

STARS Guidelines

Supplementary Teaching and Research Support

USC Marshall

STARS Guidelines

Purpose — STARS funds are provided to support and advance the School's teaching and research missions. STARS funds are not intended as a form of in-kind compensation nor should they be used in such a way.

Allocations — Faculty members receive annual STARS allocations. Each academic department and the Leventhal School receives an aggregate STARS budget based on the number of students taught in the previous year and the research effort of its faculty. From the departmental pool, each Chair and the LSOA Dean allocates funds to individual faculty members in consultation with the Vice Dean for Faculty and Academic Affairs. Some funds may be reserved for departmental uses during the year.

Individual allocations are based on research and teaching responsibilities. The research component of individual allocations is largely based on productivity. However, Chairs may also take into account research needs and opportunities. For example, faculty members whose research requires expenditures for data sets, high speed computers, laboratory subjects, or on-site visits to companies should be allocated more funds than faculty members who conduct their research using only "pencil and paper." Similarly, faculty members who frequently travel to present their research in high profile events should be allocated more funds than faculty members who travel less to promote their research or who present their research at lower profile events. The teaching component of individual allocations should take into account number of students, teaching needs, and opportunities to use the funds to enhance teaching effectiveness and innovation.

In allocating STARS funds, accumulated balances from previous years may be taken into account, along with the impact of expenditures from previous years.

Carryovers and Deficits — In most cases, unused STARS funds in one fiscal year are carried over to the next fiscal year. Faculty members who experience an unusually large need for funds in a particular year may be allowed to run a deficit for that year, **but deficit spending must be approved by the Chair and Vice Dean for Faculty & Academic Affairs in advance, and normally would not be allowed in consecutive years.** Faculty members may not loan or grant funds to each other.

Approval — All expenditures must be approved by the appropriate Chair or LSOA Dean. Expenditures that are paid from personal funds and then reimbursed are approved at the reimbursement stage. Before making a purchase using personal funds, faculty members may wish to consult with their Chair/Dean if there is a question whether an expenditure is an appropriate use of funds. Departments may establish procedures allowing automatic pre-

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approval for routine expenditures involving modest amounts of money. Such procedures must be approved by Marshall's Sr Associate Dean/CFO. The current practice is to grant pre-approval for routine expenditures below \$500.

Appropriate and Inappropriate Use of Funds — It is not possible nor desirable to list every conceivable appropriate and inappropriate use of funds. To a large extent, the School relies on the judgment of individual faculty members to determine which expenditures of Marshall funds in STARS accounts are consistent with the purpose of the funds. However, all expenditures must comply with University policies and procedures found at the following website: <https://policy.usc.edu/expenditure-policies/> Faculty members should consult with their Chair/LSOA Dean if they are uncertain whether a particular expenditure is consistent with the purpose of the funds. Some specific expenditures are discussed below, with key discriminating criteria indicated in italics:

- Common and generally appropriate expenses — Data purchases; journal submission and subscription fees; books for research or teaching; fees for professional organizations; compensation for research assistants, instructional assistants and graders; computer equipment and software including monitors, printers, scanners; e-book readers; copying and mailing of research and teaching materials; letterhead and business cards; teaching materials; academic regalia.
- Home office — Faculty members are expected to maintain a regular presence on campus, but may find it helpful for research and teaching purposes to maintain a home office. It is appropriate to use STARS funds to purchase computing and communications equipment for home offices, including printers and associated supplies. It is not appropriate to use STARS funds to purchase home furniture, bookshelves, decorations, etc.
- Travel — Attending and presenting research at scholarly conferences is an important part of a research faculty member's professional responsibilities, and STARS funds are intended to support those activities. It is appropriate to use STARS funds to travel to quality scholarly conferences, including paying for registration, hotel, and airfare. STARS funds may be used for travel to collaborate with coauthors. STARS funds may be used to pay for visas for work-related trips, but should not be used to pay for passports. STARS funds may be used to pay for international business class plane tickets in the event the faculty is the Keynote speaker at a major international conference. ***Such travel must be pre-approved by the Sr Assoc Dean/CFO, the Deputy Dean and the Provost.*** Please note that business class will not be approved for domestic travel. Faculty may use STARS funds to purchase a coach ticket and upgrade the ticket from their personal resources. *Lodging exceeding the USC maximum rate of \$400/night (excluding taxes) also requires preapproval from the CFO.* To address when faculty that live outside of the

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greater Los Angeles area (separate from Sabbatical living) airfare costs beyond the LA based fare is not allowable without pre-approval from both the Sr Associate Dean. In the event, the home city fare is lower cost, that amount is to be reimbursed.

