INSTRUCTIONALLY RELATED ACTIVITIES
Resource and Operations Guide

Revised 11/04/2021

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This handbook is designed to assist your Instructionally Related Activity with understanding university policies, identifying resources available to you, and obtaining information that will help make your activities function efficiently. This is not intended to be all-inclusive and much of the information is in excerpt or abbreviated form. For example, there are some policies that have not been addressed in this document that organizations must also follow, such as Campus Administrative Policies.

If you have any questions or would like further information on a specific topic, please contact the office of Academic Programs and Planning at acadprog@calpoly.edu or 805 756-2246.

Special Thanks to ASI Club Services for use of their Club Handbook,
on which this document is based.

IRA Operational Policies
Instructionally Related Activities shall:

- Operate within the laws of the State of California and the policies and procedures of the CSU and California Polytechnic State University, San Luis Obispo
- Have a faculty/staff advisor approved by the university via the IRA recognition or continued recognition process.
- Operate according to the IRA's goals and learning outcomes as described in the most recently approved request for recognition / continuing recognition
- Apply annually for continued recognition if funding is requested
- Maintain a positive balance in the state fund assigned

Equal Access
Cal Poly IRAs shall not discriminate either in the request for recognition or in practice against any person on the basis of race, religion, national origin, ethnicity, color, age, gender, gender identity, marital status, citizenship, sexual orientation, or disability.

Hazing
IRAs must abide by Title 5, Article 2, Section 41301 regarding hazing, which states:

> Hazing, or conspiracy to haze. Hazing is defined as: any method of initiation or pre-initiation into a student organization or student body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury to any former, current, or prospective student of any school, community college, college, university or other educational institution in this state (Penal Code 245.6), and in addition, any act likely to cause physical harm, personal degradation or disgrace resulting in physical or mental harm, to any former, current, or prospective student of any school, community college, college, university, or other educational institution. The term "hazing“ does not include customary athletic events or school sanctioned events. Neither the express or implied consent of a victim of hazing, nor the lack of active participation in a particular hazing incident is a defense. Apathy or acquiescence in the presence of hazing is not a neutral act, and is also a violation of this section.

Additional information may be found at The Office of Student Rights and Responsibilities information on Hazing.

Alcohol
As a matter of institutional policy, alcohol is generally prohibited on the Cal Poly campus. Alcohol abuse, including possession of alcohol by a minor, binge drinking, or drunk driving, is not tolerated. View the complete Cal Poly Alcohol Policy online.

Dues and Membership Fees
IRAs may not charge dues or membership fees to student members, except as required by state or national affiliated organizations.

STARTING A NEW IRA

1. Outline your desired activity and goals and check the criteria for IRA recognition (below) to see if your idea qualifies as an Instructionally Related Activity.
2. Ensure no IRA already exists with a similar purpose
3. Find a faculty or staff advisor who is willing to work closely with your activity
4. Work with your advisor to apply for recognition when applications are called for at the start of Winter Quarter.

See https://academicprograms.calpoly.edu/content/IRA/index for forms and deadlines.

Criteria for IRA Recognition
Required criteria:

- The program/activity description is clearly articulated.
- The program/activity is clearly connected to the academic mission of the division, college, and/or department, as confirmed by the appropriate Dean or Vice President.
- There is demonstrated support from the division, college, and/or department in the form of funds, facility use, supplies, faculty advisor, faculty/staff support time, etc.
- The program/activity is clearly affiliated with one or more identified course(s) or major(s)/minor(s), though participation in the program/activity occurs outside an organized instructional setting. Note that enrollment in a course or equivalent experience may be required for participation in an IRA, but participation in an IRA cannot be a requirement of a formal course.
- Learning outcomes are defined for students participating in the program/activity.
- One or more students will participate directly in the program/activity and be enriched by the experience.
- There is evidence of, or a plan for, sound financial management of the program/activity.

In addition:

- The public may have access to view or listen to the program/activity.
- The program/activity may enhance Cal Poly's reputation, thereby benefiting students (e.g., through increased employment opportunities).
- It is strongly encouraged that attempts are made (or have been made) to secure funds from other source(s).

Categories of IRAs:

College-based IRAs

Most IRAs are strongly linked to one or more programs within one, or at most two, colleges. These IRAs are college-based and will receive their funding through their college IRA allocation process.

University Interest

Some IRAs benefit the entire university or draw student participants from three or more colleges – These are classified as University Interest IRAs. Some examples are the Mustang News and the Symphony.

