

Pine Technical and Community College Procedure

7.PTCC.3.3 Use of College Purchasing Cards

Chapter: 7 – General Finance Provisions

Date: 3/12/2026

Part 1: Delegation of Authority

Each cardholder must be specifically delegated the authority to obligate Pine Technical and Community College to a specified dollar limit of the purchasing card prior to receiving a purchasing card. This delegation must be in writing and must require ongoing compliance with applicable statutes, rules, and board policies. See System Procedure 1A.2.2, Delegation of Authority.

Part 2: Procedure

Subpart A. Application for Purchasing Card & Cardholder Agreement

After ensuring the PTCC employee has the delegation of authority to obtain a purchasing card, a completed Purchasing Card Application is required for each cardholder. In addition, all cardholders must sign and accept the terms and conditions of Pine Technical and Community College's "Purchasing Card Program Agreement." New employees may become eligible to receive a purchasing card after six months of employment. When justified, based on position requirements, early access may be approved by the College's Chief Financial Officer.

The requirements are:

- Delegation of authority to obtain a p-card
- Campus P-card Application Form – fully completed and signed
- Campus P-card Cardholder Agreement – fully completed and signed

Subpart B. Cardholder Responsibilities

The Cardholder will be responsible to understand and follow System Procedure 7.3.3 Purchasing Cards, in addition to the terms and conditions of the cardholder agreement.

Cardholder will also be responsible to inform the vendor of PTCC's tax exemption status when purchasing. When tax is charged, it is the cardholder's responsibility to obtain a refund of the sales tax from the vendor or to personally reimburse the college for those taxes. Exceptions to the tax-exempt status is as follows:

- Client support program purchases
- Prepared meeting/event meals
- Lodging (under 30 days)



- Airfare
- Lease/Rental of vehicles

Subpart C. Cardholder Purchasing Card Process

1. Upon receiving the purchasing card, the cardholder will
 - a. Call to activate the card
2. When making purchases the following is required:
 - a. All receipts must be a detailed/itemized receipt.
 - If a receipt cannot be obtained or is lost, a notarized affidavit may be submitting in lieu of a receipt. However, the use of affidavits is discouraged and the prolific submission of affidavits may result in revocation of the credit card and disciplinary action.
 - b. When setting up a business account, the account must be set up in the college's name not the individual's name.
 - If the purchase is in the cardholder's name only, the cardholder may be held personally responsible for the purchase, including any consequences of that purchase.
 - c. Do not split your purchases into multiple orders. Also called "pyramiding."
 - When done, the purchase circumvents the purchasing limits that was agreed to and may result in revocation of the credit card and disciplinary action.
 - d. When making purchases that require a Special Expense Form or Out-of-State Spend Authorization, these forms need to be approved and in place prior to making the purchase.
 - Special Expense Form: A copy of this form is to be submitted with the card holder's itemized receipt in Workday.
 - Out-of-State Spend Authorization is to be linked to the card holder's Workday expense report.
 - e. Do not purchase gift cards, gift certificates, bus passes, parking vouchers, and other cash equivalents with the purchasing card unless obtained prior Business Office approval.
 - These purchases need to be tracked by Business Services staff and may be audited by the System Office.
 - f. Do not purchase personal meals (i.e., meals-in-travel status) on a purchasing card.
 - Personal meals are governed by the union contracts and are to be submitted for reimbursement via employee expense reimbursement.
 - g. IT staff must review IT equipment, periphery equipment, cell phones, software, online subscriptions, etc. BEFORE the order is place.



- IT Equipment and periphery equipment reviewed for compatibility with systems and for the maintenance of such equipment.
 - Online subscriptions are also reviewed for system compatibility.
 - There may be a system office purchasing contract with vendors which we could use rather than creating one on our own. We should take advantage of the negotiated pricing of those contracts.
 - If there are a lot of staff/faculty purchasing subscriptions from one vendor, IT might consider obtaining a campus-wide subscription rather than many individual subscriptions. Or we may have a similar subscription with a different vendor.
 - IT needs to review the EULAs (End-User License Agreements) associated with the purchase/use of these products. There are many privacy data requirements and indemnification (legal liability) restrictions, that as a State of Minnesota entity and employee, we must adhere to.
- h. Furniture, fixtures, electrical equipment, or items that will be attached to walls require Maintenance staff approval BEFORE placing the order. Maintenance reviews for:
- Quality of product
 - System office purchasing contract with that vendor or another vendor
 - Similar item in storage
 - Electrical requirements of item and whether it meets code
3. All receipts, supporting documentation, and IT/Maintenance approvals must be submitted via Workday Expense Report within five (5) days of the monthly cardholder statement. If not submitted timely, the cardholder may have their purchasing card rights suspended until all receipts and documents are properly submitted.
- a. See “P-card Transaction Submission w or without Spend Authorization”
4. The Cardholder must immediately notify the credit card company and the Business Services if the card is lost, stolen, or had an unauthorized charge on their account. Furthermore, the cardholder must complete all forms required by the credit card company and provide a copy of those completed forms to Business Services.

If the card is misplaced, the Cardholder will again notify Business Services and will make a reasonable attempt to recover the misplaced card. Business Services will put a hold on the account until the card is found or determined lost.

Subpart D. Temporary or Permanent Changes to Purchasing Card Limits

1. When changes to monthly purchasing limit or the per-transaction limit, complete Temporary Increase Form or the Permanently Change Form and submit it to Business Services after signatures are obtained.
2. Business Services will inform the cardholder when their limits have been changed.

Subpart E. Supervisor or Authorized Reviewer Responsibilities



1. The cardholder's supervisor or authorized reviewer will be responsible for understanding and following System Procedure 7.3.3 Purchasing Cards, in addition to the terms and conditions of the cardholder agreement. Furthermore, the reviewer is to ensure that cardholder expenses are in compliance with System Office and PTCC procedures.
2. All receipts and supporting documentation must be reviewed/approved via Workday Expense Report process in a timely manner for payment processing.

Related Documents:

MinnState Procedure 7.3.3 Purchasing Cards

Delegation of Authority

Campus P-card Application Form

Campus P-card Cardholder Agreement

PTCC Special Expense Form

Campus P-card Application Form Temporary Increase

Campus P-card Application Form – Permanently Change

P-card Purchasing Rules

P-card Transaction Submission w or without Spend Authorization

Processes & When to Use Them

Spend Authorization

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Cabinet Approved: 03/12/2026

Custodian of Policy: Chief Financial Officer

Procedure History:

Date and Subject of Revisions and Amendments:

04/10/2025 – Amended the timeframe of when an individual can be issued a p-card

03/12/2026 – Amended for Workday process changes.