Iowa State University
Campus Organizations Accounting (COA)
Treasurer's Manual
2024-2025 School Year

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

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

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Congratulations on being elected treasurer of one of Iowa State's student organizations. Although the experience can be very rewarding, there is a significant amount of responsibility that comes with the position. While organizations are free to decide how their funds will be spent without administrative interference, their decisions must comply with state and university policies governing general fund expenditures, Student Information Handbook guidelines, allocation policies governing money, and acceptable practices of sound financial management.

CAMPUS ORGANIZATIONS ACCOUNTING (COA) STAFF

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

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

GENERAL POLICIES

- Use this manual as an on-going reference. It will be available to you in Canvas the entire academic year until the new training is issued. Reference this manual before asking the COA staff questions, as the manual should be able to answer most questions.
- **COA does not process personal reimbursements.** All club purchases must be made using a Campus Organizations procurement card, Miscellaneous Payment Request, or Workday requests. Any purchases made on a personal credit card, with a personal check, or with personal cash cannot be refunded unless done so in the case of a true emergency (e.g. stranded while traveling).
- COA staff can only give financial information to an organization's fiscal officers. The fiscal officers in each organization are the treasurer and the adviser(s). Even with the permission of a fiscal officer, we cannot give information to anyone other than one of the fiscal officers.
- The treasurer must be listed as "Treasurer" in the Student Organization Database (SODB) to receive financial information. A student listed as co-treasurer, treasurer-elect, fiscal officer, etc. will not be given any financial information and will not be allowed to create any requests or run financial reports.
- All treasurers and cardholders must present a photo ID to be given information in person at the COA Office.
- COA treasurer training is revised and re-released for each school year (Fall-Summer semesters). If your time as treasurer spans over two school years, you will need to complete treasurer training each school year in which you are treasurer.

- Students should plan ahead to the best of their ability. The COA staff can provide better assistance when the deadline is weeks away rather than days away.
- Students should email Jamie, Tim or Cara if they have questions specifically. This is the best way to reach them, as they all have meetings and other commitments that frequently prevent them from being in the office all day. If students have a large problem or a series of questions, make an appointment through the student accountants at the front desk. Our staff cannot take walk-in or same-day appointments.
- If you receive an email from any COA staff, it is usually best to reply to that email with any questions, additional details, or responses to questions (unless the email has requested you bring in documentation or pick up paperwork from the office). Due to the high volume of questions we receive and staffing changes during the day, replying to emails is essential to ensure we are able to process documents and forms efficiently, and have accurate background information.
- The COA does not carry cash in the office at any time. All deposits must go to the Memorial Union Business Office, 3610 Memorial Union. Organizations requesting petty cash must submit a *COA Petty Cash* request in Workday as early as possible before they require the cash. See the Petty Cash and Cash Request Form sections for more information.

RECOGNITION

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

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

STUDENT ORGANIZATION DATABASE

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

TRACKING ACCOUNT FINANCES

Each treasurer is expected to keep track of income and expense to their organization's account. While accounting reports run by treasurers and advisors in Workday may be helpful to treasurers, the reports may not include all expenses. For example, p-card transactions can take several weeks to post to an organization's account. Reviewing transaction and the account balance as deposits and payments are made will help treasurers know exactly how much money is available for their organization at any given time.

The treasurers have discretion in how they keep track. Some organizations choose to use an Excel file and others choose written records in a notebook.

WORKDAY INFORMATION

Information related to your Program Worktag is available through Workday. Treasurers will be granted access to view their organization's information after they have been listed as Treasurer in the Student Organizations Database.

The Program Worktag is your club's financial identifier within Workday and the University. You may think of it as the account number. Once set up, the Program Worktag is recorded in your organizations "Accounting Information" page on the Student Organizations Database.