University Interest – Student Affairs

The Student Affairs category was added after a referendum in 2006 which increased IRA fees and funding available. These IRAs benefit a wide range of students from all across campus and are overseen by one or more offices within Student Affairs.

GENERAL INFORMATION FOR EXISTING IRAs

Changing the name of an IRA

The name of an IRA can be changed if required, such as when the name of the conference or competition attended is changed. If you would like to change the name of your IRA, the advisor or associate dean can email acadprog@calpoly.edu with an explanation and the desired new name.

Changing the advisor for an IRA

Faculty / staff advisors for IRAs may need to change from time-to-time, either temporarily or permanently. If the advisor is changing, have either the old or new advisor write to acadprog@calpoly.edu with the new name or the advisor and the time frame, if temporary.

Merging IRAs

On occasion, two or more IRAs of a similar purpose may wish to merge for ease of management or sharing of funds. Every situation will be different, depending on the purposes and goals of the IRAs. If you are considering merging two or more IRAs into one IRA, the advisor or associate dean can email acadprog@calpoly.edu with the proposed merger, reasons, and planned changes to the purpose and goals, if any. Note that, if the purposes and goals will change substantially, the merger may be considered the formation of a new IRA and a request for new recognition may be required.

IRAs shared between two colleges

Occasionally, two colleges may desire to propose one IRA and share the funding obligations. In that instance, two applications requesting IRA recognition will be prepared, one from each college and with the appropriate approvals from each. If approved, one IRA fund will be created, but funds from both colleges can be deposited into the account and both colleges will have access to use the funds for the IRA.

Dissolving IRAs

Sometimes the purpose of an IRA is no longer relevant and the advisor or college wishes to discontinue the IRA. This can be accomplished by the college associate dean (or VP student affairs, for Student Affairs IRAs) sending an email to acadprog@calpoly.edu, outlining the reason for discontinuance and where remaining funds, if any, should be transferred. Funds may be transferred to another active IRA within the same college/unit or to the general IRA fund for the college/unit.

If the IRA wishes to re-start after dissolution, it will need to apply as a new IRA requesting recognition.

Inactivity

IRAs which have had no expenses and have not requested funding for two years or more may be dissolved at the request of the advisor or the college/unit.

Email account / Web Page

Upon request, IRAs may be given one email account and one entry in the campus directory server that redirects your messages to the email account. To set up these services, email your request to Academic Programs and Planning (acadprog@calpoly.edu) with the following information:

- IRA name
- Contact (this is usually the advisor)
- Email name preferred (e.g. saebaja or combined-choirs)

This information will be entered into a database and forwarded to Cal Poly Information Technology Services, who will then create the account and contact the IRA contact with further information.

If you would also like a web page for your IRA, include the additional information:

- IRA name
- Contact (this is usually the advisor)
- Page name for website URL (www.____________________________.calpoly.edu)
- Department of college that will oversee the web page.
- Include the below text in the email:

Certification of Use:

I certify that the requested resource/service will be used for purposes consistent with the missions of the California State University and Cal Poly, and in accordance with all applicable University policies and State and Federal laws. I acknowledge that unauthorized use of Information Technology resources may incur civil and/or criminal penalties and result in disciplinary action and loss of access. I accept responsibility for reading, remaining updated, and abiding by Cal Poly Responsible Use Policy located at: https://security.calpoly.edu/content/policies/index

Please see the Drupal at Cal Poly website for more information, Drupal training schedules, etc.

Use of the university's information technology resources is strictly prohibited for unauthorized commercial activities, personal gain, and private, or otherwise unrelated to the university, business or fundraising. This includes soliciting, promoting, selling, marketing or advertising products or services, or reselling university resources.

Web Page/Email Prohibited Commercial Use:

- Displaying personal items for sale on a web page residing on or transmitted through university resources.
- Displaying commercial advertisements on a web page hosted on university resources.
- Using a Cal Poly account to create and host a web site for a local organization promoting fundraisers and other commercial activities.
- Using a Cal Poly account to operate or conduct non-university-related business activities, including financial management, advertising and promotion, correspondence, web sites, etc.

These prohibitions are not intended to infringe on authorized uses that enable students, staff, and faculty to carry out their duties and assignments in support of the university mission.

Mail Services

The use of campus mail delivery services is limited to official university mail and interdepartmental correspondence and may not be used by IRAs for mass mailings to faculty and staff. Under no circumstance are IRAs to use the university Bulk Mail Permits for either on or off-campus mailings.

IRAs which need to receive mail may do so through their advisor's intercampus mail box. IRAs may also request a mail box through the department, college, or unit under which the IRA is assigned (college or Student Affairs). The department, college or unit is not required to provide a mailbox, however.

