



University of
California, Irvine

UCI School of Social Sciences

Business Office

KFS Entertainment Workshop

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Social Sciences Disbursement Team

Jayne Lee

Accounting Assistant

Susan Spiegel

Disbursement Analyst

Ethical Values and Standards of Conduct

Why do we have policies and procedures?

What is our duty as members of a public institution?

Regents Policy 1111:

<https://regents.universityofcalifornia.edu/governance/policies/1111.html>

“Members of the University of California community are committed to the highest ethical standards in furtherance of our mission of teaching, research and public service. We recognize that we hold the University in trust for the people of the State of California. Our policies, procedures, and standards provide guidance for application of the ethical values stated below in our daily life and work as members of this community.”

Ethical Values

- Integrity
- Excellence
- Accountability
- Respect

Standards of Conduct

1. Fair Dealing
2. Individual responsibility and accountability*
3. Respect for others
4. Compliance with applicable laws and regulations
5. Compliance with University policies, procedures and other guidance*
6. Conflicts of interest or commitment*
7. Ethical conduct of research
8. Records: confidentiality/privacy and Access
9. Internal Controls*
10. Use of University Resources*
11. Financial Reporting*
12. Reporting Violations

Roles & Responsibilities Department

Initiator: Creates the document and adhoc department manager for review. The initiator is the POC for faculty and individuals being reimbursed. Responsible for uploading backup documents only needed for reimbursement. Initiator is aware of UC policy and procedures and is a liaison for faculty, graduate students, and individuals seeking reimbursement.

Department Manager: Reviews initiator's KFS doc for accuracy before routing for approval to disbursement team. Department Manager is responsible to stay up-to-date with UC policy and procedures and makes sure initiator included all the backup necessary for reimbursement.

Roles & Responsibilities Business Office

Disbursement Team: Relies heavily on policy and reviews KFS doc for accuracy and either approves, disapproves or returns for edit. Responsible for writing internal notes for fiscal officers and finance director. Once approved, Fiscal Officer will review the doc.

Fiscal Officer: The Fiscal Officer is an essential internal control at UCI and should be someone who can responsibly manage departmental financial resources. The Fiscal Officer is responsible for approving day-to-day activity on an account. They should review each transaction for accuracy and completeness, approving documents in a timely manner according to UCI and departmental best practice to ensure expenses are allowable and allocable.

Account Supervisor: The Account Supervisor is typically a high-level administrator who ensures that the account meets its University purpose. Depending on the amount, account, or purpose, document may be reviewed and obtain exceptional approval if applicable.

ENTERTAINMENT REIMBURSEMENTS

Accounting Updates – October 2021

Virtual Meeting Meals not Reimbursable

- The UC Office of the President recently issued a reminder that all business meetings require an in-person host and are intended for on-premises and/or in-person meetings of employees according to [UC Policy BFB-BUS-79](#), which governs the reimbursement of meal and entertainment expenses. Meals delivered or taken during a virtual or teleconference meeting (e.g., Zoom) are not reimbursable because the meeting does not meet this definition.

More UC BUS-79 Policy Reminders:

- The policy requires a signed Host Certification Form (generated in the KFS Entertainment Reimbursement e-doc, Forms & Reports tab) for recruitment, employee morale building activities, and entertainment & prospective donor meetings.
- For business meetings, an agenda is required documentation and must be included in your scanned documents.
- An employee acting as the official host conducting bona fide University business with an invited guest may be reimbursed for guest and employee meeting meals/light refreshments expenses. Individual employee meals will not be approved.

Types of Payees

- Employee: Someone with active status with UCI. Some student employees may have an active employment status and should be paid as an employee. Employees must set up a [TEM Profile](#). (You must be added as a TEM Profile Arranger for someone else or for your department)
- Vendor: Person or a company that has been entered into [PaymentWorks](#). Vendors consist of: hotels, businesses, catering services and individuals.
- One-Time Payee or Student: Anyone who is not an employee or a vendor. This includes: faculty who are traveling and do not have access to approve electronically, faculty that are not active employees, and employees who are unable to approve electronically. Students who are not employees also qualify for this option.

