

# REPRESENTATIONAL ALLOWANCE GUIDELINES

**8115 Account Code (8115 Restricted Fund)** This entertainment code is for direct conduct of university business or interests.

**Examples:**

Open House	Water, Coffee, Tea, Sodas
Receptions	Events at Private Homes
Staff Recruiting – Meals or Receptions	Plasticware, Paper Plates, Cups
Thank you or Holiday Cards	Taking visitors or guest speakers to dinner

**3008/4008 Account Codes** For entertainment type expenses not required to be charged to representational account (8115). These are treated and documented the same as 8115 expenses however.

**3008 (3018 Restricted Fund)** is used for catered events – Restaurants and Nana catering

**4008 (4018 Restricted Fund)** is used for commodities like groceries. Small tokens of appreciation (*less than \$25*) such as a plaque may be charged to 4008 (4018 Restricted Fund).

**Examples:**

Advisory Council Meetings	Seminars
Conferences – need to provide agenda & list of attendees	Student Recruitment Activities
Special University Events	Summer Arts Program
Dept Meeting for Specific Purposes (non-recurring)	Training Sessions – need to provide agenda & list of attendees
Elder programs	Workshops – need to provide agenda & list of attendees
Faculty Convocation or Orientation	Commencements
Honors Program	Work sessions where participants are required to work through the meal period – need to provide agenda & list of attendees
Merit Awards or Presentations	Student services programs
Resident Advisory Housing Meeting	
Retreats – need to provide agenda and list of attendees	
Rural AK Honors Institute/Upward Bound	

**3038 Account Code** is used for catered fundraising events. This does not include thank you dinners for donors.

**4038 Account Code** is used for self-catered fundraising events.

Per University regulation, all expenses over \$25 require an invoice. Per Statewide Accounting Manual, entertainment expenses cannot be reimbursed or paid from petty cash.

Restricted funds are governed by the grant or contract and may vary from state and university regulations.

\*\*\* Please remember, per Board of Regents regulations, Fund 1 money can *NEVER* pay for alcohol or alcohol related charges such as bartenders, liquor licenses and such.

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