



PURCHASING CARD PROCEDURE

OPERATING | 500.584A

Last Evaluation

07/22/2026

Executive Staff Review

08/13/2026

1. Procedure Purpose

The purpose of this procedure is to implement Mountainland Technical College (MTECH) 500.584 Purchasing Card Policy by establishing the process for requesting, using, documenting, reconciling, monitoring, and closing College purchasing cards

2. Definitions

Definitions in MTECH 500.584 Purchasing Policy apply to this procedure.

Approving Official - The supervisor or other College official authorized to review and approve a cardholder's purchasing-card activity.

Supporting Documentation - Itemized receipt, invoice, or other record that substantiates a purchasing-card transaction.

3. References

Utah Code Title 63G, Chapter 6a, Utah Procurement Code.

Utah Administrative Code R765-571a, Procurement.

Utah Board of Higher Education Policy R571, Procurement.

MTECH 500.580 Procurement Policy.

MTECH 500.580A Procurement Procedure.

MTECH 500.581 Purchasing Thresholds and Limits Policy.

MTECH 500.581A Purchasing Thresholds and Limits Procedure.

MTECH 500.584 Purchasing Card Policy.

MTECH 500.588 Capitalization and Classification of Fixed Assets Policy.

MTECH 500.588A Capitalization and Classification of Fixed Assets Procedure.

4. Procedure

4.1 Purchasing Card Request

- 4.1.1 An employee who believes a purchasing card is needed shall submit a request to the employee's immediate supervisor. The request shall describe the business need for the card and the anticipated purchasing responsibilities.
- 4.1.2 The immediate supervisor shall review the request and, if supported, notify Finance of the request for a purchasing card.
- 4.1.3 Finance shall evaluate the request to determine whether issuance of a purchasing card is justified based on the employee's job responsibilities, anticipated purchasing activity, available purchasing methods, internal-control considerations, and the College's business needs.
- 4.1.4 If Finance approves the request, the employee shall complete the required Cardholder Agreement and any required training before the card is issued.
- 4.1.5 Finance shall establish appropriate per-transaction and cycle limits, apply available merchant-category controls, and issue the purchasing card. Finance may deny, modify, suspend, or revoke a card or card limit based on business need, risk, performance, or compliance considerations.

4.2 Purchasing Requirements Before Purchase

- 4.2.1 Before using the purchasing card, the cardholder shall determine the anticipated aggregate purchasing cost and the cost of each individual item and shall apply MTECH 500.580 Procurement Policy, 500.580A Procurement Procedure, 500.581 Purchasing Thresholds and Limits Policy and 500.581A Purchasing Thresholds and Limits Procedure.
- 4.2.2 A purchasing card shall not be used to avoid a required quotation, purchase order, approval, solicitation, contract, or Board action. The

cardholder shall obtain required approvals before committing College funds.

- 4.2.3 For purchases that may constitute capital or controlled assets, the cardholder shall coordinate with Finance and follow MTECH 500.588 Capitalization and Classification of Fixed Assets Policy and MTECH 500.588A Capitalization and Classification of Fixed Assets Procedure.

4.3 Purchasing Card Use

- 4.3.1 The cardholder shall use the card only for an authorized College business purpose, only within the card's assigned limits, and only for the cardholder's own authorized purchases. The cardholder shall not allow another person to use the card.
- 4.3.2 The transaction total includes shipping, handling, and other applicable charges. Cardholders shall provide the College's tax-exemption documentation to vendors when applicable and shall not split a transaction or make multiple transactions to circumvent a card limit or procurement requirement.
- 4.3.3 Cardholders shall compare available College, State and cooperative contract sources and select the source that provides the best value to the College when applicable. Finance may assist in identifying available sources.

4.4 Restricted and Prohibited Transactions

- 4.4.1 Cardholders shall not use a purchasing card for alcoholic beverages, cash advances, personal purchases, fines, late fees, penalties, parking tickets, office furniture, construction projects, independent contractors, performers, spencers or other transactions restricted by Finance, unless finance provides written authorization before the purchase when authorization is permissible.
- 4.4.2 Gift cards, gifts, and meal purchases require advance authorization when permitted by College policy. Meal documentation shall identify the business purpose, attendees, itemized charges, and tip. Unless the College President authorizes otherwise, meal costs shall remain within applicable GSA per diem rates.

4.5 Documentation and Reconciliation

- 4.5.1 The cardholder shall retain itemized supporting documentation for each transaction and provide clear business-purpose descriptions.

Documentation must identify the transaction date, vendor, detailed items or services, amount, required approvals, and any applicable purchasing or asset-accounting information.

4.5.2 The cardholder shall review the monthly purchasing-card statement in the College's designated system, assign the appropriate accounting information, attach supporting documentation, and submit the statement by the deadline established by Finance.

4.5.3 The approving official shall review the statement and documentation for business purpose, accuracy, allowability, accounting approvals, and policy compliance before approving the statement. Finance shall perform additional review as appropriate.

4.6 Errors and Incidents

4.6.1 A cardholder who makes an accidental personal purchase shall immediately reimburse the College through Student Services or another Finance-approved method and include the reimbursement receipt and written explanation with the transaction documentation.

4.6.2 The cardholder shall immediately report a lost, stolen, compromised, or misused card to the card issuer and Finance and shall follow Finance directions for cancellation, replacement, dispute and documentation.

4.7 Executive Review and Card Closure

4.7.1 The College President's purchasing-card statement and supporting documentation shall be reviewed and approved by the Vice President of Administration Services and the Chair of the Board of Trustees.

4.7.2 The cardholder, supervisor, and Finance shall notify one another promptly when a cardholder changes duties, separates from the College, or no longer needs a card. Finance shall adjust or close the card and retain required records.

4.8 Records Maintenance and Noncompliance

4.8.1 Finance shall retain purchasing-card applications, agreements, statements, supporting documentation, approvals, exception documentation, reimbursement records, and review records in accordance with College record-retention requirements.

4.8.2 Finance may suspend card privileges while reviewing a potential violation. Noncompliance shall be addressed in accordance with

MTECH 500.584 Purchasing Card Policy and applicable College policies.

5. Evaluation History

Last Evaluation	Executive Staff Review
7/22/2026	08/03/2026