

# NC State Study Abroad Finance Manual

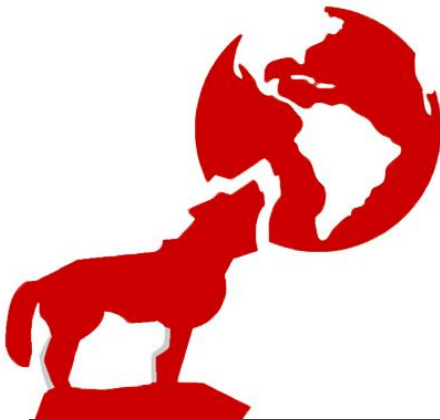
2022 - 2023



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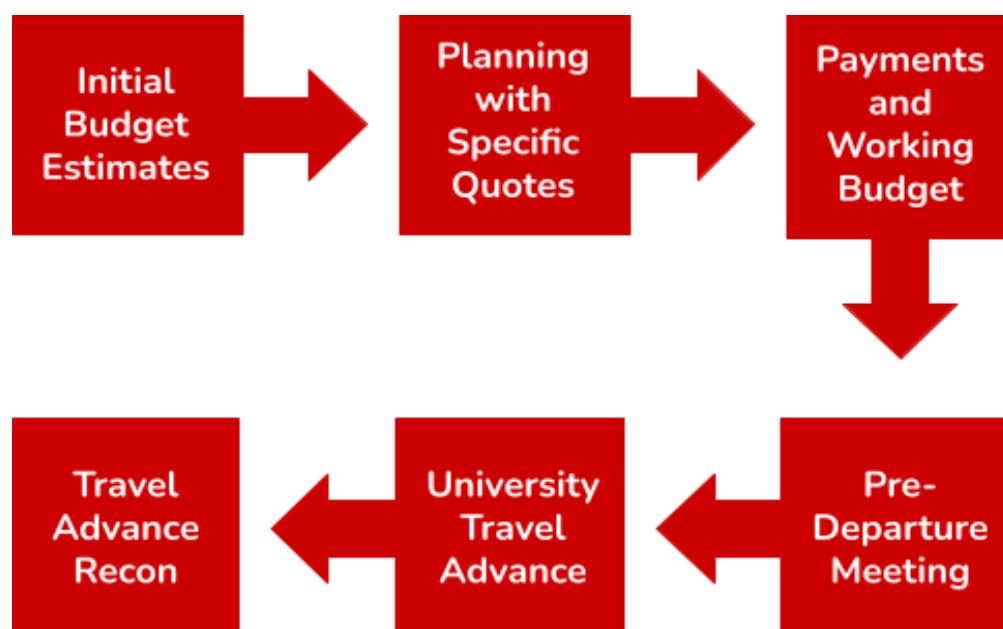
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# Budgeting for Your Program



1. **Initial Budget Estimates:** Fill out the program application questionnaire as a part of the program proposal process using any quotes you have received from your vendors and host institution (if applicable). *New programs* submit an initial budget setup sheet with quotes based on real and anticipated program expenses. *Renewing programs* should submit new quotes annually through the program logistics questionnaire along with changes to incorporate into that year's budget.
  2. **Planning with Specific Quotes:** Forward any updated quotes to Lowell West, Marina Ward, and your program coordinator. If necessary, a budget meeting will be set for review and the final student cost will be determined and posted to the program brochure on the PackAbroad website.
  3. **Payments and Working Budget:** Payments will be made using university purchase cards and wire transfers. The more that can be paid in advance, the better.
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4. **Pre-Departure Meeting:** Meet with coordinator and budget specialists for final review of budget, safety assessments, Travel Advance and authorization, and final details.
  5. **University Travel Advance:** Receive funds as a *loan from the state of North Carolina* for the purposes of on-site spending in accordance with what has been budgeted. There should be no on-site budgeting or unanticipated spending.
  6. **Travel Advance Reconciliation:** Turn in all receipts with documentation and business purpose as soon as possible or within one week of your return to the US.

Program Directors should identify vendors, obtain estimates (**documented in billed currency**), and work with their program budget specialist to clarify payment currencies and exchange rates. The Study Abroad program coordinator can help to identify a vendor through the program proposal process.

The program price will be set together with the Study Abroad Office through the program development process.

NC State has a Program Development Agreement that must be signed with all primary program vendors (typically for housing, emergency response, instructional support/course offerings), this will function as a vendor contract. The Study Abroad Office will share the agreement with the program director to send to the relevant vendors for review. The Study Abroad Office will then coordinate formal review and signature with Contract Management. Program Directors are not authorized to sign contracts on behalf of the University.

NC State can not make any non-refundable program deposits until after a program has been approved through the Restricted Travel Petition process, if necessary, and has a roster of committed students.

Vendors must utilize the NC State Program Development Agreement template. Any other vendor created template cannot be used this year. Vendors should also register with NC State through [PaymentWorks](#) if instructed by your budget specialist. Payments towards program expenses and logistics will be approved and/or managed by the Study Abroad Office.

Please be reminded: **It is important to convey any changes in program expenses and budget line items to the Study Abroad Office as soon as possible.** This includes salaries, compensation, and reimbursements for potential co-directors and program assistants.

