Corporate Financial Services

Employee Reimbursements and Entertainment
July 29, 2013
1:30 pm – 3:30 pm

Semel Institute NPI Auditorium
Agenda

• New Employee Reimbursement Process (Martin Richardson)

• Sales and Use Tax (Renée Roth)

• Entertainment – Event Related Workflow Document (Scott Marden)
To be processed via the new Employee Reimbursement Process, the PO must have:

- Employee VCK (ends with an E)
- Doc to AP is E – Exception
- Receipts added as Attachment(s)
- Class of order is M or N
After clicking the Additional Info button, change the DocToAP to E – Exception, which indicates you won’t be sending any paperwork to AP.
If the item is taxable and sales tax was charged use tax code “I”
If the item is taxable but no sales tax was charged use tax code “S”
If the item is exempt from sales tax use tax code “E”
Things to remember

• This process is for GOODS only. Services such as copy service done at Kinko’s is acceptable. 3rd party reimbursements are NOT acceptable.

• Don’t submit reimbursement requests for items that are not to be purchased with University Funds such as:
  • Items for personal use: Space heaters, name plates, desk sets, frames
  • Extravagant items: Espresso makers, designer pens, or computer cases
  • Furniture
  • Clothing
  • Consulting Services
  • Service, repairs or maintenance

• If you are unsure please review UCLA Policies 740 and 741
• **DO NOT** use quantity 1 and a unit price

• **DO NOT** put more than 5 receipts on each Purchase Order

• **DO NOT** use tax code “T”

• **DO** create one PO line per receipt

• **DO** use tax codes “I” or “S” OR “E”
  • “I” if items are taxable and sales tax was added
  • “S” if items are taxable and sales tax was not added
  • “E” if items are exempt

• **DO** add a justification in your description when necessary

• **DO** include the Order Detail Page(s) not just the Order Summary Page(s)
  submitting receipts for Amazon make sure to include
Attach the receipts:
• All facing the same direction
• In the same order they appear on the PO (write the PO line # on each receipt before scanning)
• Make sure the receipts are legible before you submit your PO
• The receipt must be itemized (breaking out item description, sales tax amount, shipping/handling, etc.) and show proof of payment. You may not submit a filled out order form in lieu of a receipt as this is not proof of payment.

• In the event that the receipt is missing a credit card statement may be submitted. Redact any personal information (such as account numbers and social security numbers) before submitting.

• The break out of the items must be entered in the description line of PO.

• Packing slips and order confirmations MAY NOT be submitted in lieu of an itemized sales receipt.

• Consider making photocopies first of receipts that might be too light to read.
Event Related Workflow Document

The Problem
Event Related Workflow Document

The Solution

CF5 Accounts Payable Sponsorship/Contribution Worksheet

Preparer ___________________________ Date ____________________________ Fund # __________

Preparer ___________________________ Date ____________________________ Fund # __________

Phone # ____________________________ Email ____________________________

Necessary Information Required in Order to Process Invoice:

Failure to include any of the following pieces of information in the Purchase Order or an attachment to it will cause the invoice to be returned and will result in delayed payments.

- Name of Official Host ____________________________ Title ____________________________ Affiliation ____________________________

- The Chancellor, Vice-Chancellor, Dean, or Sec’s in attendance? [ ] Yes [ ] No

- If Yes, please provide all names:

  - Meal Types (Policy Maximum*):
    - Breakfast ($26)
    - Lunch ($45)
    - Dinner ($58)
    - Light Refreshments ($16)

  - Overage: [ ] Yes [ ] No

  - Amount exceeding 200% of the limit will require additional approval. Please include justification for why it was necessary to exceed 200% of the limit.

- Include costs of food and beverages, lecture fees, room, and conference costs, and other services.

- Vendor costs are included in total amount paid to vendor for each specific event.

- Mandatory Release Form:

  - Client Services:
    - [ ] Yes [ ] No

  - If Yes, please provide all names:

- Fill out the below portion only if the table was purchased or food is being provided as a benefit to the Sponsorship or Contribution:

  - Meal Types (Policy Maximum*):
    - Breakfast ($26)
    - Lunch ($45)
    - Dinner ($58)
    - Light Refreshments ($16)

  - Overage: [ ] Yes [ ] No

  - Amount exceeding 200% of the limit will require additional approval. Please include justification for why it was necessary to exceed 200% of the limit.

