

UTAH COLLEGE OF APPLIED TECHNOLOGY

AGENDA ITEM

UCAT BOARD OF TRUSTEES

23 March 2017

ITEM: II.K

TOPIC: Commissioner's Office Finance Policies

BACKGROUND

As part of the process of reviewing and updating policies/procedures at the Office of the Commissioner, staff has revised Policies 550, 555, 560, and 565, and drafted Policy 570, "Contract and Agreement Signing", to provide a greater level of guidance to staff members regarding accounting, budgeting, purchasing, travel, and contract signing within the office.

The revised policies include processes pertaining to budget revisions, expenditure of funds carried over from prior years, and budgeting and accounting for restricted funds. A greater level of detail is provided within purchasing policy including the use of cooperative contracts and related-party transactions, emergency purchases, administrative expenses, and equipment tracking. Extensive changes to the travel policy are suggested to address common issues for which policy was previously silent or unclear. Per diem and mileage rates are also updated and tied to widely accepted Federal rates.

RECOMMENDATION

UCAT Administration recommends the Board of Trustees approve Policies 550, 555, 560, 565, and 570 for immediate implementation.

Attachments: Draft Policies 550, 555, 560, 565, and 570
Credit card, cash receipts, and purchasing procedures





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| Subject: | Accounting Policies and Procedures |
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550.1 Purpose

To define accounting policies and procedures for the Utah College of Applied Technology Office of the Commissioner.

550.2 Approval

UCAT Board of Trustees approval: September 22, 2011. Revised: June 8, 2016; March 23, 2017 (pending).

550.3 References

[UCA 51](#), Public Funds and Accounts

550.4 Approved Policies and Procedures

- 4.1 The office of the UCAT Commissioner will follow generally accepted accounting principles (GAAP) and applicable pronouncements set forth by the Governmental Accounting Standards Board (GASB) for all financial and accounting transactions and practices.
- 4.2 The Office of the UCAT Commissioner will follow all applicable federal and state laws and regulations pertaining to financial and accounting practices.
- 4.3 The ~~Associate Commissioner of Finance and Administrative Services of the Office of the UCAT Commissioner~~ Assistant Commissioner of Planning, Finance and Facilities, with the approval of the Commissioner, will establish financial and accounting procedures in accordance with this policy. These procedures may be revised as needed from time to time by the Assistant Commissioner of Planning, Finance and Facilities ~~Associate Commissioner of Finance and Administrative Services~~ with the approval of the Commissioner.

550.5 Receipt and Deposit of Funds

- 5.1 The ~~Assistant Commissioner of Planning, Finance and Facilities~~ Associate Commissioner for Finance and Administrative Services of the Office of the UCAT Commissioner will be responsible to ensure that an adequate record of all funds received by the Office of the UCAT Commissioner is maintained, and that the payer and purpose for which the funds were received are identified.
- 5.2 All funds received will be deposited intact in a designated depository daily whenever practical, but not later than three days after receipt, as required by UCA 51-4-2(2)(a).
- 5.3 Funds received from federal or other restricted sources will be separately accounted for and may be deposited in a bank account with other Office of the UCAT Commissioner funds, except where terms of the contractual agreement require that a separate depository account be maintained.



POLICIES

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| Subject: | Accounting Policies and Procedures |
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- 5.4 Not less than two employees of the Office of the UCAT Commissioner shall be involved in the receipt and deposit of all funds received by the Office of the UCAT Commissioner.



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| Subject: | Budgeting and Budget Control |
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555.1 Purpose

To define budgeting and budget control policies and procedures for the Utah College of Applied Technology Office of the Commissioner.

555.2 Approval

UCAT Board of Trustees approval: January 11, 2012. Revised: June 8, 2016; March 23, 2017 (pending).