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# Budget Sample

Sweden 2023 SUMMER PROGRAM BUDGET SUMMARY			EXCHANGE RATE	
No. of Students	12		0.15	
<b>REVENUE</b>				
	per student	program total		
Program fee/student	\$5,350.00	\$64,200.00	<b>INSURANCE CALCULATION</b>	
Withdrawn students		\$0.00	adding one day for contingency	
		\$0.00	Start date	End Date+1
		<b>\$64,200.00</b>	5/25/2023	6/27/2023
			No of days	Amount
			35	\$ 52.50
			faculty insurance	\$1.50
			Faculty travel:	6/16/2023 - 7/12/2023
<b>EXPENSE</b>				
<b>BUDGET ITEM/EXPENSE</b>	<b>date paid</b>	<b>amount</b>	<b>balance (total program funds available less expenditures)</b>	
Student Insurance		\$630.00	\$63,570.00	
Director Airfare		\$1,200.00	\$62,370.00	
Asst Director Airfare		\$1,200.00	\$61,170.00	
Stockholm University		\$35,400.00	\$25,770.00	
Director Lodging		\$1,410.00	\$24,360.00	
Asst Director lodging		\$1,410.00	\$22,950.00	
Director Salary		\$6,800.00	\$16,150.00	
Director Fringe Benefits (25%)		\$1,700.00	\$14,450.00	
Asst Director Salary		\$4,100.00	\$10,350.00	
Asst Director Fringe Benefits (25%)		\$1,025.00	\$9,325.00	
Director Insurance		\$52.50	\$9,272.50	
Asst Director Insurance		\$52.50	\$9,220.00	
Travel Advance Assistant Director		\$1,843.50	\$7,376.50	
Travel Advance Director		\$6,278.50	\$1,098.00	
<b>TOTALS</b>		<b>\$63,102.00</b>	<b>\$1,098.00</b>	
<b>TRAVEL ADVANCE - Director</b>				
			Per Diem (\$44.10/day) ESTIMATE	\$1,543.50
			Director ground transportation	\$100.00
			Phone/Data	\$200.00
			Transit Cards	\$275.00
			Museum Entry	\$1,200.00
			Guest Speakers	\$1,000.00
			Group Meals	\$1,960.00
			<b>Total</b>	<b>\$6,278.50</b>
<b>TRAVEL ADVANCE - Assistant Director</b>				
			Per Diem (\$44.10/day) ESTIMATE	\$1,543.50
			Director ground transportation	\$100.00
			Phone/Data	\$200.00
			<b>Total</b>	<b>\$1,843.50</b>

Budgets are created using your estimates and vendor communications; please ensure that these are as accurate as possible. Please provide estimates based on local currency and do not convert charges on your own. The budget may not be changed following the pre-departure/final budget meeting.

Please note: fringe benefits are an estimate and may vary slightly from actual amounts. Additionally, this accounts only for the university's portion of these benefits. Taxes will still be deducted from your paycheck check.

Budgeting is flexible to the needs of each program. More information regarding per diem can be found on pages 14-15. Please budget conservatively and attempt to consider all possible charges, as on-site rebudgeting will not be allowed without Study Abroad approval.

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# Planning for Your Program

You may choose to work with a third-party provider, connect with guest lecturers, or partner with an international college or university to enhance your program. Once you've settled on the details and negotiated prices with your vendors and you receive final contracts and invoices, please forward to SAO for processing and/or payment. Study Abroad will obtain any necessary signatures from Contract Management and/or arrange payment through the Controller's Office. Please note that only the Chancellor and those delegated by the Chancellor have the authority to execute contracts for the University. See [Contract Review – Procurement & Business Services](#) for more information.

When setting a budget for your program, the finance team in the Study Abroad Office will utilize a conservative exchange rate for any expenses that will not be paid in USD. This exchange rate is inflexible; it is calculated according to the average exchange rate of the 6 months prior to the initial budget. If the estimated exchange rate causes a significant decrease to student cost, it will be reassessed prior to departure and adjustments made, which may include partial refunds to students.

You cannot change program dates or costs after the program application has been opened. If you do not reach target enrollment, the program will be reassessed and either stripped back, funded by your department or external sources, or may be canceled. Please attempt to choose the most realistic target enrollment when proposing a program.

Plan ahead. Lack of quotes will not be an acceptable reason to set the program cost and open a program for applications without proper evidencing and invoices. Deadlines are important to meeting recruitment goals and maintaining the SAO timeline. Exceptions will not be made; remember your vendor may communicate on a different timeline.

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# Pre-Departure Finances

The Study Abroad Office strongly discourages making non-refundable deposits prior to having the minimum number of students committed to the program. Such deposits will be admissible only in the most unique circumstances when no other alternative is available.

The majority of group purchases, like tours, lodging, classroom rentals, and often ground transportation can be paid prior to departure by invoice. Please forward any final invoices you obtain to the Study Abroad Office upon receipt or have them sent directly to us. If the invoice you obtain is in a foreign language, you must provide a detailed English translation including all minor information from the invoice. The vendor must also provide a copy of their refund/cancellation policy with the invoice.

Wire transfers or transactions with university purchase cards are preferable forms of payment; please provide the vendor's W-8 and wire information as well, per NC State Accounting and University Controller's Office requirements. To ensure on-time payment, please be sure to include all relevant information with the invoice.

NC State Accounting, in response to IRS regulations regarding Foreign Account Tax Compliance (FATCA), requires a form W-8 to be completed by the vendor for any overseas wire or check payments. The University Controller's Office requests wiring information be submitted on a [wire information document](#). All vendors should be registered in the [university's PaymentWorks system](#) in order to receive compensation.

If you accrue any expenses prior to departure, please submit a receipt and reimbursement at the time that the expense is incurred. This may include phone calls, marketing expenses, or orientation expenses, like purchasing pizza for info sessions if this was budgeted into your program. You will receive a Travel Advance, but this is intended for the dates of travel and can only be used for purchases made from the day of departure to the last day of travel. Please note that any expenses prior to departure involving students, like purchasing pizza for info sessions, should be accompanied by a student list.

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# Program Logistics

No purchases can be made until after a program has been approved through the Restricted Travel Petition process, if necessary, and contingent upon committed enrollments. This is especially applicable to purchases requiring any form of non-refundable charge or deposit to avoid assumption of risk. This includes your lodging and flight. Exceptions may be made after extensive discussion only if there is no other viable option for booking (i.e. reservation will be lost).

