



IOWA STATE UNIVERSITY
OF SCIENCE AND TECHNOLOGY

Purchasing Card Program Guide

Revised October 2017



**IOWA STATE UNIVERSITY PURCHASING CARD PROGRAM
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IOWA STATE UNIVERSITY PURCHASING CARD PROGRAM

Program policies and procedures

I. Introduction

The Iowa State University purchasing card program has been designed to allow for the procurement of low-dollar supplies by the end user through the use of a credit card. The intent is to eliminate the need for small dollar purchase requisitions, vouchers and reimbursements. The purchasing card program is designed to improve efficiency in processing and completing low-dollar purchases of approved commodities from vendors/suppliers that accept a VISA credit card.

For the cardholder, using the Purchasing Card will provide quicker turn-around time on orders, widespread acceptance by vendors, and reduced paperwork processing. The Purchasing Card concept is designed to delegate the authority and capability to purchase low-dollar items directly to the end user.

The standard Purchasing Card may be used for purchases of all non-restricted (acceptable) commodities (see *Section II.3. – Financial Policy*). The Purchasing Card with hospitality rights may also be used for purchases listed in *Section II.7. – Financial Policy*.

Each Purchasing Card is issued to a named individual and the University is clearly indicated on the card as the corporate buyer of products and services. The Purchasing Card is not to be used for personal transactions.

This program will enable you to purchase approved commodities directly from vendors/suppliers. Payment for all Purchasing Card transactions is performed electronically, which eliminates the need to process vendor invoices and to issue checks for payment of each invoice.

When using the Purchasing Card, charges may be distributed among multiple departmental account and expense object code combinations.

Procurement services, accounting, and the internal audit office will monitor the performance of the Purchasing Card Program.

Questions or concerns regarding policy should be directed to:

Cory Harms, Director of Procurement Services	515-294-2591	clharms@iastate.edu
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Questions about Purchasing Card procedure or the reconciliation system should be directed to:

Procurement services help desk	515-294-1308	pcard@iastate.edu
Lesley Lackore, Program Administrator	515-294-4589	llackore@iastate.edu
Shari Russell, Program Coordinator	515-294-4573	sjrussel@iastate.edu
Stacy Sassman, Associate Director of Procurement Services	515-294-9390	ssassman@iastate.edu
Kristie Romsdahl, Program Coordinator	515-294-1308	romsdahl@iastate.edu

II. Financial Policy

1. The Purchasing Card is available to all faculty and staff of Iowa State University with the approval of their respective department chair or director and dean, vice-president or provost. All cardholders must sign and accept the terms and conditions of the Iowa State University Purchasing Card Program Cardholder Agreement and the Statement of Purchasing Card Receipt.
2. Cardholders are expected to purchase items that are stocked at University Stores whenever possible unless substantial savings can be realized through cyBUY or other University contracts.

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

Vendors that compete directly with cyBUY vendors or University contracts should only be used after contacting Procurement Services (515-294-4860 or procurement@iastate.edu) for approval.

3. The Purchasing 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)
- Copiers
- Drones/Unmanned Aerial Vehicles (UAVs)
- Purchases involving trade of ISU property
- Telephones, cordless telephones, IP phones, cell phones and related equipment (except from contracted vendors)

Travel expenses

- Airline tickets
- Hotel rooms (including reservation of rooms)
- Meals
- Car rentals
- Parking fees
- Gasoline and fuel

To external vendors 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 vendors)

Items restricted due to standards/reporting issues

- Package alcohol
- Controlled substances
- Computers (servers, desktops, laptops, tablets, iPads)
- Firearms, weapons, and ammunition
- Furniture, furnishings, and artwork (except from contracted vendor through AccessPlus)
- Items for Campus Organizations
- Items from conflict of interest vendors
- Items from on-line auctions
- Laboratory animals, livestock, animal cages and aquariums
- Leases/rental of land and/or office space
- Pharmaceuticals and drugs
- Radioactive materials and hazardous materials

Additional restrictions for cardholders without hospitality rights

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

4. **All purchase transactions processed against the Purchasing 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 employee, or other person. The cardholder has full liability for any improper charges that result from allowing others to use the card.
5. 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 be assured that any monetary or cash incentive reward received as a result of an Iowa State University purchase becomes the property of the University.
6. The Purchasing Card may be used for conference registration fees. Fees for optional events such as tours, golf outings and other similar events that are not included with the normal registration are considered personal and are not to be charged to the Card. These fees should be paid for personally and submitted for reimbursement when appropriate and allowable (maximum meal rates would apply). The object code for registration expenses must be 23200 (domestic) or 23300 (foreign).

Dues or memberships may also be paid with the 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 object code must be 38200 for these expenses. Golf, airline clubs and similar memberships are not allowable. The purchase of memberships 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 Card.

7. The University has authorized the use of the Purchasing Card for meeting, event, and hospitality expenses up to the cardholder's authorized single purchase limit. Existing cardholders may request a configuration change to their Purchasing Card by having their department chair or fiscal officer send an email to pcard@iastate.edu.

Hospitality expenses are allowed primarily for those functions with an explicit business purpose which include non-employees. Use of University funds for employee functions is allowable only in accordance with the General Rules for ISU Funds, published by the controller's department on 4/3/2014 (See *Appendices Section I - General Rules for ISU Funds*).

