

UAF Representational (Rep) Allowance Guidelines

Representational expenses are defined in UA BOR R05.02.070

Updated: August 2017

This document is intended for general guidance. If you have specific questions or would like assistance in interpreting the regulations, please contact the Office of Finance and Accounting (OFA).

Representational (Rep) Allowance forms must be completed for all activities that fall into the following account codes.

- Any 8115 expenses over \$200, and any gifts or "other discretionary expenditures," require the signature of the Rep Allowance designee (assigned by the Chancellor).
- Any non-8115 entertainment-type expense, or any 8115 expense under \$200, can be approved by the fiscal or account manager with the exception of gifts and "other discretionary expenditures." *The purchase of gifts that cost more than \$100 requires approval of the AVC Financial Services.*

A complete list of Chancellor's designees can be found here: <http://www.uaf.edu/finserv/finance-accounting/cash-management/representational-allowanc/>

8115 Account Code (8115 Restricted Fund)

This entertainment code is for direct conduct of university business or interests.

Examples include but are not limited to:

Open house events, receptions, retreats, staff recruiting (meals or receptions), thank you or holiday, cards, water, coffee, tea, sodas, events at private homes, plasticware, paper plates, cups, and 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.

3008 (3018 Restricted Fund) is used for catered events.

4008 (4018 Restricted Fund) is used for commodities like groceries. Food purchased from restaurants for self-catered events fall under this account code. Small tokens of appreciation (*less than \$25*) such as a plaque may also be charged to 4008/4018.

Examples include but are not limited to:

Advisory Council meetings, conferences*, special university events, dept. meetings for specific purposes (non-recurring), elder programs, faculty convocation or orientation, Honors Program merit awards or presentations, resident advisory housing meetings, Rural AK Honors Institute/Upward Bound events, seminars, student recruitment activities, summer arts programs, training sessions*, workshops*, commencements, working lunches*, Student Services programs

*For conferences, training sessions, workshops and work sessions where participants are required to work through a meal period, an agenda and list of attendees must be attached.

3038 Account Code is used for catered fundraising events, not including donor thank you meals.

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

Per UA regulation, all expenses over \$25 require an invoice. Fund 1 money cannot pay for gifts over \$25 or for alcohol/alcohol-related charges (including bartenders or liquor licenses). Per the Statewide Accounting Manual, entertainment expenses cannot be reimbursed or paid from petty cash. Representational allowance purchases on ProCards require permission prior to purchase; contact Denise Caissie in Procurement & Contract Services (907-474-7374). Restricted funds are governed by the agency grant or contract and may vary from state and university regulations.