

IOWA STATE UNIVERSITY
PURCHASING CARD PROGRAM

CARDHOLDER GUIDE

Revised August 2010



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

Section A – 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.4. – 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 fund account and expense classification code combinations. (See *Section B – On-line Reconciliation System* for instructions.)

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

Questions or concerns regarding policy should be directed to:

Nancy Brooks, Director of Purchasing	515-294-8757	nsbrook@iastate.edu.
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Questions about Purchasing Card procedure or the reconciliation system should be directed to:

Tisha Campbell, Purchasing help desk	515-294-4860	pcard@iastate.edu
Lesley Lackore, Program Administrator	515-294-4589	llackore@iastate.edu
Shari Russell, Program Assistant	515-294-4573	sjrussel@iastate.edu
Cory Harms, Associate Director of Purchasing	515-294-2591	clharms@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 Application and Agreement and the Statement of Purchasing Card Receipt.
2. **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.
3. Cardholders are expected to purchase in-stock items at university stores unless substantial savings can be realized through alternative sources. Cardholders are expected to purchase items and services from vendors that hold competitively bid contracts with ISU (e.g, office supplies, computer items, tent rentals) rather than from vendors that compete directly with those contracted vendors.
4. The Purchasing Card may **not** be used for the following transactions:

Equipment

- Items valued at over \$5000, tagable for inventory, with a useful life of 1+ year
- Automatic electronic defibrillators (AEDs)
- Computers
- Copiers
- Purchases involving trade of ISU property
- Telephones, cordless telephones, IP phones, cell phones and related equipment

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

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
- 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

Travel expenses

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

Items restricted due to standards/reporting issues

- Package alcohol
- Controlled substances
- Computers
- 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

5. 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 class code of all registration expenses must be 22280 for domestic conferences and 22290 for foreign conferences.

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 class code must be 38200 for these expenses. Golf, airline clubs and similar memberships are not allowable.

Journal reprints, classified advertising, and subscriptions may be paid with the Card.

6. The university has authorized the use of the Purchasing Card for meeting, event, and hospitality expenses up to its \$4,900 per transaction limit. Existing cardholders may request a configuration change to their Purchasing Card by completing the Purchasing Card hospitality attachment found at http://www.purchasing.iastate.edu/forms/pcard_hospitality_attachmentUnprotected.doc under User Guide and Forms and forwarding the completed document to the Purchasing Card Program Administrator.

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 Guidelines for Hospitality, published by the controller's department on 5/20/2008, and found at <http://www.controller.iastate.edu/controller/hospitality.pdf> (See Appendices Section I - Guidelines on Hospitality).

The cardholder shall provide and maintain documentation regarding the business purposes of all hospitality transactions, including business purpose, 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

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 class codes should be used:

24180	Domestic Travel – Non-employee
24190	Foreign Travel – Non-employee
36100	Interview/Recruitment Hospitality Expense
36110	Recruitment – Students
36120	Recruitment – Employees
36200	Meetings – Business or Staff – Hospitality Expense
36300	Conferences, Seminar, Events Hospitality Expense
36400	Fundraising Hospitality Expenses
36900	Hospitality and Events – Other

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.

7. Purchasing Card transactions for non-restricted (acceptable) commodities **may not exceed \$4,900 per transaction** (including all delivery, shipping and/or handling charges).
8. Purchases must be for the use and benefit of the university. **NO PERSONAL PURCHASES ARE ALLOWED.**
9. It is the cardholder's responsibility to provide all receipts and documentation to the card validator to maintain for the department for ten (10) years 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.
10. It is the cardholder's responsibility to **report a lost or stolen card immediately** to:
 - the issuing bank (US Bank) at 800-344-5696,
 - the Purchasing Card Program Administrator at 515-294-4589, and
 - the ISU Public Safety Office at 515-294-4428.
11. It is the cardholder's responsibility as an agent of the university to request exemption of sales tax through the proper use of the university's sales tax exemption number.
12. The card reallocator is responsible for ensuring that the proper university fund account(s) and expense classification code(s) are charged for purchases. Any fund account may be used for reallocation, with the exception of Campus Organization funds (206-00-35).
13. 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.
14. 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.

