



Purchasing Card Policy	Employee
	Effective Date: November 19, 2018
	Approved Revision Date: November 19, 2018

- (1) The following transaction are prohibited by employees with a College Purchasing Card (P-Card):
 - (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 authorized Finance Department personnel;
 - (d) Any purchase for another department, except for:
 - (i) Purchases made by authorized Finance Department personnel; or
 - (ii) Shared purchases made by two or more departments, so long as the Finance Department is aware of the transaction;
 - (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; or
 - (h) Cash advances.
- (2) Funds budgeted for COE programs may not be utilized to purchase the following with a P-Card:
 - (a) Gifts, social courtesies, donations or contributions;
 - (b) Celebrations;
 - (c) Vouchers or store cards;
 - (d) Restaurant meals; or
 - (e) Other food and beverages.
- (3) The splitting of transactions in order to evade spending limits is prohibited, as is spending above the budget for the cardholder's department. Large transactions can be processed by the Finance Department when accompanied by a purchase requisition signed by the budget executive.
- (4) 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) 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.
 - (c) Not allow any other person to use their P-Card.
 - (d) Ensure that all items shipped to campus include in the shipping address the building where the item is to be received, the department that is purchasing the item and the Purchase Order number if applicable, for example:

Dixie Technical College
Bldg A – Pharmacy/Linda – PO5270
610 S Tech Ridge Dr
St George UT 84770
 - (e) Provide an itemized receipt for each transaction which the cardholder will upload during the online reconciliation process.
 - (f) Complete the monthly reconciliation and receipt upload by the 10th day of the following month.
 - (g) Record the Purchase Order number, if one has been issued, in the transaction description

during online reconciliation.

- (h) Obtain the approval from the College IT Services Department for the purchase of all computers, computer peripherals, printers, copiers, cell phones and tablets.
- (5) The issuance and credit limit for employee P-Cards shall be set forth by the College's Executive Team, who may establish guidelines for the administration of P-Cards by the Finance Department.
- (6) The Finance Department may grant a temporary increase in an employee's credit limit upon request with the written, emailed or texted approval of the budget executive.
- (7) The use of P-Cards shall be reviewed monthly by the Finance Department, and all P-Card transactions must be approved (and corrected if necessary) by the employee's Budget Executive (or the Finance Department when the Budget Executive is unavailable) in order to verify that:
 - (a) Each transaction was approved by a budget executive;
 - (b) Each transaction has a legitimate business purpose;
 - (c) Each transaction has an itemized receipt;
 - (d) Purchase Order number is present when required;
 - (e) Each transaction is within policy;
 - (f) The online reconciliation is completed correctly, including the appropriate codes; and
 - (g) Utah sales tax has not been charged when possible.
- (8) The Finance Department shall conduct a monthly audit of P-Card use.
- (9) 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.
- (10) 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.