Ohio Administrative Code

Rule 3342-7-02.10 Administrative policy and procedures regarding general business expenditures and university equipment.

Effective: December 3, 2018

(A) Purpose. As a major public institution, Kent state university is held to a high level of accountability for its business practices. Stakeholders, including students, taxpayers, alumni, the state of Ohio and the federal government, have an interest in how the university spends public funds. Accordingly, every reasonable effort must be made to ensure that funds are used in a responsible, prudent, and appropriate manner. This rule focuses on certain types of expenses and provides examples of expenses that are not permitted.

(B) Definitions.

(1) University purchase. Expenditures of university funds for goods and services, and as further defined in this chapter of the Administrative Code including, but not limited to, rules 3342-7-02.16, 3342-7-12, and 3342-7-12.1 of the Administrative Code.

(2) Entertainment expense. An expenditure, primarily for food or refreshments, relating to entertainment when the purpose is fundraising, promotion of the university or entertainment for guests of the university, and as further defined in rule 3342-7-02.5 of the Administrative Code.

(3) Certifications. Signify an individual has met all the requirements of a particular standard or law, typically through passage of a written examination, and as further defined in rule 3342-7-02.5 of the Administrative Code.

(4) Contributions and gifts. Includes donations, financial assistance, equipment and supplies purchased with university funds, items given to international guests, and honorariums.

(5) Awards and prizes. Cash, cash equivalents, and non-cash items given in recognition of significant outstanding performance, and as further defined in rule 3342-7-02.14 of the Administrative Code.

(6) Moving expenses. Expenditures associated with moving the household goods of a qualifying

newly hired faculty or senior level administrator.

(C) Implementation.

(1) The vice presidents in the president's cabinet and colleges and regional campus deans are responsible for assuring that within their administrative units or colleges/schools:

(a) Proposed expenditures are consistent with all university policies and federal and state regulations, regardless of the source of funds, unless specifically exempted by an external agency, grantor, or donor;

(b) Expenditures are necessary to the accomplishment of university business, meaning that, without the expenditures, programmatic objectives would be difficult or otherwise more costly to achieve, or that the impact, level or quality of the achievement of these objectives would be reduced;

(c) Expenditures are reasonable, meaning the quality and quantity of the goods or services are sufficient to meet, but not exceed the identified need;

(d) Expenditures are within approved budgets of the units or colleges/schools;

(e) Expenditure documents are retained according to the university record retention policy and are available for audit; and

(f) Reimbursements have been properly approved according to the departmental approval hierarchy.

(2) All transactions are subject to appropriate review by the Kent state university office of internal audit, the universitys external auditors, and other reviewing agencies in order to test for compliance with university policies and procedures, state, federal and local laws, and regulations and constraints imposed by agencies and donors.