

THE WHARTON SCHOOL

USE OF FACULTY RESEARCH FUNDS

Departmental Allocation for Research and Teaching Support (DARTS) are awarded to support scholarly research. The conditions for the use of these resources are as follow:

1. These resources may be used for any legitimate scholarly expenses related to teaching and research, such as: travel and business meals for research, telephone, duplicating expenses, computing expenses, research assistants, secretarial support, as well as the purchase of durable assets, books, or furniture for a faculty member's University office. **The purchase of furniture for a home office is not an allowable expense.** No portion of DARTS should be directed towards compensation of a faculty member. All expenses must be documented, according to Wharton guidelines and University policies, as expenses related to specific research or scholarly activities.
2. All University salary, purchasing, travel, and entertainment reimbursement policies and procedures apply to the use of these resources. Specifically, all materials, supplies, and other assets must be acquired via the University purchasing system. Original receipts are always required. Special exceptions can be made; for additional information or clarification, please contact your Business Administrator or the Wharton Finance and Administrative Office.
3. Any funds unexpended in the year awarded may be carried forward for use in subsequent years, provided the person remains a member of the standing faculty of Wharton actively engaged in research.
4. Any item costing at least \$1,000, having a useful life of one year or more, and purchased with these resources will be considered a durable asset. Any item costing at least \$5,000, having a useful life of one year or more, and purchased with these resources will be considered equipment. All such items will remain the property of the University of Pennsylvania/Wharton School. Such items must be acquired via the University purchasing system.
5. Resources from these funds should not normally be expended during periods when the faculty member is on leave for employment elsewhere. Any such expenditure requires the approval of the department chair and the Dean's Office.
6. The Department Chair will review excess carry-forward balances and will have the discretion to utilize the excess balances at the Department level. A balance in excess of 2 years of DARTS will be considered excessive.

Please note that there are several University financial policies that affect the use of these funds. You should review procedures for using the funds with Finance & Administration staff.

Last Updated: November 6, 2009