

<b>OGDEN-WEBER TECHNICAL COLLEGE</b>	Number  510.9	Effective Date 02/23/23  Revised 11/17/22	Page  1 of 1
<b>POLICY</b>	Approval: Board of Trustees		
Title  <b>COLLEGE PURCHASING CARD</b>			

**1. PURPOSE**

The purpose of the policy is to provide guidelines and expectations for use of College purchasing cards.

**2. POLICY**

It is the policy of the College to allow purchases using a College-issued purchasing card for emergencies or on a limited basis.

**3. DEFINITIONS**

**3.1 Itemized Receipt:** A receipt generated from a point-of-sale register that shows the detailed item(s) purchased, the cost per item, sales tax, and form of payment used.

**3.2 Business Purposes Justification:** A statement that details the purpose of the purchase and how it supports the mission of the College.

**4. REFERENCES**

- Utah Code Annotated, Utah Procurement Code, Title 63G-6a
- Utah Administrative Services Rule, Title R33, Purchasing and General Services
- State of Utah, Division of Finance Purchasing Card (P-card) policy (#FIACCT 05-15.00)
- Utah System of Higher Education Purchasing policy, R571
- Ogden-Weber Technical College Food Purchases policy (#510.7)
- Ogden-Weber Technical College Corrective Action policy (#520.29)

<b>OGDEN-WEBER TECHNICAL COLLEGE</b>	Number  510.9	Effective Date 02/23/23  Revised 11/17/22	Page  1 of 5
<b>PROCEDURE</b>	Approval Board of Trustees		
Title  <b>COLLEGE PURCHASING CARD</b>			

**1. General**

- 1.1 The College’s online purchase request system or the College Store are the primary methods for purchasing and requisitioning. College-issued credit cards shall only be used for emergencies or on a limited basis as needed. Exceptions are given for the purchasing agent.
- 1.2 The College is a tax-exempt entity.
  - 1.2.1 Employees shall make every effort to ensure tax is not included in the purchase by obtaining the sales tax exemption number from the purchasing agent and providing it to the merchant.
  - 1.2.2 Purchases that include sales tax shall immediately be brought to the attention of the accounting director who shall file paperwork with the State of Utah for reimbursement.
- 1.3 Use of a College purchasing card is a privilege. Non-compliance and abuse may result in severe consequences, including termination of purchasing card privileges or separation from employment.
- 1.4 Audits may be performed and/or cards rescinded anytime at the discretion of the vice president for college services.
- 1.5 The Fiscal Department has the authority to rescind use of purchasing cards at any time.
- 1.6 The purchasing card is the property of the College and shall be used only for allowable College purchases and not for personal use.
- 1.7 Employees are responsible for the security of their card and any transactions.
  - 1.7.1 The card is issued in the employee’s name, and it shall be assumed that all purchases were made by the employee.
  - 1.7.2 Employees shall not share their card with any others or give permission to use their card in their absence.
- 1.8 Purchases shall not be split to circumvent single transaction limits.
- 1.9 Cards may not be used for the following (list is not all-inclusive):

<b>OGDEN-WEBER TECHNICAL COLLEGE</b>	Number  510.9	Effective Date 02/23/23  Revised 11/17/22	Page  2 of 5
<b>PROCEDURE</b>	Approval Board of Trustees		
Title  <b>COLLEGE PURCHASING CARD</b>			

- 1.9.1 Any merchant, product, or service normally considered to be inappropriate use of state funds.
- 1.9.2 Capital equipment except for president, vice president, and authorized College purchasing agents.
- 1.9.3 Food and entertainment or travel reimbursement expenses except at president and vice president level. The president and vice presidents can make exceptions to authorize purchases for travel or food and entertainment with prior written approval. Requests shall include the required supporting documentation.
- 1.9.4 Services, e.g., consultants, repair service, personal services, hospital or doctor visits, attorney fees (except for purchasing agent.)

**2. Purchasing Card**

- 2.1 Purchasing card holders shall retain all supporting documentation for purchase card expenses and include it in their reconciliation. The supporting documentation shall include:
  - 2.1.1 a business purpose justification for the expense (for pre-approved food purchases),
  - 2.1.2 a legible itemized receipt, or missing receipt document, and copy of packing slip or sales order, if applicable,
  - 2.1.3 any pre-approvals obtained for the purchase (mandatory for food purchases), and
  - 2.1.4 a list of all persons, internal and external from the College, that the expense covered, if applicable.
- 2.2 Missing receipts shall be replaced with an approved missing receipt document. The form shall be completed by the cardholder and approved by the following:
  - 2.2.1 Cardholder's manager;
  - 2.2.2 Accounting director; and

<b>OGDEN-WEBER TECHNICAL COLLEGE</b>	Number  510.9	Effective Date 02/23/23  Revised 11/17/22	Page  3 of 5
<b>PROCEDURE</b>	Approval Board of Trustees		
Title  <b>COLLEGE PURCHASING CARD</b>			

**2.2.3** Cardholder’s division vice president if over \$100.

**2.3** Frequent submissions of the missing receipt form and/or missing documentation, may subject the card holder to revocation of the card and/or restriction of use.

