

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, funds for professional development, ASID funds, grants from internal 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 complying with Internal Revenue Service and grant funding agency regulations, and responsibly and effectively managing the College's financial resources.

Without proper documentation, reimbursements 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.

In all cases, college employees must: 1) not have been, nor will be, reimbursed by any entity other than Whitman College; 2) demonstrate that expenditures are necessary to the business purpose of the College and are appropriate and reasonable in nature.

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

A. Allowable Expenses

Note: Appropriate permission should be received prior to incurring any travel, meal or entertainment expense.

Expenses can be generally divided into three categories: 1) those related to individual faculty professional development, 2) those related to the delivery of department curriculum or other department business, and 3) those related to college business such as committee work, recruiting or guest lectures. All should be relevant to your teaching, research or college related business.

1. Individual faculty professional development expenses may include:
 - Travel, lodging, and food for professional development purposes, such as travel to a professional conference or a research site.
 - Journal subscriptions and memberships in professional societies.
 - Registration for professional conferences that are virtual or online.
 - Materials related to research such as software, supplies, books, expendable supplies and minor equipment.
 - Editing, indexing, preparation of figures, and other costs associated with the preparation and publication of scholarly materials. Please contact the Associate Dean for Faculty Development before using your PDA for this purpose.
 - Limited wages for student assistance in support of a research project. Contact the Provost Office before using your PDA for this purpose.

Detailed information, including spending limits, can be found on the Provost and Dean of the Faculty website under [Professional Development Funding](#).

2. Departmental business expenses may include:
 - supplies or activities directly related to courses taught in the department (these could include independent studies or regularly offered courses)
 - desk supplies for faculty offices in the department
 - minor equipment for shared use of a department's faculty or students
 - student departmental assistants
 - meals and entertainment necessary for departmental business
 - Colleague meetings, departmental and interdepartmental, should be scheduled for times other than meals whenever possible.
 - Justification for all meal charges must include the number of diners, with the **names of individuals** (10 diners or less), or the name of the group (over 10 members), and the **business purpose** of the meeting.
 - limit of \$60 per person per meal (excluding tax and gratuity) for all dinners paid with any college funds, including endowments. The purchase of alcohol with college funds is limited to one drink per person, per meal (a 750 ml bottle of wine is considered four drinks).

More information may also be found in the [Department Chairs Handbook](#) on the Provost and Dean of the Faculty office website.

3. Other College related expenses may include:
 - Recruiting expenses – dining and/or travel *see limits above
 - Visiting educators or guest speakers (when entertaining visitors and guest speakers, it is not reasonable for all members of the department, program or group to attend multiple meals)
 - Meals associated with faculty committee meetings (must be previously

- approved by the Provost Office)
- Grants (internal or external)
 - Department or Program External Reviews
 - For visitors (recruiting, visiting educators, guest speakers, etc.) staying at the Marcus Whitman Hotel, the complimentary hotel breakfast should be utilized. A faculty sponsor can dine with the guest using their JPMC card.

See also [Whitman College Business Office JP Morgan Purchasing](#) for more detailed college policies pertaining to purchasing and the use of college credit cards.

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

Faculty members using a College purchasing card are required to provide their card administrator (building assistant) with appropriate documentation and information as soon as possible, but **no later than the 22nd of each month** (two days after the closing). The college requires **itemized** receipts for **all** charges. 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 and for meals of ten or fewer, the names of said diners.

If a faculty member fails to obtain an itemized lodging receipt, they must contact the venue and ask that a copy be provided 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 may result in:

- Washington State sales tax deducted twice on supply purchases;
- charges applied to the default budget (typically the department budget);
- charges become taxable income to the individual cardholder.

Consistent failure to provide receipts/information to the card administrator in a timely manner, several occurrences of using the JPMC card for personal expenses, or repeated overspending of allocated funds will likely result in the faculty member losing the privilege of using a College credit card.

C. Personal Reimbursement

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

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. Departmental Meals and Entertainment

Appropriate permission should be received prior to incurring any travel, meal or entertainment expenses.

Discretion should be used when spending departmental funds for faculty/student entertainment. Only rarely should a department meeting entail food expense. At the beginning of the academic year or semester, departments should discuss any anticipated events for students that might involve expenses such as food and come to an agreement on department resources that should be spent on student entertainment.

J. Visiting Educators (Guest Lecturers)

Departments that have their own endowments for guest lecturers or unrestricted endowments are expected to use those sources of funding to support visiting educators (see the section below on departmental endowment use). Departments without endowments may request funding from the Associate Dean for Faculty Development. Requests may come at any time of the year (at least two months prior to the date of the visit involving domestic travel and five months prior for international travel) but typically only one request per department will be considered each year. For this reason, it is important for department colleagues to periodically discuss anticipated plans for requesting visitors.

K. Departmental Endowment Use

Endowment agreements range from very specific to general and unrestricted; some are quite large and generate significant yearly income.

Who owns the endowments? In all cases, endowments and income generated by them, regardless of the department, program, or individual involved, belong to Whitman College. The “owner” of an endowment is the college officer who is responsible for the area supported by the endowment.

Obviously, the individual, program or department has significant autonomy in determining the disposition of funds. However, the budget officer has final authority over such disposition.

Policy for Administering Departmental Endowments:

Departments chairs will be made aware on a regular basis of endowments designated specifically for their use; what the specified use of income is (if specified in the agreement); available income; and any other details needed to effectively use the endowment.

The office of the Provost and Dean of the Faculty will be kept informed by the Department Chair of how the endowment is being used.

Departments are encouraged to make regular use of endowment income to fund department expenses, faculty research, small equipment, enhanced computer capacity/software or other specific purposes. The Provost and Dean of the Faculty will reserve the right to redirect funding requests made by departments to college-wide funding sources, to departmental endowments, where necessary or appropriate.

This policy is intended to encourage wise use of endowment income, which will

in turn allow existing college-wide funding opportunities to be made available to more faculty.