

Illinois State University

Program/Opportunity Fund Purchasing Guide for Independent Student Organizations

2022-2023

Student Activities, Dean of Students

Student Activities is dedicated to helping organizations that receive program or opportunity funds for events and travel. All policies and procedures described in this guide only apply to program and opportunity funds that are granted to independent student organizations.

Funds awarded through the program or opportunity fund will be held in a University account until payment is requested. Payments will be made via direct deposit to the RSO upon submission of required documentation.

Money generated from membership dues, fundraisers, etc. must be held in an external bank account.

Location:

Student Activities, Dean of Students
227 Bone Student Center

Hours:

Monday – Friday, 8am – 4:30pm

Contact:

(309) 438-2151, studentorganizations@ilstu.edu

Forms:

All forms listed in this document are available on the Dean of Students website:

<http://deanofstudents.illinoisstate.edu/involvement/organizations/funding/program.php>

COVID-19 Response

- The University will continue to follow the most up-to-date health and safety guidance and will make adjustments accordingly when necessary. Funding allocation decisions should not be construed to imply that the program or travel is approved. Restrictions on travel, limitations on gatherings, and/or cancelations of conferences/events may eliminate or modify the need for allocated funding.

Program/Opportunity Fund Budgets and Accounts

- Program/Opportunity Funds are provided through student fees.
- All expenses must be approved by the RSO's fiscal agent, who is an Illinois State University Faculty or Staff member employed by the University. For most RSOs, this will be the advisor.
- All groups who are granted money from the program or opportunity fund are given an approved, itemized budget that must be followed.
- To request a change in funding, complete a **Change in Allocation Form**:
https://forms.illinoisstate.edu/forms/change_in_allocation_request
The form will be reviewed by the Student Fee Board.
- Groups that exceed their allocation must use the organization's self-generated funds to cover the difference.

Important Policies

Sales Tax Exemption

- No purchases are exempt from sales tax. RSOs MUST pay sales tax and cannot use the ISU sales tax exemption form.

Prohibited Purchases

No payment will be issued to the RSO for the following items:

- alcoholic beverages
- gifts for advisory or participating members
- **gift certificates/gift cards**
- support of political parties, individual political candidates, or direct lobbying efforts
- support or contributions to any private person, group, association, or business except for services and goods rendered (no donations)
- payment of faculty, A/P or Civil Service professional dues
- payment of debts or expenditures from any previous fiscal year
- cash prizes
- **purchases made with a SNAP card**

Income

- Ticket sales, donations, etc. can only be collected if approved as part of the funding process.

IRS Reporting Requirements for RSOs to Follow:

This information is provided for general information purposes of student organizations and is not to be considered tax advice given by the University or its employees. All independent RSOs and accounts independent of Illinois State University under their own FEIN should rely upon tax advice provided by their own independent tax advisors. For more information, visit the IRS website for charitable and other nonprofit organizations at <https://www.irs.gov/Charities-&-Non-Profits>.

- The IRS requires organizations who pay individuals \$600 or more for services, such as performers, speakers, DJs, graphic designers, etc. within a calendar year to complete and file a 1099 form for the individual. See <https://www.irs.gov/uac/About-Form-1099MISC> for more information.
- Before issuing payment, you will need to request a W-9 (<https://www.irs.gov/pub/irs-pdf/fw9.pdf>) from the individual and then keep it in a secure location. The W-9 will be necessary for completing the 1099 form.
- There are multiple IRS forms and steps which must be completed when hiring an individual from a foreign country. See <https://www.irs.gov/Individuals/International-Taxpayers> for more information.

How to Process Payments – ISU Internal Vendors

Bone Student Center / Event Management, Dining & Hospitality (EMDH)

- EMDH is only able to process one form of payment for an invoice. Therefore, if an RSO is going to go over the allocated amount for an event, the RSO must submit and get a change in allocation approved before the event or pay the entire bill with outside funds.
- If using Program/Opportunity Funds for whole bill, EMDH will directly bill your RSO account.