The cardholder shall provide to their card validator documentation regarding the business purpose of all hospitality transactions, including beginning and ending dates, location, event type, and names of participants. This information is required for compliance with IRS regulations and must be provided in order to complete the on-line reconciliation process.

Acceptable uses include:

- Annual staff retreats
- Events for student recruitment/retention
- Meals/hospitality for position interviewees/candidates
- Meals/hospitality for visiting speakers
- Meals/hospitality for other visitors/meeting attendees
- Educational development seminars and conference expenses hosted by ISU
- Lodging for non-employees visiting ISU
- Meeting room expenses

While the University recommends ISU Catering for catering needs, a list of other authorized caterers/ vendors for ISU departments and organizations to select from when holding events at ISU may be found at <http://www.riskmanagement.iastate.edu/food>.

With regard to purchase of alcoholic beverages, please refer to University policy.

When the Purchasing Card is used for meeting and hospitality expenses, the following object codes should be used:

- 24100 Travel-Domestic-Nonemployee
- 24200 Travel-Foreign-Nonemployee
- 36100 Hospitality for Seminars/Events/Conferences
- 36200 Hospitality for Meetings-ISU Staff Only
- 36300 Hospitality for Recruitment
- 36400 Hospitality for Fundraising
- 36500 Alcohol
- 36900 Other Hospitality

Please note: Travel expenses **will not** be an acceptable use of the Purchasing Card and will continue to be the responsibility of the University employee, and reimbursable by processing a request through the employee reimbursement system for assessment of taxable meals.

8. Purchasing Card transactions for non-restricted (acceptable) commodities **may not exceed the cardholder's authorized single purchase limit**, including all delivery, shipping and/or handling charges (see Section V—Ordering process).
9. Purchases must be for the use and benefit of the University. **NO PERSONAL PURCHASES ARE ALLOWED.** Personal purchases made with the Purchasing Card must be charged to the cardholder's U-Bill by the reallocator using the on-line reconciliation system in AccessPlus.
10. It is the cardholder's responsibility to provide all receipts and documentation to the card validator to maintain for the department for one (1) year from the transaction date in paper form, then for an additional nine (9) fiscal years in the p-card attachment imaging system in accordance with the University's Record Retention Policy. The cardholder shall provide documentation regarding the business purpose of all transactions. For hospitality transactions, the cardholder shall additionally provide the event type, beginning and ending dates, location, and names of participants.
11. It is the cardholder's responsibility to **report a lost or stolen card immediately** to:
 - the Purchasing Card Program Administrator at 515-294-4589, and
 - the ISU Public Safety Office at 515-294-4428.
12. It is the cardholder's responsibility to request exemption of sales tax through the proper use of the University's sales tax exemption number.
13. The card reallocator is responsible for ensuring that the proper University account(s) and expense object code(s) are charged for purchases. Any account may be used for reallocation, with the exception of Campus Organization accounts (206-00-35).
14. It is the department's responsibility to attempt to resolve a discrepancy with a vendor within ten (10) days of receipt of purchase. If a resolution is not possible, the department must contact the Purchasing Card Program Administrator with supporting information within thirty (30) days of the transaction post date.

15. Violating any of these policies may result in the immediate termination of the privilege to use the Purchasing Card. Non-adherence to any of the procedures enumerated in the Agreement, the User Guide, or the Statement of Purchasing Card Receipt will result in revocation of individual cardholder privileges and may result in revocation of all division or departmental Purchasing Cards.
16. Fraudulent use of the Purchasing Card will result in disciplinary action in accordance with the policies of ISU's Human Resource Services.

III. How it works

The Purchasing Card Program simplifies the procurement/disbursement process by facilitating point-of-sale procurement. Procurement responsibility is delegated to the ordering department, enabling an authorized cardholder to place an order directly with a vendor/supplier. The Purchasing 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 vendor/supplier at the point of sale, the VISA system validates the transaction against pre-set limits established by procurement services in conjunction with department administrators. All transactions are approved or declined based on the following Purchasing Card authorization criteria:

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

IV. Application process

Completion of the Iowa State University Purchasing Card Program online application by the applicant's department p-card coordinator, and attendance at an orientation session are required to obtain a Purchasing Card. The card is available to all faculty and staff of Iowa State University with the approval of their respective department chair or director and dean, vice-president or provost.

Graduate assistants may be eligible to have a Purchasing Card as authorized by the department chair or director and director of procurement services. Casual hourly (XH) employees are not eligible to have a Purchasing Card.

Your personal credit history will in no way be affected by the ISU Purchasing Card. Monthly statements will be paid directly by electronic funds transfer.

Each new Purchasing Card issued will be sent to procurement services. Cardholders and individuals assigned to complete the online reconciliation process are required to attend an orientation session.

Existing cardholders without hospitality rights on their card who want to use the card for meeting, event, and hospitality expenses must have their department chair or delegated p-card approver make this request by email to pcard@iastate.edu.

V. Ordering process

The Purchasing Card Program provides another option to the existing procurement procedures regarding transactions for goods valued at \$4,900 or less (including all delivery, shipping, etc.). **No single purchase is to exceed the cardholder's single purchase limit (\$4,900 or less).** Making multiple transactions to the same vendor on the same date to bypass a card's transaction 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 transaction limit may result in the loss of purchasing card privileges.

