

Departmental Authorization and Voucher 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 II-1.3-4). 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 can not 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)
- Books for departmental use, reference books, workbooks & handbooks (540316)
- Caterers
- Clinics, Doctors/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 (535011)
- Employee Awards/Incentive Programs (540309)
- Employee Meals and/or Refreshments when authorized by University policy
- Discretionary Funds (540347)
- Entertainment Agreements (535024)
- Examination Fees
- Exhibit Fees (530127)
- Film clips, motion pictures, stereo records, recorded tapes, slides (540308)
- * Flowers for Classrooms or Official Functions (535024)
- * Flowers – Decorations (535024)
- * Fund Raising Activities (Except for Restricted Gifts Accounts) (535024)
- Gasoline Card Purchases made with authorized card (540325)
- Gifts (3306) Retirement gifts are limited to \$150 and the Dean/Administrative Officer must approve payment document. No cash gifts allowed. (see # 6.) (540309)
- Government Fees (530122)
- Guests Expenses not authorized on the Procurement Card (530190)

Honorarium (530141)
Imprest Cash Fund establishment and reimbursement
Library books (550020), Periodicals (550020), Pamphlets (550020),
Subscriptions (535025)
Medical services rendered to patients, students when UK Hospital is unable to
provide the service (536120)
Moving expenses when authorized by University policy (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 (540347)
Refunds - Students & Patients
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 Awards (540309)
Student payments/cash disbursements
Student orientation and reception activity expenses (540347)
Tariff and custom fees (530122)
Temporary rental of meeting or teaching facilities (534041)

* Discretionary Funds Only

1. Flowers for Classrooms or Official Functions

Expenses for flowers are limited in terms of purpose and source of funds.
Flowers may be purchased for classroom purposes and expenses for this type of
purchase may be paid 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 and friends
of the University. For funerals, monetary gifts, in lieu of flowers, not to exceed
\$50 may be made to family-designated charities or memorial funds. Expenses
from this type of purchase must be paid from discretionary funds.

Administrative Professionals Day – Not allowed from any funds.

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

- University sponsored self-supporting workshops, conferences,
seminars and continuing education programs presented to the general
public.
- University organized public relations and fund raising activities.

- 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 their relationship to the University.

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

* Employee and Immediate Family (As defined in HR Policy 84.1.1.1).

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:

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

3. Student Payments/Cash Disbursements from University of Kentucky Funds are Restricted to the following Purposes and Methods:

- A. Scholarships, fellowships, grants and stipends awarded to anyone not enrolled for academic credit or not working for a degree must be disbursed through the University payroll process.
- B. Scholarships, fellowships, grants and stipends awarded to anyone enrolled for academic credit must be coordinated through the University of Kentucky Student Financial Office and disbursed through the Financial Aid Systems (FAMS).
- C. Students hired to perform personal services must be paid through the University of Kentucky payroll process.
- D. Student travel expenses (expenses incurred by a University of Kentucky student traveling on behalf and for the benefit of the University) shall be reimbursed directly to the student. The student may be reimbursed for

actual necessary costs incurred. The Request for Payment should be properly documented including the purpose of travel, original receipts/invoices attached and approved by the appropriate dean.

- E. Refunds of fees collected may be made directly to a student when properly authorized and approved in accordance with the University of Kentucky policy for student fee refunds. The Request for Payment must include information explaining the reason for the refund.

4. Student Orientation and Reception Activities Expenses in Accordance with University Policy.

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 appropriate Provost, Executive Vice President for Finance and Administration, Executive Vice President for Research or the Executive Vice President for Health Affairs when non-discretionary funds are to be used. Expenses may include employee 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 appropriate Provost, Executive Vice President for Finance and Administration, Executive Vice President for Research or the Executive Vice President for Health Affairs or dean.

5. Dues, Membership Fees and Professional Licenses

A. Institutional

- 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. Membership must be in the name of the University of Kentucky and not an individual.

B. Individual

- Dues and membership fees for individual membership in a University related or professional organization may be paid from discretionary funds, or from endowment funds for faculty members holding endowed chair positions, only. The request for payment must be approved by the appropriate Dean or Administrative Officer.
- Certifications and Professional Licenses fees to practice a profession or a specialized trade may be paid from discretionary funds, or from endowment funds for faculty members holding endowed chair positions, only. The request for payment must be approved by the Provost or the appropriate Executive Vice President.

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.

6. Gifts

A. Employees:

- Appreciation – Not allowed from any funds.
- Memorial – Payment from Discretionary Funds only with the appropriate approval from the Dean/CC President Administrative Officer. For funerals, monetary gifts, in lieu of flowers, not to exceed \$50 may be made to family-designated charities or memorial funds.
- Retirement – Must be official retirement from the University as defined in AR II-1.6-1 and ARII-1.6-2. 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 the appropriate approval from the Provost/Executive Vice President.
- Memorial - Payment from Discretionary Funds only with the appropriate approval from the Provost/Executive Vice President. For funerals, monetary gifts in lieu of flowers not to exceed \$50 may be made to family-designated charities or memorial funds.
- Special Occasions - Payment from Discretionary Funds only with the appropriate approval from the Provost/Executive Vice President.
- Sporting Ticket Events - Payment from Discretionary Funds only with approval from 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.

7. 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 Employee Awards Policy. See Business Procedure E-7-12 <http://www.uky.edu/Regs/BPM/>

B. University of Kentucky Students

- Awards and Prizes for University students must be made in accordance with the University Student Awards Policy. See Business Procedure E-7-11 <http://www.uky.edu/Regs/BPM/>

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 E-7-5

for awards to U.S. citizens or Business Procedure E-7-6 for awards to Resident Aliens and Business Procedure 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..

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