

Procurement Card Program Guide



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**IOWA STATE UNIVERSITY PROCUREMENT CARD PROGRAM
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2. Cardholders are expected to purchase items that are stocked at University Stores (Central Stores, Chemistry Stores, University Bookstore, Printing Services) whenever possible unless substantial savings can be realized through cyBUY or other University contracts.

Items and services from suppliers that hold competitively bid contracts with ISU (e.g., office supplies, computer items, scientific and research supplies, copiers, etc.) should be purchased through cyBUY or on the University contracts with the supplier rather than from suppliers that compete directly with those contracts (see <https://www.procurement.iastate.edu/contracts/by-supplier>).

Suppliers that compete directly with cyBUY suppliers or other University contracts (found on the contracts page of the Procurement Services Website), should only be used after contacting Procurement Services (515-294-4860 or procurement@iastate.edu) for approval.

3. The p-card may **not** be used for the following transactions:

Equipment

- Items valued at \$5000 or more, tagable for inventory, with a useful life of 1+ year
- Automatic electronic defibrillators (AEDs)
- Computers (servers, desktops, laptops, tablets, iPads) (except Apple products at University Bookstore/TechCyte)
- Copiers
- Purchases involving trade of ISU property
- Telephones, cordless telephones, IP phones, cell phones and related equipment (except from contracted suppliers for ISU owned equipment)

Travel expenses

- Airline tickets
- Hotel rooms
- Meals
- Car rentals
- Parking fees
- Gasoline and fuel for travel

Hospitality expenses

- Meals and food for consumption
- Entertainment expenses
- Interview expenses
- Hotel rooms for visitors to the University

To external suppliers for items available through University stores, services & the cyBUY Contract Marketplace

- Printing and photocopying
- Business cards and letterhead
- Postal and parcel services
- Photocopier supplies (including toner cartridges)
- Cylinder gases and liquid nitrogen

Personal items and gifts

- Items for personal use
- Gifts benefiting an individual employee (if the funding does not allow such purchases)
- Donations

Services

- Services requiring a signed contract
- Rental of high-value (>\$5000) or high-risk equipment
- Construction services & repair of facilities
- Professional services
- Moving services (employee relocation)
- Telecommunication services (except from contracted suppliers)

Items restricted due to standards/reporting issues

- Package alcohol
- Controlled substances
- Firearms, weapons, and ammunition
- Furniture, furnishings, and artwork
- Items for Campus Organizations
- Items from conflict of interest vendors
- Items from online auction sites (including Buy It Now type auctions), e.g., eBay, DealDash, eBid, etc.
- Laboratory animals, livestock, animal cages and aquariums
- Leases/rental of land and/or office space
- Payment to individuals for services through Paypal, Venmo, etc.
- Pharmaceuticals and drugs
- Radioactive and hazardous materials

4. Cardholders are expected to abide by university-wide policies and procedures.
5. **All purchase transactions processed against the p-card must be made by the individual to whom the card is issued.** The card is to be used only by the named cardholder and is not to be loaned to another ISU employee, or other person. The named cardholder has full liability for any improper charges that result from allowing others to use their card.
6. At times, University purchases may result in cash or cash-like incentives. The cash and/or incentives are the property of the University and may not be used for personal gain. Examples of such incentives include, but are not limited to: rebates, gift cards, two-for-one purchases and spend rewards. The University recommends that cardholders not participate in these promotional offers. It is the responsibility of the cardholder's department to ensure that any monetary or cash incentive reward received as a result of an Iowa State University purchase becomes the property of the University.
7. The p-card may be used for conference registration fees if it is not possible to charge the transaction to a travel and hospitality (T&H) card. Fees for optional events such as tours, golf outings and other similar events are considered personal and are not to be charged to the p-card or the T&H card.