- Employment of students — It is appropriate to use STARS funds to employ student workers. Such employment should be coordinated with the department to meet university regulations.
- Employment of other faculty members — Generally speaking, faculty members are expected to support their colleagues on the faculty without additional compensation. In rare instances, it may be appropriate to employ faculty members from another unit in USC. Because such arrangements raise administrative and potential conflict-of-interest issues, such a use of STARS funds must be approved in advance by the Chair/LSOA Dean and Vice Dean for Faculty and Academic Affairs.
- Gifts - It may be appropriate to use STARS funds to provide modest gifts (Under \$50) to outside speakers, such as a guest speaker in a class. STARS funds should not be used to purchase equipment, meals, or to provide gifts of any sort to USC faculty, staff, or student workers. This includes faculty members that guest lecture in Marshall classes.
- Cell Phone Data & Home Internet Service
 - Faculty may claim up to \$74.99 per month from their STARS account for all types of data usage. This includes home internet service, cell phone data plans, tablets and other mobile devices. If a faculty member incurs expenses of less than \$74.99 per month they will claim their actual expenses.
 - Faculty will NOT be required to provide receipts for any of these expenses as the \$74.99 is below the IRS receipt threshold.
 - Internet costs incurred while traveling, such as hotel daily internet charges, will be reimbursed separately.
 - STARS funds may not be used to pay for the purchase of a cell phone.
- Technology – Guidelines and procedures for purchasing such items can be found at the following site: https://uscmarshall.service-now.com/kb_view.do?sysparm_article=KB0000238

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- Meals
 - Meals with outside faculty members and external speakers: it is appropriate to use STARS funds to pay for meals with outside faculty members and external speakers if the primary purpose of the meal is business related. University policy limits reimbursable expenses to \$100 per person.
 - Meals with staff — Meals with non-faculty university employees generally are not an appropriate use of STARS funds.
 - Meals with other faculty members — Given it is customary for faculty members to dine together socially, it is generally inappropriate to use STARS funds to pay for meals involving only USC faculty. It may be appropriate to use STARS funds to purchase food for events involving faculty members as long as the event is organized *specifically and exclusively for teaching or research purposes* and the *amount spent is modest*.
 - For example, it would be appropriate for a group of faculty members who organize an afternoon reading group to use STARS funds to purchase coffee and light snacks. Another appropriate use of STARS funds would be lunch between a mentor and mentee as part of a mentoring program.
 - Meals with Marshall faculty for the purpose of mentoring is allowable. Meals with students — It can be a valuable experience for a faculty member to meet with students outside the classroom for meals. Accordingly, it is appropriate to use STARS funds to pay for meals with *small groups* of students that take place *outside the classroom*. Unless there is a compelling educational purpose, it is generally inappropriate to use STARS funds to purchase food for students during a class or for large groups of students where individual students have minimal one-on-one interaction with the faculty member. (University funds are available for meals through the Breaking Bread program.) Meals with doctoral students qualify for reimbursement subject to the other limits noted above.

Sabbatical Expense Guidelines

When a faculty member is on sabbatical in a city other than Los Angeles, that city becomes the "home city". The school does not reimburse for transportation, lodging, food, etc. within the home city. Items that would be submitted in the normal course of teaching and research, however, are allowable, including 1) transportation between Los Angeles to the sabbatical "home" city; 2) workshops and conferences in cities other than the home city, and 3) work-related trips back USC.

While personal living expenses for travel, lodging, and food during the stay at the destination city are not reimbursable from STARS, they are eligible as tax deductions. Please see the attached link:

http://taxprof.typepad.com/taxprof_blog/files/tax_planning_for_visiting_professors.pdf

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Transfer of Funds

Faculty members may not transfer, gift, or loan funds to another faculty member. The Chairs are responsible for allocating STARS funds to the faculty. If a faculty member finds that he or she has more funds than can be used effectively, the Chair should be notified and the Chair will reallocate the funds. Funds that are not spent by departing faculty may not be transferred to other faculty.

These guidelines are intended to help faculty members understand the purpose of STARS funds. Because there may be exceptions to these guidelines, faculty members are encouraged to consult their Chairs if they have questions about specific expenditures. Please contact the Vice Dean for Faculty and Academic Affairs if you have comments or suggestions in relation to these guidelines.
