Quality customer service is our priority!

Jamie L. Rehlander Barker, COA Manager
1580J Memorial Union (West Student Office Space)

Front Desk Contact information:
coa@iastate.edu
515-294-1633

Office Hours:

During the School Year: Monday through Friday 8-5
Summer/Breaks: 7:30-4

We are closed on the weekends, University Holidays, and Winter Break
While organizations are free to decide how their funds will be spent without administrative interference, their decisions must comply with state and university policies governing general fund expenditures, Student Information Handbook guidelines, allocation policies governing the money, and acceptable practices of sound financial management.

Please remember:

NO PERSONAL REIMBURSEMENTS.

ALL FUNDS NEED TO BE SPENT ON THE CLUB’S P-CARD.

If you have an emergency or questions, please ask!
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STAFF:
Jamie Rehlander Barker (jlrb@iastate.edu) – COA Manager
Tim Livengood (tliven@iastate.edu) – Student P-Card Administrator
Sarah Barchman (barchman@iastate.edu)– Office Manager

Several awesome undergraduate students at the front desk who are able to answer most of your questions. Contact information for the front desk:

515-294-1633
coa@iastate.edu

ABBREVIATIONS USED THROUGHOUT:
- SODB = Student Organization Database
- COA = Campus Organization Accounting
- SG = Student Government
- SAC = Student Activities Center
- ESOS = East Student Office Space
- WSOS = West Student Office Space

RECOGNITION:

Organizations are required to be recognized annually. Recognition can be completed online at: (http://www.sodb.stuorg.iastate.edu). Please refer to the Student Activities Center, (located in the East Student Office Space in the Memorial Union) for questions regarding this process.

- This status is checked when you apply for your treasurer’s card, or submit any financial document to be processed. You need to be in recognized status.

STUDENT ORGANIZATION DATABASE:
The SODB is what we use to affirm that people are officers of your group. If they are not listed on the database (viewable to the public) we assume that they aren’t an officer of the group. We use this database to affirm who is the official treasurer, advisors, and make sure p-card holders are officers of the group.

Side note: We suggest that all groups have more than one advisor. This way, if one advisor goes out of town, on sabbatical, or on vacation. Your group has the ability to spend money and the other advisor can sign off or approve things. If your only advisor is not available to sign off on things, we are unable to make allowances or exceptions. If you have a listed second advisor, they can sign off or approve things if necessary. Please talk with the SAC on how to add additional advisors.
GENERAL COA POLICIES:

- While we don’t expect you to memorize all the information contained within this manual, we do hope and expect that you use it as a reference guide for transactions and planning ahead. There are many different situations, and we are unable to cover all of them.
- We will only give information to the fiscal officers (the advisor or the treasurer), please do not send anyone else. We won’t be able to give them information, even if they have your permission to pick stuff up.
- You must be listed as the treasurer. Being the treasurer-at-large, or the senior treasurer, fiscal officer, vice president, or president are great leadership roles; however, we cannot give them financial information.
- You need to obtain and possess your treasurer’s card. It’s good for the school year. How do you get one? You need to take the treasurer’s training, submit a completed COA signature sheet and complete the quiz. Currently, you can print this off Black Board, and hand it into our office with your results. Shortly, you will be responsible for uploading this document to the SODB. If you don’t have the treasurer’s card, we can’t give you any information. It effectively is your ID for this office. If you don’t have it, we sadly, aren’t able to substitute in your driver’s license, university ID, or your passport. We might know who you are and see you daily, and can tell you which clubs you are a part of, but we will still need the card.
- Please plan ahead so that we can help you out the best, most convenient way possible.
- The COA is a cashless office, this means that we don’t have cash for you to use for change, nor do we take deposits into our office. Deposits go to 1220 Beardshear.
- The best way to contact Jamie, Tim or Sarah is to email them. Since we have a large case load going on a daily basis, we are unable to take same day appointments.

What Makes COA Accounts Special in the University?

COA accounts require 2 authorizing signatures from the Fiscal Officers – the treasurer and an advisor. These must be original signatures and can’t be delegated to others on behalf of the fiscal officers. This means, that your advisor/or treasurer can’t just use a stamp, or say that a university secretary or a club president has permission to sign for them. This is why we recommend two advisors (in case one is unavailable.) If your advisor is not available to sign, we are unable to process transactions.

If a document comes in with a delegated signature, it will become a problem document. We will contact the fiscal officers to ensure that proper signature authorization is present before processing it further.

With the p-card system, they still have 2 authorizing approvals - they are just an electronic version. The treasurer validates the transactions, and the advisor approves them after the purchase.
For this reason, our clubs/floors/dorms/councils are not able to use the CyBuy or the purchasing departments. Those billing processes do not route through to both the Treasurer and the Advisor.

**Treasurer’s Duties:**

*Congratulations* on your new leadership position! So what does a treasurer do? The treasurer deals with all of the finances of the club/floor/council/group. You are to be the “expert” of how to spend, take in the group’s income, and keep a ledger of all transactions. We don’t expect you to know everything, but we do expect you to know where to look, be prepared, and to keep the club/group informed about the group’s funds. Treasurer training needs to be completed annually (at the beginning of the school year.)

- **At every club meeting the following items should be reviewed to the club:**
  - *There are no personal reimbursements,* this goes for everyone (from someone outside the club just visiting, to the president, or the advisor.) All purchases should be purchased using the club p-card.
  - Where the club is financially, aka: how much money is in the bank account, and what are the plans for those funds.
  - Are there expenses or trips coming up that we need to be planning for? Don’t let anything sneak up on you. (We aren’t available after 5pm on Friday to raise your p-card limits for the hotel that night. Please plan ahead.)
    - These things would include, but are not limited to competitions, registrations, hotel stays, pizza for a cabinet meeting, someone going on a club outing solo, gathering food and supplies for a cookout, prizes and gifts.
  - Be responsible for keeping the club’s account in the black (also known as keeping a positive balance.)
  - Upload and validate p-card transactions in AccessPlus.

**Account Ledgers**

Keep a ledger so that you know what has gone in and out of the club’s account. While we can tell you a cash balance, we can’t tell you the exact balance, because for example, a p-card purchase might not have cleared the account, if it hasn’t cleared, it won’t show in the cash balance. This is why keeping a club ledger is important.

It’s your job to make and check the ledger against the monthly statements (you can pick them up the second Tuesday of the next month. Is there something wrong? Please let the COA office know ASAP so we can help you fix it. These statements cannot be e-mailed to you. However, you are more than welcome to have your advisor e-mail you the documents that they have access to on AccessPlus, U Business tab, e-Data.

There are two types you can use, some groups use a notebook, and other groups use an Excel file. Whatever you do, be consistent. Some groups keep track of other things using additional tabs for SG funding usage, payments of dues, and trips within the Excel book.
If you have someone who is excellent at Excel, your group can also utilize different tabs for tracking special funding areas.

