

Restricted or Prohibited Purchases Policy

I. PURPOSE

Goucher College has established the following policy to define certain expenditures that are not allowable. These restrictions apply to all operating and non-operating accounts of the College.

II. SCOPE

All faculty, staff, student employees, alumni, and trustees are subject to this policy. Exceptions to this policy must be approved by both the divisional vice president and the Controller.

III. RESPONSIBLE OFFICIAL

Questions about this policy should be directed to the [Controller](#).

IV. STATEMENT OF POLICY

A. Prohibited Purchases

1. Purchases that benefit an employee individually, rather than support the mission of the College, except for purchases of items that are a necessary accommodation for a documented disability as determined by the Department of Human Resources.

Types of unallowable purchases include:

- i. Appliances for private employee offices (refrigerators, microwaves, personal printers);
- ii. Clothing expenditures for employees, except for uniforms or College apparel worn by staff for identification at College events or activities;
- iii. Flowers for employee illness, retirements, funerals, etc. (see Permissible Purchases below);
- iv. Contributions to memorial funds;
- v. Office decorations including plants, pictures, rugs, and other decorations for use in private employee offices (see Permissible Purchases below);
- vi. Division- or department-specific prizes, awards, or appreciation gifts for faculty, staff or student employees (see Permissible Purchases below);
- vii. Fines, fees, and penalties (e.g., parking, driving violations).

- viii. Charitable donation to another organization.
2. Sales and use tax – the College is exempt from sales tax collected by merchants on items purchased in state. A tax-exempt card can be obtained from the Controller’s Office.
3. Alcohol – alcoholic beverages may not be purchased and charged to the any operating or non-operating account. The only exception to this is official fundraising and development activities approved by the Vice President for Advancement and/or the President.

B. Permissible Purchases

1. The President’s Office may send flowers and plants on behalf of the College when appropriate (e.g., illnesses, deaths, congratulations, special events). To request flowers to be sent for a particular reason, contact the President’s Office. If approved, the President’s Office will order and send flowers.
2. The Vice President of Advancement may send flowers to alumni, trustees, trustee emeriti, and/or donors who have demonstrated consistent and significant support to the College. Flowers may also be sent to their family members to acknowledge a death.
3. In the event of an employee death or the death of an employee’s spouse or dependent child, the College will provide a \$500 support gift to the family to be used for food and hospitality costs for the funeral or memorial service. This will be arranged by Human Resources.
4. Office decorations for common areas such as lobbies or public reception.
5. College prizes and awards to students from endowed funds.
6. College-wide prizes, awards, or appreciation gifts for faculty, or staff, acknowledging contributions to the College (e.g., employee recognition, length of service).
7. Items purchased as incentive tools to encourage participation or attendance.