

POLICY CONCEPTS: INSTRUCTIONS AND GUIDELINES

All policy proposals – including new policy concepts, proposed revisions, or suggested repeals – must be submitted via the form on page 2 to the Office of the University Secretary with appropriate supporting information and documents. Completed submissions are forwarded to the University Senate (academic policies) or the President’s Policy Advisory Council (PAC), which ensures proper routing through the policy-making process. (See UO Policy I.03.01 for more information.)

Please keep the following definition of a university policy in mind as you develop your concept:

A University Policy (“Policy”) is a policy that (1) has broad application or impact throughout the University community, (2) must be implemented to ensure compliance with state or federal law, (3) is necessary to enhance the University’s mission, to ensure institutional consistency and operational efficiency, or to mitigate institutional risks; or (4) is otherwise designated by the Board [of Trustees] or the President [of the University] as a University Policy.

A policy establishes rights, requirements or responsibilities. Excluded from this definition are things such as, but not limited to, implementation guides, operating guidelines, internal procedures, and similar management controls and tools.

To help facilitate as smooth a process as possible, please consider the following:

1. Consult as many stakeholders as possible *prior to submitting* your concept. A primary role for the PAC is to ensure that appropriate offices, departments or groups are consulted.
2. Run your concept by the Office of General Counsel (OGC) *prior to submission*. OGC review is a required step in policy-making.
3. Please use the proper template – email uopolicy@uoregon.edu to obtain either (a) the new policy template (new proposals) or (b) the Word version of the existing policy in its proper template (for redlines/revisions).
4. A “redlined” version of your concept in Word is required for proposed revisions. This must be done using the appropriate Word version (see #3, above).
5. Include any appropriate related resources that will be useful to those reviewing the concept. Links are preferred, but supplemental documents are of course acceptable for items not online. Examples of such items include any associated procedures or unit level policies (even if in draft form), or other policies or procedures related to, overridden by, necessary as a result of, or otherwise affiliated with your concept;
6. Please submit all documents as individual files.
7. Someone from the responsible office or proposing unit will need to attend a PAC meeting to explain the concept and answer any questions.

Please email uopolicy@uoregon.edu if you have any questions. Thank you!

POLICY CONCEPT FORM

Name and UO Title/Affiliation:

Kelly B. Wolf, AVP/Controller

Policy Title & # (if applicable):

06.00.12 Employee Morale-Building Event Expenditures

Submitted on Behalf Of:

Responsible Executive Officer:

SELECT ONE: ☐ New Policy

☐ Revision

☒ Repeal

Click the box to select

HAS THE OFFICE OF GENERAL COUNSEL REVIEWED THIS CONCEPT: ☒ Yes ☐ No

If yes, which attorney(s): Jeslyn Everitt

GENERAL SUBJECT MATTER

Include the policy name and number of any existing policies associated with this concept.

[Click here to enter text.](#)

RELATED STATUTES, REGULATIONS, POLICIES, ETC.

List known statutes, regulations, policies (including unit level policies), or similar related to or impacted by the concept. Include hyperlinks where possible, excerpts when practical (e.g. a short statute), or attachments if necessary. Examples: statute that negates the need for or requires updates to an existing policy; unit level policy(ies) proposed for University-wide enactment; or existing policies used in a new, merged and updated policy.

UO Departmental Fiscal Procedures.

STATEMENT OF NEED

What does this concept accomplish and why is it necessary?

Relevant guidance in this Policy has been incorporated into the UO Departmental Fiscal Procedures. Attached Policy .pdf is notated with Fiscal Procedures section (where appropriate).

AFFECTED PARTIES

Who is impacted by this change, and how?

[Click here to enter text.](#)

CONSULTED STAKEHOLDERS

Which offices/departments have reviewed your concept and are they confirmed as supportive? (Please do not provide a list of every individual consulted. Remain focused on stakeholders (e.g. ASUO, Office of the Provost, Registrar, Title IX Coordinator, etc.).)

Name	Office	Date
Updated Departmental Procedures were reviewed by:		
SVPFA		
VPFA Executive Team		
Academic CFOs		
Chiefs of Staff		
Student Life		
Athletics		
Human Resources – Employee & Labor Relations		
Business Affairs – Accounts Payable, Tax Analysis/Accounting, Management Team		
General Counsel	Jeslyn Everitt	April 2025
Office of the Provost (Policy Owner)	Allison Blade	Sept. 2023

University of Oregon Policy Library ⁽¹⁾

Employee Morale-Building Event Expenditures

Last Updated

July 2, 2014

Effective Date

July 2, 2014

Preamble

In order for the University of Oregon to build employee morale and also remain fiscally responsible, the university has adopted the following policy regarding expenses for employee morale-building events.

Reason for Policy

This Policy Statement's purpose is to state the amount of university funds allowed for expenses incurred by a University of Oregon (UO) unit for employee morale-building activities.

Responsible Office

[Office of the Sr. Vice President and Provost \(http://provost.uoregon.edu/\)](http://provost.uoregon.edu/)

Responsible Contact Person

[Kathy Warden \(mailto:kathyw@uoregon.edu\)](mailto:kathyw@uoregon.edu)

Policy Definitions

Alcoholic Beverages: Beer, wine, or any beverage containing distilled spirits.

Employee in Good standing: An employee who has no disciplinary actions or sanctions against them when leaving their UO position.

Farewell Event: Event honoring an employee who is leaving a university unit for an internal position, or leaving the university but not given the retired status by Human Resources. The employee must have been employed at least five years in the position he or she is leaving.

Light Refreshments: Light refreshments include coffee and other beverages, snacks, hors d'oeuvres, pastries, cookies, crackers, chips, fruit, etc.

Meal: A catered or restaurant-provided breakfast, lunch, or dinner. Groceries and beverages purchased for an event may also be charged as a meal/meals. Note that under current university guidelines, pizza is considered a Meal.

Service Awards: Cash or non-cash awards to honor length of service (including farewell) or retirement. (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700> (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700>)).

Retired UO Employee: An employee who indicates he/she is retired and is eligible, either by age or years of service, to take a distribution from a UO retirement program.

Retirement Event: Event honoring a retired UO employee. The employee must have been employed for a minimum of five years at the University of Oregon.

University funds: Includes education, general, and Foundation funds. There are policy restrictions associated with education and general funds. See OUS Employee Recognition Awards policy (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700> (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700>)).

University unit: A University of Oregon college, school, department, office, center or any other organization within the institution.

