Iowa State University
Campus Organizations Accounting (COA)
Treasurer’s Manual

Contact Information
Email: coa@iastate.edu
Office Phone: (515) 294-1633

Academic Year Office Hours: 8:00 AM – 5:00 PM Monday-Friday
Summer/Break Office Hours: 7:30 AM – 4:00 PM
Closed: Saturday, Sunday, and University Holidays
TABLE OF CONTENTS

CAMPUS ORGANIZATIONS ACCOUNTING (COA) STAFF ................................................................. 4
GENERAL POLICIES ......................................................................................................................... 4
RECOGNITION ............................................................................................................................... 5
STUDENT ORGANIZATION DATABASE ......................................................................................... 5
ACCOUNT LEDGERS ...................................................................................................................... 5
CAMPUS ORG ACCOUNTING TREASURER’S CARD ............................................................... 6
CAMPUS ORG ACCOUNTING SIGNATURE SHEET ................................................................. 6
MONTHLY ACCOUNT STATEMENTS ................................................................................................ 7
SALES TAX EXEMPTION FORMS .................................................................................................. 7
FEDERAL IDENTIFICATION NUMBER ............................................................................................ 7
STUDENT GOVERNMENT ALLOCATIONS ................................................................................. 8
STUDENT ORGANIZATION TRAVEL AUTHORIZATION .......................................................... 8
RECEIPTS .......................................................................................................................................... 9
REVENUE COLLECTION ................................................................................................................ 9
  FundISU ......................................................................................................................................... 9
  Student Org Marketplace .............................................................................................................. 9
DONATIONS/ISU FOUNDATION .................................................................................................... 9
DEPOSITS ......................................................................................................................................... 10
  Steps to Making a Deposit ............................................................................................................ 10
CASH .............................................................................................................................................. 11
  Petty Cash ..................................................................................................................................... 11
  Cash Request Form ........................................................................................................................ 11
  Cash Boxes/Bags ............................................................................................................................ 11
RAFFLES, BINGO, AND OTHER TICKETED EVENTS ................................................................. 12
  Gambling Permit Usage Request Form .......................................................................................... 12
  Policies/Guidelines ....................................................................................................................... 12
  Additional Information on Gambling ......................................................................................... 13
CAMPUS ORGANIZATIONS PURCHASING CARDS (P-CARDS) .............................................. 13
CAMPUS ORGANIZATIONS VOUCHER FORM ................................................................. 13
  Voucher Requirements ................................................................................................................ 14
  Apparel Orders/Promotional Items .............................................................................................. 14
Registration .......................................................... 15
Services/Honoraria/Stipends ............................................. 15
Mileage ........................................................................ 15
50/50 Raffle Payouts ....................................................... 15
UBill Reimbursements ..................................................... 16
CAMPUS ORGANIZATIONS INTRAMURAL FORM .................. 16
Paying a Department ....................................................... 16
Paying a Student Org ....................................................... 16
SCHOLARSHIPS .......................................................... 16
SAM'S CLUB .................................................................. 17
Sam's Club Pick and Pull ................................................ 17
WHAT CAN'T WE BUY? .................................................. 17
Congratulations on being elected treasurer of one of Iowa State’s student organizations. Although the experience can be very rewarding, there is a significant amount of responsibility that comes with the position. 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 money, and acceptable practices of sound financial management.

CAMPUS ORGANIZATIONS ACCOUNTING (COA) STAFF

The COA staff are here to answer questions and help organizations comply with all fiscal policies that they are expected to meet as revenue is collected and expenses are paid. If this manual does not answer questions, please feel free to reach out to the following individuals:

Jamie Rehlander Barker – COA Manager  jlrb@iastate.edu
Tim Livengood – Student P-Card Administrator  tliven@iastate.edu
Cara Fila – Program Assistant  cfila@iastate.edu
Student Accountants  coa@iastate.edu

GENERAL POLICIES

- Use this manual as an on-going reference. It will be available to you in Canvas the entire academic year until the new training is issued. Reference this manual before asking the COA staff questions, as the manual should be able to answer most questions.

- **The COA does not process personal reimbursements.** All club purchases must be made using a Campus Organizations purchasing card, voucher, or intramural form. Any purchases made on a personal credit card, with a personal check, or with personal cash cannot be refunded unless done so in the case of a true emergency.