For risk management purposes, program personnel should utilize the most direct flight paths with the fewest layovers, to the extent possible, and within a single flight reservation (as opposed to individual flight reservations). No other business or personal travel may occur within program travel and must be separate from program-related travel.

Employees are advised to use special economy, coach, or comparably priced fare types for travel. At the appropriate time, program personnel may pay for their individual flights directly and then submit a receipt for reimbursement or request an invoice to come to the Study Abroad Office from a vendor. Receipts should only include the flight information for program personnel (not spouses, children, or other program visitors). Program visitor flights should be purchased separately but can be bundled with the airline to ensure you sit next to one another by contacting the airline directly. NC State cannot reimburse or cover any purchase of trip interruption or cancellation insurance.

Students will need to pay for their flights directly as they are not included in the program cost. Some program directors choose to organize a group flight with an agency that can receive individual payments from students, some suggest a flight for students, and others provide an onsite meeting date and latest arrival time. The Study Abroad Office does not endorse any travel agency, but here are some agencies students have used in the past to purchase their tickets: Student Universe, Beeline Travel, World Travel Service, MTS Travel.

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# Third Party Lodging

Please do not book your lodging in advance without Study Abroad approval.

**AirBnB, VRBO, and other third party lodging vendors are no longer acceptable accommodations for on-site staff.** When booking through these vendors, you assume financial risk for the full cost of the lodging. For any bookings that are not hotels, you will need to complete the [Third Party Lodging Pre-Approval Form](#). They are routed through the Controller's Office and are therefore outside the authority of Study Abroad. Vendors like AirBnB and VRBO do not typically yield the full address and location of the rented unit, which is needed as part of the approval process, until the time of your travel. This means you aren't able to apply for or receive approval from the university until just before or at the time of your departure. If the lodging is not granted approval from the Controller's Office, there will be nothing that Study Abroad can do to change the outcome or make up the cost and you will have to pay for lodging out-of-pocket.

Instead of using the above referenced sites, SAO recommends apps such as [booking.com](#) and [hotels.com](#) for use. You will still need to process a Third Party Lodging Pre-Approval Form, however, these platforms typically allow you to search for similar accommodations without the delay in obtaining an address. Aparthotels, extended stay hotels, or efficiencies are an option, as are apartments that you would find through a rental agency or leasing agent. Barring any of those as an option for your location, the lodging arrangement that is strongly preferred by the Study Abroad Office would be a hotel. SAO strives to keep the per student cost as low as possible, but the potential implications of being denied Third Party Lodging Approval and trying to find another option in the weeks or even days prior to the start of the program outweigh any possible cost savings.

Additionally, be wary of reserving lodgings that have a greater number of rooms than residents. For example, if you rent a two bedroom apartment for only one individual, you will need a very strong business purpose for the additional room, despite possible savings to the overall program cost.

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In addition to this, these types of lodging may not be *legally allowed* in certain countries. Hosts may not have the correct permits to rent the property or properties may be sublet without the permission of the actual property owner. Another issue may be that the city/county/state/country in which the property is located may not allow rentals on a short term basis. Examples of cities that have extremely strict AirBnB policies include Paris, Barcelona, Amsterdam, Miami, Santa Monica, Berlin, New York, London, and San Francisco. Many of these locations cite cultural disruptions, as transient leases displace locals and prioritize tourism over their day-to-day lives. It can be difficult to regulate open-marketplace listings for tax purposes. Some countries require the traveler to declare their presence in the host country, which is a common practice for hotels. AirBnB, etc. may not be doing this.

The following information is needed in order to submit a request for Third Party Lodging Pre-Approval:

- Information - Travel Dates
  - Information - Names of the Business Travelers that will use the lodging
  - Information - Address of the Business Destination
  - Information - Address of the Lodging Property
  - Information - Number of Bedrooms
  - Information - Project Number that will be used to pay for the lodging
  - Documentation - Approved Travel Exception
  - Documentation - Rental Rate, which can be in the form of a Lease or print screen from the booking website
  - Documentation - Nightly Rates from 3 Mid-range Hotels in the vicinity of the business destination. Include the conference hotel.
  - Documentation - If completing this form on behalf of lessee, a signed attestation by the lessee is required.
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# Salary Adjustments

You will receive a salary through the Study Abroad Office budgeted out of program funds. This requires an *Additional Compensation Request*, which is an online form that will be routed directly to your college or department. Program director salary is entered through an additional compensation action in MYPACK. This action goes through several levels of approval and you will receive an email once it's fully approved. Salaries are gross pay, not net, and taxes will be taken out of each paycheck.

You will receive your salary in deposits after you return from your program. All program salaries must be paid through University Payroll. The Study Abroad Office is aware of the work that goes into planning, coordinating, and executing a study abroad program and of the other opportunities available on campus conducting research, teaching, or otherwise earning additional salary. We also understand that between these other opportunities and the rising cost of living, leading a study abroad program is not necessarily the most efficient model of increasing earnings. In order to acknowledge the hours of strenuous and complex work that goes into program preparation and to remain competitive with university rates, the SAO has a plan in place to enact incremental raises over the next 4-5 years.

Some directors looking to cut costs may be inclined to request a reduction or removal of their salary. If this is the best option you wish to move forward with, we will comply. However, generous as this is, we are strongly opposed to decreasing salaries as we believe it devalues the work that you do to make the program run. Please reconsider whether there are any other areas where expenses might be limited before taking this step.

Please see the following page as an illustration of the new salary guidelines. This is an example of a salary for a trip with a duration of less than a month with multiple directors co-teaching one course of 3 credits.