Dues or memberships may also be paid with the p-card providing some benefit is derived by ISU as a result of the membership (see University Policy Library, policy.iastate.edu/policy/memberships/, for further information). The purchase of a membership such as Amazon Prime is considered a reward program (see number 5 above) and not allowable because these memberships are not limited to ISU business only and can be used for personal purchases.

Journal reprints, classified advertising, and subscriptions may be paid with the p-card.
8. The p-card may be used to purchase products imprinted with registered Iowa State marks only from licensed suppliers. Individuals, groups, units and organizations, both on and off campus, seeking to use Iowa State logos or marks on products must use licensed vendors and have prior final approval from the Trademark Office (<https://www.trademark.iastate.edu/>). When purchasing items that have the option of being imprinted or containing a logo, transaction documentation should show what words, logos or marks were used, or the cardholder or PES should explain that no marks were used.
9. P-card transactions for non-restricted (acceptable) commodities, including all delivery, shipping and/or handling charges, **may not exceed the cardholder's authorized single purchase limit** (see Section V - Using the p-card).
10. Purchases must be for the use and benefit of the University. **NO PERSONAL PURCHASES ARE ALLOWED.** If any portion of a p-card transaction is determined to be a personal purchase, that amount must be charged to the cardholder's U-Bill using the "personal charge on credit card" spend category when completing transaction verification.
11. It is the cardholder's responsibility, within thirty days of the transaction posting to Workday, to attach legible, itemized receipts and enter the business purpose, Worktag(s) and transaction description information to the procurement card verification document (PCV) for their transactions, OR to provide that information to their procurement and expense specialists (PES) at finance_delivery@iastate.edu. Failure to enter or provide this information within thirty days of the post date will be grounds for suspension of card privileges. (see Section VI—Proof of purchase documentation and Section VII – Transaction Verification).
12. It is the cardholder's responsibility to **report a lost or stolen card immediately** to:
 - The **ISU Card Services Team at 515-294-7024** (during business hours)
 - **U.S. Bank at 800-344-5696** (outside of normal business hours, on weekends or holidays) and
 - **The ISU Police at 515-294-4428.**

13. It is the cardholder's responsibility to request exemption of sales tax through the proper use of the University's sales tax exemption number: 1-85000775M.
14. The cardholder's procurement and expense specialists (finance_delivery@iastate.edu) are responsible for ensuring that the proper University Worktag and spend category combinations are assigned to procurement card verification documents (PCV's). Any Worktag may be used during transaction verification, with the exception of Campus Organization Worktags.
15. It is the cardholder's responsibility to attempt to resolve a discrepancy with a supplier within ten (10) days of receipt of purchase. If a resolution is not possible, the cardholder must contact the card services team (515-294-7024 or cardservices@iastate.edu) with supporting information within thirty (30) days of the transaction post date.
16. Violating any of these policies may result in the immediate termination of the privilege to use the p-card. Non-adherence to any of the procedures enumerated in the Agreement, the Program Guide, or the Statement of Procurement Card Receipt will result in revocation of individual cardholder privileges and may result in revocation of all division or departmental p-cards. Cardholders will be issued an e-mail reminder/warning by Procurement Services for violations. Three violations by a cardholder may result in permanent suspension of card privileges. **Fraudulent use of the p-card will result in disciplinary action in accordance with University policies.**

III. Credit limits and restrictions

The p-card program simplifies the procurement process by facilitating point-of-sale procurement. Procurement responsibility is delegated to the cardholder's department, enabling an authorized cardholder to place an order directly with a supplier. The p-card program provides enhanced control for all transactions by producing immediate decisions on three (3) specific authorization criteria as explained below.

When a purchase authorization is requested by a supplier at the point-of-sale, the Visa system validates the transaction against pre-set limits established by Procurement Services in conjunction with the cardholder's department. All transactions are approved or declined based on the following p-card authorization criteria:

- Single purchase limit, **not to exceed** \$4,900.
- Spending limit per monthly cycle, up to \$15,000.
- Approved merchant commodity codes.

