

# OSU Foundation Expense Processing Matrix

Last updated: April 2024

## General Rules:

- ALL** costs associated with fulfillment and administration of OSU's mission (instruction, research, and public service) should be processed through the FS Reimbursement System  
\*\*If the expense CAN be processed through the FS, it SHOULD be processed through the FS\*\*
- Direct Payment Request (DPR) System transactions should primarily be fundraising or public relations in nature  
\*\*Can also include those expenses not allowable through the FS Index Reimbursement System (i.e. alcohol)\*\*
- Scholarship Reimbursement System processing is administered through OSU Financial Aid and/or the OSU Scholarship Office
- OSU Foundation Distribution Policy applies to all transactions paid directly, through the DPR system, from OSU Foundation accounts

Expense Type	Scholarship Reimbursement System	FS Index Reimbursement System	Direct Payment Request (DPR) System	Clarification Information
Accounting Services		X		
Advertising (Department/College level)		X	X	Advertising related to fund raising should be routed through DPR system. Advertising related to further operations of a college or department should be routed through FS Index.
Alcohol			X	
Alumni Expenses (i.e. newsletters, glossy publication)			X	
Apprenticeship Program for Science and Engineering		X		
Awards				* see <i>Employee Length of Service Awards, Employee Performance Awards, Non-Employee Awards, Student Awards or Volunteer Awards</i>
Books		X		
Building Construction Costs		X		
Building Maintenance Costs		X		
Building Remodel Costs		X		
Capital Expenses		X		
Cards for Donors and Alumni (holiday)			X	
Cards for Donors and Alumni (non-holiday)			X	
Cards for Employee (birthday, anniversary, holiday, etc.)			X	
Catered Meals/Box Lunches for Employee Work-Related Meetings		X	X	* see <i>Meals, Refreshments and Events (Non-Travel) for additional guidance.</i>
Cell Phone Charges		X		
Civic Organizations		X		Only allowed if required as part of employment.
Commencement Event Expenses		X	X	Cap and gown rental or purchase of regalia for faculty/staff required to attend ceremony should be processed through FS Index. All other expenses associated with graduation events should be processed through DPR system.
Communications Allowance		X		
Communications (internet services and other mobile devices)		X		
Conference Expenses (if organized or sponsored by OSU)		X		

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Conference Related Give-Away Items		X		
Construction Costs		X		
Contributions to Other Organizations				NOT ALLOWABLE
Custodial Services		X		
Departmental/Unit Retreat Costs		X	X	When purpose is related to fund raising and alumni donor activities, retreat should be routed through DPR system. All others should be routed through FS Index.
Donations to Other Organizations				NOT ALLOWABLE
Donor Cultivation/Stewardship			X	
Donor Gifts			X	
Donor Recognition			X	
Donor Relations			X	
Dues and Memberships		X	X	Any personal memberships, for OSU personnel, that need to be taxed through payroll are NOT AUTHORIZED to be processed through the DPR system.
Dues to Chambers of Commerce and Professional Societies		X	X	Chamber and professional society dues that are a requirement of an employee's position should be routed through FS Index. All others should be routed through DPR system.
Employee Length of Service Awards - cash or cash equivalent		X		
Employee Length of Service Awards - gift certificate/card		X		Must be authorized in advance and exhibit appropriate use of university funds.
Employee Length of Service and Safety Awards - tangible item		X		
Employee Performance Awards - cash or cash equivalent		X		
Employee Performance Awards - gift certificate/card		X		Must be authorized in advance and exhibit appropriate use of university funds.
Employee Performance Awards - tangible item (cost less than \$100)		X		
Employee Performance Awards - tangible item (cost \$100 or more)		X		
Employee Recognition Receptions		X	X	DPR must be used for any expenses related to a retirement/service reception honoring employee(s) for outstanding achievements, length-of-service or retirement.
Equipment		X		
Fellowships	X	X		Should be processed through OSRAA, OSU Financial Aid or OSU payroll.
Fines		X		Departmental or institutional fines are allowable. Personal fines, such as parking or book fines are NOT ALLOWABLE.
Flowers		X	X	Flowers used in classes/drama productions, commencement, event banquet, landscaping beautification projects, or prizes for competition should be processed through FS Index. All other flower purchases can be processed through DPR system.
Fundraising Expenses			X	
Furniture Purchases		X		
Gift Certificates/Cards		X		Must be authorized in advance and exhibit appropriate use of university funds.
Gifts to Donors			X	