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**Updated 2022-2023 Salary Guidelines**

Teaching Load	Teaching	Teaching compensation maximum	SALARY
	1 class; < 3 cr.	\$2,500	
	1 class; 3-5 cr.	\$4,500	\$4,500.00
	≥2 classes; ≥6 cr.	\$8,500	
	<i>or</i>		
Academic/Student Affairs/TA	\$1,800		
Director Supplement	Program Length (and onsite for the duration calculated)	Supplement for longer program	
	≥4 weeks (+2 weeks for TA)	\$1,000	
	Directorship		
	Director	\$2,800	
	Co/Assistant Director	\$1,300	\$1,300.00
<b>Proposed <i>Maximum</i> Salary</b>			<b>\$5,800.00</b>

**2014-2015 to 2021-2022 Salary Guidelines**

Teaching Load	Teaching	Teaching compensation maximum	SALARY
	1 class; < 3 cr.	\$2,000	
	1 class; 3-5 cr.	\$4,000	\$4,000.00
	≥2 classes; ≥6 cr.	\$8,000	
	<i>or</i>		
No teaching but coordination	\$1,500		
Director Supplement	Program Length (and onsite for the duration calculated)	Supplement for longer program	
	≥4 weeks	\$1,000	
	Directorship		
	Main/Only Director	\$2,500	
	1 of 2 or More	\$1,000	\$1,000.00
<b>Proposed <i>Maximum</i> Salary</b>			<b>\$5,000.00</b>

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# Staffing Your Program

You should consult with your program coordinator to identify the appropriate on-site support and personnel based on each individual program. NC State on-site support may take the form of a co-director, assistant director, or program assistant. Please note that the former 2 positions may be held by faculty or staff and the latter can be faculty, staff, or graduate students. Undergraduate students, even those that have completed the program, are not eligible to fill an on-site position. Students at local universities are also ineligible to fill on-site support roles. More information about this can be found [on the Study Abroad website](#).

If you intend to bring a graduate student on your program, please let the Study Abroad Office know so that their transportation and expenses can be budgeted for by either your department or Study Abroad. These students must be compensated for their work if acting as on-site support is outside the duties described at the time of their hiring. If the student will be receiving some sort of credit for the program, you must notify our office as they may face additional costs in exchange for credit.

Please let your graduate student know that they may be eligible for per diem and mileage reimbursements to and from the airport. They should retain all receipts to be turned in to the Study Abroad office upon return to the US.

Please note that anyone who is not affiliated with NC State must be hired in order to be paid. Consult your program coordinator and budget specialist regarding all hires.

The SAO must obtain the contact information of all individuals traveling overseas with the group in order to ensure that the appropriate parties receive international health insurance and have a travel authorization entered on their behalf. Please do not enter the authorization yourself or request submission by your departmental bookkeeper. Rather, do enter your specific information regarding personal travel and export controls when it comes to you for approval.

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# Travel Advance & Per Diem

Your budget should include an allotted portion of funds for on-site spending and program expenses that cannot be paid by invoice. Travel Advances are requested following the pre-departure budget meeting and are made available approximately one week prior to departure. The funds are direct-deposited. On-site management of these funds should not be delegated to co-directors, program assistants, or students. **The funds are a loan from the university and all expenses must be appropriately documented. Funds not spent must be returned to NC State.** Receipts and any other documentation (currency exchange fees, group meal forms, etc.) will be required one week following your return to the U.S.

Travel Advances should be reserved only for specific expenses that cannot be paid for prior to departure. Please adhere strictly to the amount reserved for on-site spending and the items the funds have been specifically reserved for. If you intend to stray from the budgeted items or make any alterations, you *must* contact your budgeting specialist prior to doing so. You should not spend more than the total amount in your travel advance without discussion and approval.

Financial training is required for anyone taking a Travel Advance to cover on-site expenses. Please provide the Study Abroad Office with the names and positions of any additional program support. On-site management of Travel Advance funds should not be delegated to co-directors, program assistants, or students. If the program has more than one director/assistant, each individual should each have their own Travel Advance.

Please remember that you do not need to take out your entire Travel Advance in cash prior to your departure. If you are traveling to an area where ATMs may be sparse, you may use a credit or debit card and receive reimbursement for any foreign transaction fees incurred. If you are concerned about on-site spending, a university purchase card is also an option. Please be aware that the receipting process for this is more rigorous and must be upkept daily and in accordance with the [PCard Billing Cycle Calendar](#). Receipts for purchases should be uploaded to the PCard system as soon as expenses are incurred. (This timeline can be challenging to fulfill while also managing

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a program on-site.) If this option seems more agreeable to you, contact your budget specialist for discussion.

If you choose to utilize a PCard, please ensure that you are following the correct receipt guidelines. Uploaded receipts should have an assigned identifying merchant that allows the Study Abroad Office to match the receipts with expenses. Cardholders should also provide the date of expense, description, and business purpose. Once program receipts have been uploaded, the Study Abroad Office will reconcile the purchases. Receipts that are rendered in other languages should be translated either by-hand on the receipt or via email to your program's budget specialist.

On-site staff will receive a per diem meal allowance for each day of travel and in-country. Group meals and meals included in lodging or excursions (i.e. hotel breakfasts) must be deducted from the per diem total. Please be reminded that any amount of per diem budgeted for but not spent must be returned to the university during the reconciliation process (see pages 18-21). Additional information on per diem allowances and amounts can be found in the [University Travel Manual](#) on pages 19-20. Please note that per diem the times of departure and arrival on travel dates directly affects per diem as follows:

Breakfast - Depart duty station prior to 6:00 A.M.

Lunch - Depart duty station prior to Noon (day of departure) or return to duty station after 2:00 P.M. (day of return).

Dinner - Depart duty station prior to 5:00 P.M. (day of departure) or return to duty station after 8:00 P.M. (day of return).

