

UCI School of Social Sciences **Business Office**

KFS Disbursement Voucher Workshop

- Welcome
- Disbursement Vouchers
 - DV Explanation Update for 2021
 - DV Explanation Examples
 - DV Reason Codes
 - Object Codes
 - Reminders and Tips
- Training Information
- Links and Policy
- Q & A with Jayne and Susan

Social Sciences Reimbursement Team

Jayne Lee

Accounting Assistant

Susan Spiegel

Disbursement Analyst

Roles & Responsibilities

Department

Initiator: Creates the document and adhoc department manager for review. The initiator is the point of contact 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. Approved documents are usually finalized or sent to Travel Accounting for final review.

DISBURSEMENT VOUCHERS

Before processing a [DV](#), please refer to the [Purchasing Methods Guide](#) to determine if payment should be processed on a DV or a Purchase Order. Once you know that the expenses should be on a DV, refer to the [Payment Reason Codes](#) link.

NOTE: Please follow the Purchasing Methods Guide so we can adhere to UC policy and reduce the cost of DVs being processed.

DV Explanation Update for 2021

- Auditors have requested that the School refrains from duplicating explanations (copying and pasting). They request that each DV reimbursement be specifically explained as to why payee did not follow proper purchasing methods.
 - Here is the link to Procurement's Purchasing Method Guide which should be reviewed to know what type of notes to enter in the explanation of the DV reimbursement.
<https://docs.google.com/spreadsheets/d/1qVxQCEECtFowH9hlmw59RaRI8FRFij1EPhGjsNP9UkE/edit#gid=0>
- Auditors have requested when payee is using personal login information, this needs a business-related justification in the Explanation Box (top right corner of KFS document).

Disbursement Voucher Examples

Reason Code B (Emergency Purchase):

Due to time urgency, office supplies were purchased outside of policy. Department had urgent and mandatory meeting and supplies were needed urgently. Payee has been informed of UCI purchasing procedures and will use them in the future. Payee is not a PALCard holder.

Reason Code I (Membership, Subscription, and Dues):

Prefer not to disclose personal login information for renewal of subscription purchase to _____ for storage of sensitive research data. Use of personal login benefits the University by instituting guardianship of login information.

Disbursement Voucher Examples, page 2

Reason Code L (Non-Travel Registration):

Did not get registered in time to use the PO process and payee is not a PALCard holder. Payee has been reminded of proper purchasing procedure and will use in the future.

Payee invited to present at conference with insufficient time to process registration via PO and payee is not a PALCard holder. Payee had to pay for conference registration (due to time constraint). Payee reminded of proper purchasing procedure and will do so in the future.

Disbursement Voucher (DV) – Reason Code B Emergency Purchases (No Food or Travel)

- Reimbursement for urgently needed purchase of supplies and materials. These reimbursements are paid to an individual who incurs out-of-pocket expenses on behalf of their department business operations, due to procurement process non-compliance.
- An explanation of why this purchase could not be made any other way and the **urgent need** for the purchase **MUST** be included in the Explanation Box (located top right of doc).
- **No travel, meals, Vendor Rent/Lease, or personal service payments** may be made using this payment reason.
- Supplies/materials purchased for a specific event need to be processed on an Entertainment (ENT) document and related to any other ENT documents for that event.
- **PURCHASING POLICY CERTIFICATION STATEMENT IS REQUIRED OR ADHOC PAYEE.**
- This payment reason may not be used in lieu of the procurement process (P.O. OR PALCard).
- See the [Purchasing Methods Guide](#) for more information.

PALCard or Purchase Order (PO) are the preferred methods of payment.

Amazon Reimbursements for DV

***PLEASE NOTE:** Amazon reimbursements are discouraged. A PO request form should be filled out for the Purchasing Team to make the purchase.

When processing Amazon orders in payment reason code B, please provide additional information in the line description (shipment date and type of item ordered) and Amazon Order # in the Invoice Number section. This way, we can ensure no duplicates are being reimbursed.

8020
BOOKS SERIALS NONINVEN...

5.46 Amazon ship 1/6/2021 Vanity Fair book

114-0155588-1649859

8020
BOOKS SERIALS NONINVEN...

6.13 Amazon ship 1/6/21 Hello Goodbye Hello

114-8542938-9963454

8020
BOOKS SERIALS NONINVEN...

11.37 Amazon ship 1/7/21 - White Rage

114-0523899-7262665

Name of Software:

Link to Software Website:

Describe the main use(s) of this software and the type of data involved:

Will this software be installed locally at UCI, hosted in the cloud, or a combination of both?
 Locally In the Cloud Both

