



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

Department Name: All

Supersedes:	Student Financial Services IRA Handbook 9/18/2009
Effective Date:	November 7, 2014
Issue Date:	November 7, 2014
Version	1.2
Approved by:	Chris Bronsdon, University Controller <i>CCB</i>

### **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 the Associated Student 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.

APPROVED BY:  
ELLIOT HIRSHMAN  
3/3/2015

### **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 2014/15, the endeavor value is 8014. 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 FAH for each college with an allocation for a given fiscal year. A specific endeavor value is assigned to each fiscal year and MUST be used for both budget and expenditure of SSF ARP funds. For example, for the 2014/15 fiscal year, the endeavor value is 8014. 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.** That 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 [Project LEAP 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 will be processed as soon as workload allows and 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, i.e., refreshments, gifts, awards, incentives, hospitality table, etc.
- 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
- SDSU employees and students may not be paid as guest/special lecturers
- **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 contracts for specialized services such as music arranging, guarantees.

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

**Travel:** 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 \$80.00 per person, per day with a maximum \$20 food allowance and a maximum \$60 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 Adviser must be paid from non SSF ARP funds.

- **Food and Lodging:** Any food receipts that you submit 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.
- **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.

The AP Payment Request for Guest/Special Lecturer form must be used for honorarium payments for services performed and paid to individuals, i.e., guest lecturers, music arrangers/copiers. A Payment Data Record is also required for honorarium payments for services by individuals who are U.S. citizens. A W-8BEN is also required for foreign persons. If there are expenses that will be paid to a guest lecturer, a purchase order must be generated. If you are paying a company for a guest lecture fee, a purchase order must be generated. The IRA department contact will enter the requisition into Oracle. Contract and Procurement Management will issue a purchase order to the vendor/supplier.

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.

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:

Asami Guenther-, Tax Analyst – Audit & Tax Dept.  
(619) 594-5147 Email: [aguenthe@mail.sdsu.edu](mailto:aguenthe@mail.sdsu.edu)

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.

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.

### **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 your area. A specific endeavor is assigned to each fiscal year to assist departments in tracking their expenses. For example, for the 2014/15

fiscal year, the endeavor value is 8014. All forms for expenditures during a given fiscal year MUST include the appropriate endeavor value.

*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 Check 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 Check 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 Check Request form. Advances must be paid back or receipts must be provided within two weeks of return or 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. \*\*\***

### Exceptions

The following exceptions apply to payment to individuals:

- **SDSU employees:** payment for services must be processed through SDSU payroll.
- **SDSU Students:** payment for more than one-time services will be processed through student payroll. The IRA program adviser should submit a copy of the payroll report to the IRA department
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- **SDSU Faculty:** may NOT be paid for services from IRA funds.
- **All other individuals:** Individuals that perform services four (4) or more times for the University must sign up as temporary help through SDSU Payroll. Advisers should submit requests for payment to the IRA department contact on the appropriate payroll form.