Clone of Finance Procedural Statement: Business Expenses Test Table [1]

Keywords:

Uniforms

Type of Expense	Expense Type / Account Code	Description	Allowability
ALCOHOLIC BEVERAGES			
Recruitment Meal	—	See Recruiting Costs for Prospective Employees/Students, below.	—
Student Function Meal	—	In general, these events are expected not to include alcohol.	No
Donor Cultivation, Solicitation, and Stewardship Event	Official Function with Alcohol (550102)	Centered around past or future donors; these may or may not involve a donation solicitation but do not meet the definition of a Fundraising Event. Alcohol expense typically requires use of development funds (Fund 36). May also use gift funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment). The Official Function form must be completed. Requires campus Advancement alcohol approval for Advancement organizational units. Also requires campus alcohol approval if non-Advancement organizational unit uses Fund 36. Requires officer approval at designated thresholds (total food/beverage cost over $10,000, or per-person food/beverage cost over $125/person pre-tax/tip/fees -- it is expected that, as stewards of university resources, employees continue to stay well below this per-person threshold).	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Fundraising Event	Fundraising Event with Alcohol (550102)	Alcohol expense requires use of gift funds: Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment. In addition, the gift fund must have a Gift Purpose Code 1 of SE, designating a fundraising event. Advancement/ development funds (Fund 36) may also be used. The Fundraising Authorization form must be completed. Campus alcohol approval required. Officer approval for per-person or total thresholds is not applicable. For more information about Fundraising Events, see that section of Official Function Meals/Events, below.	Yes
CU-Hosted Conference	Conference With Alcohol-CU Hosted (550200)	Alcohol expense requires use of conference revenue: Fund 20 or 29 SpeedTypes. May also use gift funds: Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment. May also use Sponsorships from external entities. The Official Function form (Conference section only) must be completed. Campus alcohol approval required. Officer approval for per-person or total thresholds is not applicable. For more information about CU-Hosted Conferences, see that section of Official Function Meals/Events, below.	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Donation of Alcohol for Meal/Event	—	Alcohol expense is not being covered by University funds. Campus alcohol/risk management procedures must still be followed. If alcohol is donated, Gifts-in-Kind procedures may apply. Consult with campus controller's office contact: CU Boulder: campus.accounting@colorado.edu [2] CU Denver | CU Anschutz: FS-Compliance@ucdenver.edu [3] UCCS: Xochil Herrera, Nicholas Martinez CU System: FSS@cu.edu [4]	Yes (See Accounting Handbook Gifts-in-Kind)
Alcohol for resale by licensed establishment	—	For service at a licensed University location.	Yes
Alcohol for non-consumption purposes	Operating Supplies (552601)	For research purposes and for other purposes that do not include personal consumption (e.g., using alcohol as an ingredient in the preparation of food or for cleaning costumes).	Yes
AWARDS, REWARDS, AND PRIZES (SEE ALSO FLOWERS, GIFTS, AND TOKENS … AND GIFT CARDS, BELOW)			
For staff appreciation, individual/team recognition, or to promote participation in CU events.	Recognition Awards Employees (550106) Recognition Cash Awards Non-Employees (550101) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash, cash-like (gift card), or non-cash items (flowers, gifts) for employees, associates, students, and other individuals. CU-branded items are recommended (e.g., pens or notebooks, coffee cups, apparel). Gift cards are allowable. Not for general or personal "thank-you" purposes. Cash in any dollar amount to employees are processed through Employee Services-Payroll (Additional Pay Form). Gift cards in any dollar amount to employees are tax reportable to Employee Services (Payroll) via the Recognition Reporting form. Cash awards to non-employees are processed through the Procurement Service Center (Payment Authorization Form).	Yes (See Recognition Grid for recognition program, reporting form, tax reportability, and other requirements)
BREAK ROOM SUPPLIES/EQUIPMENT			