Policy Statement

University Policy Statements are interpreted in the context of University of Oregon Board of Trustees Policies, State of Oregon Law, and Federal Law.

APPROVED AS INTERIM POLICY

The university may pay for or reimburse costs for meals or light refreshments associated with official employee morale-building and appreciation activities that serve a university business purpose. Examples of such occasions include 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, farewell gatherings (excluding celebrations for retirement or farewell events defined in this policy) or other occasions of a personal nature.

Two annual university events are held for 1) years of service recognition and for 2) retirement recognition. The Human Resources department is responsible for organizing the annual events and for ensuring employees are recognized. University units may also honor qualifying employees in a separate retirement event and must adhere to the standards set in this policy.

Fund restrictions:

Education and General Funds (BANNER Fund Type 11) may not be used to provide refreshments or facilities for voluntary social events, either off-site or on-site, such as retirement or farewell celebrations. However, other University funds may be used for those expenses and must adhere to the standards set in this policy.

Allowances for food and facilities:

The maximum per-person expenditures for meals furnished by the university at a morale-building event may not exceed per diem amounts found at https://ba.uoregon.edu/permalink/uutranspuf#sect_uu2278 (https://ba.uoregon.edu/permalink/uutranspuf#sect_uu2278).

Breakfast: per diem

Lunch: per diem

Dinner: per diem

Light refreshments: \$10.00

The maximum per-person expenditures listed above include the cost of the food and beverages, labor, delivery charges, and other service fees. If a reception before a meal includes beverages and hors d'oeuvres, the combined charges for the reception and the meal should be treated as a single event for purposes of calculating per person costs.

The costs of room rental, room setup fees, media rental, decorations, etc., are not included in the per-person costs. However, these costs shall be held to a minimum and not exceed \$1,000.

Allowance for Retirement or Farewell Gifts (Non-Cash)

- An item of tangible personal property may be presented to an employee upon his or her retirement or farewell.
- An employee retiring must have been employed at the university for a minimum of five years and designated retired by Human Resources.
- In the event that a unit would like to give a farewell gift to an employee leaving the unit but not retiring, the employee must have been in the position they are leaving for a minimum of five years.
- The employee must be in good standing when leaving the university or unit.
- If using Education and General Funds (BANNER Fund Type 11), the maximum value of a gift is \$50. If multiple gifts are given, the maximum spent for all gifts is not to exceed \$50.
- If using other than Education and General Funds (BANNER Fund Type 11), the maximum value of a gift is \$400. If multiple gifts are given, the maximum sum spent for all gifts is not to exceed \$400.
- The gift must be awarded as part of a meaningful ceremony, and should not be determined based on an employee's classification.
- If the non-cash gift is existing university property (e.g., an office chair) then BAO Surplus Property must be consulted prior to gifting

Under no circumstances are university funds allowed for gift expenditures in connection with birthdays, weddings, anniversaries, holidays, graduations and other occasions of a personal nature.

As per the OUS Employee Recognition Awards policy (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700>) (<http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700>),

- Cash and non-cash awards are not included in the employee's base salary.
- Employee(s) may receive a cash or a non-cash award, or a combination of the two.
- Cash awards are processed through the payroll system and are subject to taxation as income.
- Non-cash awards valued under \$400 are excluded from taxation. The \$400 limitation is an annual exemption for a single employee each calendar year.

Responsibilities:

Department Heads (or equivalent authority) have the authority to approve the reimbursement of meals, light refreshments, and other expenses permitted under this policy. Approval responsibility includes:

- Ensuring that expenditures for meals, light refreshments, and related expenditures comply with university policy and fund source restrictions.
- Ensuring that appropriate documentation is provided to substantiate such expenditures.
- Ensuring that procedures for hosting events with alcohol are followed.

University department heads must ensure that expenditures are in alignment with the university's priorities, mission, and the guidelines set forth in this policy. If the cost of the event exceeds the maximum amounts set by these standards and an exception to this policy wasn't obtained prior to the event, the excess amount is the responsibility of the unit organizing the event and should be collected by "passing the hat" to employees. Any excess amount without a prior exception approval will not be approved for payment with any UO funds.

Exclusions and Special Situations

Exception requests to the per-person maximum rates may be submitted to the Office of the Senior Vice President and Provost by the approving department head. Any request for approval of an exception to the per-person maximum rates must include a written justification for the expenditure and submitted at least two weeks prior to the event. The request must document circumstances which are unavoidable or necessary to accomplish a university business purpose. The fact that costs will exceed the authorized rate is not in itself justification for the higher reimbursement rate.

Exceptions must be approved by the Senior Vice President and Provost or the President and may not be delegated except when the Senior Vice President and Provost or the President is absent due to business travel, vacation, illness, or other leave.

Procedures

All standards set by the university must be met when including alcohol service at an event. Permission for serving alcohol beverages at any event held on UO owned or leased property must be obtained **prior** to the event. For more information on serving alcohol at events, see the Office of Safety and Risk Services Procedures for Hosting Events with Alcohol (<https://safety.uoregon.edu/request-serve-alcohol> (<https://safety.uoregon.edu/request-serve-alcohol>)).

Who is Governed by this Policy

University employees.

Who Should Know This Policy

University employees.

Cross Reference to Related Policies

[OUS Employee Recognition Awards \(http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700\)](http://www.ous.edu/dept/cont-div/fpm/hr-57-200#.700)

[Non-travel Meals, Refreshments, and Hospitality Expenses \(http://www.ous.edu/dept/cont-div/fpm/genl-56-100\)](http://www.ous.edu/dept/cont-div/fpm/genl-56-100)

Reviewed and Approved By

Michael Gottfredson, UO President

Date

Wed, 07/02/2014 - 12:00

Issued By

Office of the Sr. Vice President and Provost

Issued By

Wed, 07/02/2014 - 00:00

Revision History

2010 - Executive Leadership Team (ELT) put cap of \$2000 on retirement party and gift for UO retirees for employees of lengthy service.

November 2013 - Draft reviewed and edited by Finance and Administration.

01 May 2014 - Submitted to Senate President.

02 July 2014 - Approved on an interim basis and subject to Senate review when Senate reconvenes. [signed document](#)



Original Source

UO Policy Statement

Office of the Secretary

An equal-opportunity, affirmative-action institution committed to cultural diversity and compliance with the Americans with Disabilities Act. This publication will be made available in accessible formats upon request.

