Expenses for grants or university accounts must have a business purpose. For grants, the expense must meet additional criteria that have been established by the grant agency. In following policies and procedures of the university and the granting agency there may be costs that do not qualify or have additional requirements. The following is a sample list of expenses that may have special requirements or may be unallowable in some or all circumstances:

- Air conditioners/heaters (unless approved by facilities)
- Audio/visual equipment (unless approved by UIS)
- Cash advances from purchasing cards are not allowed
- Computer hardware/software & related peripheral equipment (unless approved by UIS)
- Furniture (unless approved by purchasing)
- No firearms or weapon purchase allowed
- No Illegal drugs, narcotics or controlled substances allowed
- Items for personal use are not allowed
- Dues, membership fees, subscriptions
  - Must serve the instruction, research and related objectives of the university
  - For individuals, must support the person’s job-related responsibilities.
  - In general, dues and subscriptions related to business, technical and professional organizations should not be charged to federal awards, although these costs may be appropriate on other university accounts and may be allowable for purposes of indirect cost recovery. Please see OMB Circular A-21 guidelines or Business Office accountant for clarification.
  - Membership fees for private clubs or social organizations should not be charged to federal grants.
- Traffic citations for either person or university vehicles are not allowed for reimbursement
- Parking citation reimbursement is not allowed.
- Political contributions not allowed
- Child care costs not allowed
- Gifts to other non-profit organizations or charities not allowed on federal grants and contracts
- Costs for cell phones and internet connections at home
  - Generally not allowed unless the expense is essential but exceptions must be approved at Vice President Level and may not be allowed under grant.
- Alcoholic beverages are not allowed for grants
- Bad debts are not allowed for grants

This list is not all inclusive and so with any questioned cost, you will need to contact the Business Office for clarification.