If you have budgeted for any group meals, you **may not** ask to pay for your own meal separately out of your per diem. Group meals should include all students and program directors or assistants. The number of individuals in attendance should be marked with the receipt. Again, see "Travel Advance Reconciliation" on pages 18-21 for details.

Student per diem will not be provided onsite due to added scrutiny and complications in processing. In other words, any additional program funds can be used for group meals, excursions, or other receipted expenses, not in cash per diem provided to students. Please reach out to your Study Abroad Program Coordinator or Budget Specialist with any questions regarding allowable distributions of Travel Advance funds.

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Your allotted per diem is based on federal rates. This year, we ask that you record per diem meals in a spreadsheet provided by the SAO. Below is a sample of what the completed spreadsheet should look like. The full spreadsheet can be found in the link on page 26.

Name: Marina Ward Program: Social Thinking in Scandinavia  
 Program Dates: 05/25 - 06/27/2023

Date	Breakfast (\$9.00)	Lunch (\$11.80)	Dinner (\$23.30)
5/25/2023	-	-	\$23.30
5/26/2023	included in lodging	\$11.80	Group meal
5/27/2023	included in lodging	\$11.80	\$23.30
5/28/2023	included in lodging	Group	\$23.30
5/29/2023	included in lodging	\$11.80	\$23.30
5/30/2023	included in lodging	\$11.80	\$23.30
5/31/2023	included in lodging	\$11.80	\$23.30
6/1/2023	included in lodging	\$11.80	\$23.30
6/2/2023	included in lodging	\$11.80	\$23.30
6/3/2023	included in lodging	\$11.80	\$23.30
6/4/2023	included in lodging	\$11.80	\$23.30
6/5/2023	included in lodging	\$11.80	\$23.30
6/6/2023	included in lodging	Group meal	\$23.30
6/7/2023	included in lodging	\$11.80	\$23.30
6/8/2023	included in lodging	\$11.80	Group meal
6/9/2023	included in lodging	\$11.80	\$23.30
6/10/2023	included in lodging	\$11.80	\$23.30
6/11/2023	included in lodging	\$11.80	\$23.30
6/12/2023	included in lodging	\$11.80	\$23.30
6/13/2023	included in lodging	\$11.80	\$23.30
6/14/2023	included in lodging	\$11.80	\$23.30
6/15/2023	included in lodging	\$11.80	\$23.30
6/16/2023	included in lodging	\$11.80	\$23.30
6/17/2023	included in lodging	\$11.80	\$23.30
6/18/2023	included in lodging	\$11.80	\$23.30
6/19/2023	included in lodging	\$11.80	Group meal
6/20/2023	included in lodging	\$11.80	\$23.30
6/21/2023	included in lodging	Group	\$23.30
6/22/2023	included in lodging	\$11.80	\$23.30
6/23/2023	included in lodging	\$11.80	\$23.30
6/24/2023	included in lodging	\$11.80	Group meal
6/25/2023	included in lodging	\$11.80	\$23.30
6/26/2023	included in lodging	\$11.80	\$23.30
6/27/2023	\$9.00	-	-
	\$9.00	\$342.20	\$675.70

Departure: 5/25/2023 6:25PM  
 Arrival: 6/27/2023 1:45PM



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# On-Site Finances

During your pre-departure budget meeting, we will review details and amounts of the budget's on-site spending allowance. This is the time to make final edits and additions to the budget. Once Travel Advance on-site funds are finalized, those funds will be made available by direct deposit to the program director prior to departure.

If you will be initiating any transactions outside of what the budget has accounted for, you must receive approval from Study Abroad. Flight upgrades and phone purchases for international use can be made within reason, for example, but at no great burden to the budget. In the instance that you upgrade your flight, please attempt to obtain a receipt or documentation pertaining not only to **cost** but including **class** and **itinerary** to be accompanied with your business purpose. An acceptable expense would be upgrading to premium economy or business in order to gain more legroom on a long flight so that you are well rested to lead students upon landing. An unacceptable expense would be upgrading to first class for any reason without prior approval.

On-site rebudgeting of your program is very strongly discouraged. This refers to addition of unplanned expenses, such as excursions or meals, to the program while the program is in progress and often is the result of a perceived budget surplus. Please be aware that the program is limited to the funds available in the program budget barred only due to on-site emergencies. Exchange rate fluctuations, vendor payments, and last-minute student withdrawals may affect the funds available in a program budget. There is also a potential for unseen costs and emergencies at any time during a program. If you run into any unforeseen expenses, please notify your programs budget specialist and program coordinator immediately, as any expenses outside the budget may not be reimbursed. Please note that funds in the bottom line of the budget are not intended for spending but as a cushion for these unforeseen expenses.

**Receipts should be retained for each on-site transaction** for which you will seek reimbursement, including any cost paid out of your Travel Advance. These receipts must be itemized or accompanied by an itemization if unavailable. A specific receipt will be necessary for the travel reconciliation to be processed. Bank statements can be used to supplement receipts or may be used to provide the most accurate conversion amount, but they cannot be accepted as stand-alone evidence of a transaction.

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Proper receipting when a formal receipt is unavailable necessitates use of the **Study Abroad Receipt Form**. Please be conservative in the frequency of this form as this is an exception request from the Study Abroad Office; be sure to complete all lines on the form including vendor or witness signature or the receipt may not be processed. Tips paid to tour guides and bus drivers, for example, should be documented using the Receipt Form and signed by either the recipient of the tip or a program participant.

The Study Abroad Office strongly advises against exchanging Travel Advance funds at an international airport, but rather to use a credit card or ATM withdrawal in increments during the program to ensure reasonable exchange rates. Similarly, please **pay for expenses in local currency whenever possible**. Often, when prompted with the option to pay in USD, a skewed conversion rate may be used to your detriment. You may supply bank statements to evidence the daily exchange rate or Oanda conversions for the date of each specific transaction. If neither is provided, Study Abroad will use an average conversion rate across the program dates. The Controller's Office will not accept a reconciliation without specific documentation of the exchange rate.