P: 541-346-3166

[Contact Us \(/content/contact-us\)](/content/contact-us)

uopolicy@uoregon.edu

[\(mailto:uopolicy@uoregon.edu\)](mailto:uopolicy@uoregon.edu)

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[Nondiscrimination and Title IX \(https://investigations.uoregon.edu/nondiscrimination?utm_source=banner-module&utm_campaign=banner\)](https://investigations.uoregon.edu/nondiscrimination?utm_source=banner-module&utm_campaign=banner)

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[Find People \(https://uoregon.edu/findpeople?utm_source=banner-module&utm_campaign=banner\)](https://uoregon.edu/findpeople?utm_source=banner-module&utm_campaign=banner)

University of Oregon
Departmental Fiscal Procedures
UPDATED **APRIL, 2025**

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1. ACCOUNTING AND FINANCIAL REPORTING

1.1. GENERAL GUIDELINES

1.1.1. Accounting Periods

- 1.1.1.1. Annual accounting records are divided into accounting periods 01 through 12, inclusive. Each accounting period refers to a calendar month, July through June respectively.
- 1.1.1.2. Accounting period 14 is utilized for year-end accounting and reporting adjustments.
- 1.1.1.3. Each accounting period is closed following a month-end entry and reconciliation period, generally within five (5) working days of the end of the calendar month (except at fiscal year-end). Once an accounting period is closed, it may not be reopened except in an extreme and unusual circumstance.

1.1.2. System of Record

- 1.1.2.1. The Banner Finance Information System (FIS) is the system of record for University of Oregon (UO) accounting transactions.
- 1.1.2.2. Data in Banner FIS is further supported by subsidiary ledgers that integrate with and reconcile to FIS.

1.1.3. Basis of Accounting

- 1.1.3.1. UO year-end accounting and reporting follow the accrual basis of accounting. The accrual basis recognizes revenue when earned and expenses when incurred, regardless of when the funds are actually received or disbursed.
- 1.1.3.2. To the extent feasible, UO encourages and supports full accrual-based month-end accounting at the departmental level.

1.2. ACCOUNTING FOR RECEIVABLES

1.2.1. Definitions

- 1.2.1.1. Accounts Receivable: Amount due to UO by students or outside entities for tuition and fees or the sale of products or services on credit.
- 1.2.1.2. SIS Receivable: Any receivable which is tracked in the Banner Student Information System (SIS)
- 1.2.1.3. Non SIS Receivable: Any receivable which is not tracked in Banner SIS.
- 1.2.1.4. Notes Receivable: Formalized current and noncurrent obligations evidenced by written promissory notes.
- 1.2.1.5. Current: Accounts Receivable or portion of Notes Receivable expected to

be collected in cash within one year.

- 1.2.1.6. **Noncurrent:** Portion of Accounts or Notes Receivable expected to be collected in cash in subsequent fiscal years.
- 1.2.1.7. **Allowance for Doubtful Accounts:** A balance sheet contra-asset account that offsets total accounts or notes receivable and represents the estimated portion of accounts receivable that UO is unlikely to collect.
- 1.2.1.8. **Bad Debt:** An expense of the period in which revenue is earned that is based on an estimate of receivables that will later prove to be uncollectable.

1.2.2. General Procedures

- 1.2.2.1. The university may render services on a charge basis where it is in the overall best interests of the institution.
- 1.2.2.2. No department shall extend credit to faculty, staff, students, or other entities outside the university without the prior documented approval of the Vice President for Finance and Administration (VPFA) or designee.
- 1.2.2.3. Accounts Receivable balances are written off at the time that active collection efforts by the institution have ceased.

1.2.3. Collections

- 1.2.3.1. The university shall be diligent in collecting accounts and notes receivable. Collection efforts may include, but are not limited to:
 - 1.2.3.1.1. Denying or cancelling registration.
 - 1.2.3.1.2. Denying further account receivable privileges or services.
 - 1.2.3.1.3. Withholding wages (after receiving the employee's approval).
 - 1.2.3.1.4. Adding legally allowed and regulated penalties and interest to the debt.
 - 1.2.3.1.5. Utilizing telephone inquiries.
 - 1.2.3.1.6. Sending demand letters.
 - 1.2.3.1.7. Using legally allowed "skip trace" information.
 - 1.2.3.1.8. Utilizing offset procedures with other state agencies.
 - 1.2.3.1.9. Assigning past-due receivables to the Oregon Department of Revenue or private collection agencies.
 - 1.2.3.1.10. Instituting legal action, as permitted by statutes or required by regulation.
- 1.2.3.2. The university may waive any of the above remedies when the waiver would serve the best interests of the institution, the state or federal government, or where required by state or federal laws and regulations.
- 1.2.3.3. UO Business Affairs will grant hearings to persons contesting their debts.

- 1.2.3.4. The university follows current bankruptcy regulations concerning debts during and following bankruptcy.
- 1.2.3.5. The university follows the collection effort requirements of sponsors (e.g., federal government student loan programs).
- 1.2.3.6. The university attempts to recover the costs of collection activity on past-due/delinquent receivables. In such cases when accounts are sent to collection agencies, and when/where legally authorized, the university includes in the balance assigned to collect an amount sufficient to cover the costs of collection, which is clearly identified as collection costs. Lesser collection charge amounts may be specified when a reduction would serve the best interests of the university, state, or federal government.

1.2.4. Assignment of Delinquent Accounts

- 1.2.4.1. Past due/delinquent receivables may be assigned to the Oregon Department of Revenue or to private collection agencies under UO contract. The university may withdraw an assigned account at any time in accordance with the contract terms for the assigned agency.
- 1.2.4.2. Uncollectible Federal Perkins Loans and National Direct Student Loans (NDSLs) may be assigned to Federal Student Aid Collections as outlined in the Federal Student Aid Handbook.

1.2.5. Write-off of Delinquent Accounts

- 1.2.5.1. At the time of write-off:
 - 1.2.5.1.1. The receivable is no longer included in the general ledger and no longer reported as a receivable in the UO financial statements.
 - 1.2.5.1.2. The university has stopped active collection efforts.
 - 1.2.5.1.3. Depending on the nature of the write-off, the receivable may still be sent to the Oregon Department of Revenue for offset.
 - 1.2.5.1.4. The amount of the write-off is still tracked in the receivables accounting system to alert the university to reinstate the receivable when a debtor requests services in the future (e.g., subsequent enrollment).