Use of Cal Poly Name and Logos

Cal Poly requires any merchandise displaying the marks (i.e., name, symbol, or logo) of the university to be purchased from a licensed vendor. The following are examples of Cal Poly marks that require approval:

- Cal Poly
- California Polytechnic State University
- Cal Poly web site (i.e. iraname.calpoly.edu)
- Cal Poly email (i.e. iraname@calpoly.edu)
- Cal Poly abbreviations (e.g., CP, Poly)
- Mustangs
- Musty the Mustang Logo

ADVISOR RESPONSIBILITIES TO THE IRA

All IRAs must have an advisor that is a Cal Poly State University employee. All advisors should understand that by agreeing to serve as an advisor, they are assuming certain responsibilities. An effective advisor has a strong belief in the IRA and its instructional component(s), a desire to help students succeed, a willingness to share expertise, and a commitment to spend time with the IRA's members

Learn about pertinent university policies and procedures. Advise IRA participants on adhering to these polices, including those regarding alcohol, contracts, and purchasing.

- Provide continuity from year-to-year during transitional periods.
- Help mediate within the IRA and assist with problems that may arise.
- Act as a role model. Encourage leadership and group development.
- Assist in developing the IRA's short and long-term goals and provide guidance to help the IRA reach those goals.
- Be aware of all IRA activities, be involved with all IRA events, provide insight and guidance for activity planning, and ensure adherence to campus safety requirements and policies.
- Review expenditures, support budget planning, and monitor financial records.
- Carefully review and authorize IRA expenditures / reimbursements and accompanying original/itemized receipts and invoices.
- Review contracts to ensure that all information is correct. However, advisors cannot sign contracts or service agreements on behalf of the IRA (e.g. with restaurants, service vendors). All contracts must be submitted to Contracts and Procurement for processing.
- Review all distributed material, publicity, and official correspondence before distribution.
- Review and approve Cash Securities forms, Gift-in-Kind forms, and deposits

Report disclosed information (Clery Act)

The Clery Act is a federal law that mandates crime statistic disclosure, publication of campus security policies, and the posting of a crime log for the university. The Annual Security Report provides alcohol/other drug resources, offers information about sexual assault, and addresses other safety issues affecting our community. The Clery Act also contains a timely warning policy mechanism to ensure that students, staff, and faculty know about serious, on-going threats to safety on campus.

Advisors have a mandated reporting responsibility. If a student reports or discloses a crime to their advisor, the advisor is expected to file a confidential report with the University Police Department that contains demographic information about the crime. The student's name and personally identifiable information are not a part of the report. The following are examples of crimes that must be reported:

- student talks to his advisor in confidence about his roommate who recently stole his bicycle.
- A student talks to her advisor in confidence about a party she attended where she was drugged and sexually assaulted.

- student talks to her advisor in confidence about her house being broken into and her laptop being stolen

If the advisor becomes aware of a missing or potentially missing person, the advisor must report the incident to the University Police Department without delay. The on-duty Police Dispatcher can be contacted at (805) 756-2281. In the case of an emergency, dial 911. Students can also make anonymous reports of crimes by text or email to calpoly@tipnow.org. For questions regarding the Clery Act or the reporting of crimes at Cal Poly, please contact Police Records Manager at (805) 756-6685

Words of Wisdom for IRA Advisors

An effective advisor allows students to make decisions and learn from their experiences. While it may be an advisor's first reaction to intervene and fix mistakes, this is not necessarily the role of an advisor.

An advisor should help the IRA members benefit from their experiences by using mistakes as teachable moments. Conversely, while it may be easy to sit back and say, "Everything is a learning experience, I won't interfere with what they say or do," it is the advisor's responsibility to ensure that students understand the consequences that could result from their decisions. In other words, the advisor should be proactive when a potentially controversial or policy-related situation or decision is discussed. Part of the educational experience students gain in an IRA leadership position is how to manage a budget and maintain fiscal records. The advisor's primary role regarding finances will be to monitor expenses, provide feedback on the budget, and authorize IRA payments and reimbursements. The advisor's signature signifies that IRA money is being spent appropriately. The advisor provides an extra security level to protect the integrity of IRA funds.

FINANCIAL PROCESSES
IRA Funds (Accounts)
All recognized IRAs receiving funding allocations will have a financial fund set up with the State. This fund will have a five character designation starting with MO followed by three numbers (e.g. MO196). University policy requires that IRA funds be held in and processed through the assigned fund. All financial transactions for IRAs will be processed through state accounting. Please Note: financial transactions should be initiated by a Cal Poly employee – faculty or staff – and usually the faculty advisor. In general, students should only conduct financial transactions under the supervision of the IRA advisor, department or college admin, or department or college budget analyst.
Typically, funds remaining at the end of the year (June 30th) will roll forward to the next year.