**Setting Up a New Account:**
Is your club new to ISU, meaning you are being officially recognized for the first time? Are you planning on collecting dues and spending money for your club? If so, you are going to need an on campus account. To do so, you will need to do the following:

1.) Your club needs to be listed as a “recognized” club on the SODB.
2.) You need to be listed as the treasurer on the SODB.
3.) The treasurer needs to complete the treasurer training. They are generally enrolled when they are added and they acknowledge the position.
4.) The treasurer needs to either contact Sarah via email, or set up a meeting with her via the front desk. The treasurer will need to have completed treasurer training before meeting with her. At this meeting she will set up an account, summarize important campus organization policies, and give you your treasurer’s card.
   a. You can also bring p-card applications to the meeting to finish filling it out, if all you need is the account number.
   b. If the president or another member tries to set up the account and meet with her, she will either decline or reschedule the meeting (so that she can meet with the treasurer.)

**Treasurer’s Card:**
Your treasurer’s card is the golden ticket to get information about your club’s accounts and contents out of the club’s folder. If you do not have the card, we can’t give you any information. Please, don’t ask to just verify that you are the treasurer with your license, or a picture on your phone. We need to have the actual treasurer’s card, as this also verifies that you’ve completed your training. This card is different than your p-card.

**How do you get your new treasurer’s card?** The first step, is that your group needs to be in good standing with the SAC. Then, you need to complete the treasurer training quiz with a 100% and bring in the results with your photo ID (either driver’s license, or university ID) and a completed COA signatures sheet. This sheet can be found on Blackboard. We will trade the quiz results and completed COA signature sheet for the treasurer’s card.

**What else should I know?**

- The treasurer’s card, also has the 4 digit account number written on it. This is the account number. When your group is filling out COA forms, these are the four digits that you want to use. Please do not use any 4 digits other than these.
  - All of the COA forms have the first part of your account number filled in, so you just need the 4 digits.
  - If filling out forms for other departments, please use the entire account number of: 2060035-00XXXX (the 4 digits on your treasurer’s card.)
  - Make sure that when anyone else is filling out forms that they know to use the correct account number. Havoc ensures if the wrong account number or an incomplete number is used.
- The treasurer’s card must be replaced annually. This is generally done at the beginning of the school year. During the summer, we try and update all policies.
and procedures so that everyone is on the same page when they come back in the school year. The card is generally good for the school year expiring 8/15/20XX.

- The Signature sheet must be updated every time a treasure or advisor is changed.
- If you are treasurer of more than one club, you only take the training once, and all accounts would go on one treasurer’s card. Let us know if we need to add or subtract any clubs on your card.
- If you lose your card, you will need to meet with Sarah to obtain a new card, you will not be able to make same day appointments.
- Likewise, if we find out someone is using your card to pick up materials with your permission, we will confiscate the card, and have you meet with Sarah to get a new one.

MONTHLY STATEMENTS:
Monthly statements contain the financial activity that has posted to your account during that month. These contents are yours to keep for your records. So February statements will contain information from February 1st to February 28th or 29th (if a leap year.) December’s would include everything from December 1st through the 31st.

Approximately on the 2nd Tuesday of the month the previous monthly statement will be out. (January statements come out the 15th of February, February statements come out the second Tuesday of March, etc.) These will be placed into your club folder, and you can pick them up at any time (during office hours.) Please bring your treasurer’s card, as you will be required to show it.

What if I am unable to make it in to pick up the contents: In this case, have your advisor stop in and pick up the folders contents. We will not be able to release them to anyone else. We are also not able to mail/e-mail them to you at this time.

No statement in your folder? There was no activity posted on your account. Statements won’t print, unless something has posted. (It’s a part of the University’s Green Initiative.) P-card purchases can take up to six weeks to post to an account, depending on the timeline for the approval process, so if a purchase was made late in the month, it most likely won’t post until the next month.

You know you made a deposit, or something was supposed to post to your account?
Please email or stop by and talk to us about it. If there is an issue or problem, the quicker it gets identified, the quicker it gets resolved.

What about our advisor? They can stop in and pick up your statements. Your advisor no longer has monthly statements mailed to them through campus mail. Instead, they have access to the information at their fingertips through AccessPlus anytime they need. If they have questions, they should contact Sarah Barchman, and she can assist them on how to view them. With this option now available, they have access to your account information at all times (including previous monthly activity.)
***Student electronic availability. At this time, we are unable to give access to your club statements online via AccessPlus. We also are not able to email you electronic versions.***

If you have questions on an item that has shown up on your account, or didn’t show up- please stop in and ask, or email Sarah Barchman for help. If you discover a problem, please let us know as soon as possible so that we can work together to get it rectified.

**AUTHORIZING SIGNATURES:**

Authorizing signatures simply means, people that can sign for the club. In the instance, for all the groups in the COA office, purchases, vouchers, and intramural documents require two signatures (or approvers) – the advisor and the treasurer. These signatures can’t be delegated to anyone else, or rubber stamped. This means that a secretary cannot sign for the advisor, nor can the president sign for the treasurer, even if everyone has given permission.

How does this work in the p-card system where there are no actual signatures? Both the advisor and the treasurer have an approval step. The treasurer’s is the validation step, and the advisors is the approval step. In the p-card system, the “official” approving of the documents is done after the fact, but all parties should be aware of the purchases ahead of time.

My advisor is out of the country on sabbatical/vacation and won’t be around to approve/sign off on things, what do I do? This is where having more than one advisor is helpful. As long as the person is listed as an advisor they can sign off on the financial documents. In the case of p-cards, please let Tim Livengood know, so that he can reroute items to a different official advisor.

When the SODB changes, this affects who can sign for documents. Once the position is acknowledged, they are the ones to take over the duties, and the previous treasurer/advisor do not have authority (unless in the case of the advisor, they are still listed) to sign off on items.

What does this mean in the long run? Since the groups are required to have 2 authorizing signatures, groups are unable to use ISU online systems like CyBuy, or the Purchasing department. This is because there is no way for the treasurer to approve the purchase in these cases.

COA signature sheets: This is a new items for the COA office, this use to be part of the Student Organization Acknowledgement form, since this is now an electronic document in entirety, we have no way of verifying signatures. That is why this document is important. It is to be updated anytime the treasurer and advisors change. At this time currently, please bring them in to the COA front desk.
**TAX EXEMPTION FORMS:**
For the businesses that need a sales tax exemption form. Please email Jamie Rehlander Barker with the following information and she will contact the vendor directly with the needed information.

- Vendor Business name and contact Information – name, address and phone number.
- All pertinent information regarding your club (name, name of contact, etc.)
  - Including dates or invoice/customer numbers/items being purchased

Please give at least 24-48 hours to process Tax Exemption forms.

**Federal Tax Exempt Form:** All clubs at ISU have the same Federal Tax Exempt number, unless they have applied for their own number.

**STUDENT GOVERNMENT ALLOCATIONS:**
Groups may apply for SG Allocations. Please contact the SG Finance Director if you have questions. They are the expert on the ins/outs of the allocation process. They would also be the one to turn to if you have questions about your budget.

http://www.stugov.iastate.edu/_site/funding.html

Allocations need to be applied for the previous academic year. Regular allocations are given out in August providing the following criteria:

- The group has applied and has been allocated funds for the year
- The group is in good standing with the SAC
- The group has a positive account balance after the previous year allocation audit is complete and any money has been withdrawn.