Alcoholic beverages may not be included in group meals without prior approval and must be subtracted from the total meal cost if ordered. Please see [NC State PRR: POL 04.20.02 - Alcohol Policy](#) for more information as to what may qualify as allowable and how to obtain approval for this expense. More information about allowable and non-allowable expenses can be found on pages 22-24 .

Please do not turn in receipts for your individual meals as these are already calculated into your per diem allowance and create confusion when processing reconciliations. Do make a note of how many participated in each group meal (XX students, XX faculty, XX program personnel) and where the group meal took place if not noted on the receipt. This information will need to be included in the Travel Advance Reconciliation Receipt Log. Details about this can be found on page 18 and acceptable receipt samples are linked on page 26. Similarly, please be sure to document the destinations to and from with all in-country transportation, as well as for whom the transportation was arranged. This should be included in the Receipt Log and will need a corresponding business purpose.

Please be mindful if you pay for medication, prescriptions, or doctor's visits for students from your Advance. Anything pertaining to individual cases is likely covered by their GeoBlue insurance and you will have to be reimbursed directly by them. At this time, at-home COVID tests are acceptable expenses. More information about allowable and non-allowable expenses can be found on pages 22-24.

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# Travel Advance Reconciliation

In 2023, you may turn in hard copies of receipts or you may email a **single PDF containing all scanned and digital receipts** to your programs budget specialist. Hard copy Travel Advance receipts must be well organized, numbered, and taped on single-sided 8.5×11 paper, and accompanied by a Travel Advance Reconciliation Receipt Log containing the date of each purchase, amount, currency, and business purpose. A sample of this spreadsheet is provided below. See page 26 for details.

Name: Marina Ward Program: Social Thinking in Scandinavia Program Dates: 05/25 - 06/27/2023

Receipt No.	Date of Purchase	Amount	Currency	Business Purpose <i>(if transportation-related, include destination to/from)</i>
1	05/25/2023	23.15	USD	Uber from duty station to RDU
2	05/26/2023	2243.38	SEK	Group welcome meal, all 12 students and 2 program directors
3	05/26/2023	325.29	SEK	14 bus tickets from housing to the Nordic Museum
4	05/30/2023	3925.92	SEK	Guest speaker Lars Vollmer
5	05/31/2023	1346.03	SEK	COVID tests for exposed members of group
6	06/05/2023	125.23	SEK	Taxi from pharmacy to group lunch
7	06/06/2023	2355.55	SEK	Group lunch for 11 students and 2 program directors
8	06/08/2023	3925.92	SEK	Guest Speaker Ane Hansen
9	06/08/2023	3285.06	SEK	Nobel Prize Museum with Audiotour for 2 adults, 12 students
11	06/08/2023	3925.92	SEK	Group meal, all 12 students and 2 program directors
13	06/14/2023	3925.92	SEK	14 tickets to Swedish opera performance
15	06/20/2029	1570.37	SEK	Transport day pass for 14 people
16	06/20/2023	802.50	SEK	Entrance for 14 to Swedish National Museum
18	06/24/2023	4576.51	SEK	Group farewell dinner, all 12 students and 2 program directors
19	06/26/2023	168.25	SEK	Taxi from housing to ARN
20	06/27/2023	18.96	USD	Uber from RDU to duty station

Please do not attempt to fit as many receipts as possible on one sheet of paper, as your budgeting specialist will end up having to remove and re-tape receipts. Ensure there are no overlapping receipts, no stapled receipts, and that any receipts in another language are accompanied by an English translation. It is also very important that **tape does not touch the writing on any receipts**. Tape causes receipts to fade faster, so if any portion of the receipt is covered it may become illegible by the time it is received by the Controller's Office. This will lead the receipt to be called into question and may result in the delay or exclusion of a reimbursement.

All receipts should be turned in at once. Please be attentive to this in order to reduce the margin of error and unnecessary revisions to your reconciliation.

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Please be sure to follow the receipt submission guidelines according to the method of purchase (PCard, credit/debit card, cash). Submit timely records for PCard purchases; receipts must be uploaded in advance of the PCard transaction reconciliation deadlines. Contact your budget specialist for further discussion.

**Receipts should be specific or should be supported with specific documentation.** Lodging receipts should be itemized to convey the name(s) of guests, dates of stay, the rate per night, room number, and proof of payment. Group meal receipts should be accompanied by a note of the number of individuals served and must be itemized. Please be reminded that these receipts cannot include alcoholic beverages. Transportation receipts should always include the destination to and from.

Remember to use the Group Program Receipt Form when a formal receipt is unavailable. Please be sure to complete all sections of the form including vendor or witness signature or the receipt may not be processed. Tips paid to tour guides and bus drivers, for example, should be documented using the Receipt Form and signed by either the recipient of the tip, program participant, or other present party.

Separate activities and expenses require separate receipts. For example, if your lodging and meals occur at the same place, please request separate receipts or document the distinction using the Study Abroad Receipt Form.

Please avoid combining personal purchases with allowable program expenses. If you purchase a personal item while also buying items for the program, recalculate a new total, including any applicable taxes.

The Study Abroad Office will use an average exchange rate for the duration of the program. If there is a one-time larger purchase for which you would prefer to use the single-day exchange rate, please provide a **printed copy** of the daily rate from Oanda's Currency Converter using the specified date.