Type of Expense	Expense Type / Account Code	Description	Allowability
Basic equipment and supplies	Operating Supplies (552601)	For food preparation/storage within the workplace (e.g., coffee pots, toasters, refrigerators, microwaves, stoves, water filtration). For hygienic/cleaning purposes (e.g., paper towels, detergent, sponges). Does not include plates, silverware. Must be in common area available for use by all employees. Not allowable in individual offices.	Yes
Beverage service/snacks	Operating Supplies (552601)	Available in the general public/reception area of an organizational unit, hosted by a university employee who is at/above the level of Chair/Director. Service must be intended for non-employees (e.g., official guests, students). Not allowable in individual offices of university employees.	Yes
Equipment for employee entertainment (e.g., TVs, DVD/Blu-ray players)	—	—	No
CELL PHONE/SERVICE			
Wireless telecommunications use or reimbursement of use	Cellular Phones (482609) Telecommunication Services (482602) Telecommunication Supplies (482601)	See Finance Procedural Statement (FPS) Personal Technology & Telecommunications.	—
DEPENDENT CARE			
Childcare, adult care, pet care	—	Services for dependent children or elders or dependents of any age who are physically or mentally incapable of self-care. Services that provide safety and well-being for household pets.	No
DONATIONS AND SPONSORSHIPS			

Type of Expense	Expense Type / Account Code	Description	Allowability
Donations (cash or in-kind) or Sponsorships provided by the University	Donations (547600) External Relations and Sponsorship Function (547700)	Donations include cash, supplies, equipment, food, travel, staff time and resources, and other items. As a general rule, donations to other CU entities or to non-CU entities are not an allowable University expense. Organizational units may request a waiver to provide a donation, in accordance with Administrative Policy Statement (APS) Donations. Sponsorships of external entities (University funds given to an organization in exchange for recognition, table at an event, event admission, public acknowledgment, etc.) may be allowed in accordance with the above APS. Campus-specific restrictions also apply: CU Boulder: Donations - campus.accounting@colorado.edu [2] / Sponsorships - salestax@colorado.edu [5] CU Denver | CU Anschutz: www.cuanschutz.edu/offices/fiscal-compliance/resources/sponsorships---do... [6] UCCS: acctfinc@uccs.edu [7] CU System: FSS@cu.edu [4]	No (Unless waiver obtained; may need to attach supporting documentation)
Sponsorships received by the University from an external entity	—	See Accounting Handbook Sponsorships	—
FAMILY MEMBERS			
Employee Recognition or Retirement	—	Employee recognition and retirement functions may include a limited number of family members for the individual/s being honored.	Yes
General Team/Staff Appreciation	—	Appreciation events for a group of employees or an organizational unit should not include family members.	No

Type of Expense	Expense Type / Account Code	Description	Allowability
Recruitment Dinners	—	Participation by the spouse/partner of a recruit may be appropriate. Family member participation is allowable depending on level of recruit (President/Chancellor, Provost, Vice President/Vice Chancellor, Dean, Department Chair). Students – Participation by parents/family members of both recruit and current students may be appropriate. Student Athletes - Additional restrictions as appropriate and in compliance with NCAA requirements.	Yes
External/Fundraising Functions	—	Participation by family members who are serving in an official capacity (representing the University) is appropriate.	Yes
Traveling on official university business	—	See Procurement Service Center Travel procedures.	Yes, per PSC procedures
FETAL TISSUE			
Human Fetal Tissue	—	Requires requisition in CU Marketplace regardless of dollar amount. Requires purchase from authorized supplier. Contact PSC purchasing agent for this commodity. See CU Anschutz policy on Conducting Human Fetal Tissue Research.	Yes
FLOWERS, GIFTS, AND TOKENS (SEE ALSO AWARDS, REWARDS, AND PRIZES, ABOVE; GIFT CARDS, BELOW)			
For decorative purposes associated with an official function	Non-Food Official Functions (550100)	Table centerpieces and other related displays/uses.	Yes
For expressing birthday or any type of holiday, congratulations, or get-well wishes	—	—	No

