7-9.6: University Capital Equipment and Depreciation of Capital Assets Policy

UW SAP 7-9.7: Electronic and Digital Signatures

UW SAP 7-9.8: Heightened Risk International Travel

UW SAP 7-9.9: Vehicle Accident Reporting Procedures

UW SAP 7-9.10: Driving for University Business

UW SAP 7-9.11: Procurement and Maintenance of University Owned Vehicles

UW SAP 7-9.12: HIPAA Hybrid Entity Designation

UW SAP 7-9.13: Receipt and Handling of University Funds

UW SAP 7-9.14: Honorariums, Incentives, and Sponsored Research Participant Incentives and Participant Support Costs

UW SAP 7-9.15: Allowable Expenses

Why is the Allowable Expenses SAP Needed?

- The University has various stakeholders and receives funding from multiple sources, including students, donors, taxpayers, alumni, the State of Wyoming, and the federal government. These entities have a significant interest in how the University manages and spends its finances.
- To ensure the appropriate and responsible use of University Funds in line with its mission, relevant laws, and ethical standards.

Reminder!!!

The Allowable Expenses SAP does not spell out every allowed or unallowed expense. Departments will need to still use their judgment and review the business purposes and intent of expenses.



Allowable Expenses

Expenditures of University Funds are generally allowable if they meet the University's mission and have a valid Business Purpose. The categories below represent a non-exhaustive list of common Allowable Expenses:

- Employee business cards
- Employee training on-site or off-site, if relevant and related to the employee's job duties or description
- Expenses of the Student Media Board pursuant to [UW Regulation 11-6 Student Media Board](#).
- Expenses related to hosting, inviting, or sponsoring Entertainment, third parties, and Guest Speakers (non-University employees or students). These expenses could include any funds for travel, food, space rental, or general sponsorship.
- Fuel for University vehicles
- General receptions and meals for prospective and current students and families, including events recognizing student achievement.
- Graduate assistantships and fellowships
- Light refreshments, including coffee and water with a valid business purpose.
- Small appliances or similar items intended for public use and located in common areas.
- Office equipment, furniture, books, reference materials, and organizational supplies.
- Organized research and economic development expenses consistent with University policy.
- Payment of dues and fees for membership in professional organizations that materially contribute to the mission of the University or are required as a condition of employment.
- Postal charges, stamps, and mailing expenses.

Allowable Expenses (continued)

Expenditures of University Funds are generally allowable if they meet the University's mission and have a valid Business Purpose. The categories below represent a non-exhaustive list of common Allowable Expenses:

- Promotional items
- Purchase or rental of supplies, materials, and equipment necessary to carry out the mission of the University
- Purchases made in accordance with the University's [Procurement Card Policies and Procedures](#) and the [Procurement Services Manual](#)
- Receptions and meals for candidates interviewing for professional, scientific, faculty, and institutional positions.
- Receptions and meals for governmental officials, including the Board of Trustees and officials of businesses, corporations, foundations, and other universities serving on advisory boards.
- Receptions and meals for training sessions, strategic planning sessions, or retreats when directly related to the business of the University.
- These types of receptions and meals should be infrequent. Salaries and benefits for employees of the University or as a subcontractor or subgrantee of the University.

Allowable Expenses (continued)

- Sponsorships when the University is receiving a benefit for a financial contribution. A sponsorship agreement should be reviewed and executed pursuant to the Quote Bid Threshold Policy. Goodwill or the ability of the student, staff, or faculty to network is not considered a benefit. The dollar value of the sponsorship must be reasonable for the benefit being received.
 - Examples of common benefits the University may receive in exchange for a sponsorship are:
 1. Name/logo recognition in event materials or on the event website,
 2. Verbal acknowledgment of sponsorship during an event,
 3. Invitations to attend sponsor events, and
 4. Registration to the event.
- Travel expenses related to University business that are consistent with the [University Travel and Reimbursement SAP](#).

