UCI

CFODFA Approval Group Guide

For payments made to:
Vice Chancellors
Deans (except for College of Health Sciences deans)
University Librarian (UL)
UCI Health System CEO (Health CEO)

Transactions including:
Travel (TR)
Entertainment (ENT)
Purchased Goods/Services (DV)

(revised September 2022)

This guide answers following questions:

1. Who approves expenses incurred by Vice Chancellors, Deans, University Librarian (UL) and UCI Health CEO (Health CEO)?

2. Which Vice Chancellors and Deans does this guidance include?

3. What is the approval process within KFS?

4. When does a document need to be ad hoc routed to the CFODFA Approval Group?

5. In general, what does the CFODFA Approval Group look for when reviewing documents?

6. More specifically, what does the CFODFA Approval Group look for when reviewing Entertainment Reimbursement Documents?

7. More specifically, what does the CFODFA Approval Group look for when reviewing Travel Reimbursement Documents?

Policy References

UC Policy G-28: Travel Regulations
UCI Policy Sec. 715-01: Policy on Travel Authorization and Approval
UC Policy BUS-79: Expenditures for Business Meetings, Entertainment, and Other Occasions
UCI Policy Sec. 701-20: Business Meetings and Entertainment Guidelines
UC Policy PPSM-50: Professional Development
UCI Policy Procedure 50: Professional Development
UC Policy BUS-43: Purchases of Goods and Services; Supply Chain Management
UCI Policy Sec. 707-10: Purchasing Procedures
UC Policy G-41: Employee Non-Cash Awards and Other Gifts
UC Policy G-42: Gifts Presented to Non-Employees on Behalf of the University
UC Policy G-43: University Membership in Organizations
UCI Policy Sec. 700-13: Guidelines for Reimbursement of Gift Purchases
IDA 632: Exceptions/Additional Approvals to Travel and Business Meeting and Entertainment Expense Policies

Contact

Division of Finance & Administration
Office of the CFO and Vice Chancellor
(949) 824-3454

1. Who approves expenses incurred by Vice Chancellors, Deans, the University Librarian, and the UCI Health CEO?

UC Policies BUS-79 and G-28 state that Chancellors may designate one or more vice chancellors to approve entertainment and travel expenses incurred by Vice Chancellors, Deans, and other senior executives. In addition, that designated vice chancellor may further appoint a high-level individual on his or her staff to review and approve expenses on their behalf.

Effective July 18, 2022, Mary Lou D. Ortiz, CFO and Vice Chancellor of the Division of Finance & Administration, is UCI's designated vice chancellor. She has further redesignated two people with the authority to approve travel and entertainment expenses as long as they do not require exceptional or additional approval:
- Rick Coulon, Associate Vice Chancellor of the Division of Finance and Administration,
- Stephanie Tenney, Director of Operations in the Office of the CFO and Vice Chancellor

Any travel or entertainment transactions that require additional or exceptional approval, and any other covered transaction, requires direct approval from Mary Lou D. Ortiz.

2. Which Vice Chancellors, Deans, and senior executives does this guidance include?

Vice Chancellor - Equal Opportunity and Compliance
Vice Chancellor - Equity, Diversity & Inclusion
Vice Chancellor - Health Affairs
Vice Chancellor - Information Technology and Data
Vice Chancellor - Research
Vice Chancellor - Strategic Communications and Public Affairs
Vice Chancellor - Student Affairs
Vice Chancellor - University Advancement & Alumni Relations
Chief Human Resources Officer and Vice Chancellor – Human Resources
Dean - Claire Trevor School of the Arts
Dean - School of Biological Sciences
Dean - Paul Merage School of Business
Dean - School of Education
Dean - Henry Samueli School of Engineering
Dean - School of Humanities
Dean - Donald Bren School of Information & Computer Science
Dean - School of Law
Dean - School of Physical Sciences
Dean - School of Social Ecology
Dean - School of Social Sciences
Dean - Continuing Education & Distance Learning
Dean - Graduate Division
Dean - Division of Undergraduate Education
University Librarian
Chief Executive Officer UCI Health System

Note: This guidance does not apply to Deans in the College of Health Sciences who report to the Vice Chancellor - Health Affairs.

3. What is the approval process within KFS?

After everyone in a department's KFS approval workflow has approved the document, the last approver (usually the Accounting Reviewer) ad hoc routes the document to the CFODFA Approval Group. The appointed staff member approves documents on behalf of the CFODFA Approval Group; however, documents requiring additional or exceptional approval are ad hoc routed by the appointed staff member to the CFO/VC for their direct approval.

4. Does the Chancellor review and approve transactions?

Each month, a report is submitted to the Chancellor's Office which documents all the transactions processed by the CFODFA Approval group. It includes the transactions' details, business purpose, and justification for any exceptional actions.
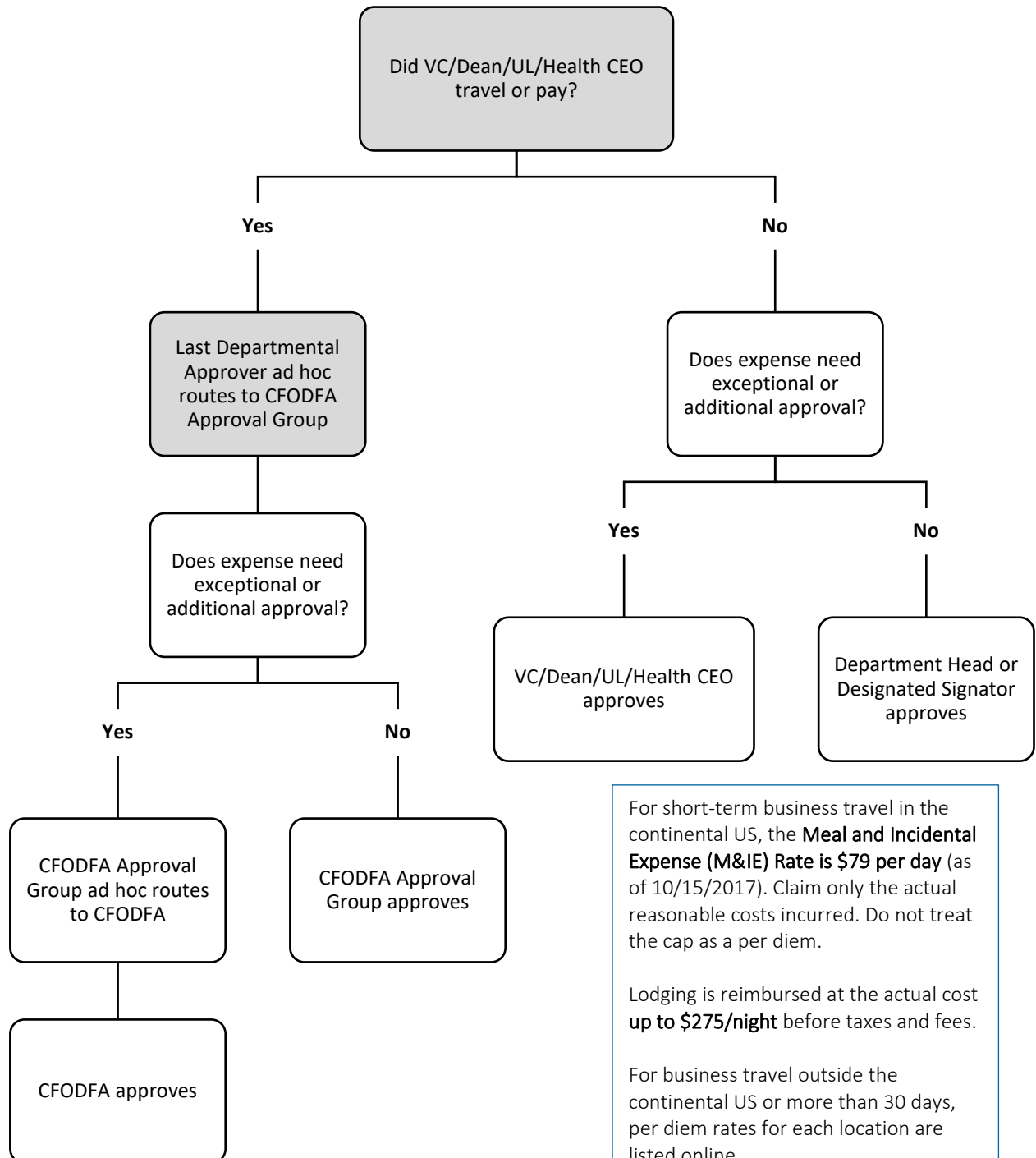
5. When does a document need to be ad hoc routed to the CFODFA Approval Group?