III. How it works

The Purchasing Card Program simplifies the purchasing/disbursement process by facilitating point-of-sale procurement. Purchasing 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 the purchasing department 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 month, up to \$15,000.
- Approved merchant commodity codes.

IV. Application process

Completion of the Iowa State University Purchasing Card Program Cardholder Application and Agreement process and attendance at a brief 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 purchasing. In addition to the Cardholder Application and Agreement, departments should submit a memo from the department chair or director explaining the need for the graduate assistant to have a Purchasing Card and the department's process for notifying the purchasing department when the graduate assistant is no longer an employee of the University.

Casual hourly (XH) employees are not eligible to have a Purchasing Card.

The Cardholder Application and Agreement should be processed, either through the online application process or by completing the form found at <http://www.purchasing.iastate.edu/forms/CardApplication.doc>. 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 at the end of the cycle month.

Each new Purchasing Card issued will be sent to the purchasing department. Cardholders are required to attend a brief orientation session, and individuals assigned to complete the online reconciliation process are required to attend purchasing card reconciliation system training.

Existing cardholders without hospitality rights on their card who want to use the card for meeting, event, and hospitality expenses must submit the Hospitality Attachment (see *Appendices Section VII - Forms*).

V. Ordering process

The Purchasing Card Program provides another option to the existing purchasing 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 transaction 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 Application and Agreement and the Statement of Receipt, both 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 purchasing web site, <http://www.purchasing.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 \$4,900 or less. If not, the transaction must be processed in accordance with established purchasing/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, contact the purchasing department at 294-4860
 - ⇒ Place order.
 - ⇒ Give vendor/supplier the Purchasing Card number and expiration date.
 - ⇒ 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 purchasing help desk for specific information.

- Make sure that the appropriate departmental personnel are aware of your purchase, and that you have followed all departmental procedures, including statement processing, documentation, and university record retention/documentation requirements. In addition, we recommend completing the transaction log (*Appendices Section VII - Forms*) for future reference.
- 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 cost center to assign responsibility for record retention 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 of 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 in the source department for ten (10) years.

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 the purchasing department, 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 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 fund numbers and class 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 Financial Management (WebFM) system.

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*). Credit transactions for disputed charges will be processed in the same manner as charges and reflected on subsequent statements.

Section B – On-line Reconciliation System gives detailed instructions for the use of the system.

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.

The purchasing department 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.

IX. Transaction discrepancies, disputes, and fraud

If there is a charge that is not recognized by the cardholder or if it appears to be incorrect, 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 by the Purchasing Card Program Administrator, 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 charge will be removed from our account and appear as a credit 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 USBANK. USBank representatives are available 24 hours a day, seven days a week. When reporting a lost or stolen card, the cardholder MUST tell the representative the call is regarding an Iowa State University Purchasing Card.

Lost or Stolen Card: 1-800-344-5696

It is also the responsibility of the cardholder to report the loss of a Purchasing Card immediately to (1) the Purchasing Card Program Administrator at 515-294-4589, and (2) 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. Purchasing 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.