555.3 Budget Preparation, Approval, and Modification

- 3.1 **Budget Officer:** The Assistant Commissioner of Planning, Finance and Facilities ~~Associate Commissioner of Finance and Administrative Services~~ shall serve as budget officer for the UCAT Office of the Commissioner.
- 3.2 **Budget Preparation:** Prior to June 1 of each year the budget officer, in consultation with ~~all department heads~~ executive staff, shall prepare and submit to the UCAT Commissioner a proposed budget for the new fiscal year.
- 3.3 **Budget Approval:** After review and approval by the UCAT Commissioner, the proposed budget shall be submitted to the UCAT Board of Trustees for final approval prior to the beginning of each fiscal year.
- 3.4 **Budget Modification or Revision:** The Commissioner may authorize budget changes between expense categories of up to \$10,000. New full-time employee positions and any budget changes greater than \$10,000 ~~final approved budget may be modified or revised by~~ require a majority vote of the Board of Trustees in any regular ~~meeting~~ or special meeting. ~~called for the purpose of budget revision or modification.~~
- 3.5 **Expenditure of Fund Balance:** The Commissioner may authorize the expenditure of unexpended funds carried over from prior years for amounts up to \$10,000. Amounts greater than \$10,000 must be authorized by a majority vote of the Board of Trustees in any regular or special meeting.
- 3.6 **Grants and Other Restricted Funds:** Occasionally the Office of the UCAT Commissioner is a recipient of grants, donations, and other funds designated for specific purposes. The Commissioner's office staff is responsible for ensuring these funds are spent appropriately and as intended. These funds will be reported to the Board as information items if not included in the approved annual office budget.

555.4 Budget Controls

- 4.1 **Expenditure Approval:** Expenditures from any budget category must be approved by the UCAT Commissioner, budget officer, or any employee designated by the UCAT Commissioner as a budget manager for a particular budget category from which the expenditure is requested.



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| Subject: | Budgeting and Budget Control |
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- 4.2 **Monthly Review:** Revenue and expenditures shall be reviewed at least once a month by the UCAT Commissioner and budget officer.
- 4.3 **Over-Expenditure:** No expenditure may be approved for any budget category which exceeds projected revenue, except ~~by the UCAT Commissioner~~ as specified in 3.5 above.
- 4.4 **Zero-Base Budget:** Except as required by state or federal law or grant requirements, all budgeting for the UCAT Office of the Commissioner shall be zero-based.
- 4.5 **Budget/Financial Reports:** A report detailing revenue and expenditures for all budget categories and an investment report reflecting cash and investment balances as of the month most recently ended shall be presented to the Board of Trustees in all regular meetings of the Board.



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| Subject: | Procurement/Purchasing |
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560.1 Purpose

To define procurement and purchasing policies and procedures for the Utah College of Applied Technology Office of the Commissioner.

560.2 Approval

UCAT Board of Trustees approval: September 22, 2011. Revised: June 8, 2016; March 23, 2017 (pending).

560.3 References

[UCA 63G-6a](#), Utah Procurement Code

560.4 Procurement/Purchasing

- 4.1 **Procurement/Purchasing Officer:** The ~~Associate Commissioner of Finance and Administrative Services~~ Assistant Commissioner of Finance, Facilities and Planning shall serve as the procurement/purchasing officer for the Utah College of Applied Technology Office of the Commissioner.
- 4.2 **Utah Procurement Code:** All procurement/purchasing for the Utah College of Applied Technology Office of the Commissioner shall conform to the provisions contained in the Utah Procurement Code (UCA 63G-6a) as well as any other applicable state and federal laws.
- 4.3 **Approval:** Individual employees designated as budget managers by the procurement/purchasing officer are authorized to make purchases within specific budget categories and within approved amounts as defined annually by the procurement/purchasing officer. All other purchases must be approved on a case by case basis by the Commissioner or procurement/purchasing officer. No purchase may be made without sufficient budgeted funds to cover the entire amount of the purchase cost and related expenses such as delivery, installation, etc. without prior approval of the Commissioner.
- 4.4 **Purchase/Credit Cards:** UCAT credit cards ~~are limited~~ may be issued to the following employees: The Commissioner; associate and assistant commissioners, ~~and~~ the Commissioner's executive assistant, and other employees approved by the Board of Trustees. The ~~Assistant Commissioner of Planning, Finance and Facilities~~ Associate Commissioner of Finance and Administrative Services shall prepare written procedures for controlling the use of UCAT credit cards. Such procedures shall be approved by the UCAT Commissioner.
- 4.5 **Contract Purchases:** Payments for goods or services related to contracts including ongoing utilities, leases, maintenance agreements, contracts for professional services,



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| Subject: | Procurement/Purchasing |
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etc. do not require an additional purchase approval if a currently approved written agreement is in place.