Purchases of restricted commodities and purchases of more than \$4,900 should continue to be processed in accordance with the established procurement/disbursement policies and procedures. Additional information about procurement procedures may be found at the procurement services web site, <http://www.procurement.iastate.edu/>.

Please be certain to follow these procedures when using the Purchasing Card:

- Identify if the purchase is appropriate for a Purchasing Card transaction. Check the list of restricted commodities.
- Determine if your transaction total is less than your authorized transaction 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 vendor/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 vendor/supplier requests the University's sales tax exempt number, please provide the appropriate number:

Sales Tax:	1-85000775M
Federal Excise Tax	42-70-0066Y
 - ⇒ If the vendor/supplier requests a University sales tax exempt certificate, request a form at <http://www.procurement.iastate.edu/home/salestax/tax-exempt-form>.
 - ⇒ Place order.
 - ⇒ Give vendor/supplier the Purchasing Card number and expiration date, and Card Verification Value (CVV), if requested.
 - ⇒ Give vendor/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 vendor asks for the statement or billing address, it is the address on your card statement (generally your department administrative office). Contact the procurement services help desk at 515-294-1308 or pcard@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.
- When receiving a shipment, it is the responsibility of the cardholder to promptly inspect the shipment in accordance with receipt and inspection of purchased goods. In case of returns, the cardholder is responsible for coordinating the return directly with the vendor/supplier and for contacting the Purchasing Card Program Administrator with any unresolved issues.
- **An itemized card receipt must be retained as part of the purchase transaction documentation, as noted in Section VI.**

VI. Proof of purchase documentation

The Purchasing Card Program facilitates point-of-sale purchases, giving authorized cardholders the ability to purchase specific goods directly from a vendor/supplier. The Purchasing Card will eliminate the time and effort spent on processing requisitions and other internal forms, filing of purchase order copies, distribution and the filing of multiple payment vouchers.

With this authority comes the responsibility for maintaining adequate documentation at the source of the transaction (within the cardholder's department). It is the responsibility of each department and/or unit to retain itemized receipts for purchasing card transactions in accordance with the University's Records Retention Policy.

Original documentation **MUST** be maintained at its source and **MUST** support an authorized (acceptable) business purpose for all transactions made with the Purchasing Card. For hospitality transactions, the cardholder shall additionally provide the event type, beginning and ending dates, location, and names of participants. Documentation is to be maintained for ten (10) years (*see Section II.7.*).

Effective 3/1/2014, Purchasing Card receipts must be uploaded to the associated transaction in the AccessPlus p-card system.

Supporting documentation might include the following:

- Itemized cashier receipt or vendor/supplier invoice, showing the charges have been paid by using the card.
- Copy of an itemized order confirmation or application when available.
- Packing slip (for goods received).
- Copy of registration form.
- Certificate of lost receipt (*see Appendices Section VII - Forms*).

Transactions will be subject to audit by procurement services, the controller's department, internal audit and State of Iowa auditors.

VII. Transaction reconciliation

The on-line reconciliation system receives daily electronic transmissions from the credit card company showing posted card transactions by cardholder.

- The person designated to validate the accuracy and receipt of the items associated with that card (the validator) will be notified by e-mail that they have one or more transactions to review.
- Once validated, the transaction is routed electronically to someone who can assign or reallocate the correct account numbers and object code splits (where this is not the same person as the validator).
- The transaction will then be forwarded electronically to a person designated to serve as the approver, who will approve or reject the transaction.
- Once approved, the transaction is moved into the accounting system and appear in the Quali Financial System (KFS).

Keep in mind that the vendor is paid on the post date, and the monthly statement will be paid regardless of incorrect totals or disputed charges. Do not ignore the transaction (see *Section IX - Transaction discrepancies, disputes, and fraud*). Credit transactions for disputed charges will be processed in the same manner as charges and reflected on subsequent statements.

Reminder messages will be sent by e-mail to both cardholders and system users when transactions have not been completed in the on-line reconciliation system within 30 days of the post date. Cardholders may review their transactions via the P-card-Cardholder system under the uBusiness tab in AccessPlus, or contact their card validator/reallocator for more information about the status of any overdue transactions.

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 the purchasing card system, this segregation of duties may be accomplished in one of the following ways:

- Have a person other than the cardholder validate and reallocate the transaction.
- Have the approver review all p-card receipts or other proof-of-purchase documentation.
- Utilize and document pre-authorization for p-card transactions.

Procurement services recommends that departments adopt the following procedures as part of their p-card process:

- First, that the approver see the receipt or other proof-of-purchase documentation for all purchases that they approve.
- Second, that the **original** receipt for all p-card transactions for a department be kept in a central location. The receipts should not be kept in the cardholder's desk, for example, but in a location accessible to approvers, auditors, and others to review.

Procurement services will conduct audits of the departmental p-card process, including appropriate segregation of duties, retention of **original** receipts in a central location, and the approval process with regard to receipts.

IX. Transaction discrepancies, disputes, and fraud

Unauthorized transactions to unknown vendors should be reported to the Purchasing Card Administrator immediately.

