ADMINISTRATIVE DIVISION	POLICY NUMBER
ACAF Academic Affairs	ACAF 2.10
POLICY TITLE	
Financial Arrangements for Instructor-Led International Programs	
SCOPE OF POLICY	DATE OF REVISION
USC Columbia	April 14, 2025
RESPONSIBLE OFFICER	ADMINISTRATIVE OFFICE
Executive Vice President for Academic Affairs and Provost	Office of the Provost

PURPOSE

This policy is to encourage new international academic programs. It provides guidance and potential funding mechanisms for colleges and schools in their efforts to promote international projects that would benefit the university as a whole.

DEFINITIONS

International program: Student-related activities paid for by program fees.

Primary program leader: Faculty or staff member who has the primary responsibility for successful management and execution of the international program. In the case of a credit bearing course, this typically will be the instructor of record. In those cases where two individuals are "co-leading" the program, one should be designated as the primary program leader.

Secondary program leader: Faculty or staff member who has the secondary responsibility for successful management and execution of the international program. In cases where the second leader does not have any responsibility for the delivery of academic content associated with the program, this individual is typically described as the "program assistant."

Program leaders: Faculty and/or staff members who serve as the primary and secondary leaders of the overseas program.

Service/logistics providers: Any third party that makes arrangements for the program on behalf of the program leader. This includes entities such as travel agents, educational organizations, and foreign institutions.

POLICY STATEMENT

A. Each primary program leader of an international program, along with the academic unit sponsoring the program, is responsible for the management of the international program budget, ensuring that:

1. The program does not operate at a financial deficit;

2. Only appropriate costs are incorporated into the program fee;

3. The program fee is not prohibitive to student participation; and

4. Program fees are collected and payments are made in accordance with established policies and procedures.

B. Each primary program leader is responsible for working with his/her unit's business manager to establish a "D" account for the collection of student fees and issuing of payments to service/logistics providers.

1. A D account acts as a pass through account in which student program fees are deposited and payments to service/logistics providers are withdrawn. These student program fees become "D Funds."

2. Because payments to service/logistics providers are paid using fees collected from students, and not by using allocated university funds, program leaders are not required to adhere to the standard university procurement/bid process. However, program leaders are encouraged to obtain at least two bids from service/logistics providers for their program, particularly in the inaugural year, to adhere to standard best practices.

C. Each primary program leader is responsible for ensuring that only D funds are utilized in paying for international program expenses.

1. In certain cases, other types of funds may be used in place of D funds for the payment of international program expenses. If non-D funds are used, program leaders will be required to adhere to standard university procurement/bid procedures and guidelines for the specific fund used. a. A maximum of $3,000 in A funds may be used to cover Program Leader Expenses.

2. An exception to the use of non-D funds must be approved by the Office of the Provost during the initial program development phase. The processing of program leader expenses as outlined in II. E. below remains the same regardless of the type of funds used.

D. Program leaders must submit a Program Leader Expense Form to the Office of the Provost for approval prior to travel. Program leaders' travel associated with the delivery of an international program is not considered university "travel" but the "delivery of academic content abroad."

1. Program leaders must submit a Program Leader Expense Form detailing estimated personal travel expenses to the Office of the Provost (in lieu of submitting a Travel Authorization Form to the USC Travel Office).

2. Reimbursement of program leaders' travel expenses associated with the international program are processed by the University's Purchasing Department and Accounts Payable

through the submission of a Payment Request (rather than by submitting a Travel Reimbursement Voucher (TRV) to the USC Travel Office).

E. Expenses paid by program leaders on behalf of the group, e.g. group entrance fees, group meals, while overseas are reimbursed by submitting a separate Payment Request.

PROCEDURES

A. Expense Classification

The Purchasing Department requires use of the following expense classification object code for all expenses related to faculty/staff-led overseas programs for students:
• 52092 Global/Domestic Classroom Study Programs

B. Establishment of "D" Account

The business manager from the administering department must work with the Controller's Office to establish a D account for the faculty/staff-led international program. This may be a unique account specific to each program, or a departmental level D account that is used for multiple faculty/staff-led international programs. Please contact the Controller's Office for more information.

