

CATEGORY	PERMISSIBLE IRA EXPENSES	PROHIBITED IRA EXPENSES
WAGES/ FORMS OF COMPENSATION	<ul style="list-style-type: none"> • Student Assistant wages (covered through May) • External hires for temp work specific to the program (e.g., life models) • Non-employee guest speakers (honoraria) 	<ul style="list-style-type: none"> v Federal Work Study student wages (must record to Financial Aid) v Faculty & staff wages, including stipends & additional employment
TRAVEL	<ul style="list-style-type: none"> • Student travel • Faculty or staff may travel on IRA funds only when the travel is directly required to support the student activity 	<ul style="list-style-type: none"> • Faculty/staff travel with no direct student involvement v Faculty “double-dipping” (e.g., charging stipends or salary plus travel to IRA)
HOSPITALITY (BUSINESS MEALS)	<ul style="list-style-type: none"> • While traveling (field trips, study abroad, performances) • When a rehearsal, production, or meeting that goes through meal times, and the meal is necessary to continue instruction/activity • Light meals/refreshments for student teams directly engaged in an IRA program (e.g., debate team working through a tournament weekend). 	<ul style="list-style-type: none"> • Alcohol • Faculty/staff meals (unless traveling with students as required chaperones, under travel guidelines) • Parties and celebrations or social events that don’t have a clear instructional tie • Gift cards for food
SUPPLIES, SERVICES & PUBLICATIONS	<ul style="list-style-type: none"> • Art supplies, costume materials for theatre productions • Sheet music for student ensembles • Technical services (sound, lighting, stage crew) • Equipment rental (sound, camera, etc.) • Printing programs/performance or exhibition flyers • Student-run, instructional publications (e.g., Daily Titan) 	<ul style="list-style-type: none"> • Services unrelated to the IRA program • General departmental supplies • Decorations, flowers, gifts • Departmental newsletters or informational bulletins • Advertisement for recruitment efforts • Faculty-driven scholarly journals
SOFTWARE, SUBSCRIPTIONS & HARDWARE	<ul style="list-style-type: none"> • Specialized software directly required for student IRA activities • Subscriptions required for student publications/programs • Student-use equipment (cameras, instruments for ensembles, audio equipment, lab kits) 	<ul style="list-style-type: none"> • General software for department or only faculty/staff use • Professional memberships/subscriptions for faculty/staff; subscriptions primarily admin use or recruitment-focused • Hardware/equipment not dedicated to student IRA activity; Long-term infrastructure (servers, campus network upgrades)
BUILDING RELATED	<ul style="list-style-type: none"> • Custodial/overtime charges required by campus Facilities Management because of the IRA event 	<ul style="list-style-type: none"> • Capital Outlay, renovations, general facility costs • Furniture