For unrecognized or incorrect transactions, the department should first seek resolution with the merchant. Should this prove unsuccessful, the department shall contact the Purchasing Card Program Administrator with supporting information.

All discrepancies shall be communicated to the Purchasing Card Program Administrator within 30 days of the post date. Your request will be investigated, and, if resolution cannot be achieved with the merchant, sent directly to USBank for review. Once the charge is disputed, USBank will suspend the charge and request documentation from the merchant. If the merchant fails to provide suitable documentation within forty-five (45) days, the disputed amount will be credited on the next statement.

Transactions sixty (60) days past the statement date cannot be disputed with USBank and will be the responsibility of the cardholder's department.

X. Reporting a lost or stolen card

If a Purchasing Card is lost or stolen, the cardholder MUST IMMEDIATELY CONTACT THE PURCHASING CARD ADMINISTRATOR at 515-294-4589. It is also the responsibility of the cardholder to report the loss of a Purchasing Card immediately to ISU's Public Safety Office 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 USBank is unable to provide, VISA may be contacted at 1-800-847-2911.

XI. Employee transfer or termination

The employee or employing department must immediately notify the Purchasing Card Program Administrator upon learning of cardholder terminations or transfers. Advise the date that card privileges need to be terminated. Procurement services will immediately notify USBank, thereby protecting the University through Visa's Liability Waiver Program. Failure to notify USBank within two (2) days of learning of an employment status change voids this protection. The employing department is responsible for destroying and discarding the Purchasing Card once the cardholder leaves the University/department. Do NOT send active Purchasing Cards through campus mail.

Additionally, should the employment status of a validator, reallocator, approver or any of their proxies change, the employing department shall notify the Purchasing Card Program Administrator immediately. The electronic reconciliation system operates with cardholder specific databases, which includes the names and e-mail addresses of each of the above. Any employment status changes not communicated to the Purchasing Card Program Administrator will cause delays and errors in the reconciliation system.

Appendices

I. General Rules for ISU Funds

From the Controller's Department, *Allowability & Appropriateness: How to Know if Expenses Are Allowable*

Updated 12/21/2016

<http://www.controller.iastate.edu/accounting/allowability.pdf>

ADEQUATE DOCUMENTATION – It is not possible to determine the allowability and appropriateness of an expense unless adequate documentation exists. Adequate documentation includes an invoice or receipt that identifies WHAT was purchased, WHERE it was purchased, WHO purchased it, and WHEN it was purchased. If all of this information is not contained on the receipt or invoice itself, it needs to be added to the explanation on the electronic document or voucher, or written on the receipt/invoice/intramural. The fifth “W,” or WHY it was purchased, must be added to the appropriate section electronic document. On a KFS DV, Simple DV, IB, or SB, this is the Explanation field. On an employee travel reimbursement, this is the Justification/Description/ Vacation Days section of the Travel Dates and Purpose screen. On an employee non-travel reimbursement, this is the Business Purpose section of the Update Non-Travel Reimbursement screen.

The department and/or college are ultimately responsible for determining and documenting the allowability and appropriateness of expenditures. The department and/or college are in the position to determine the best way to use their funds. Judgment on reasonableness of all expenditures, and especially in the case of hospitality, is the responsibility of the college and/or department.

When cash or other property is given out to research participants, a Research Participant Receipt Form (RPRF) should be attached in lieu of an invoice. When cash or other property is given out as part of a drawing, door prize, or some other purpose other than research, a Property Receipt Form should be attached in lieu of an invoice. A Property Receipt Form is not required for:

flowers (or memorial/gift in lieu of flowers) given in connection with an illness, hospitalization, or death of an employee or their immediate family members; or
gifts to donors or international visitors; or
milestone recognition, retirement or going-away gifts; or
token non-cash items or token research incentives (having a value of \$20.00 or less).

UNALLOWABLE EXPENDITURES - Certain types of expenditures are not allowable from any funding source. Examples of unallowable expenditures include:

- **Artwork for individual offices** is considered a personal expense and is not allowable from any funding source. However, artwork in public areas is allowable.
- **Flowers for birthdays, holidays, weddings, wedding anniversaries, or baby showers** are not allowable from any funding source. See the section below for conditionally allowable purchases of flowers.
- **Gifts in lieu of payment for services** are not allowable from any funding source. See the section below for conditionally allowable token non-cash items.
- **Gifts to employees for birthdays, holidays, weddings, wedding anniversaries, or baby showers** are not allowable from any funding source.
- **Home internet** reimbursement is not allowable from any funding source. In addition, cell modems procured from an ISU contracted cellular provider should not be used for personal use in place of home internet access.
- **Home office** expenses (including computer towers, monitors, and printers) are unallowable from any funding source if ISU provides office space in another location. However, if an appropriate business justification is

provided for a unique situation, the final decision of allowability and appropriateness of home office expenses can be determined by the department. If an exception is granted, use of ISU-provided resources is to be used strictly for ISU business purposes only.

• **Parking fines, parking permits, library fines, late fees, bus passes for commuting, and finance charges** are the **personal responsibility** of the person who incurs them. They are not allowable from any funding source.