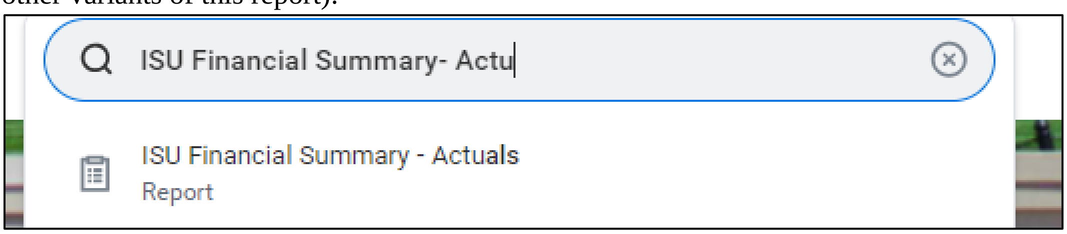
The following reports may be useful for viewing information in Workday:

- ISU Financial Summary - Actuals
- ISU Transaction Detail

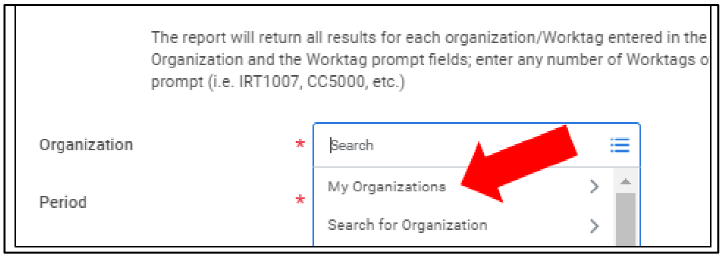
Please note that Workday has several reports with names that are very similar to the ones above, but only the reports with the exact names above should be used.
Guides for the reports above and other processes, including guides for how to check the status of requests, and make corrections for each process type, is available on our Workday Resources page.

To see your current balance:

1. On the Workday home site, type, or partially type "ISU Financial Summary - Actuals" in the search bar. Typing a portion of this report name will pull up the report (Do not use any of the other variants of this report).

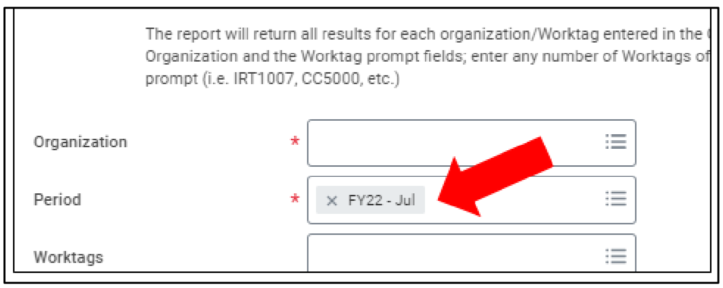


2. Click on "My Organizations", which should pull up the organizations you have permission as treasurer to see. They will be listed as Cost Centers (CCXXXXXX)



3. The period should default to the current period, but you can change to a previous period if you wish. From "ISU Fiscal Year," you can select the current fiscal year (for example, FY25includes the time from July 2024-June 2025), and then the month.

   Please note that other period types such as calendar year are available, but only fiscal year will return accurate information.

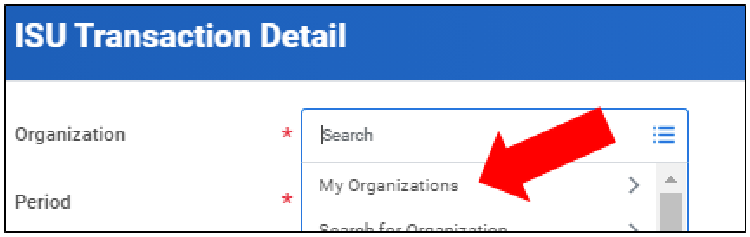


4. If you need the overall balance, the column to review is "Ending Balance"
   - You likely need this report mostly for just the *Ending Balance*; to see the detail of the expenses and revenue that has ported to the account, please use the report "ISU Transaction Detail".
   - This report is a summary of posted activity, you may need to review ISU Transaction Detail to see that all expected expenses or revenues have posted.
   - In Workday, a number in parenthesis mean the amount is negative. On this report, if the *Ending Balance* is in parenthesis that means the account is overspent.

