

ADMINISTRATIVE FUND PAYMENTS

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ADMINISTRATIVE FUND PAYMENTS

I. INTRODUCTION

This chapter describes the policies and procedures governing payments made from the Administrative Fund. Administrative Funds are provided, by action of The Regents, to the Principal Officers of The Regents and to certain Officers of the University to supplement their departmental budgets. Such funds are provided to these officers as an additional resource that would otherwise not be available for the performance of their official responsibilities, e.g., to reimburse entertainment expenses in excess of the maximum rates allowable under the University's entertainment policy. However, all disbursements made from the Administrative Fund must be made for a recognized business purpose. Accordingly, the procedures contained in this chapter are designed to conform with the applicable sections of the Internal Revenue Code and related regulations concerning the deductibility of travel, entertainment, gift, and other business expenses.

Administrative Fund appropriations approved for use by the Principal Officers of The Regents are allocated to the Vice President for Legal Affairs and General Counsel of The Regents, the Chief Investment Officer and Treasurer of The Regents, and the Secretary and Chief of Staff to The Regents. Funds approved for use by the Officers of the University are allocated by the President to the Provost and Executive Vice President, the Executive Vice Presidents, the Senior Vice Presidents, Chancellors, Laboratory Director, and other administrators of the University. Allocations are made to specified positions; only Officers or administrators holding permanent appointments to such positions, or those with formal "acting" designations, are entitled to receive allocations from the Administrative Fund. Allocations received for use by these individuals may be reallocated, either as a formal or informal suballocation, to other specified positions as deemed appropriate (see Section II.G.2.).

The Administrative Fund Reporting Procedures are provided as an Appendix to this chapter. The Appendix sets forth detailed guidelines concerning the appropriate use of the Administrative Fund and the applicable reporting procedures required under the tax laws and regulations. The procedures contained in both this chapter and the Appendix apply to all Administrative Fund recipients, including the Director of the Lawrence Berkeley National Laboratory (LBNL), and formal and informal subrecipients.

II. PROCEDURES

A. ADMINISTRATIVE FUND ALLOCATION

Administrative Fund allocations are increased annually by an amount equal to the change in the California Consumer Price Index. Based on this Index, the University Budget Office will prepare the necessary Administrative Fund budget transfers. Corporate Accounting will provide the Controllers with the name, title, account and fund number, the allocated amount, and effective date for each recipient. If a formal suballocation has been authorized, the Controller will make the appropriate adjustments, based on information provided by the primary Administrative Fund recipient. A recipient who makes a formal suballocation must provide his or her local accounting office with written notification authorizing the suballocation.

B. DISBURSEMENT OPTIONS

Two disbursement options are available to Administrative Fund recipients. The Checking Account Option is available only to the President, Chancellors, and LBNL Director.

1. Direct Payment or Reimbursement Option

Under the Direct Payment or Reimbursement Option, the Controller will pay vendor bills directly or reimburse the recipient for expenditure claims submitted for payment. The Controller will charge the expenditure account associated with the recipient's Administrative Fund allocation for each vendor invoice or recipient claim paid.

Specific expenditures reimbursed under this option must be supported by documentation submitted by the recipient to the accounting office. The documentation must include an adequate explanation of the business purpose of the expenditure.

2. Checking Account Option

Under the Checking Account Option, deposits are made semiannually to a Regents' bank account established for the recipient by Banking Services. Alternative payment schedules may be approved by the Controller when requested in writing by the recipient.

Monthly bank account reconciliations must be performed and a copy of the bank statement and reconciliation attached to each monthly Administrative Fund report.

The accounting records should be kept on a cash basis under both disbursement options. (Refer to the Appendix, Part C, for a detailed description of the two options.)