What audit am I talking about? If you apply for and are granted funding from SG, these funds from SG undergo a fiscal audit. This means that you have to be accountable for what you received from SG and spend the money how you requested it. Groups that have received funds will receive them in the fall, provided that the bulleted items listed above are true. Groups have all fiscal year to spend these funds and have to have the purchase posted to the account by June 30th.

Why is the term posted important? This is because there is a difference between making a purchase and having it posted to your account. When we print annual statements, we are printing the fiscal year (July 1st-June 30th of the next year.) These are the months that are used for the audit on the SG allocations.

You might purchase an item, but it won’t post to your account for a week or maybe a month. This is because of the time limits that are allowed in the p-card system. It might take a few days for the purchase to post to AccessPlus. The treasurer has 10 days to upload the receipt and validate the transaction. The COA office has 10 days to code and reallocate the transaction,
and your advisor has 10 days to approve the transaction. Upon final approval, the transaction will post to the club account.

If your purchase might not make the cut off, make sure to contact the SG Financial Director as soon as possible to request a carryover of funds. Remember, talk to him or her as soon as possible, and try not wait until the last minute.

**How does the auditing work?** Let’s take an example of what could happen if your club is allocated $500.00 for registration for event X and those funds are deposited in August. Upon the audit during the following July we see the possible situations from the past year:

1.) $700.00 is actually spent in registration for event X, as more club members went than planned. No money is reclaimed as the 500.00 was spent as requested.
2.) $500.00 is spent on the registration for event X. No money is reclaimed as it was spent as planned.
3.) $350.00 is spent on registration for event X. In this case, $150.00 would be reclaimed back to SG, (as $500-$350=$150.00)
4.) No money was spent on event X, and instead we threw a cool party and invited the entire block. In this case, as the money was spent in a different way than planned, and no funds were spent on registration. (Or it wasn’t spent at all.) Either way, all $500.00 would be reclaimed to SG (EVEN IF IT WOULD BE MAKING NEGATIVE BALANCE.)

The thing to remember is that you can appeal the audit, if you think that all the funds were spent appropriately. Read the letter that comes with your review. There is a deadline (30 Days) to act before the audit is final.

**What is the take away that should be remembered?** You need to keep track of what was requested, and spend it in that capacity when requesting/utilizing SG funding. You can use a spreadsheet to keep track of what you applied for and how much you have spent of that request. The COA office is unable to keep track of what you have spent against what you have been funded throughout the year. Only one audit is performed for each SG-funded group; and it is completed after the end of the FY.

We do provide a blank Excel budget sheet on the web for use. **Remember:** It is your responsibility to make sure that allocated money is spent appropriately by tracking it.

**STUDENT ORGANIZATION TRAVEL AUTHORIZATION:**
http://www.riskmanagement.iastate.edu/students/travel-authorization

If any group member is traveling for club purpose, the University wants to know in case of emergency. This process will also help you reserve a vehicle from the University fleet. Additional information is available on the Website.

Please make sure that when completing the forms, that the group use the correct account number. This is very important. This would be your entire account (206-00-35-00-XXXX.) Please
work with the person requisitioning the vehicle so no chaos ensues behind the scenes, and the
correct club gets billed.
Income is all money that comes into the club. This can be in the forms of donations, dues, fundraisers, can recycling - this money needs to be deposited into the clubs account, no exceptions.

You’ll want to deposit this money as soon as possible. That means making regular deposits, and not waiting until all the money is collected. Why? Money can get lost, stolen, or improperly used.
**DEPOSITS:**

The COA office is a cashless office. This means that we don’t have any cash to loan out for change, likewise, we don’t take deposits in our office. **Deposits need to go to 1220 Beardshear.** Deposits can be made as long as the building is open (they have a drop box), their actual business hours are 8-5 Monday through Friday.

**How often should I make a deposit?** University policy states: Funds collected must be deposited within 5 days, however if in excess of $100, it must be deposited within 2 business days.

\[
\begin{align*}
>$100.00 & \rightarrow \text{Take within 2 business days to the treasurers office.} \\
<$100.00 & \rightarrow \text{Take within 5 business days to the treasurers office.}
\end{align*}
\]

Please don’t wait until all money is collected to deposit into your account. This could stretch on for weeks and then have people wondering why you haven’t cashed their checks, or even the worse, the cash/checks could get lost, stolen or misappropriated. Anyone can make the deposit as long as you provide the account number and fill out the box at the top for them. (You might fill this out before you hand them the deposit sheet. That way you know it is correct. We will not be able to tell them the account number if they call us wondering what it is.)

**Did you receive a donation from a business, or someone who would like a tax write off? See the section below on the ISU FOUNDATION.**

**How do I make a deposit?**

First, you will need to get a deposit slip. These can be found either in 1220 Beardshear or outside the WSOS next to the women’s restroom.

\[
\begin{align*}
    & a. \text{ List all checks individually on the deposit slip.} \\
    & b. \text{ Endorse all checks with the following (not doing so, could result in a delay in deposit):} \\
        & i. \text{ the name of the organization} \\
        & ii. \text{ account number (4 digits on treasurer’s card)} \\
        & iii. \text{ Along with the phrase “for deposit only”} \\
    & c. \text{ Attach a calculator tape adding all of the checks to the deposit slip. Calculators with add tapes can be located at the treasurer’s office.} \\
        & iv. \text{ Do not include cash on the calculator tape.} \\
    & d. \text{ Fill out the top section of the form indicating the source of the funds.}
\end{align*}
\]

**2. Treasurer’s Office Cash Deposit Procedures**

\[
\begin{align*}
    & a. \text{ Take your completed deposit slip, cash and check to be deposited to Window 1 (this is the only window that can assist you in the Treasurer’s office - 1220 Beardshear.)} \\
    & b. \text{ The treasurer’s office has the following procedure for verification of cash deposits:} \\
        & i. \text{ If there are no other customers in line or upon customer request to verify the deposit, the cashier will count and the cashier and customer will initial the deposit as “verified.”}
\end{align*}
\]
ii. If the customer wishes to drop off a deposit to be verified later, the cashier will stamp the deposit as received but not verified. If there is a discrepancy in the deposit, the cashier will contact their supervisor, change the deposit, and will notify the customer of the changes.

**What do I do with the Carbon Copy of the Deposit Slip?** You’ll want to keep this for your records. That way if a member decides to leave the group, you can refund them their dues (you would need to attach this carbon copy to the voucher.) You would also want to keep this copy for future reference for how funds that were received were supposed to be spent (by what the top box was indicating.) Please keep these for at least a year.

If you make a night deposit, you’ll get the copy of the deposit slip mailed to you, and be able to pick it up from your club folder. (Please make sure to bring in your treasurer’s card, as we will need it, you won’t be able to get your copies without it.)

