



Subject: **Departmental Instructionally Related Activities (IRA) Policy and Procedures**

Department Name: All

Supersedes: Departmental Instructionally Related Activities (IRA) Policy and Procedures (8/18/2018)

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Approved by: Beth Warrem, University Controller

What are Instructionally Related Activities?

Instructionally related activities are defined in Educational Code Section 89230 as follows:

"Instructionally related activities" means those activities and laboratory experiences that are at least partially sponsored by an academic discipline or department and that are, in the judgment of the president of a particular campus, with the approval of the trustees, integrally related to its formal instructional offerings.

Activities that are considered to be essential to a quality educational program and an important instructional experience for any student enrolled in the respective program may be considered instructionally related activities.

Instructionally related activities include but are not limited to, all of the following:

1. Intercollegiate athletics: costs that are necessary for a basic competitive program, including equipment and supplies and scheduled travel, not provided by the state. Athletic grants should not be included.
2. Radio, television, film: costs related to the provision of basic "hands on" experience not provided by the state. Purchase or rental of films as instructional aids shall not be included.
3. Music and dance performance: costs to provide experience in individual and group performance, including recitals, before audiences and in settings varied to familiarize students with the performance facet of the field.
4. Drama and musical productions: basic support of theatrical and operatic activities sufficient to permit experience not only in actual performance, but in production, direction, set design, and other elements considered a part of professional training in these fields.
5. Art exhibits: support for student art shows given in connection with degree programs.
6. Publications: the costs to support and operate basic publication programs including a periodic newspaper and other laboratory experience basic to journalism and literary training. Additional publications designed primarily to inform or entertain shall not be included.
7. Forensics: activities designed to provide experience in debate, public speaking, and related programs, including travel required for a competitive debate program.
8. Other activities: activities associated with other instructional areas that are consistent with purposes included in the above may be added as they are identified.

9. The type of instructionally related activities which have been supported at SDSU include intercollegiate athletics, intramural sports, student colloquiums, lecture series, seminars, student projects, student conferences, student competitions, student forums, student exhibitions, student productions, and student performances and student participation at professional conferences. It is the intent of this policy that the Instructionally Related Activities funding be used to support such activities.

Each spring semester, the Campus Fee Advisory Committee (CFAC) will make a recommendation as to the distribution of IRA funding between Academic Affairs, Athletics and their partially sponsored proposals, e.g., Sports Clubs, etc. This recommendation will take into account how the funds have been allocated and expended in the previous fiscal year consistent with the purposes for which the fee was established (e.g. IRA2 and IRA3 designations). CFAC will forward its recommendation for the IRA budget to the President for approval.

Academic Affairs administers their academic program allocation and will provide information on funded proposals to CFAC upon request.

The university may contract with Associated Students (AS) to administer the funds allocated to Sports Clubs. Under such a contractual arrangement, the expenditure plans must comply with AS accounting procedures consistent with the campus policy governing the use of IRA funds.

How are the funds accounted for?

Academic Affairs will provide to the Budget and Finance Office a list of the program allocations, by college, upon final approval by CFAC. The IRA program funds will be allocated to each college's dean's office (and Org value) in Oracle Fund 4636 and endeavor 80XX with the last two digits designating the fiscal year of the allocation. For example, for fiscal year 2017/18, the endeavor value is 8017. The Budget and Finance Office will prepare and submit the budgets for SSF ARP Fund 4636 based upon the allocations provided by Academic Affairs.

Who processes the funds and approves the IRA Expenditures?

IRA fund 4636 will be added to the Fiscal Approval Hierarchy (FAH) for each college with an allocation for a given fiscal year. The specific endeavor value assigned to each fiscal year **MUST** be used for both budget and expenditure of IRA funds. Expenditures will be processed through routine established processes, e.g. requisitions, special guest lecturer forms, etc. Approval authority will be as established on the college/departmental FAH

All transactions in process as of June 30 for the prior fiscal year shall be fully processed by the end of July. At that time, all encumbrances for that fiscal year will be final closed. **Budgets do not carry forward in IRA fund 4636**, which means the Program will lose funds that are not spent or encumbered by June 30 of the current fiscal year.

