

SOJC – Selected Business Expense Policies & Guidelines

Please note all SOJC policies are subject to UO Business Expense Policies found at the following link: <https://ba.uoregon.edu/node/219>

- **Business Purpose:** the business purpose must answer the “Who, what, when, where, and why?” questions.
 - **Example 1:** Hard drive/flash drive purchase. Since free storage options are generally available for all faculty, additional justification is needed. An acceptable “why” response would name and provide a short description of the project(s) associated with the use of the storage device and why a mobile solution is most convenient.
 - **Example 2:** Advertising (i.e. student group). Documentation will need to establish the purpose (i.e. is the purpose to advertise a program to gain more attendees, or is the advertising itself an experiential learning process, etc.), who it benefits, the date range, the format of the ad, and where it will be placed.
 - **Example 3:** iPad/laptop not part of the regular computer replacement program through SOJC. Additional justification is needed for these types of devices since a computer is already provided by SOJC for most faculty & staff. Currently, employees are limited to a maximum of two supported computers.
 - **Example 4:** Swag. Each of the “w” questions should be answered in this case. Who is the audience who will be receiving the items and who is giving them away? What are the items? When is the event or how will these items be distributed? What is the purpose...advertising, promoting a specific group or program, etc.?
 - **Example 5:** Memberships & subscriptions. Please indicate how the professional membership or subscription benefits you in your position at SOJC.
 - **Example 6:** Office supplies, pens, folders, etc. Although supplies are normally ordered and managed centrally through Faculty Services, a situation may occur where certain items are needed for a specific project and purchased outside of the regular process. Determining the business purpose of office supplies is usually self-explanatory. If you are using the supplies for a specific project, please indicate this when turning in reimbursement documentation.
- **Duck Store:** Please contact a “shopper” to use Duck Depot for orders if at all possible. If you need to make a purchase immediately and choose to buy the item(s) at the Duck Store, please provide the proper index and activity code to the cashier when purchasing the item. After your purchase, you will be contacted by a member of the CBSO to verify the purchase and provide the business purpose.
- **Funds Designation:** If you are awarded an internal grant (i.e. Dean’s Grant, Faculty Fighting Grant, Agora Fellowship) and submit an invoice or reimbursement to be paid, please indicate that it should be paid out of that funding source rather than just using the term “research” or “ASA” fund
- **Potential Conflict of Interest (COI):** Please contact the Business Office before making a purchase or committing funds if a potential COI exists. As an example, a potential COI may exist if a faculty/staff member or a member of his/her family is directly involved with an entity receiving UO funds.
- **Prizes and Survey Incentives:** Please note that all cash and cash equivalents are tax-reportable for the recipients, regardless of the amount. This includes gift cards. Items with a value of \$50.01 or more may also be tax reportable to recipients. Please obtain the names (and 95-numbers if they are UO students or employees) or a UO W-9 form from the recipients if they are non-employees. **Note:** All cash-equivalent incentives as well as any prize/incentive item with a value of \$50.01 or more must be reimbursed – these are unable to be paid for with the Pcard.
- **Purchase Ownership:** All items purchased/expensed using UO funds are property of UO and must be returned if employment ends. This applies even if items are partially purchased using personal funds.
- **Receipt Requirements:** Every receipt must be original. Receipts must show a zero balance or indicate the payment was received. Elements of a complete receipt: Date, vendor name/address, description of the item(s) including price and quantity, and total amount.

- **Regalia:** Regalia purchases may not be reimbursed with UO funds. Regalia rental expenses may be paid for with UO funds.
- **Reimbursement Batches:** Please do not wait to submit all reimbursement requests until the end of each fiscal year. Instead, it is most efficient to submit receipts at least monthly or quarterly. For expense reimbursements near the end of the fiscal year, please submit everything possible by the end of May rather than the end of June.
- **Reimbursement Submission Timing:** Please do not submit reimbursement receipts for items ordered that have not been received.
- **Services:** Generally, paying for services personally and requesting reimbursement is not allowed per UO and IRS policy. Instead, all service-related invoices must be paid directly by UO to the vendor. For any services requiring a specialized skill, knowledge, or resources, a contract is generally required. For example, editing services require a contract. Transcription services do not require a contract. When a contract is necessary, please follow the following steps:
 - Obtain a W-9 from the contractor/vendor
 - Fill out a contract checklist form
 - Send both documents to sojcbusiness@uoregon.edu and Cc Josh Buetow
- **Shipping Address:** Always ship items to a UO business address or obtain approval if items are intended to be shipped to a non-business address (i.e. if you are not in Eugene during the summer, traveling, etc.)
- **Sponsorships:** All sponsorships for both internal and external events must be approved by the SOJC Dean's Office. Please fill out a sponsorship intake form and send it to Laura Bottem for approval.
- **Student Support:** All payments to students out of individually managed funds must include an explanation indicating how the student's participation in an event or reimbursement for expenses benefits the fund holder. Students may not be paid a lump sum for work they do – all payments to students must be structured through a student employment arrangement.
- **Technology Purchases:** Any "high-risk" technology-related purchases (computers, iPads, printers, any devices, etc.) with a dollar value of \$100.00 or more should be requested using the SOJC Employee Technology Purchase Request Form at the following link: <https://service.uoregon.edu/TDClient/Requests/ServiceDet?ID=20282>
 - All "high-risk" items with a dollar value of \$100.00 or more must be fitted with a UO asset tag for tracking purposes. This will be completed by SOJC IT when the item arrives.

ASA-Specific Policies (FJCASA)

- **Funding:** Currently, ASA funds receive a \$1,500 allocation per fiscal year for full time faculty (not including adjuncts or post docs) and \$1,000 per year for OAs (pending review).
- **Carryforward:** Currently, all unspent funds at the end of a given fiscal year are carried forward and available to use during subsequent fiscal years.
- **Business Purpose:** All expenses charged to FJCASA indices must benefit the individual assigned to the funding source. For example, faculty member 1 is not allowed to pay for equipment benefitting faculty member 2 out of faculty member 1's own ASA fund.
- **Sponsorships:** All sponsorships must follow the sponsorship procedures in the Business Expense Policies section. In addition, sponsorships using ASA funds must provide a clear business purpose establishing how the sponsored event benefits the fund holder's work or position.
- **Stipends/Wages:** ASA funds may not be used to pay faculty/staff member additional wages or stipends. Student employees, however, may be hired using these funds with an adequate business purpose.