**RECEIPTS:**
Receipt books can be picked up from the COA office free of charge. The treasurer or advisor may ask for a receipt book when they come in the office.

The great thing about giving out receipts is that it leaves a paper trail. The receipts should be used in numerical order. You should be keep the carbon copy in the book (so it doesn’t get lost), and tearing out the original to give to the payee.

Receipts should be given whenever money is paid to the club (understandable, it is not feasible or necessary to give out receipts for such things as raffle tickets and bake sales. In the terms of the raffle ticket, the ticket stub acts as the receipt.)

**REVENUE COLLECTION SOURCES:**
What does this mean (Revenue collection sources)? This is the technical name for such things as PayPal, Kickstarter, Gofundme, OneSquare. When a group fundraise, they are to either collect cash or checks. At this time, cash and checks are the only method of payment to the group that is available, with 2 exceptions, see below:

*Just a side note: Groups that need to make payment online to another entity (for example a donation to The American Cancer Society,) is more than welcome to make payment using their p-card and the PayPal option.*

1.) FundISU
ISU now has an option available, FundISU! Here, students can crowd source. The benefit of crowdsourcing through FundISU, is that donors get the Tax Write off for their donation. There is a 5% fee for this service; however, this is still less than those available commercially.

Please contact Mary Evanson at the ISU Foundation isufoundation@foundation.iastate.edu for more information.
2. Student Organization Marketplace

The Student Organization Marketplace is an online venue set up by Iowa State University for recognized student organizations to sell event registration, collect dues and non-charitable donations. Customers may browse group “stores” and are able to make payments online via credit cards. There is a 5% fee associated with this Marketplace.

Please contact the Student Activities Centers website for more information. [http://www.sac.iastate.edu/student-organizations/resources-for-organizations/student-organization-marketplace/](http://www.sac.iastate.edu/student-organizations/resources-for-organizations/student-organization-marketplace/)

or email at Student Organization Marketplace.

ISU FOUNDATION/TAX CHARITABLE DONATIONS:

What is it – A charitable donation? A charitable tax donation is a donation that people (or business) can make to lower their tax burden. It is something people/companies generally think about at tax time. It also means money for you, a win/win situation for all involved.

So what happens and does it cost any money? First, you will want to send a thank you note to your donor for their donation. Do not deposit this check at the treasurers office. Instead work with the ISU Foundation so they receive the check/cash, record the gift, send tax receipts, etc. The ISU Foundation will do all the necessary paperwork for the tax donation.

They will then send the COA staff an email saying that there is a donation ready for deposit. (We will make a copy of this e-mail and put it in your club folder) The nice part is that for the ISU Foundation does not take any percentage of the money (or charge any fees) that is donated to your club. (The FundISU option is considered a different funding source, and hence a fee assessed.)

Who do I contact? You will want to talk to Karla Beck at the ISU Foundation. The donations can be taken to the ISU Foundation (2505 University Blvd.) 515-294-6557

Who can make a donation? Either a person or a business/corporations can make them. There is one caveat/stipulation. This would be that they can’t be getting anything else in return for their donation.

How do you get one? You will have to ask for a donation from the people/companies. This might include having to fill out forms on their website. You will have to go out and search for these companies as COA does not keep a list of companies to solicit donations from.

Did you get a large check from someone? Please check with them to see if it is meant to be a charitable donation. Items just need to go through the ISU Foundation so that all the necessary paperwork is completed. Please make sure that when they make their donation, that they include the group name and a contact person in case there are any questions.
PETTY CASH:
Petty cash is not allowed in the COA groups. Please DO NOT do it. Petty cash, is also known as cash reserve, cash on hand, or a cash box. All funds need to be deposited into the group’s account. There are mechanisms in place if you need change for a fundraiser next week. (See Cash Request Forms below)

Please don’t have another system for small purchases – it’s still petty cash. You should be using your p-card for all purchases.

CASH REQUEST FORMS:
If you need cash (starter cash to make change ONLY), you just need to fill out a cash request form. Please plan ahead, as the cash request forms takes at least 3 days to process.

Why can’t you get change the same day? The form that you turn in gets made into an electronic document. Two other offices across the university have to approve the document – then the treasurer’s office special orders money for your event.

The Cash request form is found on the COA website, under Forms. Fill out the form, your advisor is going to need to sign it. Drop off the form in the COA Office. You pick up the cash on the day you need it in 1220 Beardshear. (Please remember, you can’t pick up cash on Saturday, as the office will be closed.) The person who is designated to pick up the cash will need to bring a photo ID. Also – you shouldn’t be picking up cash on Thursday, for a Saturday event (but Friday.)

Cash from a Cash Request Form can only be used to make change for dues/fundraisers/sales. This cash cannot be used for any other reason, including payments, entrance fees, buying supplies, reimbursements, etc. (See section Vouchers in Expense to find out how to make a purchase from a vendor that doesn’t accept credit cards.)

The cash request form needs to be filled out entirely (with the exception of the office section.) Please make sure that your event is authorized and approved through the event management system. (It’s part of the process.)

If you have recurring monthly fundraisers, each fundraiser/event should have its own cash request form filled out. You can fill them all out at one time and drop them off at the COA office.
CASH BOXES:
Cash boxes are available for check out, in two week periods from the COA office. The advisor, or the treasurer are the only ones that can check them out (treasurer please bring your treasurer’s card for verification.) If they are not returned, a fine will be assessed. ($50.00 for a box, and $25.00 for a bag.)

These boxes do not contain any starter cash. You will need to need to fill out a cash request form at least 3 days ahead of time (see above.)

If you are a club that has recurring monthly activities. You are permitted to purchase your own cash box with your club funds. Please be aware that you should not be keeping cash in it on a permanent basis, and doing so would be a violation of the petty cash policy.

RAFFLES AND OTHER TICKETED EVENTS:
Iowa State University holds a Type 07 Gambling Permit from the Iowa Department of Inspection and Appeals which allows events such as: BINGO’S AND RAFFLES ONLY
Please complete the Gambling Permit Usage Request form and either submit it in hardcopy to 1580J Memorial Union or scan and attach to the online Event Authorization Request at least 2 weeks before the event. You will need to have completed the online Event Authorization Request prior to approval to use the license. Please see: Event Authorization

**General guidelines are:**

- Any prize valued over $100 must have a W-9 completed by the recipient before giving them their prize. **We suggest that they are required to trade you a completed W-9 for the prize.** This form must be submitted to COA, 1580J Memorial Union, within one week of the end of the event. This way you won’t be fighting to get one later. If we don’t follow the rules, we could lose the gambling permit for the **entire** university.
- Cash payouts are not permitted. If you would like to do a 50/50 raffle, you must deposit all funds. Then, when announcing the winner, have them complete a W-9 which you attach to voucher and submit to COA, 1580J Memorial Union. This will create a check which will be mailed to the winner.
- In Bingo, you may have only 1 jackpot per evening. A jackpot must be a completely different sort of game (such as blackout) and this prize may be valued over $100.00.
- House Rules must be posted in the front of the playing area.
- Bingo records must be kept on winners, the date, and name/description of the game and the value of the prize for a 3 year period of time.
- Our bingo license is only valid in the Memorial Union. If you wish to hold an event outside the MU, you will need to contact our office so we can obtain a temporary license for a different location. This takes up to 30 days. Plan ahead!
- Raffle tickets will need to pay sales tax. The number of tickets sold must be provided to COA within a week of completion of the sales.