CONDITIONALLY ALLOWABLE EXPENDITURES - Some types of expenditures are only allowable from certain funding sources, or when the expenditures meet other conditions:

• **Alcoholic beverages** usually are only allowable from agency (206) funds, or from general support Foundation (497) funds in appropriate hosting situations. If only ISU employees are attending, only 206 funds may be used. Other funding sources might be allowable if the use is for cooking, research, course study, or catering provided by an ISU department that routinely provides catering services. Approvals and use of alcohol for events in University buildings and on University grounds must comply with the University Policy Library - **Alcohol, Drugs, and Intoxicants**.

If an ISU department puts on a conference, and the fees paid by the conference participants include an event that serves alcohol, the non-sponsored fund account that received the registration fees may also be used to purchase the alcohol for the conference. It should be noted that conferences funded with sponsored funds do not allow the purchase of alcohol, even when funded from participant fees.

• **Clothing Suitable for Street Wear** generally is not allowable. However, shirts that contain the department's logo worn as a uniform, for a specific event, or for program identity purposes would be allowable from sources other than sponsored programs funding.

Protective clothing (e.g., hard hats, work gloves, hip waders, or steel-toed boots) may be allowable if required for the performance of an employee's job from sources other than sponsored programs funding.

ISU licensed apparel purchased for employees and event volunteers will be considered allowable from appropriate funding sources when the funding department documents the ISU business purpose. Valid business purposes could include event/public recognition, marketing, and employee morale. ISU licensed apparel purchased for non-employees with a valid ISU business purpose would also be considered allowable.

• Coffee, coffee pots, refrigerators, microwave ovens, etc. purchased **exclusively for employee use** are allowable when charged to agency (206) funds or Foundation (497) funds. This does not preclude a unit from initially charging coffee to University funds, except sponsored programs funding sources, and then collecting employee funds to reimburse the University account. Employees should not contribute to a Foundation (497) for the purchase of coffee, as this would be taking a tax deduction for a personal expenditure.

• **Conflict of Interest** payments must be pre-approved by Purchasing.

• **Door prizes**, other than token non-cash items to employees and described below, that are given out during an employee morale event are allowable only from agency (206) funds. Door prizes or raffle prizes given to students or non-employees at ISU events are allowable on all funds except sponsored program funds. If the value of the prize is more than \$20.00, a Property Receipt Form must be signed by the recipient and kept with the expenditure documentation.

• **Flowers** used for public functions, such as retirement parties and convocations, are allowable from sources other than sponsored programs funding. Flowers purchased in connection with the illness or hospitalization (including maternity) of employees are allowable only from agency (206) funds or general support Foundation (497) funds. Flowers purchased in connection with the death of employees, their immediate family members, or key constituents (e.g., donors) are allowable only from agency (206) funds or general support Foundation (497) funds. A memorial or cash gift may be made in lieu of flowers, as long as the amount does not exceed what typically would have been spent for flowers.

• **Gifts** for recognition of employee achievements (such as those presented through formal awards programs), retirements, or going-away functions are allowable, except on sponsored programs funding. However, the cost of the gift must be reasonable. Reasonableness of costs would vary depending on such issues as position level, how many people the employee interacted with, as well as the length of service to the institution. Gifts to international visitors, especially those from certain cultures, are frequently an expected courtesy and are considered an appropriate expenditure, except on sponsored programs funding.

- **Lost keys** will be charged to the employee's department, and it is up to the department to decide whether to recover funds from the employee through Accounts Receivable.
- **Personal use** items are not reimbursable except when allowed from agency (206) funds. Examples of personal use items include parking permits, and bus passes for commuting. Insect repellent or sunscreen are not reimbursable for an individual, although a department that requires its employees to do fieldwork could purchase these items for distribution by the department.
- **Printing and photocopying done off-campus** are only allowable while in travel status, for after-hours emergencies, or for printing that cannot be performed by on-campus sources.
- **Token non-cash items** having a value of \$20.00 or less given to employees or students, such as during an employee morale or appreciation event, are allowable except on sponsored programs funding.

UNALLOWABLE PROCUREMENT METHODS – Please see Purchasing's website for Restrictions on Delegated Authority. While the expenditure and the funding source may be allowable, for most purchases you must either submit a Web Requisition or use the P-card of cyBuy, as employee reimbursements and payments without a purchase order are not allowed.

- **Cell phones, cordless phones, IP phones, and telephones** must comply with university standards. Cellular devices may only be purchased if the service is provided through a University-owned contract plan. Cellular devices associated with a personally-owned service plan cannot be purchased or reimbursed with any funding source. However, the employee may be eligible for reimbursement of use of the cellular device through the Communication Technology Allowance program (see below).
- **Chemicals, controlled substances, hazardous materials, and radioactive materials** require a Web Requisition to allow tracking of materials.
- **Computers and laptops** must meet compatibility standards. Please contact Purchasing for information about using cyBUY or TechCyte.
- **Furniture and Furnishings** must meet standardized product specifications. Please contact Purchasing about their competitively-bid contracts.
- **Leases, rental agreements, or any other signed agreements** must be pre-approved by Purchasing.
- **Materials** costing \$500.00 or more cannot be processed as non-travel employee reimbursements, and materials costing \$100.00 or more cannot be processed on a KFS DV or Simple DV (non-PO). Procurement alternatives include payments to vendors using a P-card, Web Requisition, or using a university service center.
- **Professional services** expected to be \$2,000.00 or more (including expenses) for the year require both a Professional Services Contractual Agreement and a Web Requisition.
- **Routine services** costing \$100.00 or more cannot be processed on a KFS DV or Simple DV (non-PO), and require using either a P-card or a Web Requisition instead.