The maximum standard limits for the ISU p-card are shown above. Departments may request lower limits for cardholders, and under special circumstances, departments may request higher limits. Requests for limit changes may be temporary or permanent, and must be requested by the cardholder through the Create Request task in Workday. Cardholders may search 'card' in the Request Type box and select "*Card Change Request - All Types*" to complete the request. All card change requests route to the cardholder's manager and cost center manager for approval. Requests for limits exceeding the maximum standard limits, and all special requests, also route to the University's chief procurement officer, or designee, for approval. It is recommended that cardholders anticipate spending needs and make limit change requests at least 5 business days prior to the anticipated purchase.

When setting card limits, keep in mind the monthly cycle runs from the 12th of the month to the 11th of the following month. However, if the 11th falls on a weekend or holiday, the cycle will end on the following business day.

IV. Application process

Cardholders are required to complete the Iowa State University p-card program online application and attend an orientation session to obtain a p-card.

P-card applications may be submitted by the applicant through the **Create Request** task in Workday (<https://www.procurement.iastate.edu/card-services/procurement-card/how>).

- Navigate to the task by searching **Create Request** from the Workday Landing Page.
- Search '**card**' in the Request Type box, press enter, and select Card Application – Procurement Card (p-card).

The p-card is available to all Iowa State University faculty, staff and graduate assistants with the approval of the cardholder's manager and the department's cost center manager. Hourly employees are not eligible to have a p-card.

Each new p-card ordered will be sent directly to Procurement Services, to be distributed to the cardholder at or after attendance at cardholder orientation. Cardholders will be provided with specific information needed to activate their corporate card during cardholder orientation. Cardholders may enroll in **Procurement Card Orientation** sessions through Learn@ISU.

The cardholder's personal credit history will in no way be affected by the ISU p-card.

Cardholders who transfer to a different university department will have their p-card cancelled with the bank. To obtain another card, the cardholder will need to initiate a new p-card application, to be approved by their new manager and cost center manager.

V. Using the p-card

The p-card program provides another option to the existing procurement procedures regarding transactions for goods, services and supplies valued at \$4,900 or less (including all delivery, shipping, etc.). **No single purchase is to exceed the cardholder's single purchase limit.** Making multiple transactions to the same supplier on the same date to bypass a card's single purchase limit is a violation of the Cardholder Agreement and Statement of Receipt, signed by the cardholder. Any evidence that a cardholder has used these or other means to avoid the single purchase limit may result in the loss of p-card privileges.

Purchases of p-card restricted commodities and purchases of more than \$4,900 (or the cardholder's single purchase limit) should continue to be processed in accordance with established procurement/disbursement policies and procedures. Methods of procuring items that cannot be purchased with a p-card might include creating catalog requisitions (cyBUY) or non-catalog requisitions (resulting in a purchase order). Additional information about procurement procedures may be found at the Procurement Services web site:

<https://www.procurement.iastate.edu/resources/payment-and-procurement-methods>.

Please be certain to follow these procedures when using the p-card:

- Identify if the purchase is appropriate for a p-card transaction by checking:
 - The list of restricted commodities.
 - To see if the item is available through cyBUY suppliers or other suppliers with competitively bid contracts with ISU. The cyBUY suppliers may be found by initiating a catalog requisition

through the Procurement Worklet in Workday. Other University contracts may be found on the contracts page of the Procurement Services website (<https://www.procurement.iastate.edu/contracts/by-supplier>).

