Financial Training for Study Abroad Faculty, Staff, and Financial Administrators

Tuesday, November 7th, 2017
11:00 – 12:30 AM
Student Center, Room 301

I. Welcome and Introductions
Mary Alice Allen, Education Abroad Advisor for Faculty-led Programs
Program Coordinator for Beijing-Singapore and China Summer Programs
Office of International Education

Natallia Klyshevich
Financial Manager
Office of the Vice Provost for International Initiatives

II. Accounts for Study Abroad Programs
☐ Agency and tuition/state accounts

III. Purchasing Cards (Pcard): Study Abroad Profile
☐ Allowable vs. non-allowable expenses
☐ Study abroad profile and Pcard limits –
  ☐ $25K per month; $4,999 per transaction. To request additional increases, submit the Limit Change Request Form
☐ Requisition Forms –
  ☐ No requisition form needed for purchases made towards study abroad program expenses in-country.
☐ Group Meal Forms
☐ Other Forms – Missing Receipt Form, Pcard Gift/Prize Receipt Form

IV. Travel Expenses
☐ Submit Travel Expense Authorization (TAR) prior to travel. To claim a reimbursement, submit a Travel Expense Statement (TES).
☐ Faculty/staff submit TAR and TES via Techworks
☐ Currency exchange rates required for Travel Expense Statements
☐ Faculty/staff expenses paid from tuition accounts. Student expenses paid via agency account.

V. Study Abroad Program Fees
☐ Study abroad deposits
☐ Posting program fees to students’ accounts
☐ Program fee deadlines and financial aid disbursement
☐ Promissory notes and other best practices

VI. Questions?
21.3 Accounting

(Last Modified on August 19, 2010)

Financial activity attributable to study abroad programs is recorded in two funds: General funds (E&G) and Agency funds.

1. Student tuition and applicable mandatory fee revenue is assessed and recorded in General funds (E&G) as tuition revenue. Salaries and benefits of program faculty and staff should be paid from applicable departmental E&G funds.

   **Note:** Costs of instruction and other instructionally related costs such as faculty travel, lodging, and meals, and other instructional expenses such as tutors, lecturers, room rental, etc., may be paid from E&G funds.

2. Program fee revenue and related expenses are recorded in an Agency fund account specific to the responsible program or office. Student-specific expenses must be paid from the Agency account. Typical student specific costs include travel, lodging, tours, meals, event fees, and student supplies. Students are also assessed an additional program fee to cover such things as the cost of travel and non-instructional costs of conducting the program.

   **Note:** If an Agency account has been inactive for eighteen (18) months, with no deposits or expenditures, any excess funds remaining in the account must be transferred to another study abroad program fund or to the general fund.

It is recommended that the revenues and expenditures of study abroad program accounts be audited at least once every three years. This audit may be performed by institution internal auditors, Board of Regents internal auditors, State of Georgia Department of Audits and Accounts auditors, or external auditors.
21.4 Acquiring Goods and Services Abroad

(Last Modified on February 9, 2015)

To the maximum extent possible, arrangements for goods and services needed while abroad should be paid directly to the vendor from the General fund account and/or Agency account established for the study abroad program. There are, however, situations where payment for goods and services abroad must be rendered at the time they are acquired. In these situations, institutions may utilize several methods to make payments while abroad.

Any of the following (or a combination of) can be used for purchases and expenses associated with a studies abroad program:

- Corporate card
- Bank account in foreign country

Note: Please refer to Section 9.1, Banking (/business_procedures_manual/section9/C1372), for the appropriate process.

- Procurement card (PCard)
  Note: The PCard may be used for the following:

  - Student food, lodging and travel (Agency accounts)
  - Entrance fees to educational venues (Agency accounts)
  - Operating Expenses and Supplies (Agency accounts)
  - Fuel for rental vehicles (Agency accounts)
  - Emergency situations
  - Check request
  - ATM card
  - Stored value card
  - Traveler's check
  - Cash advance/petty cash advance to an authorized institutional representative
  - Direct payment by an authorized institutional representative from personal funds, with a reimbursement request to follow
Study abroad programs should comply with all applicable BOR and institution policies regarding procurement and use of these payment methods.

The State Accounting Office and the Department of Administrative Services encourage faculty and university employees to use a personal credit card to pay for their travel expenses, whenever practical, and then to utilize travel expense reimbursement procedures.

