



Title: Purchasing Card Policy
Effective Date: July 25, 2025
Issuing Authority: Senior Vice President for Administration and Finance
Policy Contact: Director of Purchasing, 478-301-2633

Purpose

Mercer University employees may request and/or obtain a purchasing card for business purposes. This policy explains the uses, restrictions, and procedures for employee purchasing cards.

Scope

This policy applies to all Mercer University employees with a purchasing card.

Exclusions

None

Policy Statement

A purchasing card (PCard) does not replace the requisition system and should not be used for suppliers who accept purchase orders.

A purchasing card can be used anywhere MasterCard is accepted and is for small dollar transactions and for travel that are within the credit limits of the card and account budget.

To maintain the privilege of using the PCard, all transactions must include detailed documentation and adherence to all policies and procedures.

To request a purchasing card, complete the entire Procurement Card Application, obtain your supervisor's signature, and send to Purchasing.

Business Purpose

A complete, clear, and concise business purpose must be documented for each trip to validate the need for meals and entertainment. Additional documentation, such as receipts and itineraries, should be provided to meet documentation requirements as well as support the business purpose. A bona fide business purpose should contain information to answer the following questions. It may not be necessary to provide answers to all questions, depending on the circumstances.

Question to Answer	Description of Information Needed
Who?	Who was present during the meal or entertainment event? If anyone was present other than University employees or students, document the person's relationship to the University. If the individual is a University employee, document the title of the employee.
What?	What is the purpose of the expense?
Where?	Where did the expense take place? If there are multiple locations, list each location and the dates in attendance at each location.
When?	When was the expense incurred? Provide the dates for the overall expense and breakdown of any dates associated with multiple events.
How?	How did the expense benefit the University?

Documentation/Receipts

Please include the following on meal receipts:

- Name(s) of person(s) attending the meal
- The relationship of those individuals to the University
- Cost
- Date
- Location
- Business purpose

Miscellaneous Non-Reimbursable Items

Incidentals, such as personal recreation, movies, snacks, or any other expenditures that are not directly related to, or necessary for, the performance of the travel assignment will not be reimbursed. The following is a list to be used as a guide and is not an all-inclusive list of miscellaneous non-reimbursable items.

- Air phone usage (unless documented with an appropriate business purpose)
- Annual fees for personal credit cards
- ATM fees, unless associated with foreign currency exchange
- Babysitting services
- Barber and hairdresser fees
- Clothing or toiletry items
- Contributions to public officials or candidates to public office
- Credit card (personal) delinquency fees or finance charges
- Doctor's bills, prescriptions, and other medical services
- Exercise facility fees
- Expenses related to vacation or personal days taken before, during, or after a business trip

- Frequent flyer award ticket fees
- Insurance- domestic car rental, optional travel or baggage insurance
- Kennel costs
- Late fees
- Laundry services
- Loss or theft of personal funds or property
- Luggage and briefcases
- Magazines, books, newspapers, or other personal reading materials
- Medicine
- Membership dues, including airline club dues and country club dues, unless authorized by the appropriate authority and required for business use
- Movies
- Mini-bar charges for alcoholic beverages, food, and non-alcoholic drinks (unless in lieu of a meal)
- Personal automobile service or repairs
- Personal entertainment, including sports events
- Pet or house-sitting fees
- Recreation
- Satellite radio and other automobile subscriptions (SiriusXM radio, ON-Star, etc.)
- Saunas, massages, manicures, and pedicures
- Shoeshines
- Shower gifts, engagement gifts, birthday gifts, and congratulations on personal related achievement whether in the form of a gift or meal
- Souvenirs or personal gifts
- Traffic fines, court costs, or parking violations
- Transportation from home to office or office to home
- Upgrades for air, hotel, or rental car or unused room reservations not properly cancelled
- U.S. Travelers' check fees

Transaction Restrictions

- No alcohol purchases. Alcohol cannot be purchased using University-controlled funds. In cases where employees want to purchase alcohol (i.e., meals while traveling, local meals between employees), only personal funds should be used to purchase alcohol. Please seek prior approval from the Senior Vice President for Administration and Finance for University events, such as fundraising events and alumni events.
- No technology purchases unless pre-approved by IT in writing.
- No automated payments.
- No personal purchases.
- Do not split a transaction of an item to bypass the transaction limit.
- Do not loan your card.
- Do not use for moving expenses or pre-moving expenses of faculty/staff.
- Do not purchase lab animals.
- Do not purchase hazardous items (chemicals).
- No gift cards or purchases for any form of compensation.

- Travel charges are limited to the individual traveling for the University business and not anyone accompanying that individual.
- No travel insurance (trip cancellation insurance).
- No bus services, due to required liability review.
- Merchandise shall not be shipped to your personal address.
- No personal Amazon accounts. Use Mercer Amazon Prime Business Account only.

Traveler Responsibility

- Individuals traveling on behalf of the University should exercise good judgment when incurring travel expenses. Travelers are responsible for ensuring that incurred expenses comply with all applicable policies and authorizations and are supported with valid receipts and other documentation as required.

Reviewing and Expensing Transactions

- The monthly cycle ends on the last day of each month. If the last day is on a weekend or holiday, then the cycle ends the previous business day.
- Each transaction should be reviewed and expensed to the correct cost center and spend category.
- All transactions are required to be reviewed and expensed on a weekly basis. All transactions from the prior month must be reviewed and expensed by the 2nd of the month.