**3. Obtaining a Purchase Card**

**3.1** Employees shall request a card from the appropriate vice president, providing justification and dollar limits.

**3.2** If approved, the vice president shall notify the purchasing agent of the employee’s departmental purchasing needs and purchasing dollar limits.

**3.3** The vice president for college services reserves the right to reject card applications.

**3.4** Approved purchase cardholders shall complete p-card training prior to receiving the card from the purchasing agent.

**4. Emergency Purchases**

**4.1** Emergency purchases shall be made only if the situation deals with the health and safety of employees and students or failures of College property.

**4.2** Emergency purchases do not need prior approval. Proper approval of the emergency expenditure shall be obtained no later than the next business day.

**4.3** The documentation requirements for emergency purchases are the same as for regular purchases. Credit card receipts are accepted as supporting documents only if they are in an itemized format.

**5. Responsibilities of Cardholders**

**5.1** Complete application and agreement form prior to approval. Upon approval, completion of p-card training shall be required prior to obtaining the purchasing card.

**5.2** Follow all pertinent policies and procedures when making a purchase with their College-issued card.

**5.3** Maintain proper documentation, approval, and receipts to submit with their

<p style="text-align: center;"><b>OGDEN-WEBER TECHNICAL COLLEGE</b></p>	<p style="text-align: center;">Number  510.9</p>	<p style="text-align: center;">Effective Date 02/23/23  Revised 11/17/22</p>	<p style="text-align: center;">Page  4 of 5</p>
<p style="text-align: center;"><b>PROCEDURE</b></p>		<p style="text-align: center;">Approval Board of Trustees</p>	
<p style="text-align: center;">Title  <b>COLLEGE PURCHASING CARD</b></p>			

monthly reconciliation.

- 5.4 Reconcile charges monthly and obtain proper authorizations.
- 5.5 Resolve any errors with the issuing bank. The purchasing agent can help give guidance on the process.
- 5.6 Immediately notify the purchasing agent and contact the issuing bank if their card becomes lost or stolen.
- 5.7 If separating from the College, cardholders shall return their issued card to their supervisor.

**6. Responsibilities of Cardholder Supervisors**

- 6.1 Establish a process within their department or program that supports the purchasing card policy including the requirements that determine which positions qualify to be a cardholder.
- 6.2 Review and approve the monthly transactions of the cardholder(s) they supervise, ensuring that the proper documentation has been included and the charges have been approved by the cardholder. The Board of Trustees' chair or designee shall review and approve the transactions made by the College president.
- 6.3 Deny approval of any charges that do not
- 6.4 have proper documentation such as a legible itemized receipt or a vice president approved missing receipt document until the proper documentation is provided.
- 6.5 Report any suspicious or inappropriate use of the card to the vice president of college services.
- 6.6 Take appropriate disciplinary action with cardholders who inappropriately use their purchasing card, do not approve their monthly transactions by the due date, or fail to comply with the proper documentation requirement of all purchasing card transactions.
- 6.7 If separation of a cardholder occurs, the supervisor shall notify the purchasing agent to cancel the card, obtain the card from the employee, and turn the card over to the purchasing agent.

<p style="text-align: center;"><b>OGDEN-WEBER TECHNICAL COLLEGE</b></p>	<p style="text-align: center;">Number  510.9</p>	<p style="text-align: center;">Effective Date 02/23/23  Revised 11/17/22</p>	<p style="text-align: center;">Page  5 of 5</p>
<p style="text-align: center;"><b>PROCEDURE</b></p>		<p style="text-align: center;">Approval Board of Trustees</p>	
<p>Title</p> <p style="text-align: center;"><b>COLLEGE PURCHASING CARD</b></p>			

**7. Responsibilities of the Fiscal Department**

- 7.1 Update information with the issuing financial institution when necessary for items such as credit card limits, new applications, canceling cards, etc.
- 7.2 Ensure cardholders complete the proper training and have the tools needed for monthly reconciliations.
- 7.3 Verify all proper review and approvals have been conducted at month end and keep documentation of such.
- 7.4 Report any violations or fraudulent card use to the vice president for college services.
- 7.5 Retrieve p-cards from supervisors when their employees separate from the College.