1.2.6. Accounting for Bad Debt Expense and Allowance for Doubtful Accounts

- 1.2.6.1. To ensure that the net realizable value of receivables is fairly presented in the Statement of Net Position, UO uses the accounts receivable estimation method. This method emphasizes the balance sheet and the asset/liability approach to measurement. The method uses historical data to estimate the percentage of current year accounts receivable expected to become uncollectible and reports accounts receivable at estimated net realizable value. An estimate of uncollectible accounts receivable is recognized as Bad Debt expense at the end of each year. Using past experience, the percentage

of outstanding receivables that will become uncollectible can be reasonably estimated.

- 1.2.6.2. An Allowance for Doubtful Accounts is established for all accrued SIS receivables
- 1.2.6.3. An Allowance for Doubtful Accounts is established for all non-SIS receivables for which annual revenues in a single program exceed \$250,000.
- 1.2.6.4. An Allowance for Doubtful Accounts is established for all Notes Receivable.
- 1.2.6.5. The estimated Bad Debt expense is calculated and reviewed annually. The calculation will be documented and available for the external auditors.

1.3. ACCOUNTING FOR INTERFUND TRANSACTIONS

- 1.3.1. An interfund transaction occurs when a fund has a financial transaction with another fund within the institution.
- 1.3.2. Specific transaction types and appropriate accounting treatment for those transactions are detailed on the Business Affairs website:
<https://ba.uoregon.edu/finance-and-accounting/fiscal-procedures/internal-sales-transfers-and-how-to-move-revenue-and-expense>

1.4. ACCOUNTING FOR DESIGNATED OPERATING FUNDS

1.4.1. Definitions

- 1.4.1.1. Designated Operating Funds: Designated operations (fund type 12, fund level 1 roll-up 050000) account for self-sustaining activities related to instruction, community education, public service, and student aid activities. The following functions are included:
 - 1.4.1.1.1. Instruction (field trips; international education) - non-credit
 - 1.4.1.1.2. Community Education (non-credit conferences, workshops, seminars, etc., sponsored by Continuing and Professional Education)
 - 1.4.1.1.3. Public Service (non-instructional services to the general public or outside groups such as: non-credit short courses, workshops, seminars, conferences, and camps; testing and consulting services; special interest publications; theater and music activities; etc.)
 - 1.4.1.1.4. Scholarships (financial aid funds generated from fund raising activities accounted for in designated operating funds)
- 1.4.1.2. Fund Balance: The difference between a fund's assets and liabilities. (assets-liabilities=fund balance)
- 1.4.1.3. Direct Costs: Costs of producing goods and services, which can be readily identified with a specific activity. For designated operating funds, these costs include salaries and benefits, and services and supplies.
- 1.4.1.4. Indirect Costs: Costs generally applicable to a designated operating fund

that cannot be charged directly without effort disproportionate to the benefits received. Typically, these costs benefit more than one function or organization. Examples of these costs may include utilities, building maintenance, and central campus administrative services.

1.4.2. Fund Balance Standards

- 1.4.2.1. Lower Limit: Any negative fund balance as of June 30 must be eliminated by providing adequate funding to the designated operating fund by the responsible department or from other Education and General Funds expense accounts.
- 1.4.2.2. Exceptions: Exceptions for situations where the institution believes it is more appropriate to require the designated operating fund to eliminate its deficit through future year operations, or where the deficit condition is a normal timing difference relating to its operating calendar will be approved by the VPFA or designee, and documentation justifying the exception will be retained for audit.

1.4.3. Indirect Costs to be Allocated

- 1.4.3.1. By definition, designated operating funds are self-sustaining, generating sufficient operating revenues to cover operating expenses, including direct expenses and the allocable portion of indirect costs borne by other units of the university.

1.5. FISCAL OPERATION OF SERVICE CENTERS

This section is being revised. Guidance Related to Research Core Facilities is available: <https://research.uoregon.edu/facilities/research-core-facilities/core-guidance>.

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1.6. FISCAL OPERATION OF AUXILIARY ENTERPRISES

1.6.1. General

- 1.6.1.1. Auxiliary Enterprises ("Auxiliaries") exist to furnish goods or services to students, faculty, staff, other institutional departments, or the general public.
- 1.6.1.2. Auxiliaries are managed to operate as self-supporting activities.
- 1.6.1.3. Per [UO Policy IV.04.03 Charging Administrative Overhead Costs](#), auxiliary funds (Banner fund type 20) will be charged administrative overhead costs unless exempted per the process outlined [here](#).
- 1.6.1.4. Auxiliaries are responsible for purchasing, maintaining, and replacing their depreciable assets. As such, Auxiliaries may establish Repair and Replacement Reserve Funds (Banner fund type 83) to reserve monies for that purpose.

1.6.2. Budgeting for Auxiliaries

- 1.6.2.1. Auxiliaries are included in the annual beginning-budget process.

1.6.2.2. Operating and capital budgets for auxiliary operations are included in the annual Expenditure Authorization approval process through the Board of Trustees.

1.6.3. Approval of new Auxiliaries

1.6.3.1. The university will consider the following when establishing new Auxiliary Enterprises

1.6.3.1.1. The activity is deemed to be an integral part of, and directly and substantially related to, the university's mission.

1.6.3.1.2. The activity is operated for the primary benefit of the students, staff, and faculty associated with and served by the university.

1.6.3.1.3. The activity is needed to provide goods or services at a reasonable price, on reasonable terms, and at a convenient time and location.

1.6.3.1.4. The activity is or is not currently and adequately provided by private businesses.

2. HUMAN RESOURCES, PAYROLL, AND FRINGE BENEFITS

2.1. COMPENSATED ABSENCES

2.1.1. Definitions

2.1.1.1. Compensated absences: absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave.

2.1.1.2. Compensated absences liability: related to compensated absences that are:

2.1.1.2.1. attributable to services already rendered, AND

2.1.1.2.2. not contingent on a specific event that is outside the control of the employer and employee.

2.1.1.3. The liability includes amounts to be paid in paid time off or some other means, such as cash payment at termination.

2.1.2. Specifications

2.1.2.1. Vacation Leave

2.1.2.1.1. Vacation leave balances are included in compensated absences liability because (1) the employee's right to receive compensation is attributable to services already rendered, and (2) it is probable that the employer will compensate the employee for the benefits either through paid time off or cash payment. Vacation leave balances are the primary component of compensated absences liability.

2.1.2.1.2. Vacation leave balances are subject to a maximum cap. In addition, for some employee classes, payments of vacation leave

balance at the time of termination is subject to a lower cap. Vacation leave balances beyond the termination cap up to the maximum cap ARE included in compensated absences liability because it is probable that the employee will take the additional hours through paid time off before termination.

