

Approved by the Executive Committee on May 14, 2024.

Course Resource Guidelines

This policy addresses expenses incurred by faculty, in conjunction with teaching. This policy (which updates and supersedes the [Classroom Expense Guidelines from 2011](#)) has three purposes:

- To ensure fairness across courses and eliminate the potential for impacting, among other things, course evaluations by giving food or prizes to students. (Therefore, it applies even if there is no cost to the School.)
- To eliminate excess and unnecessary course spending that is not directly related to and/or does not improve learning. (As codified in the 2011 Classroom Expense Guidelines, social events for students are not allowed as part of a course, whether inside or outside the classroom.)
- To make sure that course expenses meet the “necessary and reasonable” criteria for all University 501(c)3 spending.¹

When classroom expenses are critical to learning objectives of a course, then with approval as outlined below, that is secured before a commitment is made, expenses may be charged to the Division’s OTPS Instructional Budget or COSTAR as specified.

Approval Process

- The Samberg Institute must confirm that there is a valid learning objective for the expense prior to any expenditure.
- Division’s Director of Academic Administration (on behalf of the Chair) must approve the amount of expenses to be paid from Divisional Instructional OTPS accounts before they are committed.
- If Samberg and the Division approve the expense, it should be submitted to the Senior Vice Dean for Curriculum and Programs, with a copy to the Vice Dean for Administration/COO.

Allowable Expenses

Typical classroom expenses that are critical to learning objectives include things such as: software packages, registration fees for a website to be used in class, cases, readings, or a single sample of a product to be passed around during class (not one sample per student).

Guest Speakers

Guest speakers can add to the learning in a class in important ways. However, given the ubiquity and convenience of zoom, and the purpose of their involvement, class visitors should be invited to participate remotely if they are not local. The School will not pay for travel or lodging to bring an out of town speaker to a class. Many local guest speakers are able to get themselves to campus easily, but in the exceptional cases when that is not possible, local private ground transportation within the 5 boroughs of New York or within 20 miles of the School in CT or NJ for a guest speaker is allowable, as is commuter rail, subject to approval of the Division’s Director of Academic Administration as specified above and below.

¹ <https://universitypolicies.columbia.edu/content/business-expense-policy>: “All expenses must be for a valid business purpose that is necessary and reasonable in order to conduct University business” and [Faculty Expense Policies for the Business School \(2024\)](#)

If full-time faculty members wish to treat a guest speaker who has come to class to a meal, then they may do so from their COSTAR up to the regular (not high-level visitor) University limits. This is charged to COSTAR because while it may help strengthen ties between full-time faculty and relevant colleagues, it does not benefit the class.

If full-time faculty members wish to give a token gift (of \$50 or less e.g. school branded hat, mug etc.), then they may do so from their COSTAR. If a class is taught by an adjunct faculty member, then such gifts may at the discretion of the Division Chair, to be managed by the Director of Academic Administration, be paid from the Divisional Instructional OTPS accounts.

Honoraria for guest speakers are not allowed. Exceptions require advance approval from the Vice Dean for Administration and the Senior Vice Dean for Curriculum and Programs.

Unallowable Expenses

Providing food or gifts to students in class or after class, even when related to the content of a class or case (such as a sample of a product or as a prize for winning a competition) and even there is no cost to the School is not allowed as it has the potential to impact course evaluations or other perceptions about the course.² Exceptions to this policy require advance approval from the Vice Dean for Administration and the Senior Vice Dean for Curriculum and Programs.

Budget

The budget for classroom expenses from the Divisional Instructional OTPS accounts is to be used at the discretion of the Division Chair, to be managed by the Director of Academic Administration.

² <https://pubmed.ncbi.nlm.nih.gov/29956364/>