- 4.6 ~~Small Purchases up to \$3,000:~~ No competitive quotes are required for purchases of goods or services up to \$3,000 in price. The purchaser may select the best source without seeking competitive quotes.

- 4.7 ~~Price Quotes Purchases Greater than \$3,000:~~ Purchases ~~of items over~~ greater than \$3,000 should always involve the procurement/purchasing officer and not made on a state contract or similar agreement require two price quotes unless subject to any of the exceptions described in 4.8, 4.9, and 4.10 below. The quotes must either be obtained by or delivered to the procurement/purchasing officer prior to placing an order or entering an agreement to make a purchase over \$3,000. If the good or service required is available on a state contract or similar agreement but an alternate vendor offers a lower price, the state contract or similar agreement price ~~should may~~ be used for the second price quote. ~~If a vendor is a sole source and no reasonable alternative exists, a second price quote is not required. Procurement/purchasing officer approval is required for sole source purchases.~~

- 4.8 Cooperative Contracts and Related-Party Purchases: Price quotes are not required for purchases made using State cooperative contracts or purchases made from Applied Technology Colleges within the UCAT system, State-funded higher education institutions, State agencies, or other State-funded political subdivisions.

- 4.98 Sole-source Purchases: If at least two quotes cannot be obtained, the purchase is considered a sole-source purchase. Sole-source purchases require documented approval of the Commissioner or procurement/purchasing officer indicating why the purchase was declared a sole-source. Examples of circumstances which could necessitate a sole source purchase are as follows:
 - 4.98.1 Compatibility of equipment;
 - 4.98.2 Accessories;
 - 4.98.3 Replacement parts;
 - 4.98.4 Service is a paramount consideration; or
 - 4.98.5 A vendor is the only available supplier of the good or service.

- 4.10 Emergency Purchases: If an emergency condition exists which creates an immediate threat to health, welfare, or safety as determined by the Commissioner or other executive officer and creates an immediate and serious need for supplies, services, or construction that cannot be met through normal procurement methods; only those supplies, services or construction items necessary to meet the emergency may be purchased without competitive bids if otherwise required. The employee responsible for making an



POLICIES

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| Subject: | Procurement/Purchasing |
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emergency procurement shall make a written determination stating the basis for the emergency procurement and for the selection of the particular supplier.

4.119 Purchases over \$50,000: All purchases over \$50,000 are subject to a competitive, sealed bidding process or to a competitive, sealed proposal process as provided in the Utah Procurement Code, UCA 63G-6a.

4.120 Division of Purchases: Per Utah State Code 63-G-6a-408(8)(a) It is unlawful for a person to intentionally or knowingly divide a procurement in order to avoid the requirements of a larger purchase. Employees who intentionally or knowingly divide a purchase may be subject to prosecution and/or other disciplinary actions that may include termination of employment. Procurement shall not be artificially divided to avoid using the source selection methods and approval requirements set forth in this policy.

4.13 Administrative Expenses: Staff members of the Commissioner's Office are often called on to attend meetings and other functions with associated expenses outside the typical course of duties. UCAT will pay or reimburse expenses incurred by an employee at the Commissioner's Office that, within the professional judgement of that employee, would constitute an ordinary and necessary business expense (defined by the IRS as helpful and appropriate for your trade or business). Employees should seek to find a balance such that they do not receive undue personal benefits from their job while also not bearing undue personal expenses due to job responsibilities.

4.13.1 Guidelines Regarding Meals: For a meal to qualify as an expense to the Commissioner's Office budget, the meal should be directly related to the active conduct of UCAT business by being directly before or after a substantial and bona fide business discussion.

4.144 Capitalization Threshold: Capital assets are defined as property, equipment, and buildings with an initial individual cost of at least \$5,000 and a useful life in excess of one year.

4.152 Capital Assets Control: All capital assets will be recorded, tracked, and depreciated according to written procedures prepared by the UCAT procurement/purchasing officer. Such written procedures must conform to state and federal law.

4.16 Equipment Tracking: All capital assets and any other piece of tangible property with an acquisition cost greater than \$500 (especially laptops, projectors and other portable electronics) and a useful life of greater than one year will be tracked by the UCAT procurement/purchasing officer on a list including the name and brief description of the item, the acquisition cost, and the employee with primary custody of the item.



