

Departmental Authorization and Voucher (DAV) Procedure

The DAV shall be used for the categories identified below when approved sources will not accept the University of Kentucky procurement card or when the transaction is not authorized on the procurement card. The Purchasing Division must review and sign all contracts or agreements required by the vendor/contractor as a supplementary document to the DAV. Departmental employees or officials may NOT sign such supplementary agreements or contracts on behalf of the University except as expressly authorized in accordance with the [Contract and Transition Approval Authority \(AR 8:3\)](#). Transactions requiring the signing of contracts or agreements by University employees shall be forwarded to the Purchasing Division for their review and official university signatures prior to processing the DAV to the contractor.

Transactions and requirements that cannot be completed under the limits and categories of the procurement card or the DAV shall be processed via an on-line requisition in SAP.

The categories referenced below shall be processed on a DAV.

CATEGORY

- Accreditation fees (535010)
- Advertising (530139)
- * Alcoholic beverages
- Banking fees (530112)
- Caterers
- Clinics, doctors and hospitals for services rendered to UK patients when UK is unable to provide service (530140)
- * Cards – holiday /greeting/thank you (530139)
- * Coffee and other refreshments for offices (540347)
- Copyrighted educational materials
- Dues for institutional memberships ([See #4.](#)) (535011)
- Employee awards and incentive programs ([See # 6.](#)) (540309)
- * Employee meals and/or refreshments (540347)
- Entertainment agreements (535024)
- Examination fees
- Exhibit fees (530127)
- * Flowers ([See #1.](#)) (535024)
- * Fundraising activities (535024)
- Gasoline card purchases made with authorized card (540325)
- Gifts ([See #5.](#)) (540309)
- Government fees (530122)
- Guests expenses not authorized on the procurement card (530190)
- Honorarium (530141)
- Imprest cash fund establishment and reimbursement

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- Medical services rendered to patients when UK HealthCare is unable to provide the service (536120)
- Moving expenses when authorized by University policy [Relocation Expenses for Newly Hired or Transferred Faculty and Staff \(E-7-8\)](#) (535020)
- Music, music books and scores, maps, models and testing materials (540333)
- * Office decorations (except with approved renovation projects) (540349) Non-public areas: includes but is not limited to aquariums, flowers, pictures, plants, holiday decorations. (540349)
- Patient expenses for meals, lodging, etc. (536120, 536131)
- Postal charges including stamps and electronic prepayment for meters (530402)
- * Public relations activities (530122)
- Recruitment expenses (530502)
- Refreshments for workshops ([See #2.](#)) (540347)
- Refunds
- Registration fees including optional activities such as tours, meals, etc (530503)
- Research subjects payments (535022)
- Royalty payments (534050)
- Scholarships, grants, payments to students
- Visiting speaker fees (530190)
- Student orientation and reception activity expenses ([See # 3.](#)) (540347)
- Tariff and custom fees (530122)
- Temporary rental of meeting or teaching facilities (534041)
- * Discretionary funds only per business procedure [University of Kentucky – Discretionary Expenditures \(E-7-10\)](#)

Note:

Payments to students must be processed using a SAG form, through Payroll or on a Student Payment Voucher in accordance with the University policy on [Student Payments \(E-7-14\)](#).

1. Flowers

Expenses for flowers are limited in terms of purpose and source of funds. Flowers may be purchased for classroom purposes from non-discretionary funds. This is the only type of flower purchase that may be paid from non-discretionary funds.

Flowers may also be purchased for funerals or illness of employees or immediate family members (as defined in [HR Policy 84.0](#)) and friends of the University, not to exceed \$75 plus delivery charges. For funerals, monetary gifts in lieu of flowers, not to exceed \$75, may be made to family-designated charities or memorial funds. Expenses for this type of purchase must be paid from [discretionary funds](#).

Purchases of flowers for Administrative Professionals Day are not allowed from any funds.

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Flowers may be purchased on an exception basis for the following activities and events:

- A. University sponsored self-supporting workshops, conferences, seminars and continuing education programs presented to the general public.
- B. University organized public relations and fund raising activities.
- C. Student orientation, student/parent receptions and departmental graduations.

The DAV request for payment must be properly documented, including the purpose of the purchase and, in the case of funeral or illness, the identity of the individual and the relationship to the University.

