

Dartmouth College
Discretionary Accounts Associated with Research
Policy

Purpose

Discretionary Accounts associated with research are established and maintained within the individual schools of Dartmouth College for the purpose of supporting scholarly activities and promoting research. These accounts may have different names in accordance with school practice. This policy will refer to Discretionary Accounts, which should be interpreted as being inclusive of all such accounts. Even though an individual is given decision-making authority for the expenditure of funds, these are College funds and should be used to further the mission of the institution.

Responsibility

Anyone to whom discretionary funds are assigned and the designated financial administrator must ensure that expenses charged to Discretionary Accounts are legitimate Dartmouth College business expenses (See “Examples of Eligible Expenditures” below). If there is any question about the propriety of paying an expense from a Discretionary Account, the individual and/or the budget administrator must seek approval from the appropriate fiscal officer and/or academic dean. If further clarification is needed, the matter will be referred to the Provost. Research supported by discretionary funds must follow College policies for sponsored research, for example IRB review for work that involves human subjects, and all environmental laws and regulations.

Sources of Funds

Discretionary accounts are derived from a variety of sources, including internal College accounts and unrestricted external sources. Sources may include, but are not limited to:

- Internal funds allocated by a department chair, dean or other College officer.
- Residual funds from fixed-price research agreements, provided the funds are treated in accordance with Dartmouth policies and procedures.
- Residual funds from clinical trials, provided the funds are treated in accordance with Dartmouth policies and procedures.

Examples of Eligible Dartmouth Business Expenditures

ONLY DARTMOUTH BUSINESS EXPENSES CAN BE PAID WITH DISCRETIONARY ACCOUNT FUNDS

- Salary – when permitted by the specific terms of the account and in accordance with Dartmouth policies.
- Student support for Dartmouth purposes.
- Business related travel expenses, for example, to meetings of professional associations or for research activities; and business-related meals or hosted professional functions.
- Supporting academics to visit Dartmouth to participate in research or educational activities.
- Professional license or certification fees; and membership in and/ or subscriptions to professional organizations and periodicals.
- Books, journals and other scholarly materials.
- Manuscript submission fees.
- Specialized software, computer peripherals, and specialized databases and data collection costs.
- Business-related postal or shipping charges (FedEx, UPS, Airborne).
- Capital equipment, research equipment, materials and supplies.
- Moving expenses, consistent with Dartmouth policies.

Terms

DISCRETIONARY ACCOUNT FUNDS ARE COLLEGE FUNDS

- All items purchased with discretionary funds are the property of the College.
- Accounts may not be overspent.
- Purchases made through discretionary accounts are to be in accordance with all College procurement policies and procedures.
- Any salary charged to a discretionary account must follow the usual procedures for the school or department.
- When the holder of a discretionary account leaves College employment, use of the funds remaining in the account and disposition of property purchased with discretionary account funds is at the discretion of the department chair and academic dean.