- 2.1.2.2. Trial Service Vacation Leave – Vacation leave balances of employees in trial service ARE included in compensated absences liability because it is probable that trial service employees will meet the conditions for compensation in the future.
- 2.1.2.3. Miscellaneous Other Leave – Some forms of miscellaneous other leave meet the criteria of compensated absences liability. Examples include balances of comp time and shore leave.
- 2.1.2.4. Benefits That Will Lapse – Benefits earned but expected to lapse and thus not result in compensation to employees are NOT accrued as compensated absences liability.
- 2.1.2.5. Sick Leave – Sick leave balances represent possible future compensated absences but are NOT considered a compensated absences liability. Although sick leave is earned and attributable to services already rendered, it is also contingent on a specific event (e.g., illness) that is considered outside the control of the employer and employee. In addition, payment at termination or retirement does not include payment of accrued sick leave.
- 2.1.2.6. Personal Leave – Personal leave hours are NOT considered a compensated absences liability because they must be used before the end of the fiscal year and are not carried forward into the following fiscal year.
- 2.1.2.7. Military Leave and Jury Leave – Military leave and jury leave are NOT considered a compensated absences liability because they are not earned on past service and are contingent on a specific event that is outside the control of the employer and employee.
- 2.1.2.8. Sabbatical – Sabbatical is NOT considered a compensated absences liability because (1) sabbatical leave is considered a change in assigned duties, and (2) the salary paid during the leave is compensation for service during the period of leave.

2.2. MOVING EXPENSES

2.2.1. General Provisions

- 2.2.1.1. The total dollar value of a moving/relocation allowance is determined as part of the employment negotiation process.
- 2.2.1.2. The approved allowance must be documented in the candidate's offer letter or term sheet.
- 2.2.1.3. All expenses incurred subsequent to the date of the offer letter or term sheet, including house-hunting trips, will count against the approved

allowance limit. [See Section 2.3 for additional information.](#)

- 2.2.1.4. Reasonable travel expenses incurred in connection with prospective university employee interviews and recruitment are paid/reimbursed when properly authorized and will not count against the approved allowance limit.
- 2.2.1.5. If an employee is reimbursed for moving/relocation expenses, and voluntarily terminates employment with the university within one (1) year of the official hire date, the employee shall repay the university for those moving/relocation expenses.
- 2.2.1.6. A moving/relocation allowance is not available to employees moving within the Eugene/Springfield metro area.
- 2.2.1.7. **Standard language to include in offer letters and term sheets:** Subject to UO's policies and procedures regarding reimbursable moving/relocation expenses, we will also make available up to [\$X,000] for eligible moving expenses. The procedures for claiming moving/relocation expense reimbursements can be found on the UO Business Affairs Moving / Relocation Expense page: <http://ba.uoregon.edu/content/movingrelocation-expenses>. Please note that reimbursements for moving expenses paid to you through university payroll will be subject to federal and state taxes. Accordingly, I encourage you to speak with your own tax advisor before making your moving arrangements. Please also consult your unit for information regarding movers who work with the university and with whom the university has direct billing arrangements. If you voluntarily terminate employment at UO within one (1) year of your official hire date, all amounts paid for your moving/relocation shall be reimbursed by you to the UO unless an alternative arrangement is made in writing.
- 2.2.1.8. **Moving Companies**
- 2.2.1.8.1. Employees are encouraged to utilize moving companies with whom the UO has a negotiated price agreement.
- 2.2.1.8.2. Costs for moving companies may be paid directly by UO to the moving company. These costs may also be paid directly by the employee and then reimbursed (as with other expenses).
- 2.2.1.8.3. Any costs for moving companies that are direct-paid by UO (see 2.2.1.8.2) will count against the approved allowance limit and will be considered as taxable income to the employee (with corresponding tax treatment).
- 2.2.1.8.4. [Direct payment to the moving company is only available when utilizing Payment Option 1 \(see 2.2.2.1 below\)](#)
- 2.2.1.8.5. Further information, including moving companies referenced in 2.2.1.8.1, is available <https://ba.uoregon.edu/travel/movingrelocation-expenses>.

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2.2.2. Payment Options

2.2.2.1. Option 1 – Expense Reimbursement

- 2.2.2.1.1. Reasonable and customary moving/relocation expenses other than those direct-paid by the UO to a moving company (see 2.2.1.8.2) are reimbursed to the employee.
- 2.2.2.1.2. Requests for reimbursement must be accompanied by receipts or appropriate documentation (e.g., mileage log).
- 2.2.2.1.3. Reimbursement for private vehicle mileage will be at the currently-published IRS rate.
- 2.2.2.1.4. The reimbursement payment is processed by the employee's department through the university payroll system as taxable income.
- 2.2.2.1.5. Departments will utilize Earn Code SMO to process reimbursement payments. This code applies appropriate taxes, but is exempt from other OPE.
- 2.2.2.1.6. Receipts and/or documentation (see 2.2.2.1.2) should be retained in accordance with other departmental payroll documents.

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2.2.2.2. Option 2 – One-time Allowance Payment

- 2.2.2.2.1. This payment option does not allow for direct payments to moving companies.
- 2.2.2.2.2. The allowance payment is processed by the employee's department through the university payroll system as taxable income.
- 2.2.2.2.3. Departments will utilize Earn Code SMO to process reimbursement payments. This code applies appropriate taxes, but is exempt from other OPE.

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2.2.3. Limits

- 2.2.3.1. If the department selects Option 1 – Expense Reimbursement (see 2.2.2.1) as payment method, the maximum dollar value of a moving/relocation allowance is limited to ten percent (10%) of the employee's annual salary or \$15,000, whichever is less.
- 2.2.3.2. If the department selects Option 2 – One-time Allowance Payment (see 2.2.2.2) as payment method, the maximum dollar value of a moving/relocation allowance is limited to seven and a half percent (7.50%) of the employee's annual salary or \$11,250, whichever is less.
- 2.2.3.3. Exceptions to the maximum allowance limit may be granted by the provost (for academic appointments), the vice president for research and innovation (for research appointments), or the vice president for finance and administration (for administrative appointments) or designees.
- 2.2.3.4. The following are recommended (but not required) moving/relocation allowance amounts, based upon distance of move.

