



Student Fund Raising Policies and Procedures Guide

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Section I

Frequently Asked Questions & Common Student Fund Raising Topics

Frequently Asked Questions

1.1.

Who should checks from donors be made payable to?

All checks your organization receives as gifts from donors are to be deposited into your foundation account and must be made payable to the 'USF Foundation.' These checks cannot be properly processed if the donor makes the check out to your organization's name, to USF Health, or any other name. It is your group's responsibility to ensure this is communicated to the donor prior to a check being written.

1.2

Who should I first contact to begin the process of conducting a fund-raiser/friend-raiser for my student organization?

Contact the Development and Alumni Relations office at:

12901 Bruce B. Downs Blvd MDC70
Tampa, FL 33612
(813) 974-3676
Fax: (813) 974-2936

A development officer from our Annual Giving office will meet with officers from your group to ensure your event/activity is successful and a sound fund-raising plan is in place. Some of the common issues pertaining to planning and conducting successful fund-raisers include:

- Does the event appeal to a large, broad audience?
- Does the event perform a needed service?
- Is the event well-publicized? Do people outside of your organization know about it?
- Does the event bring the majority of those considered to be closely aligned with your group and its purpose together, i.e. donors, alumni, students, staff, faculty, parents, potential donors?
- Is there little overhead cost involved?
- Does the event comply with University and Foundation procedures?
- Does the event encourage people to interact?
- Does the event capitalize on the talents of your group?

The Development and Alumni Relations office is your group's resource to ensure the answer to these questions, and others, is 'yes' before the necessary approvals and paperwork are initiated.

1.3

Who do I contact for approval and filling out the required Education Business Activity form for our event/activity?

Your group's faculty advisor would be your first point of contact. Once your faculty advisor is aware of your group's intention and is able to approve the action requested, the next step is to contact the individual listed below in the college to which your group reports:

- College of Medicine: Phyllis Ridgeway
Phone: 974-2068, E-mail: pridgewa@health.usf.edu
- College of Nursing: Anne Phillips
Phone: 974-2191, E-mail: aphillip@health.usf.edu
- College of Public Health: James (Jay) Evans
Phone: 974-8412, E-mail: jevans@health.usf.edu

The purpose and appropriate uses of an EBA, including the utilization of sponsorships, payment of services, etc. are further detailed in **Section II** of this guide. These individuals will assist you in the processing of necessary paperwork to ensure the event complies with University and Foundation rules and procedures governing student fund-raising.

In summary:

- Step 1: Contact Development & Alumni Relations Office.
- Step 2: Contact your faculty advisor for counsel and approval of request.
- Step 3: Contact appropriate college personnel for processing of request.

1.4

Our group would like to process a check request and/or deposit money into our group's Foundation account. Who do I contact to initiate that process?

This process is facilitated through the same individuals listed in **1.3** upon consultation with your faculty advisor. For a check request pertaining to student travel, please see **2.1** and **Section III** of this guide. There is important information pertaining to airfare travel and submission of travel receipts for timely reimbursements. For deposits, please see **2.3**.

1.5

Once a check request is submitted, how long will it take before the check is mailed to my group?

On average, it will take approximately two weeks to receive a check from the time the Foundation receives the request. This time can vary, however, on a number of factors. Inaccurate or incomplete supporting documentation and/or not having appropriate authorized signatures in place can slow the process. Therefore, it is important that for student travel and/or paying for fund-raising related expenses that your group provides as much notice as possible of your activity to ensure the proper documentation is in place well in advance to avoid any delays.

1.6

What is the procedure for establishing an off-campus account for our group and the proper use of that account?

If your organization is looking to establish an off-campus checking account, you will need to receive a tax identification number from the Internal Revenue Service (IRS). This process can be initiated upon approval from your faculty advisor and by your group's appropriate contact person listed in **1.3**.