The following flow charts are desinged to help identify which scenarios require approval from the CFODFA Approval Group.

Travel
(TR Document)

Did VC/Dean/UL/Health CEO travel or pay?

Yes

Last Departmental Approver ad hoc routes to CFODFA Approval Group

Does expense need exceptional or additional approval?

Yes

CFODFA Approval Group ad hoc routes to CFODFA

CFODFA approves

No

CFODFA Approval Group approves

No

Does expense need exceptional or additional approval?

Yes

VC/Dean/UL/Health CEO approves

No

Department Head or Designated Signator approves

For short-term business travel in the continental US, the **Meal and Incidental Expense (M&IE) Rate is $79 per day** (as of 10/15/2017). Claim only the actual reasonable costs incurred. Do not treat the cap as a per diem.
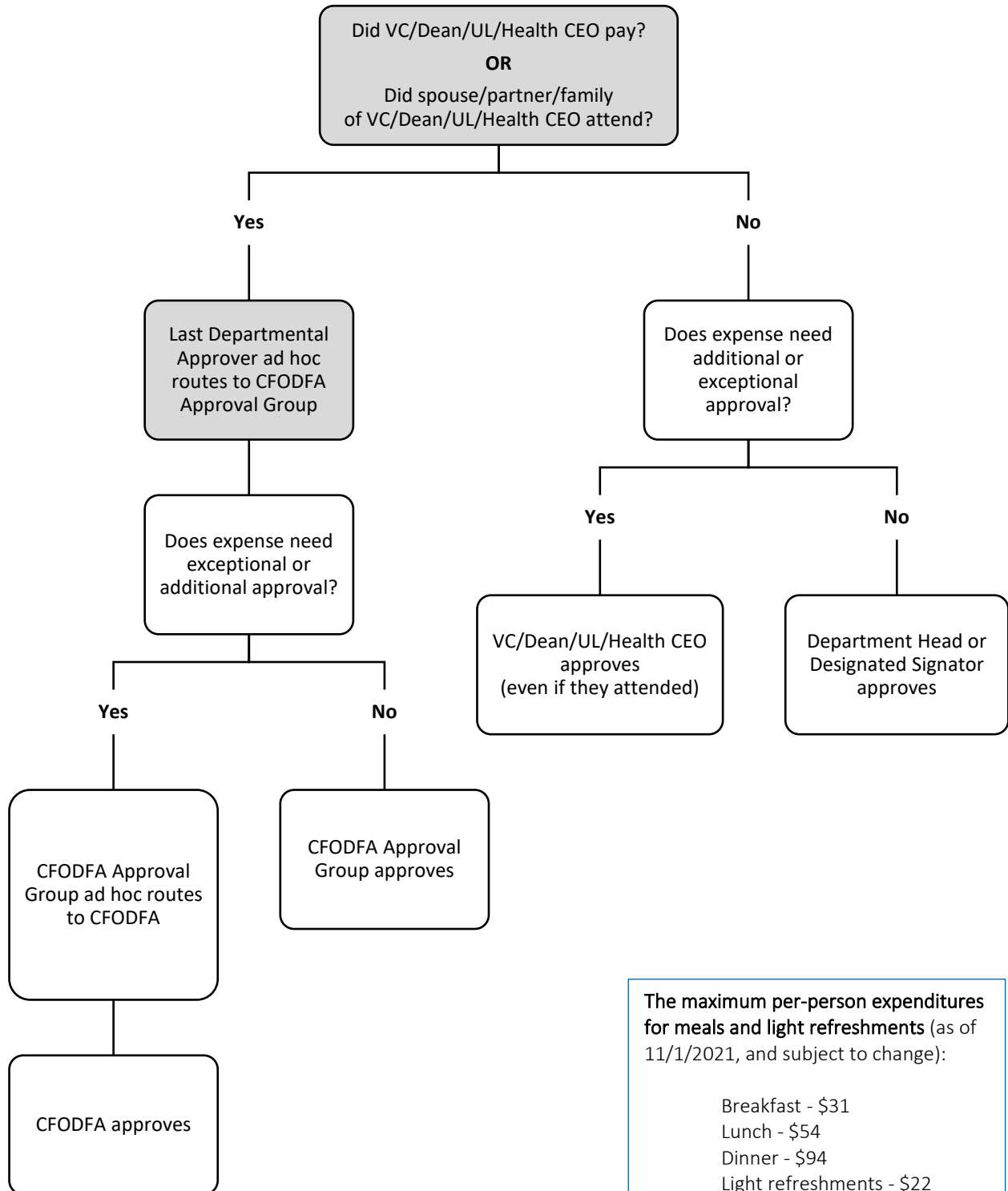
Lodging is reimbursed at the actual cost **up to $275/night** before taxes and fees.

For business travel outside the continental US or more than 30 days, per diem rates for each location are listed online.

Use of unnecessary, higher-cost services and upgrades require advance written approval.

Business Meetings and Programmatic Activities
(ENT Document)

```
┌─────────────────────────────────────┐
│  Did VC/Dean/UL/Health CEO pay?      │
│              OR                      │
│  Did spouse/partner/family           │
│  of VC/Dean/UL/Health CEO attend?    │
└─────────────────────────────────────┘
         Yes              No
```

Yes branch:

```
┌──────────────────────┐
│ Last Departmental     │
│ Approver ad hoc       │
│ routes to CFODFA      │
│ Approval Group        │
└──────────────────────┘
         │
┌──────────────────────┐
│ Does expense need     │
│ exceptional or        │
│ additional approval?  │
└──────────────────────┘
    Yes          No
```

- **Yes:** CFODFA Approval Group ad hoc routes to CFODFA → CFODFA approves
- **No:** CFODFA Approval Group approves

No branch:

```
┌──────────────────────┐
│ Does expense need     │
│ additional or         │
│ exceptional approval? │
└──────────────────────┘
    Yes          No
```

- **Yes:** VC/Dean/UL/Health CEO approves (even if they attended)
- **No:** Department Head or Designated Signator approves

The maximum per-person expenditures for meals and light refreshments (as of 11/1/2021, and subject to change):
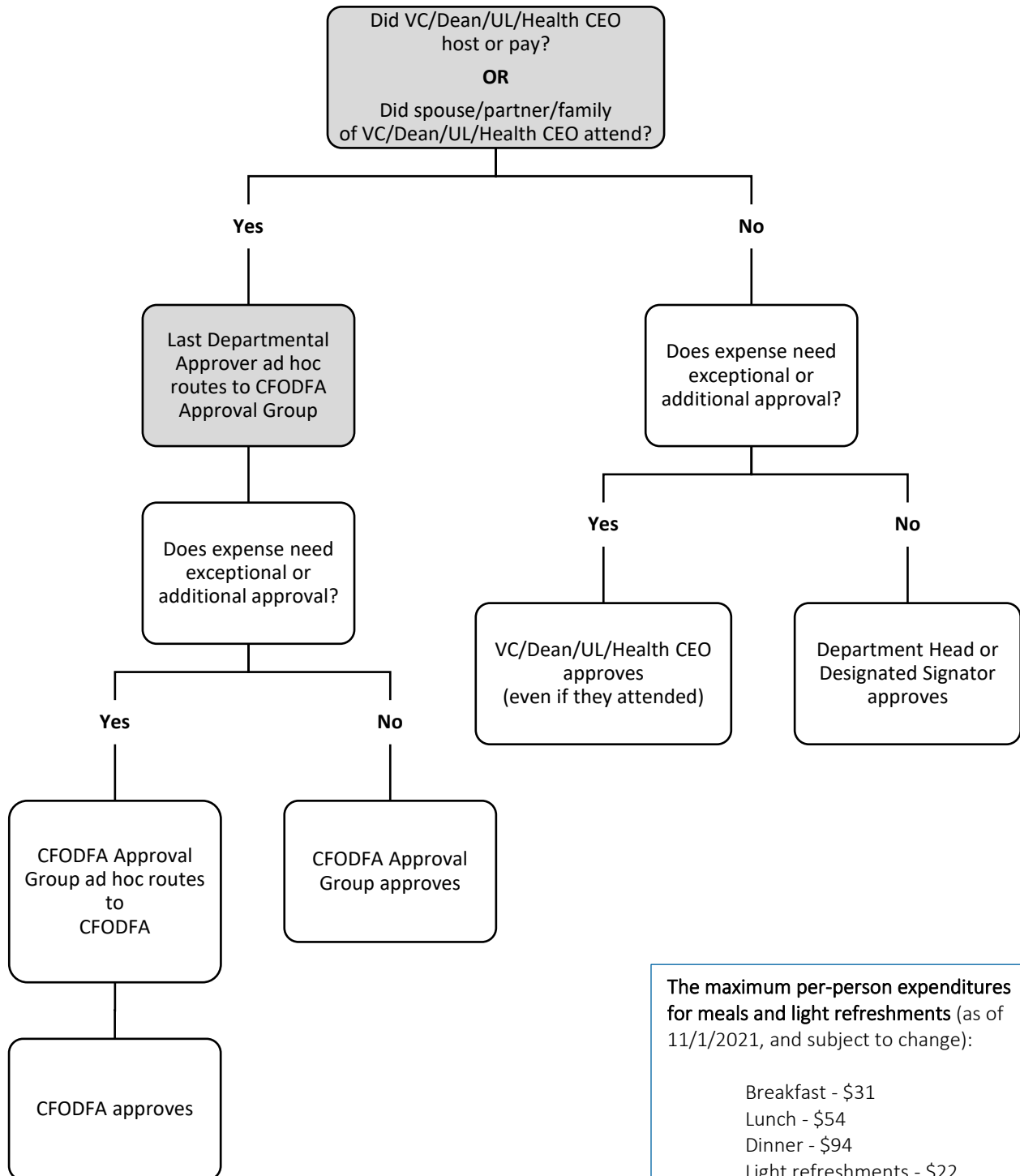
Breakfast - $31
Lunch - $54
Dinner - $94
Light refreshments - $22