Each institution will have the authority to determine the best way to handle payment of purchases and expenses for its study abroad programs. A petty cash fund may be established to pay for goods/services while in a foreign country. However, due to the risks and responsibilities associated with petty cash, its use should be limited to those situations where other payment alternatives are not an option.

Institutions using petty cash will need to have the following in place:

- Petty cash application and approval process
- Procedures for opening a petty cash bank account
- Reconciliation guidelines
- Closeout guidelines
- Management, record-keeping, and reimbursement procedures

Many foreign countries offer refunds of sales taxes, often called value-added taxes or VAT, for purchases of goods and services associated with study abroad programs. Institutions should actively pursue these options, in order to reduce program costs to participating students.
Georgia Tech PCard Administrators will only be allowed to increase (and then lower) limits for the items listed in the State approved Limit Increase Exceptions. This list can be found here:


Any limit increase request that is not an approved exception will require a request to State Pcard (though DOAS and the Office of Planning and Budgets). A non-exception limit increase may take several days to approve and turnaround, please plan accordingly. Exception and non-exception limit increase requests will all require this form. Please fill out all the necessary fields and have your department's PCard Coordinator send the form to pcard.ask@business.gatech.edu. Coordinator submission will be required, forms cannot come directly from the cardholder. Please attach any supporting documentation, such as invoices or quotes.

If a temporary limit increase is approved, it is only for the specific approved purchase. The temporary increase will be left in place for 7 days or until the charge has posted.

Cardholder Name

Which Limit Needs to be Increased?

- [ ] Cycle (Monthly Total)
- [ ] Single Transaction

Requested Limit Increase

Current Limit

Is this a Georgia Tech State Approved Limit Increase Exception? (reference the list which can be found at the link at the top of this form)

- [ ] Yes
- [ ] No

Anticipated Date of Purchase (you may write ASAP if appropriate, or give a range for a cycle limit increase request)

Is this a request for a permanent increase? If yes, this increase must first be approved by your Dept Head. It will then have to be reviewed and approved by the State. The card's transaction history will be audited to determine if a permanent increase is justified. The maximum CL and STL allowed are $2,499 and $25,000

- [ ] Yes
- [ ] No

*Dept Head Signature (permanent increase ONLY)

Department

Dept #

Justification for Increase Spending Limit (if using an exception, please reference which one)

Print PCard Coordinator's Name

pcard.ask@business.gatech.edu

http://www.procurement.gatech.edu/pcard/training-forms

Revised 04/04/2017
Requisition Process Instructions

Prior to making any purchase with your PCard, follow the steps immediately below for the requisition process. If you think that the purchase falls into an exception category, follow the steps with that sub-heading.

1. Complete all the fields listed on the Georgia Tech or Georgia Tech Purchasing Approved requisition form with the information pertaining to the purchase.
2. Send the form to your two non-subordinate approvers to review.
3. Upon approval, make the purchase.
4. Once the purchase has posted to your statement in Concur, attached this signed requisition form with the receipt image.
5. Process complete!

Exception Category Instructions

1. Determine if the purchase falls into one of the exception categories. If yes, proceed with the following steps.
2. Make the purchase.
3. Once the purchase has posted to your statement in Concur, do the following:
   A. Complete the “Business Purpose” section of the transaction identifying it as a requisition exception (Ex. "Research – Urgent“, “Courier Charge”, “Study Abroad – train tickets while abroad”).
   B. Upload a requisition form identifying the purchase as an exception the same way that you would upload a normal requisition form OR add a comment to the comment section of the transaction of Concur stating that a requisition approval was not necessary because it was an exception. (This step allows your approver to see whether all the necessary steps were completed or were omitted in error. The information will also be available for auditors from the State Accounting Office, State PCard Office and various Federal audit agencies as well as Georgia Tech’s Internal Audit Department.
4. Process complete!

Requisition Exceptions

Exceptions to the requisition process detailed above may be made for unplanned, non-routine and urgent purchases. Additional exceptions can be made for courier charges and purchases made for student events.

*In all cases, the cardholder will not be able to make purchases higher than his/her single transaction limit.

Urgent, Unplanned or Non-routine Purchases Less Than $1,000

To use this exception for a purchase one or more of the conditions below must apply:

- Unplanned: not anticipated or known in advance, thought lack of planning does not constitute urgency.
- Non-routine: commonplace tasks, chores or duties done irregularly or at a sporadic interval. Not monthly or standard recurring.
- Urgent: compelling or requiring immediate action or attention; imperative; pressing.