SELECT EXPENDITURE CATEGORIES - The following expenditures categories have inherently been subject to more scrutiny, both internally and with the public.

- **Cell Phones**

The University issued a Communication Technology Allowance Policy and Reimbursement Procedures, effective July 1, 2009 – <http://www.controller.iastate.edu/controller/cta.htm>.

The policy and procedures offer two allowable methods for providing cellular phone services to **eligible** employees:

- Through ISU contracted cellular providers – This method is for employees that use their cellular devices for primarily University business and who carry a personal cellular device for personal calls or do not necessitate the use of a cellular device for personal calls.
- Through the use of a Communication Technology Allowance (CTA) - This method is used primarily by employees who do not want to carry two cellular devices and require the use of a cellular device for personal calls. This method does not allow for reimbursement of the employee's personally-owned cellular devices. The CTA is paid to the employee as a non-travel reimbursement through the Employee Reimbursement System. A copy of the approved CTA form should be imported as a receipt when submitting the non-travel reimbursement. A copy of the cell phone bill is not required to be attached to

the reimbursement request.

For employees who do not meet Communication Technology Allowance Policy eligibility requirements, reimbursements may be made for infrequent necessary business calls where the calls are identifiable and justified in writing AND the calls result in additional costs to the employee's personal plan, such as roaming charges, minute overage charges or temporary international access. Neither CTAs nor university-owned communication technology plans may be charged to federally sponsored projects, except where the costs meet the definition of "unlike circumstances" and are allowable in accordance with OMB Circular A-21 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.

• **Contributions and Donations**

Donations and contributions are allowable from agency (206) funds. However, a donation or contribution may be allowable from other non-sponsored funding sources if it covers a specific identifiable cost. If ISU is sponsoring a conference where they will be listed in the conference literature as a sponsor of the event, the charge should be described as advertising.

• **Employee business functions**

The greatest uncertainty regarding allowability often occurs for events in which only ISU employees are present. The associated costs must represent a legitimate business expense with a work-related purpose. The following provide examples of meetings attended only by ISU employees. Food and beverages for recurring functions where participants are all from the same department should be kept to a minimum.

- A meal may be served when the function is pre-planned and a number of people are involved. Having food served on campus vs. dining out is generally viewed as more businesslike and less social.

Examples:

- If the most convenient time a *group* of people can schedule a work-related meeting is over the noon hour, providing lunch on campus is generally appropriate. Recurring committee meetings involving employees from many departments would fall into this category. All funding sources, except sponsored programs accounts, would be allowable for this type of expenditure.
- If two employees meet at a restaurant downtown, even if business is discussed, this is generally not appropriate, since the individuals would normally have lunch. Under some circumstances where it is the only convenient time, agency (206) funds or general support Foundation (497) funds may be used. For Foundation (497) funds, the business purpose of the meeting must be documented, and no alcohol is permitted.
- The restaurant used must be commensurate with the business purpose of the meeting and expenses must be reasonable. Upscale restaurants are normally only appropriate when outsiders are in attendance and making a positive impression on the guest is part of the business purpose.

• **Employee parties/picnics**

Other gatherings, such as holiday parties or employee picnics, should only be expensed from agency (206) or general support Foundation (497) funds, and the business purpose must be properly documented. The business purpose for these types of events generally is employee morale or appreciation which is not the same thing as milestone recognition, which spotlights a specific achievement of an individual or unit. For example, an annual employee picnic would be employee appreciation, but a picnic to commemorate the 25th anniversary of the department would be considered milestone recognition.

• **Fundraising**

Since building relationships with alumni and fundraising are integral parts of University administration, costs for these types of events can frequently be paid from any source except sponsored programs funding. However, any event where tickets are sold and the proceeds used as fundraising should be coordinated with the Foundation so that appropriate tax reporting to the donors can occur. Without the proper gift receipt, no

portion of the payment could be considered tax deductible by the donor.

- **Hospitality documentation**

Hospitality expenses will be processed provided the documentation includes the WHO (specify names and business relationship if not clear), WHAT, WHEN, WHERE and WHY of the event. It is the responsibility of the college and/or department to explicitly state the business purpose on all expenditure transactions authorizing payment of costs, especially for employee-related events.

- **Memberships**

Institutional memberships that are of university-wide nature, such as the American Council on Education, the National Association of State University Land Grant Colleges, and the North Central Accrediting Association, may be funded centrally. Decisions and funding of other association memberships should be made at the college and departmental level. At the discretion of the department, personal memberships in professional organizations may be paid if journals or other professional materials relating to the unit's business purpose are included in the cost of membership. Memberships of a purely social nature are not allowable.

It is the responsibility of the college and/or department to assure that the authorization or expense conforms to university policy as well as with any other sponsoring agency policies.

- **Milestone recognition**

Retirement, going away or other milestone recognition functions are generally considered to be appropriate from sources other than sponsored programs funding as long as the costs are reasonable. Alcohol is allowable from 206 accounts. If non-ISU employees also are attending, general support 497 accounts can be used. These events can be distinguished from a purely social function since the primary purpose of the event is to recognize an employee(s) for extended service to ISU or for specific achievement such as receiving an award.