- Mandatory Release Form:

  - Client Services:
    - [ ] Yes [ ] No

  - If Yes, please provide all names:

- Overage Justification:

- Employee Specimen

- Printing Facility

- Making a contribution to UCLA Departmental Sponsored Events

  - For datable lump amounts, contact departments cannot purchase events (tickets that include a present and another department), but it can be arranged for the event to be paid to UCLA Departmental Sponsored Events. Please contact your department for more information.

  - Amounts exceeding 200% of the limit will require additional approval. Please include justification for why it was necessary to exceed 200% of the limit.

  - Overage Justification:

  - Employee Specimen

- Print Form
Event Related Workflow Document

Objectives

- Maximize BUS-79 compliance
  - The form is designed to prompt you for all necessary information

- Reduce Delays in Payments
  - Less time spent gathering the information means a higher rate of ‘on time’ payments
  - Prevent unnecessary credit holds from vendors, and avoid the risk of being refused services

- Present all requirements up front
  - No more guess work or “Learning by Failure”

- Usable by first day employees
  - Simple and clear to allow anyone to use effectively
Any payments involving Food & Alcohol

This includes, but is not limited to:

- Working Meetings during lunch
- Donor Appreciation or Solicitation Events
- Morale Building or Holiday Parties
  - Morale Building includes such occasions as a gathering to honor a departing employee who is retiring or who is separating from employment with the University after at least 5 years of service, employee recognition receptions, annual faculty/staff picnics, new employee receptions, and holiday gatherings. Under no circumstances may University funds be used for occasions such as employee birthdays, weddings, anniversaries, or other occasions of a personal nature.
This Excludes:

- Meals for programs in which working professionals are paying to continue their education and being fed while they learn
  - CME/CEB/FEMBA/EMBA/Executive Education
    - If these same programs are holding Alumni events, recruitment events, or social events which will have in attendance people other than students in the program, the event must be BUS-79 compliant.
CFS Accounts Payable Entertainment/Program/Exception Worksheet

BruinBuy Order #: ________  Preparer: ________  Date: ________  Fund #: ________

Phone #: ________  Email: ________

Necessary Information Required in Order to Process Invoice:
Failure to include any of the following pieces of information in the Purchase Order (as an attachment in BruinBuy or here on this form) could result in delayed payments.
The following pieces of information are required to pay all entertainment invoices*:

- Attendee List
- Business Purpose
- Meal Type
- Per Person Cost

*Based on the details of the required information, exception approval may be needed
Event & Entertainment Invoices

Required Information

Is the Attendee List with Affiliation Attached or are the Details in the Order Description?*

- Yes
- No

Spouses, Family Members, Employee Family Members, or Other Guest Present?

- Yes
- No

*If all attendees are UCLA Employees, please provide a justification as to why it was necessary to serve food.

**Required:** Each guest type above requires its own individual bona fide University business justification. If an attendee list cannot be provided, please provide the following:
- List of invited guests or an approximate guest count
- Copy of the flier or invitation that was used to publicize the event

- Did the Chancellor, Vice Chancellors, Deans, or Exec's attend?  
  - YES
  - NO

- If Yes, please provide all names:  

1) Attendee List

- Full names
- UCLA Affiliations
- Total number of people in attendance.

**Important Questions***

- Were spouses/other guests of invitees in attendance?
- Were spouses/other guests of employees in attendance?
- Did any Deans, Executives, Vice Chancellors, or the Chancellor attend the event?