FINANCIAL PROCESSES:
RECEIVING FUNDS BEYOND THE ANNUAL FUNDING PROCESS
Making Deposits to an IRA Fund
IRAs may make deposits to their fund for use by the IRA. This may include charitable donations, proceeds from ticket sales or other fund-raising activities, and deposits from students to cover official IRA travel. Charitable donations should be processed through University Advancement (see CHARITABLE DONATIONS section that follows on page 11); all other funds may be deposited directly into the account.

For deposits of funds from ticket sales, fundraising activities, or student deposits for travel:
Have the checks made out to 'Cal Poly' with the name or fund number of the IRA on the Memo line.
Total the amount for your deposit and take the checks and cash the cashier's window on the first floor of the administration building, next to the UU. Provide the cashier with the IRA fund number (the 'MOxxx' number) and the purpose of the funds (e.g. proceeds from ticket sales or deposits for student travel). The cashier will re-total the deposit and provide you with a deposit slip. Give the deposit slip to your IRA advisor or to the student in charge of monitoring the IRA account balance.

Fundraising Events
IRAs are allowed to hold fundraising events to support the official activities of the IRA, as outlined in the IRA's request for new or continuing recognition form. If you anticipate your event will raise $5000 or more in donations, you must follow the process as outlined in the Fundraising Event Procedures (pdf) on the Advancement Network Forms page in the Gift Forms section.
BACKGROUND / SCOPE:
Cal Poly accepts proceeds from fundraising events that are consistent with the mission and goals of the University and that conform to the laws, regulations and policies of Cal Poly, the California State University, and the State of California. Fundraising events should have the intent to yield net usable proceeds for the University and, at a minimum, have resources identified to cover budget deficits should fundraising revenues fall short.

Note that the University Store Director or designee must approve campus sale of goods that may be similar to merchandise available in the Bookstore.

Raffles and Giveaways

IRAs, like Clubs, are not permitted to hold raffles, including 50/50 raffles. Giveaways at an IRA sponsored event are permitted.

Raffles are defined as selling tickets for the purpose of being entered into a drawing to win a prize.

Giveaways are giving tickets to event participants at no charge, and being entered into a drawing to win a prize.

Cash Handling

The following procedures are intended to address the cash handling requirements for University & Auxiliary fundraising events.

It is the policy of the CSU that:

• Cash and cash equivalents be collected and documented in a timely, controlled and cost-effective manner.

• Adequate separation of duties in the area of cash handling is established and maintained, so that no one individual has exclusive control over a given process.

NOTES:

• It is recommended that a Staff or Faculty member be responsible for all cashiering events and transportation of deposit(s) to University or Auxiliary Cashiers Office.

• It is recommended that finger printing and a background check be performed for anyone who will be regularly handling cash. This service is available through the University Police Department for a minimal fee. The Live Scan Office can be reached at (805) 756-6663.

Cash Handling Process:

Separation of Duties

Separation of duties must be maintained when cash is received and no single person should have complete control over the entire process of receiving funds, preparing the bank deposit and verifying the deposit. Two (2) or more qualified and authorized persons must be involved in the process of collection, handling, depositing, and accounting processes for all cash/check transactions. The person collecting cash, issuing receipts, and preparing the deposit should be someone other than the person reconciling the receipts and verifying the deposit.

Physical Security

The collection station should be situated so that the cash handlers are in a secure environment or have a wall or other barrier behind them. When possible, it is recommended that a campus

security officer be involved to help safeguard the personnel and assets when large amounts of cash will be involved.
All cash and checks should be physically protected from loss at all times. Cash and checks should be locked in a secure receptacle at all times to which only the cashiering personnel have access.

Transport of deposits must be accomplished jointly by at least two students/employees. When deposits exceed $2,500, employees shall be escorted by campus police. When determined necessary, armored car service or police escort should be used. Transporting deposits must be accomplished in a secure manner in order to protect the financial assets and individuals involved in transport. If it is anticipated that the event proceeds will exceed $2,500 University Police should be contacted prior to the event to make escort arrangements at (805) 756-2281. Note: The University Police escort must not ever handle the deposit; they are to serve as a security escort only.