- To see if the item is stocked and may be purchased through University Stores (Central Stores, Chemistry Stores, ISU Bookstore, Printing Services).
- Determine if your transaction total is less than your authorized single purchase limit. If not, the transaction must be processed in accordance with established procurement/disbursement policies and procedures, and the card may not be utilized.
- Contact the supplier and:
 - State that you are from Iowa State University, and you will be making a Visa purchase. **EMPHASIZE THAT THE UNIVERSITY IS SALES TAX EXEMPT!**
 - If the supplier requests the University's sales tax exempt number, please provide the appropriate number: **Sales Tax: 1-85000775M**
 - If the supplier requests a University sales tax exempt certificate, request a form at <https://www.procurement.iastate.edu/resources/salestax/tax-exempt-form>.
 - Place order.
 - Give supplier the p-card number and expiration date, and Card Verification Value (CVV), if requested.
 - Give supplier your name, the department name, and complete delivery address. (Please provide complete shipping address, including building name, room number, and street address to insure proper delivery.) If the supplier asks for the statement or billing address, it is generally your office address. Contact the card services help desk at 515-294-7024 or cardservices@iastate.edu for specific information.
- Make sure that the appropriate departmental personnel are aware of your purchase, and that you have followed all departmental procedures, including University record retention/documentation requirements found at <https://records.policy.iastate.edu/>. Federal records disposition schedules will take precedence over the University Records Retention Policy and Schedule.
- **A legible, itemized transaction receipt must be retained as part of the purchase transaction documentation, as noted in Section VI.**
- When receiving a shipment, it is the responsibility of the cardholder to promptly inspect the shipment in accordance with procedures for receipt and inspection of purchased goods. In case of returns, the cardholder is responsible for coordinating the return directly with the supplier and for contacting the card services team with any unresolved issues.

VI. Proof of purchase documentation

The p-card program facilitates point-of-sale purchases, giving authorized cardholders the ability to purchase specific goods, services and supplies directly from a supplier. It is the responsibility of each cardholder and their procurement and expense specialists (PES) to attach legible, itemized receipts to procurement card verification documents (PCV's) in Workday. Documentation MUST support an

authorized (acceptable) business purpose for all transactions made with the p-card.

Supporting documentation might include the following:

- Itemized point-of-sale receipt or supplier invoice.
- Itemized order confirmation for intangible goods (e.g., registrations, subscriptions, etc.)
- Packing slip (for goods received).
- Property Receipt Form (RPF) or Research Participant Receipt Form (RPRF) signed by recipients of any property or gift cards purchased (see <http://www.controller.iastate.edu/controller/rprf.htm>).
- Certificate of lost receipt (<https://www.procurement.iastate.edu/card-services/procurement-card/forms>).

Documentation should be retained in accordance with the University Records Retention Guidance and Schedule found at <https://records.policy.iastate.edu/>. Federal contracts may require the application of federal records disposition schedules. In such cases, the federal records disposition schedules will take precedence over the University Records Retention Policy and Schedule.

Transactions will be subject to audit by Procurement Services, Controller's Department, Internal Audit and/or State of Iowa Auditors.

VII. Transaction verification

Workday receives daily electronic transmissions from the bank containing posted p-card transactions. For each p-card transaction transmitted from the bank, a procurement card verification document (PCV) is created in Workday. The PCV is the document used to "verify" transactions. The cardholder will receive an e-mail and Workday notification for each of their p-card transactions transmitted from the bank. The notifications will ask whether they wish to complete the verification on their own or have their procurement and expense specialist (PES) complete the verification on their behalf. Transaction verification must be completed within thirty days of the date the transaction posted to Workday.

1. If the cardholder is completing verification on their own, the e-mail and Workday notification will contain a link to navigate to complete the task. To verify a transaction the cardholder will need to:
 - Enter a description of the purchase in the Line Item Description field
 - Enter a **Spend Category** to classify the type of good or service purchased
 - Provide a University business purpose for the purchase in the **Memo** field
 - Enter a **Driver Worktag** (Program, Grant, Gift or Project) to assign funding
 - Attach **legible, itemized receipt**/purchase documentation

PCV's for credit transactions should be processed in the same manner as PCV's for corresponding charge transactions.