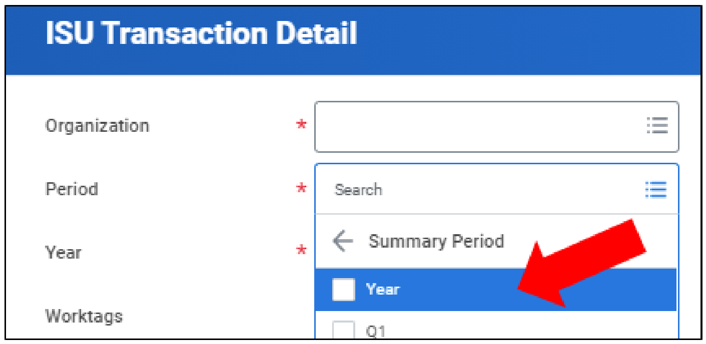
To see your organization's posted transactions:

1. Begin typing "ISU Transaction Detail" into the search bar. You should see the report populate below. Select the report.

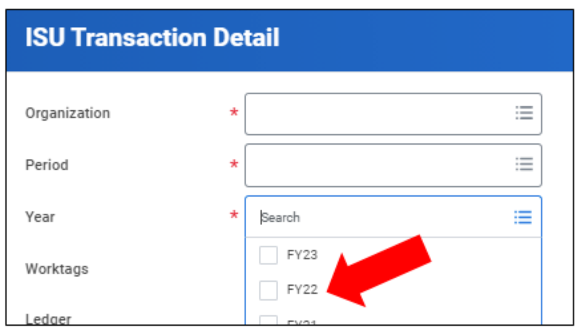
2. For the first search prompt click on "My Organizations" (top line). This will bring up the Organizations that you have permission to view as Cost Centers (CCXXXXX)



3. For the second search prompt, select “Summary Period” and then “Year”



4. For year, select the current fiscal year (The 2024-2025 school year is in FY25)

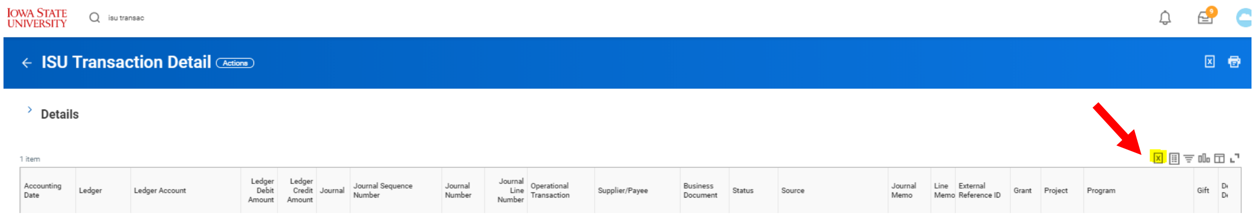


5. In the “Worktags” prompt, enter in your Program Worktag (PGXXXXXX), or search for the name of your organization to populate your Program Worktag. Run the report.

This will show all transactions for the current fiscal year. You can always choose different prompts to only look at certain months, or export your report to excel to make the data more useful for you.

Transactions will have an identifying document number that may help if you need to specify a specific transaction. For example:

- A P-Card Transaction will be identified as the Letters PCV and 7 digits (PCV-XXXXXXX).
- A deposit will be recorded as a Cash Sale, with the letters CS followed by 6 digits (CS-XXXXXX).
- A Miscellaneous Payment Request will be recorded as MPR followed by a dash and digits.



Workday Tips

1. Log in with your Iowa State login, the login page is available from the Iowa State homepage > Sign Ons
2. Always use fiscal year (current fiscal year is FY25) when running reports. Other period/years such as calendar year will not result in accurate data.
3. Workday has data going back to FY20, if you have need to find a transaction from a previous fiscal year.
4. Campus Organizations has generated a library of guides for Workday, please visit our Workday Resources page, which is organized by types of requests or transactions.