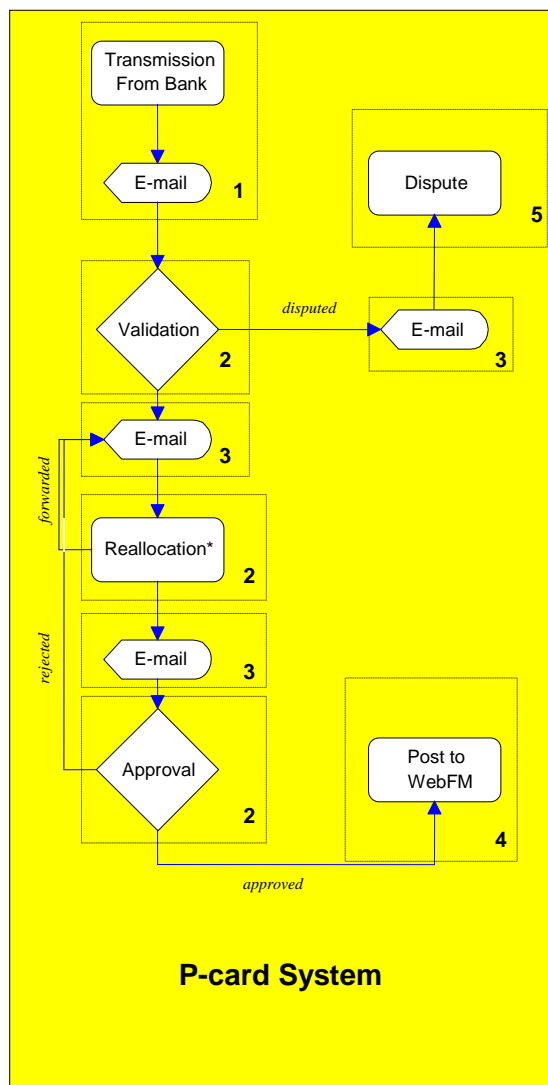
Additionally, should the employment status of a validator, reallocator, approver or any of their proxies change, the employing department shall notify the Purchasing Card Program Administrator immediately. The electronic reconciliation system operates with cardholder specific databases, which includes 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.

IOWA STATE UNIVERSITY PURCHASING CARD PROGRAM

Section B – On-line reconciliation system

I. System overview

The system receives electronic transmissions from the credit card company showing posted card transactions. These transactions need to be *validated* for accuracy and receipt of goods. Once validated, these transactions will be routed electronically to someone who can *reallocate* the correct fund number and class code splits. The transaction is then forwarded electronically in the E-Forms Approval system to a person designated to serve as the *approver* for the fund account(s) used. Approved transactions are posted twice a week to the Financial Management (WebFM) system. This all takes place electronically with e-mails for notification at every step. (See Figure 1)



P-card Procedures

1. Batch procedure: (daily)
Review new transmission:
creates transaction records
Sends appropriate email
2. Web procedures:
Display and update
transactions (validation and
reallocation may be done as
one step)
3. Batch Procedure: (3x weekly)
Review transaction updates
Send appropriate email
4. Batch procedure: (2x weekly)
Move approved transactions
to financial systems
5. Manual procedure:
Contact Purchasing Card
Program Administrator