Is this a new software purchase, or a renewal?
 New Renewal

| SECURITY | Yes | Unsure | No | Notes |
|---|-----------------------|-----------------------|-----------------------|---|
| Will the Supplier have access to any UC resources (e.g., data, network, systems)? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| Could the misuse of this software directly cause harm to life or property? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| Will the software be used to process payments of any kind? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| Will this software be used to collect, store, access or transmit data related to any of the following? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Data governed by a research contract or grant (e.g., CUI, CDI, CTI, EAR, ITAR, IRB requirements) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Sensitive identifiable human subject research | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Financial information (e.g., student loan/financial aid, accounting payroll) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Human resource information (e.g., staff, faculty, student worker personnel) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Personally identifiable information (PII) (e.g., full name, email address, date of birth, social security number, home address, telephone number) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Protected health information (i.e., subject to HIPAA or Data Use Agreements) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Other sensitive medical information (e.g., disability or genetic information) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Student education records | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Data related to European residents (does not apply to British residents) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| • Other data classified as Protection level 3 (P3) or 4 (P4) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| ACCESSIBILITY | Yes | Unsure | No | Instructions |
| To the best of your knowledge, is this software, or a previous version of it, already in use on campus? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | IF YES - Stop here. An accessibility review is NOT needed. IF NO/UNSURE - proceed to next question. |
| Will the software be used by people outside your Unit? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | IF YES/UNSURE - Stop here. An accessibility review IS needed. Contact it-accessibility-review@uci.edu IF NO - proceed to next question. |
| Is there an alternative way to perform the task if the software cannot be used due to a disability? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | IF YES - An accessibility review is NOT needed. IF NO/UNSURE - An accessibility review IS needed. Contact it-accessibility-review@uci.edu . |

Name of Requester:

Email Address:

When you use Reason Code B for software reimbursements (Dropbox, GatherTown, etc.), be sure to upload Andy Hill's email approval and a completed Software Procurement Questionnaire form in the backup.



Note: This form and Andy's approval for PO Request forms are required as well.

To: DEPARTMENT HEAD

Re: Employee Agreement Concerning the Use of Electronic Communications Resources

I hereby certify that I am the recipient of the following University-provided electronic communications equipment and/or services (check appropriate box):

Equipment - I agree that this equipment is to be used primarily for official University business, and that any personal use of the equipment will be incidental in nature. I agree to reimburse my department for any personal use of this equipment that results in noticeable incremental costs to the University and will exercise appropriate care and caution when using the equipment, in accordance with the policy and procedures set forth in Business and Finance Bulletin G-46, Guidelines for the Purchase and Use of Cellular Phones and Other Portable Electronic Resources (attached). In addition, I understand that all records related to the purchase, use, and disposition of this University-owned equipment, including cell phone statements, are the property of the University and potentially subject to disclosure under the California Public Records Act.

I further understand that I am responsible for safeguarding the equipment, including any data on the equipment, and controlling its use in accordance with BFB G-46. If the University determines that there is no longer a business need for me to possess such equipment, I will return the equipment. Likewise, if I separate from University employment, I will promptly return the equipment to my department.

Services - I agree that this service is to be used primarily for official University business, and that any personal use of the service will be incidental in nature. I agree to reimburse my department for any personal use of this service that results in noticeable incremental costs to the University, in accordance with the policy and procedures set forth in Business and Finance Bulletin G-46. In addition, I understand that all records related to the purchase and use of this University-provided service, are the property of the University and potentially subject to disclosure under the California Public Records Act.

I further understand that if the University determines there is no longer a significant business need for me to utilize this service, the University will discontinue its funding of the service. Likewise, if I separate from University employment, the service will no longer be paid for or reimbursed by the University.

Name: _____ Title: _____

Signature: _____ Date: _____

When you use Reason Code B for electronic equipment reimbursements (computer equipment or electronic devices) make sure payee completes the Electronic Purchase form and it's uploaded in the backup.

Note: This form is also required when submitting a PO Request form.



Disbursement Voucher (DV) – Reason Code C Payment to Research Participants

- Reimbursement made payable to the employee who has used personal funds (do not include a Social Security Number);
- For the total amount to be reimbursed;
- Make sure person being reimbursed approves the payment (via adhoc) and attach the following:
 - a copy of the IRB approval letter showing the expiration date;
 - a completed and signed Certification of Payment to Anonymous Persons;
 - a copy of any receipts for gift cards or money orders.
- **Note: If an IRB is not required, please provide the determination letter that IRB is not required.**
- The object code to be used for Reason Code C is 7146.