SALES TAX EXEMPTION FORMS

Some businesses in Iowa that are not familiar with student organizations may ask for forms verifying that the organization is indeed exempt from Iowa sales tax. In this case, please submit a "Request for a Sales Tax Exemption Certificate" request through our Forms page

We will contact the vendor directly with the information they need. Please give at least 24-48 hours for the business to receive the tax exemption forms. This process is only for the Iowa sales tax exemption form. If you are travelling to or working with another state, please refer to the university website on sales tax.

FEDERAL IDENTIFICATION NUMBER

Please use the Request for a W-9 on the Forms page of our website if you need this number. Please be detailed in your answers to the prompts, as there are various uses for the number and the COA staff wants to be sure organizations are using it correctly for allowable purposes.

STUDENT GOVERNMENT ALLOCATIONS

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

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

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

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

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

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

STUDENT ORGANIZATION TRAVEL AUTHORIZATION

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

RECEIPT BOOKS

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

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

REVENUE COLLECTION

Only three revenue collection sources, Fund ISU, the Student Org Marketplace, the COA Clover Flex, are allowed for campus organizations besides cash and check. Student organizations are not allowed to collect money through revenue collection sources such as PayPal, Venmo, GoFundMe, Kickstarter, or Square.

FundISU

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

Student Org Marketplace

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

COA Clover Flex Program

Campus Organizations Accounting has a limited number of Clover Flex devices. These are handheld devices to receive payment by credit card. To reserve the use of one device, the treasurer will submit a request in Workday. This method may be used to collect in-person payments for dues, registrations, fundraisers, and merchandise sales. There is a 5% fee for use.

FUNDRAISING

Student Organizations may choose to raise funds in a variety of ways. Many organizations collect dues or donations(please see section “Donations/ISU Foundation”), hold fundraisers, or seek support from departments or other campus partners. The Student Engagement website has helpful information on some funding options.

APPAREL FUNDRAISING PLATFORM

This platform is available for your organization to raise funds through the sale of apparel. You can offer t-shirts, v necks, long sleeve shirts and sweatshirts through this platform. Each product will have a minimum margin of $5, meaning that each piece purchased raises at least $5 for your campus organization. If you would like to increase the margin for items, please work with The Vernon Company (contact information below) on a one-on-one basis. There are “good” and “better” options for each apparel item depending on the price point you are trying to hit. For the time being, you can put artwork on the front of the apparel item in up to 3 colors. The process for utilizing this platform is outlined below:

Process:

1) Design your artwork.
2) Send the artwork to Vernon.
3) Vernon will mock-up your artwork.
4) Vernon sends artwork back to your organization.
5) Your organization submits the artwork to ISU's Trademark Office: https://www.trademark.iastate.edu/organizations
6) The trademark office will approve or deny your request.
7) If approved, forward the approval email to Vernon. If denied, start again from step 1.
8) Work with Vernon on the length of time your pop-up storefront will be available.
9) Vernon will design and complete the setup of your pop-up storefront.
10) Customers order apparel during the designated time frame.
11) Orders are fulfilled within 1-2 weeks of the storefront closing. The items can be sent directly to the customer or shipped to your organization for distribution.
12) Vernon issues a check and provides final counts of apparel ordered. Please note that these checks and reports are mailed to the Campus Organization Accounting office. The checks will be deposited into your account and a copy of the deposit slip and any reports will be emailed to the treasurer.

The Vernon Company's Contact information:

Rhonda Mock
Digital Sales Coordinator
The Vernon Company
D: 641-791-8589
C: 515-339-6947
rhondam@vernoncompany.com

DONATIONS/ISU FOUNDATION

Donations to a student organization are, in most cases, going to be made with the assumption of receiving a tax deduction for the donor. In order to receive a federal tax deduction on the money donated, funds must be received by the Iowa State University Foundation. If the donor writes a check to the organization and the organization deposits the check just like a check for dues, the donor will not receive a tax benefit. **ALL donations must be handled by the ISU Foundation**.

A donor can still donate to a specific student organization by submitting their donation through the ISU Foundation and noting on the check which student organization.

If a student organization wishes to contact companies and/or foundations for sponsorship or other club activities, the organization's faculty advisor must fill out and submit a corporate contact request form. Before submitting a form, please review the helpful tips on collaborating with the ISU Foundation on student organization fundraising.