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Gifts to Employees		X		
Gifts to Non-Staff Volunteers			X	
Gifts to Students				NOT ALLOWABLE
Give-Away Promotional Items		X	X	Give away items associated with conference or marketing can be routed through FS Index. All others should be routed through DPR system.
Graduate Assistantships		X		
Gratuities Above and Beyond a Reasonable Amount			X	
Grounds Maintenance Costs		X		
Holiday Decorations		X		Allowed at the discretion of the Dean or Dept Head, and only from unrestricted funds.
Honorariums		X	X	Honorariums related to fund raising should be processed through DPR system. All others should be processed through FS Index.
Hosting Expenses - family members of non-OSU official guests		X		Must be reasonable and necessary - approval of this must be documented.
Hosting Expenses - family members of OSU employees		X		Not normally reimburseable. Must be reasonable and necessary, with nature of meal taken into consideration - approval of this must be documented. Allowable if business is being conducted, but NOT ALLOWABLE if primarily social. When the official guest (non-OSU) is accompanied by a family member, then OSU employee's family members can be paid for based on the nature of the meal.
Hosting Expenses Over OSU \$ Limits			X	
Hosting for Alumni Activities			X	
Hosting for Donor Activities			X	
Hosting for Fundraising Activities			X	
Hosting Official Guests (visit provides clear benefit to the institution)		X	X	Hosting guests related to fund raising should be routed through DPR system. All other should be routed through FS Index.
Instructional/Research Costs		X		
Insurance		X		
Interest		X		
Internet Service Access Charges (when traveling)		X		
Lab Equipment		X		
Leases		X		
Legal		X		
Licenses for OSU		X		
Licenses for Individuals			X	Exception: pesticides related licenses/permits to individual OSU employees for work on OSU property should be processed through FS Index.
Office Treats			X	Allowed at the discretion of the Dean or Dept Head, and only from unrestricted funds.
Maintenance and Repair		X		
Maintenance/Replacement of Employee Personal Property		X		
Marketing Costs		X		

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Meal Expense - when meal is provided but employee declines and elects to purchase another meal				NOT ALLOWABLE - unless traveler has special dietary restrictions
Meals at Unit Functions		X	X	See Meals, Refreshments and Events (Non-Travel) for additional guidance for criteria when meals are allowed on FS Index. Meals outside the scope of this policy should be charged through DPR System.
Meals for Honoree and Significant Other at Reception		X	X	Honorees related to fund raising need to be routed through DPR system. All others should be routed through FS Index.
Meals on One-Day Trips (no overnight stay)		X		
Meals/Box Lunches for Non-Employee Volunteers		X	X	Volunteer lunches related to fund raising activities should be routed through DPR system. All others should be routed through FS Index.
Meals/Box Lunches for Work-Related Meetings		X	X	<i>* See Meals at Unit Functions (same requirements apply)</i>
Memberships and Dues		X	X	Any personal memberships, for OSU personnel, that need to be taxed through payroll are NOT AUTHORIZED to be processed through DPR system. Student memberships can only be processed through FS Index.
Memorial/Remembrance/Celebration of Life Receptions			X	Allowed at the discretion of the Dean or Dept Head, and only from unrestricted funds.
Minor Equipment Purchases		X		
Minor Office Equipment		X		
Morale Building Activities		X		Need to clearly demonstrate that this is a valid cost of doing business, furthering OSU's mission.
Newsletters and Publications		X	X	Newsletters and publications related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Non-Employee Awards		X		
Occupational Fees		X		
Office Decorations		X		
Office Equipment Purchases		X		
Office Supplies		X	X	Office Supplies related to fund raising should be routed through DPR system. All others should be routed through FS Index.
OSU Operating Costs		X		
Other Apprenticeship Costs		X		
Other Instructional Expenses		X		
Outreach K-12		X		
Parking Tickets				NOT ALLOWABLE
Participant Support Costs		X		
Payment for Services		X		
Payments to Non-Resident Aliens		X		
Payroll Costs		X		
Personal Entertainment Expenses				NOT ALLOWABLE