Link to policy: <http://www.policies.uci.edu/policies/procs/701-03.php>

Section 701-03

CASH PAYMENTS TO HUMAN SUBJECTS

CERTIFICATION OF PAYMENT TO ANONYMOUS PERSONS

1. ADMINISTRATIVE INFORMATION

- a. Account/Object to be charged: _____
Chart Account Sub-Acct Object Sub-Obj Project Org Ref ID
- b. Has a cash advance been issued? No ___ Yes ___ - attach copy of check request
- c. IRB approval number or exempt registration number: _____
- d. Principal Investigator Name: _____
- e. Department/Unit Name: _____

2. DISBURSEMENT CONTROL RECORD (please print)

| Line No. | Date Paid | Cash or Check | Check No. | Human Subject ID Number | Amount Paid | Paid By: |
|-----------------|-----------|---------------|-----------|-------------------------|-------------|----------|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Page ___ of ___ | | | | Page Total | | |
| | | | | Grand Total | | |

3. I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT.

 Principal /Co-Principal Investigator Date

Disbursement Voucher (DV) – Reason Code E Honoraria

****Dean has stipulated honorariums not to exceed \$250 (per event).***

An [honorarium](#) is a one-time payment granted to persons of scholarly or professional standing in conjunction with an academic activity at UCI.

- Requirements for approval include:
 - The amount should be specified in an agreement or in correspondence with the individual who will receive the honorarium.
 - A flyer of the event
 - **Dean's approval (Routed by Business Office)**
 - For foreign visitors
 - Copy of the passport
 - Copy of the I-94 (front and back) or U.S. entry visa stamp in the passport
 - [Certification of Academic Activity Form](#)
 - Completed [Glacier Information Form](#)
 - Request for foreign bank wire transfer, copy of the typed and completed [Wire Transfer Request Form](#)
 - For foreign individuals receiving an honoraria will be subject to a federal withholding income tax of 30% unless an income tax treaty exemption can be claimed through their Glacier record.
- The object code to be used for Reason Code E is 7105.

UNIVERSITY OF CALIFORNIA, IRVINE

BERKELEY • DAVIS • IRVINE • LOS ANGELES • MERCED • RIVERSIDE • SAN DIEGO • SAN FRANCISCO



SANTA BARBARA • SANTA CRUZ

International Wire Transfer Request Form

Please TYPE the information below.

Payee Information (Required)

Email Address: _____

Telephone Number: _____

KFS Document Number (if available): _____

Bank Information (Required):

Name on the Account: _____

Account Number: _____

IBAN Number: _____

Bank Sort/ABA or Swift Code: _____

Bank Name: _____

Bank Address: _____

Bank Country: _____

Intermediary Bank Information (if applicable):

Intermediary Bank Name: _____

Intermediary Bank Address: _____

Intermediary Bank Country: _____

Intermediary Bank Swift Code: _____

Additional Wire Information (if applicable):

Name of individual who completed this form (Required): _____

By signing below, I certify the information provided on this form is correct and accurate. I also understand the UCI Accounting Office will call the phone number provided to verify this information before sending payment.

Signature (Required): _____ **Date:** _____

FYI: Foreign Wires may take 10-15 business days to reach their destination. If you have questions about what to enter on this form, please contact your banking institution. Payees can expect to receive a phone call from the UC Irvine Accounting Office to verify the information on this form before a payment will be sent.

Disbursement Voucher (DV) – Reason Code I Membership, Subscriptions, and Dues

- Memberships, Subscriptions, and Dues may be used for any payment covering a renewal or subscription to a newspaper, book, or magazine. **Multi-year memberships should be reimbursed in annual installments during employee's appointment.**
- This category also covers membership fee(s) to a professional association.
- When using this reason code for **subscriptions**, please include a ship-to address in the Check Stub Text section.
- **For payments to merchants (direct pay to vendor)**, include an application showing the amount to be paid or an invoice.
- **For reimbursements to employees**, include an application or invoice from the merchant *with* proof of payment.

PALCard is the preferred method of payment.

Disbursement Voucher (DV) – Reason Code L Registration Fees (Non-Travel Related)

- Registration is to be paid to individuals for reimbursement of out-of-pocket expenses or directly to the agency itself. This registration may **not** include any travel-related expenses.
- If a travel expense is expected to relate to this reimbursement category, a Travel Authorization and/or Travel Reimbursement should be created instead of a DV.
- **For payments to merchants**, include an invoice or registration application form.
- **For reimbursements to employees**, include an invoice or an application *with* proof of payment.

PALCard is the preferred method of payment.