Procurement Card Verification Job Aid: <https://iastate.app.box.com/v/view-pcard-transactions>

2. If the cardholder is requesting the PES complete the verification on their behalf, the cardholder will reply to the e-mail with the required information needed to complete verification. Required information would include a legible, itemized receipt and business purpose, at a minimum, but may also include funding Worktags.
3. Approval routing for p-card verifications is as follows:

- *If* submitted by the cardholder, routes to the PES for review.
- Routes to cost center manager(s) associated with the Worktag(s) for approval.
- *If* contains grant Worktags, routes to grants finance specialist for review.

Weekly reminder messages will be sent by e-mail to cardholders when transaction verifications (PCVs) have not been completed within 30 days of the transaction post date to Workday. Cardholders may review their transactions via the report My Procurement Card Transactions in Workday. If the cardholder fails to enter verification information or provide that information to the procurement and expense specialists (PES) so transactions may be reconciled within thirty days, it will be grounds for suspension of card privileges. Suspended cards may be reinstated when all outstanding transactions are completed. The cardholder, or Improved Service Delivery (ISD) team supervisor, should notify the Director of Procurement and the cardholder's cost center manager when all outstanding transactions have been completed, so card privileges may be reinstated. If a cardholder has had two previous card suspensions for any reason, including overdue transactions, they may permanently lose their card privileges.

If a cardholder has incomplete transactions that equal or exceed sixty days past the post date to Workday, and communication to the cardholder from Finance Delivery/Procurement Services does not resolve the overdue transactions or the cardholder does not respond, transactions will be posted to the cardholder's U-Bill. Transactions that post to the cardholder's U-Bill may only be reversed with the permission of the Senior Vice President for Operations and Finance, or their designee. Cardholders who have extenuating circumstances or supplier issues that preclude them from completing transaction verification may not be subject to the late transaction penalties if they contact Procurement Services (cardservices@iastate.edu) for assistance.

Keep in mind that the supplier is paid on the transaction post date, and the University's credit card charges are paid by electronic fund transfer regardless of incorrect totals or disputed charges. Do not ignore the PCV, as disputed transactions or cases of fraudulent activity must be identified to U.S. Bank within 60 days (see *Section IX - Transaction discrepancies, disputes, and fraud*). **Note: PCV's for fraudulent or disputed charges, as well as their corresponding credits, will be verified by the card services team.**

VIII. Segregation of duties

An appropriate segregation of duties requires that at least two people are substantially involved in a transaction. Substantial involvement means that a person other than the cardholder is reviewing card transactions for appropriateness, allowability, funding source, and business purpose.

In Workday, segregation of duties is accomplished in the following ways:

- A PES may verify a transaction on behalf of the cardholder.
- A transaction verified by the cardholder routes to a PES for review.
- A verified transaction routes to a cost center manager for review and approval. If the cost center manager is the cardholder, the transaction routes to their manager for review and approval.

IX. Transaction discrepancies, disputes, and fraud

Unauthorized transactions to unknown suppliers should be reported to the card services team (515-294-7024 or cardservices@iastate.edu) immediately. If transactions are determined to be fraudulent, the card services team will notify U.S. Bank fraud prevention.

For unrecognized or incorrect transactions, the cardholder should first seek resolution with the supplier. If resolution cannot be achieved with the supplier, the cardholder shall contact the card services team, **within 30 days of the post date**, with supporting information. The card services team will investigate the transaction, and, if appropriate, initiate a dispute through U.S. Bank. Once the charge is disputed, U.S. Bank will request documentation from the supplier. If the supplier fails to provide suitable documentation supporting the charge, the disputed amount will be credited back to the cardholder's account.

Transactions sixty (60) days past the cycle date (see Section III) cannot be reported as fraudulent or be disputed with U.S. Bank, and will be the responsibility of the cardholder's department.

X. Reporting a lost or stolen card

If a p-card is lost or stolen, the cardholder MUST IMMEDIATELY:

- **CONTACT THE CARD SERVICES TEAM** at 515-294-7024 during business hours, **or**
- **CONTACT U.S. BANK** at 800-344-5696 after business hours, on weekends or holidays, **and**
- **CONTACT THE ISU POLICE** at 515-294-4428.