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| Subject: | Travel Authorization and Reimbursement |
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565.1 Purpose

To define policy and procedures for obtaining authorization and reimbursement for official travel by employees, trustees, and approved agents of the Utah College of Applied Technology Office of the Commissioner.

565.2 Approval

UCAT Board of Trustees approval: January 11, 2012. Revised: June 8, 2016; March 23, 2017 (pending).

565.3 Definitions

- 3.1 **Official Travel:** Official travel means authorized travel by an employee, trustee, or approved agent of the Office of the UCAT Commissioner on UCAT business ~~which has been approved in advance~~. This does not include travel commuting from home to ~~the traveler's~~ an employee's regular place of employment.
- 3.2 **~~Extended Single-Day~~ Travel:** ~~Extended day travel means e~~Official travel that requires the employee to be away from his or her normal place of employment ~~ten hours or longer and a distance of at least 100 miles (one way)~~, but not requiring an overnight stay.
- 3.3 **Overnight Travel:** Official travel ~~which is in excess of 100 miles (one way) and that~~ requires an overnight stay by the traveler.
- ~~3.4~~ **~~Approved Reimbursement Rate:~~** ~~The approved reimbursement rates shall be the current rates as approved by the UCAT Board of Trustees. The UCAT Commissioner may, for a specific trip, set a rate which is higher or lower than the approved rate if it is determined that unusual circumstances exist.~~
- 3.45 In-lieu-of-airfare Rate:** In-lieu-of-airfare rate means a rate of reimbursement for use of a personal vehicle for official travel, which is based upon the lowest practical airline fare (including applicable discounts, special fares, charters, etc.) available for airline flights which will reasonably accommodate the traveler's schedule. The in-lieu-of-airfare rate will only be approved when the total cost is less than approved mileage rates.
- 3.5 Incidental Expenses:** Incidental expenses include fees and tips for porters, hotel maids, baggage handlers, and other personal service employees. These expenses are to be covered by the traveler's per diem.
- ~~3.6~~ **~~Per Diem:~~** ~~A reimbursement rate established by the Office of the UCAT Commissioner and approved by the UCAT Board of Trustees to cover the cost of meals and incidental expenses.~~



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| Subject: | Travel Authorization and Reimbursement |
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565.4 Policy

4.1 **Advanced Approval Requirement:** All travel for which reimbursement is expected must be approved in advance by the UCAT Commissioner or immediate supervisor after determining sufficient budget exists. No traveler may approve travel for himself or herself. Travel by the UCAT Commissioner will be reviewed by the Assistant Commissioner of Planning, Finance and Facilities.

~~4.1.1 — . All travel for which reimbursement is expected must be approved in advance.~~

~~4.1.2 — Approval may be obtained from the UCAT Commissioner or an immediate supervisor who is a budget officer for the account from which reimbursement will be made. However, no traveler may approve travel for himself or herself. Such approval must be obtained from the UCAT Commissioner or immediate supervisor. In the case of travel by the UCAT Commissioner, travel authorization will be reviewed by the Associate Commissioner of Finance and Administrative Services.~~

~~4.1.32~~ Travel authorizations ~~requests and requests for reimbursement~~ shall be made using procedures and forms approved by the Assistant Commissioner of Planning, Finance and Facilities ~~Associate Commissioner of Finance and Administrative Services.~~

4.23 **Expense Payment and Reimbursement:** UCAT will pay reasonable costs associated with official travel including transportation, lodging, and per diem for meals and incidental expenses.

4.3.1 Payment of Travel Expense: Travelers are encouraged to utilize UCAT credit cards and other procurement options to pay for approved travel expenses to avoid needing large reimbursements or creating undue financial burdens on travelers until reimbursements are available.

~~4.2.13.2~~ **Private Vehicles:** A traveler involved in ~~non-extended day,~~ official travel using a private vehicle will be reimbursed for mileage at the current IRS business mileage rate ~~Office of the UCAT Commissioner approved rate.~~ When traveling within an area that allows the traveler to return to work or home the same day, reimbursable mileage must be supported by a mileage log using procedures and forms approved by the the Assistant Commissioner of Planning, Finance and Facilities. UCAT insurance does not provide coverage for damage to any private vehicle regardless of business or personal use. If more than one person travels in a private vehicle, mileage reimbursement is limited to one person.