Allowable Expenses

- Allowable Expenses must go through WyoCloud and follow Procurement's [Quote and Bid Threshold Policy, Procurement Card Policies and Procedures \(revised March 2025\)](#), (if applicable), and [Procurement Services Manual](#).
- Please review the [University Travel and Reimbursement SAP](#) on what expenses are reimbursable to employees.

Unallowable Expenses

Below is a non-exhaustive list of unallowable expenses. Examples listed below, regardless of their form of payment, are not allowable for purchase with University Funds in WyoCloud.

- Expenses for faculty and staff appreciation meals, retirement celebrations, and other parties. This includes awards, plaques, and other employee recognition items.
- Expenses that do not have a valid Business Purpose and/or are for fundraising purposes.
- Expenses for funerals.
- Fines or penalties.
- Gift cards/preloaded cards/gift certificates and any other cash equivalents for any purpose other than academic research incentives and academic research participant compensation.
- Gift, loan, or donation to an individual, association, or corporation.
- Goods purchased with University Funds shipped to a personal address, unless an employee is designated as a long-term remote worker and the items being shipped are essential to the employee completing required job duties.

Unallowable Expenses (continued)

Below is a non-exhaustive list of unallowable expenses. Examples listed below, regardless of their form of payment, are not allowable for purchase with University Funds in WyoCloud.

- Moving expenses
- Personal memberships in any club or social organization
- Political contributions or lobbying
- Purchases of alcohol, including permits or insurance policies associated with serving or consuming alcohol or other alcohol-related expenses (labor charges for a bartender or bartending supplies)
- Purchases for resale to employees or personal purchases using University facilities
- Sales tax and lodging tax in the State of Wyoming. Reimbursement for sales tax and lodging tax in the State of Wyoming is not allowed
- Subscriptions or ownership of stock in an association or corporation

Unallowed Expenses through Form 100

Examples Include:

- Regular office/travel purchases (use WyoCloud & P-Cards)
- Cash to Employees
- Gift cards
- Personal events (birthdays, weddings, baby showers)
- Expenses that do not meet fund criteria or have a business purpose

*Reminder - “\$250 per employee/year” limit for recognition events.

Difference between a Promotional Item and a Gift

Promotional items are items used to promote UW, a retail operation, or an event, and are given away free of charge to prospective consumers

- Processed through WyoCloud Financial System
- Not for specific people or small groups of people, not intended for staff
- Designed to promote UW's brand and logo