Facilities

- ISU Facilities will be paid directly from the RSO account and will not exceed the allocated amount.
- If you need to provide an account number, please contact Student Activities.

ISU Catering / Event Management, Dining & Hospitality (EMDH)

- EMDH is only able to process one form of payment for an invoice. Therefore, if an RSO is going to go over the allocated amount for an event, the RSO must submit and get a change in allocation approved before the event or pay the entire bill with outside funds.
- If using Program/Opportunity Funds for whole bill, EMDH will directly bill your RSO account.
- No alcohol may be purchased.
- For non-EMDH catering, RSOs must use a licensed caterer or be reimbursed for food supplies.

ISU Printing Services

- ISU Printing Services will be paid directly from the RSO account and will not exceed the allocated amount.
- It may take up to three days to verify funding and for Student Activities to provide account number.

How to Process Payments – External Vendors

*Submitting Paperwork

- All paperwork, documents, and itemized receipts will need to be processed to release funding. It is required that you **submit these electronically in PDF format** to Michelle Whited, mawhite@IllinoisState.edu. Images will not be accepted. To create a PDF using your phone, please utilize [Adobe Mobile Scan app](#). RSO is required to keep all original paperwork/receipts within their RSO records. Paperwork must be submitted within 30 days of purchase.

*Timeline for Payments

- Payments are issued on campus twice/week.
- Complete and correct Request for Payment forms with all necessary documentation must be received by Student Activities a **minimum of 3 weeks prior to when payment is needed**.
- Please note that some banks may not release the funds for use until 4-5 days following deposit.

Performers and Speakers

- Student Activities will issue payment to the RSO for the performer/speaker expenses. This will include performance fee/honorarium, airfare/mileage, and hotel. RSO is then responsible paying the performer/speaker/vendor.
- Independent RSOs will not be reimbursed more than \$4,999.99 for one individual performer/speaker/vendor.
- To receive payment, RSO must supply Student Activities with a contract signed by the performer/speaker and organization representative. The contract should clearly state the amount the performer/speaker is to be paid.
- Payment request should be submitted a minimum of three (3) weeks prior to when needed. Please note that some banks may not release the funds for use until 4-5 days following deposit.

Notes Regarding Contract Procedures:

- All performers/speakers should have a contract signed by the authorized RSO member. The RSO is responsible for identifying this individual. For consistency, the same person should sign all agreements and be identified in the RSO constitution. A sample contract is available on the Dean of Students Office website if needed <http://deanofstudents.illinoisstate.edu/involvement/organizations/funding/program.php>.

- Performer/speaker contracted amount should include all travel – airfare/mileage/car rental and hotel. The performer/speaker will then be responsible for making and paying for all expenses. This takes the burden off your RSO for making arrangements and having to cover changes in travel.
- Deposits should be no more than 50% of the total fee. The balance should not be paid until immediately following the performance/speaking engagement.
- Copies of contracts should be kept in a secure location and accessible by RSO leadership for seven years.

Rentals/Supplies (i.e. food, decorations, miscellaneous event supplies, etc.)

- Expenses external to the University will be paid to the RSO. RSO is then responsible for reimbursing individuals.
- To receive reimbursement, the RSO must supply Student Activities a Request for Payment form and all original itemized receipts.
- Sales tax must be paid by RSO and will be out-of-pocket. RSO will not be reimbursed.
- No alcohol may be purchased.
- No cash prizes. Any prize items the RSO has allocated funds for must be under \$50, unless otherwise indicated by the Fee Board in the funding allocation letter. Only ISU students are able to win prizes and only up to \$50 total per event. Additional information must be submitted with prize reimbursement receipt on the [Prize Tracking spreadsheet](#):

<https://deanofstudents.illinoisstate.edu/downloads/RSO%20Prize%20Tracking%20Template.xlsx>

- Event name and date.
- Purpose of the prize at the event.
- What prizes were distributed, each of their costs, and what student won them.