- COA staff can only give financial information to an organization’s fiscal officers. The fiscal officers in each organization are the treasurer and the adviser(s). Even with the permission of a fiscal officer, we cannot give information to anyone other than one of the fiscal officers.

- All financial documents submitted to the COA must have the signatures of the organization’s fiscal officers (treasurer and adviser). If an organization has more than one adviser, only one of the advisers must sign. Treasurer and/or adviser signatures cannot be delegated to anyone (e.g. secretaries, department chairs, etc.). The COA also does not accept electronic signatures or stamped signatures. Documents that do not meet this criteria will be not be processed.

- The treasurer must be listed as the treasurer in the SODB to receive financial information. A student listed as co-treasurer, treasurer-elect, fiscal officer, etc. will not be given any financial information and will not be allowed to approve financial documents.

- The treasurer must have their treasurer’s card to be given financial information. The treasurer’s card is a quick way for the COA staff to know that the treasurer’s club is
recognized by the SAC and the treasurer has taken Treasurer’s Training. A treasurer without their card will be denied any financial information for their organization. Anything that is not the treasurer’s card will not be sufficient to obtain information.

- Students should plan ahead to the best of their ability. The COA staff can provide better assistance when the deadline is weeks away rather than days away.
- Students should email Jamie, Tim or Cara if they have questions specifically. This is the best way to reach them, as they both have meetings and other commitments that prevent them from being in the office all day. If students have a large problem or a series of questions, make an appointment through the student accountants at the front desk. Our staff will not take walk-in or same-day appointments.
- The COA does not carry cash in the office at any time. All deposits must go to the Iowa State Treasurer’s Office in 1220 Beardshear Hall. Organizations requesting petty cash must submit a Cash Request Form to the COA office at least three business days before they require the cash. See the Petty Cash and Cash Request Form sections for more information.

RECOGNITION

Each student organization is required to be recognized annually. Recognition can be completed on the Student Organizations Database. Questions on recognition can be directed to Student Activities Center (SAC). Their contact information can be found here.

A student organization must be recognized by the Student Activities Center to submit financial documents and received financial information from our office.

STUDENT ORGANIZATION DATABASE

The Student Organization Database (SODB) is what the COA staff uses to confirm a student is the treasurer of a given organization. If you are not listed in the database, the COA staff will not be able to give you any information regarding the finances of your organization.

The SODB is also used to verify treasurer and adviser signatures on financial documents. Please verify that a staff member is indeed listed as an organization’s adviser in the SODB before having them sign financial documents.

ACCOUNT LEDGERS

Each treasurer is expected to keep a ledger tracking income and expense to their organization’s account. While accounting statements printed for each organization may be helpful to treasurers, the statements may not include all expenses. For example, p-card transactions can take up to four weeks to post to an organization’s account. Updating the ledger as deposits and payments are
made will help treasurers know exactly how much money is available for their organization at any given time.

The treasurers have discretion in how they keep a ledger. Some organizations choose to use an Excel file and others choose written records in a notebook. For treasurers who choose to use Excel, a sample ledger is available on our website under the “Forms” tab.

**CAMPUS ORG ACCOUNTING TREASURER’S CARD**

The COA treasurer’s card, although simple, is quick way for the COA staff to verify that an individual is the treasurer of their organization and they have completed training. Without the treasurer’s card, student will not be able to pick up any financial documents from their file or receive verbal information about the status of their account. The treasurer’s card is not to be passed on to anyone and should stay in the treasurer’s possession at all time. If a treasurer loses their treasurer’s card, contact COA staff (coa@iastate.edu) for the procedure on receiving a new card.

To receive a treasurer’s card, students must bring in a photo I.D. and proof of receiving a 100% score (20/20) on Treasurer’s Training. To help support the green initiative on campus, we would prefer students bring in a screenshot on their phone or computer to show their results. There is also a student computer in the COA Office that students may use to pull up their results in Canvas to show to the COA staff.

A student must be listed as the treasurer of their organization in the Student Org Database to receive a treasurer’s card. An organization must also be recognized by the SAC and have uploaded a fully completed COA Signature Sheet to the Student Org Database for their treasurer to receive a treasurer’s card.

**CAMPUS ORG ACCOUNTING SIGNATURE SHEET**

The COA Signature Sheet is the document used by the COA to verify treasurer and adviser signatures on financial documents. A blank copy of the signature sheet is available from the Treasurer’s Training module on Canvas as well as the “Forms” tab on the COA website. Treasurers must print and complete the COA Signature Sheet before they are able to obtain their treasurer’s card.