Type of Expense	Expense Type / Account Code	Description	Allowability
For major life events for the employee or immediate family member of the employee. / For expressing condolences upon the death of current students	For Employee (Flowers etc) (550106) For Student (Flowers etc) (550108)	Major life events are significant illnesses, death, and birth (not baby showers). Immediate family is a spouse, domestic partner, civil union partner, dependent child, or parent.	Yes
For donor cultivation, solicitation, and stewardship	For Non-Employee/Non-Student (Flowers etc) (550108)	Requires use of advancement/development funds (Fund 36), or use of gift funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment). Donor/s should be specifically identified.	Yes
For external community relations, to express goodwill or esteem	For Non-Employee/Non-Student (Flowers etc) (550108)	Restricted to individuals or organizations with connections to CU instructional, educational, research, or public service missions.	Yes
For staff appreciation, individual/team recognition, or to promote participation in CU events.	Recognition Awards Employees (550106) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash, cash-like (gift card), or non-cash items or employees, associates, students, and other individuals. Not for general or personal thank-you purposes. CU-branded items are recommended (e.g., pens or notebooks, coffee cups, apparel). Gift cards are allowable. For additional guidance on allowability and tax reporting, see FPS Recognition.	Yes (See Recognition Grid for recognition program, reporting form, tax reportability, and other requirements)
For employee/student recruitment	—	See Recruiting Costs for Prospective Employees/Students, below.	—
GIFT CARDS (SEE ALSO FLOWERS, GIFTS, AND TOKENS, ABOVE)			

Type of Expense	Expense Type / Account Code	Description	Allowability
Gift cards and certificates	Study Subjects (495102) Recognition Awards Employees (550106) Recognition Cash Awards Non-Employees (550101) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Cash-like instruments most commonly used for study subject compensation, survey incentives, recognition, and honoraria. Also used to pay external entities for sports professionals who officiate games. Not used for student academic awards (scholarship/classroom-related payments) – these must be processed through the campus financial aid office for determination of impact on financial aid eligibility and tracked by the campus bursar's office for tax reporting purposes. Not used for payments/awards to non-U.S. persons – these must be processed via the appropriate mechanism (e.g., Study Subject Payment form, Payment Authorization form) to ensure international tax review. See campus-specific policies: CU Boulder: Gift Cards | Campus Controller's Office | University of Colorado Boulder CU Denver | CU Anschutz: https://www.cuanschutz.edu/offices/fiscal-compliance/resources/gift-cards [8] UCCS: https://vcaf.uccs.edu/units/controllers-office/gift-cards [9] CU System: OUC Procedural Statement Gift Cards	Yes (See Recognition Grid for recognition program, reporting form, tax reportability, and other requirements)
LICENSES AND CERTIFICATIONS			