After your receipts are received and processed by the Study Abroad Office, you will receive an email requesting approval of the reconciliation and confirmation that all information is recorded correctly according to your documentation. You will also be notified at this time whether there is a balance due on the travel advance (you owe the

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program) or if there is a balance owed to you. In the instance that you owe the program, you will need to deliver a check by hand to the Study Abroad Office in Holmes Hall or by campus mail to box 7344. The check should be made payable to NC State University in the amount noted by the programs budget specialist on the reconciliation. Unfortunately, at this time the Controller's Office will not accept any other forms of payment, including card payments and payroll deduction.

After you approve your reconciliation, you will receive an AP 103 form via HelloSign/DropboxSign for your electronic signature. This document is used for university processing and categorizes your receipts. Your signature asserts that the recorded information is true and accurate. After this document is signed, your budget specialist will prepare all documents to be turned into the Controller's Office. If you are due a refund, this will be sent via direct deposit.

Again, please be diligent in turning in your receipts within one week of your return to the US, as your reconciliation is due within 30 days of your return. Similarly, please remember that the Travel Advance is a loan from the university and ensure that your check, if one is owed, is delivered in a timely manner. If you fail to submit payment within a reasonable window of time, the budget specialist will turn in your reconciliation without the corresponding check and notify the Controller's Office of non-payment. Please note that the Controller's Office has the authority to escalate the issue within your department and to garnish wages if your reconciliation is not submitted within this window. Keeping in communication with your budget specialist is the best way to avoid this.

Please provide the best receipts possible. Screenshots of phone bills and individual bank statements do not contain enough information. For example, phone bills should have your name on them and any specific international charges for which you request reimbursement should be specifically highlighted. Again, bank statements may only be used to supplement actual receipts.

If you choose to request a mileage reimbursement rather than using Uber for transit to and from the airport, please be advised that if the distance from your duty station (NC State) to your destination (RDU) is less than the distance from your home to your destination, the lower amount will be used to calculate your reimbursement. As

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of July 1, 2022 the IRS business standard rate for mileage reimbursements is 65.5 cents per mile.

The University Controller's Office is ultimately responsible for determining if an expense is well-documented and acceptable for reimbursement. Attention to detail and organization accompanied by adherence to SAO/University policies will minimize the possibility that an expense is denied reimbursement. While the SAO will do our best to support you as program director, the Controller's Office has the highest authority for allowable expenses. Please make note of the issues raised above and see below for specific notes from the Controller's Office on best practices. This is also linked on page 26.

#### TRAVEL ADVANCE REMINDERS – STUDY ABROAD PROGRAMS

ITEM	EXPLANATION	WHY IS THE ITEM NECESSARY?	ACCEPTABLE FORMATS
Itemized paid receipts	Receipts that list what was purchased in detail, not just a total amount paid.  Receipts must show "a zero balance" as proof the item was paid in full.	University audit responsibility. Expenses must be substantiated with original, itemized receipts, or equivalent proof of purchase and payment.  If conditions are not met, additional steps must be taken to still provide required details.	Vendor receipt at time of purchase showing list of items  If vendor does not provide detail, create a document stating what was purchased in detail  If food, a copy of the vendor menu with items circled and number of participants.  <i>Alcohol requires additional approvals.</i>  Receipt marked 'paid' by the vendor/showing a zero balance due
Participant lists	List of students, faculty, staff receiving goods/services with University funds.	To substantiate expense for University business purposes  To reconcile expense amounts	<ul style="list-style-type: none"> <li>• class list</li> <li>• handwritten list</li> <li>• event sign-in sheet</li> <li>• email to group participants including names/emails</li> </ul>
Receipts taped around extreme edges away from printed ink	Credit card or small receipts taped around edges to larger size paper for safe record-keeping. Taping over any portion of the printed area causes ink to fade and the receipt becomes illegible.	To provide proof of purchase; date/time, description, amounts.	<ul style="list-style-type: none"> <li>• original receipt taped on edge away from printed ink areas</li> <li>• photocopy of original receipt provided along with taped receipt</li> </ul>
Business purpose	Business purpose is to establish the reason for the expense and how it relates to carrying out the business related task.	To provide proof that University funds were used to incur expenses on behalf of or for the benefit of the University.	<ul style="list-style-type: none"> <li>• brief statement of how it will be used</li> <li>• statement to describe how the expense is a necessary, reasonable and/or appropriate business expense</li> </ul>
Teaching Supplies & Materials designated as University /personal property	Supplies & materials purchased for instructional or University purposes versus items that will remain in personal possession of the traveler.	If items remain in the personal possession of the traveler (and will not be university property) they may be paid as an award/gift (51593 or 56905) with discretionary funds. Items reimbursed as awards/gifts are to be reported as taxable income.	<ul style="list-style-type: none"> <li>• brief statement, in addition to business purpose, that the items are for instructional or University business purposes and will be stored on University property, providing location if known</li> </ul>

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# Allowable Expenses

All program expenses should be planned through the program budget process and accurately receipted. Expenses considered allowable may not be reimbursable if not included in the budget initially. University Accounting and Study Abroad will only approve allowable expenses, which include but are not exclusive to the following:

**Airfare** for designated program personnel (program director, co-director, assistants), **ground transportation** for all participants and personnel (bus, metro, taxi, parking, tolls, etc.) and **lodging** for students and designated program personnel.

**Banking fees** related to other allowable program expenses (transaction, conversion, currency exchanges, and service fees).

**Group excursion tickets:** please remember that all group opportunities must be made available to all students on the program.

**Group meals:** restaurant receipts should be itemized whenever possible. Program Directors and assistants should be included in group meals with students. The group meal will be deducted from the Per Diem allowance per [University Travel Policy](#). Removing yourself from group meals in the attempt to preserve your per diem may result in denial of receipts from the Controller's Office, leaving you duly responsible for meal costs.