Spouse/Partner/Family attendance of the host *or* guest always require **additional approval**.

Recruitment

(ENT Document; Host Required)

Did VC/Dean/UL/Health CEO host or pay?
OR
Did spouse/partner/family of VC/Dean/UL/Health CEO attend?

Yes

Last Departmental Approver ad hoc routes to CFODFA Approval Group

Does expense need exceptional or additional approval?

Yes

CFODFA Approval Group ad hoc routes to CFODFA

CFODFA approves

No

CFODFA Approval Group approves

No

Does expense need exceptional or additional approval?

Yes

VC/Dean/UL/Health CEO approves (even if they attended)

No

Department Head or Designated Signator approves

The maximum per-person expenditures for meals and light refreshments (as of 11/1/2021, and subject to change):
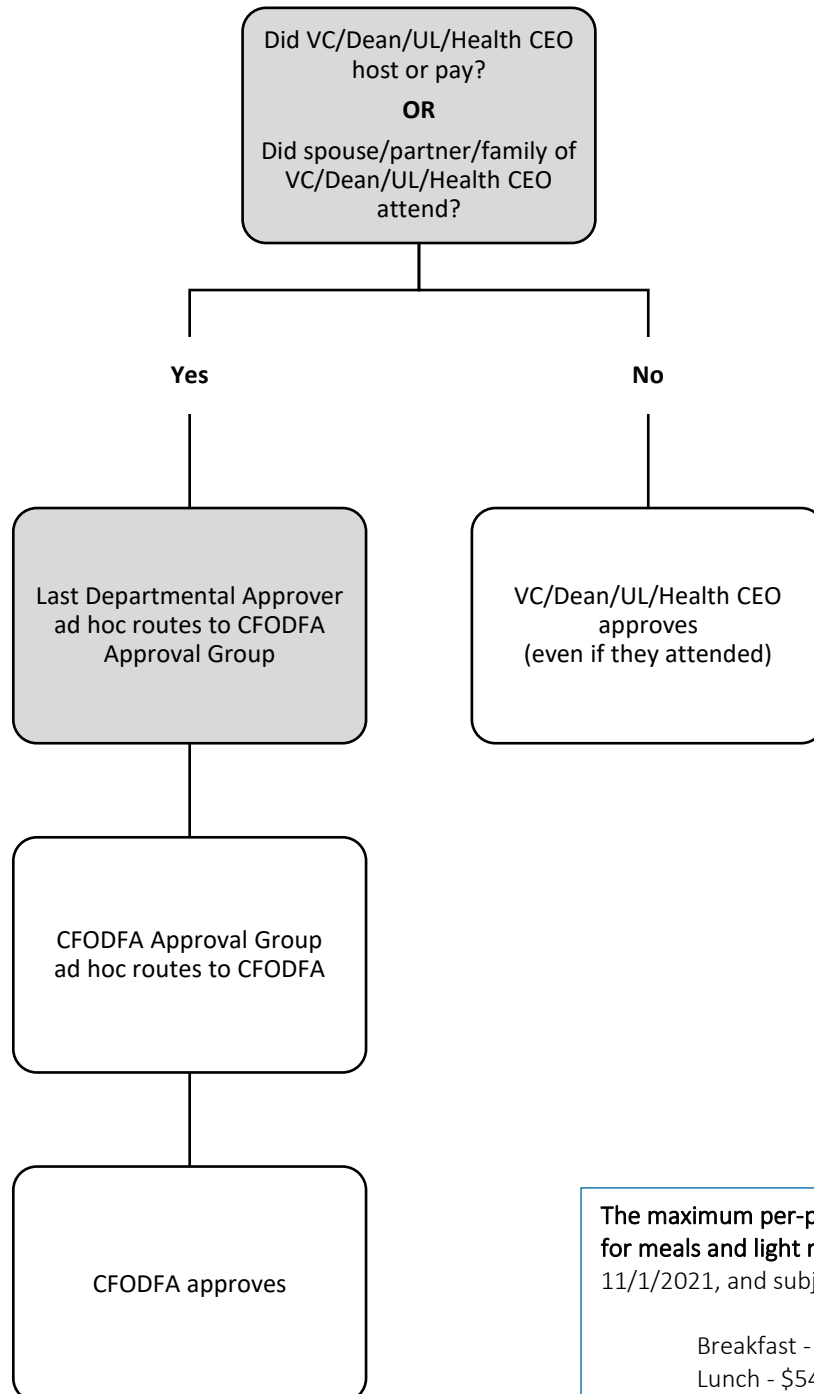
Breakfast - $31
Lunch - $54
Dinner - $94
Light refreshments - $22

Spouse/Partner/Family attendance of the host *or* guest always require **additional approval**.

Employee Morale-Building
(ENT Document; Host Required)

Did VC/Dean/UL/Health CEO host or pay?

OR

Did spouse/partner/family of VC/Dean/UL/Health CEO attend?

Yes

No

Last Departmental Approver ad hoc routes to CFODFA Approval Group

VC/Dean/UL/Health CEO approves
(even if they attended)

CFODFA Approval Group ad hoc routes to CFODFA

CFODFA approves

The maximum per-person expenditures for meals and light refreshments (as of 11/1/2021, and subject to change):

