

Financial Policies for Off-Campus Programs

Revised August 1, 2013; Updated August 2017

Budgeting for a Program

1. Faculty and staff Program Directors must provide proposed budget figures for all academic and travel expenses, and a rationale for all program spending, including group meals and educational and cultural activities. It is expected that they exercise good judgment with respect to projected expenses, determining the most economical means of obtaining lodging, meals, transportation, supplies, etc. The appropriate department chair, dean and the Senior International Officer/Associate Vice Provost for Global Learning and Strategy will review and approve the preliminary and final program budgets.
2. Meals and incidental spending (e.g. tips) should be budgeted using the U.S. Department of State per diem rates (https://aoprals.state.gov/web920/per_diem.asp) as maximums.
3. Program budgets will include Program Director airfare, lodging, ground transportation, allowance for meals, insurance, program entrances and admissions and shipment of academic materials (for semester programs). The amounts may vary by location and length of program.
4. Preliminary program budgets will be updated after enrollment closes. If the final program budget differs substantially from its previous version, Program Directors will re-request chair, dean and Senior International Officer/Associate Vice Provost for Global Learning and Strategy approvals.

Calculating and Announcing Student Fees

1. The advertised and final program fees for an undergraduate off-campus program will be no less than the comprehensive fee for the term in question plus airfare to and from the program site(s) and the Off-Campus Study Fee. Graduate program fees are established by the respective deans.
2. All program fees are approved by the appropriate chair, dean and Senior International Officer/Associate Vice Provost for Global Learning and Strategy. These approvals must be received before announcing program fees. Program fees are announced by March 1 for semester programs, March 15 for January/fall-embedded programs and September 1 for spring-embedded/summer programs.

Using Program Funds On-Site

1. Program Directors may use cash advances and/or University-issued credit (WellsOne) or declining balance ("WellsTwo") cards for approved on-site expenses. Prior to departure, Program Directors will be notified of the on-site budget which will include any program expenses that are not prepaid. Program Directors should consider whether cash or credit/declining balance cards are preferable in the locations to which they will be traveling and for the type of expenses they will incur.
2. Program Directors are expected to use program on-site funds carefully and judiciously, not exceeding the pre-determined amount of spending nor for purposes beyond those established prior to departure. As there is no difference in the University's policies for off-campus versus any other spending, the following cannot be considered program expenses:
 - Passports, passport photos and related expenses;
 - Personal expenses, including laundry, medicine, non-program phone calls, etc. Program funds may be used for country-specific inoculations (e.g. yellow fever) only when these are not covered by the Program Director's insurance;
 - Personal entertainment and incidental expenses;
 - Non-approved customs duty on items mailed to or from program site;
 - Non-approved overweight/oversize baggage charges;
 - Penalties for changes to the flight itinerary after the deviation deadline;
 - Business class tickets and upgrades on air, hotel and car reservations;
 - Airline club memberships;
 - Payments other than to pre-approved vendors/service providers;
 - Payments to foreign individuals;

- Cash given to students;
 - Any other items not covered in the program budget.
3. Per IRS guidelines, Program Directors are not to retain unused portions of advanced funds for future program iterations or to distribute cash to any individual for any purpose. Any leftover program funds are used to lower the non-traveling students' subsidies of international travelers.

Tracking and Reconciling On-Site Spending

1. Itemized receipts must be collected for all program expenses, including purchases made with cash for less than \$75. Obtaining appropriate documentation to substantiate expenses incurred sometimes can be difficult in foreign countries. In these instances (i.e. tip to tour guide), Program Directors must use the Proof of Purchase document.
2. Transactions made using WellsOne or "WellsTwo" cards will appear on the Wells Fargo Commercial Card Expense Reporting website. Program Directors must reconcile their monthly transaction reports on the website in the designated time periods, including when they are traveling. The reconciled monthly transaction reports with all corresponding receipts must be submitted directly to Accounts Payable and Purchasing Services.
3. It is expected that Program Directors will use expense journals to make daily records of all on-site cash expenses. The Office of Study Abroad will provide Microsoft Excel files of pre-programmed expense journals. After return, Program Directors should submit their expense journals with all corresponding receipts directly to their programs' budget managers who will review and approve them before forwarding to Accounts Payable and Purchasing Services.
4. Cash advances, WellsOne cards and "WellsTwo" cards are personal liabilities to Program Directors until they provide appropriate documentation for all legitimate expenses. To avoid taxation on advanced funds and/or WellsOne or "WellsTwo" charges as personal income, Program Directors must complete their reconciliations within thirty (30) days after return from their programs. The University reserves the right without further notice to take actions to collect advanced funds and/or impose other sanctions if expenses are not substantiated within this time frame.

For further University policies and procedures regarding financial management, see the Accounts Payable and Purchasing Services website (<http://www.stthomas.edu/accountspayable>).