The form requires the printed name and signature of the treasurer and adviser(s). If a group has more than one adviser, all advisers must have signed the form for it to be accepted. If an organization has more than two advisers, print another copy of the signature sheet and have the additional advisers sign on the second sheet. Scan and upload all the necessary pages to the Student Org Database. The link to upload the scanned document is under the “Accounting Information” tab.
MONTHLY ACCOUNT STATEMENTS

An organization’s statement contains all the financial activity for that organization during a given month. For example, a September statement will include all income and expense posted to an organization’s account from September 1st to September 30th. *If there is no financial activity that posted to the account, no statement will be printed (green initiative).*

The monthly statements for the previous month will be available to pick up on the second Tuesday of the month. Each organization’s statement will be placed in a folder specific to that organization in the COA office. Only the treasurer and adviser(s) will be able to pick up the contents of their organization’s folder. The treasurer MUST present their physical treasurer’s card (not a picture or a copy) to pick up statements.

SALES TAX EXEMPTION FORMS

Some businesses that are not familiar with student organizations may ask for forms verifying that the organization is indeed exempt from Iowa sales tax. In this case, please contact the COA manager, Jamie Rehlander Barker (*jlrb@iastate.edu*), with the following information:

- Vendor/Business name and contact information (name, address, phone number, and fax number)
- Name of organization, name of organization member in contact with vendor, and information that connects the organization with the business (invoice number, customer number, items being purchased, etc.)

Jamie will contact the vendor directly with the information they need. Please give at least 24-48 hours for the business to receive the tax exemption forms.

For information on what other states allow Iowa State University a reciprocal agreement to be sales tax exempt, refer to the [university website on sales tax](#).

FEDERAL IDENTIFICATION NUMBER

Please contact the COA staff (*coa@iastate.edu*) if you need this number. Please also include the reason you need the number, as there are various uses for the number and the COA staff wants to be sure organizations are using it correctly.
STUDENT GOVERNMENT ALLOCATIONS

The best source for information on Student Government funding for student organizations is the Student Government Finance Director by email (stugovfd@iastate.edu) or look at the “Funding” page on Student Government’s website.

Student Government allocations must be applied for the previous academic year. Regular allocations are given out each August providing an organization has met the following criteria:

- The organization applied for and has been allocating funding the current academic year
- The organization is in good standing with the Student Activities Center
- The organization has a positive account balance after the audit of the previous year’s allocation is complete and any leftover allocations have been withdrawn.

The annual audit is to assure each organization spent the money how they said when they requested the allocations. Any extra allocations or allocations not used for its original purpose are reverted back to Student Government during the audit. In order for a related expense to be considered under the audit, the expense must be posted to the organization’s account by June 30th. If an organization has an expense that may not be posted before this deadline, they should immediately contact the Student Organization Finance Director to request carryover.

The COA staff and the Student Government Finance Director do not keep track of how much Student Government funding an organization has used at any given point in time. It is the responsibility of the organization’s treasurer to know how much of their organization’s funding has been used and what they can spend their organization’s funding on. The COA staff suggests an account ledger to keep track of Student Government allocations. See the section on Account Ledgers for more information.

Any questions about Student Government allocations in general should be directed the Student Government Finance Director (stugovfd@iastate.edu). Questions about the specific details of an organization’s audit can be directed to Jamie Rehlander Barker (jlb@iastate.edu).

STUDENT ORGANIZATION TRAVEL AUTHORIZATION

If an organization member is traveling for an organization purpose, the university must know in case of an emergency. Submitting a travel authorization will make the university aware and possibly make you eligible to reserve a vehicle from the university fleet. See the Risk Management website for more details on travel authorization.
**RECEIPTS**

Receipts should be given for all income to the organization. For example, a receipt should be given to every member who pays dues to the organization. In the event that someone asks for a refund, the receipts in addition to the deposit slip, offer a proof of payment that will be necessary for the reimbursement process.

Receipt books can be picked up from the COA office by a fiscal officer. The receipt books are free of charge and can be used to distribute a receipt while also keeping a carbon copy.

**REVENUE COLLECTION**

Student organizations are not allowed to collect money through revenue collection sources such as PayPal, GoFundMe, Kickstarter, or Square. Only two revenue collection sources are allowed for campus organizations besides cash and check.