Expense Type	Scholarship Reimbursement System	FS Index Reimbursement System	Direct Payment Request (DPR) System	Clarification Information
Personal Service Invoices/Contracts		X		
Personnel Moving Expense		X		
Personnel Recruitment Costs (including hosting)		X	X	Personnel recruitment related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Plaques (given as gifts)		X	X	Plaques related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Plaques (perpetual in nature; retained at OSU)		X		
Postage		X	X	Postage related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Printing Costs for Instruction, Research and Public Service		X		
Printing Costs for Fundraising and Donor Relations			X	
Professional Association/Organization Membership Dues		X		
Professional Licenses/Dues		X		
Professional Meetings and Conferences		X		
Promotional Activities			X	
Promotional Tickets			X	
PSC Contracts (through PCMM)		X		
Public Relations Expense			X	
Reception in Recognition of "Life Events"			X	
Refreshments at Business Functions		X	X	Business functions related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Refreshments at Regularly Scheduled Unit Meetings		X		
Refreshments at Unit Functions		X	X	Unit functions related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Refreshments for Unit-Sponsored Student Meetings		X		
Refreshments for Non-Employee Volunteers		X	X	Volunteer refreshments related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Remembrances			X	
Rental of Other Business Property		X	X	Property rental related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Rental of Vehicles, Machinery and Equipment		X	X	Rentals related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Research Expenses		X		
Retirement Gift(s) - cash or cash equivalent		X		
Retirement Gift(s) - gift certificate/card		X		
Retirement Gift(s) - tangible item (cost \$400 or less)		X		
Retirement Gift(s) - tangible item (cost more than \$400)		X		

Expense Type	Scholarship Reimbursement System	FS Index Reimbursement System	Direct Payment Request (DPR) System	Clarification Information
Retirement Receptions			X	
Royalties		X		
Scholarships to OSU Students	X			
Scholarships to Non-OSU students			X	
Scientific Equipment		X		
Separation from Service Receptions			X	
Social Events				NOT ALLOWABLE
Speaker Honorariums		X	X	Honorariums related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Student Awards	X	X		
Student Employment		X		
Student Gifts				NOT ALLOWABLE
Student Athlete Senior Recognition Award			X	
Student Memberships		X		
Student Recruitment Expenses		X		
Student Travel Costs		X		
Subscriptions		X		
Supplies		X	X	Supplies related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Taxes (all types)		X		
Testing Incentives		X	X	Testing incentives related to fund raising should be routed through DPR system. All others should be routed through FS Index.
Thesis Copying and Binding		X		
Thesis Microfilming				NOT ALLOWABLE - Exception: Students who have fellowship grants in their name may pay this fee from their research supply allowance.
Trade Association		X		Only allowed if required as part of employment.
Training		X		
Travel Expenses - donor relations trip			X	
Travel Expenses - excess lodging			X	
Travel Expenses - official OSU business		X		
University-Sponsored Conferences		X		
Utilities		X		
Utilities for Short-Term Field Crew Housing		X		
Visiting Scholars		X		
Volunteer Awards		X		Payments may result in information reporting to the IRS.