C. CHANGE IN ELIGIBILITY TO RECEIVE ALLOCATIONS

If, during the year, an Administrative Fund recipient is separated from the University or otherwise becomes ineligible to receive further payments or reimbursements from the Fund, the Executive Vice President--Business Operations will advise the recipient and Corporate Accounting that the individual is no longer eligible to use the Administrative Fund. In addition, the individual appointed to replace the separated recipient (either in a permanent or acting capacity) will be notified of the date that he or she becomes eligible to use the Fund. Corporate Accounting will advise the appropriate Controller of all eligibility changes.

It is the responsibility of the recipient to notify his or her local accounting office if a subrecipient authorized to receive a formal suballocation becomes ineligible to receive further payments or reimbursements from the Administrative Fund. Information copies of all correspondence concerning Administrative Fund allocations should be sent to Corporate Accounting.

D. RECORDING EXPENDITURES

Administrative Fund expenditures must be recorded in the general ledger by the Controller. These expenditures should be charged to the same account, fund, and sub-budget associated with the recipient's Administrative Fund allocation. For a campus recipient receiving payments under the Checking Account Option, the Controller will transfer the reported expenditures from the cash account to the expenditure account designated for the recipient. For Officers of The Regents and Office of the President recipients, the accounting entries required to record the expenditures

II. PROCEDURES (Cont.)D. RECORDING EXPENDITURES (Cont.)

in the general ledger will be made by Corporate Accounting. For LBNL recipients, accounting entries for reported expenditures will be recorded in a Laboratory ledger. Administrative Fund accounts should also be reconciled monthly in order to timely identify errors or inappropriate expenditures. Administrative Fund accounts should not include a deficit balance at fiscal year end.

To account for the cost of items purchased in quantity, an entry also should be made on an inventory record as items are used, which accounts for the reduction in inventory.

E. Allowable Expenditures

The types of allowable expenditures that may be reimbursed with Administrative Funds are set forth in the Appendix. These expenses include cash contributions made to non-employees or external organizations on behalf of the University, bona fide business travel or entertainment expenses of a spouse, and faculty staff picnics and holiday gatherings. However, capitalized items, such as furniture and equipment, or works of art, may not be reimbursed with Administrative Funds.

F. TREATING TAXABLE EXPENSES

Based on documentation submitted by the recipient or the subrecipient, the Controller will determine whether any expenditures are subject to income taxes. Amounts determined to be taxable must not be reimbursed from the Administrative Fund. All taxable expenditures incurred by a recipient must be paid from his or her personal funds.

G. SURPLUS FUNDS AND/OR PERSONAL PROPERTY

Up to 25% of a recipient's annual allocation can be carried forward for use in the next fiscal year; any unused portion beyond 25% must be returned to the accounting office at the end of the fiscal year. If a recipient terminates his or her employment with the University or becomes ineligible to receive Administrative Funds, the balance of any unexpended funds advanced must be returned to the accounting office before the recipient's termination or ineligibility status becomes final.

In addition, any personal property purchased with Administrative Funds, such as supplies or alcoholic beverages, must be inventoried and the property listing filed with the Controller before the recipient's termination or ineligibility date. Possession of the items of personal property will be retained by the department for use by the recipient subsequently appointed to the position or designated to assume control of the items.

H. EXPENDITURE REPORTING

1. Recipient Reporting (Checking Account Option)

Administrative Fund recipients who use the Checking Account Option must submit the appropriate monthly expenditure reports (for travel; entertainment; and gifts, contributions, and miscellaneous expenditures) no later than the 45 days following the month the expenditures were incurred. For campus and LBNL recipients, reports must be submitted to the accounting office for that location. For Principal Officers of The Regents and Office of the President recipients, reports must be submitted to Corporate Accounting. (Refer to the Appendix, Part D, for more information).

