

The following policies and procedures apply to all faculty-directed study abroad trips. These policies have been developed to ensure the compliance with relevant policies and the efficient operation of study abroad trips and to reduce risk to participants, sponsoring units and the university.

I. Budget Approval & Variances

Each study abroad program operates on its own finances with funds collected from program fees and tuition. Expense budgets are set based upon the revenue the program generates. Following the basic budgeting cycle, the faculty member submits an estimated budget listing expenses by category for approval by his/her Chair and Dean. The International Programs Coordination Committee (IPCC) then reviews the program/budget, and either provides feedback/approval or does not approve the program. If approved, the faculty would start recruiting students into the program. If the number of students recruited falls short of the budgeted number, the faculty will revise the budget and re-submit it for IPCC approval. If the number of students recruited is greater than the budgeted number the faculty will revise the budget with the Clemson Abroad office, but IPCC approval is not required.

Once a budget is approved, expenses cannot go over the budgeted amounts. It is the responsibility of the faculty director to keep expenses in line with the budget. If expenses greater than budget occur and there are funds remaining in the program, then your Chair and the Director of Clemson Abroad will need to approve the overage. If there are no funds left in the program, another funding source must be identified to pay any additional expense.

II. Collecting Revenue: Student Tuition and Program Fees

The two components of revenue for a study abroad trip are program fees and tuition. Whenever possible the standard student billing processes will be utilized for the collection of revenue from Study Abroad participants. These processes include:

1. Program fee deposits and payments are collected through the online application system (Terra Dotta) and/or through Student Financial Services (iROAR/Banner).
2. Tuition for Study Abroad courses is billed to the student through Student Financial Services. This process allows for the application of a student's financial aid to the study abroad tuition.

Exceptions:

Collecting program fees from students outside of the online application system/Student Financial Services is discouraged. Under exceptional circumstances, the Director of Clemson Abroad in

coordination with the appropriate Business Officer and the Controller, may approve an exception, in which case:

- All University policies related to collecting funds must be followed, including: <http://www.clemson.edu/finance/business-manual/as37pol.html> .
- The same amount must be collected from each student.
- The collecting unit will remit the collected program fees to the Clemson Abroad Office via journal entry (IDO) ten business days prior to the start of the program with clear and complete accounting of the amounts collected from each student.
- The collecting unit will provide Clemson Abroad with periodic statements during the collection period, which will include a reconciliation of deposits by student to total funds collected. The frequency of reports will be monthly or agreed upon in writing at program budget approval.

III. Purchases and Expenditures

All program expenses must be paid from the Clemson Abroad Office with the exception of airfare charged to the sponsoring department's Purchasing Card.

A. **Compliance with Procurement Policies:**

The University's procurement requirements ensure compliance with all Federal, State and University laws, rules and regulations. These policies include procedures for the documentation of expenditures and specific approvals required based on the dollar value of the transaction. Larger transactions require additional information and approvals and therefore require additional processing time. The purchasing systems (buyWays\$ and voucher payments) are set up to comply with these requirements.

Procurement travel policies are located at: <http://www.clemson.edu/procurement/travel/index.html>

Procurement purchasing policies are located at: <http://www.clemson.edu/procurement/faculty-staff/policies/>

Faculty will need to follow all university and Clemson Abroad procurement procedures. The following are a few examples of such policies frequently encountered in the implementation of Study Abroad Programs:

- Vendor payments in an amount greater than \$1,000 must be processed through the purchasing system.
- Expenses greater than \$10,000 may need to be put out for bid. If, for example, airfare in the program is greater than \$10,000, Procurement customarily solicits bids from multiple vendors. This bidding process adds additional approval time to the airfare purchasing timeline. The Clemson Abroad office collects the necessary information from the program director and submits the information required for bidding to Procurement.

B. Vendor Registration:

The selection of vendors for Study Abroad programs is conducted in consultation between the Director of Clemson Abroad and the faculty operating the program. Vendors must be carefully vetted and selected based on their ability to fulfill program requirements, as well as their maintaining a good business reputation.

All vendors are required to register in the purchasing system at:
<https://www.clemson.edu/procurement/venreg/index.php> .

