Instructionally Related Activities Policies and Procedures

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Instructionally Related Activity Program Criteria

A University Policy Established by the President and Approved by the Chancellor of the California State University

Education Code, Title 5, Section 41800.2 and Education Code, Section 89230 defines Instructionally Related Activity programs which may be funded by annual State budgets. These same definitions are utilized at California State University, Fullerton, for defining programs eligible for funding by IRA fees collected from students.

General Criteria Used for Approving All IRA Programs

A. The program shall be a required part of a class for which residential academic credit can be applied towards an undergraduate or graduate degree. The program must be closely related to and/or in support of the classroom study of students.

B. The program must be offered in the Fall, Spring, or Summer terms. Courses must have received final University approval.

C. The program should normally include a high proportion of required activity on the part of enrolled students. By definition, a class which instructs through planned and supervised activities would be eligible, but a class which instructs through lectures, seminars, and individual projects would not be eligible. Because IRA programs are intended to be experiential, active student participation is required for funding. For example, travel to conferences, exhibitions, concerts, or meetings is fundable only when students are presenting, performing, competing, or otherwise actively engaged.

D. The program must provide information requested about other funding sources available to the program.

E. IRA funds may be used to support domestic and international travel when travel is essential to the central purpose of the proposed program/activity, and student participation is a requirement of the class.

F. IRA funds may not be used for grants-in-aid, athletic guarantees, film rentals, faculty salaries, or recruitment efforts/activities. However, IRA funds may be used to support recruitment activities within the University's Intercollegiate Athletic Program. With the exception of the Intercollegiate Athletic Program, IRA funds may not be used for equipment purchases. Examples include but are not limited to: GPS, musical instruments, computers (PCs and laptops), oscilloscopes, printers, fax machines, file cabinets, general office equipment, tents, camp stoves, canteens, shelving, sound proofing, compasses, etc.

Specific Programs Eligible for IRA Funding

A. Intercollegiate Athletics: costs which are necessary for a basic competitive program, including equipment and supplies and scheduled travel, not now provided by the State. Athletic grants should not be included.

B. Radio, television, film: costs related to the provisions of basic "hands-on" experience not now provided by the State. Purchase or rental of films as instructional aids shall not be included. For example, programs that meet the criteria as an instructionally related activity include CSUF Titan Channel Productions, Titan Internet Radio, Titan Television and Video, and Titan Communications Productions.

C. Music and dance performance: costs to provide experience in individual and group performance, including recitals, before audiences and in settings sufficiently varied to familiarize students with the performance facet of the field.

D. Drama and musical productions: basic support of theatrical and operatic activities sufficient to permit experience not only in actual performance but production, direction, set design, and other elements considered a part of professional training in these fields.

E. Art exhibits: support for student art shows given in connection with degree programs.

F. 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 should not be included.

G. Forensics: activities designed to provide experience in debate, public speaking, and related programs, including travel required for a competitive debate program.

H. Other Activities:

1. Activities associated with other instructional areas which are consistent with purposes included in the above may be added as they are identified and approved by the campus President. Already identified and approved system-wide are:

    a. Model United Nations activities;
    b. Agricultural judging

2. Provisions are also made whereby other programs may be considered and defined as IRA. A program which does not meet one of the categories above may be considered an Instructionally Related Activity if the Instructionally Related Activities Committee recommends approval based upon the criteria and the President of the University subsequently approves the Committee's recommendation.

Revised: January 2011

Budget Language Policy

- Budget Language will be added to every IRA Budget and submitted to the University President for approval.
- Budget Language will be binding on all programs to which it refers.
- A two-thirds vote of the IRA Committee will be required to alter the Budget Language.
- Restrictions will be placed on the areas that IRA funds may be spent for each program. No expenditures will be authorized outside these areas without approval of the Committee.

Program Advisor/Faculty Expectations

- Administer program and activity in compliance with the policies, procedures, and guidelines detailed in the following pages, as well as in compliance with University policies, procedures, and requirements, particularly in hiring, travel (domestic or foreign), and risk management.
- Exercise good business judgment, use IRA funding conservatively, and model fiscal prudence (e.g., share rides, share rooms, encourage fundraising, etc.).
- The Program Advisor/Faculty, or designee, shall attend a mandatory IRA Funding Orientation.

Program Change/Cancellation Policy

Communicate directly with the ASI Vice President of Finance/IRA Committee Chair (or ASI Director of Financial Services) in the event of class and program cancellation or significant changes due to drop in enrollment or other major factors (e.g., problems with travel).

Alternate Use of Funds Policy

Communicate directly with the ASI Vice President of Finance/IRA Committee Chair (or ASI Director of Financial Services) in the event there is a change to the project or program plans that requires funding that differs from the purpose intended at the time it was considered and approved by the IRA Committee (e.g., travel destination or dates change).