2. Subrecipient Reporting

Expenditures associated with an Administrative Fund suballocation made to a campus or LBNL recipient must be reported as follows:

a. Informal Suballocation

When an Administrative Fund recipient authorizes another University official to use the Fund, the subrecipient must submit his or her bills directly to the recipient. The expenses attributable to the subrecipient will then be reported by the primary recipient on the appropriate Administrative Fund expenditure report.

b. Formal Suballocation

An Administrative Fund recipient may make a formal suballocation of a portion of his or her allocation to another University official. In such cases, it will be the

II. PROCEDURES (Cont.)

responsibility of the subrecipient to fully document and report all Administrative Fund expenditures and to return any year-end Fund surpluses in accordance with the requirements applicable to primary recipients.

I. MAINTENANCE OF RECORDS

The income tax regulations require that the University adequately document and account for the reimbursement of all business expenses, and that the records for such expenses be retained under the supervision of an official other than the employee who is reimbursed for the expenses. Under both disbursement options, the applicable accounting records, monthly expenditure reports, and supporting documentation established in connection with the Administrative Fund will be maintained under the supervision of the accounting office for each campus or LBNL. For Principal Officers of The Regents and Office of the President recipients, the monthly reports and supporting documentation for recipients under the Checking Account Option will be maintained by Corporate Accounting. All accounting records and monthly expenditure reports must be retained in accordance with the retention period specified on those records.

III. RESPONSIBILITIES

Questions about Administrative Fund policies and procedures, including the appropriate use of the Fund or the accounting treatment of charges made against the Fund, should be referred to Corporate Accounting. Questions concerning Administrative Fund allocations should be referred to the Vice President--Finance.

IV. REFERENCES

Regents Item 503, Dated September 14, 1995.

Internal Revenue Service Publication No. 463, Travel, Entertainment, and Gift Expenses.

Senior Vice President Brady, Memorandum to Chancellors, Laboratory Directors, Vice Presidents, and Principal Officers of The Regents on Administrative Fund Reporting Procedures, August 5, 1991.

President Gardner, Memorandum to The Regents of the University of California on the Administrative Fund, September 2, 1992.

Senior Vice President Kennedy, Memorandum to Chancellors, Laboratory Directors, Provost Massey, Vice Presidents, and Principal Officers of The Regents on Administrative Fund Reporting Procedures, January 13, 1994.

President Peltason, Memorandum to Chancellors, Laboratory Directors, and Vice Presidents on Policy on University Membership in Organizations, December 16, 1994.

Senior Vice President Kennedy, Memorandum to Chancellors, Laboratory Directors, Provost and Senior Vice President King, Vice Presidents, and Principal Officers of The Regents on Administrative Fund Reporting Procedures, March 28, 1996.

Senior Vice President Mullinix, Memorandum to Chancellors, Laboratory Directors, Provost and Senior Vice President King, Senior Vice President Darling, Vice Presidents, and Principal Officers of The Regents on Administrative Fund Reporting Procedures, March 12, 2003.

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Appendix

ADMINISTRATIVE FUND REPORTING PROCEDURES

The Administrative Fund is furnished under Regents' approval to meet expenses arising from travel, entertainment, gifts, and other official University business that contributes to one of the University's major functions of teaching, research, patient care, or public service. Administrative Fund allocations are provided to the Principal Officers of The Regents and to certain officers of the University to supplement their departmental budgets for those expenditures applicable within this policy. The Administrative Fund provides a reimbursement source that would not otherwise be available to the recipient. *However, expenses charged to the Administrative Fund may not result in taxable income to the Administrative Fund recipient or to another employee.*

A. BUSINESS AND FINANCE BULLETINS GOVERNING ADMINISTRATIVE FUND EXPENDITURES

Administrative Fund expenditures are governed by the policies and procedures of the following Business and Finance Bulletins (BFBs):

- BFB [G-28](#), Policy and Regulations Governing Travel
- BFB [G-41](#), Non-Cash Gifts to Employees
- BFB [G-42](#), Gifts Presented to Non-Employees on Behalf of the University
- BFB [BUS-79](#), Entertainment

