

Prohibited Expenditures

Alcoholic Beverages and Liquor

No alcoholic beverages or liquor may be purchased with University managed funds. This includes beer, wine, or any other alcoholic drink that might be served with meals or other activities.

Tax

Northwestern is exempt from all Louisiana State sales tax. Therefore, no Louisiana State sales tax shall be reimbursed to any employee or business providing goods and services to NSU.

Books, to "Sell" Or "Purchase" Complimentary Copies Of

It is a violation of the Code of Governmental Ethics for faculty and staff members to "sell" complimentary copies of books given to them by publishers because of their position. Also, it is a violation of the Code for anyone to "purchase" such a complimentary copy of a book.

Christmas Cards and Other Similar Communications, Printing Of

No department, faculty, staff or student employee shall print or cause to be printed any bulletin, leaflet, Christmas card, personalized memorandum stationery, or other similar communication, circular, book, report or similar publication, except those required by law, LA R.S. 43:31.

Christmas Trees, Live, Purchase Of (For Display in A Public Building)

State law prohibits live Christmas trees in public buildings. However, state law does permit artificial flame-retardant trees in public buildings.

Contracts with Former Northwestern Employees

No former Northwestern employee shall, for a period of two years following termination of his or her public employment, render, on a contractual basis, to or for the department at Northwestern with which he or she was formerly employed, any service which such former Northwestern employee had rendered to the department during the term of his or her employment., LA R.S. 41:112B.

Contracts with State Employees

No current state employee will engage in the performance of a Personal, Professional, Consulting or Social Service contract (LA R.S. 39:1498.4) except as provided for in LA R.S. 39:1498.A. The following state employees are exempt from this restriction:

- Faculty Members of public institution of higher education (president's approval required)
- Medical, nursing or allied health fields

- State employees qualified to serve as interpreters for the deaf
- State employees selected to serve as instructors in paralegal studies course

Deposits, Donations and Loans (Pre-Pay)

The Louisiana Constitution under Article 7 Section 14 states:

14. Donation, Loan, or Pledge of Public Credit

Section 14. (A) Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Food and Drink for Employee/s

Food and drink are not permitted for purchase with University managed funds as follows:

- a. Coffee Breaks
- b. Office Parties

Exceptions:

Extraordinary situations when state employees are required by their supervisor to work more than a twelve-hour weekday or six-hour weekend (when such are not normal working hours to meet crucial deadlines or to handle emergencies). All special meals must have received prior approval from the commissioner of administration or be approved under authority delegated to the university president.

As permitted under University of Louisiana System Policy. The University shall make adequate provisions within an appropriate expenditure category of its operating budget for funding campus-based activities and functions which the institution president is expected to host and furnish. Expenditures for these activities may encompass items such as food, beverages, flowers, decorations, and other entertainment-related expenses.

Gifts to Any Faculty, Staff or Student Employee

No faculty, staff or student employee shall receive anything of economic value, other than compensation and benefits from the University to which he is duly entitled, for the performance of the duties and responsibilities of his office or position. However, supplementary compensation or benefits provided to an employee of a public higher education institution, board, or system from funds or property accruing to the benefit of the institution, board, or system as approved by the appropriate policy or management board, through an alumni organization recognized by the management board of a college or university within the state or through a foundation organized by the alumni or other supportive individuals of a college or university within the state the charter of which specifically provides that the purpose of the foundation is to aid said college or university in a philanthropic manner shall be deemed as compensation and benefits from the University to which he is duly entitled.

"Thing of economic value" means money or any other thing having economic value, except promotional items having no substantial resale value; food, drink, or refreshments consumed by a public servant, including reasonable transportation and entertainment incidental thereto, while the personal guest of some person.

Gratuities

No faculty, staff or student employee shall receive any funds above the sale price of goods or services not charged or required by the business as a matter of policy or contract.

