

The University of Akron
Vice President for Finance and Administration / Chief Financial Officer
Chart for allowable university business-related expenses to accompany University Rule
3359-31-06: Business-related expenses

(1) Overview.

University Rule 3359-31-06 grants authority to the vice president for finance and administration and chief financial officer to adopt, administer, and implement a chart for allowable university business related expenses that outlines business-related expenses and whether or not they may be deemed acceptable charges based on the account used: standard university accounts, president's discretionary business expense accounts, and the university of Akron foundation accounts.

This document provides that chart for allowable university business related expenses and must be used in conjunction with University Rule 3359-31-06, which is intended to provide direction to employees with regard to the manner and extent to which the university may expend resources for the purposes of business meals and hospitality. All employees shall adhere to University Rule 3359-31-06 and this accompanying document. For the purposes of University Rule 3359-31-06 and this accompanying document, the term employee refers to university of Akron faculty, staff and contract professionals. The rule and this accompanying chart also apply to anyone conducting university business, including students.

(2) Terminology.

A brief definition of some of the terms used in the chart for allowable university business related expenses is provided below.

- (a) Gift card: A card with any given dollar amount that can be spent anywhere, both on and off campus
- (b) Gift coupon: A card or coupon with a designated amount not to exceed \$10, redeemable at a defined University of Akron location (e.g., Auntie Anne's) for a limited selection of items and cannot be exchanged for cash or redeemed for any cash value
- (c) Scholarship: An award of access to The University of Akron, or a financial aid award for an individual student scholar, for the purpose of furthering their education. Scholarships are awarded based on a range of criteria, which usually reflect the values and purposes of the donor or founder of the scholarship.
- (d) Award/Prize: Something given to a person or a group of people, usually to recognize excellence and/or reward actions and/or achievements. Awards are often trophies, titles, certificates, commemorative plaques, medals, badges, pins, and ribbons.



**VICE PRESIDENT FOR FINANCE AND ADMINISTRATION
& CHIEF FINANCIAL OFFICER**

**Allowable Entertainment and Other Discretionary Expenses
to Accompany University Rule 3359-31-06: Business-Related Expenses**

Type of Expenditure	Standard University Accounts ⁽¹⁾	President's Discretionary Business Expense Accounts ⁽²⁾	The University of Akron Foundation Accounts
1. Business Meals and Related Entertainment Expenses⁽³⁾ for:			
<i>Note: Any expenditures for alcohol must be in compliance with Board Rule 3359-31-06 (H)(4) (a- d) and paid for by funds held in University of Akron Foundations.</i>			
a. Colleagues from other universities and other official visitors	Yes	Yes	Yes
b. Development and fundraising	Yes	Yes	Yes
c. Job candidates	Yes	Yes	Yes
2. Receptions and Social Gatherings (including food, beverage, decoration, entertainment, etc.)			
<i>Note: Any expenditures for alcohol must be in compliance with Board Rule 3359-31-06 (H)(4) (a-d) and paid for by funds held in University of Akron Foundations.</i>			
a. Ceremonial receptions (e.g. public opening of new building, groundbreaking)	Yes	Yes	Yes
b. Development and fundraising events	Yes	Yes	Yes
c. University-wide events (e.g. service awards, commencement, convocation, holiday gatherings) with President, Dean, Vice President or designee approval	Yes	Yes	Yes
d. Gatherings for meeting new employees	No	Yes	Yes
e. Departmental events for employee recognition and morale	No	Yes	Yes
f. Receptions for employee retirement	No	Yes	Yes
g. Departmental holiday gatherings	No	No	Yes
h. Celebrations for birthdays, weddings, births, etc.	No	No	Yes

**Allowable Entertainment and Other Discretionary Expenses
to Accompany University Rule 3359-31-06: Business-Related Expenses
(continued)**