B. EXAMPLES OF ALLOWABLE AND UNALLOWABLE EXPENDITURES

The following types of expenditures may be reimbursed from the Administrative Fund:

- Expenditures exceeding the allowable amounts for official business travel and entertainment, without exceptional approval;
- Bona fide business travel or entertainment expenses of a spouse, faculty/staff picnics and holiday gatherings, and tickets (including season tickets) to sporting or cultural events, without exceptional approval;
- Non-cash gifts presented to non-employees of the University exceeding the allowable amounts, without exceptional approval; and
- Cash contributions made to non-employees or to external organizations on behalf of the University.

The following expenditures are prohibited:

- The purchase of property or services for personal use or for a non-business reason;
- Entertainment expenses that are lavish or extravagant under the circumstances;
- Expenses that would result in additional taxable income to an employee;
- Monetary contributions to a political campaign or candidate; and
- Personal expenses, such as traffic fines or parking tickets incurred while on University business, or late fees associated with charge cards.

C. DISBURSEMENT

Two options are available for the disbursement of an Administrative Fund allocation:

1. Direct Payment or Reimbursement Option

The preferred method of disbursement is through payment of a vendor's invoice, a travel voucher, a corporate credit card billing, or by reimbursing the recipient. Under this option, specific expenditures are reimbursed based on documentation submitted by the recipient to the accounting office. The documentation must include an adequate explanation of the business purpose of the expenditure. The Controller at each location is responsible for ensuring that expenditures charged to the Administrative Fund are properly documented.

2. Checking Account Option

Under this method of disbursement, semi-annual deposits are made to a Regents' bank account established for the recipient by Office of the President Banking Services. Alternative payment schedules may be approved by the Controller when requested in writing by the recipient. The Checking Account Option is available only to the President, Chancellors, and Laboratory Directors.

Under the Checking Account Option, the recipient is required to submit the appropriate Administrative Fund monthly expenditure reports to the accounting office as provided below (Part D, Administrative Fund Reporting (Checking Account Option)).

D. ADMINISTRATIVE FUND REPORTING (CHECKING ACCOUNT OPTION)

Recipients of Administrative Fund allocations who use the Checking Account Option must submit monthly expenditure reports no later than 45 days following the month in which the recipient incurred the expenditures. Each expenditure report must be accompanied by adequate substantiating documentation, which must be retained by the accounting office. In addition, an adequate explanation of the business purpose of the expenditure must be included in each report.

Recipients must maintain Administrative Fund accounting records on a cash basis. Only those expenditures actually paid should be included on the monthly expenditure report submitted to the accounting office. For split-funded expenditures, the recipient should report only that portion of the expenditure to be charged to the Administrative Fund. For campus or Laboratory recipients, the local accounting office is the office of record. For Officers of The Regents and Office of the President recipients, the Vice President—Financial Management, General Accounting is the designated office of record.

Recipients using the Checking Account Option shall submit the following applicable monthly expenditure reports, or equivalent campus paper or electronic reports, to the accounting office:

- Administrative Fund Travel Report, Form UFIN 108 (Exhibit I)
- Administrative Fund Entertainment Report, Form UFIN 109 (Exhibit II)
- Administrative Fund Gift, Contribution, and Miscellaneous Report, Form UFIN 110 (Exhibit III)
- Administrative Fund Summary of Expenditure Reports, Form UFIN 107 (Exhibit V), *signed by the Administrative Fund recipient.*

(Exhibit IV summarizes elements required for substantiation of travel, entertainment and gift expenditures.)

These reports are available on the Accounting Manual web site at:

<http://www.ucop.edu/ucophome/policies/acctman/a-253-27.pdf>.

Checking account recipients should also submit with each report a copy of the bank statement, a copy of the General

Ledger, a log of outstanding checks, and a receipt or invoice for each expenditure.