The cardholder's department has full liability for any charges to the card, prior to the time it is reported lost or stolen. Should you need emergency assistance from Visa that U.S. Bank is unable to provide, Visa may be contacted at 1-800-847-2911.

XI. Cardholder transfer or termination

The cardholder or cardholder's department must immediately notify the card services team (515-294-7024 or cardservices@iastate.edu) upon learning of cardholder terminations or transfers. The card services team will notify U.S. Bank to terminate card privileges on the cardholder's last day of employment or appointment (or earlier, if requested), thereby protecting the University through Visa's Liability Waiver Program. Failure to notify U.S. Bank within two (2) days of learning of a status change voids this protection. The cardholder's department is responsible for destroying and discarding the p-card once the cardholder leaves the University/department. **Do NOT send active p-cards through campus mail.**

Cardholders who transfer to a different university department will have their p-card cancelled with the bank. To obtain another card, the cardholder will need to initiate a new p-card application, to be approved by their new manager and cost center manager.

Appendices

I. Contracts and Grants Expenditures – Allowability and Appropriateness

From ISU Policy Library: <https://www.policy.iastate.edu/policy/contractsgrants/expenditures>

Effective: Moved to Policy Library from UPM 9.6(2)

Reviewed and Updated: August 16, 2016

Contact: [Sponsored Programs Accounting](#)

Introduction

Principal investigators (PIs) and administering departments are responsible for ensuring that all expenditures using sponsored funds are allowable and appropriate.

Policy Statement

In order for costs to be charged to a sponsored project, they must be allowable, reasonable and allocable.

Allowable expenses are those costs permitted under applicable university policies and terms imposed by the funding source, as governed by written policies, laws, and contractual documents.

The tests of allowability of costs are:

- They must be necessary and reasonable for the performance of the federal award;
- They must be allocable to sponsored agreement to which they are charged;
- They must be treated consistently with generally accepted accounting principles. All costs must be treated as either a direct cost only or as an indirect cost (F&A) only as described in the applicable ISU costing policy;
- They must conform to any limitations or exclusions as stated in the sponsored agreement as to types or amounts of cost items;
- They must not be used to meet cost sharing or matching requirements of any other federally-financed program; and
- They must be adequately documented.

Allowability is the joint responsibility of those who initiate the transaction and those who review and approve it.

Reasonable expenses are those expenses that a prudent person would find fitting and necessary to accomplish the goals of the project.

Major considerations involved in the determination of the reasonableness of a cost are:

- Whether the cost is of a type generally recognized as necessary for the operation of the institution or the performance of the sponsored agreement;
- The restraints or requirements imposed by such factors as arm's-length bargaining, federal and Iowa laws and regulations, and sponsored agreement terms and conditions;
- Market prices for comparable goods or services for the geographic area.

- Whether the individual concerned acted with due prudence given the circumstances and their responsibilities to the institution; and
- The costs are consistent with established institutional policies and procedures applicable to the work of the institution generally, including sponsored agreements.

Reasonableness is the joint responsibility of those who initiate the transaction and those who review and approve it.

Allocable expenses are those costs that are chargeable or assignable to the sponsored project in accordance with the relative benefit received.

A cost is allocable to a sponsored agreement if:

- It is incurred solely to advance the work under the sponsored agreement;
- It benefits both the sponsored agreement and other work of the institution in proportions that can be approximated through use of reasonable methods; or
- It is necessary to the overall operation of the institution and is deemed to be assignable in part to the sponsored project.

Allocability involves judgment and detailed knowledge of programmatic objectives and is primarily the responsibility of the principal investigator and administering department.

Federal Cost Principles

For federally sponsored projects, OMB Circular A-21 (Cost Principles for Educational Institutions) or 2 CFR Part 200, Subpart E (Cost Principles) as applicable, federal agency guidelines, and award-specific terms and conditions must be used to determine allowability.

