

*Approved by the executive committee 7-21-2011.*

## **Classroom Expense Guidelines**

Often, questions are raised regarding the classification of expenses incurred by faculty, in conjunction with teaching. A policy of reasonable and acceptable expenses must precede the accounting issue. The current document provides simple guidelines. The suggested decision rule is that the school will sponsor academic but not social related expenses.

Occasionally, the academic environment in the class calls for additional minute expenses. Here are a few examples: Costs associated with invitation of a local guest speaker; Taking a class guest to lunch with a small group of interested students; A case that deals with a specific product, where samples are demonstrated or provided to students; Registration fees for a web site that will be used in class.

On the other hand, social events should be planned by the school, coordinated by and charged to the office of Student Affairs. Other social activities are based on a pre-assigned budget. For example, each cluster receives a budget for social events; clubs have a budget for different activities.

Having additional social events, for example, where an instructor arranges for a class lunch (or a class party) should not be promoted or paid by the school. Such policy is not only equitable, but also does not encourage a rat race of entertaining students as (a misguided) component of the classroom environment. At the same time, each division may decide whether it wants to use its discretionary funds to support social events with students.

It was decided that only academically related expenses would be allowed. All expenses must follow school and university guidelines for allowable reimbursable expenses. In particular, serving food or beverages in class is not allowed, at any amount. When such expenses exceed a threshold of \$200 (per section, per semester) the instructor should receive *prior* approval from the Vice Dean's office. Criteria for approval will be the academic fit of the expense to the class taught and the amount (per head and in total). All approved expenses should be charged to the division's instructional budget