

<b>Unallowable Expenditure Type</b>	<b>Description (and related allowable Expenditure Type, if applicable)</b>
51190	Unallowable Salary over Cap
51925	Unallowable Housing. ( <i>Use 51920 for allowable housing</i> )
52235	Employee Recruitment – Unallowable ( <i>Use 52230 for allowable employee recruitment costs</i> )
52255	Other Membership Dues and Fees – Unallowable ( <i>Use 52250 for allowable professional membership dues and fees</i> )
52265	Moving Expense – Unallowable( <i>Use 52260 for allowable moving</i> )
52310	Alcoholic Beverages ( <i>Use 52355 for other allowable food costs, and use 52240 for employee morale costs, exclusive of alcohol</i> ) <b>NOTE: When purchasing alcoholic beverages, the associated tax and tip are ALSO unallowable. They should be added to the cost and coded to 52310.</b> ( <i>See 53835 for unallowable catering provided by Stanford</i> )
52315	Entertainment - See also 52320
52320	Fundraising Meals or Entertainment
52415	Domestic Travel – Unallowable; See also 52430 ( <i>Use 52410 for allowable domestic travel costs</i> )
52425	Foreign Travel – Unallowable ( <i>Use 52420 for allowable foreign travel costs</i> )
52430	Fundraising Travel - Unallowable
54215	Unallowable Legal Fees ( <i>Use 54210 for allowable legal fees</i> )
54225	Unallowable Accounting Fees ( <i>Use 54220 for allowable accounting fees</i> )
54235	Unallowable Professional Services; see also 54215 (Unallowable Legal Fees) and 54225 (Unallowable Accounting Fees) ( <i>Use 54230 for allowable professional services</i> )
54315	Advertising Other Than Recruitment – Unallowable ( <i>Use 54310 for the allowable costs of advertising other than recruitment</i> )
55180	Memorabilia, Promotional Materials ( <i>If being used for Employee Morale, use 52240, an allowable cost</i> )
55185	Fundraising Other Unallowable ( <i>Fundraising costs other than travel-52430) or meals/entertainment-52320</i> )
55190	Lobbying Other Unallowable - includes all costs related to lobbying, including travel and meals
55195	Donor funded incremental expenses – charge to unallowable supplies and expenses
55195	Art and Other Unallowable costs – charge to unallowable supplies and expenses

56015	Unallowable Student Program Support
56020	Acknowledgement Gifts to Donors
56110	Bad Debts
56130	Sponsor Refunds
56135	Sponsored Project Overdrafts
56410	Costs of Settlements - charge to fines and penalties
56410	Fines and Penalties
58385	Interdepartmental Catering – Unallowable. <i>(Use for alcohol portion or for catering provided by Stanford for an unallowable purpose)</i>
59420	SHC – Unallowable Catering; Use for any catering provided by SHC for any unallowable purpose and for any alcohol <i>(Use 59415 for allowable SHC catering)</i>
59920	LPCH – Unallowable Catering; Use for any catering provided by LPCH for any unallowable purpose and for any alcohol <i>(Use 59415 for allowable LPCH catering)</i>
Various	<b>Service Centers Only - CANNOT Direct Charge Capital Equipment!</b> <b>If you are ever in doubt, do not guess. Contact your <a href="#">RFCS Service Center representative</a> with questions!</b>