

### 1263.1.1rd - Appropriate Accounts for Business Entertainment Expenses by Allowable Fund Types

Account	Account Description	Category	State Funds	F&A Funds	OSR Funds	Trust Funds - Gifts, Endowment and Investment Income	Account Definition
522923	Non Instructional Services Exp	Official Guest of the University - including room rate, parking, etc. - excluding food & beverage (use account 558921)	No State funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No F&A funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No OSR Funds allowed, unless specified in contract or grant award.	Yes	Non-Instructional Service Expense: Reimbursement of travel and out-of-pocket subsistence business expense to individuals who are prospective non-instructional faculty whose fee, if any, is recorded to Account 522922, Non-Instruct Services.
523120	Consultant Exp-Academic/Res	Reimbursement of consultant expense - including room rate, parking, etc. - excluding food & beverage (use account 558921)	No State funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No F&A funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No OSR Funds allowed, unless specified in contract or grant award.	Yes	Consultant Expense-Academic/Research: Reimbursement of travel and out-of-pocket subsistence business expense of professional specialist whose fees, if any, would be identified in Account 523110.
558921	Meetings and Amenities	Food & Beverage	No State funds allowed, with limited exceptions. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No F&A funds allowed, with limited exceptions. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No OSR Funds allowed, unless specified in contract or grant award.	Yes	Meetings and Amenities: Contracted food services, meals, catering, receptions, outside dining, beverages, flowers, music expenses, and linen rental. May be valid for contract and grant accounts if approved by the sponsor and specifically budgeted.
526780	Travel Recruit-Trans-Subsist	Interview of prospective graduate student, postdoctoral trainee, or an employee. - including room rate, Parking, etc. - excluding food & beverage (use account 558921)	No State Funds allowed, with limited exceptions See Finance Policy 1263 - University-Related Business Entertainment Expenses	No F&A Funds allowed, with limited exceptions See Finance Policy 1263 - University-Related Business Entertainment Expenses	No OSR Funds allowed, unless specified in contract or grant award.	Yes	Travel expenses for transportation, lodging and meals when a department is recruiting for a prospective graduate student, postdoctoral trainee or an employee.
526790	Travel Recruit-Prospt Stu Ath	Interview of prospective student athletes - including room rate, Parking, etc. - excluding food & beverage (use account 558921)	No State funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No F&A funds allowed. See Finance Policy 1263 - University-Related Business Entertainment Expenses	No OSR Funds allowed, unless specified in contract or grant award.	Yes	Travel expenses for transportation, lodging and meals when a department is recruiting for a prospective student athlete.
558951	Departmental Parking Expense	Parking Expense for Departments - excluding employee parking	Yes	Yes	No OSR Funds allowed, unless specified in contract or grant award.	Yes	
524730	Rent/Lease-Building Short Term	Facility rental for departmental meetings - excluding food & beverage	Yes	Yes	No OSR Funds allowed, unless specified in contract or grant award.	Yes	