E. EXPENDITURE GUIDELINES

1. Travel

Travel expenses that may be reimbursed from the Administrative Fund include those expenses incurred in an official capacity that exceed the amounts reimbursable under the University's travel regulations set forth in BFB G-28, Policy and Regulations Governing Travel. Expenditures reimbursed from the Administrative Fund, however, must comply with the regulations in BFB G-28, including those regulations governing first-class airfare, personal travel, foreign travel, etc. For example, business or first-class travel or other higher-cost service, including class upgrade capability, may only be authorized under the circumstances set forth in BFB G-28.

2. Entertainment

Entertainment expenses that may be reimbursed from the Administrative Fund are those incurred in an official capacity that exceed the amounts reimbursable or require exceptional approval under the University's entertainment procedures set forth in BFB BUS-79, Entertainment. The Administrative Fund shall not be used to pay for any meal or other entertainment expense that is lavish or extravagant under the circumstances. According to the IRS requirements, an expense which is reasonable in light of all the facts and circumstances is not considered lavish or extravagant. Relevant facts may include general convenience and acceptable industry practice under the circumstances. An expense is not considered extravagant merely because it exceeds a fixed dollar amount or involves first-class accommodations or services.

3. Non-Cash Gifts to Employees

Non-cash gifts that may be reimbursed from the Administrative Fund include gifts that may be presented to employees in accordance with the procedures set forth in BFB G-41, Employee Non-Cash Awards. Non-cash gifts to employees are limited to the purposes designated in the policy.

E. EXPENDITURE GUIDELINES (Cont.)4. Gifts and Contributions Made on Behalf of the University

a. Non-Cash Gifts

Non-cash gifts to non-employees or external organizations that exceed the amounts reimbursable under the procedures set forth in BFB G-42, Gifts Presented to Non-Employees on Behalf of the University, may be reimbursed from the Administrative Fund.

b. Cash Gifts and Contributions

Cash gifts and contributions made to non-employees or external organizations may be reimbursed from the Administrative Fund when the gifts or contributions are made on behalf of the University. Cash contributions include sponsorship tables at civic, educational, cultural, and charitable events.

(i) Reimbursement Requirements

Cash gifts or contributions will be permitted only if it can be demonstrated that the gift or contribution benefits the University or is clearly necessary to the University's fulfillment of its role as a good community citizen. A transmittal letter, written on official University letterhead, stating that the gift or contribution was provided to the recipient "on behalf of the University of California . . ." must accompany all gifts and contributions made to outside individuals or organizations. The business reason for making the gift or the nature of the business benefit derived or expected to be derived by the University must be substantiated on:

- The check request form or equivalent electronic form (for recipients using the Direct Payment Option); or
- The Administrative Fund Gift, Contribution, and Miscellaneous Report (for recipients using the Checking Account Option).

(ii) Documentation Requirements

In most cases, the promotion of goodwill in the University community is an acceptable business purpose with respect to cash gifts or contributions. The title or occupation of the gift recipient also must be identified in order to establish the business relationship to the University. The cost of such gifts must be reasonable in relation to the actual or expected benefits. As documentation that a gift to an outside individual or organization was made on behalf of the University, a copy of the transmittal letter to the gift recipient must be submitted with the monthly expenditure report or with the substantiation documentation required for reimbursement.

(iii) Prohibited Cash Gifts

Administrative Funds shall not be used to make a contribution to any political campaign or candidate or to any political party, committee, or group engaged in any attempt to influence the general public with respect to legislative matters, elections, or referendums. Indirect political contributions, such as admission payments made for a dinner, gala, cocktail party, inaugural ball, picnic, or similar event, also are not reimbursable if any part of the proceeds of the event inures to or is for the use of a political party or candidate. Admission payments also include any separate charges for food or drink at an event. Gifts made for a personal or other nonbusiness reason are not reimbursable from the Administrative Fund.

