

UAF Representational (Rep) Expense Allowance Form

Representational expenses are defined in UA BOR R05.02.070

Updated: August 2013

Representational (Rep) Allowance forms must be completed for all activities that fall into the following categories. These types of expenditures most typically include entertainment (8115) or commodity or gift (4008/4018) type expenses. It may also include catered events, meals provided during a work session (3008/3018), or catered fundraising events (3038/4038). See [Rep Allowance Guidelines](#) for details.

Any 8115 expense over \$200, and any gifts or "other discretionary expenditures" expense, requires the signature of the Rep Allowance designee (assigned by the Chancellor). Any non-8115 entertainment-like expenses, 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 costing more than \$100 requires approval of the AVC Financial Services.* A complete list of Chancellor's designees can be found online at the link below.

If a gift is given to a UA employee, it may be taxable, and a Non-Cash Reporting form must be completed, found online here: <http://www.uaf.edu/finserv/forms/>.

Vendor Name: _____ Date of Event: _____
Event Name/Type and Location: _____
School/Department/Program: _____
Form Preparer/Event Coordinator, incl. Phone #: _____
Reference Number (Requisition/Purchase Order/Encumbrance): _____

Fund/Org/Account(s)	Amount	Fund/Org/Account(s)	Amount

Business reason and benefit gained or expected to be gained by UAF. Include an activity description or nature of business discussion to occur. _____

List of attendees including business relationship (role/title) and names of any UA employees to be present for meal/entertainment. Identify groups if applicable. Attach agenda/list if applicable. _____

Alcohol and/or gift purchases are included (check one): YES NO

Is this BOTH greater than \$200 AND an 8115 expense? YES NO

I certify that the expense(s) included in this request for reimbursement or payment are incurred for the benefit of the university or the respective funding agency in connection with the performance of the official duties and obligations, and that, in my opinion, such expenditure(s) represent(s) an appropriate use of public or other funds used to support the expenditure.

(Print Name) Designated Signature Authority (8115 over \$200; gifts): _____

(Print Name) Fiscal Signature Authority (if under \$200, or non-8115): _____

(Signature) Certified and approved: _____ Date: _____

Received by Finance & Accounting (for official use only): _____

UAF Representational (Rep) Allowance Guidelines

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Updated: August 2013

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 Helen Connor in Procurement & Contract Services. Restricted funds are governed by the agency grant or contract and may vary from state and university regulations.