How to Process Payments – Travel

***Submitting Paperwork**

- Reimbursements will not be issued until after travel has occurred.
- **RSO is required to meet with Student Activities a minimum of (6) weeks prior to travel.** Contact Student Activities to schedule appointment.
- All paperwork, documents, and itemized receipts will need to be processed to release funding. It is required that you **submit these electronically in PDF format** to Michelle Whited, mawhite@ilstu.edu. Images will not be accepted. To create a PDF using your phone, please utilize [Adobe Mobile Scan app](#). RSO is required to keep all original paperwork/receipts within their RSO records. Paperwork must be submitted within 30 days of purchase.

Vehicles

- Car and van rentals may be arranged through ISU Facilities/Fleet Management – (309) 438-2038. Fleet Services will be paid directly from the RSO account and will not exceed the allocated amount.
- Expenses will be paid to the RSO. If each attendee pays their own expenses, the RSO is responsible for reimbursement to the individuals.
- If the expense exceeds the allocation, the organization will need to pay the difference upon receipt of invoice.
- Students may use private automobiles and the organization will reimburse for gas/mileage at the approved State of Illinois rate. Submit documentation that outlines the total mileage such as Google Maps, Mapquest, etc.
- Car and van rentals may be arranged through an outside company and the RSO will be reimbursed for the expense.
- No payment will be issued to the RSO for an advisor travel expense.

Airline Tickets

- Student Activities will issue payment to the RSO for the airfare for all attendees.
- To receive payment, the RSO must supply Student Activities with a copy of the confirmation(s) for all attendees.
- Expenses will be paid to the RSO. If each attendee pays their own expenses, the RSO is responsible for reimbursement to the individuals.
- Airline tickets must be roundtrip, to and from the same location, otherwise no payment will be issued.
- No payment will be issued for additional fees such as upgrades, in-flight internet, etc.
- Luggage fees for more than (1) checked bag will NOT be reimbursed unless it is for conference supplies.
- If a traveler cancels after payment has been made, the traveler must reimburse the amount of the ticket and then they will have use of that ticket for personal use. The traveler is responsible for payment of any additional costs associated with that ticket.
- No payment will be issued to the RSO for an advisor travel expense.

Hotel

- Student Activities will issue payment to the RSO for the hotel.
- To receive reimbursement, the RSO must supply Student Activities with a copy of the hotel receipt which includes the rates and **student rooming assignments**. RSO must use **conference hotel** or find a cheaper hotel rate. Must provide Student Activities with paperwork verifying hotel rate.
- Expenses will be paid to the RSO. If each attendee pays their own expenses, the RSO is responsible for reimbursement to the individuals.
- No payment will be issued for additional fees such as upgrades, internet, room service, etc.
- No payment will be issued to the RSO for an advisor travel expense.

Registration

- Student Activities will issue payment to the RSO for the registration fees.
- To receive reimbursement, the RSO must supply Student Activities with a copy of the registration receipt for each attendee and the **conference schedule**.
- Expenses will be paid to the RSO. If each attendee pays their own expenses, the RSO is responsible for reimbursement to the individuals.
- No payment will be issued to the RSO for an advisor travel expense.

Reimbursements

- A **Request for Payment** must be submitted with all reimbursements within **(2) weeks of travel**.
- **Reimbursements will not be issued until after travel has occurred.**
- Expenses will be paid to the RSO. If each attendee pays their own expenses, the RSO is responsible for reimbursement to the individuals.
- Personal outings will not be reimbursed. This includes travel expenses for meals/supplies.
- No payment will be issued to the RSO for an advisor travel expense.

Remember:

Follow the established timelines.

Ask for assistance in advance.

Do not wait until the last minute to process paperwork.