Contact the ISU Foundation for more detailed questions about donations or visit their website.

Email: cfr@foundation.iastate.edu
Phone: (515) 294-6557
Address: 2505 University Blvd Ames, IA 50010

DEPOSITS

The COA office is not authorized to receive or store cash. All cash and checks that an organization wishes to deposit into their account must be taken to Memorial Union's Business Office at 3610 Memorial Union. The Memorial Union Business Office is open 8:00 AM – 5:00 PM during the school year and 8:00 AM – 4:30 PM during the summer. Outside of the Business Office's hours, deposits can be made using the Memorial Union's drop box on the second floor near the information desk as long as the Memorial Union is open (7:00 AM – 10:00 PM, Monday – Saturday, 11:00 AM – 10:00 PM Sunday).

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

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

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

Steps to Making a Deposit

1. Utilize the fillable PDF Deposit Slip
2. Add and total cash amount. Please recount and double check before writing the cash amount on the form.
3. List each check individually on the deposit slip.
4. Endorse the back of each check with the following:
    a. Name of the organization
    b. Organization's Program Worktag
    c. The phrase "For Deposit Only"
5. Fill out the organization name, Program Worktag, and the source of the fund being deposited.
6. Save a copy of the form for your organization's records, and print one out to be submitted with the cash and checks

7. Take the organization's cash/checks and a printed copy of the completed deposit slip to the Memorial Union Business Office, 3610 Memorial Union.
8. The cashier will either count and verify the deposit right away or verify later. If a deposit is verified later and there is a discrepancy, the organization will be notified of the change.

CASH

Petty Cash

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

Cash Request Procedure

A COA Petty Cash request in Workday can be used to acquire starter cash for making change at an organization event. Cash requests are not to be used to request cash for making purchases. All purchases outside the university must be made using a COA p-card or Miscellaneous Payment Request (if the vendor does not take credit cards). The cash request must be completed and submitted at least three days prior to the date when the cash is needed.

Part of the cash request is assuring that the event has been authorized by the Event Authorization Committee. Organizations that do not submit their event for authorization before submitting the cash request will not receive the cash they need. Please see Student Engagement's information on Event Authorization to start the authorization process.

When the request has been approved, the person authorized by the form will receive an email with additional information and next steps.

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

Cash Boxes/Bags

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

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

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

RAFFLES, BINGO, AND OTHER TICKETED OR GAMBLING EVENTS

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

Gambling Permit Usage Request Form

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

Policies/Guidelines

- An organization giving out a prize valued $100 or more must submit a W-9 form that has been completed by the recipient of the prize. The COA recommends that the organization hold the prize until the chosen recipient has completed their W-9 and given it to the organization's treasurer to be submitted. The W-9 form for a prize must be submitted within one week of the end of the event. Blank W-9 forms can be found under the "Forms" page on the COA website.
- Cash payouts are not allowed. In the case of a 50/50 raffle, all funds collected from the raffle must be deposited into the organization's account before the winner can be awarded their prize in the form of a check. See the section on Miscellaneous Payment Requests for more information on paying 50/50 raffle winners.
- Raffle tickets are subject to sales tax. The COA must be notified of the number of tickets sold within a week of the completion of the raffle sales.
- Bingo house rules for all events must be posted in front of the playing area.
- For Bingo, there is only one jackpot allowed per event. A jackpot is different than a bingo. For example, a jackpot could be a blackout. A jackpot prize can be valued over $100.00.

- Records must be kept on bingo winners, the date they won, name/description of the game, and the value of the prize for a three year period of time.
- The bingo license is only valid within the Memorial Union. A bingo event held in a different location must obtain a temporary license for the location. Contact the COA staff at least a month in advance to have a chance at obtaining a temporary license.

Additional Information on Gambling

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

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

EXPENSES

All expenses for all club activities must go through your University Student Organization account regardless of the source of funds. This may mean that you will need to collect funds from club members for a club activity that is not covered by the club. For example, if the organization pays for airfare to a conference, but not the hotel, you would still need to pay for the hotel via p-card, and also collect the funds from the attendees for the hotel expenses.