When can I start spending my IRA funds?

Requisitions and expenditures can be processed as soon as the allocated budgets are posted.

All expenditure activity including requisitions, guest lecturer payments and check requests, must be processed within the annually published year-end guidelines (available on the Year-End Central website).

What do I do if I want to transfer funds from one IRA account to another?

Because the budgets will be posted by college, and not by individual activity, it is no longer necessary to submit a budget transfer when the college needs to adjust the budgets within their allocation. The college is responsible for ensuring that each of the approved programs has sufficient funds for their approved activity and that the college does not over-spend its total annual allocation.

When will the disbursement be processed and where is the check sent?

Disbursements are processed through Accounts Payable via their routine cycles. Payment terms for suppliers are net 30. Payments to individuals may be disbursed via electronic funds transfer. The Employee Direct Deposit Authorization Form on the Accounts Payable website may be used for both employee and student reimbursement and may be submitted along with the invoice or check request. Payments not issued via EFT will be sent to the address on file in the Accounts Payable Supplier database. For employees, it is their address of record in the PeopleSoft HCM system.

What types of expenditures are NOT permitted?

- Entertainment, including food, gifts, awards, incentives, hospitality table, clothing (unless used as a team identifier)
- No fundraising is permitted.
- Department recruitment costs when a candidate is asked to give a lecture
- Direct costs to the educational program that should be paid by instructional funds
- Expenses directly related to offering a course
- Equipment
 - Equipment is defined as non-consumable. Purchase of equipment that is integrally related to the Instructionally Related Program may be considered in exceptional.
 - All equipment purchased with IRA funds is University property and must be accounted for according to the University asset management policy.
- Per diem costs for Program Advisor travel
- No SDSU faculty, staff or students are permitted to be paid as guest/special lecturers or otherwise using IRA funds, with the exception of student travel reimbursement
- Grant in Aid of any kind, i.e. Scholarships, Grants, Study Abroad or Stipends

What types of expenditures are permitted?

Supplies and Services: Supplies are defined as consumable office materials, e.g., scissors, staples, paper, etc. Services are charges for such items as machine maintenance, film/negative copying/cutting, equipment rental, or specialized services such as music arranging or guarantees.

Communication and Printing: Communications and printing consists of marketing, postage, copying and printing costs.

Travel: All travel must be in compliance with the CSU Travel Policy. Travel is defined as transportation, registration, meals, etc. when traveling. Food and lodging expenses are covered by the per diem allowance. Currently, the IRA/SSF ARP student travel allowance is \$110.00 per person, per day with a maximum \$30 food allowance and a maximum \$80 lodging allowance. This amount is based on approval of the President. There are occasions where the per diem may not be distributed directly to the travel party members, but applied instead to the group's lodging expense.

For any kind of travel (air, land or sea) involved with an IRA activity, the required forms are listed on the IRA/SSF ARP Checklist. Reimbursements, advances, or purchase order requests for travel will not be processed unless the required travel forms, (as applicable) are completed, approved and signed by the Program Adviser and Dean/Chair prior to the departure date.

An IRA/SSF ARP Travel Authorization form, signed by the Program Adviser and approved by the Dean/Chair or designee, must be submitted before the travel occurs. An SDSU T-2 and Travel Expense Claim for the Program Adviser must be approved by his/her Dean. IRA funds may pay for the transportation expense for one Program Adviser per trip, but per diem costs for the Program Advisor must be paid from non SSF ARP funds.

- **Food and Lodging:** Any food receipts submitted for reimbursement must include a detailed list of food items ordered. All receipts for lodging are required with a list of the occupants who stayed in the room. Food costs will not be reimbursed when the related

travel period is less than 24 hours.

