

# Allowable Expenses SAP



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Financial Affairs

# Agenda

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Where to find the SAP

Why is the Allowable SAP needed

Allowable Expenses

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# 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
- [UW SAP 7-9.15: Allowable Expenses](#)
- 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.
- [Business Purpose Guide](#)

# 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. ([Link for catering](#) info)
- 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. ([Link for catering info](#))
- 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](#). [UW Strategic Travel Partnerships](#)



# Allowable Expenses Resources

- 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.
- [Contracts Business Process Guide \(BPG\)](#)
- [Student Travel Tax Memo](#)
- [UW Catering Information - Procurement](#)
- [UW Regulation 7-11: Tuition, Fees, Scholarships and Financial Aid](#)

# 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 (example: The Rotary Club)
- 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 ([UW Tax Exemption Information](#))
- Subscriptions or ownership of stock in an association or corporation

# Difference between a Promotional Item and a Gift

Promotional items that display the name, logo, or other icon identifying the University, such as a keychain, coffee mug, calendar, or clothing. Promotional items are distributed of low value to provide information and/or promote the name or image of the University and are not intended for University of Wyoming employees or specific people.

- Processed through WyoCloud Financial System

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

# Unallowed Expenses through UW Foundation -Form 100

Examples Include:

- Allowable Expenses through the UW WyoCloud System
- Cash to Employees
- Gift cards
- Personal events (birthdays, weddings, baby showers)
- Expenses that do not meet fund criteria or have a business purpose

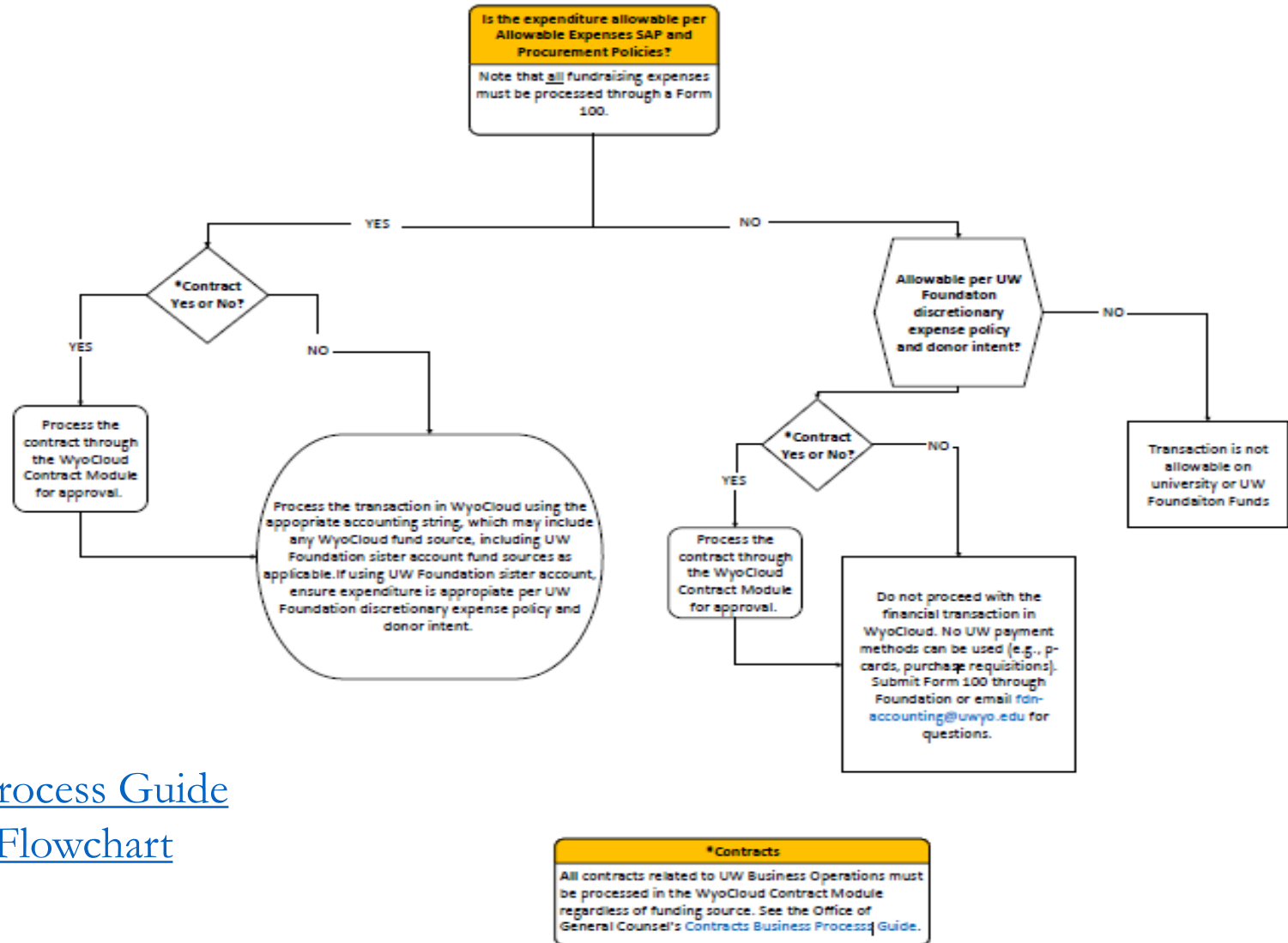
\*Reminder - “\$250 per employee/year” limit for recognition events.

# 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	Sympathy flowers for employee loss
Payroll and compensation	Hosting donors or VIPs
Job-related training	Internal team celebrations
Facilities, construction	Retirement/Celebration parties, gifts, and plaques



# Determining Allowable Expenses and Processing Method Workflow



- [Foundation Funds Business Process Guide](#)
- [Foundation Funds Purchases Flowchart](#)

# 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. Review all [Policies and Reference Materials](#) on the Financial Affairs website.
  3. If you still have questions, please reach out to Stephanie Stark.

## Contact Information:

**Stephanie Stark**

Director, Financial Compliance & Integrity

Hill Hall, Room 551

Phone: 307-766-3157

Email: [sander64@uwyo.edu](mailto:sander64@uwyo.edu)

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**Questions?**