It is important that the USF Foundation be utilized for ALL gifts/donations, specifically those that are received during appropriate fund-raising activities, which your group hosts. Typically, off-campus checking accounts should NOT be used for depositing gifts/monetary donations. Off campus checking accounts can be used as a supplement to your Foundation account to cover miscellaneous expenses for your group, such as student travel, purchasing of supplies, and for depositing revenue received from the sale of tangible items, such as a bake sale, or sale of t-shirts, mugs, videos, books, etc.

Common Student Fund Raising Topics

2.1

Your Group's USF Foundation Account: Check Requests

When your group is requesting reimbursement for travel-related expenses from your foundation account (i.e. lodging, transportation, food, etc.), the Foundation requires that all receipts need to be submitted to support the actual expenses. If your group wishes to be reimbursed prior to your departure (i.e. hotel stay), your group must submit documentation identifying the need to pre-pay the expenses as well as the actual receipts. For reimbursements after your travel is complete, all receipts should be submitted to the Foundation no later than 30 days after your return date.

To submit a check request from your Foundation account, you will first need to obtain approval of the expenditures for your trip from the appropriate person who approves expenses on your Foundation account; typically this will be your group's faculty advisor. Your group's appropriate contact listed in **1.3** will be able to assist you in this process subsequent to advisor approval. You will need to provide the number of students going, purpose of the trip (how it supports USF), date and location of destination, and the receipts for your expenses (airfare, lodging, transportation, etc.).

2.2

Airfare Reimbursements

Unless you book your airfare through a travel agency, the Foundation cannot reimburse your group in advance for those airfare expenses. In order to be reimbursed for airfare (outside of using a travel agency) a boarding pass **MUST** be submitted to the Foundation. Usually your group won't have your boarding passes until the day of your departure, so your airfare reimbursement would not come until after you return from the trip and when you are able to submit that documentation to the Foundation. **If you wish to be reimbursed for airfare expenses prior to your departure, you MUST use a travel agency.** The Foundation will then pay the travel agency directly with funds from your group's Foundation account.

2.3

Deposits

Deposits into your foundation account (i.e. donor checks from EBAs, outright gifts, pledges, etc.) can be processed by submitting checks and/or pledge forms to the individuals listed in **1.3** within your group's respective college.

In order to process a deposit, required information includes your group's Foundation account number, and/or the EBA account number (if it is a fund-raising event) and the donor's contact information: name, address, phone or e-mail to ensure proper donor credit. A deposit form will be completed and submitted to the Foundation, along with the checks to be deposited into your group's Foundation account. Checks are deposited daily Monday-Friday. **It is important to remember that all checks to be deposited into your Foundation account MUST be made payable to the 'USF Foundation.'** **It is your group's responsibility to ensure this is communicated to your donors.**

2.4

Direct Mail/Telefund/Donor Information Requests

The USF Development and Alumni Relations office is a resource for you. Should your group decide to conduct a phone-a-thon, send a direct mail piece to current and/or potential donors or host a fund-raising event, our office can provide your group information on how best to maximize your efforts

Direct mail will never replace the effectiveness of face-to-face contact with your donors. Direct mail can be thought of as a tool that is usually able to cast a big net and bring in a number of gifts less than \$500. With direct mail, your group's goal is to draw your donors closer and get them more involved in the purpose of your group. Donors who you have already identified as strong supporters of your group are not prime candidates for direct mail pieces.

Our office can assist your group in a number of ways. If your group intends to do a direct mail piece, please contact the Development and Alumni Relations office as listed in **1.2**. We will meet with you and officers from your group to strategize on fund-raising goals

and implementing an effective communications plan for your piece. If your group has already drafted a letter you would like to use, the development office can help in reviewing the text of the letter to ensure it will be an effective and timely piece.

If you require donor information, mailing lists and/or phone lists of prospective/current donors, we can obtain that information for you. It is strongly suggested that these lists be pulled one-two weeks before they will be used. People move and numbers change frequently, so if an address/phone list is pulled too far in advance, information can become out-dated. We can also be a resource in working with your group to develop solicitation pieces and to ensure that appropriate, effective literature is included. The goal, again, is to ensure you have solicitation pieces that will be most effective in communicating your group's message and why the prospective donor should consider making a donation.