See the following sections for details on how to spend club funds for club activities.

CAMPUS ORGANIZATIONS PROCUREMENT CARDS (P-CARDS)

A COA p-card is how an organization should spend their money in most situations. If a vendor accepts payment by VISA credit card, the payment will be made with your organization p-card. For this reason it is important to apply for a p-card as soon as possible (for yourself and/or other officers) if the organization plans to spend money. The application is available through a Workday request, please see the process overview on the COA website Once completed, the application must be turned in to the COA office.

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

MISCELLANEOUS PAYMENT REQUESTS (payments by check)

A Miscellaneous Payment Request (MPR) is a process in Workday that must completed in order to cut a check from an organization's account. **MPRs cannot be used for personal reimbursements unless permission is given by the COA manager.**

The request may be used for a few different purposes:

1. The vendor an organization wishes to pay does not accept credit cards.
    a. If the vendor does accept credit cards, the organization must use their p-card. This is the case even if the vendor charges an extra fee for paying with a card.
    b. Payments for a service will require a contract, please see the *Services/Honoraria/Stipends* section on page 19.
2. Reimbursing a speaker/guest for mileage expense after he/she has already made the trip to campus.
    a. If the speaker/guest has not made the trip yet, try to coordinate to pay expenses using the p-card.
    b. This reimbursement does not extend to organization members or advisers. The organization can arrange to pay with a p-card before the travel is initiated, or obtain a p-card before travelling.
3. Paying honoraria or stipends for speakers- a university contract will be needed, please see *Services/Honoraria/Stipends* on page 19.
4. Emergency reimbursements with the COA manager's approval.
5. Reimbursement for p-card charges that were sent to a student's u-bill.

See the following sections for more information on each of these Miscellaneous Payment Request uses.

Request Process Overview
The request is a two step process; first the treasurer confirms the availability of an existing payee or creates a payee (person or business to be paid), and second submits the Miscellaneous Payment Request. Detailed overviews and instructions for the processes named below are available through the Treasurer Training Course in Canvas.

1. Use *ISU Active and Inactive Misc Payees* in Workday to search for the person or company you wish to pay. If found, verify that information you have (such as address) matches what is found in Workday. Skip to step three if found.
2. If the payee does not exist in Workday, use *Create Request* to access the specific request to create or change a payee set up your payee *(Create/Change Miscellaneous Payee).* You will receive notification from Workday when the request is complete.
3. Use *Create Miscellaneous Payment Request* to initiate your request.
4. The request will route to the organization Advisor for approval, then COA staff to verify that all requirements are met, then COA manager for final approval. Requests will be sent back to the treasurer's Workday inbox as needed for additional information or corrections.

Request Requirements

All Miscellaneous Payment Requests require the following in order to be processed:

- The treasurer must have completed Treasurer's Training for the current academic year.
- The organization making payment must be recognized by Student Engagement
- The organization account must have sufficient funds to process the amount on the Miscellaneous Payment Request. The COA staff will not process a Miscellaneous Payment Request that results in the organization having a negative account balance unless they have special permission.
- All necessary documents (see below what is required in specific situations) must be attached to the request. Best practice is to attach full, uncropped PDFs of the documentation, rather than partial screenshots which may not have complete information.
- All requests will require an itemized document of purchase. Depending on what the organization is paying for, this could be an itemized receipt, an itemized invoice, or a contract. Regardless of the type of payment being made, there must be enough information for the COA staff to determine what is being purchased and/or how much is being purchased.

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

Apparel Orders/Promotional Items

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

- An itemized receipt or invoice from the vendor
- A screenshot/photo of the design on the product
- A copy of the email from the ISU Trademark office approving the design and order

Please visit https://trademark.iastate.edu/ to review ISU owned trademarks, and to review their list of licensed vendors that produce a wide variety of items.

Registration
Many registrations can be paid by p-card. Contact the vendor to inquire about a card option. If an organization can pay using the p-card, the organization must pay that way.

