



California
State
University,
Fresno

MEMORANDUM

DATE: January 1, 2020

TO: Pujitha Reddy Surapareddy
Research Project – A Novel Community detection and Ranking
Framework
Computer Science
Science & Mathematics

FROM: Xuanning Fu
Interim Vice Provost

SUBJECT: 2019-2020 Supplemental IRA Fund Allocations

The IRA Committee received 125 requests totaling \$733,279.24 for the academic year 2019-2020. The IRA Committee selected 92 of those projects for awards totaling \$389,523.52. Those recommendations were forward to President Castro for his consideration and were approved. Your Dean's and Department have a spreadsheet with the allocations and account on them. Please check with your Dean or Department for this information. Please read the enclosed IRA General Policy & Procedures and the Frequently Asked Questions document included in the award packet before using the IRA funds.

I. Uses and Restrictions of IRA Funds

It is the intent of IRA funds to augment the instructional mission rather than supplant or replace funds provided though general funds for that purpose. Education Code 89230 states, "*Instructionally Related Activities means those activities and laboratory experiences which are at least partially sponsored by an academic discipline or department and which are, in the judgment of the President of a particular campus, with the approval of the trustees, integrally related to its formal instructional offerings.*"

In general IRA funds **cannot** be used for the following expenditures unless granted an exception:

1. Student assistant payroll is not permitted unless it is an approved line item in the IRA proposal and specifically noted on the award worksheet.
2. IRA funds cannot be used to pay for food, meals or per diem unless the cost is included as part of off-campus conference registration/fees, or the meal costs are the per diem for a guest speaker or performer (taking a speaker to dinner before and/or after a talk is an unallowable cost using IRA funding).
3. IRA Funds cannot be used to purchase trophies, awards, plaques, thank you gifts or gifts designed for incentives or recognition.
4. Purchase of advertisements/flyers/promotional items (newspaper/radio ads and such items such as pens, pencils, cups, etc...), are considered unallowable costs unless these items were included in the project proposal

- and were a pre-approved project expense. Promotional items must also have pre-approval from the Director of Procurement.
5. IRA funds, as well as all state funds, cannot be expended on, gifted to or used to benefit a non-campus entity. Please refer to State of California Constitution Article 16 section 6 and State of California Government Code Section 8314.
 6. IRA funds are for student projects. Faculty and or/staff travel and expenses are not permitted.
 7. Students must be currently enrolled to receive project funds. Graduation and/or disenrollment from the university disqualify a student from receiving funds. Incoming freshmen and/or transfer students can receive project funds once they have begun their course work.

II. Accounting Procedure

Signature Forms - Signature forms will no longer be needed for IRA due to the new Trust Fund Approval system that is completed online. Please make sure you do have the Financial Signature Approval on file with Procurement/Accounting.

Allocation of Funds, Chart Strings and Tracking Numbers - IRA funds will be transferred directly to a state IRA Trust fund established for each project. The fund/department/class code is included on the allocation worksheet. There is also a project number for each IRA proposal. That number appears on the IRA allocation worksheet in the left hand column. Please include this project number in the lower right hand corner on all accounting documents before submitting to Academic Resources Office.

Submitting Expense Claims - Please route all IRA expenditures through Academic Resources Office - MS ML/54. Recipients must follow procedures relating to purchase requisitions, travel documents, and student assistant vouchers. All documents must conform to PeopleSoft procedures, as well as University and State procurement procedures. This includes year-end deadline dates that will be announced in early spring. Recipients will work directly with their school/college or department to process the necessary documents.

Accounting Processing Guidelines - Please note that expenditures must adhere to the policies listed below or the documents will be returned to the department.

1. Funds must be spent in accordance with the proposal submitted and approved. No expenditures in excess of the approved IRA allocations are permitted.
2. Requisitions for materials will be processed through the school/college or department and must comply with PeopleSoft procedures, using Forms Portfolio forms.
3. All University Print Shop work orders, Printing requests, and stock requisitions must be approved in advance by Academic Resources Office.
4. The University's Procard cannot be used for purchasing IRA related supplies (goods).

5. Pre-purchasing items without a Purchase Requisition are not permitted unless special circumstances exist. Students and faculty must have prior approval from the Department Chair and Dean to purchase materials in advance to be reimbursed. Any unapproved purchases will be the responsibility of the department (paid from their general fund account).
6. Travel Applications and Travel Expense Claim forms will be processed through the school/college or department and must comply with university policy and procedures, using Forms Portfolio Travel Application and Travel Expense Claim forms. Travel Applications must be routed to the Academic Resources Office only if an advance is being requested or it is International Travel no later than 10 days before the departure date. Claim forms with receipts attached must reach the Academic Resources Office no later than 21 days after the return date. Travel and Claim documents that do not meet the above requirements cannot be paid from IRA funds; therefore these documents will be returned to the department. Students that are driving on university business must complete the defensive driving course before the trip occurs. This can be found on the Accounting Services Website under Travel.
7. The per student travel expense limits are \$1,500 per student for international travel, \$750 for out-of-state domestic travel and \$500 for in state travel.
8. Student Assistant payments will be processed through the school/department and must comply with PeopleSoft Student Time Entry procedures.

III. Year End Balances and Processing

1. **Deadlines** - All IRA expenditures forms/documents must be submitted to Academic Resources **at least one week prior to the respective deadlines set forth by Accounting and Procurement or no later than May 24, 2019,** whichever date comes first. Forms/documents submitted after this deadline will not be approved and returned to the requesting department. Payments will be the responsibility of the department (paid from their general fund account).
2. **Transfer of Operating (TOE) forms** submitted at year end will be closely scrutinized. IRA accounts are intended to be used for approved projects and should be not considered part of the department's operating budget. Thus attempts to submit TOE forms at year end for the purpose of utilizing all remaining IRA balances will be returned to the department. TOE forms must include the original purchase requisition and a justification for why the item was purchased with other than IRA. TOE forms submitted at year end without copies of original source documents and a strong justification will be returned to the department.
3. **Balances and Carry Forward**- All funds remaining unspent at fiscal year-end will be returned to the IRA fee account. Unspent allocations do not carry over to the next fiscal year.

Attachments: Funding Spreadsheet
cc: Todd Wilson
Christopher Meyer