MEMORANDUM

TO: All Campus Departments
FROM: Evelyn Wilson
DATE: June 8, 2007
SUBJECT: Improper University Expenditures

This memorandum is being provided to remind the campus community of their responsibilities when committing Radford University funds (“university funds”). All funds are considered “university funds” regardless of the revenue source.

Disbursements of university funds are made to businesses and/or individuals that furnish goods and/or services to Radford University. To justify the use of university funds, purchases must be considered essential to the operation of the University and in support of the University’s mission. Since university-funded expenditures are subject to public scrutiny, the appearance of unusual purchases should be considered. Accounting Services will request adequate documentation from the ordering department for unusual purchases as necessary.

The following lists contain examples of expenditures considered to be improper uses of university funds. These lists are intended to provide general guidance in judging the appropriate use of university funds and are not all-inclusive; however, any university expenditure may be questioned, even those not included in the following:

**Examples of Improper University Expenditures**

**Employee expenses:**
1. Books for classes (unless they remain property of the University)
2. Snacks and/or refreshments (includes water)
3. Baby sitting
4. Non-business related newspapers or magazine subscriptions
5. Personal articles that are lost or stolen
6. Clothing (non-uniform) or repairs to clothing damaged in the work-place, tuxedos or other formal wear
7. Kitchen items (includes microwave, coffee machine, refrigerator, etc.)
8. Expenses related to personal negligence, such as traffic fines

**Employee travel expenses:**
1. Movies in a hotel room
2. Entertainment expenses
3. Insurance on rental vehicles
4. Expenses for children, spouses, and companions
5. Airline tickets-any class other than coach
**University expenses:**

1. Retirement parties, unrelated business meals for employees, employee going-away parties, or recognition awards (excludes the University’s Recognition Program administered by Human Resources)
2. Holiday decorations, flowers
3. Alcoholic beverages
4. Charitable contributions, gifts (including sponsorship of events)

If you have a question regarding the use of university funds for a specific purpose, contact the Manager of Accounting Services, extension #7619.