**Additional Information:**
• Skill Involvement such as a 3-on-3 basketball tournament is NOT considered gambling and therefore no request to use the permit is needed.
• Door Prize awards are NOT considered gambling and therefore no request to use the permit is needed.

However, a list of winners and what they won is required (if the prize is over $100 or more, a W-9 is required.)

• Social Gambling is when people with close association, such as living together in a residence hall, play cards and/or poker events with small win/losses not to exceed $50 in 24 hour periods. There cannot be any roulette, Texas Hold ‘em or craps games allowed. There can be no entrance fees, there must be a close social relationship and take turns dealing cards. To be a close social relationship, consider these examples:
  1.) A fraternity house has a close social relationship/the Greek Community is too far removed.
  2.) A residence hall has a close social relationship/the Res-Life Community is too far removed.
• Casino Nights are not permitted under the permit which the university holds.
• Texas Hold ‘em tournaments are not permitted under the permit which the university holds.
Expenses are all the ways that you can spend your money. There are certain ways that you can spend your money, and certain things you cannot buy. This section will deal with all of that.

REMEMBER: NO PERSONAL REIMBURSEMENTS, USE A P-CARD. Don’t have a p-card, have another group make your purchase for you (then intramural it back to you) - Just don’t pay out of pocket for group expenses.
All funds spent from an organization’s account must be for the benefit of the organization. No funds may be spent for personal benefit of individual member(s) without the express consent of the organization. NOTE: Wages, fees for service, honorarium and stipends require special forms, such as the W-9. Expenses incurred must comply with the Student Organizations Spending Guidelines

LARGE CONCEPTS TO REMEMBER, IF NOTHING ELSE:

1. NO PERSONAL REMIMBURSEMENTS – use a p-card (yours or have another group pay for it.)
   a. This goes for everyone, you, the president, the advisor, the person that just randomly showed up at the club meeting. – Read further on to find the way to spend group funds.
2. NO PETTY CASH TO BE USED FOR SMALL PURCHASES. – Use the group’s p-card. (Petty cash, technically shouldn’t even be a thing.)
3. You CANNOT spend more then what is in your account (carry a negative balance.)

VISA P-CARD PROGRAM: THIS IS HOW YOU SPEND YOUR MONEY.
The Student Government, ISU Purchasing Dept., US Bank and COA have come together to support a purchasing card (P-Card) program for student organizations. Much like the ISU Departmental P-Card, the charges incurred will be allocated to your university financial account. The recognized student organizations are allowed to hold 2 credit cards per group, if you need more, please e-mail to Tim Livengood (tliven@iastate.edu). The cardholders must be student officers within the club and listed on the SODB that is made available to the public. We do not care about the title, just that we can verify that they are officers.

What does this mean? It means that you no longer have to shell out your hard earned dollars for club expenses and wait a few weeks to be paid back.

BUT WHAT IF DON’T HAVE A P-CARD IN OUR GROUP?

1.) Fill out and get a p-card application turned in for processing ASAP (it takes approximately 2 weeks)!
2.) Talk with your group, especially those that you don’t know very well. Send out an email to the group. Find out if someone in the group has a p-card for another club/group/dorm floor/council. If the card is from the COA office, have them use that card and make payment for your group.
   ▪ Then fill out a green intramural to transfer the expense back to your club (The intramural gets turned into the COA office.)
3.) Talk with your advisor – are they an advisor for another club? See if that club will make your purchase for you.
   - Fill out a green intramural and turn into the COA office to have the expense transferred back to your club
4.) Are you part of another club/dorm floor/Council/etc, see if they will make the payment for your club.
   - Fill out a green intramural and turn into the COA office to have the expense transferred back to your club.
5.) Talk with your brother/sister/affiliated clubs/councils. See if they will make the payment for your club.
   - Fill out a green intramural and turn into the COA office to have the expense transferred back to your club.
6.) Look on the SODB to see if you know anyone in another club, and see if they will make payment for your club.
   - Fill out a green intramural and turn into the COA office to have the expense transferred back to your club.

**What do you NOT do? –**

*Use your own personal funds/cards, or have your advisor use their personal/departmental p-card.*

Each group should have 2 p-cards, if you think you need more, email Tim Livengood.

**WHAT IF THE AMOUNT IS MORE THAN OUR LIMITS?**

You will want to follow the procedure that is detailed in the p-card training. Email Tim Livengood (and cc: your advisor) several days in advance letting Tim know approximately when you are making the purchase, and how high it needs to be.

**WHAT CAN BE PURCHASED ON THE P-CARD?**

The easier and shorter answer, pretty much anything. In general, the purchase needs to be made to benefit the club, or be approved by the club. Things that can be purchased include but not limited to: airfare, hotels, items online, donations to groups/organizations/philanthropies, food, clothing, supplies, and registrations/dues. It’s better to ask, what cannot be purchased.
SO, WHAT CAN’T BE PURCHASED ON THE P-CARD?

University organizations account funds cannot be used to support the following:

1. Partisan political activity, or for the support of the political campaign of any candidate for public office.
2. Religious activity or organizations.
3. Activities that discriminate on the basis of age, color, known handicaps (mental or physical), national origin, race, sex, religion, status as a Vietnam Era Veteran, disabled veteran, marital status, sexual orientation, or any other classification that deprives a person of consideration as an individual.
4. Contracting for legal services or providing bail bond funds or suing the University or State.
5. Appropriations for personal gain which are not expressly authorized by the organization.
6. Illegal items, prescription drugs, guns, bullets.
7. Websites, credit card readers.
8. The purchase of or reimbursement of the purchase of alcoholic beverages.
   a. If it’s thought that alcohol was purchased, a phone call to the vendor will be made to verify.

HOW DO WE GET A P-CARD FOR OUR GROUP?

You will need to print out, complete and submit a p-card application to the COA office. These applications are found online:

http://www.controller.iastate.edu/campusorg/pcardapp.pdf

- One application per person.
  o The p-card will have this person’s name on it.
- This person needs to be listed on the SODB (listed publicly. They can hold any position. As long as we can see that they are an officer of the group and we can view it.)
- You will need to fill out the application completely this includes all blanks
  o The limit blanks, need a numerical value like "$500.00" not a symbol such as “X”.
- The advisor and the treasurer have places to fill in information and sign at the bottom.

It takes approximately 2 weeks to process an application that is turned in. PLEASE PLAN AHEAD!

