Policy memo:

Subject:	Unallowable Costs
Date:	September 2026
Department:	Business Office
Approved by:	CFO / President

This policy is subject to review, and may be changed (with the approval of the President) at any time. Any amendments / additions that have been approved will be included in a revised version of this document and posted on the University website.

Any exceptions to this policy must be approved in writing by the CFO.

The University's policies which define Allowable Costs are outlined in the University's policy documents which cover: Procurement, Credit Cards, and Travel and Entertainment. Any and all costs that are incurred by employees of the University, or students, or contractors acting on behalf of the University that do not comply with these policies are deemed to be Unallowable Costs.

Invoices or other requests for payment for Unallowable Costs will not be settled by the University, and will be returned as unpayable to the employee of the University, or student, or contractor that incurred them.

If Unallowable Costs have been settled directly by an employee of the University using a University credit card, the employee who incurred and settled these costs will be liable to repay the funds in full to the University, and may be subject to disciplinary procedures.

Unallowable costs include, but are not limited to:

- Costs not included in or approved by the Budget process (see Budget policy)
- Costs that are not approved in accordance with the Procurement policy (see Procurement Policy).
- Credit card expenses that are not approved in accordance with the Credit Card policy.
- Travel and Entertainment costs which are not approved in accordance with the Travel and Entertainment policy (see Travel and Entertainment Policy).
- Expenses linked to the purchase of illegal goods or services, or discriminatory activity, or political bias, or other activities not in accordance with the University's missions and values
- Expenses that are not directly linked to University operations
- Costs incurred but an employee of the University which may be deemed to represent a conflict of interest