5. Quantity Purchases and Season Tickets

In connection with official entertaining, quantities of food or beverages and related items may be accumulated in order to simplify the planning of individual events and to take advantage of favorable pricing on quantity purchases. Also, season tickets to sporting, theatrical, or musical events may be purchased for the use of individual tickets as official entertainment or as occasional gifts.

E. EXPENDITURE GUIDELINES (Cont.)5. Quantity Purchases and Season Tickets (Cont.)

An Administrative Fund Inventory Record for Quantity Purchases (Exhibit VI) for each quantity purchase (e.g., tickets, beverages, etc.) should be maintained and reported to the accounting office at fiscal year end. With respect to supplies and alcoholic beverages, because maintaining a precise record of per unit cost or the number of items used for a particular event may be unduly burdensome, a reasonable estimate of the quantities used and the associated cost may be entered on the Inventory Record. When purchasing in quantity, recipients should limit the quantity of items purchased to an amount no greater than that which they expect to use within the fiscal year. This requirement applies to all recipients, regardless of whether the Direct Payment Option or the Checking Account Option is used.

F. ACCOUNTING AND AUDITING PROCEDURES1. Disposition of Unexpended Balances

Up to 25% of a recipient's annual allocation may be carried forward for use in the next fiscal year; any unused portion beyond 25% must be returned to the accounting office at the end of the fiscal year. For recipients using the Checking Account Option, the unexpended funds must be returned by the recipient to the local accounting office when the June 30 report of expenditures is filed. If the recipient terminates employment with the University or becomes ineligible to receive Administrative Funds, any unexpended balances must be returned before the recipient's termination or ineligibility status becomes final.

2. Audit

The Regents' internal and external auditors will review the use of the Administrative Fund and documentation supporting expenditures paid from the Fund. The local accounting office serves as liaison with the auditors.

G. RESPONSIBILITIES

It is the responsibility of the recipient to adequately document all expenditures charged against the Administrative Fund and for checking account recipients to ensure that the monthly expenditure reports are filed in a timely manner with the appropriate accounting office.

The Controllers shall be responsible for the following:

- Reviewing the monthly expenditure reports and supporting documentation for compliance with these Procedures;
- Ensuring that expenditures are recorded in the General Ledger;
- Ensuring that recipients comply with the limitation on balances carried forward to the next fiscal year;
- Maintaining the accounting records in accordance with the document retention schedules; and
- Ensuring that The Regents' bank accounts are reconciled for any recipients using the Checking Account Option.

Questions concerning the requirements detailed in these Procedures should be referred to the Vice President—Financial Management.

Exhibit I

University of California
 Administrative Fund
 Travel Report
 UFIN 108 (1/03)

Name
Title

Travel									
Date of Departure		Date of Return			Destination				
University purpose of trip (Business purpose of spouse travel, if applicable)									
	Description of Expense	Date	Date	Date	Date	Date	Date	Date	Totals
1	Airfare, Rail, etc.								
2	Auto Rental								
3	Misc. Travel Expenses								
4									
5									
6	Lodging								
7	Meals								
8									
9									
10									
11									
Explanations									Total:

Travel									
Date of Departure		Date of Return			Destination				
University purpose of trip (Business purpose of spouse travel, if applicable)									
	Description of Expense	Date	Date	Date	Date	Date	Date	Date	Totals
1	Airfare, Rail, etc								
2	Auto Rental								
3	Misc. Travel Expenses								
4									
5									
6	Lodging								
7	Meals								
8									
9									
10									
11									
Explanations									Total:

Retention Period: Office of Record - Accounting - 5 years
 Other copies - 0 to 5 years

Exhibit II

University of California
 Administrative Fund
 Entertainment Report
 UFIN 109 (1/03)

Name
Title

Entertainment			
University Purpose of Entertainment			Date of Event
Persons entertained: Include titles and relationship to University			
List each expenditure separately showing Type (meals, beverages, catering, etc.), Location (name and address), and Amount.			
	Type	Location	Amount
1			
2			
3			
4			
5			
6			
Explanations			Total →