NOTE:

You must be listed at all times on the SODB to keep the card in good standing and open. Every month, we do a p-card audit. This means we go through every card folder to ensure that all information is up to date, and that the card holder is still an officer of the group. If we find that the card holder is no longer an officer of the group, we will close the p-card account without notification to the card holder.
Here is how the application process works:

Print off and submit the application (one person per application) -> card is ordered & it comes in, we program it -> after all the background items are completed we enroll people in to p-card training (found in Blackboard under the “organizations” tab. The cardholder receives an email stating they have been enrolled into p-card training. The cardholder completes the training, they bring in their results with a photo ID, and pick up their card. They will then need to call to activate it.

How is the p-card used?

It is used just like any other credit card/debit card in your wallet. Remember just like your own credit card/debit card, you don’t want to give it out (the physical card, or the information) or lend it to anyone. The card holder is responsible for the card and the purchases.

The p-card can be used on websites and in physical stores alike.

P-card training?

P-card training is different than treasurer’s training, but both can be found in the same place – under the organizations tab within Blackboard. Three people are required to complete p-card training before purchases can be made – the cardholder, the treasurer, and the advisor. The good news, p-card training only needs to be taken once per lifetime (treasurers training has to be taken annually.)

SO why does everyone need training?

Everyone needs training so that they know how to do their part and agree to do their part in the process. It’s not smart to make purchases, if the treasurer doesn’t know how to upload and validate the receipts.

Changing officers? Please alert COA- specifically email Tim Livengood (tliven@iastate.edu) to changes to the treasurer and advisor, so that we can update the routing to the correct people. The old treasurer most likely does not want to continue to upload and validate transactions.

What about changes to the cardholder? There are a few different scenarios: let’s go through them.

1.) Is the cardholder going from listed position to another on the SODB, for instance treasurer to President? Just email Tim, and let him know that there is a new treasurer for club XX and who it would be.

2.) Is the cardholder not going to be a cabinet member for whatever reason (but not graduating or leaving the university?)

   a. First, answer the following question: Is there another active p-card in the club that can be used to make purchases until we get new p-card ordered for the club members?

      i. If you answered - Yes –

          1. Then have them bring the old p-card into the COA office, drop it off and we will close out the card. All is well.

      ii. If you answered – No –

          1. First, make the p-card holder a different position on the SODB that is viewable by the public. It can be a position titled “p-card holder” or “member” as long as such that when we look at your club page we can see that the card holder is still holding a position in the club.
2. Get 2 applications for different members of the club turned into the COA office ASAP. We would recommend someone that is going to be active with the club for over a year, that way, the group isn’t having to apply for a p-card every semester.

3. When the new p-cards are received. The club is able to make purchases, the old cardholder can turn in their p-card to the COA office.

Could we share the card, and pass it around for purchases?

NO! This would be a bad idea. It’s against COA/ISU policy and the US Bank Fraud Agreement. It is also equivalent to letting your friend borrow your own credit card, charge whatever they want/need to, and you would be liable for all the purchases (if it wasn’t for the club, or against the rules you would be liable for the payment of your U-bill.)

But can we make purchases for other groups if they don’t have a p-card? Yes, please do. There is nothing wrong with this. Just call in the pizza order, or go with them to make the purchase. (Just don’t hand them your card and have them make the purchase.) Then have them fill out an intramural to move the expense back to their account. And turn the intramural into the COA office.

So why would items go to my U-bill?

The following circumstances could result in purchases going to your U-Bill.

1.) No receipt was ever scanned and uploaded to AccessPlus.
2.) The receipt that was uploaded wasn’t readable for some reason – or wasn’t rescanned into the system, after your received notification.
3.) A gift was purchased, but the gift/prize form wasn’t uploaded with the receipt.
4.) A W-9 was never submitted for gifts/prized over $100.
5.) Items were never validated or approved.
6.) The advisor rejected the purchase.
7.) Un-allowed items purchased (see page 23 for examples)
8.) Trademark approved email and artwork wasn’t attached.

Even more questions about how the p-card system works?

Check out the p-card training module under the Organizations tab within Blackboard. As a treasurer, you should have access to this module. If you don’t please email COA@iastate.edu, and let them know. They will enroll you into the p-card training if you are the treasurer.

Cardholders (who aren’t the treasurer) will get enrolled once their p-card is ready to go for pick up.

Got Fraud? Please follow the instructions within the p-card training. A lot of questions regarding the p-card training can be found within the p-card training modules.
Trademark Licensing:
If you make your own design or own anything please send it through Trademark if there are trademarks present (or if you are uncertain).

Summary (what needs to be attached to your transaction)

- Picture of design, graphic, artwork, print, engraving, etc.
- Approval email from the Trademark Department (if using a licensed vendor)
- Itemized receipt.

If your organization is having shirts, banners, mugs, pens, etc. made, a picture of the design, graphic, artwork, print, engraving, etc. needs to be electronically attached to the transaction along with an itemized receipt. You will also need to attach an approval email from the Trademark Department (see example below).

If ISU owned trademarks, e.g. ISU, Cyclones, CY, Campanile, etc. are being used, you must use a licensed vendor. Do not ask the vendor you are working with if they are licensed or not; check the trademark database (link below). Read “Trademark Database Information” for more detailed instructions.

http://itsfmp002.its.iastate.edu/fmi/iwp/res/iwp_auth.html;jsessionid=02E2C4BAF212DAAB12C1983E.wpc1

Trademark Approval Email Example

Mon, Jul 28, 2014 8:09:46 AM Central Daylight Time

Subject: testing - OITUR
Date: Thursday, July 17, 2014 9:32:26 AM Central Daylight Time
From: trademark@iastate.edu
To: trademark@iastate.edu

Darci Kester
testing
515-294-4402
kester@iastate.edu

Thank you for completing an Internal Trademark Use Form. Your submission has been reviewed by the Trademark Licensing Office.

The submitted artwork is approved. Please attach a copy of this email to your P-card transaction.

The order (0 testing) is exempt from royalties.

Comments: testing

PLEASE NOTE: The guidelines for University trademark use by student and campus organizations have been revised. Under the revised guidelines, an important factor that will be considered for reviews will be how your organization is recognized with the University based on the Student Organization Recognition Policy (SORP) set by the Student Activities Center. (http://policy.iastate.edu/policy/sorp/#StudentOrg)

Thank you.

Trademark Licensing Office
Iowa State University
1350 Beardshear Hall
Ames, IA 50011-2038
I think we violated the policy - The ISU Trademark Department may impose damages and fine your organization. You will need to fill out an intramural to pay the Trademark department. You will find out your fine through an email form Trademark. Also, the transaction will be considered “unallowable” and may be moved to the cardholder’s U-bill, if you don’t pay the Trademark fine in time.

If you have questions about your design, graphic, artwork, print, engraving, etc., please contact the Trademark Department. http://www.trademark.iastate.edu

How do I Make a donation?
So your group has decided to make a donation to a good cause, that’s fantastic. And it’s allowed! How you make a donation, depends on who you are making a donation to:

A fellow club/group on campus: You will want to fill out a green intramural and turn it in to the COA office. Please communicate with the other group to find out their account number.

