

# *Policies and Standards*

<i>SECTION:</i> <b>Purchasing</b>	<i>NO.</i> <b>2.6</b>		
<i>CHAPTER:</i> <b>Practices</b>	<i>ISSUED:</i> <b>1993</b>	<i>REV. A</i> <b>09/97</b>	<i>REV. B</i>
<i>POLICY:</i> <b>Purchase from Employees</b>	<i>PAGE 1 OF 2</i>		

## **PURPOSE**

To establish a policy governing purchase of goods and/or services from employees for University requirements.

## **SCOPE**

This policy applies to all purchases.

## **POLICY**

- A. It shall be the policy of the University not to purchase any goods or services from any employee or close relative of an employee.
- B. This policy includes transactions by employees who purchase equipment with the intent of obtaining reimbursement. This employee purchase of equipment and the subsequent request for reimbursement is in actuality selling to the University.
- C. To comply with regulation 1-092.01 of the Nebraska Sales Use Tax Regulations, any purchases of equipment by University employees from or through Creighton University, the institution, are subject to the existing sales tax rates.

## **PROCEDURE**

- A. To comply with regulation 1-092.01 of the Nebraska Sales Use Tax Regulations, any purchase of equipment by University employees from or through Creighton University, the institution, are subject to the existing sales tax rates.
- B. This includes equipment and software originally purchased for departmental use but which the employee directly or indirectly reimburses the University.
- C. As per section 092.05 only the institution issued an Exempt Organization Certificate of Exemption may make purchases to be used by and for the purposes of the institution without payment of sales or use tax.
- D. As per section 092.06 affiliated or subsidiary organizations, including student organizations or parent-teacher-student organizations, although operating in support of or under the guidance of an exempt institution, may not use the exempt institution's certificate of exemption.
- E. As per section 092.07 and educational institution is required to collect sales tax on sales of property and services made by the institution to the general public or to the members of the institution.

## **EXCEPTIONS**

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Deviation from this policy should include the prior consent in writing from the Director of Purchasing, the Vice President for Administration and Finance and the area Vice President.

## **ADMINISTRATION AND INTERPRETATIONS**

Questions should be directed to the Vice President for Administration and Finance.

## **ADMENDMENT/TERMINATION OF THIS POLICY**

The University reserves the right to modify, amend, or terminate this policy at any time.

## **VIOLATIONS/ENFORCEMENT**

Any known violations of this policy should be reported to the University's Purchasing Director.