Type of Expense	Expense Type / Account Code	Description	Allowability
Licenses, Certifications	License and Certification Fees (510300)	Licenses are legally required credentials that permit individuals to practice specific professions or perform specific activities. Certifications are voluntary credentials that demonstrate specific skills or knowledge. University funds may not be used for a license or certification that does not benefit the University and is solely for the professional development or advancement of an employee. In addition, the following conditions must be met: • The license is identified as required for the individual's current University position/employment. • The certification is identified as required or beneficial for the individual's current University position/employment. • There is a reasonable expectation that the license or certification will be used solely for the purpose of providing services to the University, and not for providing services to others for a fee or other compensation.	Yes
MEMBERSHIPS AND DUES			
University-wide or Campus-wide Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These reflect broad interests and would normally be held in the name of the University or in the name of the campus as opposed to in the name of an individual. To reduce the likelihood of redundant expenditures, such memberships must be approved by the Vice President of Finance/delegate (University-wide) or Vice Chancellor of Finance/delegate (campus-wide). Examples of such memberships include NACUBO, COGR, Educause.	Yes
Organizational Unit Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These are of unique interest to individual departments of a University campus. Examples include NAEP.	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Individual Memberships	Dues and Memberships - Civic Organizations (510200) Dues and Memberships - Prof Organizations (510100)	These are of particular interest to the research/focus of the individual employee. Examples include IALLT, ASTS, NCURA.	Yes
Political Action Committees related to memberships/dues payments	—	In some instances, societies, associations, or similar organizations may establish separate Political Action Committees (PACs) to attempt to influence legislation of interest to the organizations. **Voluntary PAC contribution:** As part of the membership or dues application, a voluntary contribution to the PAC is frequently requested. Under no circumstances will University funds be used for a voluntary contribution to a PAC. (Allowability: **No**) **Non-voluntary PAC contribution:** When a separate PAC does not exist, organizations are required to estimate (make an assumption or educated guess about) the amount of each base membership that is used for lobbying expenses. The estimate frequently is printed on the bottom of the invoice for membership dues. As long as the portion of the base membership related to lobbying expenses is not voluntary (i.e., the University must pay the full base membership to be a member) then it is permissible to use University funds to pay for the full base membership. If the portion of the base membership related to lobbying expenses is voluntary, then only the portion of the membership related to non-lobbying expenses can be paid with University funds. (Allowability: **Yes**)	Voluntary: No Non-voluntary: Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Donations related to memberships/dues payments	—	In some cases, a portion of the fees for memberships or dues may be the equivalent of a donation to the organization. If the donation portion is voluntary, then the donation portion must be excluded from the memberships/dues fees paid with University funds, unless the specific donation has been approved in accordance with the APS Donations.	No (Unless waiver)
MOVING EXPENSES			
Professional relocation services	Moving and Storage Services (540102)	**Moving Services Expenses:** To handle tax reporting on employee moving company payments, see Procurement Service Center *How to Buy Storage and Moving Services* procedures. **Moving Expense Reimbursements:** To handle tax reporting on house-hunting trips and employee moving reimbursements, see Employee Services *Moving* procedures. **Moving Offices or Labs:** For transportation of lab equipment, office furniture, and related University-owned items, contact campus Facilities department.	Yes (If approved; employee-related expenses are not processed as reimbursement or direct payment through PSC. See Employee Services Procedures Guide, section on Moving (Relocation))
OFFICE DECOR			
Plants, artwork, and related decorative items	Operating Supplies (552601)	Common areas. Not allowable in personal offices.	Yes
OFFICIAL FUNCTION MEALS/EVENTS			