Reasonableness of costs would vary depending on issues such as how many people the honoree interacted with as well as their length of service to the institution. In addition, the nature of the expense should be considered. Cake at a reception would be an appropriate cost, but greens fees for a golf outing honoring a retiree would not. Recognition of personal events, such as employee birthdays, weddings, wedding anniversaries, or baby showers, is not an appropriate expense from any funding source. If a unit feels this is an important event, the group or administrator involved should pay the expenses personally, without expectation of reimbursement from ISU. Recognition of personal events for donors or other external constituents may, in unique situations, such as the birthday of a major donor, be an appropriate expense from agency (206) or general support Foundation (497) funds.

- **Spousal/Significant Other attendance**

Meal expenses for an employee's spouse or significant other usually are not allowable. See exceptions below. Expenses of this nature should not be charged to sponsored programs funding.

If the spouse/significant other of an interview candidate is in attendance at an ISU sponsored meal, then the expenses for ISU employees' spouses/significant others would also be allowable. Also, spousal/significant other attendance at staff recognition functions is generally allowable, as is attendance at receptions for campus visitors or fundraising events if such events are typically attended by others from outside ISU. Additionally, spousal/significant other attendance at a meeting with a donor couple is generally allowable.

The travel and associated meal expenses of spouses/significant others/other family members would not be an allowable expense unless a business purpose exists and/or specific administrative approval has been received to include those individuals.

II. Expenditures Involving Foundation Funds

From the Controller's Department, *Allowability & Appropriateness: How to Know if Expenses Are Allowable*

Updated 12/21/2016

<http://www.controller.iastate.edu/accounting/allowability.pdf>

Effective October 1, 2002, University departments were required to use a University account (497 funds) to expend Foundation funds. Exceptions to this process are:

Scholarships are processed through the Office of Student Financial Aid, utilizing the Foundation account number on the Student Aid Award Form.

Capital building projects are managed and billed through the Facilities Planning and Management department.

Expenses relating to donor relations and fundraising where confidentiality is an issue may be paid directly by the ISU Foundation.

All other expenses are to be processed using a 497 account. Expenses submitted directly to the Foundation will be returned to the department for processing by the University unless they are confidential items related to fundraising. The Foundation automatically reimburses the University monthly for all expenditures and charges the appropriate Foundation account.

ISU procurement policies and ISU business purpose requirements apply to the 497 accounts. Hospitality expenses related to alumni events, employee recruitment, and external relations expenses may be paid from the 497 accounts even if alcohol is served. General purpose 497 accounts may not be used to purchase alcohol when only ISU employees are attending. Expenditures must comply with restrictions, if any, placed on the funds by the donor. As always, adequate documentation must be provided and the authorizing administrator must be prepared to justify the appropriateness and reasonableness of the expenditure.

The Iowa State University Foundation is a 501(c)(3) organization established solely to benefit Iowa State University. Gifts to the Foundation are to be used to support the mission of the University. Therefore, expenditures from Foundation accounts must relate to a University activity or function, or must support the University's advancement, and are expected to be commensurate with the probable benefit to the University. Foundation funds are not intended for the personal benefit of University employees and are expected to be used prudently. All 497 expenditures are public records.

Compliance with donor intent is the primary test of allowability. The determination of legitimate business purpose, or appropriateness, is the responsibility of the Department Chair, Director or Dean.

Questions about how to handle expenditures from Foundation funds can be directed to Financial Accounting and Reporting/ISU Controller's Department, Accounting Office/ISU Controller's Department, or the ISU Foundation Accounting Office.

Any funds received from donors must be deposited directly to the ISU Foundation, rather than to a university account. This will enable the ISU Foundation to perform the required tax reporting.

III. Vending Account Usage

Date: June 12, 2003

To: Controller's Information Network

From: Stephanie Fox, Associate Controller

As many of you know, the vending accounts in the section/projects of 206-13-35 are being closed and the balances transferred to new 206 accounts that will be used solely for your department. The advantage of having individual accounts is that each account can be coded to the proper department which will enable you to include it on reports created in Hyperion and also to use it in processes that involve electronic routing. These were not options under the old numbering scheme.

The other major change associated with the conversion is that, effective with July business, you will make payments against your vending accounts using the same forms and processes as are used for your other university funds instead of using the Campus Organizations Voucher. Payments will be processed through the Accounting Department in 3606 ASB instead of Campus Organizations Accounting in the Memorial Union.

The basic policies regarding allowability on vending accounts will not change. Specifically: Vending accounts can be used for purposes deemed appropriate by your Department Chair or Director. Since these continue to be Agency funds in the 206 series, such things as flowers, gifts and alcohol will be considered allowable if deemed appropriate by the department.

2. While P-cards may be used for purchases on the vending accounts, the standard P-card rules prohibiting purchase of some goods and services still apply. These rules can be found at <http://www.procurement.iastate.edu/card/usage>. For example, gifts may be purchased with vending funds but gifts cannot not be purchased with a P-card. Vending account purchases of gifts and other items not allowable on P-card should be done on an ISU Voucher.