* Reallocator determines/splits funds, amounts, and/or class codes

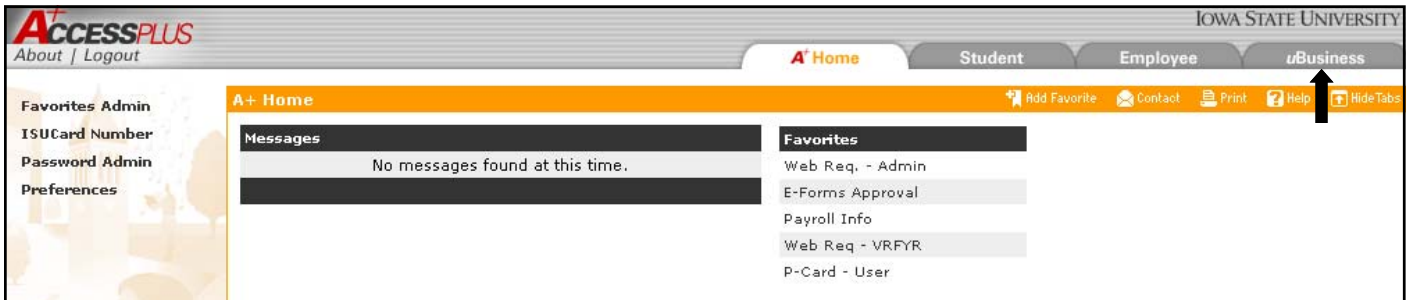
Figure 1 System Overview

II. How it works

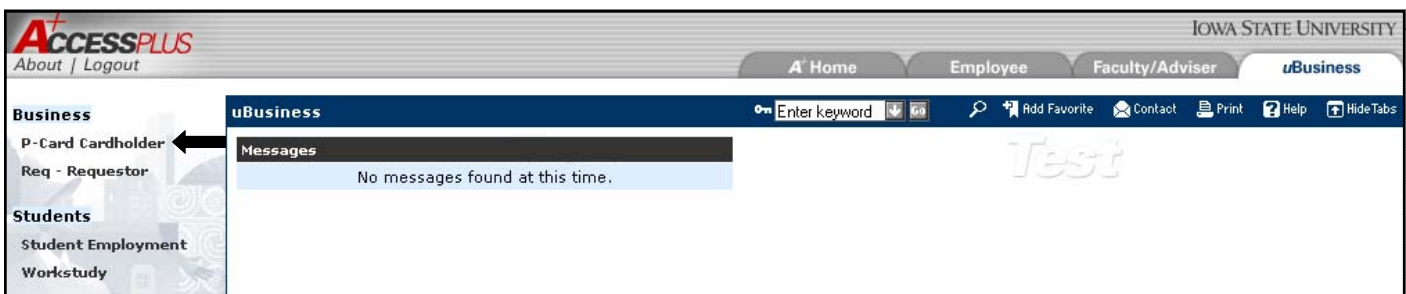
The cardholder version of the p-card reconciliation system is designed to allow cardholders to review transactions made on the user's card. Only transactions matching the university ID of the user will be displayed.

Access the p-card reconciliation system from the AccessPlus home page by selecting the uBusiness tab, then P-Card - Cardholder from the uBusiness menu.

AccessPlus home page



uBusiness page



AccessPlus requirements:
The minimum required browsers are Microsoft Internet Explorer 5, Netscape 6.1, or Mozilla 0.9.3

AccessPlus availability:
AccessPlus is available for updates daily from 5:00 am to 12:00 am, with occasional shutdowns on Sundays 7:00 am to 12:00 pm

Login problems:
Contact the ITS solution center at 294-4000

The p-card system for cardholders consists of three functions: **User**, **Browse: All Transactions**, and **Browse: Open Transactions**, found on the system menu in the upper left corner of the screen (see *P-card system front page*, page 16).

The front page includes basic instructions on the system's three functions, plus a link to the Storey-Kenworthy web site, where cardholders are allowed to purchase furniture items from the university's contracted vendor.

To utilize the Storey-Kenworthy site from the p-card system home page, click on the Story-Kenworthy link. You will need to register on your initial visit. The registration page requires a registration code - for Iowa State University it is **GoState**. After registering, log in to the site and select the Shop option. The site is secure and will ask for additional information at check out. This information is used to show who ordered the product, who the requestor is, and where Central Stores is to deliver the items. If you have any questions regarding using the site, contact Cathy Beckman at 294-9394 or email at csbeckm@iastate.edu.

P-card system front page

ACCESSPLUS IOWA STATE UNIVERSITY
About | Logout

A Home Employee Faculty/Adviser uBusiness

User
Browse
All Transactions
Open Transactions

P-Card Cardholder

Dept: ITUIS Name: TEST QUINCY Tran Num: []

Welcome to the P-Card System

This system allows you to see a record of transactions made with your purchasing card. Click on the links to the left, as described below, to view the following information:

User
Detailed information about your card account, including single transaction and monthly limits, card configuration, and card validators and reallocators, is displayed.

All Transactions
A summary of your p-card transactions appears in chronological order, showing the most recent first.

Open Transactions
Similar in format to the All Transactions Browse, this browse shows the transactions which have not yet been approved. Use the Open Trans Browse to identify transactions which have not been completed as mentioned in the purchasing card reminder message emails

[More information about this system](#)

Storey Kenworthy Purchasing Contract site for AllSteel and Hon Products
To utilize the Storey Kenworthy site, you need to register on your initial visit. The registration page requires a registration code - for Iowa State University it is **GoState**. After registering, log in to the site and select the Shop option. The site is secure and will ask for additional information at check out. This information is used to show who ordered the product, who the requestor is, and where Central Stores is to deliver the items. If you have any questions regarding using the site, contact Cathy Beckman at 4-9394 or email at csbeckm@iastate.edu

The Storey Kenworthy web ordering site is located at [Storey Kenworthy](#)

Business
P-Card Cardholder
Req - Requestor

Students
Student Employment
Workstudy

General
A+ Help Utilities
AccessPlus Help
Client Menu View
Faculty Activity
JSP Generator
Stdout Log

Status:

Blank - Transaction has not been processed.