Type of Expense	Expense Type / Account Code	Description	Allowability
Employee Recognition, Retirement, or Appreciation	Official Function (550100)	Held to acknowledge individuals or groups of individuals for exceptional performance, or to appreciate staff for their work (e.g., generally over the previous fiscal year or specifically on a certain project). When considering activities (whether on-campus or off-campus), follow Event and Activity Planning guidance from University Risk Management. Held to acknowledge individuals for their years of service (in periods of at least five years), or for their retirement. Retirement functions (and in some cases, other recognition/ appreciation functions) may include a limited number of family members for the individual/s being honored. Staff appreciation meals are infrequent official functions hosted and attended by the head of an organizational unit for the purpose of showing appreciation to staff member/s. Generally, such events should be associated with a specific performance trigger; they would not be expected to occur more often than quarterly.	Yes
Recruitment	—	See Recruiting Costs for Prospective Employees/Students, below.	Yes
External Function	Official Function (550100)	Hosted for community leaders, prominent visitors, legislators, leaders of educational/research programs. Note that University expenses related to functions hosted by external entities are considered donations/sponsorships as opposed to “CU-hosted” official functions.	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Student Function	Student Functions (550300)	Hosted for students and directly related to student/educational development. The majority of attendees at these events must be students. Such events might involve: • Functions for graduating classes and their parents • Functions that are sponsored by the Office of Student Affairs • Functions for the purpose of recognizing or promoting academic and leadership achievement, athletic achievement, scholarship, or service • Functions that promote and create campus community and engagement *Not allowable:* Food for distribution in class; professor/student meals or coffee.	Yes
Training Function/Formal Training Session	Official Function - Training (550400) or Official Function (550100)-training	Structured, organized learning program designed to impart specific knowledge, skills, or competencies to individuals. These functions have a predetermined agenda and training objectives and are led by a presenter who is external to the unit. Agenda must be attached to the expense and attendees/presenter(s) must be identified.	Yes
Donor Cultivation, Solicitation, and Stewardship	Official Function (550100)	Centered around past or future donors and that may or may not involve a donation solicitation.	Yes
Fundraising Event	Fundraising Event (550100)	Event at which a required monetary payment to attend or participate includes both a gift component (charitable contribution) and a non-gift component (goods/services are provided to attendees). Examples include the collection of gifts or money through sale or auction, collection of registration or sponsorship fees with a promise of a tax deduction. Requires use of gift funds: Fund 34 SpeedTypes with a Gift Purpose Code 1 of SE, designating a fundraising event. Advancement/ development funds (Fund 36) may also be used. Requires Fundraising Authorization form instead of Official Function form. Officer approval for per-person or total thresholds is not applicable. For additional procedural guidance, see Accounting Handbook Fundraising Events.	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
CU-hosted conference (and other CU-sponsored events, other than Fundraising Events, where an entrance fee is charged)	Conference - CU Hosted (550200)	Auxiliary activity to conduct a formal meeting of a number of people, primarily other than employees or associates, for discussion or consultation on a serious and identified topic, where admission is charged to those attending. Unlike the admission fee for a fundraising event, the admission fee for a conference is not intended to be tax-deductible, either in total or in part. Expenses shall generally be covered using auxiliary funds (Fund 20 or Fund 29 SpeedTypes) received through conference/event registration fees. May also use gift funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment). May also use Sponsorships from external entities.	Yes
Internal Business Meetings: Business Meals and Light Snacks/Refreshments	If allowable: Official Function (550100)	Food/beverage is not typically allowable at normal workday functions/routine business operations, such as weekly/monthly office staff meetings, lab meetings, team meal where business happens to be discussed. In some cases, for the convenience of the unit and/or to support the business purpose of the event, food and/or non-alcoholic beverages can be purchased. For example: annual strategic meeting or critical meetings that must be held during normal meal times. In these cases, dollar limits should be tied to local per diem rates.	Depends
Virtual Participation at an Event	—	When some or all participants are attending virtually, no virtual attendees can be provided a meal at the expense of the University.	No
Welcome/Departing (not retiring) Meals for Employees	—	Any meal provided to a new employee as a welcome to the start of their role at CU or within a new role/unit – or as a going-away event to acknowledge their move to another CU/non-CU office (excluding their retirement from CU).	No
Personal/Social Events	—	Gatherings such as birthday, anniversary, holiday, or other celebrations.	No

Type of Expense	Expense Type / Account Code	Description	Allowability
POLITICAL EXPENSES			
Cash or in-kind contributions to campaigns involving the nomination, retention, or election of any person to any public office, or to urge voters to vote in favor of or against a ballot initiative	—	See APS Federal Lobbying Activities; APS State Lobbying Activities.	No
PROFESSIONAL DEVELOPMENT, TRAINING, AND TUITION			
Conferences, Seminars, Workshops, and Related Events	Registration Fees-Conference/Event (553000)	Conferences, seminars, and workshops all focus on learning and knowledge sharing but differ in format, audience size, and level of interaction. Conferences are large, formal gatherings with presentations and networking opportunities. Seminars are smaller, more focused events with in-depth discussions and presentations. Workshops are hands-on, interactive sessions where participants learn practical skills.	Yes
Tuition and fees for degree-seeking courses at CU	—	This does not include professional certifications; see Licenses and Certifications, above. CU tuition and fees are not eligible for direct payment or for employee reimbursement. See APS Tuition Assistance Benefit.	No
Tuition and fees for degree-seeking courses at other educational institutions	—	This does not include professional certifications; see Licenses and Certifications, above. Tuition and fees at other institutions are not eligible for direct payment or for employee reimbursement and are considered the personal expense of the employee.	No
RECRUITING COSTS FOR PROSPECTIVE EMPLOYEES/STUDENTS			