2.5

Donor Confidentiality

Donor information, beyond name, date of contribution and address is confidential. Donor information, such as the amount of their contribution, may be viewed by student volunteers upon approval from the Development Office and a [Data Use and Confidentiality Agreement Form for Volunteers](#) is signed and completed by those students who will be viewing the information. The data provided cannot be re-used, shared, distributed, or used in any way that might compromise the confidentiality of USF Foundation data. Once the data is used for the intended purpose, the list should be deleted (if electronic) from the user's computer or shredded (if the list is printed). The USF Foundation or the USF Health Office of Development & Alumni Relations can shred the document for you if necessary.

Section II

Fund-raisers & EBAs

1.1

EBA 101

An Educational Business Activity (or ‘EBA’) is the request form that must be filled out when a fund-raising or friend-raising activity is planned. **An EBA is required for any activity that brings in revenue to the University or to the USF Foundation.** This form must be filled out for each fund-raising event/activity, including events that are staged on an annual basis. The EBA form provides the basic information to ensure your event or activity meets the requirements for a fund-raiser and the information needed to deposit the gifts properly once the event has completed.

- The university requires an EBA for **any revenue-raising activity** that is conducted through a USF account.

The USF Foundation does not require an EBA for:

- A gift secured outside of a fund-raising event
- Events that are free of charge but which may have sponsors who receive only recognition in return for their sponsorship.

1.2

Uses for EBAs

Activities that are considered to have a **gift-giving or friend-raising component** and are acceptable for deposit into a USF Foundation fund include the following:

- Dinners, receptions and other events that include a charge for attendance that exceeds the value of the item(s) received (See **2.1**)
- Conferences where there is a significant gift involved; for example, all participants make presentations and are not paid for services (See **2.4**)
- Auctions where most of the items are donated (See **2.2**)
- Raffles (Drawings of Chance) when no contribution is required (See **2.3**)
- Banquets for awards ceremonies and graduation events (See **2.4**)
- Golf events and similar friend-raising activities

Activities that are **NOT** considered to have a gift-giving or friend-raising component and that are **not acceptable** for deposit into a USF Foundation fund include the following:

- Sales of tangible items such as tee-shirts, mugs or videos
- Conference fees where the charge does not exceed the fair market value of the materials
- Rentals or license fees
- Consultant fees

Please Note: If an event is primarily a fund-raiser or friend-raiser and the selling of tangible promotional items is incidental to the entire event, it will be accepted at the USF Foundation as part of the overall event.

1.3

Event Sponsorships

Any event/activity may also have sponsorships, which are larger payments from individuals or organizations. In exchange for the larger payment, these sponsors receive special recognition, and may also receive some other return such as a certain number of dinner tickets (**See 3.1**). Sponsorships are common for golf events and large fund-raising dinners. If an activity has **ONLY** sponsorships, and there are no other charges for tickets or admission, no EBA form is required. However, most often sponsorships are associated with events that also charge a fee for attending, which would require an EBA form.

1.4

Submitting the EBA form

The Educational Business Activity form must be completed, signed and submitted for review and approval prior to the beginning of your event/activity. Initiators should allow 6-8 weeks for the approval processes to take place. No activity is approved to occur prior to the completion of the EBA review and approval processes.

Failure to meet this requirement will place any revenue raised by your event into a holding account. Those monies will remain in the holding account until the EBA is submitted to the Foundation and approved, and at such time will be moved into your group's Foundation account. The holding fund is also utilized when deposits are received where additional information must be obtained before the money is made available to the designated Foundation fund for spending.

2.1

Dinners/Receptions (What is Fair Market Value?)

A dinner, reception, or other similar fund-raising event is usually priced to include both the value of the dinner and other items that the attendees will be receiving, plus an amount above the fair market value that would be considered a gift. The Internal Revenue Service calls the goods and services that someone receives in exchange for their payment 'quid pro quo.'