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Estimated Miles from Eugene, OR	Option 1 – Expense Reimbursement (receipts required)	Option 2 – One-time Allowance Payment (no receipts required)
100-500	\$5,000	\$3,750
501-1,000	\$6,000	\$4,500
1,001-1,500	\$8,000	\$6,000
1,501-2,000	\$8,500	\$6,375
2,001-3,000	\$9,500	\$7,125
3,001+	\$10,000	\$7,500

Example: A new employee making \$100,000 per year is eligible for a maximum moving/relocation allowance of \$10,000 using Option 1 as payment method (see 2.2.3.1). But, since the employee is only moving 1,200 miles, the **recommended** maximum moving relocation allowance is \$8,000 (see 2.2.3.4). Using Option 2 as payment method (see 2.2.3.2), those amounts would be \$7,500 and \$6,000 respectively.

2.3. EMPLOYEE RECRUITMENT EXPENSES

2.3.1. General

- 2.3.1.1. **Procedures for hosting that is unrelated to recruitment of prospective university employees are in Section 3.2.**
- 2.3.1.2. Prospective university employees may be brought to campus for interviews and other recruitment purposes when properly authorized by the department.
- 2.3.1.3. Recruitment expenses must be necessary, appropriate, and reasonable. Expenses that appear lavish or extravagant will receive additional scrutiny and potential management intervention.
- 2.3.1.4. As indicated in more detail below, the allowability and taxability of certain expenses are dependent upon whether the expenses occur BEFORE or AFTER the prospective employee signs an offer letter or otherwise formally accepts the position with the university.

2.3.2. Prior to acceptance of the position

- 2.3.2.1. Travel days are allowed one (1) day prior to any scheduled interviews or other recruiting events and one (1) day following any scheduled interviews or other recruiting events.
- 2.3.2.2. Prospective employees are allowed one (1) "Community Experience" day as part of their travel to campus. This is a day where no interviews or other recruitment events occur, but the prospective employee may spend the time

exploring Eugene area and/or house hunting. If interviews and other recruitment events occur on Friday and the following Monday, the intervening Saturday and Sunday are considered the Community Experience days and no additional days are authorized.

2.3.2.2.1. Example: Prospective employee arrives in town on Monday. Interviews and other recruitment events occur on Tuesday and Wednesday. Prospective employee takes a Community Experience Day on Thursday and departs on Friday.

2.3.2.2.2. Example: Prospective employee arrives in town on Thursday. Interviews and other recruitment events occur on Friday and the following Monday. Prospective employee departs on Tuesday. Saturday and Sunday are considered Community Experience Days.

2.3.2.2.3. Taxable: No

2.3.2.2.4. Counts against relocation allowance: No

2.3.2.3. Prospective employees may be accompanied by family members while traveling to campus.

2.3.2.3.1. Airfare for family members is an allowable expense.

2.3.2.3.2. Lodging expense (up to one additional room beyond the prospective employee) is an allowable expense.

2.3.2.3.3. Accompanying family members are not eligible for per diem.

2.3.2.3.4. Taxable: No

2.3.2.3.5. Counts against relocation allowance: No

2.3.2.4. Hosted Meals

2.3.2.4.1. The university or an employee may serve as host for prospective employees and their accompanying family members by paying for their meals.

2.3.2.4.2. If the prospective employee is accompanied by family member(s), a university employee family member(s) meal is an allowable cost. The number of university employees with accompanying family member(s) should be reasonable for the occasion.

2.3.2.4.3. Hosted meals are often paid initially by the university employee and reimbursed by the institution upon submission of an Itemized Receipt (see section 3.2.1.10). Every effort should be made to provide an Itemized Receipt; however, if this is not possible, a non-itemized receipt will be accepted upon submission of a written statement specifying the expense details and signed by the university employee.

2.3.2.4.4. Hosted group meals may also be paid by the institution directly to the vendor.

2.3.2.4.5. Reimbursement for a tip/gratuity of up to 20% of the charge is allowable when hosting groups or guests. The 20% limit does not apply when the establishment adds a service charge for larger groups in lieu of gratuity. In that case, the amount of the service charge is not within the control of the customer. Tips or fees for alcoholic beverage service are not reimbursable from university funds. These costs must be separated and included with alcoholic beverage purchase.

2.3.2.4.6. Taxable: No

2.3.2.4.7. Counts against relocation allowance: No

2.3.3. After acceptance of the position

2.3.3.1. New employee travels to campus for scheduled business activities, such as: lab setup, meetings with colleagues or supervisors, etc. No personal time is included in the trip.

2.3.3.1.1. Note that this may be compensable employment time. Department is encouraged to check with Human Resources.

2.3.3.1.2. Taxable: No

2.3.3.1.3. Counts against relocation allowance: No

2.3.3.2. New employee travels to campus for personal relocation activities, such as house hunting (see section 2.2).

2.3.3.2.1. Taxable: Yes

2.3.3.2.2. Counts against relocation allowance: Yes

2.3.3.3. New employee travels to campus for both business activities (see section 2.3.3.1) and personal relocation activities in a single trip.

2.3.3.3.1. Taxable: No for business activities; Yes for personal relocation activities

2.3.3.3.2. Counts against relocation allowance: Prorated based on facts and circumstances of the travel.

3. PURCHASING AND ACCOUNTS PAYABLE

3.1. GENERAL CONSIDERATIONS

- 3.1.1. Per University Fiscal Policy IV.04.05, university funds are defined as all monies available to the university, excluding Agency Funds and monies maintained at the University of Oregon Foundation
- 3.1.2. The following purchases are specifically prohibited/limited:
 - 3.1.2.1. Alcoholic Beverages – Use of university funds for purchasing alcoholic beverages is limited to:
 - 3.1.2.1.1. Alcoholic beverages served at group functions that are part of a university-sponsored conference or event where the full cost of such beverages is recovered through resale or charges to the participants or sponsoring group.
 - 3.1.2.1.2. Alcoholic beverages purchased specifically for resale (i.e., university catering, athletics concessions)
 - 3.1.2.2. Contributions/Donations – The university has no authority or obligation to make disbursements for voluntary contributions or donations.
 - 3.1.2.3. Sanctioned individuals, companies, or countries – Unless otherwise permitted by law, the university may not conduct business with any individuals, companies, or countries who appear on the sanctions list of the U.S. Department of the Treasury, Office of Foreign Assets Control
- 3.1.3. Additional guidance re: specific transactions is available:
<https://ba.uoregon.edu/content/business-expense-guidelines>

3.2. NON-TRAVEL MEALS, REFRESHMENTS, AND HOSTING EXPENSES

3.2.1. Definitions

- 3.2.1.1. University Funds: All monies available to the university, excluding Agency Funds and monies maintained at the University of Oregon Foundation.
- 3.2.1.2. Official Guests: Persons invited to a UO facility or function for a specific purpose. Official Guests include, but are not limited to, visiting scientists, dignitaries, guest speakers, current or prospective students, advisory board members, prospective student athletes (within appropriate athletic association guidelines), and donors of time, services, information, funds, or property.
- 3.2.1.3. Conference or Workshop: Organized training sponsored by the university which includes non-employees. Generally, a registration fee is charged to the attendees.
- 3.2.1.4. Staff Retreat: Business meeting with a written agenda, clear business purpose, and attendees with departmental affiliation. Generally held away from the usual work location.