International vendors are required to complete an Internal Revenue Service W-8 form which can be accessed at: <https://www.irs.gov/uac/About-Form-W-8BEN-E> . Once completed, the form must be emailed to buywaysvendor@clemson.edu with the vendor bank information to set up the vendor’s profile for electronic payments.

When a particular vendor is the only viable entity capable of delivering the required service, Procurement terminology refers to such vendors as “sole source” vendors. Additional documentation is required to procure services from sole source vendors. The Clemson Abroad fiscal manager will assist faculty in this process.

C. Contracts & Deposits:

Contracts are signed by the Director of Procurement upon the receipt of the first invoice from the vendor.

Deposits can only be made after sufficient funds have been collected from students to cover the requested deposit amount. In conjunction with the payment process, a purchase order is created for that vendor indicating that the program has sufficient funds to pay the invoice. For some programs, the vendor may have to adjust its normal billing cycle to fit the Clemson revenue collection cycle.

IV. Travel Expense Requirements

All Clemson University procedures and requirements for expense reimbursement apply to expenses incurred by faculty, employees or students in the operation of a Study Abroad Program.

A. Rules for Claiming Meal Per Diem:

- Receipts are not required for per diem.
- University rules establish arrival/departure time to determine whether or not the employee qualifies for per diem for meals on travel days. The employee must list the amount per meal by

day on his/her expense report and complete the departure and arrival times on the University expense report.

- Domestic meal per diem rates (while in the U.S.) are set by Clemson and listed in the Employee Travel Guidelines: <http://www.clemson.edu/procurement/travel/> .
- Clemson follows Federal per diem rates for meals for international travel. These meal per diem rates are set by the U.S. Department of State, vary by location, and are periodically updated. The employee must apply the approved meal per diem rates for a particular location as per his/her actual travel itinerary. The international rates apply only to the time the employee is actually in that specific location. If the travel involves different cities/locations, then multiple meal per diem rates based on specific locations are to be used. The applicable in-state or out-of-state per diem applies until departure from the U.S. and post arrival in the U.S.
- Department of State website for international per diem for meals and incidentals by country/city is https://aoprals.state.gov/web920/per_diem.asp .
- Department of State website with the breakdown and distribution of meals and incidentals is https://aoprals.state.gov/content.asp?content_id=114&menu_id=81 .
- Program directors may voluntarily decrease per-diem rates in the program budget to accommodate the revenue generated or to make overall program costs affordable. Once those revised per diem amounts are established, the reimbursement for per diems are limited to those budgeted amounts (even if Federal/State/University regulations allow a greater amount).
- Per diems are not allowed for meals that are covered by the program (i.e. group meals) or meals that are included in the accommodation costs (i.e. breakfast is included in accommodation costs).

B. Faculty, Staff and Student Reimbursements:

- Complete and sign the University International Travel Expense Form certifying that the amounts are true and correct and conform to State, Federal and University laws, rules and regulations.
- Submit original paid receipts for all expenses, except for per diem as noted above.

C. Allowable and Non-Allowable Expenses:

- Allowable expenses include: airfare, ground transportation, lodging, group meals, per diem (except for meals covered by group meals or meals included with lodging), group excursion expenses related to the study abroad trip, currency conversion fees, bank fees for foreign transactions, prepaid phone cards or prepaid phones, and entry/exit visas/taxes.
- Non-allowable expenses include:
 - Items that are personal in nature (e.g. clothing, grooming/hygiene items, personal entertainment/movies, jewelry, health/spa fees, laundry expense, room service, bar bills/alcohol, memorabilia or souvenirs, and gifts.)
 - Per diem for meals that are covered by the program (i.e. group meals) or meals that are included in the accommodation costs (i.e. breakfast is included in accommodation costs).

- Per diem for hotels/lodging. Clemson’s travel policy states that “Actual lodging expenses as reflected on the receipt will be reimbursed...”
- Individual student’s expenses (e.g. over the counter medicine or passport replacement fees).
- Reimbursement for lost/stolen items or money.
- Repair or replacement of personal equipment like cameras, phones, tablets, etc.
- Expenses that will be reimbursed from another funding sources such as department funds, grants, etc.
- Expenses of any kind for personal travel companion or accompanying family. This means if an employee’s spouse attended a group meal accompanied by another faculty member and fourteen students, then only expenses/receipts for the two faculty members and fourteen students is allowable. Also, if a faculty member books a double room to accommodate a spouse, the faculty member should only seek reimbursement for the single room rate.
- Cash advances cannot be netted against the amount due on travel expense reports. The Cash & Treasury Services Department issues travel advances <http://media.clemson.edu/cfo/cash-treasury/Employee-Travel-Advance-Form.pdf> and the travel advance is repaid directly to Cash & Treasury. The Clemson Abroad office does not issue cash advances and is not involved with the repayment of cash advances.