Entertainment			
University Purpose of Entertainment			Date of Event
Persons entertained: Include titles and relationship to University			
List each expenditure separately showing Type (meals, beverages, catering, etc.), Location (name and address), and Amount.			
	Type	Location	Amount
1			
2			
3			
4			
5			
6			
Explanations			Total →

Entertainment			
University Purpose of Entertainment			Date of Event
Persons entertained: Include titles and relationship to University			
List each expenditure separately showing Type (meals, beverages, catering, etc.) Location (name and address) and Amount.			
	Type	Location	Amount
1			
2			
3			
4			
5			
6			
Explanations			Total →

Retention Period: Office of Record-Accounting - 5 years
 Other copies - 0-5 years

Exhibit III

University of California
 Administrative Fund
 Gift, Contribution, and Miscellaneous Report
 UFIN 110 (1/03)

Name
Title

Gifts, Contributions, and Miscellaneous Expenses	
Recipient and Relationship	Date
Reason	
Description	
Explanation	
Total →	

Gifts, Contributions, and Miscellaneous Expenses	
Recipient and Relationship	Date
Reason	
Description	
Explanation	
Total →	

Gifts, Contributions, and Miscellaneous Expenses	
Recipient and Relationship	Date
Reason	
Description	
Explanation	
Total →	

Gifts, Contributions, and Miscellaneous Expenses	
Recipient and Relationship	Date
Reason	
Description	
Explanation	
Total →	

Retention Period: Office of Record-Accounting - 5 years
 Other copies - 0-5 years.

Exhibit IV

**Administrative Fund
Summary of Elements to be Substantiated**

Elements to be Substantiated	For Expenditures for Travel from Home	For Expenditures for Entertainment	For Expenditures for Gifts
Amount	Amount of each expenditure for transportation, lodging, and meals. Permissible to aggregate incidental expenses in reasonable categories, such as tips for services, taxis, etc.	Amount of each separate expenditure, incidental items such as telephones, etc., may be aggregated on a daily basis.	Cost of Gift.
Time	Dates of departure and return for each trip, and number of days attributable to business activities.	Date of entertainment or use of a facility for entertainment. (Duration of business discussion.)	Date of gift.
Description	Not applicable.	Not applicable.	Description of gift.
Business purpose	Business reason for travel or nature of business benefit derived or expected to be derived.	Business reason or nature of business benefit derived. Nature of business discussion or activity if entertainment is other than "business meals."	Business reason for making the gift or nature of business benefit derived or expected to be derived.
Business relationship	Not applicable.	Occupations or other information, such as names or designations, about persons entertained which establishes their business relationship to taxpayer. (Identification of persons entertained who participated in business discussion.)	Occupation or other information, such as name or other designation, about recipient which establishes business relationship to taxpayer.

Copies of receipts, or invoices and canceled checks, must be submitted for:

- a. Expenditures of \$75 or more
- b. Each expenditure for lodging while traveling away from home

Documents already submitted with a University Travel Expense Voucher need not be resubmitted.

Exhibit V

University of California

Administrative Fund
 Summary of
 Expenditure Reports
 UFIN 107 (1-03)

Name
Title

Total Expenditures For the Month of _____, 20_____

	Amount
Business	
Business Travel of Spouse	
Sub Total	

Total Entertainment	
Total Gifts, Contributions, And Miscellaneous	
Total Expenditures (Reports Attached)	

I certify that the expenditures detailed on the attached forms and summarized above were incurred for University business purposes, and include no payments for my personal benefit.

_____ Date: _____
 (Signature of reporting executive)

Number of Forms Attached			
Travel	Entertainment	Gifts, Misc.	Total

Retention Period: Office of Record - Accounting - 5 years
 Other copies - 0-5 years