3.2.1.5. Training Event: Organized training (dissemination of information) to UO employees or volunteers.

3.2.1.6. Employee Working Meal: Attendance must be required and business must be actively conducted during the meal period, as documented in the meeting agenda.

3.2.1.7. Employee Morale-Building Event: Gathering associated with official morale-building, team-building, or employee appreciation. Examples include gatherings to honor a departing employee who is retiring or separating from UO employment, employee recognition receptions, new employee receptions, and holiday celebrations.

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3.2.1.8. Employee Recruitment: Prospective university employees brought to campus for interviews and other related recruitment events. **See Section 2.3.**

3.2.1.9. Meal: Food and beverages provided at breakfast, lunch, or dinner. Does not include Alcoholic Beverages.

3.2.1.10. Refreshments: Beverages such as coffee, tea, bottled water, juice, soda, etc. Food items such as fruit, cookies, pastries, chips, etc. when not served as part of a meal. For purposes of these procedures, pizza is considered a refreshment.

3.2.1.11. Alcoholic Beverages: Beer, wine, hard cider, spiked seltzer, or any beverage containing distilled spirits.

3.2.1.12. Gratuity: An amount paid over and above the price of the meal in recognition of the service received.

3.2.1.13. Itemized Receipt: Document that itemizes what was received and the cost of each individual item. Credit card charge slips can be used only if they provide the detailed itemization to qualify as a receipt.

3.2.1.14. External Catering: Meals or Refreshments provided by off-campus vendors.

3.2.2. General

3.2.2.1. **Procedures re: Employee Recruitment are in Section 2.3.**

3.2.2.2. Expenses can be approved or reimbursed in accordance with these procedures when the costs are:

3.2.2.2.1. necessary,

3.2.2.2.2. appropriate to the occasion,

3.2.2.2.3. reasonable in amount, and

3.2.2.2.4. serving a bona fide university purpose.

3.2.2.3. Allowable hosting expenses of Official Guests of the institution can be paid with University Funds.

3.2.2.4. Allowable employee Meals and/or Refreshments can be paid with University Funds.

3.2.2.5. Allowable expenses may be paid either by reimbursement or by direct payment to a provider/merchant via contract or direct-bill arrangement.

3.2.2.6. Unallowable expenses may not be paid with University Funds. Unallowable expenses may be paid with personal funds (non-reimbursable) or directly through the UO Foundation (if allowed by its policy).

3.2.2.7. Alcoholic Beverages are unallowable expenses.

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3.2.2.8. Education and General (E&G) Funds (Banner Fund Type 11) may not be used for Meals, Refreshments, or activities that are part of an Employee Morale-Building Event. Other non-E&G University Funds may be used for those purposes.

3.2.2.9.

3.2.3. Hosted Meals and Refreshments

3.2.3.1. Allowable Expenses – Hosted Meals and Refreshments

3.2.3.1.1. The university or an employee, in the normal conduct of a program/activity, may serve as host for Official Guests of the institution by paying for their meals when a clear benefit to the university is documented and institutional approval processes are followed.

3.2.3.1.2. An Official Guest may sometimes be accompanied by family member(s). In these cases, the family member(s) Meal is an allowable expense.

3.2.3.1.3. Hosted Meals are often paid initially by the employee and reimbursed by the institution upon submission of an Itemized Receipt. Every effort should be made to provide an Itemized Receipt; however, if this is not possible, a non-itemized receipt will be accepted upon submission of a written statement specifying the expense details and signed by the employee.

3.2.3.1.4. Hosted group Meals or Refreshments may also be paid by the institution directly to the vendor.

3.2.3.1.5. University Funds can pay for Meals or Refreshments served at volunteer appreciation, student and other focus groups, Conferences, Workshops, student recruitment, and similar official events which involve non-employees.

3.2.4. Employee Meals and Refreshments

3.2.4.1. Allowable Expenses – Employee Meals and Refreshments

3.2.4.1.1. University Funds can pay for employee Meals and Refreshments when the employee is hosting an Official Guest.

3.2.4.1.2. When an Official Guest is accompanied by family member(s) (see Section 3.2.3.1.2) an employee family member(s) Meal is an allowable expense. The number of employees with accompanying family member(s) should be reasonable for the occasion.

3.2.4.1.3. When only UO employees are at a function, Meals or Refreshments can be paid when the activity is a Training Event, Staff Retreat, or Employee Working Meal.

3.2.4.1.4. A Meal may be provided for employees on the work site during an overtime period for the convenience of the university and must be paid as required to comply with BOLI laws and collective bargaining agreements.

3.2.4.1.5. University Funds can pay for employee Refreshments at business functions when the function lasts at least two hours.

3.2.4.1.6. Non-E&G University Funds can pay for Meals and Refreshments at an Employee Morale-Building Event. Families of employees may also be included if appropriate.

3.2.4.2. Unallowable Expenses – Employee Meals and Refreshments

3.2.4.2.1. University Funds cannot be used to pay for employee Meals or Refreshments for regularly-scheduled departmental meetings.

3.2.5. **Other Hosting and Entertainment**

3.2.5.1. Allowable Expenses – Other Hosting and Entertainment

3.2.5.1.1. Lodging of Official Guests and accompanying family member(s).

3.2.5.1.2. Events or activities that are part of a formal university-sponsored Conference where the cost is recovered from participant fees.

3.2.5.1.3. Events or activities that are part of an instructional program where the participant is charged a fee to cover the cost.

3.2.5.1.4. Events or activities that are funded by student incidental fees, authorized by the university's student association, and are for the benefit of students.

3.2.5.1.5. Events or activity that are approved in a specific grant or contract.

3.2.5.1.6. Events or activities that are part of athletic travel, or during declared competitive season, and cost is allowed per appropriate athletic association guidelines.