*Answering 'yes' to any of these questions requires the invoice be submitted for exception approval. This means that you will be required to include a ‘justification’ for the attendance of these individuals. Doing this ahead of time will help expedite the approval process.
### Sample Attendee Lists:

<table>
<thead>
<tr>
<th>Bad:</th>
<th>Good:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jim</td>
<td>1. Joe Colbeth  UCLA Faculty</td>
</tr>
<tr>
<td>Jane</td>
<td>2. Jane Mason   Guest Speaker</td>
</tr>
<tr>
<td>Jill</td>
<td>3. Jamie Mason  Speaker’s Husband</td>
</tr>
<tr>
<td>Jack</td>
<td>4. Jim Olivier  UCLA Student</td>
</tr>
<tr>
<td>Joe</td>
<td>5. Jill Somers   UCLA Dean</td>
</tr>
<tr>
<td>Jamie</td>
<td>6. Jack Somers   Dean’s Husband</td>
</tr>
<tr>
<td>Jo</td>
<td>7. Jo Tufts     UCLA Faculty</td>
</tr>
<tr>
<td>Unknown</td>
<td>8. Julian Weisman UCLA Faculty</td>
</tr>
</tbody>
</table>
If Spouses or Other Guests* of the invitees are in attendance:

- Provide business justification for their attendance
- If there are other exceptions, then the invoice will be submitted for approval

If Employees bring Spouses or Other Guests:

- Provide a separate business justification for their attendance.
- Invoice will be submitted for exception approval whether other exceptions are present or not.

*’Other Guest’ can mean family member, friend, potential donor, etc.
Did Deans, Executives, Vice Chancellors, or the Chancellor attend the event?

- List their names separately or highlight them in the attendee list.
- Ensure that any Business/Overage Justifications are thorough.
- If a spouse is in attendance with the Dean, Executive, VC, or Chancellor, please provide a separate business justification for his/her attendance.
What if an Attendee List is not available

This is acceptable for events which are open to the public, general student body, or large groups of people, making it difficult to present an accurate Attendee List.

Please provide:

- An estimate of the number of people in attendance
- A copy of the flier/invitation used to inform people of the event
- The general affiliation(s) of everyone in attendance.
  - i.e. Prospective Students, Donors, General Public
Event & Entertainment Invoices
Required Information – Business Purpose

- Name of Official Host
- Title
- Affiliation

Business Justification
2) Business Purpose/Justification

- Provide the purpose & goals of the event
- Provide the name of the Department and the Official Host of the event
- If all attendees are UCLA Faculty and/or Staff:
  - Provide information as to why it was necessary to provide food
  - This is most commonly seen with staff/faculty meetings during which light refreshments or lunch is served
PCICBP meeting on 2/25/13
- 99.9% chance of being placed on ‘I’ requesting more information.

Pediatric Center for Improving Care of Babies by their Parents (PCICBP) quarterly staff meeting. The purpose of the meeting was to review the Center’s successes in the previous quarter and review goals and objectives in the coming months. Due to conflicting schedules, the lunch hour was the only time to gather the entire staff; therefore a meal was provided as an incentive to attend the meeting.
- 99.9% chance of being paid immediately.
Event & Entertainment Invoices
Required Information – Meal Type & Per Person Cost

<table>
<thead>
<tr>
<th>Meal Types (Policy Maximum*)</th>
<th>Breakfast ($26)</th>
<th>Lunch ($45)</th>
<th>Dinner ($78)</th>
<th>Light Refreshments ($18)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overage:</td>
<td>(26.01 - 51.99)</td>
<td>(45.01 - 89.99)</td>
<td>(78.01 - 155.99)</td>
<td>(19.01 - 35.99)</td>
</tr>
</tbody>
</table>

- Amounts exceeding 200% of the limit will require additional approval (please include justification for why it was necessary to exceed 200% of the limit)
- Meal costs are inclusive of food and beverages, labor, sales tax, delivery charges, and other service fees.
- Excluded from meal costs are: AV costs, Decorations, Equipment Rental, Flowers, Parking, Room Rental
- Meal costs are inclusive of all vendor payments for each specific event


**Primary Vendor**

<table>
<thead>
<tr>
<th># 1 Meal Type</th>
<th>Invoice Total</th>
<th>Guest Count</th>
<th>Per Person Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># 2 Meal Type</td>
<td>Invoice Total</td>
<td>Guest Count</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td># 3 Meal Type</td>
<td>Invoice Total</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<td># 4 Meal Type</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**Other Vendors** (Please include all event-related food and beverage expenses and reference appropriate line above)