- **Entertainment and Meetings that are Reimbursable:**
<https://accounting.uci.edu/travel/entertainment/reimbursable-entertainment.html>
- **Attendee List:** Full first and last names including affiliation is required.
- **Invoices:** Include the invoice number and amount in “Check Stub Text” section.
- **Signed Host Certification Form:** Required only for Employee Morale, Recruitment, and Entert. & Pros. Donors. **Host must have attended the event/meeting.**
- **Corporate Card Expenses:** KFS does not populate the per person costs for Corporate Cards.
 - The per person cost for meals **MUST** be clearly stated. **For example: Lunch: \$200/10 people = \$20 per person.** Don't forget to choose the appropriate “Expense Type” from the drop down menu.
- **Special Circumstances:** If alcohol was served, **even if not being reimbursed**, check the box under the “Special Circumstances” tab. **Alcohol is not allowed on state or federal funds.** This also includes charges for bartender fees, corkage fees, and any alcohol-related fee.

Business Purpose and Required Documentation

- Business Meeting: Agenda and attendee list required
- Entertainment & Prospective Donors: Flyer, attendee list, and itemized receipts required
- Recruitment: Host Certification Forms, email invitation and recruitment agenda required
- Employee Morale Building Activities: Meals provided to employees as a part of morale-building activity, includes retirements or departing employees with at least 5 years of service, recognition receptions, new employee receptions, and holiday gatherings. **Host Certification Forms required, Business Office will obtain additional approvals.**
 - **NOT** allowable under policy: birthdays, weddings, anniversaries, and other occasions of a personal nature.
- Programmatic Activities:— class, study hall, student orientation programs, in support of the University's educational programs
- On the Job Meals: Mostly for hospital employees on call during regular meal periods.
- Gift/Award: **Corp Card ONLY** (see Policy G-41 & G-42) For gifts or awards purchased out of pocket and not related to an event, reimburse using a DV

University of California – Policy BUS-79
Expenditures for Business Meetings, Entertainment, and Other Occasions

APPENDIX A

MAXIMUM RATES FOR MEALS AND LIGHT REFRESHMENTS

The maximum per-person expenditures for meals and light refreshments furnished by the University may not exceed the following amounts:¹¹

Breakfast	\$27.00
Lunch	\$47.00
Dinner	\$81.00
Light refreshments	\$19.00

The reimbursement for a buffet reception cannot exceed the applicable meal rate associated with the type of buffet, i.e., breakfast, lunch, or dinner. Reimbursement for a brunch may be made using the lunch rate.

The maximum per-person expenditures listed above include the cost of the food and beverages, labor, sales tax, delivery charges, and other service fees. If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating per-person costs.

The costs of room rental, room setup fees, media rental, and decorations, etc., are not included in the per-person costs unless those costs cannot be separated by the vendor.

APPROVAL OF EXPENDITURES

This table summarizes those expenditures that require additional approval and/or signature by the host in addition to the approval by the department head.

Activity	Host ¹²	Additional Approval ¹³
Business Meetings		
Meals provided to employees, visitors from other educational institutions, members of the community, medical center visitors, or employees from another work location where there is a valid business purpose for the meeting. The meeting must have at least one employee present.	No	No
Programmatic Activities		
Meals provided to volunteers and research subjects (clinical trials).	No	No
Athletic team meals, including training-table meals, game-related meals, and occasional meals provided in accordance with NCAA rules.	No	No
Class, study hall, or other academic-based activities.	No	No
Student orientation programs, commencement exercises, and similar activities.	No	No
Student government meetings, association meetings, or other student meetings.	No	No
Recruitment		
Meals provided to prospective employees.	Yes	No
Meals associated with the recruitment of student athletes and scholars.	Yes	No
Employee Morale-Building Activities		
Meals provided to employees as part of a morale-building activity, including retirement and recognition receptions, etc.	Yes	Yes
On-the-Job Meals		
Meals provided to an employee during work hours as a requirement of the employee's job (HR policy applies).	No	No
Entertainment		
Meals provided to prospective donors.	Yes	No
Meals provided to visitors from other educational institutions, members of the community, medical center visitors, or employees from another work location where the purpose of the activity is social or recreational.	Yes	No
Tickets provided to prospective donors, employees, or student appointees in connection with an entertainment event.	Yes	Yes
Meals provided to a spouse or domestic partner.	Yes	Yes
Cash contributions related to an entertainment event.	Yes	Yes

Calculating Per Person Costs

Included in per person cost:

- Cost of food
- Cost of beverages
- Labor
- Sales Tax
- Tip
- Delivery Charges
- Other Service Fees

Not included in the per person costs:

- Room Rental
- Room Setup Fees
- Media Rental
- Decorations
- Table/Chair/Linen Rentals

Alcohol Reimbursement Process

All UCI Sponsored Events that include the service of alcoholic beverages must be in compliance with [UCI Alcohol Policy, Section 900-13](#) and California State Law.