3. Several have asked whether the 2% administrative fee will apply to vending accounts. The fee will be taken from the vending funds before they are distributed to your department. You will not see a charge for administrative fee on your accounts.

Many of you noticed that there hasn't been a distribution of vending funds for several months. We are currently working with the new vending contractor to get the information needed to make the distribution. You will receive all funds due as soon as this problem can be resolved. Your patience with this situation is appreciated.

Please contact me if you have any questions on the policies relating to the use of vending funds. For additional information on the new account numbers, contact Lisa Shoemaker in the Controllers Department at 515-294-5331.

IV. Iowa Gift Law

In 1992 the legislature passed the Iowa Public Officials Act which amended the gift law in Iowa Code chapter 68B. The gift law was further amended in 1993. This handbook sets forth portions of the gift law as amended in 1993 and answers some common questions that may arise in interpreting the gift law. The Iowa Public Officials Act as amended also contains many other provisions of law restricting the activities of public officials and employees and lobbyists.

The handbook may be found at <http://www.procurement.iastate.edu/policy/giftlaw>.

From ISU Policy Library—Gratuities and Gifts, Procurement (<http://policy.iastate.edu/policy/gratuities/>):

Introduction

In 1992, the Iowa legislature passed the Iowa Public Officials Act, amending the gift law in Iowa Code chapter 68B. This act was further amended in 1993.

Policy Statement

Employees of the university and their immediate family members shall not, directly or indirectly, solicit, accept, or receive from any one "donor," a gift as defined. A gift means 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 or received. Employees may accept items available free of charge to members of the general public and non-monetary and food items worth no more than three dollars. A "donor" includes anyone who contracts with the university or is seeking to contract with it. This includes persons involved in sales, leases, purchases, or other contracts.

From ISU Policy Library - Gifts (<http://policy.iastate.edu/policy/gifts/>):

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.

V. Communication Technology Allowance

From ISU Policy Library - Communication Technology (<http://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.

VI. 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 or services purchased in the state of Iowa. We are required to pay hotel/motel taxes. The states listed below also grant tax exempt status to Iowa State University for goods or services purchased while in their state. As indicated below, a form or copy of a letter is usually required. Requests for the Iowa Sales Tax Exemption form may be made at <http://www.procurement.iastate.edu/home/salestax/tax-exempt-form>.

Goods or services purchased by Iowa State University while in the following states are subject to that state's sales tax. Goods purchased by ISU and shipped to an address in these states also are subject to that state's sales tax.

Iowa State University is tax exempt in the following states (forms other than Iowa are available at <http://www.procurement.iastate.edu/home/salestax>):

Colorado	Need Iowa form showing Vendor name.
Florida	Need copy of Florida exemption certificate.
Idaho	Need copy of letter from Idaho.
Illinois	Need copy of letter from Illinois.
Indiana	Exempt only for conference rooms, meeting rooms and AV equipment. Contact procurement services for form and information.
Iowa	Need Iowa form - Contact procurement help desk, 515-294-1308
Kansas	Need copy of letter from Kansas.
Kentucky	Need copy of letter from Kentucky.
Maine	Need copy of Maine exemption certificate.
Massachusetts	Need copy of Massachusetts exemption certificate.
Michigan	Need to fill out Michigan form and present at time of purchase.
Minnesota	Need to fill out Minnesota exemption certificate and present at time of purchase.
Mississippi	Need copy of letter from Mississippi.
Missouri	Need copy of letter from Missouri.
New York	Need completed New York form.
North Dakota	Need copy of North Dakota exemption certificate at time of purchase.
Ohio	Need completed copy of Ohio blanket certificate.
Rhode Island	Need copy of letter from Rhode Island and a copy Iowa exemption certificate.
South Dakota	Need copy of letter from South Dakota.
Texas	Need completed Texas form - No sales tax is charged on hotel rooms, however ISU is not exempt from state & local taxes on hotel rooms.
Washington D.C.	Need copy of letter from Washington D.C.

The following states do not have a general sales tax:

Alaska	May need to pay city or local government taxes.
Hawaii	No sales tax, but a gross receipts tax.
Montana	
New Hampshire	Must pay meals and rooms taxes.
New Mexico	No sales tax, but a gross receipts tax; use Iowa form for exemption status.
Oregon	

Iowa State University is not tax exempt in the following states:

Alabama	Nebraska	Utah
Arizona	Nevada	Vermont
Arkansas	New Jersey	Virginia
California	North Carolina	Washington
Connecticut	Oklahoma	West Virginia
Georgia	Pennsylvania	Wisconsin
Louisiana	South Carolina	Wyoming
Maryland	Tennessee	

VII. Forms

The following purchasing card program forms may be found at <http://www.procurement.iastate.edu/card/forms>.

- Certificate of lost receipt
- Transaction routing record maintenance request

VIII. Additional resources

Procurement Services

“How Do I Buy...” Decision Tree—<http://www.procurement.iastate.edu/commodities/>
Staff List /Commodity Assignments—<http://www.procurement.iastate.edu/staff/>

University Policy Manual

Records Retention—<http://records.policy.iastate.edu/view.php?id=349>

Controller’s Department

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

Risk Management

Approved Caterers—<http://www.riskmanagement.iastate.edu/food>

Trademark Licensing Office

Visual Identity—<http://www.trademark.iastate.edu/units>