Validated - Validator has added item description and routed to the reallocator.

Reallocated - Reallocator has assigned fund information and routed to the approver.

Click on the **User** link to see information about your p-card record, including your **E-mail Addr, Campus Address, Campus Phone, Emp Name, Validators and Reallocators, Dept** information, **User Type** (identifying you as a Cardholder, Validator, Reallocator, and/or Approver), **Default Acct, Card Type, Trans Limit, and Cycle Limit**.

Changes to your user record can be made only by those in purchasing with access to the administrative version of the p-card reconciliation system. Call 294-4860 or email pcard@iastate.edu for more information.

User

ACCESSPLUS IOWA STATE UNIVERSITY
About | Logout

A Home Employee Faculty/Adviser uBusiness

User
Browse
All Transactions
Open Transactions

P-Card Cardholder

Dept: AN S Name: QUINCY TEST Tran Num: []

P-Card User Display

E-mail Addr QTEST@IASTATE.EDU **Campus Address**

Phone 515 294 8053 **Campus Phone** **Emp Name** QUINCY TEST

Validator 1 KEPLER HELEN L
Validator 2 NELSON DONNA
Reallocator 1 KEPLER HELEN L
Reallocator 2 NELSON DONNA

Dept Abbrev AN S **Dept Num** 01210 **Dept Title** ANIMAL SCIENCE

User Type Chldr Y Vldtr Rlctr Appvr

Default Acct **Card Type** Hosptlity
Tran Limit 2,000.00 **Cycle Limit** 10,000.00

Business
P-Card Cardholder
Req - Requestor

Students
Student Employment
Workstudy

General
A+ Help Utilities
AccessPlus Help
Client Menu View

Browse: All Transactions

ACCESSPLUS About | Logout IOWA STATE UNIVERSITY

A Home Employee Faculty/Adviser **uBusiness**

User: P-Card Cardholder

Dept: ITUIS Name: TEST QUINCY Tran Num:

Browse by Employee Name

Cardholder	Dept	Vendor Name	Tran Date	Tran Amount	Status	Type
TEST QUINCY	ITUIS	STAPLES #802	07-28-2007	182.61	Approved	
TEST QUINCY	ITUIS	IOWA STATE UNIVERSITY BOO	07-28-2007	158.09		
TEST QUINCY	ITUIS	HY-VEE-FOODS #1013 S66	07-28-2007	181.73	Disputed	
TEST QUINCY	ITUIS	THE HOTEL AT GATEWAY CENT	07-28-2007	154.08		
TEST QUINCY	ITUIS	HOLIDAY INN SELECT GREENW	07-28-2007	175.94	Closed	
TEST QUINCY	ITUIS	HOLIDAY INN SELECT GREENW	07-28-2007	191.38		
TEST QUINCY	ITUIS	HOLIDAY INN SELECT GREENW	07-28-2007	191.38	Reallocated	
TEST QUINCY	ITUIS	PETE TEKIPPE PHOTOG	07-28-2007	100.00	Reallocated	

Status:

Approved - Approver has approved the transaction.

Rejected - Approver has routed transaction back to the reallocator.

Not Received - Item has not been received and is waiting for validation.

Disputed - The transaction has been disputed with USBank.

Paid - Reimbursement has been received from the cardholder.

Fraud - Transaction has been identified as fraudulent.

Closed - Transaction is complete and posted to WebFM.

The **Browse: All Transactions** function shows all transactions made on your purchasing card which have been uploaded to the reconciliation system, starting with the most recent. The browse shows **Cardholder, Dept, Vendor Name, Tran(saction) Date, Tran(saction) Amount, Status** and **Type**. Transaction status is defined at left and on the previous page. In the **Type** column, the abbreviation HSPLTY will appear for hospitality or event-related transactions.