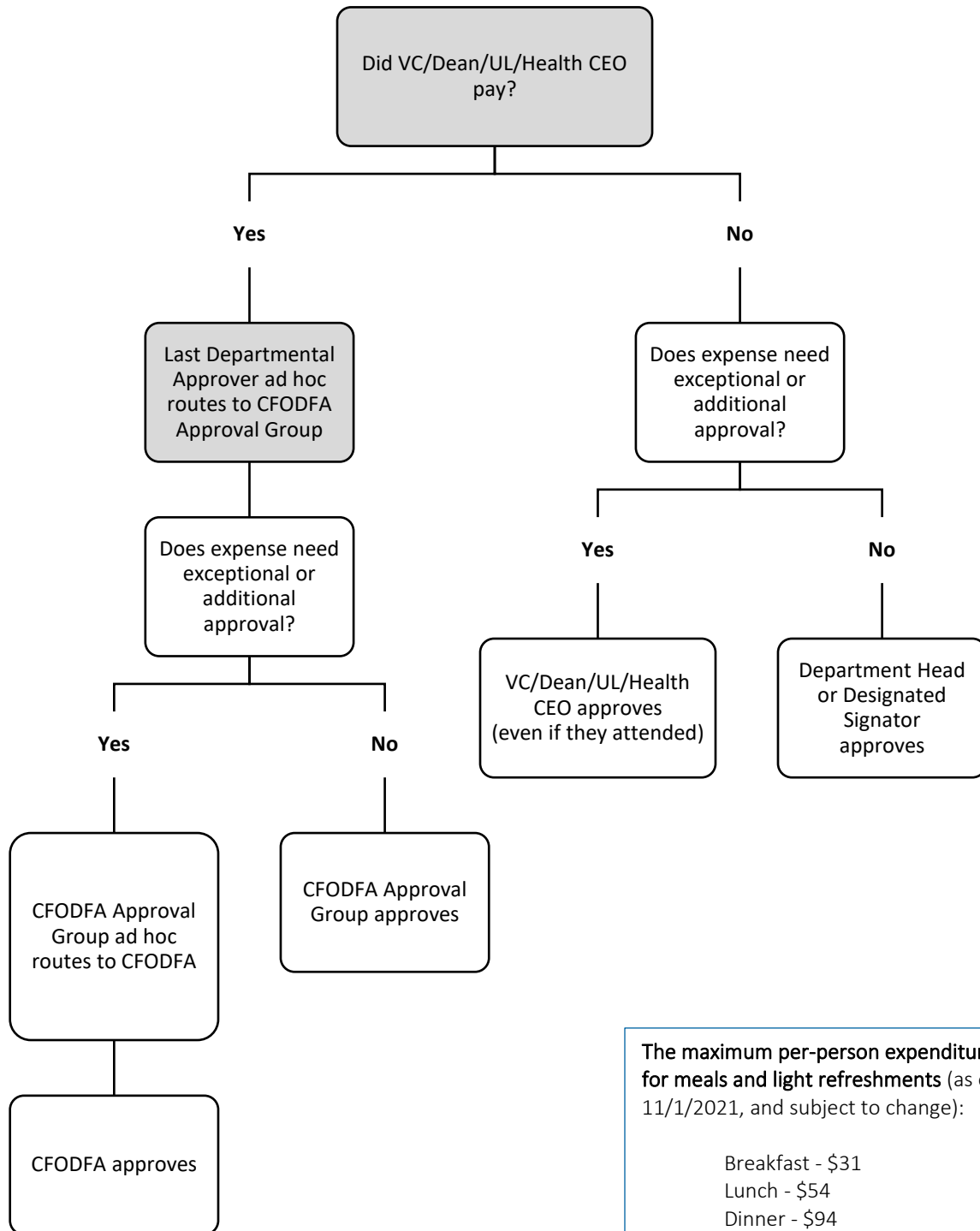Breakfast - $31
Lunch - $54
Dinner - $94
Light refreshments - $22

Spouse/Partner/Family attendance of the host *or* guest always require **additional approval**.

On-the-Job Meals
(ENT Document)

```
                    ┌─────────────────────────┐
                    │ Did VC/Dean/UL/Health CEO│
                    │           pay?           │
                    └─────────────────────────┘
                   Yes                        No
```

Did VC/Dean/UL/Health CEO pay?

Yes:

Last Departmental Approver ad hoc routes to CFODFA Approval Group

Does expense need exceptional or additional approval?

- **Yes:** CFODFA Approval Group ad hoc routes to CFODFA → CFODFA approves
- **No:** CFODFA Approval Group approves

No:

Does expense need exceptional or additional approval?

- **Yes:** VC/Dean/UL/Health CEO approves (even if they attended)
- **No:** Department Head or Designated Signator approves

The maximum per-person expenditures for meals and light refreshments (as of 11/1/2021, and subject to change):
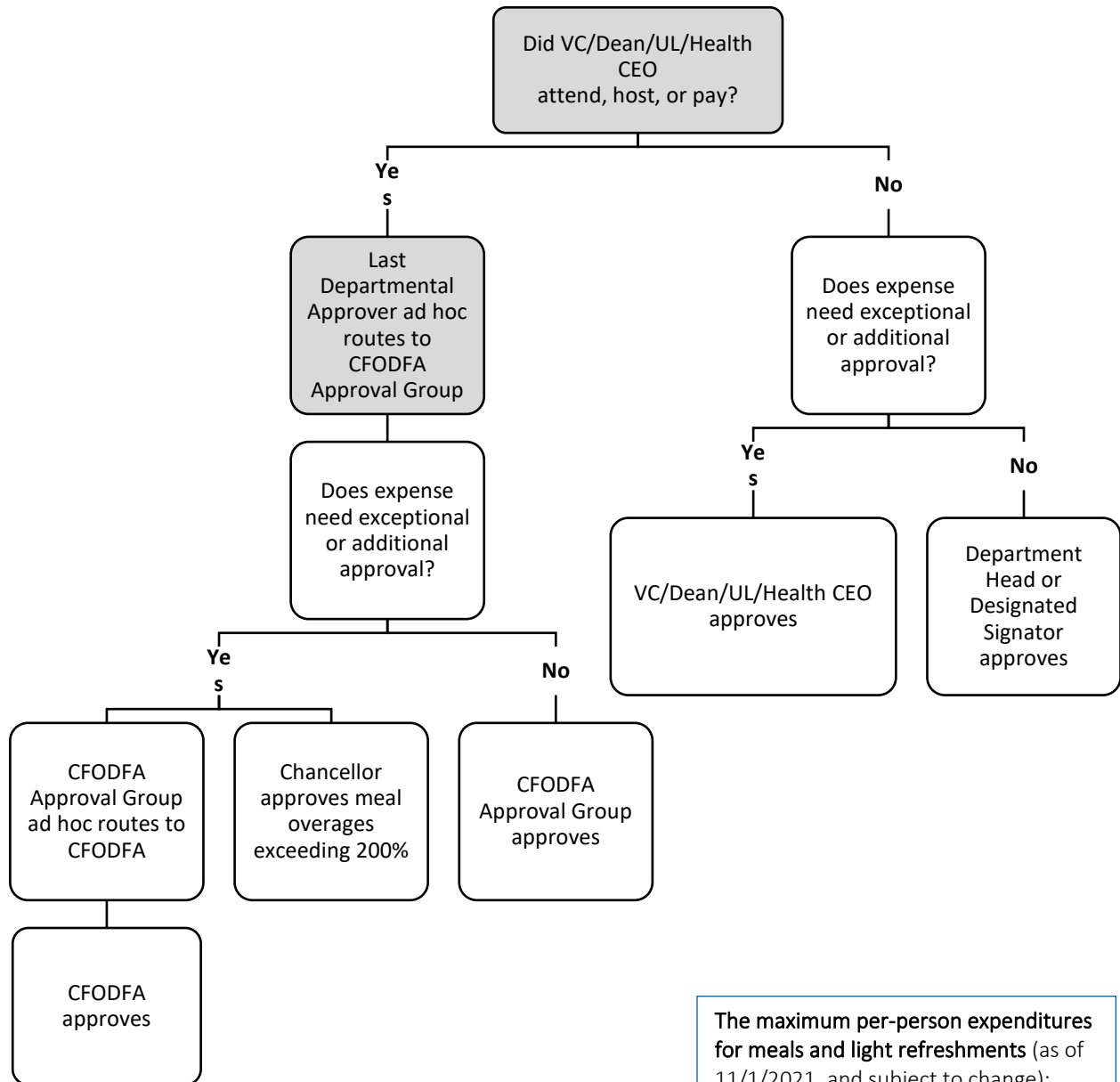
Breakfast - $31
Lunch - $54
Dinner - $94
Light refreshments - $22

Spouse/Partner/Family attendance of the host *or* guest always require **additional approval**.