II. Expenditures Involving Foundation Funds

From ISU Policy Library: <https://www.policy.iastate.edu/policy/foundation>

Effective: Moved to Policy Library from UPM 10.2(3)

Reviewed and Updated: March 2016

Contact: [Controller's Department](#)

Introduction

The ISU Foundation is a non-profit organization established solely to benefit Iowa State University. Gifts to the Foundation are to be used to support the mission of the university. The Appropriate, Allowable and Documented Expenditures policy, university procurement policies, and donor memorandum of agreement apply to funds provided to Iowa State University via the ISU Foundation.

Policy Statement

Expenditures from ISU Foundation accounts must relate to a university activity or function, must support the university's advancement, and are expected to be commensurate with the probable benefit to the university. Foundation funds are not to be used for the personal benefit of university employees and must be used prudently.

The determination of legitimate business purpose, or appropriateness, is the responsibility of the relevant department chair, director, or dean. Adequate documentation must be provided indicating appropriateness, reasonableness, and the business purpose of expenditures.

If permitted per the donor's memorandum of agreement, hospitality expenses related to employee, alumni, and student events, employee recruitment, and other employee or external relations events or activities may be paid from Foundation funds. Within the constraints of the ISU alcohol policies, allowable hospitality expenditures from ISU Foundation accounts may include alcohol that is served, unless prohibited by the donor's memorandum of agreement.

III. Gifts

From ISU Policy Library—Gifts: <https://www.policy.iastate.edu/policy/gifts>

Effective: Moved to Policy Library from UPM 2.5(4)

Contact: [Office of University Counsel](#)

Introduction

This policy is in accordance with conflict interest of public officers and employees from Chapter 68B, Code of Iowa.

Policy Statement

Employees of the University and the immediate family members shall not, directly or indirectly, solicit, accept, or receive from any one donor in any one-calendar day, a gift as defined below.

Employees of the University and immediate family members of each shall not, directly or indirectly, offer or make a gift as defined below to an official, employee, local official, local employee, member of the General Assembly, candidate, or legislative employee in any one calendar day.

Gifts Defined

A gift is a rendering of money, property, services, discount, loan forgiveness, payment of indebtedness, or anything else of value in return for which legal consideration of equal or greater value is not given and received, if the donor is in any of the following categories:

- Donor is doing or seeking to do business of any kind with the Board of Regents, State of Iowa or an institution it governs.
- Donor is engaged in activities that are regulated or controlled by the Board of Regents, State of Iowa or an institution it governs.
- Donor has interest that may be substantially and materially affected, in a manner distinguishable from the public generally, by the performance or nonperformance of the official duty of the Board or any of the Board's employees.
- Donor is a lobbyist with respect to matters within the jurisdiction of the State Board of Regents.

The definition of "gift" in Chapter 68B of the Iowa Code is written in terms of the government official or employees as the recipient of a gift. The statute also prohibits government officials or employees from making gift to officials or employees of other state agencies, in the circumstances described above. In such cases, the employee is the donor and the other state official or employee is the donee.

Gifts are not:

- Campaign contributions.
- Information material relevant to a public servant's official functions as an employee of the University. Examples of such material are books, pamphlets, reports, documents, or periodicals.
- Registration fees or tuition not including travel, at which the employee receives information relevant to the employees' official function.
- Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related.

- An inheritance.
- Anything available to or distributed to the public generally without regard to official status of the recipient.
- Actual expenses for food, beverages, travel, and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the donee has participation or presentation responsibilities.
- Plaques or items of negligible resale value given as recognition of public service.
- Non-monetary items with a value of less than three dollars that are received from any one donor during one calendar day.
- Items or services solicited or given to a state, national, or regional organization in which the University is a member.
- Items or services that are part of a conference or similar meeting and sponsored by a state, regional, or national organization of which the University is a member.

