



Purchasing Card Policy

- (1) The following Purchasing Card (P-Card) charges are prohibited:
 - (a) Employee personal expenses of any kind;
 - (b) Expenses not directly related to the necessary operation of the college;
 - (c) Any purchase over \$2,000, except for purchases made by Finance Department, IT and Campus Store personnel as authorized by rules established by the Finance Department ensuring compliance with budgeting and procurement solicitation requirements;
 - (d) Any purchase for another department, except in accordance with rules established by the Finance Department for:
 - (i) Purchases made by Finance Department personnel;
 - (ii) Purchases made by the IT Services Department for computers, IT supplies, software and IT infrastructure;
 - (iii) Purchases made by the Facilities Department for maintenance and repairs;
 - (iv) Purchases made by the Marketing Department for marketing materials; or
 - (v) Shared purchases made by two or more departments;
 - (e) Payments to employees or students for any reason;
 - (f) The purchase of alcohol or controlled substances;
 - (g) The purchase of items available from the campus store;
 - (h) Allowing any other person to make a purchase with the employee's assigned P-Card; or
 - (i) Cash advances.
- (2) Budgets funded by student program and course fees shall only be expended on the direct costs essential to educational outcomes.
- (3) The cardholder shall:
 - (a) Notify the Finance Department promptly of any known or suspected inappropriate or fraudulent use or loss of a P-Card.
 - (b) Make any charges to Amazon.com through the College's Amazon business account.
 - (c) Ensure that Utah sales tax is not imposed on P-Card transactions. The College's tax exempt ID number is 12251844002STC and is printed on the front of the purchasing card.
 - (d) Ensure that all items shipped to campus include in the shipping address the building where the item is to be received, and the department that is purchasing the item, for example:

Dixie Technical College
Bldg A – Pharmacy/Linda
610 S Tech Ridge Dr
St George UT 84770

- (j) Provide an itemized receipt for each transaction which the cardholder will upload during the online reconciliation process and sufficiently identify the business purpose of each transaction. Business purpose shall include what department the purchase was made for, a description of the item purchased, what use was made of the item, the date of the purchase, the vendor name, and the purchase price.
 - (k) Record the Purchase Order number, if one has been issued, in the transaction description during online reconciliation.
 - (l) Complete the monthly reconciliation and receipt upload by the 5th day of the following month.
 - (m) Obtain the approval from College IT Services Department for the purchase of all computers, computer peripherals, printers, copiers, cell phones and tablets.
- (4) For restaurant meals:
- (a) The meal must be for ordinary and necessary College business purposes, and:
 - (i) Not be lavish or extravagant under the circumstances,
 - (ii) A college employee must be present at the furnishing of the food and beverages, and
 - (iii) The food and beverages are provided to a College employee and/or a College associate (such as a representative of a governmental agency, representative of industry partner, OAC member, vendor, COE site visitor, member of the Board of Trustees, etc)
 - (b) The receipt must include the name and address of the vendor, the date of the meal, an itemization of items purchased, and the date and amount of the expense. Either the receipt or the transaction record must also include the names of those dining, their relationship to the college, and business purpose of the meal.
 - (c) If only College employees were in attendance, written authorization from the College President or a Vice President shall be uploaded with the receipt.
 - (d) The cost of a meal may not exceed the per diem established by the College by more than 20% without written authorization of an Executive.
 - (e) Employees who are dining alone shall not normally purchase meals with College funds within Washington County, unless the employee was dining with other persons who paid for their own meal and the meal would have otherwise been permitted under College policies.
 - (f) Fringe benefits under IRS regulations shall be included in employee's taxable income unless an appropriate exclusion applies.
- (5) If a receipt is missing, a Missing Receipt Form, signed by the College President or a Vice President, shall be completed and uploaded.
- (6) All P-Card transactions must be approved (and corrected if necessary) by a supervisor designated by the Finance Department on or before the 10th day of the following month in order to verify that:
- (a) Each transaction has a legitimate business purpose;
 - (b) Each transaction has an itemized receipt;
 - (c) The Purchase Order number is present when applicable;
 - (d) Each transaction is within policy;
 - (e) The online reconciliation is completed correctly, including the appropriate account codes; and

- (f) Utah sales tax has not been charged when possible.
- (7) An approver may temporarily approve a P-Card transaction in the P-Card system where the information regarding the purchase is not adequate, or where the purchase appears improper, so long as the Controller is notified so that additional measure can be taken to ensure compliance with policy. The Controller shall note in the P-Card transaction records his conclusions regarding the transaction, and take any measure necessary to ensure future compliance with policy.
- (8) Executives shall be assigned to review and approve the transactions of other Executives. A member of the Board of Trustees' Finance Committee shall review and approve the President's P-Card purchases on at least a bi-monthly basis, although they may be provisionally approved by another Executive.
- (9) The issuance and credit limit for employee P-Cards shall be set forth by rules established by the College's Executive Team.
- (10) The Finance Department shall conduct a monthly audit of P-Card use.
- (11) The Finance Department shall provide to all employees who are issued a P-Card or who approve P-Card transactions appropriate initial and annual training. The training may be delivered through a Learning Management System.
- (12) The Finance Department shall maintain a record of violations of the College's P-Card policy, and may require additional training for employees or suspend or revoke an employee's P-Card for misuse, in addition to other sanctions or discipline as may be approved by the Executive Team.

Revision Dates: March 9, 2023; July 27, 2022; March 2, 2022; June 17, 2020