Reserve Fund Policy

A sum equal to 2% of the total current year IRA Budget will be held in Reserves at the end of each budget allocation process. This amount will include prior years' Reserves. During the first half of the fiscal year, the Committee may allocate 50% of the Reserve Fund for needs that arise following initial budget requests. The balance remaining in Reserves may be allocated during the second half of the fiscal year.

Line-Item Transfers Policy

Line-item transfers are not normally allowed. However, the Chair of the IRA Committee, in consultation with the ASI Director of Financial Services, will consider requests for line-item transfers and have authority to approve requests up to $1,000. For requests in excess of $1,000, or requests which are deemed unusual or which significantly change the nature of the program, the Chair will consult the full IRA Committee by email communication or by calling a meeting of the Committee. If communication is via email, Committee members will have 72 hours to respond to such email communication and request that the full Committee convene to discuss the issue raised by the Chair's email. If a Committee member

does not respond to the Chair's email, it will be deemed as consent to the Chair's recommendations. All line-item transfers approved by the Chair of the IRA Committee will be reported to the Committee at its next regularly-scheduled meeting.

Instructionally Related Activities Committee Procedures

Duties of the Chair

- Set meeting times and prepare meeting agendas.
- Preside over all meetings.
- Act as the official liaison between the Committee and the University President.
- Act as official spokesperson with programs desiring funds.
- Assure all student appointments are made by September 30.
- Call an introductory meeting by September 30.
- Supervise the preparation of the IRA Budget for the approval of the University President.
- Make initial budget recommendations to the Committee.

Duties of the University President

- Act on the IRA Budget as submitted by the IRA Committee.
- Refer all requests for funds made after approval of the budget to the IRA Committee. If the Committee is not available, the President will consult the Committee Chair.
- Make all Committee appointments prior to September 30.

Responsibilities

- Develop operating policies.
- Hear budget requests from programs.
- Develop criteria for priority of expenditures among program types.
- Make final recommendations to the University President by June 1.

Contingency Funding Request/Approval Process

Requests for funding from Contingency are to be made following a consultation with the ASI Vice President of Finance/IRA Committee Chair. The proposal should take the form of a letter addressed to the IRA Committee that outlines the dollar amount being requested, the number of students benefiting from the request, and a discussion of how the request fits into the model of an instructionally-related activity. Following the consultation and the drafting of the letter, the ASI Vice President of Finance/Committee Chair will place it on the agenda for the next Committee meeting at least one week in advance.

ASI Accounting Office Procedures

Check Request Procedures

1. Check request forms can be obtained at: *http://asi.fullerton.edu/services/accounting.asp*.

2. The ASI Accounting Office processes IRA checks once a week. All check requests to be processed for payment during any given week must be submitted and date-stamped by the ASI Accounting Office **by 5:00 PM on Friday of each preceding week**. Checks are ready for distribution/pick-up by Friday at 3:00 PM each week. (If a holiday falls on a Friday, check requests must be submitted by Thursday at 5:00 PM for processing the following week. Processed checks will be available on Thursday at 3:00 PM when Friday is a holiday.) It is advisable to have a copy of the check request

date-stamped when submitting the original check request. If check requests are dropped off without being date-stamped, the ASI Accounting Office will date-stamp them and the check requests will be processed for payment the following week.

3. When submitting check requests for payment, make certain to attach the original copy of the invoice (along with applicable packing slips) to the back of the check request. If a remittance copy of an invoice is to be included with a check, make a note of this under the "Special Instructions" section of the check request form. When requesting that a letter, memo, order form, etc., be mailed with a check, make a photocopy to remain with the check request when it is filed in the ASI Accounting Office. Supporting documentation should always be provided with check requests. Do not submit statements in place of invoices (checks cannot be written from statements).

4. **Supporting documentation must be original**. If a copy, fax, or internet print-out of an invoice is provided, the supporting document must be certified as an original document. If in doubt, or if the documentation appears not to be original, please attach appropriate certification(s) to avoid a delay in processing the check request. Copies of itemized receipts are not valid and will not be reimbursed; the original itemized receipt must be submitted for reimbursement (unless the payment of the receipt is split between two funding sources, in which case a copy of the other payment must be attached to the check request). Credit card receipts not supported by an itemized receipt will not be reimbursed: the itemized receipt is the reimbursing document. Certification forms are available in the ASI Accounting Office, or online at: *http://asi.fullerton.edu/services/accounting.asp*.

5. If more than one receipt is attached as supporting documentation, the requestor should prepare an adding machine tape or a simple spreadsheet to support the amount requested. If no tape or spreadsheet is attached, the ASI Accounting Staff will request that the submitter of the check request "tape" the receipts. ASI Accounting Staff will review the check request for appropriateness (i.e. complete name, address, phone number, etc.), supporting documentation, applicable purchase orders, etc. If the check request is not complete, the ASI Accounting Staff will not date-stamp and accept the check request.