3.2.5.1.7. Transportation (e.g., taxis, buses, shuttles) related to the above events or activities.

3.2.5.1.8. Events or activities that are part of an Employee Morale-Building Event. Safety and Risk Services should be consulted re: additional insurance coverage if the event or activity poses a risk to employee

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health/safety (e.g., whitewater rafting)

- 3.2.5.1.9. Operating Guidelines for Employee Recognition Awards (i.e., retirement gifts) are available here:
https://pages.uoregon.edu/baoforms/bao_drupal_6/sites/ba.uoregon.edu/files/recognitionawards.pdf

3.2.5.2. Unallowable Expenses – Other Hosting and Entertainment

- 3.2.5.2.1. Costs for entertainment, including amusement, diversion, and social activities and any costs directly associated with such (tickets to shows, sports events, transportation, lodging, prizes/gifts) other than those listed above. Examples include:

- 3.2.5.2.1.1. External social (non-business) activities.
3.2.5.2.1.2. Department social activities such as celebrating holidays, birthdays, or other occasions of a personal nature,
3.2.5.2.1.3. For-credit class Refreshments or Meals, except as indicated above.

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3.2.6. Allowable Amounts and Appropriate Account Codes

- 3.2.6.1. Amount: Actual and reasonable cost will be paid with Itemized Receipt. Expenses, including employee recognition awards (see Section 3.2.5.1.9.), that appear lavish or extravagant, or are repetitive in nature, will receive additional scrutiny and potential management intervention.
- 3.2.6.2. Gratuities: Reimbursement for a tip/gratuity of up to 20% of the charge is allowable when hosting groups or guests. The 20% limit does not apply when the establishment adds a service charge for larger groups in lieu of gratuity. In that case, the amount of the service charge is not within the control of the customer. Tips or fees for Alcoholic Beverage service are not reimbursable from University Funds. These costs must be separated and included with Alcoholic Beverage purchase.
- 3.2.6.3. Documentation: The receipt must separately itemize Meals, Gratuities, Alcoholic Beverages and any charges for room use. Every effort should be made to provide an Itemized Receipt; however, if this is not possible, a non-itemized receipt will be accepted upon submission of a written statement specifying the expense details and signed by the employee.
- 3.2.6.4. Payment request must include:
- 3.2.6.4.1. Who - names of the individuals attending
3.2.6.4.2. What - what is being paid
3.2.6.4.3. When - date(s)
3.2.6.4.4. Where - location of the event
3.2.6.4.5. Why - purpose of the event

- |
- 3.2.6.5. The above information is required whether paying a vendor directly, requesting a personal reimbursement, or processing an internal transaction from university catering or other food services. An announcement or agenda may be substituted for individual names when paying expenses of a large group gathering.
- 3.2.6.6. An employee can request payment for food and supplies when Official Guests are hosted at their home. The reimbursement request must include an Itemized Receipt of the items purchased.

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3.2.6.7. Common Account Codes:

Event Category	Meals	Refreshments	Lodging	Rental of External Facilities	Other (Noted)
University Training Event (Section 3.2.1.5)	n/a	28611	n/a	24151	n/a
University business function (Section 3.2.4.1.5)	n/a	28611	n/a	24151	n/a
Staff Retreat (Section 3.2.1.4)	28611	28611	35110	24151	n/a
Employee Working Meal (Section 3.2.1.6)	28611	n/a	n/a	n/a	n/a
One day trips – Employee Working Meal (Section 3.2.1.6)	28611	n/a	n/a	n/a	n/a
Hosting Official Guests (Section 3.2.1.2)	28612	28612	35110	24151	35140 (Transportation)
Hosting prospective university employees (Section 2.3)	28615	28615	35110	n/a	n/a
Focus group (Section 3.2.3.1.5)	28612	28612	n/a	n/a	n/a
Appreciation event for students and volunteers (Section 3.2.3.1.5)	28613	28613	n/a	24151	n/a
Hosting prospective students (Section 3.2.3.1.5)	28613	28613	28613	n/a	n/a

Student group meeting (Sections 3.2.3.1.5, 3.2.5.1.4)	28613	28613	n/a	n/a	n/a
University-sponsored Conferences or Workshops (Section 3.2.1.3)	28603	28604	28602	28606	28605 (Event Costs)
External Catering (Section 3.2.1.13)	28616	28616	n/a	n/a	n/a
Athletic Training Table Meals	20300	n/a	n/a	n/a	n/a

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4. IDENTITY THEFT PREVENTION PROGRAM

4.1. DEFINITIONS

- 4.1.1. **Identity Theft:** A fraud committed or attempted using the identifying information of another person without authority.
- 4.1.2. **Red Flag:** A pattern, practice, or specific activity that indicates the possible existence of Identity Theft.
- 4.1.3. **Covered Account:** An account that a system maintains, primarily for personal, family, or household purposes that involves, or is designed to permit multiple payments or transactions.
- 4.1.4. **Program Administrator:** The individual designated with primary responsibility for oversight of the program.
- 4.1.5. **Identifying information:** Any name or number that may be used, alone or in conjunction with any other information, to identify a specific person, including: name, address, telephone number, social security number, date of birth, government issued driver's license or identification number, alien registration number, government passport number, employer or taxpayer identification number, student identification number, computer's Internet Protocol address, or routing code.

4.2. FULFILLING REQUIREMENTS OF THE RED FLAG RULE

- 4.2.1. Under the Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003, the university is required to establish an Identity Theft Prevention Program (Program) tailored to its size, complexity and the nature of its operation. The program must contain reasonable policies and

procedures to:

- 4.2.1.1. Identify relevant Red Flags for new and existing Covered Accounts and incorporate those Red Flags into the Program;
 - 4.2.1.2. detect Red Flags that have been incorporated into the Program;
 - 4.2.1.3. respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
 - 4.2.1.4. ensure the Program is updated periodically to reflect changes in risks to students or to the safety and soundness of the student from Identity Theft.
- 4.2.2. The Vice President for Finance and Administration designated the Director of Information Systems Business Affairs as the Program Administrator. The Program Administrator is responsible for maintaining the university's Identity Theft Prevention Program and Procedures Document.
- 4.2.3. To ensure the effectiveness of this Identity Theft Prevention Program, knowledge about specific Red Flag identification, detection, mitigation, and prevention practices are limited to the Program Administrator and to those employees with a need to know them. Any documents produced in order to develop or implement this program that list or describe such specific practices, along with the information contained in those documents, are considered confidential and should not be shared with other university employees or the public. The Program Administrator shall inform those employees with a need to know the information within those documents or specific practices which should be maintained in a confidential manner.

Live document on UO Policy Library:

<https://policies.uoregon.edu/content/employee-morale-building-event-expenditures>