<table>
<thead>
<tr>
<th>BruinBuy/UCLA Catering BEO* #</th>
<th>Description</th>
<th>Cost</th>
<th>Combined Cost</th>
<th>Total Per Person Cost (per Line)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line #</td>
<td></td>
<td></td>
<td></td>
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**UCLA Catering Invoice Attached**

- Yes
3) Meal Type & Per Person Cost*

- Specify the type of meal in the PO or on the invoice
  - Breakfast/Lunch/Dinner/Light Refreshments
- Calculate the Per Person Cost
  - Find the Total Entertainment Cost:
    - Includes: Bartenders, Beverages, Chefs, Delivery Charges, Food, Meal Planning, Sales Tax, Service Charges, Servers, and Tips.
    - Does not include: AV Costs, Decorations, Equipment Rental, Flowers, Parking, Room Rental, and Set Up fees.
  - Divide the Total Entertainment Cost by the number of attendees. This is the Per Person Cost.
  - Include the Per Person Cost in the PO, on the invoice, or on the attendee list.
A Note about Tax & Service Charges

- Often, Tax & Service Charges are calculated on the total cost of the event (this can include Decorations, Flowers, and other items not included in the “Entertainment” cost).
- When finding the Total Entertainment Cost, don’t just include the total tax. Add up all the included costs, then find 9% (or applicable tax rate) on those costs. The same applies to Service Charges (often 15% or 20% of total cost).
For events with Multiple Vendors:

- Calculate Per Person Cost using all invoices/recharge documents.
- Cross Reference the other invoices/POs in the details of each Purchase Order created for the event.
- When submitting one invoice for payment, include documentation from the other vendors for reference (Especially UCLA Catering Recharge Documents).
### Event & Entertainment Invoices

**Required Information – Meal Type & Per Person Cost**

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- Meal costs are inclusive of all vendor payments for each specific event


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#### Other Vendors (Please include all event-related food and beverage expenses and reference appropriate line above)

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Is the Per Person Cost over the limit?

- Per Person Limits*:
  - Breakfast: $26
  - Lunch: $45
  - Dinner: $78
  - Light Refreshments: $18
- If the Per Person Cost is over the limit, you need to provide an Overage Justification.
  - This should give an explanation for any choices which contributed to the overage, including but not limited to:
    - Venue/Catering Company
    - The extravagance of the meal
    - The amount of food/beverages ordered vs. the number of people in attendance.

If the cost is over 200% of the limit, please provide an especially thorough and detailed overage justification.

- 200% Limits:
  - Breakfast: $52
  - Lunch: $90
  - Dinner: $156
  - Light Refreshments: $36
## Event & Entertainment Invoices

### Required Information – Exception Justifications

<table>
<thead>
<tr>
<th>Overage Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>Employee Spouse Justification</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

[Print Form]
4) Fund Number & Object Code

- An unrestricted fund must be used with object code 3308 if:
  - Meal limits are exceeded and/or
  - Spouses/Guests are in attendance and/or
  - Alcohol is being purchased with this PO

- When to use which object codes:
  - 3307: Entertainment costs with no food/alcohol (Rental, Decorations, etc.)
  - 3308: Entertainment costs including exception items/alcohol (Overages, Spouses, Other Guests)
  - 3310: Entertainment costs with food, but no alcohol or exception items
3308 items & exception charges* cannot be charged to the following fund ranges:

- 18200-18887, 18889-18999, 20400-20939 (State of CA)
- 20940-20999 (Local Government)
- 21000-33999 (Federal Government)

*’Exception Charges’ include overage amounts, per person costs pertaining to employee spouses, and other items that require exception approval.
Some extra resources regarding student events & alcohol:

  - Must be filled out if it is an on campus event with more than 150 people attending

- For events which do not include students and/or people under 21:
  - [http://map.ais.ucla.edu/go/1003919](http://map.ais.ucla.edu/go/1003919)
  - [http://www.studentactivities.ucla.edu/docs/Alcohol%20Policy.pdf](http://www.studentactivities.ucla.edu/docs/Alcohol%20Policy.pdf)
Any donation* made by UCLA to an outside organization or event**: 
- Please note: Sponsorships & Contributions cannot be made to other UCLA Departments or Entities 
  - If attendance is required (i.e. At a Charity Dinner) then the department is allowed to pay for the food portion of the contribution

*These donations must be direct payments, no reimbursements to individuals allowed.

