Chapter X
Spending Guidelines for Faculty using Whitman College Funds

The following are general guidelines for faculty in their use of College funds. These guidelines pertain to College funding, which includes, but is not limited to, the use of start-up funds, ASID funds, grants from external sources, student/faculty research awards, named chair and professorships, endowments, and department or division funds. Generally, department funds are to be used for instructional activities related to the academic program and not for professional development purposes.

The goal of these guidelines is to facilitate faculty research and teaching efforts while 1) complying with Internal Revenue Service and grant funding agency regulations and 2) responsibly and effectively managing the College’s financial resources.

In all cases, college employees must 1) demonstrate that expenditures are necessary to the business purpose of the College, and 2) are appropriate and reasonable in nature. Without proper documentation, expenditures may be considered taxable income to the employee. The most general guideline is that expenses directly related to a faculty member’s teaching or professional activity are allowed while personal expenses are not. The distinction between the two is not always obvious, and the following guidelines are intended to provide greater clarity.

A. Common Expenses

The following are common examples of allowable expenses:

- transportation, lodging, and meals for professional travel
- professional conference fees
- dues to professional organizations
- subscriptions to journals or other publications relevant to your teaching or research
- desk supplies for your office at the College
- compensation of student research assistants (hourly and/or stipend)
- compensation of professional editors or research assistants
- copyright fees
- books, reprints, scores, photographs, films, software, recordings and other items related to your teaching or research
- continuing education such as coursework, seminars, and workshops relevant to your teaching or research
- minor equipment such as cameras (see Ownership of Equipment below)
- entertainment for students, alumni, and other college-related events
- meals ($50 limit per person excluding tax and gratuity)
See also the Whitman College Business Office Web site (http://www.whitman.edu/content/business_office/) for more detailed college policies pertaining to travel, meals, entertainment, and the use of college credit cards.

Note that guidelines for the use of grant funds may differ from spending guidelines for faculty using Whitman College Funds. All questions about the use of grants funds should be referred to the Sponsored Programs Coordinator.

B. College Credit Cards – JPMC (JP Morgan Chase)

Faculty members using a College credit card are required to provide their card administrator (building assistant) with appropriate documentation/information within 15 days of the statement. Submitting receipts for all charges is the preferred method of documentation. Along with receipts, the card administrator needs to know what budget to charge and the business purpose for every credit card charge. For meals, the number of diners is required along with the names of diners.

If a faculty member fails to obtain an itemized lodging receipt, they must contact the venue and ask that a copy be faxed to their card administrator. Detailed documentation, preferably in the form of an email to the card administrator, must be provided for any charge not appropriately documented by a receipt. Failure to provide appropriate documentation/information for the charges on a credit card statement within the required time frame established by the card administrator may result in:

1. Washington State sales tax deducted twice on supply purchases.
2. Charges applied to the default budget (typically the department budget).
3. Charges become taxable income to the individual card holder.

C. Personal Reimbursement

A completed and signed IRS Form W-9 must accompany reimbursement requests for lodging invoices from an individual, landlord, or any unincorporated entity.

Itemized receipts are required for meal expenses; the business purpose of the meal and names of diners must be provided.

Whitman College funds cannot be used to pre-pay professional development expenses that will later be reimbursed by an outside agency or organization.

D. Family or Companion Expenses

College funds can only be used to pay for faculty travel and meals, and cannot be used to offset the cost of a spouse/partner’s expenses.

E. Internet Connectivity Fees

The cost of connection to the internet while traveling on college business can be covered, but not for connecting from home.
F. Cell Phones

Cell phones and cell phone bills are not normally covered.

G. Home Office

Whitman College funds may not be used to furnish, improve, maintain, or supply a home office.

H. Ownership of Equipment and Materials

Any equipment, software, or other durable resources (including computers, furniture, digital cameras, MP3 players, lab/studio tools, books, etc.) purchased with College and/or grant research funds are the property of Whitman College and remain so when a faculty member leaves the College.

I. Professional Development and ASID Funds

Funds available to faculty through Professional Development Accounts or Aid to Faculty Scholarship and Instructional Development (ASID) carry certain specific guidelines. These can be found on the Provost and Dean of the Faculty Web site.

J. Faculty/Student Dining Program

Meeting with students outside of class to discuss course topics, assignments, research, advising, or other academic projects is a vital element of the teaching and learning culture at Whitman College. To encourage and support these meetings, the Office of the Provost and Dean of the Faculty funds ID card meal swipes for instructional staff and academic advisers who wish to dine with students in any one of our three on-campus dining halls (Prentiss, Jewett, and Lyman). Instructional staff and academic advisers are eligible to participate in the on-campus faculty/student dining program. Information about this program can be found at http://www.whitman.edu/offices-and-services/provost/forms-and-applications.