University Accounting Procedures

Contract for Services Using IRA Funds

The Office of Contracts and Procurement has delegated authority for all contracts or agreements which expend State funds (including IRA funds) or will obligate the University in any manner. Any program or College Department with needs to enter into an agreement or contract, verbal or otherwise, must work with campus procurement.

The ASI Director of Financial Services reviews college department prepared Common Financial System (CFS) requisitions for availability of funds.   This approval and initiates a University recharge to facilitate IRA reimbursement. The ASI Director of Financial Services approval is not an approval for appropriate use of the program funds.

Common Financial System (CFS) Requests

Requesting CFS access, setup for IRA approval and reviewing, training and instructions often requires some time investment. It is highly recommended that this be established well in advance of any need of contract service.

The ASI Director of Financial Services will approve Common Financial System (CFS) requisitions submitted. It is important to reference your IRA program code in the requisition description, and where appropriate, in the chart field string. (ie Fund: THERE Department 10021 IRA Program 3NNN-8074)

Comprehensive information, instructions, and requirements are available online at:
- http://finance.fullerton.edu/Procurement/

Additional information is available at links:
- http://finance.fullerton.edu/Controller/Accounting/CostRecovery.asp
- http://finance.fullerton.edu/Controller/Accounting/InvoicingBilling/OutsideEntity.asp

Helpful Campus Accounting contacts:
- http://finance.fullerton.edu/Controller/Accounting/Contacts.asp

CSU Employees

Individuals who are CSUF or CSU-system employees (such as graduate assistants, student assistants, work study, faculty, staff, etc.) may NOT be hired as Independent Contractors to provide assistance to IRA-funded programs. They may be hired as student assistants or as special consultants if IRA funding has been allocated.

Student Employees

The CSUF Student Employment Program is coordinated by the Office of the Vice President for Student Affairs.

For questions regarding this program, please contact Dr David Forgues at *dforgues@fullerton.edu* or at (657) 278-8351. For details on the student employment program, including an Employer Hiring Guide, you may visit the Student Employment website at the following address: *http://www.fullerton.edu/sa/studentemployment/*

Students receiving federal work study may not be hired to receive wages from an IRA program. An IRA student task profile will be sent to you when budget/award includes student wages.

Travel

Any IRA funds used to support travel costs for students, faculty, or staff members must comply with all the requirements as set forth by University Travel Operations at: *http://finance.fullerton.edu/Controller/Travel/*. These policies are frequently updated.

See sections that apply to *non-employee* or *employed* students, faculty, or staff. These requirements must be fulfilled prior to any travel deposits, advances, or reimbursements being issued. It is critical to review all of these details well in advance of any travel plans in order to allow time to address any questions and accomplish all that is required.

Please include a copy of the fully signed Travel Authorization Form (if employed by CSUF), or the Statement of Certification for Student Travel and Release of Liability and Agreement for Student Travel Form (if not employed by CSUF) as documentation of compliance with all requirements.

International

The University has implemented extensive requirements concerning international travel. Foreign travel will not be allowed without the express authorization to travel from the University President. In some foreign travel situations, the approval of the Chancellor's office is now required.

It is highly recommended that IRA program directors begin planning a minimum of four to six months prior to the planned departure date.

Travel Advance Request Procedures & Reimbursement Policy

Evidence of compliance with travel requirements and coordination with risk management, as well as, copies of fully authorized travel authorization must accompany any request for travel advance or disbursement.

No travel advances will be issued until the requester has complied with the University travel requirements as set forth above. Copies of the travel forms referenced above must be attached to any check request or Travel Authorization Form submitted to the ASI Accounting Office.

Travel advances can only be requested prior to actual travel dates. Expenditures covered under travel advances include: airfare, ground transportation, lodging, meals, mileage, and registration fees. Detailed instructions are also available on the reverse of each hard copy form.

1. Complete the "Travel Authorization–Advance Request–Expense Report" form in triplicate (the form can be obtained in the ASI Accounting Office).

2. Submit the first and second copies to the ASI Accounting Office, and the advance will be initiated. The third copy is for the requestor's files.

3. The original will be returned to you with the advance check. The person requesting the check must pick up and sign for the check. Be sure to allow ample processing time for the check.

4. Hold the original copy until travel has been completed, at which time receipts and/or monies are to be returned to the ASI Accounting Office. Receipts and any remaining money must be returned to the ASI Accounting Office within five (5) working days after return from travel.

5. For airline travel, a *copy* of the passenger's airline ticket must be submitted with the Travel Authorization Form, and the passenger must provide the *original* boarding pass. Boarding passes (not internet print-outs) are required as evidence that travel occurred.