Hospitality Supplies for Office Guests

The following items are not permitted for purchase with University managed funds for departmental use:

- a. Coffee Makers
- b. Coffee
- c. Soft Drinks
- d. Snacks
- e. Bottled Water

Exception:

As permitted under University of Louisiana System Policy. The University shall make adequate provisions within an appropriate expenditure category of its operating budget for funding campus-based activities and functions which the institution president is expected to host and furnish. Expenditures for these activities may encompass items such as food, beverages, flowers, decorations, and other entertainment-related expenses.

Approved departmental exceptions:

- Career Development Services (for career-related employers)
- President's Office
- Student Government Association

Memberships for Individuals in Professional Associations and Organizations

All memberships, regardless of cost, must be institutional memberships of the University or in the name of a University department. The purchase of individual memberships with University managed funds will be permitted as follows:

- If the individual membership is to an association or organization in which the University holds primary membership.
- If the individual membership is approved in accordance with the NSU Endowed Professorship Policy and Procedures.

Memberships in Civic and Local Organizations

There is no legal obligation for the University to pay for a department, faculty, staff or student employee to belong to a civic, local or similar type of organization.

In accordance with Attorney General Opinion No. 96-195, dated May 9, 1996.

Motor Vehicle Licenses, Payment or Reimbursement

No payment or reimbursement in whole or part shall be made to any faculty, staff, or student employee for motor vehicle licenses regardless of the requirements of their job.

Plaques, Trophies and Other Awards

There is no legal obligation for the University to give a plaque, trophy or other award to any student, faculty, staff, individual, organization, or entity, unless qualified under one of the following conditions:

- *Recipient qualifies under an approved rewards and recognitions program.*
- *Recipients are selected through an established selection criterion for the award.*
- *Recipient contributes work or service to the University greater than the cost of the award, and the work or service is not a responsibility or duty of the recipient, and the recipient receives no other monetary or other form of compensation for the work or service rendered or donated for activity, event, department, organization, or University.*

Postage Stamps

The University requires all outbound mail to be identified and metered through the Northwestern Post Office, except as follows:

Department or other budget unit requiring individual postage stamps for a research return envelope or other special project. A statement in a memo or email must outline the name of project, the need for the individual postage stamps and how many. Memo will require signature by the next level supervisor or forward next level supervisor email approving in order to purchase stamps with the P-Card.

Department or other budget unit requiring individual postage stamps to be available for urgencies that may arise outside regular scheduled business hours. A statement in a memo or email must outline the need for the individual postage stamps. Approval will be limited up to 20 postage stamps.

Professional Dues or Fees

If there is no legal obligation for the University to pay for a certification, credential, license or other fee to retain the same that can travel with the individual professionally and personally. These and similar requests shall not be approved for payment or reimbursement.

Examples: CPA, CPM, AIA, PE, MD, etc.

Special Meals

Meals are not permitted for purchase with University managed funds for the following:

- a. Office Meetings
- b. Faculty or Staff Development Meetings
- c. Retreats

Exception:

In accordance with Section VII-C of the Louisiana Travel Guide: The University President may authorize a special meal within allowable rates (PPM 49 limits) to be served in conjunction with a working meeting of the departmental staff. A Request for Special Meals form must be completed and approved prior to each event.

University Sponsored Events

On-campus departments and university sponsored events may not self-cater; specifically, the contracted food service company must cater for all events open to the public. This means that the campus food service contract, Sodexo, must provide all food and beverage service.

Subscriptions and Magazines Not Related to Job Position

Subscriptions and magazines may be purchased, when delivered to University addresses, if purchase of subscriptions or magazines are related to efficiently executing the functions and responsibilities of the department or employee's job.

Transactions Involving Former Northwestern Employees

NO former Northwestern employee shall, for a period of two years following the termination of his or her public employment, assist another person, for compensation, in a transaction, or in an appearance³ in connection with a transaction in which such former Northwestern employee participated at in any time during his public employment that involved Northwestern, LA R.S. 42:1121.B.