IV. Communication Technology Allowance

From ISU Policy Library - Communication Technology

<https://www.policy.iastate.edu/policy/communicationtech>

Introduction

The university recognizes that the performance of certain job responsibilities may require the provision of additional communication technology devices or services as determined by the head of the employing unit and in accordance with university eligibility requirements. The purpose of this policy is to establish limitations and parameters for funding communication technology devices and services. This policy is also intended to preserve university resources and prevent misuse of funds.

Communication technology services shall be defined as:

- cellular phone voice/text messaging service,
- cellular phone ISP (Internet Service Provider) data service associated with devices such as smart phones and PDAs, and
- cellular wireless modems associated with devices such as laptop computers

Policy Statement

For eligible and authorized individuals, the university may provide:

- Communication devices and services through one of the university's purchasing contracts, or
- A taxable payroll allowance to the employee, hereinafter referred to as a Communication Technology Allowance (CTA). A monthly payroll allowance is provided to help cover the monthly cost for business use of an employee's personal cellular voice or cellular data service. The monthly payroll allowance amount will be determined per established allowance and reimbursement procedures. In conformance with U.S. tax regulations, all CTAs are considered taxable, without exception. The university assumes no liability for any employee-owned personal devices or service plans.

Eligibility for CTA

Communication technology services may be funded if business justification can be made by the employing unit and funding is available. In order to be eligible for a CTA, the employee's employment classification must be Faculty, Professional & Scientific or exempt merit. Employees must meet at least one of the following eligibility criteria for an allowance.

- The employee's job requires him/her to spend a considerable amount of time outside of his/her assigned office or work area during assigned working hours, requiring regular access to communication technologies.
- The employee's job requires him/her to be reached either as a responder to emergencies on campus or to carry out their assigned responsibilities outside of normal working hours.
- The CTA is not intended for occasional, incidental use, purely voluntary/convenient access, or where needs can be met by a departmental pool of cellular devices available through university contracts.

Funding Limitations of CTA

Units have authority to establish more restrictive policies and to review, question, limit, and refuse, due to funding limitations, requests for CTAs that otherwise meet eligibility requirements.

Neither CTAs nor university-owned communication technology plans may be charged to federally sponsored projects, except where costs meet the definition of "unlike circumstances" and are allowable in accordance with OMB Circular A-21, Exhibit C, and the university's Sponsored Programs Costing Policy. There may be specific restrictions on the use of other non-federal sponsored funds to pay for technology costs.

The university establishes CTA limits which are reviewed and adjusted periodically.

V. Sales Tax Exemption

Iowa State University (ISU), as a state educational institution, is exempt from paying state sales tax or local option sales tax on goods, services and supplies purchased in or shipped to the state of Iowa. The states listed in the following table also grant tax exempt status to Iowa State University for goods or services purchased while in their state. As indicated in the table, a form or copy of a letter is usually required.

To request an Iowa sales tax exempt certificate complete the form located at:

<https://www.procurement.iastate.edu/resources/salestax/tax-exempt-form>.

Iowa State University is tax exempt in many states, forms for states other than Iowa are available at:

<https://www.procurement.iastate.edu/resources/salestax>.

VI. Additional resources

Procurement Services

“How Do I Buy...” — <https://www.procurement.iastate.edu/resources/commodities>

Procurement & Payment Methods - <https://www.procurement.iastate.edu/resources/payment-and-procurement-methods>

Staff List /Commodity Assignments— <https://www.procurement.iastate.edu/about/staff>

Which card should I use? - <https://www.procurement.iastate.edu/card-services/which-card-should-i-use>

University Policy Manual

Records Retention— <https://www.policy.iastate.edu/policy/records>

Controller’s Department

Allowability & Appropriateness - <http://www.controller.iastate.edu/accounting/allowability.pdf>

Gift Certificates—<http://www.controller.iastate.edu/accounting/giftcertificates.htm>

Research Participant Payment Process - <http://www.controller.iastate.edu/controller/rprf.htm>

Trademark Licensing Office

Trademark Management— <https://www.policy.iastate.edu/policy/trademark>