4.3.3 UCAT-Owned Vehicles: Use of UCAT vehicles is encouraged for official travel when practical and available. UCAT pays all expenses relative to its vehicles, therefore mileage reimbursement is not available to employees utilizing UCAT vehicles.



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| Subject: | Travel Authorization and Reimbursement |
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4.3.4 Rental Vehicles: Vehicle rentals, when needed, should be booked using the State of Utah Travel Office following the guidelines provided by that office to ensure proper coverage under the State Division of Risk Management.

4.3.5 Air Travel: Travelers are encouraged to utilize the services of the Utah State Travel Office to arrange airfare. Documentation justifying other means of arranging travel must be provided otherwise.

4.3.6 Other Transportaion Expenses: Reimbursement for other reasonably necessary transportation expenses such as for public transit or taxi cabs must be documented by receipts, tickets or a written summary of expenses. Transportation expenses for personal reasons even while on a business trip shall not be reimbursed.

4.2.23.7 Per Diem: A traveler involved in official ~~extended day or overnight travel shall~~ will be reimbursed for ~~mileage or airfare and meals not otherwise provided at approved rates.~~ meals and incidental expenses at the applicable M&IE rates found on the U.S. General Services Administration web site using the Per Diem Rates Look-up tool. Amounts for business meals paid by UCAT while traveling should be deducted from that day's per diem request. For partial day per diem, use the following table; ~~At the discretion of the UCAT Commissioner or the immediate supervisor, a per diem may be paid in place of meal reimbursement and the in lieu of airfare may be paid in place of mileage reimbursement.~~

| For Overnight Travel | | | | Single-Day Travel | |
|----------------------|------------------|--------------------|------------------|--|------------------|
| Depart on First Day | Per Diem Allowed | Return on Last Day | Per Diem Allowed | Time Spent Traveling | Per Diem Allowed |
| 12:00 AM - 5:59 AM | 100% | 12:00 AM - 5:59 AM | 25% | Less than 4 hours | 0% |
| 6:00 AM - 11:59 AM | 75% | 6:00 AM - 11:59 AM | 50% | At least 4 hours, but less than 8 hours | 33% |
| 12:00 PM - 5:59 PM | 50% | 12:00 PM - 5:59 PM | 75% | At least 8 hours, but less than 12 hours | 66% |
| 6:00 PM - 11:59 PM | 25% | 6:00 PM - 11:59 PM | 100% | 12 hours or greater | 100% |

4.2.33.8 Event Registrations: Pertinent brochures, agendas, meeting schedules, or some other document verifying the event are required for payment or reimbursement of registration fees associated with conferences or other events. Reimbursement for expenses such as conference registration, ground transportation, etc. will be based on actual costs and will be approved on a case by case basis by the immediate supervisor or UCAT Commissioner. Receipts must accompany any such requests for reimbursement.

4.3.9 Lodging: Reasonable and necessary lodging expenses will be reimbursed or paid for stays at a hotel or motel. Overnight stays at locations other than a hotel or motel such as with friends or relatives, vacation rentals, personal camping facilities, etc. may be reimbursed at \$25 per night.



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| Subject: | Contract and Agreement Signing |
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570.1 Purpose

To ensure that all contracts and agreements of the Office of the Commissioner of Technical Education are signed only after coordination and communication with appropriate staff members.

570.2 Approval

UCAT Board of Trustees approval: **March 23, 2017 (pending)**

570.3 Policy

- 3.1 Contract/Agreement Approval:** All contracts, agreements, memorandums of understanding, etc. shall be signed by the Commissioner of Technical Education or by his or her expressed designee.
- 3.2 Staff Vetting Prior to Final Approval:** All contracts, agreements, memorandums of understanding, etc. shall be carefully discussed, reviewed and approved by the appropriate members of the Commissioner's Office staff prior to submitting the document to the Commissioner for final approval.
- 3.3 Contracts/Agreements with Financial Implications:** Any contract or agreement that presents financial implications to UCAT shall be reviewed and approved by the Assistant Commissioner of Planning, Finance and Facilities prior to submitting the contract or agreement to the Commissioner for approval. Contracts which are for the purchase of goods or services that are under \$1,000, within the current fiscal year, and for items included in the approved budget are not subject to this policy. All contracts for the purchase of goods or services must follow the requirements of all other applicable policies and procedures.
- 3.4 Legal Counsel:** Contracts that provoke questions that cannot be easily answered to the satisfaction of involved staff members should be referred to legal counsel to ensure UCAT and its interests are well-protected.



