

STATEMENT: Disbursements

SUBJECT: Expenditure

TOPIC: Grid of Allowable/Unallowable Funds

DATE: January 1, 2007 rev. 3/2019

This grid is to be used as an aid to assess availability of the type of University funds prior to making commitments. It is not intended to cover every situation that may occur.

| TYPE OF EXPENDITURE | State Funds | Federal Funds | Donations & Contributions to Clemson University | Agency Funds | Self-Generated Funds Must be Program Related (4) | 79.2 Funds Athletics, Vending, Student Activities | Foundation Funds Disbursed Directly |
|--|-------------|------------------|---|------------------|--|---|-------------------------------------|
| 1. Personal Expenditure | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable |
| 2. Employee Spouse Meals | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 3. Employee local meal when University business related with visitors, guests, job candidates, students, advisory committees, industrial committees, search committees, college/department retreats, seminars, colloquiums, picnics, working/planning/ staff meetings, open house, receptions, speakers, lecturers, artists, performers, etc. (Payments are usually due to restaurants, caterers, grocery stores or reimbursed to an individual) | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 4. Local or out-of-state meals for official University visitors, guests, job candidates, or students state meal regulations | Allowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 5. Local or out-of-state meals for official University visitors, guests, or students above state meal regulations | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 6. Local or out-of-state meals for job candidates above state meal regulations | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 7. Overnight accommodations for employees and job candidates within 50 miles of home or office | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 8. Overnight accommodations for official visitors within 50 miles of home or office. | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 9. Spousal Travel for the President | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 10. Spousal Travel for a VP or designee if official party designated by President's Office | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 11. Spousal travel for a VP or designee if asked to represent the President | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 12. Spousal travel for job candidate | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 13. Social entertainment among peers | Unallowable | See Footnote (2) | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable |
| 14. Home entertainment for official guest of the University | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 15. Dept sponsored campus entertainment for official guest of the University | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 16. Spouse-sponsored campus entertainment for official guest of the University | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 17. At home, dept-sponsored, spouse-sponsored, campus entertainment for employee morale | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 18. Alcoholic Beverages | Unallowable | Unallowable | Unallowable | Unallowable | See Footnote (5) | Allowable | Allowable |

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|---|------------------|------------------|---|------------------|--|---|---|
| 19. Coffee Service for campus offices | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 20. Non-meal expenses of employees at official function where attendance required including event tickets and cap and gown rental | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | Allowable |
| 21. Non-meal expenses of official visitors at official functions including event tickets and cap and gown rental | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 22. Noncash gifts, flowers, parties for employees: | Unallowable | Unallowable | Unallowable | Unallowable | Allowable | Allowable | See Below |
| a. Gifts (Employees) | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable (5) | Allowable | Unallowable - Gifts for events of a personal nature (birthdays, promotion, separation, goodwill) not permitted |
| b. Gifts (Retirement) | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable (5) | Allowable | Allowable - Limited to \$250 |
| c. Staff functions | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable (6) | Allowable | Allowable - Annual staff functions for employee appreciation and/or recognition events permitted |
| d. Flowers; Memorial Contributions | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable (5) | Allowable | Allowable - Flowers for hospitalization and flowers/memorials for funerals may be sent to employees and their immediate family members, limited to \$75 |
| 23. Plaques, flowers, and parties - Others. | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 24. Plaques, certificates of achievements, similar recognition events - Employees | See Footnote (1) | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 25. Noncash gifts/awards to non-employees – business/public relations purposes: campus event tickets, plaques, certificates, wedding gifts, Christmas gifts and cards | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 26. Memberships of employees to organizations if benefits the University and University membership unavailable | Allowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 27. Memberships of employees to organizations if benefits the University and University membership available | Unallowable | See Footnote (2) | See Footnote (3) | See Footnote (3) | Allowable | Allowable | Allowable |
| 28. Personal use of club memberships | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable |
| 29. Social Club dues | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable |
| 30. Football Tickets | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Unallowable | Allowable |

(1) State funds can be used for employee recognition (plaques, certificates, similar recognition events are limited to no more than \$50 cost - noncash)

(2) Unallowable unless federal regulations state otherwise.

(3) Unallowable unless the donor agreement or agency agreement allows.

(4) Self-Generated funds must be expended to fulfill the purpose of the fees collected. Disbursements must be program related for Funds 12, 14, 16.

(5) Not allowable on Fund 12.

(6) Must be pre-approved by Division Director on Fund 12.