



Fiscal Policy – Rule 03-140-513

Miscellaneous Expenses

1. Summary

- 1.1.** Oregon State University funds may be used to pay for a variety of miscellaneous expenditures when there is a university business purpose and approval is provided from authorized budget personnel.
- 1.2.** This rule provides guidelines the community must follow for miscellaneous expenses that have specific requirements and/or restrictions not specifically identified in other fiscal policies and identifies some personal items that cannot be purchased with university funds.
- 1.3.** Any OSU employee who might incur one of the expenses mentioned in this policy, their supervisor, the associated budget authority and applicable business center accounting staff should be informed and understand this rule.

2. General Requirements

- 2.1.** Expenses must be appropriately coded in the university's financial system so that OSU's financial statements and the Facilities and Administrative (F&A) Rate Proposal reflect the true nature of the use of the service or product purchased.

3. Required Process

- 3.1. Flowers** may be purchased with university funds for the following purposes only:
 - 3.1.1.** For use in classes such as botany or biology.
 - 3.1.2.** For use at university or unit-level commencements.
 - 3.1.3.** For use at event banquets or receptions.
 - 3.1.4.** For use by a Student Activities group for sponsored functions, such as a drama production (charged to the student activity fund).
 - 3.1.5.** For landscaping beautification projects on university property by an authorized central or auxiliary shop.
 - 3.1.6.** For use as a prize for competition (charged to account code [2016x Awards](#))

- 3.1.7.** All other flower purchases should be submitted directly to OSU Foundation (OSUF) for payment.
- 3.2. Fines** received for failure to comply with federal, state, local or foreign laws or regulations, such as safety violations, may be paid with university funds when there is a business purpose.
 - 3.2.1.** These expenses should be paid on a regular invoice using account code [28910 Fines and Penalties](#).
 - 3.2.2.** Fines related to vehicle use or parking are not the responsibility of OSU (see fiscal policy for [Parking Permits and Fines](#)).
- 3.3. Greeting Cards**, for holiday wishes or general recognition, may be purchased when used for outreach to donors or alumni and charged to account code [28613 Public Relations](#).
 - 3.3.1.** "M2xxxx" Gift index or a general fund index with "development" in the title should normally be used for these expenses.
 - 3.3.2.** Greeting cards purchased with OSU Foundation funds must be submitted as a direct payment request.
 - 3.3.3.** Other university funds may be used for the expenses when options noted above are not available.
- 3.4. Royalties** are paid based on a percentage of revenue after patent and other related expenses are recouped. The royalty allocation to the inventor and inventor's unit is based on a tiered distribution outlined in the specific agreement. OSU retains the remaining percentage of all royalties. See additional guidance under 'What is OSU's IP-derived revenue sharing policy' on the [IP & Licensing website](#).
- 3.5. Testing Incentives** can be paid as cash or non-cash items to individuals who volunteer to participate in a research project or volunteer to be part of a testing program. The unit responsible for the research project or the testing program should request payment for the incentive and retain the supporting documentation.
 - 3.5.1.** Incentives cannot be paid for human subject research projects until approval is given by the OSU Institutional Review Board (IRB).
 - 3.5.2.** Account code 25140 Research Subjects should be used to expense incentives for volunteers who contribute time to be a research subject or contribute human specimens (e.g. blood).
 - 3.5.3.** Account code 20190 Testing Group Incentives should be used to expense incentives for volunteers who test products, serve on a test panel or participate in a survey.

- 3.5.4.** If funds are obtained through a departmental advance, the advance should be “cleared” through the Concur system.
- 3.5.5.** Supporting documentation should include the following information and should not include any personally identifiable information (i.e. social security or driver license numbers):
 - a) Research project name
 - b) Amount distributed to each recipient
 - c) Date of distribution
 - d) List of recipients – If unable to disclose, explain confidentiality requirements per IRB protocol
- 3.6. Other Incentives** can be paid as cash or non-cash items to individuals who volunteer to participate in certain campus activities. Please refer to related fiscal policies for [Employee Recognition](#), [Participant Support](#) and [Gift Cards or Certificates](#).
- 3.7. Utilities for Short-Term Field Housing** may be paid with university funds when housing (e.g., travel trailer, mobile home, cabin, bunkhouse, tent or other facility) is rented for students or faculty to enable projects to be conducted away from OSU-owned facilities. When utilities are paid separately from the rent, it is important to distinguish these utility costs from those connected with university-owned property.
 - 3.7.1.** Charge housing rental to account code [24151 Building Rental](#)
 - 3.7.2.** Charge utility cost (e.g. electricity, water/sewer, natural gas, propane, garbage) to account code [23099 Miscellaneous Utilities](#)
- 3.8. Personal Items** that are purchased primarily for individual benefit and do not have a clear and substantive business purpose cannot be purchased with university funds. Some examples of items that typically do not have a business purpose include:
 - 3.8.1.** Alcoholic beverages
 - 3.8.2.** Individual dues, memberships, professional certifications or business license fees, unless a requirement of the position
 - 3.8.3.** Clothing and other personal apparel that an individual wears to work, unless a requirement of the position (e.g., uniforms, promotional clothing for events, safety apparel or equipment)
 - 3.8.4.** Resources such as CDs, DVDs or books, unless a requirement of the position (e.g., textbooks or specific reference material)

- 3.8.5. Coffee room supplies such as coffee, tea, creamer, sugar, paper products, etc.
- 3.8.6. Candy, gum, mints, pain relievers, cold/allergy medications, facial tissue, deodorant, etc.
- 3.8.7. Personal accident insurance on vehicles rented in the United States, U.S. territories or Canada
- 3.8.8. Damage to personal vehicles driven while conducting OSU business

4. Related Information

- 4.1. Please check with your supervisor for unit-level procedures related to this rule and other resources that may not be listed below.
- 4.2. [University Policy 03-100 Fiscal Policy Program Authority](#)
- 4.3. [Fiscal Policy-Rule 03-110-206 Parking Permits and Fines](#)
- 4.4. [Fiscal Policy-Rule 03-140-507 Employee Recognition](#)
- 4.5. [Fiscal Policy-Rule 03-140-512 Gift Cards or Certificates](#)
- 4.6. [Concur Process](#)
- 4.7. [Definitions of Terminology](#)
- 4.8. [Frequently Asked Questions](#) (FAQs)

5. History

- 5.1. Original Issue Date: 01/2003 (*FIS 410-04 Flower Purchases & FIS 410-10 Royalties & FIS 410-23 Testing Incentives & FIS 410-28 Greeting Cards & FIS 410-31 Utilities for Short Term Field Crew Housing*)
- 5.2. Previous Versions: 12/2008 (*FIS 410-28 & 410-31*); 12/2014 (*FIS 410-23*); 04/2018 (*FIS 410-04 & 410-10*); 01/2022; 09/2022; 02/2023
- 5.3. Next Scheduled Review Date: 09/2027

6. Contacts

- 6.1. Policy Steward: Director of Vendor Payment Strategies ([contact info](#))
- 6.2. Program: Fiscal Policy Officer ([contact – for program inquiries only](#))