**International calls & data:** program Directors must have access to a cell phone throughout the duration of their program for risk management purposes. Acceptable options include adding an international calling/data plan to your personal device, purchasing a local SIM or prepaid card, or purchasing a basic, cost-effective cell phone on-site. Phones that are purchased on-site become the property of NC State University and therefore must be returned to Study Abroad upon return to the US. Please note that the Study Abroad Office and Program Directors must adhere to the University Controller's Office policies on international phone charges, and are subject to change at any time. Please feel free to contact the Study Abroad Office if you have location-specific questions about your best phone and data options.

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# Non-Allowable Expenses

Any items not budgeted in advance of the program may not be reimbursable. It is important to plan as well as possible during the program budget and pre-departure consultations, all known details and outliers. Please consult with your program coordinator or program budget specialist regarding unanticipated expenses that may occur on-site. Non-allowable expenses include but are not limited to:

**COVID-19 costs and medications** covered by health insurance. If you are purchasing a generic medication to be used for the group, Tylenol or Tums for example, the expense is allowable. However, if a student is ill and you offer to pick up a prescription or some form of medication for them, you will need to be reimbursed by the student, as most medications will be covered under their GeoBlue insurance. Similarly, if you purchase at-home COVID tests for the group, you may submit a receipt but individual tests and their associated costs should be paid for by the student through their insurance. Specific over-the-counter medication that is needed by one student is not reimbursable, nor is payment to doctors or medical establishments.

**Alcoholic beverages** of any kind are not an allowable expense and will not be reimbursed under any circumstances (NC State PRR – POL 04.20.2)

**Per diem or individual travel expenses for program participants.** Group meals are permitted and the director may make purchases directly for the group using the group receipt form, but cash cannot be provided directly to students.

**Car rental** (NC State Study Abroad & University Risk Management policy). Some programs may receive exceptions, but only after thorough discussion with SAO. Circumstances may include having extensive amounts of research equipment to haul. Please do not rent without prior approval and budgeting. Students may not be driven by directors in rental vehicles for any reason.

**Personal expenses:** This includes passport (program personnel visa/residency permits may be built into the budget), vaccines/medical expenses (international health insurance provided), clothing, laundry, flight or traveler's insurance, grooming and

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hygiene items, personal entertainment, or anything else of a personal nature. If you aren't sure if an expense is personal, please check with the Study Abroad Office before purchasing.

**Electronics:** Electronics are generally not allowable expenses. If you have program-specific purchasing requests, please reach out to your Program Coordinator or Budget Specialist. If deemed allowable, electronics that are purchased for program use become the property of NC State University. Phones, within reason, for international use, would be acceptable but only if turned into study abroad upon return to the US.

**Specific research equipment** exceeding \$50.

**Individual student expenses:** For example, a specific over-the-counter medication that is needed by one student. This also includes payment to doctors or medical establishments.

**Reimbursement to students for lost or stolen items,** or for refunds of any on-site expenses. If you would like to request an exception, please contact the Study Abroad Office upon your return.

**Memorabilia/souvenirs and expenses of any kind for friends or family:** This includes gifts for members of the Study Abroad Office staff, your department, or student participants. Acceptable memorabilia would include gifts brought on the trip for the host institution.

This is not an exhaustive list, please contact your Programs Budget Specialists with any questions that you have.

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# Contact Information & Resources

*Thank you for all of the work that you put into your program to enable NC State students to have successful programs abroad. We know this is extremely time-intensive and tedious but creates high-impact experiences that enable our students to grow as individuals in their independence and academics and to foster a campus environment rich in cultural awareness.*

## Program Budget Specialists:

- ➔ Marina Ward: [mward3@ncsu.edu](mailto:mward3@ncsu.edu)
- ➔ Lowell West: [elwest@ncsu.edu](mailto:elwest@ncsu.edu)

## International Programs Coordinators:

- ➔ Heather Minchew: [hminche@ncsu.edu](mailto:hminche@ncsu.edu)
- ➔ Tricia Sandridge: [psandri@ncsu.edu](mailto:psandri@ncsu.edu)
- ➔ Sara Boro: [sboro@ncsu.edu](mailto:sboro@ncsu.edu)

## SAO Leadership:

- ➔ Julia Law, Director: [jklaw@ncsu.edu](mailto:jklaw@ncsu.edu)
- ➔ Seth Parrish, Associate Director: [shparris@ncsu.edu](mailto:shparris@ncsu.edu)

## Helpful Links:

- ➔ [Study Abroad Homepage](#) ➔ [Study Abroad Program Director Resources](#) ➔
  - ➔ [University Travel Manual](#) ➔ [Study Abroad Program Finances](#) ➔
  - ➔ [Third Party Lodging Pre-Approval Form](#) ➔ [Controller's Office Forms](#) ➔
  - ➔ [PaymentWorks Information and Registration](#) ➔
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# Sample Documents

- ✈️ [📄 Budget Sample 2023](#) *Sample budget spreadsheets: initial and working budgets, salary guidelines, and student list*
  - ✈️ [📄 Per Diem Workbook](#) *Log for recording meal allowance, details of per diem amounts, and sample spreadsheet*
  - ✈️ [📄 Travel Advance Reconciliation Receipt Log](#) *Log for recording receipt information including date or purchase, amount, currency, and business purpose with sample*
  - ✈️ [📄 Travel Advance Reconciliation Sample](#) *Sample of Travel Advance Reconciliation that will be prepared by programs budget specialist using receipts and receipt log turned in by program director*
  - ✈️ [📄 Group Program Receipt Form](#) *To be used whenever a standard printed receipt is unavailable*
  - ✈️ [📄 Acceptable Receipt Samples](#) *Several compiled samples of past receipts to exemplify best practices*
  - ✈️ [📄 AP reminders for Study Abroad.docx](#) *Controller's Office guidelines for correct collection and submission of expense receipts*
  - ✈️ [📄 2023 Study Abroad Group Program Finance Training](#) *Slides for program director finance training presentation*
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