For fund-raising activities, the USF Foundation must provide the donor with a tax receipt for every gift over \$75 that involves a quid pro quo, informing the donor that the gift deduction is limited to the amount in excess of the quid pro quo, and giving the donor an estimate of the fair market value of the goods and services received. Even though some fund-raisers may have ticket prices below the \$75, the USF Foundation follows the policy of sending receipts for all such gifts that identify the quid pro quo.

IRS allows the USF Foundation to estimate the fair market value of what the donors receive, using a ‘reasonable methodology’ in good faith. For example, if donors are attending a dinner, we must estimate the fair market value of the dinner that they receive, and send a receipt to the donor identifying that amount. This is not our cost, but the amount the donor would pay to receive a similar dinner if he or she were paying just for dinner. To the value of the dinner would be added any ‘extras’ a donor received, such as gift certificates, free tickets to a sports event, or T-shirts.

It is preferable to indicate the portion that is tax deductible and the portion that is quid pro quo on the invitation or brochure itself. **If this is not done specifically, some wording to indicate that only a portion of the payment is tax deductible should be in all brochures and invitations (See 3.2).** The actual breakdown will be sent to the donor with the tax receipt. **In no case should the brochure or invitation indicate just the word ‘Donation’ or ‘Contribution’ alone;** this implies that the entire payment is tax deductible, which is never the case when a donor receives something of value in exchange for their payment.

And what if someone doesn’t attend the dinner after they have paid? Say you have a donor who has already made an RSVP to your event, paid ticket cost, yet cancels at the last minute due to a personal conflict. According to the IRS, unless they tell you at the time they send you the check that they will not be attending the event, you still have to reduce the value of their gift by the fair market value of the benefit they would have received had they attended. You might want to clarify this on an invitation by including a separate line for those who will not be attending, but wish to make a contribution.

2.2

Auctions

Auctions are popular fund-raising events, but they require an intensive amount of record keeping and staff time. **Generally, it is not cost effective to have an auction unless the proceeds will be substantial.** The USF Foundation is required to properly receipt any items that are donated for the auction, to identify the amounts received from individuals who have purchased the items, to account for the disposition of any items that were not auctioned off because they received no bids, and to calculate and pay the sales tax related to the sale of tangible personal property. The organizers of the event who are conducting the event must collect and provide all the documentation necessary to perform those tasks. Because the USF Foundation conducts many such fund-raising events in a year, **it does not qualify to be exempt from sales tax on auction sales.**

For an auction to qualify as a fund-raiser for the USF Foundation, **the items being auctioned must have been donated, NOT purchased.** An auction of purchased items is actually a sale of goods or services, which would have to be conducted directly through the University. **For every auction item that is bid upon and sold, you are required to record the transaction on the Auction Worksheet Form and send it to the USF Foundation,** providing the purchase price, sales tax (if any), total price, amount of payment collected, the method of payment (cash, check, Mastercard or Visa ONLY), and

the name and address of the bidder or purchaser. Provide this information to your group's appropriate financial contact listed in **Section I, 1.3** and he/she will fill out this form for your group and submit to Foundation.

The USF Foundation will send a tax receipt to the donor of the tangible goods which were auctioned, thanking them for their gift and identifying the items donated, with no value assigned in the tax receipt. A [gift-in-kind form](#) should be utilized in this instance (See 3.4). Either your group's advisor or financial contact can assist you in filling out this form for such donors. **For recording purposes, the value that will be assigned to an auctioned gift is the price that the purchaser paid for it.**

Any unused items must either be returned to the donor, or the department should complete and submit the [gift-in-kind form](#) for each item to identify that the item is remaining in the possession of the department. This is required to track the item for accounting and insurance purposes.

The amount an individual pays to purchase an item at an auction is not a tax deductible contribution, and no tax receipt will be issued. The individual has received an item in return for the payment. Some individuals will state that they paid more than they would have paid because they thought they were making a contribution; but there must be some kind of support for that excess amount, and it is very difficult to support such a statement in relation to auction gifts. In most cases, the amount paid for an item either is less than or equal to the stated fair market value. Therefore, if someone wants to make an outright contribution to the USF Foundation, the Foundation will record it as such if a separate gift is given, unrelated to the amount that is being paid for the item purchased during the auction.