**Campus departments may not make a donation to other campus departments. It is permitted for a department to purchase a ticket to an event, provided only the food portion is paid for.
Sponsorships & Contributions
Getting Started

CFS Accounts Payable Sponsorship/Contribution Worksheet

BruinBuy Order #  Preparer  Date  Fund#

Phone #  Email

Required documents and information for approval

1. Transmittal Letter (Original)
   - Written on department letterhead
   - Addressed to the Vendor (Foundation)
   - Contribution amount is stated and is being made on behalf of the UC
   - Signed by the CAO or higher

2. Order description must include
   - Business justification for the contribution or sponsorship
   - The benefit UCLA is receiving. If none additional approval required
   - Non-Deductible amount (food, overhead cost, printing costs, etc.)
   - Justification for meal overages

Sponsorship Level: Was a table purchased  Yes  No
If Yes, please attach an Attendee list with Affiliations

Business Justification
1) Transmittal letter

- Written on the Department’s letterhead
- Written to the vendor
- State the amount of the contribution and that it is made on behalf of the University
- Brief justification on why we’re contributing and how this will benefit the University
- Signed by a Director, Dean, CFO or someone of equal stature within the department.
  - If the person who normally signs the letter will be attending the event, someone else must sign it.
Sponsorships & Contributions

Required Information – Benefits to UCLA

Tangible Benefits to UCLA

- UCLA will *NOT* receive any benefits

Total Sponsorship amount

Tax Deductible Amount

Meal Cost*

- Deans, Exec’s, Vice Chancellors, or the Chancellor in attendance?  □ YES  □ NO

*Only necessary if a table is purchased or food is being provided as a benefit.

- If Yes, please provide all names:
2) Benefits to UCLA

- Tangible benefits: Any benefits that can be quantified.
  - UCLA’s name/logo on all promotional material for event.
  - A booth at the event
  - A table at a dinner during the event

- Intangible benefits: Any benefits that are less….tangible.
  - Maintaining or improving relations with the organization we are contributing to.
  - Generating improved standing within the community.
If no Tangible Benefits are being received:

- Provide an especially thorough business justification for this contribution.
- These will require additional approval.
  - Allow extra time for these payments to be processed.
Fill out the below portion only if a table was purchased, or food is being provided as a benefit to the Sponsorship or Contribution.

### Meal Types (Policy Maximum*)
- Breakfast: ($26)
- Lunch: ($45)
- Dinner: ($78)
- Light Refreshments: ($18)

### Overage
- (26.01 - 51.99)
- (45.01 - 89.99)
- (78.01 - 155.99)
- (19.01 - 35.99)

**Amounts exceeding 200% of the limit will require additional approval (please include justification for why it was necessary to exceed 200% of the limit)**


### Meal Cost of Sponsorship

<table>
<thead>
<tr>
<th># 1 Meal Type</th>
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<th>Guest Count</th>
<th>Per Person Cost</th>
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### Overage Justification

### Employee Spouse Justification

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Sponsorships & Contributions
Required Information – Benefits to UCLA (Food)
If food is one of the benefits:

- Provide attendee list of everyone who will be attending the meal as part of UCLA’s benefit.
- Contact event organizer to determine how much of the contribution goes to food costs.
  - Note this in the PO.
- Provide the Meal Type & Per Person Cost.
  - If the per person cost is over the limit, provide an overage justification.
All of these pieces of information are required for payment. If any of the necessary items are missing, payment will be delayed.

- Please allow extra time for invoices that require approval.

These items can be:
- Attached to the invoices
- Included in the details of the PO
- Uploaded as Attachments in BruinBuy
We’re on your team.
  * Really, we want these paid as badly as you do.

This is designed to expedite payment.
  * The more information we have up front, the faster we can get the necessary approvals and solve any unique problems that may arise.

Failing to include any of these items could result in delayed payment.
Questions?