*FundISU*

FundISU is method for student organizations to appeal to many donors looking to get a tax write-off. There is a 5% fee for use. Contact the ISU Foundation isufoundation@foundation.iastate.edu for more information.

*Student Org Marketplace*

The Student Organization Marketplace is an online revenue collection source established by Iowa State University and maintained by the Student Activities Center. The Student Org Marketplace is useful for members and outside parties to pay the organization for dues and registration using their credit cards. The University collects a 5% fee for use of the Marketplace. For more information, visit the SAC website or email market@iastate.edu.

**DONATIONS/ISU FOUNDATION**

Donations to a student organization are, in most cases, going to be made with the assumption of receiving a tax deduction for the donor. In order to receive a federal tax deduction on the money they donate, donors must donate through the Iowa State University Foundation. If the donor writes a check to the organization and the organization deposits the check just like a check for dues, the donor will not receive a tax benefit. ALL donations must be handled by the ISU Foundation. A donor can still donate to a specific student organization by submitting their donation through the ISU Foundation.

Contact the ISU Foundation for more detailed questions about donations.

Email: isufoundation@foundation.iastate.edu
Phone: (515) 294-6557
Address: 2505 University Blvd Ames, IA 50014
DEPOSITS

The COA office is not authorized to receive or store cash. All cash and checks that an organization wishes to deposit into their account must be taken to the Iowa State Treasurer’s Office at 1220 Beardshear Hall. The Treasurer’s Office is open 8:00 AM – 4:30 PM during the school year and 7:30 AM – 4:00 PM during the summer. Outside of the Treasurer’s Office hours, deposits can be made using the Treasurer’s Office drop box as long as Beardshear Hall is open (6:00 AM – 6:00 PM, Monday – Friday).

University policy states that funds collected by student organizations must be deposited within 5 days of receiving the cash/checks. If the amount received is over $100.00, the funds must be deposited within 2 business days. Thus, even if an organization is collecting dues over a series of weeks, an organization is required to deposit the funds as they receive them. Cash/checks that are not deposited in accordance with the university standards runs a greater risk of being lost, stolen, or misappropriated.

Any member or adviser of an organization can deposit funds if the organization so chooses. However, the deposit slip submitted with the funds still must be accurately and completely filled out to assure the funds get deposited into the correct account.

Reminder: donations from businesses or individuals wanting a tax write-off should be diverted to the ISU Foundation. See the section on the Donations/ISU Foundation for more details.

Steps to Making a Deposit

1. Pick-up a deposit slip from outside the West Student Office Space or from the Treasurer’s Office in 1220 Beardshear.
2. Add and total cash amount and double-check.
3. List each check individually on the deposit slip.
4. Endorse the back of each check with the following:
   a. Name of the organization
   b. Organization’s account number (four digits)
   c. The phrase “For Deposit Only”
5. Attach a calculator tape adding all the checks being deposited. Add tape machines are available in the Treasurer’s Office and the COA Office. Only use the calculator tape for checks. Do not include one for cash.
6. Fill out the organization name, four-digit account number, and the source of the fund being deposited.
7. Take the organization’s cash/checks and completed deposit slip to Window 1 in the Treasurer’s Office (1220 Beardshear).
8. The cashier will either count and verify the deposit right away or verify later. If a deposit is verified later and there is a discrepancy, the organization will be notified of the change.
9. The cashier will give the carbon copy of the deposit slip to the organization member depositing. The carbon copy should be kept by the treasurer for future reference.

**CASH**

*Petty Cash*
Petty cash (cash reserves or cash-on-hand) is not allowed in student organizations. All funds received by an organization must be deposited into that organization’s account (see Deposits). Use a p-card for all purchases, no matter how small, in order to keep organization accounting records as accurate and transparent as possible. If an organization needs starter cash for an event, please follow the Cash Request procedure below.

**Cash Request Form**
A COA Cash Request Form can be used to acquire starter cash for making change at an organization event. Cash request forms are not to be used to request cash for making purchases. All purchases outside the university must be made using a COA p-card or voucher (if the vendor does not take credit cards). The cash request form must be completed and submitted at least 3 business days prior to the date when the cash is needed.

Part of the cash request is assuring that the event has been authorized by the Event Authorization Committee. Organizations that do not submit their event for authorization before submitting the cash request will not receive the cash they need. Please see the Student Activities Center information on [Event Authorization](#) to start the authorization process.