2.3

Raffles and Drawings of Chance

In accordance with the State of Florida Statutes, raffles are illegal in the State of Florida, **unless they are conducted by a non-profit organization.** The USF Foundation is a qualified non-profit organization, so raffles may be conducted through the USF Foundation. However, there are specific rules that must be followed in order not to violate the statute. **The most important rule is that no contribution or payment can be required, and all publications related to the event must state that fact. You can ask people for a suggested contribution, but if someone wants to receive a raffle ticket for free, you must give it to them.**

Wording that is used on a publication that promotes your raffle **must** be approved in advance by the USF Foundation. **If the wording is not appropriate, the USF Foundation reserves the right to not accept any money raised by that raffle.**

It is your group's responsibility to **record the names and social security numbers (if possible)** of any individuals who receive prizes as the result of a raffle or game of

chance. Any prize that someone receives as the result of a raffle or drawing of chance is taxable income to the individual who receives it.

2.3.1

Taxable vs. Non-Taxable Items

The USF Foundation requires that the list of the auction/raffle items be forwarded to the Foundation at least one week prior to the event. The Foundation personnel will determine if an auction/raffle item is taxable. A list will be returned to you indicating the taxability of each of the auction/raffle items or the Foundation will review your determination of the taxability of the auction items. Below are some common examples:

- **Gift Certificates...not taxable.**
Gift certificates to restaurants, retail stores or a hotel are not taxable since the sales tax is paid at the time that the gift certificate or the like is exchanged.
- **Tickets to nonprofit organizations...not taxable.**
Ex: tickets to the Florida Aquarium or to MOSI would not be taxable.
- **Tickets to sporting events, a theater, tourist attractions (i.e. Busch Gardens) or the circus...taxable.**
- **Any items that a person walks away with (except for tickets or gift certificates)...taxable.**
This would include homemade items such as quilts or arts/crafts, gift baskets, flower arrangements, books or sports equipment.
- **Magazine subscriptions...taxable.**
- **Prepaid phone cards...not taxable.**
Sales tax would be incurred when the telephone calls are made.

2.4

Banquets and Awards Celebrations

Although the amounts charged for banquet tickets usually are equal to or less than the fair market value of the event itself, these activities are related to establishing and continuing relationships with community members, students and their families who are considered university friends and may already be donors to the USF Foundation. As such, they are considered appropriate to be conducted through the USF Foundation, even though they are technically not fund-raising activities. **They would be classified as friend-raising events and would require an EBA.** Such events may also draw sponsors, who would be considered donors and would receive a tax receipt from the USF Foundation.

If an event is to qualify as a friend-raiser, it must be conducted primarily for those individuals who are currently associated with the University, or who are considered likely to be closely aligned with the University in the future; i.e. alumni, prior donors, potential donors, students, staff, faculty, parents, etc. Events such as golf tournaments sponsored by the University of South Florida for alumni and the USF community and other such events are considered friend-raising activities as well. Some of them may include a gift or sponsorship component and thus also are considered fund-

raisers. Any such event where someone is contributing an amount in excess of the fair market value would be accounted for in the same way as a dinner, **and the quid pro quo would be disclosed on the individual's tax receipt. Therefore, the amount that is fair market value must be established and disclosed at the time the fund-raiser brochures are published.**

3.1

Recognizing a Sponsor

Appropriate Wording Examples	Not Appropriate Wording Examples
We are grateful to our sponsors: (List them).	Endorsed by the USF College of XXXXX.
XYZ Computer Company, located at 123 Fowler Avenue, is proud to sponsor the USF College of XXXXX fundraising event. We can be reached at (813) 555-5555.	Please join us in thanking our sponsor, XYZ Hair Stylist, who specializes in unusual colors and does the best work in town (or North Tampa, or anywhere else).
For your sponsorship, you will receive two tickets to the event and recognition (or acknowledgement) in all printed materials.	For your sponsorship, you will receive a quarter page ad (or advertising) in the event printed materials, or in other publications.
Sponsored by USF Bookstore, located in the Marshall Center.	Please be sure to stop by 123 Fowler Avenue and shop at our sponsor's store, XYZ Computing Company.