Disbursement Voucher (DV) – Reason Code P Fees and Employee Tuition

- Used for payroll and personnel-related transactions for foreign and resident alien employees, students, volunteers, and applicants.
- May be used to pay filing fees for visa applications, work permits, and other U.S. Citizenship and Immigration Services forms.
- Also used for Abstract Fees, Fingerprinting Fees, Course Fees, Submission Fees, Processing (Article) Fees, etc.
- Can be used for Medical/Business Licenses and Employee Tuition reimbursement (Employee Educational Assistance Tax Determination Form).
- Should **not** be used to pay UCI student fees to the Cashier's Office.
- **For payments to merchants**, include an invoice or registration application form.
- **For reimbursements to employees**, include an invoice or an application *with* proof of payment.

Disbursement Voucher (DV) – Reason Code Q Program Sponsorships

Support, Sponsor, or contribute to a specific function- such as a conference or educational/research related study.

- **A letter, email or invoice from the organization** requesting UC's support and a description of what UC will be supporting and a description of what UCI will be supporting.
- **Transmittal letter** on University or UCI Medical Center letterhead to the vendor must include:
 - Statement that the contribution/donation is made "on behalf of UC"
 - Name and title or occupation of the recipient must be included on the letter
 - Business justification describing how UC will benefit from making the contribution/donation
 - Amount of sponsorship or donation
- **Payments must be paid directly to the vendor only** (never as an out-of-pocket reimbursement).
- **ALL payments under this category require Dean's exceptional approval (obtained by the Business Office).**
- Payments under this selection may be tax reportable unless the payee is a corporation.
- The object code to be used for reason code Q is 7060.

Disbursement Voucher (DV) – Reason Code U Gifts and Non-Cash Awards

- Payments made for Gifts & Non-cash Awards can be made to UCI employees or non-employees.
 - Gifts & non-cash awards to employees - must provide the employee ID number.
- Disbursements are granted for recognition of services and achievements, sympathy gifts, raffles/door prizes, and promotional and goodwill gifts.
 - Awards may not include scholarship or fellowship payments. You must enter the fair market value of merchandise.
 - Gift certificates and cards must be non-transferable.
- Payments under this selection are generally not tax reportable if the recipient was selected without any action on their part **and** the recipient will not be required to render substantial future services as a condition to receiving the prize or award.
- See UC Business and Finance Bulletins G-41 for further information.
- **For reimbursements to employees**, include an itemized receipt **with** proof of payment and a list of first and last name of recipients along with affiliation.

Preferred method of purchase is on a Corporate Card. This cannot be done through a PALCard or a PO request form.

Most Common Object Codes in DVs

- Prizes and Cash Awards – 8015
- Human Subjects – 7146
- Honoraria – 7105
- Postage Mail Shipping - 4400
- Memberships and Subscriptions – 3000
- Printing of Publications - 4520
- Non-Travel Registration – 3010
- Abstract/Submission Fees – 4520
- Software – 8034
- Transcription Services – 7185
- Program Sponsorships – 7060
- Computer Supplies - 8145

DV 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 INFO

TRAINING INFORMATION

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 required ecourse training and tutorials are available through the University of California Learning Center (UCLC) listed below. Access through the website (login required): <https://uclc.uci.edu/>.

KFS Disbursement Voucher (DV):

- Module 1 gives an overview of what the KFS Disbursement Voucher is, some samples of when it would be appropriate to use and includes general instructions on how to create a DV. This class is designed for anyone who initiates a Disbursement Voucher.
- Module 2 will show more detailed instructions for users how to create and submit a DV.

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

HELPFUL LINKS

Disbursement Voucher (DV) eDoc Guide:

<https://accounting.uci.edu/ap/dv-edoc.html>

How to access the Disbursement Voucher:

<https://www.accounting.uci.edu/support/guides/dv/access.html>

Purchasing Methods Guide:

<https://docs.google.com/spreadsheets/d/1qVxQCEECtFowH9hImw59RaRI8FRFij1EPhGjsNP9UkE/edit#gid=0>

Disbursement Voucher Payment Reason Codes:

<https://www.accounting.uci.edu/ap/dv-payment-codes.html>

PaymentWorks User Guide:

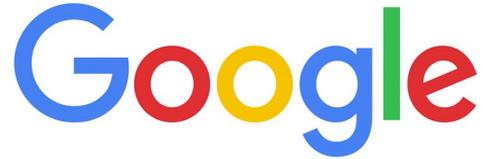
<https://accounting.uci.edu/vendor-onboarding/index.html>

Honoraria Policy: <http://www.policies.uci.edu/specialtopics/honoraria.php>

International Wire Transfer Form: <https://www.accounting.uci.edu/docs/ap-wire-transfer-request.pdf>

Software Procurement Questionnaire: <https://procurement.uci.edu/files/documents/procurement/forms/sw-procurement-questionnaire.pdf>

Electronic Equipment Form: <https://procurement.uci.edu/files/documents/equipment-management/forms/electronic-communications-equipment-form.pdf>



Q & A