The **Browse: Open Transactions** function shows the same information as the **Browse: All Transactions** function, but excludes those transactions with the status of *Closed, Approved, or Paid*. Also the **Post Date** is displayed rather than the **Tran(saction) Date**. The transactions which appear in **Browse: Open Transactions** are still being routed through the reconciliation system.

Reviewing **Browse: Open Transactions** may help you identify transactions which have triggered the Purchasing Card Reminder Message emails. These emails are sent concerning transactions which have not been processed through the reconciliation system within 30 days of the **Post Date**.

Browse: Open Transactions

ACCESSPLUS About | Logout IOWA STATE UNIVERSITY

A Home Employee Faculty/Adviser **uBusiness**

User: P-Card Cardholder

Dept: ITUIS Name: TEST QUINCY Tran Num:

Browse by Employee Name

Cardholder	Dept	Vendor Name	Post Date	Tran Amount	Status	Type
TEST QUINCY	ITUIS	PETE TEKIPPE PHOTOG	07-29-2007	100.00	Reallocated	
TEST QUINCY	ITUIS	HOLIDAY INN SELECT GREENW	07-29-2007	191.38	Reallocated	
TEST QUINCY	ITUIS	HOLIDAY INN SELECT GREENW	07-29-2007	191.38		
TEST QUINCY	ITUIS	THE HOTEL AT GATEWAY CENT	07-29-2007	154.08		
TEST QUINCY	ITUIS	HY-VEE-FOODS #1013 S66	07-29-2007	181.73	Disputed	
TEST QUINCY	ITUIS	IOWA STATE UNIVERSITY BOO	07-29-2007	158.09		

Appendices

I. Guidelines on Hospitality

Prepared by the Controller's Department
Approved for posting 5/20/08

As stated in the Policy Library at <http://policy.iastate.edu/policy/business/expenditures/>, department chairs are responsible for ensuring that charges to accounts are allowable and appropriate and in the best interest of the department and the University as a whole. The following guidelines are provided as *assistance* for making those determinations. This is not an attempt to address every circumstance nor is it intended to be a blanket approval or disallowance of a particular situation-the facts and circumstances of your particular situation must always be examined.

A good rule of thumb is the "front page of the newspaper test". How would you feel if a particular expense payment was media coverage's lead story and your name was listed as the authorizer? If that prospect makes you uncomfortable, reconsider the expenditure.

Type of procurement or payment. The procurement or payment system used does not affect allowability or appropriateness. The guidelines apply to all forms of procurement, payment, or reimbursement. P-card procedures will be modified to incorporate these guidelines. Keep in mind that financial records and payments are public records and in authorizing the transaction, the unit is supporting the payment as an appropriate expense.

Funding source. The type of account (701, Foundation, etc.) paying the expense does affect allowability and those differences are noted below.

- Sponsored funding in the 4xx (excluding 497) account series. Federal funds are the most restricted accounts. They not only must meet the business purpose standards but also must relate specifically to the award paying the charge and must meet Regent, University, and federal procurement standards.
- State funds in the 7xx and 1xx account series. These are the next most restricted since these are tax dollars that must be used for public purposes and must comply with Regent and University procurement policy.
- Foundation funds in the 497 account series. Since these are donated funds, there are generally fewer restrictions but spending must always conform to donor intent and have an ISU business purpose. Spending is subject to University procurement policies.
- Vending and other agency funds in the 206 account series. By definition, these accounts, while less restrictive, are public funds. Expenditures must be appropriate and reasonable. Some potential reimbursements are truly personal and should not be reimbursed in any situation. There must be a valid business purpose for all payments made by ISU.
- These guidelines should not be interpreted as entitlements, as units may establish more restrictive policies. Administering the more restrictive policy is the responsibility of that unit.

Employee 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.

- Beverages and food items such as snacks, cookies, or donuts 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 or serving a meal in one's home 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.
 - If two or more employees meet at a restaurant downtown, even if business is discussed, reimbursement is generally not appropriate since the individuals would normally have lunch. Under some circumstances where it is the only convenient meeting time, 206 agency funds or unrestricted Foundation funds may be used.
- 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 when making a positive impression on the guest is part of the business purpose. Business meeting expenses should generally fall within the in-state meal allowances established by the Board of Regents, State of Iowa currently \$6/\$9/\$16 for breakfast, lunch, and dinner.