Payment Types Allowed:
• Cash (only U.S. currency and coins)
• Check (must be drawn on a U.S. bank account)
• Money Order
• Cashier's Check
• Traveler's Check
• Wire (please contact University Cashiers Office for arrangements)

Check requirements:
• All checks must be payable to: "Cal Poly", "Cal Poly State University" or reasonable variations thereof. (e.g. "California State University", "CSU Cal Poly SLO", etc.) All invoices or other documents requesting payment must clearly advise payers of this requirement.
• Checks accepted must contain all legally required elements including:
a. Dating no earlier than 180 days prior to the day of acceptance (unless a shorter time period is clearly marked on the face of the check) and no later than the day of acceptance.
b. Legible and consistent amounts, both the numeric and written.
c. Valid signature by the account holder (authorized signer).
• Checks, including mailed remittances, must be restrictively endorsed for deposit as soon as possible but not later than the close of business on the day of receipt or the next business day if the event is held outside of business hours.
• Endorsement stamps may be checked out from the appropriate University or Auxiliary Cashiers Office.
Note: Checks bearing the legend "Payable/Paid in Full" are not to be accepted.

Recording Cash Collected / Sales
An official CSU cash receipt should be recorded for each collection. It must be recorded on a valid pre-numbered, multiple-part Cash Receipt. The receipts must be used sequentially. Receipt stock shall be kept secured, inventoried and regularly reviewed to prevent and detect alteration. If the original receipt is lost, destroyed or otherwise unavailable, a duplicate receipt

may be provided that contains all of the elements of the original receipt (per the multiple-part Cash Receipt) and is clearly marked “duplicate”, “copy” or some other designation that indicates that this item is not the original document.
In circumstances where it is not practical to process a receipt, other mitigating controls must be implemented, such as pre-numbering of tickets, ticket inventory reconciliations, and ticket count reconciliations against cash collected.

Preparing Deposits:
If you anticipate a large number of donations, supplies required for preparing deposits should be obtained from the appropriate University Cashiers Office including:
• Tamper-evident deposit bag(s) (to be used if a locking deposit bag is unavailable)
• Check endorsement stamp
• Currency bands / Coin wrappers
Accountability for and documentation of the custody of cash and checks must be continually maintained when preparing deposits.
• Deposits should be prepared and validated under dual custody (actions requiring approval by two persons, each being held accountable.)
• The preparation and validation of deposits should be done in a non-public, safe, and secure location.
• A report of cash collections signed by the preparer & reviewer should be kept on file (*Payments Log*).
• Endorse all checks with the endorsement stamp provided.
• Deposits should be submitted to the University Cashiers Office the same day as collected (if possible), or by the following business day.

The Cashier will need the chartfield string for your IRA account. This is a series of codes, the “Fund”, “Dept ID” and “Account” that specify where the funds should come from and how they should be accounted for.
Fund: The five-digit IRA code starting with MO and followed by three digits e.g. MO179
Dept ID: The six-digit department ID number for your home department/college
Account: a six-digit account code.
Common account codes used for IRA deposits are

503401 Private Contributions (donations)
503810 Transfers from Cal Poly Corp, Auxiliary, ASI accounts
580090 Revenue, other

Availability of Funds:
Funds deposited with the Cashier’s Office are usually recorded to the IRA account and available within two business days.

CHARITABLE DONATIONS

Receiving Cash or Check Donations

For charitable donations by cash or check, complete a Cash/Securities Gift Information form, available on the Forms section of the Advancement Network web site. A separate form must be completed for each donation. Attach the check or cash to the form. Be sure to complete all required fields and have the IRA advisor print their name in the "Gift Received By" and sign the "Approved By" section. Contact University Advancement to pick up the form and check, or take it to the location noted on the form. The donation will be processed and a deposit will be made to the IRA account. Please note that University Advancement charges a processing fee for handling donations. This covers the cost of tracking all donations (required by law), responding to the donors with thank you notes, and depositing the funds to the IRA account.

Gifts-in-kind (GIK)

A gift-in-kind generally means a gift of anything other than cash, excluding gifts of stock. It means the gift of goods, equipment and other personal property, other than cash or stock, which are of immediate operational value to Cal Poly. For detailed information or to review detailed instructions regarding gifts-in-kind, please see the Gift-in-Kind Acceptance Procedures https://advancement.calpoly.edu/content/forms/index

• All gifts-in-kind with an estimated value over $100 require completion of a GIK Acceptance Form.
• Gifts of materials, equipment, etc. must be approved in advance. Delivery should not be accepted without pre-approval.
• All gifts of equipment must be approved by the appropriate dean, and the IRA/college/unit is responsible for the cost of installing and maintaining the equipment.
• Cal Poly will not establish the value of a gift-in-kind. The donor must take responsibility for valuation.
• Gifts with an estimated value greater than $5,000 generally require an independent, IRS qualified appraisal provided by the donor.
• Certain gifts must be approved by the Cal Poly Gift Acceptance Committee.
• Gifts of Real Estate are not considered to be gifts-in-kind. For gifts of Real Estate, please see the Real Estate Gift Acceptance Procedures.