An Outside group like Big Brothers/Big Sisters or a Hurricane Relief Fund, etc.: Check to see if they have a website and allow online donations. If they do, use their website and your p-card to make the donation. Print off the receipt that they send you. (You’ll upload this receipt to AccessPlus.) The use of PayPal to make the donation to the group is okay and not a problem.

Does the group not allow for online donations (They only take checks for donations?): You will need to print off the donation page (where are we sending the check) and attach it to a voucher to have a check mailed.

Items requiring a W-9:

Honorariums/Speaker Payments /Payments for Services/Bands/Prizes(gifts) over $100

Honorariums are payments made to speakers.

COA suggests that payment be made after the service is provided and not before.

Please follow these instructions for all speakers/refs/umps/instructors/lecturers/bands/etc:

- If the speaker/payee is a professional speaker, see if they take p-card payments (either through a website, or the Square payment system.) If they do, make payment to the speaker this way. By doing so, a W-9 is not required, as the credit card company takes on the responsibility of reporting the income to the IRS. You would upload the receipt as normal to AccessPlus.
• If the speaker/payee doesn't take electronic payments, you will need to fill out a voucher and turn it into the COA office. Attach the following to the completed voucher:
  o Contract with the person (that way if they come back you can say that you agreed to this price for the service provided.)
  o W-9 filled out completely. We provide a simple blank W-9 on the COA webpage.  
    (http://www.controller.iastate.edu/campusorg/w9.pdf) 
    Please make sure that all items are filled out including the US Citizen check boxes.

Does the Speaker want to be paid directly after their service? How do you get a check to give to them?

First, you are going to want to plan ahead. It takes approximately 2 weeks for a check to be cut and mailed out to be received. Fill out a voucher and attach all the necessary paperwork to a voucher. You can either have the check mailed to you, or have it picked up from our office. The following changes would be made:

1.) In the address box at the top of the page, you would write:
   Payee: Name of Person providing service
   C/o: Your name (or whomever is responsible for handing over the check)
   Your address

2.) If you are picking it up from our office, please write in the description box: To be picked up from the COA office. Otherwise, it will be sent to the address listed in the payee box.

Services: Did the vendor provide a service, this could include an act, speech, or a rental, - they all require a W-9. All services, regardless of dollar amount – even $0.50 require a W-9 for payment.

Bands: In terms of Bands, let’s take N*SYNC as our example. We wouldn’t be able to write one check out to Justin, Joey, JC, Lance, and Chris for deposit. We would be able to make it out to N*SYNC, if they had a FEIN number (a number specific to N*SYNC issued by the US Government to put on the W-9), if they are still a small garage band, without one, you will have to do individual payments to each group member (all requiring their own voucher and w-9 turned in.)

Scholarships:

Scholarships should be made through the Financial Aid office (it gets turned in directly to the Financial Aid office, not ours.) By going through the Financial Aid office, they get official recognition on their transcripts. (How cool!)

This form can be found on the COA website:  
http://www.controller.iastate.edu/campusorg/scholarship.htm
Prizes, contests, “wonka stores,” “study bucks”, etc.:

If you are giving out prizes or gifts, Tim has put together a chart that you will need to fill out. This chart will use the following information:

- Full name (first and last) of recipient (please print neatly!)
- Item that was received
- Dollar amount of the value of the item given
- Reason that person received the item
- If the prize is $100.00 or more a W-9 is required to be submitted to the COA Office.

Can I upload the W-9? No, this needs to be physically brought into the COA office. We can’t have it uploaded, as it is a public document and has private information contained within it. (The Social Security Number)

Can we purchase items at one time and give them out later throughout the year? No, you should not buy items more than about a week maximum before they are awarded or given out. This is because the receipts and documents related to them still have to be uploaded within the p-card timelines.

The prize form? The prize form is the organizational chart provided by the COA (in Excel format) that makes getting all the necessary information we need in one place. One form per receipt (it helps with organization.) So if you have prizes listed on 4 different receipts, then you should have 4 different prize forms – one for each individual receipt.

You must use this form provided. It is available in 3 different locations (our website, within Blackboard, under both the p-card and the treasurer training.)

This completed form needs to be filled out and uploaded with the receipt to AccessPlus.

What do you suggest for the W-9? The COA office suggests that any prize requiring a W-9 be "traded for the W-9." This means that the person would have to trade a completed W-9 for their prize. This way there is no trying to find the person who won it later and plead to get it at that time.

Any other suggestions? We suggest that only one person be allowed to give out the prizes at a function. This way the chart gets filled out completely for all prizes and receipts, and all W-9s if needed are filled out and turned in. If multiple people hand out prizes, people might think “the other person will do it.”

50/50 Raffles: First don’t forget, these require usage of the gambling permit!!! Please make sure that your application is turned into the COA office at least 2 weeks before hand.

If you hold a 50/50 raffle, giving out the prize is a little different. They are NOT allowed to take the winnings with them that night. You will need them to fill out a voucher and a w-9. You will need to collect all the cash and deposit the funds into your account. Turn the voucher into the COA office, and we will mail them a check.

More detailed information can be found in the p-card training, which is available to those as a treasurer, or p-card holder.
**Gifts:**

**Can we buy a gift as a thank you for someone?** Yes. Please realize that you want to purchase the gift within a week of giving it to the person. You will need to fill out the gift/prize form and upload this form as well as the receipt to AccessPlus.

**Are we limited to the amount?** No, but any gift over $100 requires a W-9 to be turned into the COA office.

**Was the gift donated to us?** We still need to know the value of it on the prize/gift form. You will want to attach some documentation of value (either a receipt or a picture of the item being sold online with price.

**Gift Card Policy (either prize or gift)**

*Gift cards should under no circumstance be used to reimburse people for club purchases.*

**What isn’t permitted?** As seen above in the bolded statement, you should not reimburse someone with a gift card for their purchase (all purchases should be made using the club's p-card.)

It is also not permitted to buy gift cards and spend them at other stores.

**What is permitted then?** Purchases of gift cards are only permitted when giving it as a gift to someone, or as a prize to be won. It is **highly** recommended that the gift cards are bought no earlier than a few days before the event.

**Some other important points to know and follow:** We have to have a prize/gift form submitted when a gift card is given out. If the value of the gift card is over $100.00 a W-9 is required. We would **highly** suggest that you have the W-9 in hand before handing over the gift card.

**MILEAGE:**

**Can we reimburse people for mileage on their cars?** Yes you can. However, depending on who the person is, determines how you will go about reimbursing them.

**Is it a club member?** If so, simply take the club member to the gas station and fill their tank with the club's p-card. The club can make the decision on whether it is a flat rate (say $5, or a quarter tank.)

**What if it is our speaker/guest?** This only works for guests and speakers (not club members.) They can be reimbursed either for one of 2 ways, but not both.

1.) You can print off a google/yahoo map that shows the route and double (if paying to and from) and
   a. For professional speakers/presenters multiply it by $0.515 per mile is allowed
   OR

2.) They can supply you with the gas receipts that they obtained filling their gas tank, this would be submitted to the COA for a check and mailed to them using a voucher.
TAX EXEMPTION FORMS:
For business that require a tax exemption form, please email Jamie Rehlander Barker at jlrb@iastate.edu with the following information. She will supply the vendor directly with the necessary information.

