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 Expense Requirements

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

3. Process & Responsibilities

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 college-level commencements

3.1.3. For use by University Housing and Dining Services (UHDS) 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 \textit{2016x Awards})

3.1.7. All other flower purchases should be submitted directly to OSU Foundation (OSUF) for payment

3.2. \textbf{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. These expenses should be paid on a regular invoice using account code \textit{28910 Fines and Penalties}. Fines related to vehicle use or parking are not the responsibility of OSU (see fiscal policy-rule \#\textit{03-110-206 Parking Permits and Fines}).

3.3. \textbf{Greeting Cards}, for holiday wishes or general recognition, may be purchased with university funds only when used for outreach to donors or alumni and charged to account code \textit{28613 Public Relations}. Index "M2" Gift or "FS" OSU Foundation should be used, or a general fund index with “development” in the title.

3.4. \textbf{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.

3.4.1. Charge housing rental to account code \textit{24151 Building Rental}

3.4.2. Charge utility cost (e.g. electricity, water/sewer, natural gas, propane, garbage) to account code \textit{23099 Miscellaneous Utilities}

3.5. \textbf{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:

3.5.1. Alcoholic beverages

3.5.2. Individual dues, memberships, professional certifications or business license fees, unless a requirement of the position

3.5.3. 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)

3.5.4. Resources such as CDs, DVDs or books, unless a requirement of the position (e.g. textbooks or specific reference material)

3.5.5. Coffee room supplies such as coffee, tea, creamer, sugar, paper products, etc.
3.5.6. Candy, gum, mints, pain relievers, cold/allergy medications, sunscreens, bug sprays, facial tissue, deodorant, etc.

3.5.7. Personal accident insurance on vehicles rented in the United States, U.S. territories or Canada

3.5.8. Damage to personal vehicles driven while conducting OSU business

4. Related Information

4.1. University Policy 03-100 Fiscal Policy Program Authority

4.2. Please refer to all other policies, standards and fiscal rules that may be applicable, including but not limited to the following:

4.2.1. Fiscal Policy-Rule #03-110-206 Parking Permits and Fines

4.3. Please check with your unit/college for unit-level procedures related to this rule.

4.4. Following are forms and other resources related to this policy:

4.4.1. None

4.5. Fiscal Policy Program Definitions of Terminology

4.6. Fiscal Policy Program Frequently Asked Questions (FAQs)

5. History


5.2. Last Version: 04/2018 (FIS 410-04 Flower Purchases & FIS 410-10 Royalties); 12/2014 (FIS 410-23 Testing Incentives); 12/2008 (FIS 410-28 Greeting Cards & FIS 410-31 Utilities for Short Term Field Crew Housing)

5.3. Last Review Date: 04/2021

5.4. Next Scheduled Review Date: 04/2024

6. Contacts

6.1. Policy Steward: Manager of Analytical Ops

6.2. Program: Fiscal Policy Officer, Financial Accounting & Analysis
6.3. Link to full list of Fiscal Policy Program Contacts