Type of Expense	Expense Type / Account Code	Description	Allowability
Recruitment Meal	Official Function (550100)-Recruitment *If alcohol provided:* Official Function with Alcohol (550102)-Recruitment	Held to enlist new employees (faculty, staff, post/pre-doctorates) or student athletes. Employee recruitment meals may include family members of candidate/employees, based on level of position being recruited (e.g., recruitment for Chair or Dean). Student athlete recruitment meals may include family members of candidate/employees based on situation. The Official Function (OF) form must be completed. Requires officer approval at designated thresholds (total food/beverage cost over $10,000, or per-person food/beverage cost over $125/person pre-tax/tip/fees -- it is expected that, as stewards of university resources, employees continue to stay well below this per-person threshold). In addition, if alcohol provided: Alcohol expense requires use of gift funds (Fund 34 SpeedTypes with a Gift Purpose Code 2 of Y, designating that the SpeedType is restricted for purposes including entertainment, donor cultivation, or personnel recruitment), or use of advancement/development funds (Fund 36). Requires campus alcohol approval.	Yes
Recruitment Token Gift	Recognition Awards Non-Employees (550105)	When provided, emphasis should be on CU-branded items (e.g., pens or notebooks, coffee cups, apparel) or small Colorado-local items.	—
Recruitment Event	Official Function (550100)-Recruitment	Activity must be directly related to work position/field of study/reason for recruitment (exceptions may be authorized by the appropriate officer). For student athletes, athletic policies also apply. Reimbursements for family member/s of the recruit must be approved by the appropriate officer.	Yes
REIMBURSEMENTS			

Type of Expense	Expense Type / Account Code	Description	Allowability
Reimbursement for personally paid expenses related to official University travel	—	See Procurement Service Center Procedural Statement Travel.	Yes, per PSC procedures
Reimbursement for personally paid expenses related to official University business	—	See Procurement Service Center Non-Purchase Order Payments.	Yes, per PSC procedures
REMOTE WORK EQUIPMENT			
Computing equipment for remote workers	—	Computing equipment is typically purchased directly by the University under contract. Unit is responsible for tracking equipment within University office space and external locations. Equipment must be returned upon termination of employment. See campus-specific processes for CU Boulder, CU Denver | CU Anschutz, UCCS, and CU System.	Yes
Furniture, lamps/lighting, utilities, etc., for remote workers	—	—	No
Internet connections for personal location	—	Personal location is a place of residence owned, rented, or otherwise used by the employee. For internet-related expenses in travel status, see PSC Procedural Statement Travel.	No
Shipping equipment/supplies to personal locations	Federal Express (485118) Other Postage/Shipping Supplies (485101) Postage (485107) Shipping Services (485102)	Personal location is a place of residence owned, rented, or otherwise used by the employee. Employees are typically expected to come to campus to pick up business equipment and supplies. Exception: If employee is fully remote. See campus procedures (if relevant).	Depends
STUDY SUBJECT PAYMENTS			
Payments to individuals to participate in various types of studies	Study Subjects (495102)	See PSC Procedural Statement Study Subject Payments. Link to How to Pay Study Subjects grid.	Yes, per PSC procedures

Type of Expense	Expense Type / Account Code	Description	Allowability
TICKETS TO EVENTS			
Admission tickets to event, purchased by the University	Ticket Cost (552609)	Tickets for admission to events to promote educational, administrative, research, and other functions, e.g., museum passes.	Yes
Complimentary tickets to university events, provided by the University	—	See FPS Complimentary Tickets and Related Expenses for Employees and Non-Employees	—
TIPS			
Tips on meal service related to Official Function / Business Meal	Part of classification of meal (under same expense type)	Maximum allowable amount is 20% of the final bill (including tax, additional service charges or fees, delivery charges, etc.). The decision to provide a tip should be made in the context of all charges included/represented in the final bill. When determining locations/suppliers for Official Functions, organizational units should evaluate total costs in order to exercise good stewardship of CU funds.	Yes
TRANSPORTATION-RELATED EXPENSES (NOT RELATED TO TRAVEL STATUS)			
University-owned vehicle use (e.g., fleet, facilities)	Operating Supplies (552601)	See Administrative Policy Statement (APS) Operation of University Vehicles	Yes
Commuting/parking expenses to primary work location	—	—	No (Unless employee is 100% remote)
Speeding/parking violation tickets	—	—	No
TRAVEL EXPENSES			
Lodging, meals, transportation, etc., in travel status	—	See PSC Procedural Statement Travel.	Yes, per PSC procedures
UNIFORMS, CU-BRANDED CLOTHING, AND REGALIA			