GIK value from $100-$5000, required documentation

- Completed GIK Acceptance Form with appropriate staff signatures.
- Any one of the following to establish basis for valuation: itemized inventory list, invoice, published value, letter or e-mail from donor.

GIK value >$5000, required documentation

- Completed GIK Acceptance Form with appropriate staff signatures.
- Documentation of value via independent, IRS qualified appraisal provided by the donor may be required (see Standards for a Qualified Appraisal in the GIK acceptance procedures)

- Alternatively, for a Corporate donor, any of the following documentation of market value provided by Corporate donor: itemized inventory list, invoice or letter from the donor, or published item value.

Software Contributions

- Gifts of software are subject to Cal Poly's "Policy on Decisions to Acquire or Develop Software Applications and Services."
- Completed GIK Acceptance Form with appropriate staff signatures.
- No gift credit given; recorded for honor/roll recognition purposes only.
- Only licenses without an expiration date will be recorded, less any fees charged to campus entities.

Contributed services

Contributed services from a donor or donor-controlled entity may not be recognized as a gift.

Additional Information for Gifts-in-kind

Gift Recipient: The advisor must be listed as the recipient of the gift-in-kind on the Gift-in-Kind Acceptance form.

Donee of Gift: In general, the university (the state) is the donee for gifts of equipment that will be used to enhance the education of students on campus and for gifts-in-kind that will directly benefit the university.

Availability of Funds:

Donated funds processed through Advancement will usually be deposited to the IRA account and available within seven days.

FINANCIAL PROCESSES:
DISPERSING / USES OF IRA FUNDS

Chartfield String

When making purchases, you will need to use the "chartfield string" for your IRA. This is a series of codes, the "Fund", "Dept ID" and "Account" that specify where the funds should come from and how they should be accounted for.
Fund: The five-digit IRA code starting with MO and followed by three digits e.g. MO179
Dept ID: The six-digit department ID number for your home department/college
Account: a six-digit account code.
Common account codes used by IRAs are
660003 - supplies and services
606001 - in-state travel
606002 - out-of-state travel
660090 - expenses, other

See your college/department administrative coordinator or budget analyst for additional account codes if these are not appropriate.

Forms and Procedures
Forms and procedures for processing payments and reimbursements from your IRA fund can be found on the Procure-to-Pay/How-to-Pay website https://afd.calpoly.edu/procure-to-pay/how-to-pay/

Dashboards (Finding your Financial information)
IRA advisors may wish to have access to view transactions and account balances for the IRA(s) they oversee. Check with your department head / college associate dean to see if this will be approved. If so, you may apply for an account using the Technical Service Request link on the portal. Use the New CMS Account Request tab, select the add/change/remove current security button, enter the user and approver information, and fill in the CMS financial role details in step two. Once approved and set-up, you will see the PolyData Dashboards link in the Single Click links on your portal. Information and on-line training is available at https://polydata.calpoly.edu/content/dashboards/index#help.
The most useful finance dashboard tabs for IRA funds are 'My Trial Balance' and 'My Trial Balance Transactions.'

FINANCIAL PROCESSES:

ALLOWED EXPENSES:

IRA funds, in general, may be used in the same manner as other state funds with a few exceptions.

Payment of Salaries, Hourly Pay and Stipends are allowed in limited circumstances

IRA funds may never be used to cover faculty salaries. IRA funds can be used to cover payment for someone whose services are necessary for students to participate in / benefit from the IRA. Examples of allowed salary, hourly pay, or stipend expenses are: a truck driver for hauling equipment for an official IRA competition, a shop technician repairing and maintaining equipment owned and for use by the IRA, or a specialized coach for training students involved in the IRA (e.g. an accent coach for students participating in Drama or a rodeo skills coach for Rodeo).

Food purchases are allowed in limited circumstances

IRA funds should not be used to purchase food or snacks for meetings or non-core IRA activities.