Entertainment & Prospective Donors
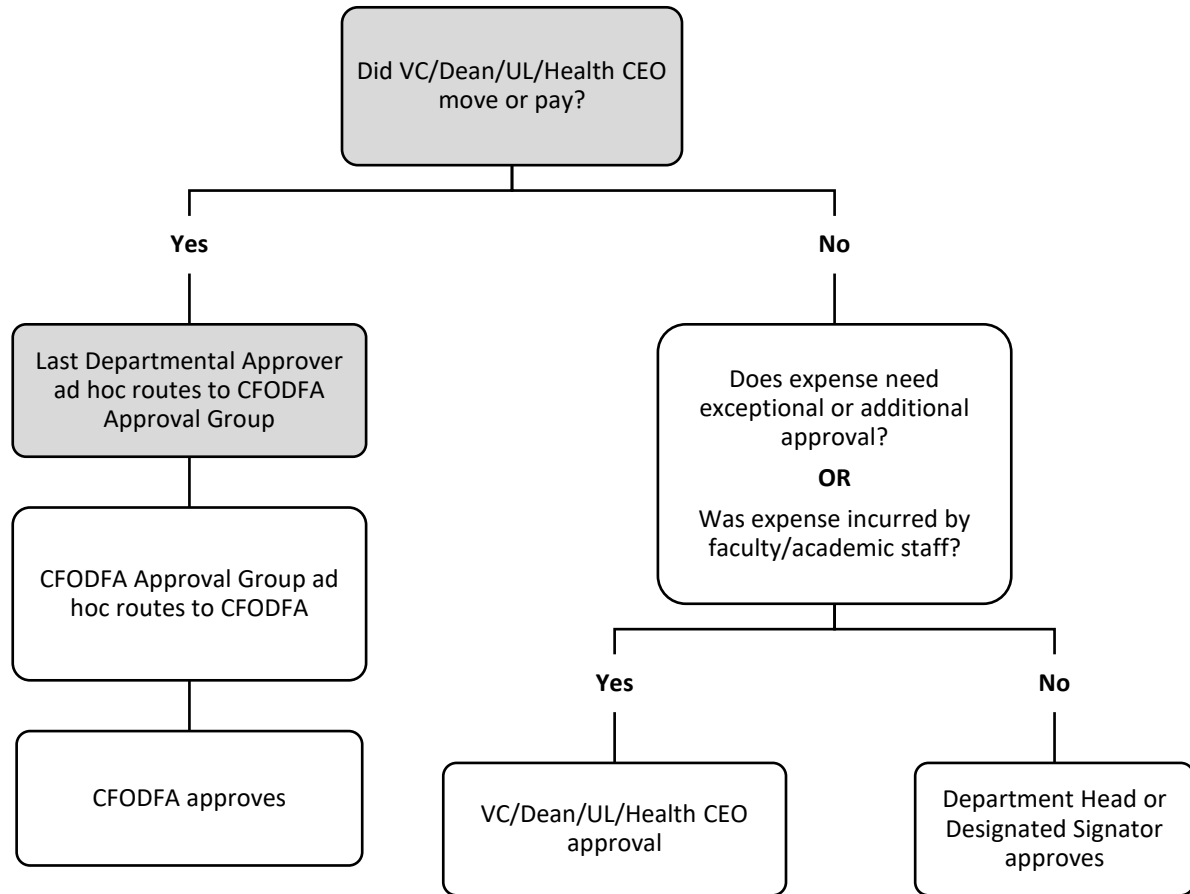(ENT Document; Host Required)

```
                          ┌─────────────────────┐
                          │  Did VC/Dean/UL/     │
                          │  Health CEO          │
                          │  attend, host, or    │
                          │  pay?                │
                          └─────────────────────┘
                    Yes                         No
              ┌─────────────────┐        ┌─────────────────┐
              │ Last            │        │ Does expense    │
              │ Departmental    │        │ need exceptional│
              │ Approver ad hoc │        │ or additional   │
              │ routes to       │        │ approval?       │
              │ CFODFA          │        └─────────────────┘
              │ Approval Group  │        Yes            No
              └─────────────────┘
              ┌─────────────────┐   ┌──────────────┐  ┌──────────────┐
              │ Does expense    │   │ VC/Dean/UL/  │  │ Department   │
              │ need exceptional│   │ Health CEO   │  │ Head or      │
              │ or additional   │   │ approves     │  │ Designated   │
              │ approval?       │   └──────────────┘  │ Signator     │
              └─────────────────┘                     │ approves     │
          Yes                 No                      └──────────────┘
```

- **Did VC/Dean/UL/Health CEO attend, host, or pay?**
  - **Yes** → Last Departmental Approver ad hoc routes to CFODFA Approval Group
    - **Does expense need exceptional or additional approval?**
      - **Yes**:
        - CFODFA Approval Group ad hoc routes to CFODFA → CFODFA approves
        - Chancellor approves meal overages exceeding 200%
      - **No**: CFODFA Approval Group approves
  - **No** → Does expense need exceptional or additional approval?
    - **Yes**: VC/Dean/UL/Health CEO approves
    - **No**: Department Head or Designated Signator approves

> The maximum per-person expenditures for meals and light refreshments (as of 11/1/2021, and subject to change):
>
> Breakfast - $31
> Lunch - $54
> Dinner - $94
> Light refreshments - $22
>
> Spouse/Partner/Family attendance of the host *or* guest always require **additional approval**.

Moving and Relocation Reimbursement

(RELO Document; please complete the *Relocation Expense Form*
http://www.accounting.uci.edu/docs/ap-relocation-expense-form.pdf;
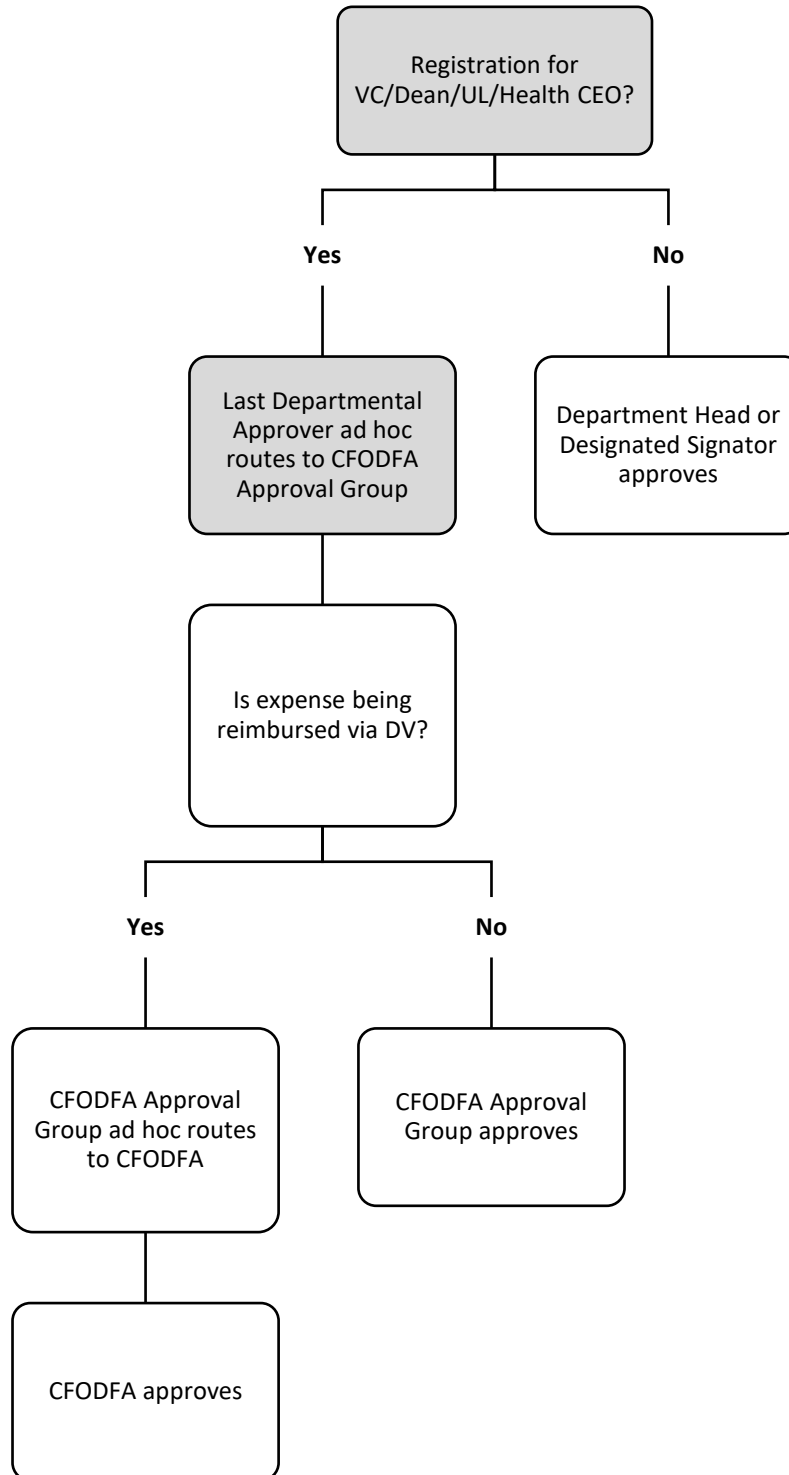it will help identify what expenses to process on a RELO document versus through payroll.)

```
                    ┌──────────────────────────┐
                    │ Did VC/Dean/UL/Health CEO│
                    │      move or pay?        │
                    └──────────────────────────┘
                    Yes                      No
                     │                        │
    ┌────────────────────────┐    ┌──────────────────────────┐
    │ Last Departmental      │    │  Does expense need       │
    │ Approver ad hoc routes  │    │  exceptional or additional│
    │ to CFODFA Approval      │    │       approval?          │
    │ Group                  │    │          OR              │
    └────────────────────────┘    │  Was expense incurred by │
                                   │  faculty/academic staff? │
    ┌────────────────────────┐    └──────────────────────────┘
    │ CFODFA Approval Group  │         Yes           No
    │ ad hoc routes to CFODFA│          │             │
    └────────────────────────┘  ┌──────────────┐ ┌──────────────┐
                                 │VC/Dean/UL/   │ │Department Head│
    ┌────────────────────────┐   │Health CEO    │ │or Designated  │
    │   CFODFA approves       │   │approval      │ │Signator       │
    └────────────────────────┘   └──────────────┘ │approves       │
                                                   └──────────────┘
```