- Vendor (business) name and contact information (name, address, phone/fax number.)
- Your Club name.
- All relevant information, dates of event, invoice/customer numbers, what’s being purchased.

Please give her at least 24-48 hours’ notice so that she can send it. All clubs at ISU have the same Tax Exempt number, unless they have applied for their own number.

WHEN CAN A VOUCHER BE USED?
Vouchers are a limited use system. This means that there are only certain occasions and circumstances that they can be used.

1. The vendor doesn’t take a credit card
   
   **IF the company takes credit cards, but charges a processing fee, you MUST use your p-card. The fee is part of doing business.**

2. Honoraria or stipends for speakers (We will need a w-9, see below)
3. Mileage (limited cases – generally for speakers)
4. Emergency with manager’s approval
5. Refunding U-bill charges for unallowable p-card purchases that went to the U-bill.

Questions if you should use a voucher – please contact the COA office.

VOUCHERS – THE JIST (It’s how you create a check.)

Vouchers require the following items to be completed:

- The treasurer needs to have completed treasurer training
- Both the advisor and treasurer need to have signed off on the voucher
- The group needs to be in good standing order with the SAC
- There needs to be enough funds in the account to cover the voucher
- All appropriate documents need to be attached. (If attaching many receipts, tape them to a sheet of paper (one side only please)

Vouchers:
They are a two-page carbon copy document. We need both pages (white and gold.) A voucher is the form that is used to produce a check from your account. We will give you back the gold copy when we process it and a check is cut. We no longer provide copies for the vendors.

What else should I know? When filling out the address form, write neatly. We need to be able to read the address to know if its 17 or 11. We also need a full address. James in Iowa City is
going to have a hard time getting his check if that is all the information that is given to us. (And yes, that is an actual example of a voucher with all the information that was turned in last year.)

**What type of documentation is required?** All vouchers require original itemized receipts (duplicates are okay.) This means we should be able to take the receipt to the store and purchase everything you do from that receipt alone.

**What else needs to go with vouchers?** Proof of payment (if paying a refund), contracts, registration forms, W-9’s, artwork, and trademark approval if applicable depending on what you are trying to pay. If you aren’t quite sure, please e-mail the front desk and ask them.

**Is the voucher for t-shirts, or designs?** We will need the original designs attached in addition to the trademark approval. We will need to be able to read and see the printed finished concept.

**What if the voucher is for registration?** If you are sending in a check for registration to a conference/event/sports competition/competition, Comic-Con, etc, we will need a W-9 from the company to process the voucher. This is because the company is liable for tax that we are required to report to the IRS.

**For a p-card refund, do I have to submit everything again?** In short, yes. This is because they are stored in two different locations on the web.

**We don’t have an itemized receipt – for the following reason:**

- **The voucher is for a vendor – we are paying them directly.** In this case, you will need to attach the invoice from the vendor to the voucher, a receipt wouldn’t be necessary, as there isn’t one to produce.

- **We lost the original receipt.** You will need to go back to the store and get a duplicate. In most cases this means talking to customer service and providing them with some information such as the credit card number, card holder name and date of purchase.

- **All we have in the signature slip.** You will need to go back to the restaurant and get a receipt. Most managers/restaurants can get this for you if mention you need it for the accounting office, throw in the word audit, that seems to help.

- **What if the receipt is water damaged/unreadable-** If the receipt is not readable, please go back to the vendor and get an official duplicate copy.

**What if by chance there is an alcoholic beverage on the receipt?** We will not be able to pay for it. It will be omitted from the total.

**How do we send registration forms with the check?**

Since there is no document can be sent with the check in normal voucher processing, you will need to make some changes.

1. You will need to retain a copy of the materials that need to be sent with the check (we still need the originals.)
2. Attach a sticky note, make it well known that materials need to be sent with the check. The check will be sent to the COA office for pick up by the treasurer/advisor.
3. When COA receives the check, we will email the advisor/treasurer to come pick it up from our office.
4. The treasurer picks up the check and mails it out with the necessary documentation.
We send it out? Do you provide the envelope and stamp? Yes, you will need to mail it out yourself, and no, the COA office does not have envelopes and stamps for groups to use in mailings. Please use your p-card and purchase these items for club usage.

**INTRAMURALS:**

What are intramurals? They are simply the green forms used to pay groups and departments on campus. If someone/a vendor is to be paid on campus, use this form. These are departments such as printing services, recreation services for rentals and tournament entry fees, event management for room rentals, dining for food or other groups for donations, grilling, or for partaking in their fundraiser. You could also pay another group for a shared cost.

Where can I find them? They can be found outside the WSOS next to the women's bathroom (with the other multi-part forms.)

How would we fill one out for a shared cost or a cost that isn't ours? Let’s take group A and group B for example. If Group A is paying Group B for shared costs then group A would fill out an intramural and work with Group B. In the description box Group B would write neatly “payment for shared costs of event. From (fill in the blank of the store) on (day XX) for (supplies/food/etc.)”. This would help because we need to transfer the actual cost of the expenses. We just can’t move funds around.

With the shared costs, who has to fill out and have their advisor/treasurer sign it? You will want to have the club that is making payment fill out the intramural (Those taking on the expense.) Though please work together to gather the needed information.

We are allocating fund to different clubs, what should we do? If allocating funds to different clubs/houses/groups please do the following.

1.) Fill out the intramural like you normally would, but with the following modifications:
   a. “Various, see attached” printed in the payee spot.
2.) Attach a computer spreadsheet printout with all the clubs receiving money. We will need only the following info in the spreadsheet – name of club, their account number, and how much money they are getting. Use the automated sum button for the total.

This can then be turned in like a normal intramural. We will make copies of the attached spreadsheet for everyone.

Why are there 3 copies, do I keep one? No, turn in all three copies together (as a packet). After the intramural is processed, we will give everyone a copy of the intramural as a “receipt” that it has been processed and keep the original as our accounting copy.

Where do I turn in the intramural/how do I give it to you? It is simple to figure out where to turn in the intramural. Ask yourself the following question: Who is getting paid – the club or a department at Iowa State.

- If the funds are going to the club – bring the intramural to the COA office, and we can and will process it.
- If the intramural is going to a department – give the intramural to that department and they will process the intramural.
Note: if a department is paying your club, they are able to process it themselves if they want to. They don’t have to send it through our office to be processed.

Sam’s Club:
The COA office has a Sam’s Club membership for clubs to use. Our office card will allow groups to make purchases at Sam’s Club tax free. You will need to use our card to have the tax exemption. You will want to use your club p-card to make the purchase (you won’t be able to bill the card.)

To get use of our office card:
1. E-mail Sarah Barchman (barchman@iastate.edu) at least 24 hours in advance.
2. She will need the following information emailed to her:
   a. Who is picking up the card
   b. What club is it
   c. When are they going to Sam’s