IRA funds may be used to purchase food for events which are part of the core purpose of the IRA, as stated in the IRA's approved Request for Recognition forms. For example:

- meals for IRA members traveling to and participating in a conference or competition. Travel guidelines must be followed, available at https://afd.calpoly.edu/travel/
- limited catering (snacks, hors d'oeuvres, and other low-cost items) for an official reception or event which is the core purpose of the IRA
- events where participants have paid fees, or where the IRA has received donations, which cover a significant portion of the food cost

Donations , Gifts and Awards with IRA funds are not allowed

IRA funds may never be used to purchases gifts or to make donations. In addition, IRA funds may not be used to fund or purchase prizes or awards. Expenditures for awards that are the culmination of a group(s) or individual(s) efforts through competition or as a normal part of program activities in the form of trophies, plaques, ribbons, and similar items, the value of which is primarily intangible and limited to the recipient(s), are allowed.

Purchases of Alcohol are Not Allowed

IRA funds, like other State funds, cannot be used to purchase alcohol. The purchase of prepaid credit cards or gift cards for vendors who sell alcohol (e.g., grocery stores, restaurants) cannot be reimbursed with IRA funds. Since items bought with a prepaid credit card or gift card cannot be tracked, there is no way to ensure alcohol was not purchased.

Transfers Between IRAs are Allowed

Occasionally, IRAs may work together on projects, or a college may determine that one IRA has higher than expected expenses where another has lower. IRA funds may be transferred between IRAs under the same college or unit. To request a transfer, have the person who oversees the IRAs for your college or unit (usually an Associate Dean) send an email to acadprog@calpoly.edu requesting the transfer, specifying the amount and the IRA(s) to transfer from and to. The Academic Programs budget analyst will prepare the transfer forms and submit them to fiscal services on your behalf.

Procedures

Reimbursements and Payments – General

It is by far preferred that a Cal Poly Purchasing Card (ProCard) be used for purchases and payments whenever possible. See your supporting department or college for help with this. Reimbursements and payments for allowed purchases can be made when necessary using the Vendor Payment Request form (up to $2500) or the Reimbursement Form (up to $1500 for students and faculty). For the forms and instructions, refer to the Procure-to-Pay/How-To-Pay site at https://afd.calpoly.edu/procure-to-pay/how-to-pay/.

Items to remember:

- The payee listed on the back-up documentation (invoice or receipt) must match the name of the payee to be reimbursed. Reimbursements can only be made to the person that paid for the expenses. If the payee listed on the reimbursement form and the name on the receipts do not match, the IRA advisor will be required to provide an explanation of the situation prior to the reimbursement being processed. In this case, a lost receipt form (also available on the Fiscal Services forms website) will need to accompany the reimbursement request.
- Reimbursements for pre-payment items cannot be processed before the product/service has been received, unless otherwise stated in an officially approved contract signed by the university. If pre-payment is required, IRAs must follow the Purchase Order guidelines.

Purchases Over $2500

Purchases over $2500, like other state purchases, must be made via the purchase request / purchase order system. Have your department admin or college budget analyst prepare the purchase request for you. Please note that purchases through PR/PO can take several weeks to process, especially during the busiest time of the quarter, so plan accordingly.

Sales Tax

Cal Poly IRAs must abide by sales tax reporting laws. California has a “sales and use tax,” which means that for all purchases, except for services, sales tax must be paid. If the vendor does not collect California sales tax from the purchaser, such as the case with out-of-state orders, Fiscal Services must assess the IRA for the tax that should have been collected by the vendor and remit it to the State Board of Equalization directly. Accounts Payable will determine if a sales tax reporting issue is present. This assessment may result in a different amount recorded for disbursements than originally requested.

Note that the reimbursement to the individual will remain unchanged. However, the IRA will be debited the reimbursement amount plus applicable taxes. Tax is treated as an adjustment and

the advisor(s) are not normally notified about the adjustment. Such adjustments are viewable on the Transaction Reports which are available through the Financial Dashboards.
Another sales tax issue occurs when an IRA member pays out-of-pocket for IRA expenses and personal items on the same receipt. Be sure to include the appropriate sales tax on the reimbursement request. Check the receipt for the appropriate sales tax rate since sales tax rates vary throughout California. Fiscal Services will adjust the sales tax if necessary. To simplify the payment process, IRA members should be encouraged to keep IRA and personal purchases separate.

Purchased Equipment Valued at $500 or More – Property Tagging
Any durable equipment purchased for the IRA that is worth $500 or more (inclusive of tax and shipping) will need to be property tagged. Please contact the Property Office after your equipment arrives for logging and tagging.
Property policy and process document: Property Control Procedures

The Property Office may be reached at property-accounting@calpoly.edu

OTHER USES OF FUNDS
Field Trips and Travel
IRAs, as instructional programs/related activities, must comply with all university and CSU policies relating to Field Trips. Please see
https://academicprograms.calpoly.edu/content/academicpolicies/field-trip-policy
For Field Trip guidelines, procedures and links to forms.

