

COSTAR POLICY

What is COSTAR?

COSTAR stands for the **C**olumbia **S**upplement for **T**eaching **A**nd **R**esearch. Columbia Business School COSTAR accounts are intended to provide full-time faculty members with individually controlled dedicated funds to support expenses related to their academic research and teaching preparation¹ responsibilities as full-time faculty members of the Business School. All expenses charged to COSTAR accounts should meet two standards:

- Be allowable under University and Business School expense guidelines²
- Have a clear business purpose related to research or teaching responsibilities of the faculty member.

What expenses may be charged to COSTAR?

Faculty members may charge any allowable expenses related to their academic research and teaching preparation responsibilities to COSTAR accounts. These expenses normally include the following categories, but may also include other items if they meet the above two standards.

- Books
- Computers & related equipment
- Conference Fees
- Data
- Dining (with a research colleague and/or while traveling for research)
- Equipment
- Human Subjects Payments
- Internet (one line in home)
- PhD Stipends
- Postage/Shipping
- Printing/Photocopying
- Research Support
- Services (medical lab: MRI, Phisio, hormone, saliva testing etc.)
- Software
- Subscriptions
- Supplies
- Telephone/Fax (in CBS office)
- Travel: to conferences, to conduct research, or to collaborate with a research colleague³
 - Airfare (coach class)⁴
 - Bus
 - Car Rental
 - Lodging
 - Taxi /ground transportation to/from airports/train stations/meetings
 - Train
- Wireless Telephone (up to \$150 per month for one mobile phone + data plan)

Administrative or secretarial support and equipment or supplies for home offices may not be charged to COSTAR accounts.

What is the Policy for COSTAR Allocations and Retention?

Most faculty members are given an initial annual COSTAR allocation in the context of their offer letter. Allocations are normally reauthorized annually if faculty members remain productive researchers and the annual allocation reflects their research needs.

If faculty members encounter research needs in excess of their annual allocations they are encouraged to contact the Vice Dean for Research or Senior Vice Dean to request additional support. The School is committed to funding faculty research to the greatest extent possible.

As of July 1, 2010, faculty members who have more than a full year's allocation of funding reserved in their accounts (excluding deposits from EMBA travel or other outside support) will be asked annually to provide a short budget and research plan to retain their excess allocation.

If a faculty member does not respond, the balance of their COSTAR in excess of one year's worth of allocation will be transferred to a School account to support research.

What is the Computer Incentive Program?

Each faculty member receives an additional allocation of \$ 1,500 to their COSTAR every four years to support the cost of a basic computer to conduct their work. Faculty members may supplement these "Computer Incentive" funds with additional COSTAR money to buy a more expensive computer or may purchase a less expensive computer and use the remaining funds toward other COSTAR eligible expenses. All equipment purchases must be made through ITG, unless prior approval is received from the Senior Vice Dean. This helps to insure that the School is well positioned to provide you with technical support.

The scheduled year of incentive funds for each faculty member depends on when their last supported computer was purchased or when they joined the School. Inquiries about the next scheduled incentive year may be addressed to cbsfacultyaffairs@gsb.columbia.edu. Faculty members may purchase a new computer at any time from COSTAR funds – regardless of the schedule for their additional allocation.

Computers and software purchased with COSTAR funds remain the property of Columbia Business School.

¹ Expenses for classroom instruction, such as costs for a local guest speaker or product samples should be billed to the Instructional Budget. Expenses exceeding \$ 200 per class section require pre-approval by the Vice Dean.

See full policy at: http://www4.gsb.columbia.edu/null?&exclusive=filemgr.download&file_id=735144

² http://www.finance.columbia.edu/procurement/ap/travel-business_expenses/business/business.html and [http://policylibrary.columbia.edu/files/policylib/imce_shared/Business Expense Policy 1 5 09 1231433489874.pdf](http://policylibrary.columbia.edu/files/policylib/imce_shared/Business_Expense_Policy_1_5_09_1231433489874.pdf)

³ Expenses for a colleague to travel to New York for collaboration are allowable, as long as the colleague has a visa status that allows reimbursement and complies with all other policies.

- Visa Eligibility Chart: <http://www.columbia.edu/cu/isso/faculty/paymentchart.html>
- Policy on reimbursement to non employees: http://www.finance.columbia.edu/procurement/ap/travel-business_expenses/reimbursements.html

⁴ COSTAR may not be used to upgrade flights to Business Class. See travel policy:

http://www.finance.columbia.edu/procurement/ap/travel-business_expenses/travel/air_travel.html and http://www4.gsb.columbia.edu/null?&exclusive=filemgr.download&file_id=722717