If an option to pay by credit card is not available, complete the Miscellaneous Payment Request. A W-9 will be needed to create the payee if a payee needs to be set up. An organization paying registration via MPR will need this attached to the payment request (which should be provided by the vendor upon request):

- An itemized invoice from the vendor, or a flyer/document sent from the event holders that contains details about the event, including payment information.

Services/Honoraria/Stipends- payments with contracts
Many individuals who provide services (e.g. DJ, referees, graphic designers, guest speaker, etc.) or come to perform or speak to the organization do not have a way to accept payment by credit card. In this case these individuals can be paid via Miscellaneous Payment Request. Gift cards may not be used to pay for any services.

A W-9 from the payee will be needed on the request to create any new or changed payees who will be paid for a service.

A university contract created through Student Engagement office is also needed to process any payment for service. When beginning to negotiate with a service provider, please contact the Student Engagement office to use their contract templates and their university delegated authority to write and sign/approve contracts for Iowa State University and our student organizations. The Contract Request Form is available to fill out on their website. There are very few exceptions to this type of agreement and the Student Engagement office will give you accurate guidance.

It is very important to request the contract before the service is performed. Contracts cannot be created after the fact, and cannot be created by organization officers or members.

However, if it is a facility rental agreement and the rental agreement is more like a confirmation or reservation with no indemnification or waivers of liability language, the student organization advisor may sign that document (e.g. county fairgrounds).

When paying a vendor for a service, the following must be attached to the completed Miscellaneous Payment Request:

- A contract created through the Event Authorization process and signed by the vendor agreeing on the amount that the vendor will receive for completing the service

Mileage

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

Please see the current maximum mileage rate in the "Travel" section of the Policies and Procedures page of the COA website. The mileage must be documented with a Google Map or MapQuest print out of the route taken so the COA staff can verify the mileage and rate are correctly applied.

50/50 Raffle and Other Prize Payouts

To hold a 50/50 raffle, an organization must have filled out a Gambling Permit Usage Request form that's been approved by COA. See the section above on gambling events for more details.

All the proceeds of the raffle must first be deposited into the account. Paying the winner with cash instead of depositing is not permitted and does not leave a well-documented trail and results in the mishandling of club funds. Once all cash is deposited, a Miscellaneous Payment Request can be used to pay the winner.

When requesting the payee, please comment on the prize amount for the eventual MPR, and also attach a completed W-9 for any prizes $100 or over.

The Miscellaneous Payment Request must have the following printed and attached:

- A completed prize/gift form (available under the "Forms" tab on the COA website)

Prize Payouts

If your organization has hosted a tournament resulting in a monetary prize to be given to an attendee or attending outside organization, an MPR may be used to send the winnings by check.

- On the request to create the payee please list how much the prize payout will be, and also attach a completed W-9 for any prize $100 or above.
- On the MPR, please attach an event flyer or notification listing all the details of the event (name, date, time, hosted by)

UBill Reimbursements

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

- The cardholder must pay their U-Bill (pay at least the amount of the transaction(s) they wish to be reimbursed for)
- Complete a Miscellaneous Payment Request with the following documentation:
    - Copy of U-Bill with original charge shown on the U-Bill
    - Proof of U-Bill payment

- Itemized receipt or invoice, W9s, and/or whatever else is required for properly documenting the purchase according to p-card standards (see COA Student P-card Training for more details)

CAMPUS ORGANIZATIONS ON-CAMPUS PAYMENTS

Paying a Department

When a student organization is paying a department, use the COA Purchase Order. Once fully approved, the requestor (treasurer) will receive an approval through Workday and that approval notification should be shared with the department to be paid so they can bill your organization. The department will not be paid until you share the approval. Process to pay a department:

1. Treasurer fills out and submits a *COA Purchase Order*
2. The form is routed electronically for approvals
3. The treasurer receives notification that the request is approved
4. The treasurer shares that notification with the department named on the request.
5. The department will charge your organization.

Paying a Student Org

When a student organization is paying another student organization (allocations, reimbursement, shared cost, etc.), please use the COA Internal Transfer. The organization paying should contact the organization receiving the payment for the correct Program Worktag.