Travel as part of the official activities of an IRA must comply with the Cal Poly / CSU Travel Guidelines and procedures. For more information, procedures and forms, please refer to
https://afd.calpoly.edu/travel/

International Travel
For international travel, you must work with the Cal Poly International Center for planning and authorization. For group travel, you must begin the process at least six months before the start of the quarter of your travel date.

Transportation
It is recommended that students provide their own transportation to and from field trip sites whenever possible. Alternatives are listed below in order of increasing risk to the University.

- Commercial Transportation - contact Contracts & Procurement to arrange for buses, ships, airplanes, etc. [Travel funds held in Cal Poly Corporation accounts may be used.]
- Car pools may be organized, however: all drivers must be state employees or identified University Volunteers and must be authorized to drive vehicles on University (state) business. Use of personal vehicles on University business requires additional authorization.

Air Travel

CSU Executive Order 590 and CalPoly Administrative Bulletin 92-2 require the execution of a "release and hold harmless statement" by each student who participates in CSU - sponsored student air travel and/or air travel required in a CSU - affiliated program. Students traveling by air on flights not regulated by the U.S. Department of Transportation are required to purchase life and personal injury insurance.

Contact Risk Management for assistance.

Events

For complete information, please refer to the Contract and Procurement Services event planning guidelines at https://afd.calpoly.edu/procure-to-pay/how-to-buy/events/

Temporary signage can be installed on campus to market your event. Please see https://registrar.calpoly.edu/universityscheduling/signs for information on what is allowed, how to gain approval, and how to reserve locations for signs.

Events: Off-Campus

Agreements, scheduling forms, reservation forms, and purchases must all be processed through the Contracts & Procurement/Risk & Real Estate Management office (no matter the source of the funds) for any external:

- Facilities – e.g. Private property, city park
- Equipment – trucks, mobile equipment, grand stands, table, tents
- Services – food, beverage, tents, chairs, tables, transportation, security
- Supplies – food, paper supplies, materials

There are specific requirements including insurance for all types of contracting essential to protect the university, employees, students and the public.

IRA advisors and/or students are not allowed to sign contract agreements. Anyone not authorized who signs such agreement documents may be held personally responsible for all costs and liable for any injuries or damage.

Contracts & Procurement/Risk & Real Estate Management personnel are available to assist event planners with any contracts, agreements or PO's that are required to support the event.

Submit a Special Event Application for each event agreement. Contracts will not be processed without this.

Events: On-Campus

See above for requirements regarding contracts, insurance and agreements. Submit a Special Event Application for each event agreement. Contracts will not be processed without this.

Food Policy and Food Safety

All on-campus events serving or giving away food must abide by the food policies as outlined at the AFD website on Food Safety. Be sure to read the documents provided and adhere to the requirements.

Amplified Sound

Outdoor events and activities that involve amplified music or speech are limited to the hours of: 7:00 a.m. to 10:00 p.m., Monday through Sunday, and University scheduling protocols must be followed.

In the UU Plaza, amplified sound base decibel rates of 101 and spikes of 108 are permitted. Amplified sound may be used between 10:00 a.m. and 1:00 p.m. on Tuesdays and Thursdays, and may also be used after 5 pm on weekdays or anytime on the weekends during regularly scheduled UU hours.

Free Speech Policy

Events sponsored by campus entities, including IRAs, must adhere to the Free Speech policy.

Scheduling an On-Campus Location

You can view the availability of various areas that can be scheduled through University scheduling at
https://eventscalendar.calpoly.edu/location-availability.

Please note that some locations, such as the UU plaza and Dexter Lawn, may show 'scheduled' when there is still plenty of room for another booth or small event. When in doubt, put in your request to Events and they will let you know if there is no more space. To schedule, go to:
https://registrar.calpoly.edu/universityscheduling/request
and click on the "Submit a New Request" link and fill out the on-line form.

For Requester Information, enter either your name or the name of the IRA advisor / student officer who will be the contact person for the space reservation.
For Department/Program, enter the IRA name as shown on the list of IRAs on the List of Recognized IRA Programs at https://academicprograms.calpoly.edu/content/IRA/programs
Fill out the remaining information as requested and submit.

In an Emergency

For on-campus problems, contact University Police at 756-2281 or by calling 911 on any campus department phone.

If the personal safety of anyone is endangered, professional assistance should be contacted immediately. Dialing 911 on any campus phone will connect with University Police dispatcher, dialing 911 on any other phone will connect with the county emergency dispatcher.