Registration

(TR Document if travel related; DV Document if not travel related or credit card payment not accepted; However, direct payment by *PALCard* is the preferred method)

```
                    ┌─────────────────────────┐
                    │     Registration for    │
                    │  VC/Dean/UL/Health CEO?  │
                    └─────────────────────────┘
                       │                    │
                     Yes                    No
                       │                    │
        ┌──────────────────────┐   ┌──────────────────────┐
        │  Last Departmental   │   │  Department Head or  │
        │  Approver ad hoc     │   │  Designated Signator │
        │  routes to CFODFA    │   │  approves            │
        │  Approval Group      │   └──────────────────────┘
        └──────────────────────┘
                    │
        ┌──────────────────────┐
        │   Is expense being   │
        │  reimbursed via DV?   │
        └──────────────────────┘
            │              │
          Yes              No
            │              │
  ┌──────────────────┐  ┌──────────────────┐
  │  CFODFA Approval │  │  CFODFA Approval │
  │  Group ad hoc    │  │  Group approves  │
  │  routes to CFODFA│  └──────────────────┘
  └──────────────────┘
            │
  ┌──────────────────┐
  │  CFODFA approves │
  └──────────────────┘
```

Supplies/Materials

(TR Document if travel related; ENT Document if entertainment related;
DV Document if emergency purchase; However, direct payment by *PALCard* is the preferred method)

```
                    ┌─────────────────────────┐
                    │  Did VC/Dean/UL/Health  │
                    │      CEO pay?           │
                    └─────────────────────────┘
                    Yes                      No
          ┌──────────────────────┐   ┌──────────────────────┐
          │ Last Departmental    │   │ Department Head or   │
          │ Approver ad hoc      │   │ Designated Signator  │
          │ routes to CFODFA     │   │ approves             │
          │ Approval Group       │   └──────────────────────┘
          └──────────────────────┘
          ┌──────────────────────┐
          │ Is expense being     │
          │ reimbursed via DV?   │
          └──────────────────────┘
          Yes                    No
   ┌──────────────────┐   ┌──────────────────┐
   │ CFODFA Approval  │   │ CFODFA Approval  │
   │ Group ad hoc     │   │ Group approves   │
   │ routes to CFODFA │   └──────────────────┘
   └──────────────────┘
   ┌──────────────────┐
   │ CFODFA approves  │
   └──────────────────┘
```

CFODFA Approval Group Guide

Employee Non-Cash Awards
(DV Document; ENT Document if Corporate Card was used)

```
                        ┌──────────────────────────┐
                        │  Did VC/Dean/UL/Health    │
                        │  CEO pay for or receive   │
                        │  the award?               │
                        └──────────────────────────┘
                     Yes                        No
           ┌────────────────────┐      ┌──────────────────────┐
           │ Last Departmental  │      │ Does expense need    │
           │ Approver ad hoc    │      │ exceptional or       │
           │ routes to CFODFA   │      │ additional approval? │
           │ Approval Group     │      └──────────────────────┘
           └────────────────────┘        Yes              No
           ┌────────────────────┐   ┌────────────┐  ┌──────────────┐
           │ Does expense need  │   │ VC/Dean/UL/│  │ Department   │
           │ exceptional or     │   │ Health CEO │  │ Head or      │
           │ additional         │   │ approves   │  │ Designated   │
           │ approval?          │   └────────────┘  │ Signator     │
           │        OR          │                   │ approves     │
           │ Is it being        │                   └──────────────┘
           │ reimbursed via DV? │
           └────────────────────┘
           Yes              No
      ┌────────────┐  ┌──────────────┐
      │ CFODFA     │  │ CFODFA       │
      │ Approval   │  │ Approval     │
      │ Group ad   │  │ Group        │
      │ hoc routes │  │ approves     │
      │ to CFODFA  │  └──────────────┘
      └────────────┘
      ┌────────────┐
      │ CFODFA     │
      │ approves   │
      └────────────┘
```

Non-Employee Gifts

(DV Document; ENT Document if Corporate Card was used)

```
                    ┌────────────────────────────┐
                    │ Did VC/Dean/UL/Health CEO  │
                    │          pay?              │
                    └────────────────────────────┘
                     Yes                      No

        ┌──────────────────────┐      ┌──────────────────────┐
        │ Last Departmental    │      │ Does expense need    │
        │ Approver ad hoc      │      │ exceptional or       │
        │ routes to CFODFA     │      │ additional approval? │
        │ Approval Group       │      └──────────────────────┘
        └──────────────────────┘        Yes            No

        ┌──────────────────────┐
        │ Does expense need    │
        │ exceptional or       │
        │ additional approval? │
        │        OR            │
        │ Is it being          │
        │ reimbursed via DV?   │
        └──────────────────────┘
          Yes            No
```

Did VC/Dean/UL/Health CEO pay?

Yes → Last Departmental Approver ad hoc routes to CFODFA Approval Group → Does expense need exceptional or additional approval? OR Is it being reimbursed via DV?

- **Yes:**
  - CFODFA Approval Group ad hoc routes to CFODFA → CFODFA approves
  - Chancellor approval needed for gifts given to elected and appointed officials
- **No:**
  - CFODFA Approval Group approves

No → Does expense need exceptional or additional approval?

- **Yes:**
  - VC/Dean/UL/Health CEO approves
  - Chancellor approval needed for gifts given to elected and appointed officials
- **No:**
  - Department Head or Designated Signator approves

Membership/Subscriptions

(DV Document; TR Document if travel related;
However, payment by *PALCard* is the preferred method)

```
                    ┌─────────────────────┐
                    │   Membership for    │
                    │ VC/Dean/UL/Health CEO? │
                    └─────────────────────┘
                     Yes              No
```

Yes branch:

Last Departmental Approver ad hoc routes to CFODFA Approval Group

↓

Does expense need exceptional or additional approval?
OR
Is it being reimbursed via DV?

- **Yes:**
  - CFODFA Approval Group ad hoc routes to CFODFA → CFODFA approves
  - Chancellor approval needed for social memberships
- **No:**
  - CFODFA Approval Group approves

No branch:

Does expense need exceptional or additional approval?

- **Yes:**
  - VC/Dean/UL/Health CEO approves
  - Chancellor approval needed for Social Memberships
- **No:**
  - Department Head or Designated Signator approves

5. In general, what does the CFODFA Approval Group look for when reviewing documents?

✓ **Is exceptional approval needed?** Exceptional approval is required any time an expense is an exception to UC or UCI policy. Must be within IRS regulations. For example, for travel in the US less than 30 days, an individual traveler's meal expenses cannot exceed $79 per day.
http://www.accounting.uci.edu/travel/reimbursement/approval.html#exceptional

✓ **Is additional approval needed?** Additional approval is required for certain entertainment activities that require a higher level of approval. These activities include employee morale-building activities, event tickets, meals for spouses/partners, and cash contributions as part of a nonprofit fundraising event.
http://www.accounting.uci.edu/travel/reimbursement/approval.html#additional

✓ **Is all required supporting documentation present and correct?**
http://www.accounting.uci.edu/supportingdocs/index.html

✓ **Is the document delinquent?** All travel and entertainment reimbursements must be submitted to Accounting within 45 days of the end of a trip/event. Per UCI Accounting policy, reimbursements delinquent by six months or more require exceptional approval.

✓ **If required, is host certification present?** The signature of the host must also be obtained for entertainment & prospective donor, recruitment, and employee morale-building activities.