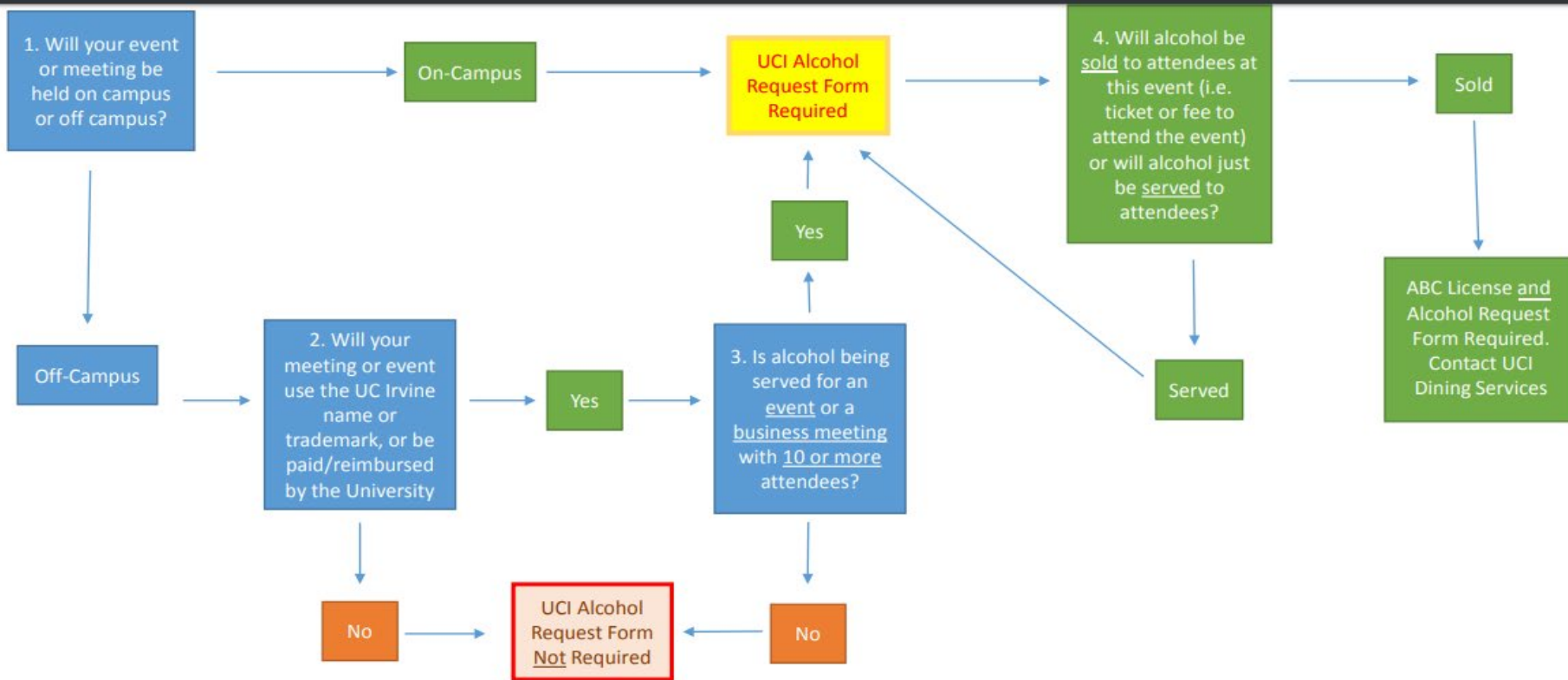
Steps to have alcohol service approved for the event:

- Submit a [UCI Alcohol Request Form](#) (**20 business days in advance**) to Fran Hom.
- After the Dean signs off, UCI Dining will review the Alcohol Request Form.
- Once UCI Dining approves the form, you will receive the final copy of the Alcohol Request Form with all the signatures.

Reimbursements involving will require the final copy of signed and approved Alcohol Request Form attached to the backup.

In KFS, in the special circumstances tab, be sure to check the Alcohol Box.

Do I Need an Alcohol Permit Request Form?



ENT Document Reminders

- When submitting a reimbursement, upload [supporting documentation](#).
- In the explanation box of your KFS document, please state the purpose by using **Who, What, When, Where, and Why**.
- Redact [personal information](#). If bank statements are submitted with documentation, redact ALL expenses that are not relevant to the reimbursement. Also, redact credit card information (account numbers, credit limits, billing address, etc.)
- [Additional and Exceptional Approvals](#) for Travel, Meetings, and Entertainment.
- **Ad Hoc Recipients:** Ad Hoc your Department Manager who will then ad hoc Jayne Lee or Susan Spiegel as approvers.
- **Relating Documents:** Reference KFS document numbers for reimbursements that were for the same event and travel advances associated with the current reimbursement.

