

**Guidelines for College Expenditures
Calvin College Fall, 2005**

Questions

1. Is the purpose of the expenditure *personal or institutional*? In other words, will only one individual receive the direct benefits of a purchase?

Examples:

A journal subscription to be shared within a department: institutional, appropriate

2. Will the expenditure in some measurable way *advance the mission of the college*?

Examples:

Meals or refreshments purchased for college volunteers: appropriate

Personal entertainment purchases while at a conference: inappropriate

3. If the expenditure *consistent with the mission* of your particular division and department?

Examples:

A CAS film class trip to a movie theater to see *The Matrix*: appropriate

A Spanish class trip to see the English-language version of *The Matrix*: inappropriate

4. If the expenditure is consistent with mission, is it *equitable*? That is, should everyone in your position, in your division, or in positions with similar missions in other departments, be able to charge this purchase to the college?

Examples:

Cell phones for all employees who must frequently be away from their office and need to be readily available to conduct college business: appropriate, similar job requirements call for similar expenditures.

Cell phones for every employee of the college: inappropriate, not equitable across all lines because all do not require a cell phone to do their job.

5. Is the expenditure a *duplication*?

Examples:

Purchase of consumable office supplies: appropriate

All funds in all college accounts, regardless of source (tuition revenue, grants funds, designated gifts, external funds, or restricted funds), are governed by the same college policies.

III. Examples of Items and Services Which Frequently Raise Questions

- A. Gifts and Compensation (i.e., items or money given to an individual or group)
 - 1. Honoraria

Explanation: The guidelines for gift certificates for employees also apply to students and student employees. Payments of cash, cash equivalents, gift certificates or gift cards are not appropriate. The honorarium process (see #1) should be used to provide monetary rewards.

Again, however, in exceptional circumstances, guidelines do permit non-cash items of nominal value (< \$25) to be given. **(Remember that gift cards/gift**

and two representatives from the department at inexpensive to moderately priced restaurants.

2. Social events in an office, work group or department

Example: a department Christmas party

employee per year from college funds for office, work group, or department celebrations. Any costs beyond that should be paid by the participants.

3. Retirements/**Farewell Parties**

For faculty and staff retirements, the President and his wife host a dinner at

the Board of Trustees. The community is given an opportunity to show appreciation at the traditional cake reception for faculty and staff if the department wishes this method. Otherwise, any departmental recognition (i.e. celebratory meals, gifts) must be financed by personal rather than College funds.

4. Graduation Events

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