6. More specifically, what does the CFODFA Approval Group look for when reviewing Entertainment Reimbursement Documents?

Document Overview | ENT

✓ Does *Explanation* appropriately describe event with enough detail? Is the following information included: meeting/event name, business purpose, location, date, group name, attendee list? A brief description of who, what, when, where, and why? Establishing the **business purpose** of an expense is an important part of IRS Accountable Plan requirements and is required by UC policy. Failure to clearly indicate the business purpose is an audit risk for UCI and is impermissible as it would result in the reimbursement becoming subject to income taxes.

Image Scanning | ENT

✓ In general, *Scanned Documents* must substantiate the expenses incurred and the business purpose of the expenses (e.g., itemized receipts, proof of payment, list of attendees if not listed on document, agenda, registration, email invitation). If an agenda or other substantiating documentation is not readily available or contains sensitive information, initiators may instead

detail the nature of the expenses (e.g., University-wide meeting of functional offices; Location-based meeting of deans and directors; etc.).

✓ Do scanned images indicate that a **spouse/partner attended** (e.g., spouse/partner is on guest list)? If spouse/partner attended, and UCI is paying for their expenses, initiator needs to provide documentation substantiating business purpose of spouse/partner attendance, such as an invitation to spouses/partners. Additional approval is needed regardless of the type of event (i.e., business meeting, entertainment, programmatic activity, etc.).

✓ Do receipts include **alcohol**? Restaurants' online menus can be helpful in identifying beer and wine. If alcohol was purchased, but is not being reimbursed, make sure the tax and tip amounts associated with the alcohol are removed as well.

✓ All *Scanned Documents* should be free from personal information. Before submitting documentation, remove all personal information including home address, phone number, credit card numbers, medical conditions, social security numbers, birth dates, personal email addresses, etc.

Entertainment Overview | ENT

✓ Does the selected *Purpose* match the description of the event? It is important to select the correct purpose from the drop-down menu. For example, a "Business Meeting" that mentions donor cultivation should probably be classified as an "Enter & Pros. Donor" event.
http://www.accounting.uci.edu/travel/entertainment/reimbursable-entertainment.html
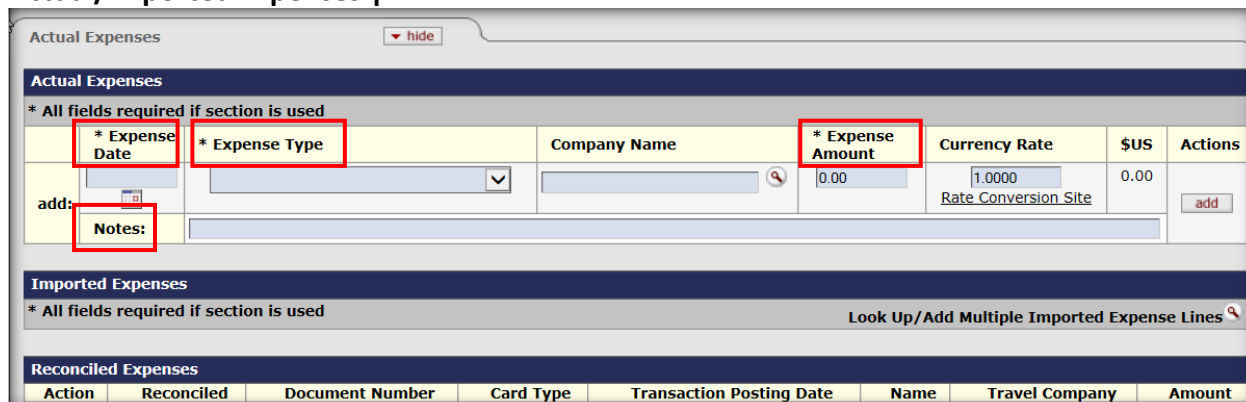
✓ Does the *Event End* date indicate the reimbursement is **delinquent** by six months or more? If delinquent by six months or more, initiator needs to provide justification; exceptional approval is required.

✓ Is *Partner/Spouse Expense Included* box correctly checked/not checked?

✓ Does the *Description/Justification Comments* justify any exceptional expenses? Justification must explain why an exceptional expense was necessary or unavoidable to accomplish the business purpose of the meeting/event.

Attendees | ENT

✓ Do *Number of Attendees* match number of attendees listed or provided in scanned documentation (i.e., guest list, guest count on receipt, number of entrees ordered)? If number of attendees does not match, initiator should note an explanation.
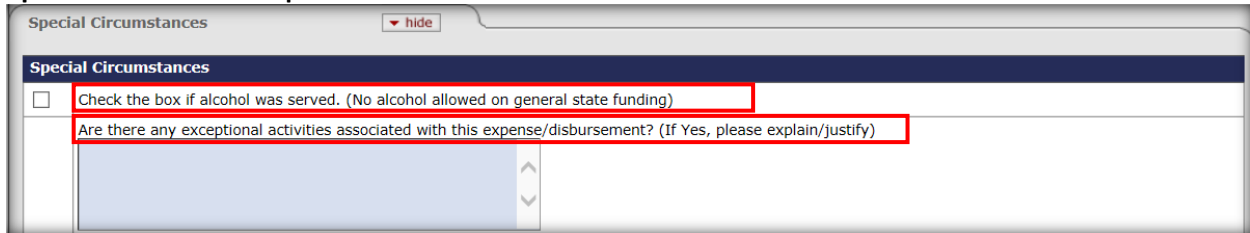
Actual/Imported Expenses | ENT

✓ Does *Expense Date* match date on receipt?

✓ Does the selected *Expense Type* match the scanned documents (e.g., lunch, dinner)?

✓ Does the *Expense Amount* match the scanned documents?

✓ The *Notes* section can be used to explain expenses; for example, "Dinner receipt incorrectly says 4 guests; there were actually 5 guests in attendance."

✓ Are **itemized receipts** and **proof of payment** (e.g., credit card transaction, zero balance, etc.) present for all expenses of $75 or more? If required itemized receipts or proof of payment are missing, and all options for obtaining a copy have been exhausted, initiator needs to provide justification; exceptional approval needed. When using a restricted funding source, it is best business practice to turn in itemized receipts to show that alcohol was not purchased.

✓ Were **maximum per-person expenditures** for meals and light refreshments exceeded?
Breakfast=$31.00; **Lunch**=$54.00; **Dinner**=$94.00; **Light refreshments**=$22.00
Maximum rates include taxes, labor, gratuity, and delivery; however, room rentals, equipment rentals, and decorations are not included. If rates were exceeded, initiator needs to provide justification; exceptional approval needed. The rates are subject to change annually.

✓ Was **valet parking** used? If valet parking was mandatory, that needs to be noted; if valet parking was not mandatory, initiator needs to provide justification; exceptional approval needed.

Special Circumstances | ENT

Special Circumstances	▼ hide

Special Circumstances

☐ Check the box if alcohol was served. (No alcohol allowed on general state funding)

Are there any exceptional activities associated with this expense/disbursement? (If Yes, please explain/justify)
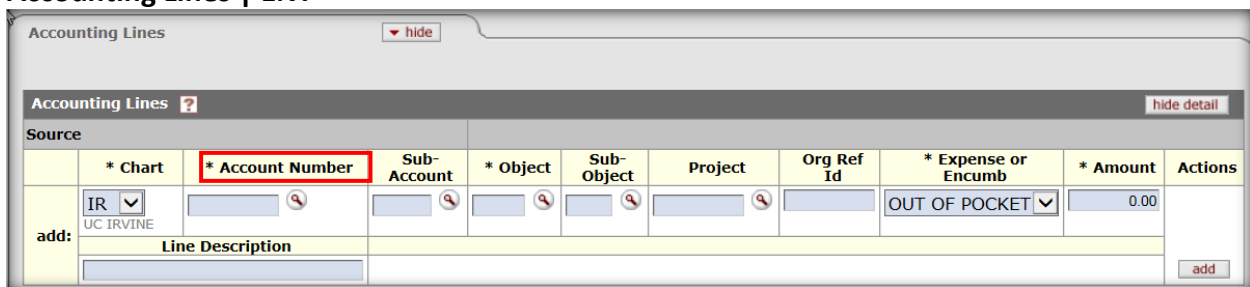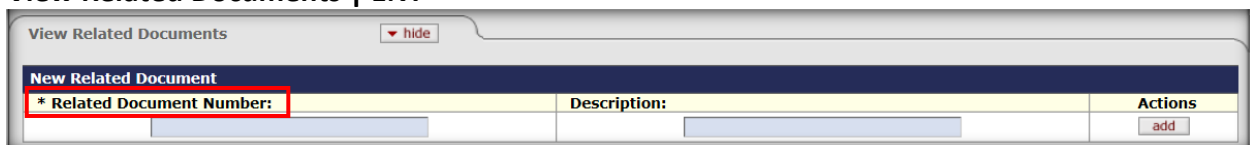
✓ Is the "***alcohol was served***" box checked appropriately? If an entertainment reimbursement is split between two related KFS documents and alcohol was served at the event, the "was alcohol served" box needs to be checked on both documents even if alcohol is only being reimbursed on one of the documents.