D. Use of Purchasing Card:

- Purchasing Card use is authorized for employee airfare or registration fees. If purchasing airfare or paying registration fees with a department Purchasing Card, please instruct the Purchasing Card liaison to send a copy of the PeopleSoft Purchasing Card Submission Report and expense receipt to the Clemson Abroad office.
- Completion and approval of an Authorization for Official International Travel form is required before airfare is purchased. This form contains the expense account code for recording the charge if the sponsoring department’s Purchasing Card is used for airfare or registration.
- Purchasing Card use is NOT authorized for airport shuttles, employee hotels, employee meals or other employee expenses. See www.clemson.edu/finance/procurement/pcard/index.html for additional Purchasing Card policies.

E. Note on Transparent Accounting for Accompanying Family and/or Travel Companions:

Given the intense, round the clock responsibilities of a faculty directing a short term study abroad program, it is recommended that family and other companions NOT travel with the group. Instead, we recommend that arrangements are made for family or companions to join the faculty for a time before or after the program.

In instances where the travel of a faculty director's family or other companion overlaps with the program, faculty are required to provide Clemson Abroad with a written statement of the expected travelers, travel dates and how a separate accounting for the expenses for the family/companion will be made. Among the costs that must be reimbursed to the program or paid directly from traveler's personal funds are:

- Participation in pre-paid group meals, group transportation, excursions, etc.
- Double room supplements to accommodate family/companions.

F. Additional Requirements and Processing Instructions from Clemson Abroad:

- Expenses should be submitted within 10 calendar days of returning from the study abroad trip and must be processed through the Clemson Abroad office.
- Receipts must contain the Vendor Name, Amount, Description (translate to English if not in English), Date & Time. Expenses without receipts (not including per diem) will require a written explanation of the expense, the reason a receipt could not be obtained, the signature of the employee and the approval of the Director of Clemson Abroad prior to reimbursement.
- Receipts should be divided into three categories:
 - expenses for which the employee is seeking reimbursement that are attached to his/her International Travel Expense Form;
 - expenses that were charged to the preloaded debit card (PayCard) which are attached to the PayCard statement;
 - expenses that were charged to a Purchasing Card which are attached to a Purchasing Card Submission Report.
- Receipts should be further separated by expense category as indicated on the budget (e.g. employee lodging, employee transportation, employee miscellaneous expenses, student/group lodging, student/group transportation, group meals, and miscellaneous group expenses). Receipts for expenses in each of these categories should be taped to a letter size piece of paper. Clemson Abroad will not process unorganized receipts.
- Expenses in a foreign currency must be converted to US\$ using the prevailing exchange rate on the day the expense was paid. The Controller's website recommends using www.xe.com. If the employee paid an expense by withdrawing funds with a PayCard, the PayCard statement indicates the exchange rate that should be used.
- Excess funds withdrawn from a PayCard must be returned by the faculty member with a check payable to Clemson University for the U.S. dollar equivalent of those funds. We do not accept foreign currency/cash.
- Credits/charge reversals for any expenses purchased with a Purchasing Card or PayCard need to be processed on that card.
- Expenses paid with the employee's/student's personal credit card will need a copy of the credit card statement showing the exchange rate which will be attached to the expense report in

addition to the original paid receipt. The employee should mark through the credit card number on the statement and any other personally identifiable information.

- Employee passport expenses cannot be charged to the study abroad program.
- Expenses which exceed the budgeted amounts will not be reimbursed. All reimbursements must stay within the budget established for the program.
- Cash issued to students for meals or other expenses must be documented by using receipts signed by each student receiving the cash. The use of a log, with separate lines for each student to sign, is acceptable. The log must include the student's name, his/her CUID and the amount of cash the student received.