

University of Oregon
Departmental Fiscal Procedures
UPDATED OCTOBER, 2025

Table of Contents

1.	ACCOUNTING AND FINANCIAL REPORTING.....	2
1.1.	GENERAL GUIDELINES.....	2
1.2.	ACCOUNTING FOR RECEIVABLES	2
1.3.	ACCOUNTING FOR INTERFUND TRANSACTIONS	5
1.4.	ACCOUNTING FOR DESIGNATED OPERATING FUNDS.....	5
1.5.	FISCAL OPERATION OF SERVICE CENTERS.....	6
1.6.	FISCAL OPERATION OF AUXILIARY ENTERPRISES.....	6
2.	HUMAN RESOURCES, PAYROLL, AND FRINGE BENEFITS	7
2.1.	COMPENSATED ABSENCES.....	7
2.2.	MOVING EXPENSES	8
2.3.	EMPLOYEE RECRUITMENT EXPENSES	11
3.	PURCHASING AND ACCOUNTS PAYABLE	14
3.1.	GENERAL CONSIDERATIONS	14
3.2.	NON-TRAVEL MEALS, REFRESHMENTS, AND HOSTING EXPENSES	14
4.	IDENTITY THEFT PREVENTION PROGRAM	21
4.1.	DEFINITIONS.....	21
4.2.	FULFILLING REQUIREMENTS OF THE RED FLAG RULE.....	21

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>.

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. **[If Payment Option 1 is utilized, include the following:** 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>

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.

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.

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.

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 (but are not limited to) gatherings to honor a departing employee who is retiring or separating from UO employment, employee recognition receptions, new employee receptions, annual departmental picnics, and holiday celebrations.
- 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.
- 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 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

3.2.5.1.10. State ethics laws govern gifts from individual employees to their direct supervisors. Please refer to ethics.uoregon.edu for additional information.

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.

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.

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

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.