✓ Are ***exceptional activities*** noted? If exceptional activities are involved, justification and exceptional approval are required. Justification must explain why the exceptional expense was necessary or unavoidable to accomplish the business purpose of the meeting/event.

Accounting Lines | ENT

Accounting Lines	▼ hide

Accounting Lines ❓   hide detail

Source

	* Chart	* Account Number	Sub-Account	* Object	Sub-Object	Project	Org Ref Id	* Expense or Encumb	* Amount	Actions
add:	IR ▾ UC IRVINE	🔍	🔍	🔍	🔍	🔍		OUT OF POCKET ▾	0.00	
	Line Description									
										add

✓ 5 digit Fund Number indicates if State Funds (i.e. 19900, etc.) were used.

✓ **Not allowed** to use State Funds for: alcohol, spouse/partner meals, expenses that are exceptional or require additional approval (including Employee Morale-Building events and certain Enter. & Pros. Donor events).

✓ **Not appropriate** to use State Funds for: All types Enter. & Pros. Donor events (including meals with prospectice donors and advancement activities). This is not stated in policy, but it is a best business practice.

View Related Documents | ENT

View Related Documents	▼ hide

New Related Document

* Related Document Number:	Description:	Actions
		add

✓ Are other documents mentioned in the document added as ***Related Documents***? This allows reviewers to easily open linked reimbursement documents.

Notes and Attachments | ENT

- ✓ Look at *Note Text* for irregularities with reimbursement.
- ✓ Initiators should not use the *Attached File* box; all documentation should be scanned.

Ad Hoc Recipients | ENT

- ✓ The last departmental reviewer (usually the Accounting Reviewer) should ad hoc route the document to the CFODFA Approval Group, rather than to individuals.
- ✓ Name is "**CFODFA Approval Group**"

7. More specifically, what does the CFODFA Approval Group look for when reviewing Travel Reimbursement Documents?

Document Overview | TR

- ✓ Does *Explanation* appropriately describe travel with enough detail? Is the following information included: meeting/event name, business purpose, location, date, etc.? A brief description of who, what, when, where, and why? Establishing the **business purpose** of an expense is an important part of IRS Accountable Plan requirements and is required by UC policy. Failure to clearly indicate the business purpose is an audit risk for UCI and is impermissible as it would result in the reimbursement becoming subject to income taxes.

Image Scanning | TR

- ✓ In general, *Scanned Documents* must substantiate the expenses incurred and the business purpose of the expenses (i.e., itemized receipts, proof of payment, agenda, registration, email invitation). If an agenda or other substantiating documentation is not readily available or contains sensitive

information, initiators may instead detail the nature of the expenses (e.g., University-wide meeting of functional offices; Location-based meeting of deans and directors; etc.).

✓ Do scanned images indicate that a **spouse/partner traveled as a companion** (e.g., receipt shows airplane tickets were purchased for two people, even if only one is being reimbursed; event registration lists spouse/partner). If spouse/partner traveled as a companion, and UCI is paying for their expenses, initiator needs to provide documentation substantiating business purpose of spouse/partner attendance, such as an invitation to spouses/partners. Additional approval is not needed for spouse/partner travel that is substantiated with a bona fide business purpose. However, if travel involves entertainment expenses that include a spouse/partner, then additional approval is required.

✓ Do receipts include **alcohol**? Restaurants' online menus can be helpful in identifying beer and wine. If alcohol was purchased, but is not being reimbursed, make sure the tax and tip amounts associated with the alcohol are removed as well.

✓ All *Scanned Documents* should be free from personal information. Before sending any documentation to be scanned, remove all personal information including home address, phone number, credit card numbers, medical conditions, social security numbers, birth dates, personal email addresses, etc.

Trip Overview | TR

✓ Does the *Business Purpose* adequately describe the travel with enough detail? Establishing the business purpose of an expense is an important part of IRS Accountable Plan requirements and is required by UC policy. *Failure to clearly indicate the business purpose is an audit risk for UCI and is impermissible as it would result in the reimbursement becoming subject to income taxes.*

✓ Does the *Trip End* date indicate the reimbursement is **delinquent** by six months or more? If delinquent by six months or more, initiator needs to provide justification; exceptional approval is required.

Actual/Imported Expenses | TR

- ✓ Does *Expense Date* match date on receipt?
- ✓ Does the selected *Expense Type* match the scanned documents (e.g., airfare, parking)?
- ✓ Does the *Expense Amount* match the scanned documents?
- ✓ Is **Currency Rate** calculated for the date the expense was incurred?
- ✓ The *Notes* section can be used to explain expenses; for example, "Two taxi rides on 10/28/2016; Yellow Cab: $25.00 and Uber: $14.50)."
- ✓ Are **itemized receipts** and **proof of payment** (e.g., credit card transaction, zero balance, etc.) present for all expenses of $75 or more? If required itemized receipts or proof of payment are missing, initiator needs to provide justification; exceptional approval needed.
- ✓ Are daily meal expenses within the **MI&E cap of $79/day** for domestic travel? In general, there are no exceptions to the daily M&IE reimbursement cap based on IRS law. https://www.gsa.gov/portal/content/104877.
- ✓ Do daily lodging expenses exceed 200% of the federal per diem for the locality of travel? https://www.gsa.gov/portal/content/104877. If lodging expenses exceed 200% of the federal per diem, it is recommended that the traveler submit additional documentation supporting the higher lodging rate incurred.
- ✓ Are daily meal expenses within the per diem for foreign travel, OCONUS travel, and domestic assignments of 30 days or more? Cannot exceed the daily maximum meal per diem.
- ✓ When entertainment expenses are incurred during travel, were **maximum per-person expenditures** for meals and light refreshments exceeded? As of 11/1/2021:
  Breakfast=$31.00; Lunch=$54.00; Dinner=$94.00; Light refreshments=$22.00
  Maximum rates include taxes, labor, gratuity, and delivery; however, room rentals, equipment rentals, and decorations are not included. If rates were exceeded, initiator needs to provide justification; exceptional approval needed. If exceeds 200% of the rates, must obtain approval from the Chancellor.
- ✓ Was **valet parking** used? If valet parking was mandatory, that needs to be noted; if valet parking was not mandatory, initiator needs to provide justification; exceptional approval needed.

Special Circumstances | TR

- ✓ Is the "***Is any alcohol being reimbursed***" box checked appropriately? If a travel reimbursement is split between two related KFS documents, you only need to check the box, "Is any alcohol being reimbursed?" on the document(s) reimbursing an alcohol expense.
- ✓ Are ***exceptional activities*** noted? If exceptional activities are involved, justification and exceptional approval are required. Justification must explain why the exceptional expense was necessary or unavoidable to accomplish the business purpose of the meeting/event.
- ✓ Is the "**Is anyone traveling with you as a companion who is not on University Business?**" box checked appropriately? This box should be checked even if a traveling companion's expenses are not being reimbursed.

Accounting Lines | TR

- ✓ 5 digit ***Fund Number*** indicates if State Funds (i.e. 19900, etc) are used.
- ✓ **Not allowed** to use State Funds for: alcohol, spouse meals, expenses that are exceptional or require additional approval, or prohibitions listed in AB 1887 https://oag.ca.gov/ab1887.
- ✓ **Not appropriate** to use State Funds for: All types of Enter. & Pros. Donor events (including meals with prospectice donors and advancement activities). This is not stated in policy, but it is a best practice.

View Related Documents | TR

✓ Are other documents mentioned in the document added as **Related Documents**? Policy requires supplemental travel claims to be noted as such, and it allows reviewers to easily open linked reimbursement documents.

Notes and Attachments | TR

✓ Look at **Note Text** for irregularities with reimbursement.
✓ Initiators should not use the **Attached File** box; all documentation should be scanned.

Ad Hoc Recipients | TR

✓ The last departmental reviewer (usually the Accounting Reviewer) should ad hoc route the document to the CFODFA Approval Group, rather than to an individual.
✓ Name is "**CFODFA Approval Group**"