Requests for these kinds of payments should be submitted after the receiving (payee) organization has made the purchase to be reimbursed, so that the payee can provide the information needed (usually the p-card verification, or PCV, number) for the COA office to process the form efficiently. The COA staff cannot add in this information to the form once submitted, so it is important to add in any transaction information at the time when the form is submitted.

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

- Organization name (no abbreviations please)
- Organization worktag
- Amount for organization to receive

Sponsorships from a Department or College Unit

When a department offers to sponsor a student organization's activity, please work with the department to provide them with the information they will need. In general, you should use the following process after the department has agreed to sponsor a budgeted item for your organization:

1. Make the purchase using your organization's p-card, and attach receipts and validate as usual
2. Fill out the top portion of the Funding Request Form available on the COA website with details of what was purchased (Step 1 on the form)

3. The department can complete the process to reimburse your organization for that expense by completing the bottom portion of the form (step 2 of the form) and emailing the completed document as indicated on the bottom of form (step 3 on the form).

If you have concerns that your account will become negative until the reimbursement is processed, please contact the COA office.

WIRE TRANSFERS

Wire transfers may be requested under limited circumstances. One is to transfer funds to the ISU Foundation. The other is to make an international payment for goods or services that cannot be made domestically. In either case, the Workday request *COA Wire Transfer* will be used to initiate request for wire transfers. Please review the guides for transfers to the ISU Foundation and International Wires guides, as there is some special information for both that you will need prior to initiating a request.

SCHOLARSHIPS

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

AMAZON

The COA office may be able to help with tax charged from Amazon.com, however Amazon will only refund when Amazon is the seller and shipper of the items purchased. Third-party tax refunds comes at the seller’s discretion.

The COA office can only provide help when the order is made through the COA office and other options are not available, please contact cfila@iastate.edu when planning to make a purchase.

LOWE’S, MENARDS AND OTHER LOCAL VENDORS

Please visit the module in the treasurer or p-card trainings on forms and information for various local retailers about how to make purchases tax-exempt with your p-card.

SAM’S CLUB

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

1. Email Cara Fila (cfila@iastate.edu) at least 24 hours before your trip to Sam’s Club.
2. Please provide the following information in the email:
    a. Organization name

   b. Who will pick up the copy of the card
   c. Whose p-card will be used to make the purchase
   d. When (date and time) the organization will be going to Sam's Club
3. Cara will then reply with information on when the organization may pick up the card. We request that the cardholder bring a photo ID in order to pick up the membership.

WHAT CAN'T WE BUY?

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

This list is not inclusive. If you have questions or concerns related to an upcoming purchase for your organization, please email the COA office to inquire.

Also, the process for making some payments may differ depending on what you are buying and where those funds come from. Please see section 8c of the Student Org Recognition Policy:

When certain purchases are made for sponsored organizations or affiliated organizations, or when certain types of acquisitions, including but not limited to the examples noted below, are made by any recognized organization using Student Government funding, the acquisitions become university property and/or the university inherits certain risks and obligations. To help protect the university, the recognized organization, its members and its adviser, such acquisitions must be consistent with university policy, follow university procurement procedures and be processed through ISU Procurement Services. A university department must be willing to assume ownership and take responsibility for maintenance, storage, insurance costs (if any) and appropriate use before Student Government funding can be accepted by a recognized organization and an acquisition can be made. The university department assuming responsibility must process a requisition for these items through ISU Procurement Services. Examples of these acquisitions include:

- Equipment items with a cost of $5,000 or more that are placed on the university's inventory
- Boats, jet skis, diving or marine gear
- Ammunition and weapons of all kinds
- Aircraft, gliders and sky diving gear
- Drones, weather balloons and related items
- All types of motorized vehicles and cycles
- Animals and livestock

- Portable buildings and enclosures used by people or animals
- Devices, tools, small equipment that normally would be used in higher risk activities (construction, welding, mountain climbing, etc.)
- Hazardous materials or chemicals
- Other equipment or services identified by the Office of Risk Management that have liability exposures. When a question exists regarding liability exposures the recognized organization, Student Government or the department should contact the Office of Risk Management.