C. Administration of Program Budget

1. The primary program leader and business manager must adhere to the following relevant University policies regarding payments, receipts, and refunds in establishing a plan to administer an overseas program budget:

    a. University policy FINA 4.07 Education Abroad Refund

    b. University policy FINA 4.10 Receipt and Handling of University Payments

2. The primary program leader and business manager should examine any contracts with service/logistics provider(s) to establish a payment schedule for students that allow ample time for the university to process payment to the provider(s).

D. Program Leader Expense Form

1. Each program leader must complete a Program Leader Expense Form (available from the Education Abroad Office) and obtain a "PL number" that will be used for tracking purposes.

    a. The PL number replaces the Travel Authorization (TA) number used in the past in the administration of international programs and will function in the same manner.

2. The Program Leader Expense Form must be approved and signed by the appropriate department chair, director, and/or dean overseeing the departmental account associated with the international program.

3. Once approved by the appropriate authority, the Program Leader Expense Form must be submitted to the Office of the Provost, which then issues a PL number to the program leader.

E. Processing of Program Leader Personal Expenses

1. Either of two methods (or a combination thereof) may be used for the administration of program leader expenses:

   a. Program leader travel expenses are billed directly to the administering department in advance using an invoice issued by the service provider or using the PL number in the case of airfare purchases using a university approved travel agency.

   b. A program leader pays for his/her expenses and is reimbursed by the administering department upon program completion.

2. For expense reimbursement, program leaders must submit a Payment Request reflecting actual program leader costs incurred during the program, which were not covered as part of the group costs pre-paid to a service/logistics provider. Program leaders must submit a copy of the Program Leader Expense Form along with the Payment Request.

   a. When claiming reimbursement for expenses paid in foreign currency, the Payment Request should be completed in U.S. dollars using the exchange rate valid on the day the expenditure took place. The rate of exchange must be documented.

   b. The designated chair, director, and/or dean, and the Office of the Provost must approve the Payment Request.

3. Program leaders must provide proof of expenses reflected in the Payment Request, such as itemized receipts indicating the amounts paid. In cases where receipts are not the cultural norm, a memo detailing expenses must be provided. Receipts for meals are not required by the Purchasing Department when using D funds, though the chair, director, and/or dean may choose to require them as documentation of actual expenses incurred.

4. The following procedures should be followed for each type of expense:

   a. Airfare

   Payment of airfare can be arranged via direct billing through a university approved travel agent. Alternatively, program leaders may choose to purchase their own airfare and request reimbursement. Proof of the exact airfare cost must be provided in order to receive reimbursement.

b. Mileage

   Mileage is reimbursed at the rate set by the State of South Carolina. The current rate is reflected athttp://adminfin.sc.edu/control/mile.html. Receipts are not required for reimbursement.

c. Lodging

   Program leaders are allowed reimbursement for actual lodging expenses up to the maximum allowed by the university. Receipts are required by the Purchasing Department if a program leader is to be directly reimbursed for lodging expenses.

d. Meals

   Meals are reimbursed at no higher than the maximum daily meal rate for foreign travel as established by the U.S. Department of State. The Purchasing Department does not require meal receipts if the request for reimbursement is less than this maximum daily rate. Receipts are required for meals when reimbursed from A funds.

   i. The Program Leader Expense Form provides specific instructions on how to calculate the U.S. Department of State maximum daily meal rate by international location.

      Departments may choose to limit reimbursement to a lower amount or limit reimbursement to actual costs incurred. In the latter case, the department may require receipts for approval of a reimbursement request. However, as noted above, receipts are not required by the Purchasing Department when funded by D funds so long as the reimbursement request is less than the pre-approved maximum daily meal rate.

e. Other Expenses

   Other miscellaneous expenses related to travel include taxi, phone, internet, airport parking, ATM fees, foreign currency transaction fees, etc. Other expenses should be estimated on the Program Leader Expense Form submitted for initial approval. Itemized receipts are required by the Purchasing Department for reimbursement of other expenses.

RELATED UNIVERSITY, STATE AND FEDERAL POLICIES
ACAF 2.08 Faculty/Staff-led Overseas Programs for Students
FINA 4.07 Education Abroad Refund
FINA 4.10 Receipt and Handling of University Payments

HISTORY OF REVISIONS

DATE OF REVISION	REASON FOR REVISION

November 22, 2013	New policy approval.
October 18, 2016	Policy updated to reflect new procedures brought on by the implementation of PeopleSoft.
August 8, 2022	Policy updated to standard template
April 14, 2025	Policy reviewed and revalidated.