- **Mileage:** Vehicle mileage reimbursement is not to exceed the cost of a reasonable round trip fare (airline, train, bus). In other words, if the cost of vehicle travel (claimed either on an actual cost-of-gas basis or on the mileage allowance) exceeds the cost of air travel for an individual, reimbursement will be made at lower of the two, i.e., the airfare equivalent. The current vehicle mileage rate is listed in the SDSU Travel Procedures and Regulations document.
- **Use of Private Vehicles:** IRA assumes no responsibility for individuals operating private vehicles. Insurance costs to the individual are considered to be part of the mileage reimbursement. The State of California form, "Authorization to Use Privately Owned Vehicles on State Business (Std. 261)", must be signed by each driver before transporting passengers in a privately owned vehicle on an IRA activity. This form certifies that the driver (1) holds a valid California driver's license, (2) is covered by liability insurance and (3) will observe safety standards.
- **Other Forms of Travel:** When traveling, ticket stubs/passenger receipts must be retained and submitted to the IRA department contact. Receipts turned in must reflect passenger name, flight dates, destination & cost of fare.

Guest/Special Lectures: Special lectures are defined as those given by **non-campus** speakers. Special lectures are paid by honorarium. No SDSU or CSU faculty, staff or students are permitted to be paid as guest/special lecturers.

The AP Payment Request for Guest/Special Lecturer form must be used for honorarium payments for services performed and paid to individuals and entities, i.e., guest lecturers, music arrangers/copiers. A copy of the flyer or bulletin/brochure announcing the lecture or event, with acknowledgement of IRA funding, must be attached also to the Guest/Special Lecturer form.

A Payment Data Record is also required for honorarium payments for services by individuals who are U.S citizens. The Payment Data Record Form is required to be submitted with the AP Payment Request for Guest/Special Lecturer form for lecturers who are U.S. citizens or permanent resident aliens. This is a one-time requirement for the payee, unless a change (i.e. address) has occurred since the initial form was submitted. A W-8BEN is also required for foreign persons. Submit all of the completed forms (as applicable) to Accounts Payable, Administration Room 116, Mail Code 1611. Accounts Payable will disburse the payment after the services have been completed.

Please take note of the Internal Revenue Service (IRS) requirement regarding foreign guest lecturers:

"If the individual is not a U.S. citizen or permanent resident alien (green card holder), the individual must complete the SDSU Foreign National Information Form and form W-8BEN to determine US tax residency."

If the guest lecturer falls under the above category, the payment request you submit will not be processed by the Accounts Payable Department **until** the required form is completed and approval from the SDSU NRA Tax Reporting Department is obtained by the supplier.

For further questions/inquiries regarding this IRS requirement, please contact:

Miyako (Mia) Bee, Tax Analyst, Audit and Tax
Administration Bldg., Room AD 320J (Mail Code 1620)
619-594-5147
mbee@sdsu.edu

Payment Options

Purchase Orders: The first and preferred method for procuring goods or services is via the requisition and purchase order process. With the departmental funds allocated to the Dean's office and Org in Oracle in Fund 4636, requisitions should be submitted as usual, through the established workflow for the college. All forms for expenditures during a given fiscal year MUST include the appropriate endeavor value, as noted above.

Due to the unique nature of instructionally related activities and the high degree of student involvement, it is recognized that the normal processes of requisitioning in advance may not always be viable. Therefore, the following options are available for IRA funds.

Reimbursements: If you must make a purchase with your own money, you may be reimbursed by submitting an Accounts Payable Direct Payment Request form with yourself as the payee. **Approval of the reimbursement must follow the departmental FAH delegation of authority.** Be sure to attach **original itemized** receipts for all such purchases to the Accounts Payable Direct Payment Request form. A Payment Data Record form is not required for faculty or staff.

Advances: When you do not know the exact amount needed, you may request an advance using an Accounts Payable Direct Payment Request form. Advances must be paid back or receipts must be provided within two weeks of return of travel or in the case of an advance for supplies within two weeks of when you receive the funds. Original receipts must be attached to a summary report of all expenditures incurred. The IRA/SSF ARP Cash Advance Summary Report form listing all expenditures along with original receipts attached must be submitted to Accounts Payable along with a check payable to San Diego State University for any unexpended funds. The check will be deposited to the IRA Trust Fund 4636 and credited back to your program account.

Advances will not be issued on an account with an advance still outstanding.

***** The individual receiving the advance is personally responsible for all funds not documented. *****