Extra cash accumulated during the event or not used during the event must be deposited back into the organization’s account in accordance with university standards. See the Deposits section above for more details.

**Cash Boxes/Bags**
Cash boxes and bags are available for checkout in the COA office. The treasurer and the adviser(s) are the only people in an organization that can check out cash boxes or bags. The treasurer must bring their treasurer’s card to be able to check out a box or bag. Boxes and bags can be checked out for a two-week period. Organizations that do not return boxes/bags within the two week period will be assessed a fine to pay for the absent property ($50.00 for a box, $25.00 for a bag).

NOTE: Boxes and bags do not contain starter cash upon check out. Organizations must follow the Cash Request Form procedure to receive starter cash. See the Cash Request Form section above.

Organizations may also purchase their own cash boxes or bags with organization funds. However, the purchase of a box or bag does not authorize organizations to keep cash on-hand.
All funds must still be deposited in accordance with university standards. See the Deposits section for more details.

**RAFFLES, BINGO, AND OTHER TICKETED EVENTS**

Iowa State University holds a Type 07 Gambling Permit from the Iowa Department of Inspection and Appeals, which only allows events such as bingo and raffles. Casino games such as Blackjack, Texas Hold’em, craps, and roulette are not allowed under the Type 07 permit.

**Gambling Permit Usage Request Form**

An organization that wishes to hold a raffle or bingo event must complete the Gambling Permit Usage Request form. This form is available on our website under the “Forms” tab. The completed form must be submitted at least two weeks before the planned event. The form can be either submitted to the COA office or scanned and attached to the organization’s Event Authorization Request online. An organization must have completed the Event Authorization Request in order to obtain approval to use the gambling permit. Please see the Student Activities Center information on Event Authorization to start the authorization process. One organization’s failure to properly document a gambling event can warrant the suspension of the gambling permit for the entire university.

**Policies/Guidelines**

- An organization giving out a prize valued $100 or more must submit a W-9 form that has been completed by the recipient of the prize. The COA recommends that the organization hold the prize until the chosen recipient has completed their W-9 and given it to the organization’s treasurer to be submitted. The W-9 form for a prize must be submitted within one week of the end of the event. Blank W-9 forms can be found under the “Forms” tab on the COA website.
- Cash payouts are not allowed. In the case of a 50/50 raffle, all funds collected from the raffle must be deposited into the organization’s account before the winner can be awarded their prize. See the section on Vouchers for more information on paying 50/50 raffle winners.
- Raffle tickets are subject to sales tax. The COA must be notified of the number of tickets sold within a week of the completion of the raffle sales.
- Bingo house rules for all events must be posted in front of the playing area.
- For Bingo, here is only one jackpot allowed per event. A jackpot is different than a bingo. For example, a jackpot could be a blackout. A jackpot prize can be valued over $100.00.
- Records must be kept on bingo winners, the date they won, name/description of the game, and the value of the prize for a three year period of time.
- The bingo license is only valid within the Memorial Union. A bingo event held in a different location must obtain a temporary license for the location. Contact the COA staff at least a month in advance to have a chance at obtaining a temporary license.
Additional Information on Gambling

- A skill-based competition (such as a sporting event) is not considered gambling and therefore does not require a request to use the gambling permit.
  - A list of prizes and winners is still required if you purchased the prizes with club funds. W9 forms are required for those who win $100.00 or more in prizes.
- Door prizes are not considered gambling and therefore do not require a request to use the gambling permit.
  - A list of prizes and winners is still required if you purchased the prizes with club funds. W9 forms are required for those who win $100.00 or more in prizes.
- Social gambling does not require a request to use the permit. Social gambling is defined as cards and/or poker events between closely associated people. Those people must take turns dealing cards. Small wins and losses should not exceed $50 in a 24 hour period. There also cannot be entrance fees. Closely associated could include a single fraternity/sorority house or residence hall. However, close association cannot extend to the entire Greek Community or the entire Residence Life Community.
  - Roulette, Texas Hold’em, and craps are still not allowed in social gambling situations.

When organizations are in doubt about whether their event requires a request to use the permit, they should plan on filling out the gambling request form. Always document prizes and winners in case the records are needed in the future. Contact the COA staff with any questions.

CAMPUS ORGANIZATIONS PURCHASING CARDS (P-CARDS)

A COA p-card is how an organization should spend their money in most situations. For this reason, it is important to apply for a p-card as soon as possible if the organization plans to spend money. The application is available to print on the COA website under the “Forms” tab. Once completed, the application must be turned in to the COA office.

