

 <p>SOUTHEAST MISSOURI STATE UNIVERSITY · 1873</p>	<p>BUSINESS POLICY AND PROCEDURE MANUAL</p>	Date Issued: 10/18	Revision Date:	Page: 1 of 1
		Classification Code: OP 05-01C		
		Section: PURCHASING		
		Subject: UNACCEPTABLE USE OF UNIVERSITY FUNDS		

UNACCEPTABLE USES OF UNIVERSITY FUNDS

The following are unacceptable uses of University funds. This list is not necessarily all-inclusive; other expenditures may be examined on a case-by-case basis.

1. **Conflicts of Interest** - (in this context) Only the highest ethical principles are to be employed by all persons involved in the procurement process. No University employee shall knowingly provide preferential treatment to any person or entity which could result in a conflict of interest. A conflict of interest exists when some factor (e.g. financial or personal interest) interferes, or appears to interfere, with the purchaser's ability to be completely impartial and loyal to the best interests of the University.
2. **Personal Purchases** - The dictates of law and ethics prohibit the Purchasing Department from acting on behalf of University employees for personal use purchases. Therefore, no personal employee purchases shall be made through the University purchasing process which uses the tax exemption status or vendor contract terms set for the University for the personal benefit of an employee.
3. **Unauthorized Purchases** - If an individual purchases equipment, supplies, or services not within the established procedures, the purchase shall not be an obligation of the University, and the individual may be responsible to the vendor for all costs involved in the transaction. All transactions, regardless of the source of funds, must be handled in accordance with established purchasing procedures.
4. **Alcoholic Beverages** - University funds shall not be used for the purchase of alcoholic beverages unless the item is needed for instructional or classroom use.
5. **Holiday/Office Decorations** - University funds shall not be used to purchase holiday decorations nor decorations for personal offices.
6. **Flowers and Floral Arrangements** - University funds shall not be used to pay for flowers nor floral arrangements to be given as a gift. In this context, the term "gift" includes, but is not necessarily limited to, corsages, celebratory arrangements, and funeral arrangements.
7. **Items Considered Personal in Nature** - University funds shall not be used for any item considered to be a personal gift or otherwise personal in nature. Personal items include, but are not limited to, coffee makers, water dispensers, and office cleaning supplies. In addition, University funds shall not be used to celebrate events such as holidays, birthdays, going-away parties, etc. University funds may be used for one retirement celebration (such as a luncheon or party) for the purchase of refreshments, invitations, and decorations only.
8. **Appliances** - The purchase of office appliances, such as refrigerators and microwaves, requires executive level (Provost or appropriate Vice President) approval.