Original receipts and invoices must be included and the DAV request for payment must be approved by the appropriate dean or administrative officer.

2. Refreshments for workshops, staff/faculty retreats, etc.

Generally, expenses for refreshments for departmental use, which include bottled water, coffee, soda, etc, must be paid from discretionary funds. Exception to the requirement for discretionary funds is made for certain occasions and activities as follows:

- A. University sponsored self-supporting conferences, workshops and continuing education programs presented to the general public.
- B. Faculty/staff retreats, workshops, planning and administrative training meetings, faculty/staff orientation and receptions that have the advance approval of the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs.
- C. University sponsored public relations and fundraising activities.
- D. Student orientation, student/parent receptions and departmental graduations that have the advance approval of the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs.

3. Student orientation and reception activities

Expenses for student orientation activities, student/parent receptions and departmental graduation activities may be paid from University funds. However, the activity must be approved in advance by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs when non-discretionary funds are to be used. Expenses may include employee

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meals, refreshments, entertainment (speakers, musicians) flowers (non-personal) and travel. Requests for Payment must be properly documented, including a complete detailed description of the activity. Original receipts and invoices must be included and it must be approved by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs or dean.

4. Dues for institutional membership in an organization

Dues and membership fees for institutional memberships in organizations related to University affairs may be paid from any University funds upon approval by the appropriate dean or administrative officer. Membership must be in the name of the University of Kentucky and not an individual.

Dues and membership fees for individual membership in University related or professional organizations may be paid from discretionary funds only and the Request for Payment must be approved by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs.

Certification fees or fees for licenses to practice a profession or a specialized trade may be paid from discretionary funds only and the Request for Payment must be approved by the appropriate dean.

Note: Dues and membership fees for individual membership in civic, service or private clubs may not be paid from University funds. This includes memberships to Boone Center and Spindletop.

5. Gifts

A. Employees:

- Appreciation – Not allowed from any funds.
- Memorial – Payment from discretionary funds only with the appropriate approval from the Dean or Administrative Officer. For funerals, monetary gifts in lieu of flowers, not to exceed \$75, may be made to family-designated charities or memorial funds.
- Retirement – Must be official retirement from the University as defined in [AR 3:1](#) and [AR 3:2](#). Limit of \$150. Cash or cash equivalent gifts are not allowed.
- Special occasions – Not allowed from any funds.
- Sporting event tickets – Not allowed from any funds – refer to sporting event tickets for Friends and Donors.

B. Friends/Donors:

- Appreciation – Payment from discretionary funds only with approval by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs.
- Memorial - Payment from discretionary funds only with approval by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs. For funerals, monetary gifts in lieu of flowers, not to exceed \$75, may be made to family-designated charities or memorial funds.
- Special occasions - Payment from discretionary funds only with approval by the Provost, Executive Vice President for Finance and Administration, Vice President for Research or Executive Vice President for Health Affairs.
- Sporting ticket events - Payment from discretionary funds only with approval of the President. Single tickets only. May include employee ticket in role of host of friend or donor. Season tickets are not allowed from any funds.

6. Prizes and awards

A. University of Kentucky faculty and staff

- Awards and prizes for University faculty and staff must be made in accordance with the University of Kentucky Business Procedure [*Employee Awards \(E-7-12.\)*](#)

B. University of Kentucky students

- Awards and Prizes for University students must be made in accordance with University of Kentucky Business Procedure [*Student Payments \(E-7-11\)*](#).

C. Non-University of Kentucky Recipients

- Awards and prizes made to non-University of Kentucky recipients may be made from any fund source. The award or prize may be a plaque, gift, cash or gift certificate. Follow Business Procedure [*Payment to U.S. Citizens/U.S. Business Entities \(E-7-5\)*](#) for awards to U.S. citizens, Business Procedure [*Payment to Resident Alien Individuals \(E-7-6\)*](#) for awards to resident aliens and Business Procedure [*Payment to Non-Resident Alien Individuals E-7-7*](#) for awards to non-resident aliens. While it is encouraged that an IRS Form W-9 be obtained for all U.S. citizens and resident aliens it is only required for awards and prizes greater than \$100.00. However, an IRS Form W-8-BEN is required for all awards and prizes to non-resident aliens.