Sponsors may give away product samples at an event, provided they do not include any type of sales inducement or call to action. Employees **may not** participate in the sample giveaway, or in any other activity related to a sponsorship. Also, acknowledgements of sponsorship payments must be related to and primarily distributed in connection with the specific event that is being sponsored.

3.2

Listing of Tax Deductions on Invitations/Printed Materials

Appropriate Wording Examples	Not Appropriate Wording Examples
I cannot attend the dinner, but wish to make a gift of \$_____.*	The amount of your donation for this event is _____.
Total number of Benefactor Tickets @ \$100 per person (\$80 tax deductible) *	Total number of Benefactor Tickets @ \$100 per person, tax deductible
The amount of your payment, less the fair market value of goods and services received, may be tax deductible.	The USF Foundation is a 501 (c)(3) organization and all payments to it are tax deductible.

A tax deduction for your payment is limited to the excess of any money contributed over the value of goods and services provided.	You can attend for a donation of _____ per person.
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3.3

Paying for Event Services/Advertisement Costs

Event services expenses related to fund-raising/friend-raising activities may be paid from your Foundation account. This includes advertising and brochure costs. All such expenses paid from USF Foundation funds must be in accordance with donor restrictions on the specific fund from which they are to be paid. Once your EBA is approved for acceptance through the USF Foundation, an EBA activity code will be assigned and the department notified. As expenses are incurred, have your financial contact listed in **Section I, 1.3** complete the [USF Foundation Check Request/Transfer form](#), attaching the original invoice(s) as supporting documentation and entering the EBA code under “Activity Code.” They will then submit the USF Foundation Check Request/Transfer form along with documentation to the USF Foundation Business Office. USF Foundation Business Office will print check and mail it to vendor.

3.3.1

Paying for Independent Contractors

All contracts committing USF Foundation funds must be reviewed and executed by the President or CFO of the USF Foundation prior to engaging the contractor. Contracts with individuals (Ex. caterers, entertainers, etc.) must be reviewed carefully to ensure that the contract does not create an employee/employer relationship by IRS definition. At least **two weeks** prior to the commencement of services, have your group’s financial contact listed in **Section I, 1.3** complete the [USF Foundation Independent Contract Agreement form](#) and forward the proposed contract to the USF Foundation Business Office for review.

USF Foundation President or designee reviews and executes contract, which is then returned to initiating department. Upon receipt of executed contract, your financial contact will complete the [USF Foundation Check Request/Transfer form](#), attaching the original contract and invoice (if provided) as supporting documentation and submit to USF Foundation Business Office. If a contract specifies that it is to be paid in installments, after the first installment, a copy of the contract is sufficient documentation. You must then inform the contractor that he or she is responsible for all tax liability resulting from the contract services. USF Foundation Business Office will print check and mail it to the vendor.

3.4

Gifts-in-Kind/Gifts-of-Service

The USF Foundation will accept approved non-cash gifts if they support the mission of USF. **For an amount to be classified as a gift, the donor must relinquish control of**

the future use of the gift to the USF Foundation. The donor cannot take the gift back or dictate how the item can be used. The USF Foundation will acknowledge all gifts with an appropriate tax receipt.

For your fund-raising purposes, these non-cash gifts will usually either be a gift in kind or a gift of service. **Gifts in Kind** are donations of tangible personal property, whose value is derived from its physical existence, and are considered tax deductible donations by the IRS. Examples of tangible personal property include automobiles, books, equipment, office supplies, gift baskets, etc. **Gifts of Service** are donations of professional or personal services, which are not allowable by the IRS as a charitable contribution. **Although gifts of service are not tax deductible, they may be accepted for recognition purposes if they support the mission of the University, however, no tax receipt will be issued.**

A recommendation for acceptance is made using the [USF Foundation Gift in Kind/Gift of Service Acceptance Form](#). **The valuation the donor places on the gift must also be recorded and verifiable on this form. Your financial contact listed in Section I, 1.3 can help your group in this process.** Acceptable forms of documentation include inventory price list, invoice from the vendor, published or catalog value, etc. If the value of the item is greater than \$500 and the donor wishes to take a tax deduction, IRS Form 8283 must be completed. If the value of the item is over \$5,000 a qualified appraisal is required which the donor must supply.

