

**TITLE: UNALLOWABLE EXPENDITURES
AND EXPENDITURES REQUIRING
SPECIFIC ADVANCED APPROVAL**

NUMBER: 03

**DATE: JANUARY 1990
REVISION DATE: OCTOBER 1992**

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The following expenditures are categorized as either unallowable by anyone or unallowable unless approved by appropriate parties identified below.

1. UNALLOWABLE EXPENDITURES BY ANYONE
 - a. Parking tickets, traffic violation fines or any similar expenditure in violation of public policy.
 - b. Personal expenditures of any type.
 - c. Auto repairs, tune-ups, tires, auto licenses, and similar expenditures on privately owned vehicles. These expenditures are covered by mileage allowance.
 - d. Charitable contributions.
 - e. Personal gifts.
 - f. Political contributions.
 - g. Advances or loans to employees.
 - h. Reimbursement for thefts of personal items.
 - i. Any liability claims against the University (we have liability insurance).
 - j. Alcoholic beverages.
 - k. Any expenditure not supported by a valid invoice from the seller of the goods or services.
 - l. Any expenditure that is not an ordinary or necessary expense.
 - m. Contracts with firms in which current or recent (last 12 months) NMHU employees have a controlling interest.
 - n. Expenditures in excess of approved University budgets.
 - o. Entertainment of University employees.

2. UNALLOWABLE EXPENDITURES UNLESS APPROVED AT VICE PRESIDENT OR PRESIDENT LEVEL.
 - a. Retreats in non-University facilities.
 - b. Office refreshments, including coffee makers and supplies.

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3. UNALLOWABLE EXPENDITURES UNLESS APPROVED BY DEAN OR DIRECTOR

- a. Luncheons, dinners, or receptions for invited guests in Las Vegas for the purpose of University advancement.
- b. Luncheons, dinners, or receptions for NMHU employees and/or invited guests while out-of-town on per diem, for the purpose of University advancement. (If approved, the per diem allowance for that meal must be reduced by the rate allowed in the per diem for the meal).
- c. Expenses, including dues and non-alcoholic refreshments, for professional and civic organizations.
- f. Work clothes, clothing cleaning, alterations, repairs or replacement.

Exception: The expenditures listed in this section will be allowable if approved by a person who is authorized to charge them against a gift, bequest, donation, contract or grant specifically authorizing this type of expenditure.

Revision: Revise Section 2 to require approval at the Vice President or President level.