Urgent, Unplanned or Non-routine Purchases Greater than $1,000

- Exception for Research Related Purchases Less than $5,000
  Only cardholders with a “Research” designation can use this exception. This exception is for research related purchases under $5000 that are non-routine items needed to run the department. This is meant to cover any research materials that are urgently needed to continue the project and prevent any delays.
• **Study Abroad Related Purchases**
  Only cardholders with a "Study Abroad" designation can use this exception. This exception is for study abroad related purchases that occur during trip that are non-routine or the amount is not known prior to departure. Examples might include group meals, train tickets not purchased in advanced, etc. This also includes purchases made for logistical issues for hotel and airfare once the trip has begun. This exception does not apply to initial arrangements done prior to departure, which must be done using the requisition process.

• **Facilities and IT Maintenance Related Purchases Greater than $1,000**
  Only cardholders with a "Facilities Maintenance" or "IT Maintenance" designation can use this exception. This exception is for urgent and unplanned purchases that are needed to restore buildings and IT equipment to ensure the least impact to campus operations. Examples might include plumbing and electrical repair, weather damaged items, HVAC repairs, damaged and/or broken network equipment of security network needs.

**Planned or Routine Requisition Exceptions**

• **Courier Charges**
  This exception is for all courier charges. This includes the individual charges for FedEx shipping and the weekly charges for UPS shipping.

• **Student Activities Relate Purchase Less Than $1,000**
  This exception is for planned, routine purchases for student activities and events. Examples might include things like catering and event supplies.

**Recurring Charges – Repeated Transactions**

• **Recurring Charges**
  This applies to purchases for recurring transactions. A requisition form must be completed for the first transaction in the series. The amount on the requisition should be equal to an estimate of the total cost for all recurring events, with each transaction less than the cardholder’s single transaction limit. This can only be used for transactions that can be reasonably predicted and totaled for the fiscal year. The approved requisition must be attached to the first transaction. For the next transaction that posts in Concur attach the same approved requisition with a notation of the actual amount of the transaction. For example, In July you had an estimated $100 per month cell phone bill; the requisition would be for $1,200. In August, upload the same requisition with a new notation of the exact billed amount. Repeat this process for each new cycle. Recurring requisitions are only valid for one fiscal year. This is meant to cover things like phone bills, utilities and subscriptions. This may also be used for things like gas canisters that may be ordered every 2-3 weeks in the same quantity (or another non-monthly interval) for a lab.

**Limit Increase Exceptions**

Georgia Tech PCard Administrators will only be allowed to increase (and then lower) limits for the items listed below. Any item that would require a limit increase on a Pcard that is not on the list below would require a request to State Pcard (though DOAS and the Office of Planning and Budgets). The non-exempt limit increases may take several days to approve and turnaround.

If a limit increase is approved, it is only for the specific, approved purchase. The temporary increase will be left in place for 7 days or until the charge has posted.
Approved Limit Increase Types Up To $5,000

- Laboratory books, research and related materials - DNA, Genomic, etc.
- Textbooks: College level, includes student and teacher editions
- Video cassettes, disks, tapes, etc. for computer and TV pre-recorded
- Recycled publications and audio-visual materials
- Instruction Aids: courses, lessons plans - prepared, programs, ancillary materials, etc.
- Resource books and materials
- Theatrical Equipment and Supplies
- Communications and Media Related Services
- Associations
- Fees, Conference/Convention
- Fees, Symposium
- Membership Dues
- Registration Fees
- Sponsorships - ALL TYPES
- Tours - ALL TYPES
- Tuitions
- Print On-Demand printing services
- Room rental of conferences, seminars, etc.
- Theatrical Equipment and Supplies - including costumes - Rental or Lease

Approved Limit Increase Types Up To $25,000

- Fees, Conference/Convention
- Registration Fees
- Fees, Symposium

Approved Limit Increase for IT Related Purchases Up To $5,000

- Hardware
- Software
PCard Requisition Form

Completion of this form is required, per PCard policy, prior to making any purchase that is not considered urgent, unplanned or non-routine or a state approved exception. If your purchase is urgent, unplanned or non-routine or falls into one of the exception categories, you must note it as such in the comment section of Concur for that transaction. Any transaction missing either this form or an exception comment in Concur will cause the statement to be returned by the approver to the cardholder. Approvers of this form cannot be a subordinate of the cardholder. The form should be attached in Concur along with the receipt image. By signing this form, Approvers are stating that he/she acknowledges the cardholder is requesting prior approval, as required, and the purchase, to the best of his/her knowledge has followed Georgia Tech policy up to this point.