Utah College of Applied Technology Office of the Commissioner
Credit Card Use Procedures and Agreement

The Utah College of Applied Technology Office of the Commissioner (UCAT), to facilitate the procurement of goods and services, supplies certain employees with credit cards in accordance with UCAT policy. UCAT cards may be used only for official UCAT business purposes, including but not limited to the following:

- Official travel expenses (hotels/motels, vehicle rentals, airfare, etc.)
- Books, materials, registration fees, etc. associated with professional development
- Operation and maintenance of UCAT owned vehicles and rental vehicles (Generally, fuel should be purchased using UCAT fuel cards assigned to UCAT-owned vehicles. The use of a credit card for fuel should be rare and include an explanation with the receipt)
- Office supplies and expenses
- Equipment
- Advertisements and publications
- Professional dues and subscriptions
- Business meals and hospitality

Employees to whom UCAT credit cards are issued are accordingly assigned stewardship over pre-determined budget amounts at the beginning of each fiscal year. Cardholders are expected to be familiar with the budgets and to manage their respective budgets within those parameters. Employees making purchases for UCAT are also expected to exercise prudence in the disposition of public funds. Cardholders are required to follow purchasing and other pertinent policies and should become familiar with applicable policies to ensure compliance when making purchases, traveling on business, etc. UCAT is exempt from Utah Sales Tax, therefore reasonable effort shall be taken to ensure Utah Sales Tax is not paid. If an employee pays Utah sales tax with a UCAT card, he or she may be asked to return to the vendor for a refund of the tax. UCAT's [tax exemption certificate](#) is available online or from the Assistant Commissioner of Planning, Finance and Facilities. Card purchases of \$1,000 or more require advance approval of the Commissioner.

Purchases of a personal nature are improper and should not be made using a UCAT credit card even if the employee intends to repay the purchase. If a personal purchase is inadvertently charged to a UCAT card, the cardholder should report the purchase to the UCAT Commissioner or Assistant Commissioner of Planning, Finance and Facilities as soon as possible to arrange repayment. As certain travel expenses are reimbursed using standard rates such as meals and personal vehicle mileage, UCAT cards should not be used for these expenses except where a legitimate business reason exists (ex. a business meal

while away on UCAT business). In accordance with travel policy, if a UCAT card is used to pay for a business meal while traveling, the cost of that meal should be deducted from that day's per diem request.

The safeguarding of each card is the responsibility of the custodial employee who is also accountable to UCAT for all charges on his/her card. Receipts should be kept and attached to each monthly statement along with documentation of the business purpose for each purchase (documentation may be on the receipt itself or attached). A log of purchases shall also be kept to reconcile the credit cards monthly. The statements, logs and receipts will be filed together for easy reference and review. Keeping receipts is very important, but if a receipt is lost, a short memo detailing the purchase should be attached in lieu. Memos in lieu of receipts should be a rare exception. A pattern of lost receipts is grounds for disciplinary action including, but not limited to the loss of card privileges. The Commissioner or his or her designee shall review the statements and charges made by all other cardholders monthly, and the Assistant Commissioner of Planning, Finance and Facilities shall review the statement and charges made by the Commissioner. These reviews are intended to encourage and ensure proper use of UCAT credit cards.

A lost or stolen card should be reported to the bank and the Commissioner or Assistant Commissioner of Planning, Finance and Facilities immediately.

I, the undersigned, hereby acknowledge receipt of a UCAT credit card. As an authorized cardholder, I agree to comply with the terms and conditions of this agreement and with the provisions of pertinent UCAT policy. I understand that UCAT is liable for all charges I make using this card, and I am therefore accountable to UCAT for said charges. I accept the responsibility for the protection and proper use of the credit card as outlined in this agreement and policy. I understand that the card may be used only for authorized UCAT business and that no personal expenses are to be charged to the card. I further understand that improper or fraudulent use of the card may result in credit card revocation and/or disciplinary action up to and including termination. I agree that UCAT may collect from me any amounts improperly charged to the card even if I am no longer employed by UCAT. I understand that whatever legal means necessary may be taken to recover an amount equal to any improper charges. If legal costs are incurred, I agree to pay those costs. I understand that UCAT may terminate my right to use the credit card at any time for any reason. I agree to surrender the card immediately upon request or upon termination of my employment.