For more information on COA p-cards, consult the Campus Org Accounting Student P-Card Training on the “COA P-Card” tab on the COA website. The p-card training should have been made available at the same time that access was granted to the Treasurer’s Training. If you do not have access, contact the COA front desk staff at coa@iastate.edu to be enrolled.

CAMPUS ORGANIZATIONS VOUCHER FORM

A voucher is a financial document that must be filled out in order to cut a check from an organization’s account. Vouchers cannot be used for personal reimbursements unless permission is given by the COA manager. Blank voucher forms are available outside the West Student Office Space in a wall organizer. Voucher may be used for a few different purposes:

1. The vendor an organization wishes to pay does not accept credit cards.
a. If the vendor does accept credit cards, the organization must use their p-card. This is the case even if the vendor charges an extra fee for paying with a card.

2. Reimbursing a speaker/guest for mileage expense after he/she has already made the trip to campus.
   a. If the speaker/guest has not made the trip yet, try to coordinate to pay expenses using the p-card.
   b. This reimbursement does not extend to organization members or advisers. The organization can arrange to pay with a p-card before the travel is initiated.

3. Paying honoraria or stipends for speakers.
4. Emergency reimbursements with the COA manager’s approval.
5. Reimbursement for p-card charges that were sent to a student’s u-bill.

See the following sections for more information on each of these voucher uses.

**Voucher Requirements**

All vouchers require the following to be processed:

- The treasurer and adviser must both sign the voucher. In addition, the treasurer and adviser who sign must match those listed in the Student Org Database and on the COA Signature Sheet.
- The treasurer must have completed Treasurer’s Training for the current academic year.
- The organization making payment must be recognized by the Student Activities Center.
- The organization account must have sufficient funds to process the amount on the voucher. The COA staff will not process a voucher that results in the organization having a negative account balance unless they have special permission.
- All necessary documents (see below what is required in specific situations) must be printed and attached to the voucher. Leave the carbon copy attached, as the COA staff will put this in the organization’s folder after processing.
- All documents will require an itemized document of purchase. Depending on what the organization is paying for, this could be an itemized receipt, an itemized invoice, or a contract. Regardless of the type of payment being made, there must be enough information for the COA staff to determine what is being purchase and/or how much is being purchased.

A failure to meet any of these criteria will result in the payment being delayed until the criteria has been met by the organization.

**Apparel Orders/Promotional Items**

Apparel includes t-shirts, hats, sweaters, and any other clothing items. Promotional items included trophies, name tags, mugs, or anything else with a custom screen print on the product. Most apparel orders can be purchased using a p-card. If credit cards are not accepted, please attach the following to a completed voucher:

- An itemized receipt or invoice from the vendor
- A printed screenshot/photo of the design on the product
- A copy of the email from the ISU Trademark office approving the design and order
**Registration**
Many registrations can be paid by p-card. Contact the vendor to inquire about a card option. If an organization can pay using the p-card, the organization must pay that way.

If an option to pay by credit card is not available, complete a voucher. An organization paying registration via voucher will need two documents attached to the completed voucher (both of which should be provided by the vendor upon request):
- An itemized invoice from the vendor
- A [W9 form](#) completed by the vendor

**Services/Honoraria/Stipends**
Most individuals who provide services (e.g. DJ, referees, graphic designers, etc.) or come to speak to the organization do not have a way to accept a student p-card as payment. In this case, these individuals can be paid via voucher.

When paying a vendor for a service, the following must be attached to the completed voucher:
- An itemized invoice from the vendor OR a contract created by the organization and signed by the vendor agreeing on the amount that the vendor will receive for completing the service
- A [W9 form](#) completed by the vendor

**Mileage**
Voucher for mileage reimbursements can only be used in cases where a lecturer/guest is visiting the campus. Travel for ISU students and advisers should be paid using a Campus Org p-card. Airfare for visitors can also be easily charged to a student-held p-card.

The COA reimburses mileage at $.535 per mile for visitors. The mileage must be documented with a Google Map or MapQuest print out of the route taken so the COA staff can verify the mileage and rate are correctly applied.

**50/50 Raffle Payouts**
To hold a 50/50 raffle, an organization must have filled out a Gambling Permit Usage Request form. See the section above for more details.