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<thead>
<tr>
<th>Cardholder Name</th>
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<tr>
<th>Last Four Card Digits</th>
<th>Date Requisition Submitted</th>
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<th>Department</th>
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<tr>
<th>Vendor Name</th>
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<tr>
<th>Date of Purchase</th>
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### Allocations

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<th>Value of Purchase ($)</th>
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<table>
<thead>
<tr>
<th>Project Number</th>
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<tr>
<th>Benefit to the Project</th>
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<tr>
<th>Description</th>
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### Approvals

<table>
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<th>Approver 1 Name</th>
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<tr>
<th>Approver 1 Signature</th>
<th>Date</th>
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<th>Approver 2</th>
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<th>Approver 2 Signature</th>
<th>Date</th>
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Food / Group Meal
Event Documentation Form

Purpose: This form is used to provide documentation for all food/group meal purchases funded with institutional, Foundation and sponsored funds. Institutional funds include appropriations, departmental sales/service funds, student activity funds, and auxiliary funds. A copy of this form must be maintained with any P-Card receipt documentation and payment requests submitted to Accounts Payable.

Events using agency funds or processed directly through the GT Foundation OR GTRC do not require use of this form. For America-to-Go orders, attach form to requisition.

Business Purpose: ________________________________

☐ On campus  ☐ Off Campus

Date(s) of Event: ________________________________ Time (Start/End): ________________________________

GT Event Sponsor: ________________________________

Approval Signature: ________________________________

*Pre-approval by department head/delegate is required for employee business meetings using institutional funds

Type of Activity: ☐ Student Event ☐ Business Meeting ☐ Employee Group Meal ☐ Volunteer Event

☐ Conference, Camp & Workshop ☐ Contract Hospitality ☐ Annual Member Recognition

Participants:

☐ Students ☐ Employees ☐ Non-employees ☐ Volunteers ☐ Conference Attendees

☐ Group event: 15+ participants (reception, banquet, open house) Estimate#: ________________________________

☐ Less than 15 participants. Provide list of participants with associated dept/entity

Meal cost per person: ________________________________

CANNOT EXCEED $7/Breakfast, $9/Lunch, $20/Dinner. Unless Foundation/GTRC funds are used or sponsor approves

Funding Source: ☐ Student Activity Fees ☐ Agency Funds ☐ Departmental Sales Rev

☐ Sponsored ☐ Institutional ☐ Auxiliary ☐ GT FDN/GTRC

Policy Guidance: (See policy 5.2.1.9 for detailed policy)

<table>
<thead>
<tr>
<th>Foundation Funds</th>
<th>Foundation funded payments for snacks, beverage service, and other meals in support of Institute business may be processed through Accounts Payable. Meal per diem limits and meeting length limits are not imposed.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Food and meals related to entertainment and development activities must be processed directly through the FDN.</td>
</tr>
<tr>
<td>State and Other Funds</td>
<td>Meals served during employee business/training meetings using Institutional funds must: (1) last 4+ hours, (2) be pre-approved by Dept Head, (3) include a formal written agenda with meeting times, and (4) no breakfast or end-of-meeting lunch or dinner meals.</td>
</tr>
<tr>
<td></td>
<td>Official student events, volunteer events, and food purchased for official guests and program participants is limited to State of Georgia meal per diem limits, but minimum meeting lengths are not imposed.</td>
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<tr>
<td></td>
<td>State of Georgia Meal Per Diems limited to $7/breakfast, $9/lunch, $20/dinner per person (incl tax/tip)</td>
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<td></td>
<td>Payments for alcohol can not be processed through the Institute (see policy for allowable exceptions)</td>
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<td></td>
<td>Sponsored funds can only be used when specifically allowed by sponsor in writing</td>
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<td>Meals purchased using Agency Funds aren’t restricted by meal per diem limits, but must be reasonable</td>
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<tr>
<td>Catering</td>
<td>See Student Center website for GT Catering Providers Policy: <a href="http://www.studentcenter.gatech.edu">www.studentcenter.gatech.edu</a></td>
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<tr>
<td></td>
<td>Use of authorized caterers is required for on-campus events over $200</td>
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<tr>
<td>Payment Info</td>
<td>The PCard can be used for food purchases that are in compliance with the Food/Group Meal policy</td>
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<tr>
<td></td>
<td>Payments made through the Institute are exempt from sales tax. The FDN &amp; GTRC are subject to sales tax</td>
</tr>
</tbody>
</table>