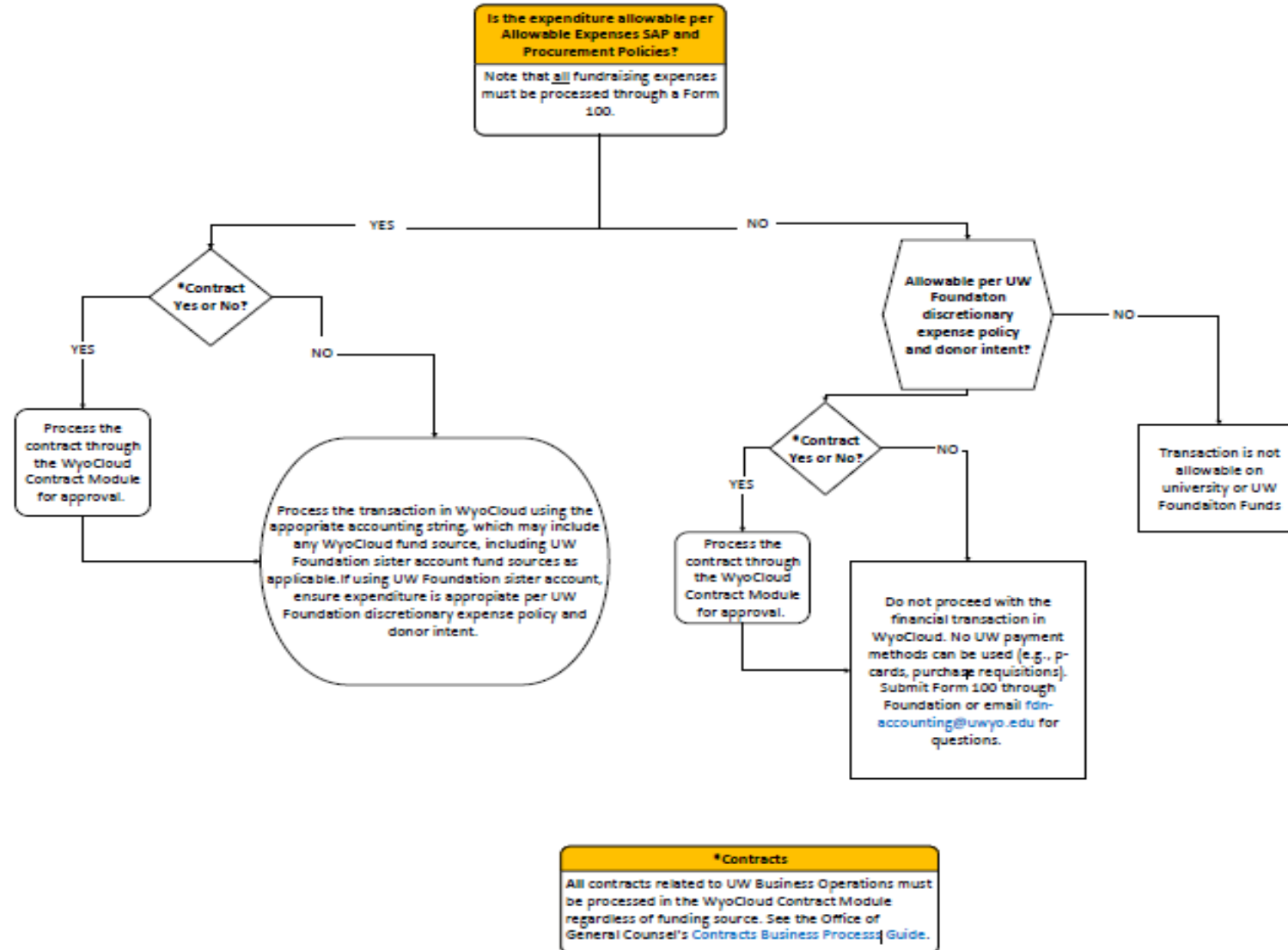
Gifts are something given voluntarily without an expectation or payment in return, or to recognize someone's support or achievement.

- Processed through the Foundation's Form 100 but must still have a business purpose
- For specific people or groups of people
- There are IRS gift thresholds to keep in mind

WyoCloud vs Foundation – Who Pays for What?

UW (WyoCloud/Procurement)	UW Foundation (Form 100)
Routine Business Purchases	Discretionary/goodwill expenses
Office supplies, IT equipment	Donor recognition gifts (non-cash)
Travel/lodging via Concur	Sympathy flowers for employee loss
Payroll and compensation	Hosting donors or VIPs
Job-related training	Internal team celebrations
Facilities, construction (via PP)	Retirement/Celebration parties, gifts, and plaques

Determining Allowable Expenses and Processing Method Workflow



Questions on Specific Expenses

- If you are questioning whether an expense is allowable or not:
 1. Review the business purpose of the expense. Questions to consider when reviewing the expense:
 - Is the expense benefiting the individual or the University? Is it explicitly listed under the policy for unallowable expenses?
 2. Please review all [Policies and Reference Materials](#) on the Financial Affairs website.
 3. If you still have questions, please reach out to the Procurement & Payment Services or Stephanie Stark.

Contact Information:

Procurement & Payment Services

Hill Hall, Room 620

Phone: 307-766-5233

Procurement Services Email:

procurement@uwyo.edu

Stephanie Stark

Director, Financial Compliance & Integrity

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Questions?