Type of Expense	Expense Type / Account Code	Description	Allowability
Uniforms	Uniforms (537604)	Provided by organizational unit: The uniform is mandatory to wear at work. To meet this requirement, the clothing or uniform must not be suitable for taking the place of regular clothing (should not be considered street wear). Examples: Campus Police Officer uniform or Facilities Management requirements; Medical/surgical wear such as surgical caps; Protective work boots, e.g., specific to Facilities teams, necessary for job duties; Research protective equipment (wet-suit, bee-keeping suit); Student-facing or other positions that need to be easily identified. Uniforms provided by the university will not be reported as taxable wages when they are required as a condition of employment and are not intended for personal use. Clothing that is distinctive in design, displays university identification, or is otherwise required to be worn only while performing job duties may be treated as a non-taxable working condition fringe benefit, provided the organizational unit prohibits personal use. If clothing is suitable for ordinary street wear and is not subject to restrictions limiting its use to work-related activities, the value may be taxable and reportable as wages. Organizational units should consult campus fiscal compliance when determining the taxability of uniforms or work clothing. When tax reporting is required, the organizational unit must submit the Recognition Reporting form to Employee Services.	Yes
CU-Branded Clothing	Recognition Awards Employees (550106) Recognition Awards Non-Employees (550105) Participant Prizes (550108)	Provided by organizational unit for personal use or for events; not required during course of job. Examples: Organizational unit provides their employees or students with a CU- or unit-branded T-shirt/hoodie/etc. for personal wear as recognition. These are allowable as token gifts or a method of appreciation; see Finance Procedural Statement Recognition for threshold/reporting and other guidance.	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Regalia (Robes, Cords, Caps, Stoles, etc.)	Operating Supplies (552601)	Reimbursement or direct payment of rental or purchase costs is not allowable. Individual departments/campuses may have procedures in place that make certain regalia available (CU Boulder, CU Denver, CU Anschutz, UCCS).	See campus resources
U.S. IMMIGRATION-RELATED COSTS INCLUDING VISAS (ENTRY INTO U.S.)			
Fees for permits, documents, and medical tests/inoculations that are required for international students, employees, and official visitors to conduct necessary study or work at the University.	—	For international students and visitors: Documents must be reviewed by the appropriate campus ISSS (International Student and Scholar Services) office. CU Boulder and UCCS: contact CU Boulder's ISSS office at isss@colorado.edu [10]. CU Denver | CU Anschutz: contact their ISSS office at isss@ucdenver.edu [11]. For international employees: Documents must be reviewed by the employment-based immigration team. Contact employment-based.immigration@ucdenver.edu [12]. If approved, these are not processed as reimbursement or direct payment through PSC. See Employee Services (ES) Procedures Guide, section on Moving (Relocation).	Yes

Type of Expense	Expense Type / Account Code	Description	Allowability
Passports, visas, and related documents/materials needed when exiting the U.S. to enter a foreign country	—	For guidance on passports, visas, and related documents/materials needed when exiting the U.S. to enter a foreign country, see Procurement Service Center Procedural Statement Travel.	—

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Links
[1] https://www.cu.edu/clone-finance-procedural-statement-business-expenses-test-table
[2] mailto:campus.accounting@colorado.edu [3] mailto:FS-Compliance@ucdenver.edu
[4] mailto:FSS@cu.edu [5] mailto:salestax@colorado.edu [6] http://www.cuanschutz.edu/offices/fiscal-compliance/resources/sponsorships---donations [7] mailto:acctfinc@uccs.edu
[8] https://www.cuanschutz.edu/offices/fiscal-compliance/resources/gift-cards
[9] https://vcaf.uccs.edu/units/controllers-office/gift-cards [10] mailto:isss@colorado.edu
[11] mailto:isss@ucdenver.edu [12] mailto:employment-based.immigration@ucdenver.edu