Questions: (404) 894-5000  ap.ask@business.gatech.edu

FOOD GROUP MEAL DOC FORM 4/2014
PCard Receipt Replacement Form
(For internal use only, retain with the monthly statement)

This form is to be used only if the actual receipt, invoice (credit), packing list or internet order form is not available. It will be allowed only on an exception basis. Usage of this form more than 3 times in one fiscal year may result in suspension of card privileges. This form must be filled out COMPLETELY and signed by the cardholder and the cardholder's approver.

Cardholder Name: ___________________________ Last 4 Card Digits: ___________________________
Department: ___________________________

Explain why the receipt is not available and what attempts have been made to obtain a duplicate receipt from the vendor. (Include names, dates, phone numbers and/or emails used in requesting documentation):

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

Vendor Name: ___________________________ Purchase Date: ___________________________
Vendor Phone: ___________________________ Contact: ___________________________

Description of Purchase (list items and quantities)

<table>
<thead>
<tr>
<th>Description</th>
<th>Purpose</th>
<th>Cost</th>
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(Use additional pages if needed) Total Purchase Amount: $_____________

CARDHOLDER: By signing below I certify that the above purchase was made for official Institute business only.

Signature: ___________________________ Date: ___________________________

APPROVER: By signing this form I agree that the above purchase was made for official Institute business only. The cardholder was reminded that vendor receipts are required for all PCard purchases.

Signature: ___________________________ Date: ___________________________

pcard.ask@business.gatech.edu
http://www.procurement.gatech.edu/pcard_forms.php
New 12/2010
The PCard should be used on an exception basis only to charge a gift or prize.

Cardholder Name: ____________________________

Cardholder Department: ________________________

Last 4 digits of card #: ________________________

Vendor Name: ________________________________

Purchase Date: ______________________________

Reason for Purchase: __________________________

Use the tab key to enter more than one line

Gift Award Date: ______________________________

Recipient Name: ______________________________

Recipient Signature: __________________________
(required)

Note: This completed and signed form should be kept with your monthly reconciliation package.
<table>
<thead>
<tr>
<th></th>
<th>FALL 2017</th>
<th>SPRING 2018</th>
<th>SUMMER 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>ANTICIPATED AID AVAILABLE</td>
<td>07/05/2017</td>
<td>10/30/2017</td>
<td>03/26/2018</td>
</tr>
<tr>
<td>DISBURSEMENT AVAILABLE</td>
<td>06/14/2017</td>
<td>01/03/2018</td>
<td>05/09/2018</td>
</tr>
<tr>
<td>BURSAR REFUNDS</td>
<td>08/16/2017</td>
<td>01/04/2018</td>
<td>05/11/2018</td>
</tr>
<tr>
<td>FEE PAYMENT DEADLINE</td>
<td>08/28/2017</td>
<td>01/16/2018</td>
<td>05/21/2018</td>
</tr>
</tbody>
</table>

Conditions for Aid to Disburse:

- You must meet all Satisfactory Academic Progress requirements. You may check your financial aid Satisfactory Academic Progress on BuzzPort in the "My Requirements and Eligibility" section of Financial Aid.
- Funds must have been received by Georgia Tech, including outside scholarships or loans.
- You must be properly enrolled for the type of aid you are awarded. View "Enrollment Status" for general guidelines and see below for additional program-specific details.
- Audit coursework does not count toward enrollment requirements for disbursement, i.e. participation in the Cooperative Education employment program.
- Effective Fall 2011, coursework that has previously been passed and repeated once, and is then subsequently repeated again, does not count toward enrollment requirements for disbursement. "Passed" is defined as a grade of "D" or better. An exception is any class designated by the Institute as intended to be repeated. Examples include: Special Topics, Special Problems, thesis courses, dissertation courses, etc.
- Scholarship checks in excess of $1,000 will be divided into two disbursements, with half applying to Fall charges and half to Spring.