6. Mileage will be reimbursed at the State Rate, to and from campus. Mileage reimbursement is calculated based on distance to and from campus. Gas receipts are not required.

7. If actual travel expenses exceed the advance amount, it is not necessary to complete a check request for reimbursement; the Travel Authorization form will serve as the check request.

8. No additional advance or travel authorization will be approved if the requestor has any outstanding travel advance.

9. Submit original supporting documentation for all expenses claimed.

Rental Vehicles

The University has a vehicle rental agreement with Enterprise Rent-A-Car. Arrangements for vehicle rentals are to be made with the appropriate University department. An ASI/IRA check request can be submitted to the ASI Accounting Office to reimburse the University for vehicle expenses.

Lodging

Requests for lodging expenses will be administratively reviewed and approved if the costs are reasonable, commensurate with the area, and consistent with the nature and purpose of the program, conference, etc. Evidence of hotel stay (e.g., printout evidencing room occupancy from hotel) and proof that the room was paid in full are required and must be submitted with the Travel Authorization Form. Room rates are to be in compliance with the University lodging rates allowed.

Meals

Actual meal expenses are reimbursable up to $55 per day. The traveler must submit a spreadsheet itemizing by day each meal that is subject to reimbursement. Supporting original receipts are required. A certified log detailing travelers and meal expense may be submitted when receipts are unavailable or difficult to obtain (foreign travel, street vendors). Meals may be claimed only if the travel includes an overnight stay.

Eligible meal periods:

Breakfast	When travel occurs between 6:00 AM and 10:00 AM
Lunch	When travel occurs between 10:00 AM and 2:00 PM
Dinner	When travel occurs between 2:00 PM and 7:00 PM

Expenditure Transfer Request

Expenditure transfer requests are normally not allowed. In the rare situation where there are University expenses eligible for reimbursement via the IRA program award, a form must be submitted to the ASI Director of Finance for approval. These are often the result of improper payroll processing of student wages or reimbursable department expense paid via procurement card.

It is strongly recommended that fiscal year expenses be evaluated by April month end and that <u>any transfers be submitted by June 1.</u>

Ending Balances for Programs

All balances that remain in IRA program budgets (**except for Music Travel, program 3508**) at the end of the fiscal year shall revert back to the IRA Reserve Fund.

Definition of Line-Item Expenses

-8050   **Supplies**
Expendable items that directly support the IRA activity and whose useful life is limited primarily to the activity itself. Examples are:

     A.   Office Supplies: including pens, pencils, paper clips, envelopes, staplers and staples, scissors, printer cartridges, ribbons, diskettes, computer paper, toners, binders, labels, file folders, tape, stationery, etc.

     B.   Food and Related Items: materials used in support of camping and field trips.

     C.   Other Expendable Supplies: may include t-shirts, paint, costumes, props, decorations, batteries, sheet music, blank recording tapes, and CDs.

     D.   Gifts: items and supplies intended as complimentary gift items are **NOT** allowed.

-8051   **Printing & Advertising**
Photocopying costs; costs for designing and printing brochures, posters, forms, flyers, and other materials related to the specific promotion of the class activity.

-8052   **Communications**
Postage**,** mailing**,** and freight costs in direct support of the IRA program.

-8069   **Personnel Services, P.T.**
Part-Time Student wages (hourly employees).

-8074   **Contracts/Fees/Rentals** – normally these require a purchase requisition via University

     A.   Contracts: speakers, performers, and instructor costs; catered meal costs (on or off campus), for example, box lunches and meals included in "packaged travel" arrangements.

     B.   Fees: service fees; license copyright fees; entry fees; operating fees; and permits.

     C.   Rentals: equipment rentals (includes lighting, sound, and staging equipment); retreat, camp, and facilities rentals; costume, prop, and decoration rentals.

-8077   **Travel**
ALL costs related to travel/transportation including airfare, vehicle rental fees, lodging, meals, parking, registration fees, and personal vehicle mileage reimbursement.

-8079   **Dues & Subscriptions**
Membership dues required for the operation of the program. Does **NOT** include personal membership dues or fees.

-8084   **Insurance**
Cost of insurance related to specific activities/programs.

Resources for More Information

Sunny Gill......................IRA Committee Chair ....TSU-207..........(657) 278-3295
Deserita Ohtomo ....ASI Budget Coordinator ....TSU-218..........(657) 278-7441
Lusia Komala.................ASI Accounting Supervisor........................TSU-224..........(657) 278-4215
Steve Udell ....ASI Accounting Manager ....TSU-224..........(657) 278-4212
Dr. Dave Edwards ....ASI Executive Director ....TSU-218..........(657) 278-2401