All the proceeds of the raffle must first be deposited into the account. Paying the winner with cash instead of depositing does not leave a well-documented trail and results in the mishandling of club funds. Once all cash is deposited, a voucher can be used to pay the winner. The voucher must have the following printed and attached:
- A completed prize/gift form (available under the “Forms” tab on the COA website)
- A [W9 form](#) completed by the winner (if the prize from the raffle is $100.00 or more)
**UBill Reimbursements**

If a p-card transaction charge has been moved to the UBill of a cardholder, the following can be completed to reimburse the individual:

- The cardholder must pay their UBill (pay at least the amount of the transaction(s) they wish to be reimbursed for)
- Complete a voucher with the following documentation:
  - Printed copy of UBill with original charge shown on the UBill
  - Proof of UBill payment
  - Original itemized receipt, W9s, and/or whatever else is required for properly documenting the purchase according to p-card standards (see COA Student P-Card Training for more details)

**CAMPUS ORGANIZATIONS INTRAMURAL FORM**

The Campus Organizations Intramural form used for financial transfers between university accounts. This includes transfers between student orgs and transfers to/from departments. The intramural is a green form with two carbon copies available outside the West Student Office Space in the Memorial Union. Leave the second copy attached when you turn the intramural in. If a form is missing the carbon copy, please recycle the form and pick up a new one.

**Paying a Department**

When a student organization is paying a department, the treasurer and adviser of the organization must be the one to sign the intramural. The department will be the payee. The organization should contact the department for the departmental account number. Intramurals paying a department should be submitted directly to the department, not to the COA office.

**Paying a Student Org**

When paying a student organization is paying another student organization (allocations, reimbursement, shared cost, etc.), the authorizing signatures at the bottom of the intramural must be the treasurer and the adviser of the organization paying. The organization paying should contact the organization receiving the payment for the correct account number. All intramurals paying other student organization should be submitted to the COA office.

Paying multiple student organizations for allocations only requires one intramural form. Simply attach a one-page spreadsheet that contains all of the following for each organization:

- Organization Name (no abbreviations please)
- Organization Sub-Account Number
- Amount for Organization to Receive

**SCHOLARSHIPS**

If an organization wishes to distribute a scholarship to an undergraduate student(s), they should make arrangements with the ISU Office of Financial Aid. The Student Scholarship Award Form
can be found on the COA website under the “Forms” tab. The completed form should be turned into the Office of Financial Aid in 0210 Beardshear.

**SAM’S CLUB**

The COA office has a Sam’s Club membership available for student organizations to use to make purchases tax free. Organizations will still use their COA p-card, but must have a copy of the membership card with them when they go to Sam’s Club. To get a copy of the card, an organization must:

1. Email Cara Fila (cfila@iastate.edu) at least 24 hours before your trip to Sam’s Club.
2. She will need the following information in the email:
   a. Organization name
   b. Who will pick up the copy of the card
   c. When (date and time) the organization will be going to Sam’s Club
3. Cara will then reply with information on when the organization may pick up the card.

**Sam’s Club Pick and Pull**

Organizations may also use the online pick-and-pull option from Sam’s Club. Please contact Cara Fila for information on how organizations can use the pick-and-pull option. Organizations will not be able to purchase anything without contacting Cara first. An organization must have a p-card to use this option.

**What CAN’T we buy?**

- Drones or any sort of unmanned aircraft
- Alcohol for you and/or others regardless of age/purpose
- Controlled Substances
- Guns
- Personal items

Also, the process for making some payments may differ depending on what you are buying and where those funds come from. Please see section 8c of the [Student Org Recognition Policy](#):
appropriate use before Student Government funding can be accepted by a recognized organization and an acquisition can be made. The university department assuming responsibility must process a requisition for these items through ISU Procurement Services. Examples of these acquisitions include:

- Equipment items with a cost of $5,000 or more that are placed on the university’s inventory
- Boats, jet skis, diving or marine gear
- Ammunition and weapons of all kinds
- Aircraft, gliders and sky diving gear
- Drones, weather balloons and related items
- All types of motorized vehicles and cycles
- Animals and livestock
- Portable buildings and enclosures used by people or animals
- Devices, tools, small equipment that normally would be used in higher risk activities (construction, welding, mountain climbing, etc.)
- Hazardous materials or chemicals
- Other equipment or services identified by the Office of Risk Management that have liability exposures. When a question exists regarding liability exposures the recognized organization, Student Government or the department should contact the Office of Risk Management.