Milestone recognition. Retirement, going-away, or other milestone recognition functions are generally considered to be appropriate from all funding sources as long as the costs are reasonable and no alcohol is included. 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 such issues 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 not greens fees at a golf outing honoring a retiree. Recognition of personal events such as employee birthdays or anniversaries is not an appropriate expense from any funding source. If a unit feels this is an important event, the expenses should be paid personally from the group or by the administrator involved. Recognition of personal events for donors or other external constituents may, in very unique situations, such as the 100th birthday of a major donor, be an appropriate expense from Foundation or agency funds.

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. However, any event where tickets are sold and the proceeds are 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.

Other gatherings such as holiday parties or employee picnics should only be expensed from 206 or unrestricted Foundation funds so long as the business purpose is properly documented. The business purpose for these type events is generally 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.

Spousal attendance. Generally, expenses for spouses or significant others who attend meals related to candidate interviews are allowable if the spouse/significant other of the candidate is also in attendance. While allowable from other funds, expenses of this nature should not be charged to sponsored funding. Spousal attendance at staff recognition functions is generally permitted as is attendance at receptions for campus visitors if such events are typically attended by others from outside ISU. Generally the travel and meal expenses of spouses or significant others would not be an allowable expense unless there is specific administrative approval to include those individuals in the formal invitation to attend.

Gifts. Generally, gifts for recognition of employee achievements, such as those presented through formal awards programs, retirements, and going-away functions are appropriate except from sponsored funding.

However, the cost of the gift must be reasonable and be the type of expense that could withstand public scrutiny. In addition, gifts to visitors, especially those from certain cultures, are frequently an expected courtesy and are considered an appropriate expenditure. Gifts of a more personal nature such as flowers sent for the funeral or hospitalization of an employee or their immediate family, or other key constituents such as donors, is only allowable from 206 funds or from unrestricted Foundation funds as long as the cost is relatively small. Cash gifts to a charity made in lieu of flowers are allowable so long as the cash gift does not exceed the amount that would typically be spent on flowers. Gifts to employees for holidays, birthdays, or wedding anniversaries are not appropriate from any university funding source. All gifts to employees, including gift cards given in lieu of compensation, are taxable if \$75 or more and must be reported to the Controller's Department.

Questions on allowability can be directed to Stephanie Fox at ssfox@iastate.edu or 4-2556 or Kathy Dobbs at kadobbs@iastate.edu or 4-6653

II. Expenditures Involving Foundation Funds

(Posted 1-17-03)

In order to facilitate administrative oversight and accountability, the procedures regarding ISU Foundation gift fund expenditures will be changed. This memo supersedes the memo dated November 26, 2001, relating to the use of 497 funds. Effective October 1, 2002, University departments are required to use a University account to expend Foundation funds.

- Scholarships will continue to be processed through the Office of Student Financial Aid, utilizing the Foundation account number on the Student Aid Award Form.
- Capital building projects will be managed and billed through the Facilities Planning and Management department.
- All other expenses are to be processed using a 497 account. The single exception to this policy will be expenses relating to donor relations and fund raising where confidentiality is an issue.

Expenses submitted directly to the Foundation will be returned to the department for processing by the University unless they are confidential items related to fund raising. The Foundation automatically reimburses the University monthly for all expenditures and charges the appropriate Foundation account.

ISU purchasing policies apply to the 497 accounts. **Hospitality expenses related to employee, alumni, and student events, employee recruitment, and other employee or external relations expenses may be paid from the 497 accounts even if alcohol is served.** The expenditure 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 Johnny Pickett or Kathy Dobbs in the ISU Controller's Department or Lisa Eslinger in the Accounting Office at the ISU Foundation.

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.public.iastate.edu/~purchasing/purchasing_card_use.htm. 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 294-4108.

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.purchasing.iastate.edu/policy/giftlaw.html>.