Receipt Requirements

- Your attached receipt should be labeled according to the purchase transaction. (i.e. a purchase to Amazon for \$21.49, the attached receipt should be labeled as Amazon \$21.49).
- A detailed receipt is required for ALL transactions.
- Restaurant receipts may require two receipts if the tip is on a different receipt from the detailed receipt.
- Hotel receipts should also include a detailed receipt. All items charged to the room should also be submitted with a detailed receipt (example: meals charged to the room).
- Conference agenda or schedule including dates of conference.
- If a detailed receipt is not initially provided, you are required to request a detailed receipt.
- Online transactions should also provide a detailed receipt by printing the online

receipt/invoice.

- If the merchant's detail receipt does not describe what is purchased, you should give detail on receipt or attach to receipt.
- Packing slips and quotes are not acceptable as a substitute for receipts/invoices.
- Transactions for events or meals should be noted on receipt of the event and/or participants.
- Any internal approval documentation should be added as a separate attachment. Your receipt needs to be a separate attachment from the internal approval documentation.
- ALL transactions for meals, travel, and other expenses must state the business purpose and if applicable, the location of travel and state or attach a list of attendees.
- If no detailed receipt is provided or obtained, a lost/destroyed receipt affidavit must be completed and attached to the statement. Excessive use of lost/destroyed receipt affidavit may result in deactivation of PCard.

Tax Exemption

- Tax exempt states include Georgia, Tennessee, and Florida on all transactions except meals, gas, and airlines.
- All shipped or delivered items should be tax exempt.
- Some merchants require tax exempt number (which is embossed on your PCard) and other merchants require tax exempt certificate. The tax-exempt certificate can be found on the Purchasing page of Mercer's website.
- Wal-Mart requires a Wal-Mart tax exempt card that you should obtain on your first visit.

Air Travel Requirements

Approved air travel is required to use the most economical airfare available. Any exceptions to the most economical airfare (medical reasons) should be documented and approved. The traveler is responsible for any expense incurred as a result of lost tickets or change in itinerary due to personal reasons. Expenses incurred due to lost tickets or change in itinerary for business reasons must be documented. Trip cancellation insurance is generally not an allowable expense except in special circumstances, such as group travel.

The traveler is responsible for maintaining complete and accurate records and submitting receipts and/or other documentation for expenses incurred as listed below.

- Original detailed receipts.
- Conference agenda or schedule including dates of conference.
- No sales tax has been paid (if applicable). Mercer University is exempt from sales tax purchases in the State of Georgia, Florida, and Tennessee. For specific questions regarding the payment of sales tax, please contact the Director of Purchasing or Director of Accounts Payable and Fixed Assets.
- The account charged has available funding.
- The purchase is an allowable expense by University policies.

Reviewing and Expensing Transactions

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- Each transaction should be reviewed and expensed to the correct cost center and spend category.
- All transactions are required to be reviewed and expensed on a weekly basis. All transactions from the prior month must be reviewed and expensed by the 2nd of the month.
- Expense reports should be reviewed approved within two days of the task notification. Expense reports for the prior month must be approved by the 3rd of the month.

How to Avoid "Missing Receipts" or Suspension of PCard

- Keep all receipts, scan them into a folder, and create weekly expense reports. All receipts need to be kept for the entire fiscal year in the event that there is a question regarding the transaction.
- For online orders, make sure the entire receipt is printed (i.e., price, quantity, freight and totals are not cut off when printing) and method of payment is listed.
- For in-store purchases, be sure to provide both the credit card charge receipt as well as the itemized receipt.
- Make sure there is no discrepancy between the amount listed on the monthly statement and the amount listed on the individual transaction receipt.
- If there is an error on the transaction and a credit will be issued, please make a note or provide a copy of correspondence with merchant. It is the PCardholder's responsibility to follow up with the merchant to ensure the credit is posted to the credit card. Once the credit transaction has been posted, please attach the credit receipt and the original purchase receipt to the expense line transaction.

- Include internal communications if provide exceptional approval is required such as an IT purchase.
- If a receipt is lost, the cardholder must attempt to obtain a copy of the receipt from the merchant. If unable to obtain a copy of the receipt from the merchant, complete the Lost or Destroyed Receipt Form. An excessive number of lost receipts may result in your PCard being deactivated.

Deactivation/Reactivation

- PCard transactions must be coded weekly and all transaction for the prior month must be submitted by the 2nd of the month.
- PCards will be deactivated the following day if there is failure to adhere to the 2nd of the month deadline or, any non-compliance with Mercer University PCard policy and procedures including monthly audit requests.
- Deactivating and reactivating a PCard is time consuming, and the reactivation may be delayed as there can no longer be an immediate turn around due to the demand. Additionally, the second occurrence will result in additional training AND a reapplication for the PCard at the convenience of the PCard Administrator before reactivating the PCard.

Additional Resources

Compromised or Stolen/Lost PCards

- Security of the card and card number is extremely important.
- Lost/Stolen card is to be reported immediately to Truist and the Purchasing Office.
- Compromised cards or suspicious transactions should be reported to Truist and the Purchasing Office.
- All affidavits required by Truist are the responsibility of the cardholder to ensure they are completed and received by Truist. A copy of the affidavit should be attached to the purchase transaction expense line.

Instructions on How to Close an Account

- Contact the PCard Administrator by phone or email;
- Shred the card;

- Review final transactions and create an expense report for all outstanding charges;
- Contact PCard Administrator regarding any unresolved issues or if Payroll should be contacted for any possible reimbursements before final payroll disbursement.

History

Revised December 1, 2022

Revised July 25, 2025