REIMBURSEMENT REMINDERS

Document Uploads: Once uploaded, it cannot be edited or removed. Only attach relevant documentation.

Department Managers are responsible for checking KFS documents and reviewing the backup docs prior to uploading.

Notes & Attachments: Primarily used for Business Office Team and Travel Accounting.

- Notes: Please leave this section empty for the Business Office. All notes should be written out in the explanation box.
- Attachments: **DO NOT** attach anything here! Upload all your backup in the scanned documents tab of the KFS doc. Scanning tab is always available for uploading documents. Anything attached in the notes & attachments section will result in a disapproved document.

TRAINING INFORMATION

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Learn KFS Online Training: <https://www.accounting.uci.edu/support/classes.html>

- KFS e-courses are also on www.uclc.uci.edu
- **Register to attend via the UC Learning Center website:** Registration is required to attend a class and must be done through UC Learning Center (UCLC). If you need assistance signing up for classes, contact the KFS help desk at kfs@uci.edu or 949-824-7001.

LIST OF CLASSES TO TAKE

Social Sciences require all initiators and approvers to take the e-course training and tutorials through the University of California Learning Center (UCLC) listed below. Access through the website (login required): <https://uclc.uci.edu>.

TEM (Travel & Event Management)

- KFS (TEM) Event / Meeting Reimbursements: This class is designed for anyone who prepares payments or reimbursements for event, meeting or entertainment expenses.

KFS Zoom Training Schedule

Class Title	Date	Time
KFS TEM: ENT Event/Meeting and Reimbursements Training	09-02-21	08:30 a.m. - 11:30 p.m.
KFS General Error Correction (GEC)	09-21-21	1:30 p.m. - 3:00 p.m.
KFS BUDGET APPROPRIATION TRANSACTION (BAT)	09-23-21	02:00 p.m. - 3:00 p.m.
KFS: BASICS COURSE	09-30-21	01:30 p.m. - 3:30 p.m.
FISCAL OFFICER TRAINING	10-05-21	01:30 p.m. - 3:30 p.m.
KFS FINANCIAL TRANSACTIONS (FT): DISBURSEMENT VOUCHER	10-07-21	01:30 p.m. - 3:30 p.m.
KFS TEM: TRAVEL REIMBURSEMENTS	10-14-21	08:30 a.m. - 11:45 a.m.

Register to attend via the UC Learning Center website: Registration is required to attend a class and must be done through UC Learning Center (UCLC). If you need assistance signing up for classes, contact the KFS help desk at kfs@uci.edu or 949-824-7001.

**Register
on UCLC**

LINKS & POLICY

HELPFUL LINKS

- Creating a TEM Profile: <https://www.accounting.uci.edu/travel/before/tem-profile.html>
- PaymentWorks: <https://www.accounting.uci.edu/vendor-onboarding/index.html>
- Expenses and Reimbursement: <https://www.accounting.uci.edu/travel/reimbursement>
- UCI Corporate Travel Card Info and Application:
<https://www.accounting.uci.edu/travel/before/travel-card.html>
- Purchasing Methods Guide (for Corporate Card purchases):
https://docs.google.com/spreadsheets/d/1qVxQCEECtFowH9hImw59RaRI8FRFij1EP_hGjsNP9UkE/edit#gid=0

Entertainment (ENT) Reimbursement eDoc Guide:

<https://www.accounting.uci.edu/support/guides/ent/archivekfs4/index.html>

- Travel and Entertainment Situations Requiring Exceptional Approval:
<https://www.accounting.uci.edu/travel/reimbursement/approval.html#exceptional>



POLICY INFORMATION

Policy Links:

- Expenditures for Business Meetings, Entertainment, and Other Occasions:

UC Policy BUS-79: <https://policy.ucop.edu/doc/3420364/BFB-BUS-79>

- Policy on the Sale, Service and Consumption of Alcoholic Beverages:

Sec. 900-13: <http://www.policies.uci.edu/policies/pols/900-13.php>

- Employee Non-Cash Awards and Other Gifts: <https://policy.ucop.edu/doc/3420353/BFB-G-41>

- Gifts Presented to Non-Employees on Behalf of the University:

<https://policy.ucop.edu/doc/3420354/BFB-G-42>

Policies set for what types of expenses are allowed at UCI and what documentation is needed to be reimbursed:

- Business Meetings and Entertainment Guidelines: <http://www.policies.uci.edu/policies/procs/701-20.php>