Type of Expenditure	Standard University Accounts ⁽¹⁾	President's Discretionary Business Expense Accounts ⁽²⁾	The University of Akron Foundation Accounts
3. Other Food and Beverage <i>Note: Any expenditures for alcohol must be in compliance with Board Rule 3359-31-06 H(4) (a-d) and paid for by funds held in University of Akron Foundations.</i>			
a. University Board of Trustees and University Board of Trustees Committee meetings	Yes	Yes	Yes
b. Part of registration for on-campus symposiums, lectures, conferences, workshops, seminars, etc.	Yes	Yes	Yes
c. UA-sponsored meetings of a professional organization	Yes	Yes	Yes
d. Employee retreats and training lasting 3 hours or more	Yes	Yes	Yes
e. Student or volunteer events	Yes	Yes	Yes
f. Recruitment of students	Yes	Yes	Yes
g. Routine intra-divisional employee meetings (e.g., weekly/monthly employee meetings)	No	No	Yes
h. For employee consumption other than described above	No	Yes	Yes
4. Appliances (microwaves, refrigerators, coffee pots, etc.) and Refreshments (coffee, water, candy, etc.)			
a. For personal use by employees or employee break room	No	No	No
b. Designated public reception areas for university visitors	No	Yes	No
5. Donations to Non-Profit Organizations	No	No	No
6. Sponsorship of or Participation in Non-Profit Organization Events for the Purpose of Community Relations/Goodwill	No	Yes	Yes
7. Political Contributions	No	No	No

**Allowable Entertainment and Other Discretionary Expenses
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(continued)**

Type of Expenditure	Standard University Accounts ⁽¹⁾	President's Discretionary Business Expense Accounts ⁽²⁾	The University of Akron Foundation Accounts
8. Flowers, Fruit, Gifts or Greeting Cards for:			
a. Fundraising and donor relations	Yes	Yes	Yes
b. Government relations	Yes	Yes	Yes
c. Advertising and marketing events	Yes	Yes	Yes
d. Personal office or departmental common area	No	No	Yes
e. Department/employee celebration of holiday or special occasion	No	No	Yes
f. Bereavement, illness or hospitalization	No ⁽⁴⁾	Yes	Yes
g. Employee recognition or retirement	No	Yes	Yes
9. Cash Awards and Gift Cards⁽⁵⁾ to:			
a. Employees as a gift, award or in lieu of compensation	No	No	Yes
b. Student employees in lieu of compensation	No	No	Yes
c. Students for special achievement when part of a college approved program i. These awards are taxable and will be reported, for student employees, through Form W-2 or, for all others, on Form 1099 if award is in excess of \$600.	Yes	Yes	Yes
d. Students as event prizes i. These awards are taxable and will be reported, for student employees, through Form W-2 or, for all others, on Form 1099 if award is in excess of \$600.	Yes	Yes	Yes
10. Non-Cash Awards and Gift Coupons⁽⁶⁾ to:			
a. Employees as part of an employee recognition event (e.g. Annual Awards Dinner)	Yes	Yes	Yes
b. Students for special achievement when part of a department approved program	Yes	Yes	Yes
c. Students as event prizes	Yes	Yes	Yes

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(continued)

Type of Expenditure	Standard University Accounts ⁽¹⁾	President's Discretionary Business Expense Accounts ⁽²⁾	The University of Akron Foundation Accounts
11. Other			
a. Parking permits - employee's share	No	No	No
b. Parking permits - student	No	No	No
c. Parking permits - visitors	Yes	Yes	Yes
d. Zip Card "All Campus" funds - for personal use	No	No	No
e. Scholarships and other payments of student tuition and fees other than those awarded through financial aid or funded centrally through the annual budget	No	No	No
f. Personal effects	No	No	No
g. Professional licenses for individual benefit (not required for current UA duties)	No	Yes	Yes
h. Memberships for individual benefit	No	Yes	Yes

- (1) Expenditure types listed in this chart are never appropriate for the following list of accounts: Course fee or technology fees, faculty research grants, start up funds, departmental cost sharing, research and sponsored programs, and plant funds.
- (2) Expenditures from these accounts are not allowable unless prior approval is given by the President, Dean or Vice President. The business purpose for such expenditures should be clear and documented.
- (3) Business meals, defined as food, beverage and related incidental costs incurred during the conduct of ordinary and necessary university business, must have a clear business purpose and substantial business discussion during, directly before, or directly after the meal. Business meals must include non-university personnel to be appropriate for university payment. For more information, see Board Rule 3359-31-06 (B) and (C).
- (4) Allowable for the Division of Public Affairs and Development.
- (5) Gift card: A card with any given dollar amount that can be spent anywhere, both on and off campus.
- (6) Gift coupon: A card or coupon with a designated amount not to exceed \$10, redeemable at a defined University of Akron location (e.g., Auntie Anne's) for a limited selection of items and not exchangeable for cash.