I have read, understand, and agree to the terms set forth above.

Signed: _____ Date: _____

Printed Name: _____ Last 4 digits of Card: _____



Utah College of Applied Technology Office of the Commissioner
Cash Receipts Procedure

This procedure is a supplement to UCAT Policy 550. This procedure may be updated at any time with the approval of the Commissioner and Assistant Commissioner of Planning, Finance and Facilities.

The procedure for the receipt and deposit of funds is as follows:

- Any checks payable to UCAT will be received by the Executive Assistant to the Commissioner or another designated person in the absence of the Executive Assistant.
 - The Assistant Commissioner of Planning, Finance and Facilities should not be involved in the receipt or deposit of funds except entering the transaction into the accounting system after the fact.
- Receipt of currency and coin is very rare at UCAT but should be included in the deposit when received along with a brief written explanation of its source and purpose.
- The Executive Assistant or designee prepares the deposit ticket in the presence of one other UCAT employee (generally not the Assistant Commissioner of Planning, Finance and Facilities). Both employees will initial the deposit ticket after verifying it is prepared correctly.
- The Executive Assistant or designee makes copies of the prepared deposit ticket and any checks received including any attached check stubs and stamps each copy with the current date.
- The Executive Assistant or designee stamps the original checks with the UCAT check endorsement stamp.
- The Executive Assistant or designee will take the prepared deposit ticket, checks and any currency and coin together to a Wells Fargo Bank branch during regular business hours for deposit into the UCAT checking account.
- The Executive Assistant or designee will bring the deposit receipt back to the office and attach it to the copy of the deposit ticket, copies of deposited checks, and explanation of any cash or coin received and deposited.
- The stack of attached documents including a deposit receipt, copy of deposit ticket, copies of any checks, and explanation of any cash or coin should then be given to the Assistant Commissioner of Planning, Finance and Facilities for entry into the accounting system.



**Utah College of Applied Technology Office of the Commissioner
Purchasing Procedures**

This procedure is a supplement to UCAT Policy 560. This procedure may be updated at any time with the approval of the Commissioner and Assistant Commissioner of Planning, Finance and Facilities. This document is distinct from the document entitled “*Credit Card Use Procedures and Agreement.*” For holders of UCAT credit cards who intend to make purchases with a UCAT card, please refer to that document.

To procure goods and services for business use at the Office of the Commissioner of Technical Education:

- Submit a written request to your immediate supervisor, the Assistant Commissioner of Planning, Finance and Facilities or the Commissioner. This request may be a hard copy or emailed and should describe in as much detail as necessary to ensure the correct purchase is made including item description, suggested vendors, approximate cost, etc.
- The Assistant Commissioner of Planning, Finance and Facilities will
 - Identify the funding source
 - Verify or obtain any necessary approvals
 - Verify the availability of budget
 - Verify or obtain quotes/bids if required
 - Make final vendor selection
 - Ensure the vendor has [tax exemption certificate](#) or make sure it is provided
- The Assistant Commissioner of Planning, Finance and Facilities or Executive Assistant to the Commissioner shall make the purchase or place the order.
- The purchase may be charged to a UCAT card or be billed to UCAT and paid via check at the discretion of the Assistant Commissioner of Planning, Finance and Facilities or the Executive Assistant to the Commissioner.
 - When checks are issued for payment for goods or services, the Assistant Commissioner of Planning, Finance and Facilities shall process the bill for payment within the accounting system. The Executive Assistant to the Commissioner shall print the checks using a third-party application (The Assistant Commissioner of Planning, Finance and Facilities shall not have access to the check printing software, and the Executive Assistant shall not have access to the accounting system).
- Upon receipt of goods, the Assistant Commissioner of Planning, Finance and Facilities shall determine whether any items are subject to capitalization and/or tracking under Policy 560.4.14 – 560.4.16.