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. These forms or letters may be obtained by contacting Tisha Campbell at 515-294-4860 or tishac@iastate.edu.

Iowa State University is tax exempt in the following states:

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 purchasing for form and information.
Iowa	Need Iowa form - Contact Tisha Campbell
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.

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 not tax exempt in the following states:

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

*Delaware did not respond with information regarding tax-exempt status.

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	

VII. Forms

The following purchasing card program forms may be found on the subsequent pages:

- Purchasing card hospitality attachment
- Purchasing card transaction log
- Certificate of lost receipt

IOWA STATE UNIVERSITY (ISU) PURCHASING CARD PROGRAM
Hospitality Attachment to Cardholder Application Agreement – Existing Cardholders

<i>Name of Purchasing Cardholder/ Applicant:</i>	<i>Department:</i>
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The university has authorized the use of the Purchasing Card for meeting, events, and hospitality expenses up to its \$4,900 per transaction limit. Existing cardholders may request a configuration change to their Purchasing Card by completing the Purchasing Card hospitality attachment. New cardholders may request the new configuration on the Purchasing Card Application and Agreement without attaching this form.

The cardholder shall provide and maintain documentation regarding the business purposes of all hospitality transactions, including business purpose, 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.

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 Guidelines for Hospitality, published by the controller’s department on 5/20/2008, and found at <http://www.controller.iastate.edu/controller/hospitality.pdf>.

Purchases must be for the use and benefit of the university. **NO PERSONAL PURCHASES ARE ALLOWED. With regard to purchase of alcoholic beverages, please refer to university policy.**

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

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 class codes must be used:

- 24180 Domestic Travel – Non-employee
- 24190 Foreign Travel – Non-employee
- 36100 Interview/Recruitment Hospitality Expense
 - 36110 Recruitment – Students
 - 36120 Recruitment – Employees
- 36200 Meetings – Business or Staff – Hospitality Expense
- 36300 Conferences, Seminar, Events Hospitality Expense
- 36400 Fundraising Hospitality Expenses
- 36900 Hospitality and Events – Other

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, requiring use of the travel reimbursement system and assessment of taxable meals.

Applicant Signature _____ Date _____

Department Chair/Director Approval _____ Date _____

Dean/Vice-President/Provost Approval _____ Date _____

OFFICE USE ONLY: _____	TR: _____
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**Iowa State University
Purchasing Card Transaction Log**

CARDHOLDER _____

DEFAULT FASP _____

Date	Vendor Name	Description/Catalog #/Confirmation #	Qty Ordered	Unit Cost	Extended Total Cost	Qty Rec'd	Business Purpose



IOWA STATE UNIVERSITY PURCHASING CARD PROGRAM CERTIFICATE OF LOST RECEIPT

This form should be completed for any purchasing card transaction that does NOT have an itemized receipt from the vendor. Acceptance of this form in lieu of the original receipt is at the discretion of the funding approver(s). If the form is not accepted, the cardholder must reimburse the university for the amount of the transaction.

Cardholder Name	Department Name
Vendor Name	Transaction Date (mm/dd/yyyy)
Transaction Amount \$	

<u>Description of Goods or Services</u> (Add an additional sheet if necessary)	<u>Quantity</u>	<u>Cost Per Item</u>	<u>Total Cost</u>
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

REASON ORIGINAL ITEMIZED RECEIPT IS NOT AVAILABLE

CARDHOLDER HAS MADE THE FOLLOWING ATTEMPTS TO OBTAIN RECEIPTS OR DOCUMENTATION

CERTIFICATION SIGNATURES

- I hereby certify the following:**
- All goods or services purchased on this p-card transaction were for university use. No personal purchases were made.
 - I will not seek reimbursement from the university in any other manner for this transaction.
 - Original itemized receipt is not in my possession for the reasons stated above.
 - I acknowledge that repeated lack of documentation could result in revocation of the p-card.

Cardholder: _____ Date: _____

Department chair/director: _____ Date: _____
(If the cardholder is the department chair/director, please obtain signature from the cardholder's supervisor)

Please retain this form AND check the box on the on-line reconciliation screen:

Certificate of Lost Receipt Completed