Section III

Student Travel

1.1.1

Student Travel 101

USF Foundation funds may be used to reimburse your group for expenses incurred while traveling on **official University business**. All such expenses paid from USF Foundation funds must be in accordance with the restrictions on the particular fund from which they are to be paid.

The method of payment of student travel is determined by the purpose of the travel, and may be classified as either:

- scholarship support
- ordinary business travel expense

If the purpose of the travel is of sole benefit to the student, the cost of the travel is considered **scholarship support** for the student and should be processed via [the USF Foundation Scholarship Distribution Request Form](#).

If the student's travel benefits USF or a USF department, cost of the travel is considered an **ordinary business travel expense**. Typically your group's traveling will fall under this designation. In order to be classified as business travel the student travel must meet one of four criteria:

- professional development
- increased USF visibility
- USF student participation benefiting USF
- academic or research enhancement for the benefit of USF

Requests that meet one of these criteria should be processed via [the USF Foundation Check Request for Travel Related Expenses Form](#), with assistance from your financial contact (See **Section I, 1.3**). The check request "justification of expense" should include the business purpose and benefit to USF of the trip.

1.1.2

Ordinary Business Travel Expense

All travel expenses eligible for reimbursement must be directly related to the business purpose of the trip and evidenced by receipts and other supporting documents and in accordance with the definition of an ordinary business travel expense, as stated in this section, **1.1.1**. All travel to be reimbursed using USF Foundation funds must be pre-approved and authorized by your group's advisor. It is the joint responsibility of the traveler and approving officials to ensure that reasonably priced lodging, airfare, meals

and ground transportation are used to the maximum extent possible.

Expense reimbursement requests must be turned in to the USF Foundation **within 30 days of the date the travel ended or the expense was incurred**, whichever is later. The approval of the USF Health Vice President is required in order to process reimbursement requests submitted more than sixty days after the date of the incurrence of the expense or the end of the travel. Consistent with University policy, expense reimbursements submitted over six months from the last date of travel or when the expense was incurred will not be processed.

1.2

Per Diem Expenses

All travel expenses must be directly related to the business purpose of the trip. All travel to be reimbursed using USF Foundation funds must be pre-approved and authorized by your group's advisor. **Foundation does not reimburse per diem for lodging or incidentals, those travel expenses are only reimbursed by receipts.**

Per Diem Rates for Domestic Travel: Domestic travelers will be paid meal allowances as follows (urban and rural areas):

Breakfast \$6

Lunch \$11

Dinner \$19

Total for day \$36

There is currently no meal or Flat Per Diem reimbursement for one day travel not involving an overnight stay. Travel to Non-contiguous (Hawaii and Alaska) and US Possession (Puerto Rico and the Virgin Islands) destinations will be paid meal allowances in the same manner and under the same rates as domestic travel. **International Foreign travel will continue to be paid pursuant to allowances provided by the GSA.** Please visit www.gsa.gov for current rates.

1.3 Airfare

Unless you book your group's airfare through a travel agency, the Foundation cannot reimburse your group in advance for those airfare expenses. In order to be reimbursed for airfare (outside of using a travel agency), a boarding pass **MUST** be submitted to the Foundation. Usually your group won't have your boarding passes until the day of your departure, so your airfare reimbursement would not come until after your return from the trip and when you are able to submit that documentation to the Foundation. **If you wish to be reimbursed for airfare expenses prior to your departure, you MUST use a travel agency.** The Foundation will then pay the travel agency directly with funds from your group's Foundation account.