

# **Guidelines for Expenditures from Professional Development Funds (Faculty and Staff)**

(Approved 8/07, Revised 11/16)

The following guidelines apply to Peabody College funds that have been awarded for professional development, including (but not limited to) compensation for freshman and Summer Academic Orientation advising, Principal Investigator Incentive Awards, and other non-salary funds. These funds may be used to help defray expenses directly associated with your professional work as a faculty or staff member at Vanderbilt University. They may not be used to purchase goods or services for personal, nonprofessional use or for family members. Please keep in mind that these guidelines will help protect you from the Internal Revenue Service deeming expenditures from your professional development funds taxable.

This policy does not apply to funds received as salary. Salary, with required deductions for taxes, etc. having been taken out, may be spent, of course, as the payee desires, without Vanderbilt University restrictions.

These guidelines also do not apply to start-up funds. Permissible expenditures from startup funds are listed in one's hiring letter. Of course, they, too, cannot be used for personal, non-professional purposes.

## **Examples of Permissible Expenditures from Professional Development Funds**

### *Cautionary Notes:*

1. Equipment purchased with professional development funds is assigned to the purchaser, but remains the property of Vanderbilt University.
2. Expenditure of some non-salary funds is restricted by the terms of the award. Please consult your award letter (if applicable) for details.

### **For research**

- Stimuli and apparatus materials (examples: puzzles, toys and miniature items, hardware, kitchen utensils, dog toys, craft and building supplies, sewing supplies, fabric, clothing items, sheets, a child's jeep, picture frames, photo paper)
- Furniture, rugs, oscillating fans, and decorations for lab waiting/testing room
- Copyright fees for photos, film clips, posters, and music used as stimuli
- Commercial DVDs/videotapes used in research
- Assessment supplies (tests, scoring manuals, questionnaires, forms, answer sheets)
- Biology textbooks for studies of cladograms
- Curriculum materials for an intervention

- Materials for a professional development activity
- Funds to pay for editing or statistical consultation
- Psychophysiology equipment, assays, electrodes
- Programming or web design fees
- Software and license fees (supply brief descriptions of computer programs)
- Filming equipment (video and still cameras, lights and light stands, gels, videotapes, batteries, AV cables, microphones)
- Laptop and desktop computers and computer equipment (e.g., for data storage and computing power)
- Video editing and coding software and equipment
- Audio and video mixers
- Additional phone line, cell phone, portable phone, or phone card for subject recruitment, data collection, etc.
- Newspaper ads or the printing of flyers for research participant recruitment Robotics kits and robot parts
- Participant gifts (for children or teachers) including books, picture frames, t-shirts, Playdoh, toys, bubbles, leather binders, boxes of candy, classroom supplies
- Participant payments, gift cards
- Food and drink (and plates/cups/utensils) for participants in studies lasting several hours
- Donuts or pizza parties for participating classrooms
- Taxi vouchers for participants
- Paying Vanderbilt parking fines for participants who are ticketed
- FedEx charges and postage (stamps; metered, both dated and non-dated)
- Office supplies (envelopes, binders, pens, folders, clipboards, calendars, letterhead, blank CDs, flash drives, photo paper, etc.)
- Copying (through one's department and at places like Kinkos)
- Graphics production of posters and other materials for conference presentations
- Cleaning supplies for research project (e.g. wipes to clean toys between participants, vacuum cleaner, Windex)
- Research consultant expenses

### **For teaching and student encouragement**

- Work-study student clerical help for teaching
- Books or materials for teaching
- Assessment supplies for instructional purposes
- Commercial DVDs/videotapes to be shown for instructional purposes
- Snacks or candy for a class
- Food for a party for advisees or students in your class

### **For scholarship**

- Books and journals
- Professional membership dues and subscriptions
- Conference expenses (registration, travel, food, accommodations) not paid for by college or department
- Work-study student help
- Employment of graduate student
- Graphics production of materials for colloquia
- Computer software or license fees (supply descriptions of computer programs)
- Charges for professional training (e.g., methodology workshop at AERA)
- Travel to learn a method or meet with a colleague for clearly professional purposes
- FedEx charges not covered by a grant

### **For colloquium speakers, visiting research colleagues, faculty & student recruitment, etc.**

- Restaurant meals, if not otherwise reimbursed, including alcohol (for self or guest age 21 and over)
- Food/drink for a reception after a talk
- Food/drink for a party for a speaker
- Hotel room or airfare for a prospective graduate student or visiting colleague

### **To show appreciation to staff or research assistants**

- Food for lab or research project special events
- Restaurant meals for research team or Ph.D. recipient

### **Examples of Expenditures that are NOT Permissible**

- Furniture or equipment for one's home, including home office
- Clothing
- Personal vehicle equipment or fuel (but mileage allowance for research usage or travel to professional meetings IS permissible)
- Goods or services for family members
- Entertainment not directly related to professional activities (see above for permissible examples)
- Non-professional travel

### Expenditures for Items Not Listed Above

If the expenditure you contemplate is not listed above or otherwise falls into a gray area (e.g., cell phone, internet at home, Blackberry, suitcase), please submit a written request—with an explanation—to the Dean's Office. Alternatively, it may be possible in some cases for you to be paid the funds as a (taxable) salary supplement that you will be free to spend as you wish. If you are in doubt, please consult the dean.

### Tips for Smooth Processing of Expenditures

1. Ensure that it is clear that the expenditure is for an item to be used in your professional work as a faculty member at Vanderbilt.
  - Even if the purpose of the item seems obvious to you, please include a brief (typically, one line will be enough) explanation of how the item relates to your professional work. For books with titles that obviously relate to your research, "for research" may suffice, while other items may require a lengthier explanation (e.g., food for participants in lengthy studies, a couch for your lab waiting room, baby shoes for stimuli). Include the project title and center number, if applicable.
  - Check with your department's administrative officer to see if s/he has a special form to be used for expenditures from professional development funds.
2. Do NOT have professional development purchases shipped to your home.
3. Remember to use the tax-exempt number for all purchases. The University will not reimburse you for sales tax.
4. If you are paying a research assistant or work-study student a salary, income tax must be paid. It is NOT permissible to provide compensation in other ways to avoid taxes.
5. For restaurant meals, remember to list the purpose of the meeting that involved the meal or the nature of the group and to list first and last names of all attendees.