MERCER UNIVERSITY

UNIVERSITY POLICIES

Title: Purchasing Card Policy
Effective Date: July 1, 2026
Issuing Authority: Senior Vice President for Finance and Administration
Policy Contact: Director of Purchasing, 478-301-2633

Purpose

This policy explains the uses, restrictions, and procedures for employee purchasing cards. The Purchasing Card (PCard) program is designed to provide an efficient method for processing small dollar purchases and travel related expenses while maintaining compliance with University policies and IRS accountable plan requirements.

Scope

This policy applies to all employees issued a University PCard and governs all transactions made using University funds.

Exclusions

None

Policy Statement

A purchasing card (PCard) is used for small dollar transactions and approved travel expenses. It does not replace the requisition system and should not be used for suppliers who accept purchase orders.

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. Cardholder Responsibilities
   Cardholders must:
   - Ensure all purchases are allowable and business related.
   - Maintain complete and accurate documentation.
   - Submit expenses within required deadlines.
   - Safeguard the card and account information.
   - Not loan the PCard to others.

- Request exceptions/approvals before unallowable purchase is made.

B. Purchasing Office/Program Administrator Responsibility
- Manages the PCard program for the University
- Serves as a liaison between the cardholders and the PCard issuer (Truist)
- Processes PCard applications
- Provides training to cardholders
- Develops and maintains the PCard program policy and procedures
- Performs audits of expense reports and receipts
- Sends reminders to complete PCard related tasks
- Collects reimbursements related to PCard expenses

C. Business Purpose Documentation Requirement
Proper documentation (where applicable) includes:

These items should be attached to each transaction line of the expense report:
- Itemized receipts should display supplier name, date of purchase, and list of items purchased
- Itineraries and/or copy of conference flyer/agenda

These items should be noted on the memo line of each transaction:
- Names of participants and relationship to the University
- Start and end dates of subscription/license/membership
- Business purpose
- Travel/conference/program dates

Each transaction must include a "bona-fide" business purpose and contain information to answer the following questions (depending on the purchase, it may not be necessary to provide answers to all questions).

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? • Provide brief, specific detail.

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?

In the case where an original receipt is lost or destroyed, the employee must make an effort to obtain a duplicate receipt. If the employee is unable to obtain a duplicate receipt, the employee must submit a completed Lost or Stolen Receipt Affidavit Form which can be found on the Purchasing website.

D. Pre-Approval Requirements

Any exception to the policy must receive the proper approval **prior** to the purchase being made.

Examples of purchases requiring prior approval:

- Alcohol: Seek prior approval from the EVP of Administration for University events, such as fundraising events and alumni events.
- Technology Equipment, AV Equipment, and Software: Seek prior approval from IT for the following:
  - AV equipment includes but is not limited to TVs, cameras, webcams, projectors, microphones.
  - Technology equipment includes but is not limited to PCs - desktops and laptops, monitors, printers, tablets, phones, network equipment, Wi-Fi, external storage.
  - All software: individual, single licenses and/or perpetual licensed.

Failure to obtain pre-approval results in non-compliance.

E. Frequency of Business Meetings with Meals

Business meetings with meals require a significant amount of time and financial resources. Accordingly, the number of such events should be limited. It would be an extraordinary circumstance for an individual to participate in Mercer business meals on a daily or several days per week basis. Where possible, meetings should be conducted during the remaining hours of the workday.

F. Employee Morale/Taxable Fringe Benefits

In accordance with the Internal Revenue Code, certain benefits provided by Mercer University employees outside of the payroll system may be considered taxable to the employee and require reporting on the employee's Form W-2 when deemed taxable. Examples of this include the receipt of sporting event tickets, awards of merchandise, and prizes. Typically, these programs should not have employee exclusions, be reasonable, and considered de minimus. Gift cards are not allowed as these are considered taxable income. Please submit proposals for any program of this type to Accounting, Payroll, or Human Resources prior to the event. Please ensure that the appropriate Executive Cabinet member has approved.

G. Prohibited Transactions

Prohibited transactions include but are not limited to the following:

- Personal purchases
- Unauthorized alcohol purchases
- Gift cards – no gift cards or purchases for any form of compensation
- Split transactions – do not split a transaction of an item to bypass the transaction limit.
- Unauthorized technology
- Travel insurance – no travel or trip cancellation insurance
- Shipping to personal address – all merchandise should be shipped to a Mercer University address.
- Amazon personal accounts – all Amazon purchases are to be made using the requisition process.
- Lab animals
- Hazardous materials and/or chemicals
- Moving expenses or pre-moving expenses of faculty/staff
- Charter buses – all bus services should be submitted to General Counsel for liability review and paid by supplier invoice request
- Capital expenses
- Cell phones or data plans
- Fuel for personal vehicles. Mileage should be submitted for reimbursement
- Meals for spouses
- Travel upgrades

Additional Rules

- Travel charges are limited to the individual traveling for University business and not anyone accompanying that individual.
- Tips should be no more than 20%.

Without proper pre-approval, the cardholder will be requested to reimburse the University for unauthorized purchases on the PCard for the above items.

H. Traveler Responsibility

Individuals traveling on behalf of the University should exercise good judgement 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.

Air Travel Requirements

- Approved air travel is required to use the most economical airfare available. Any exceptions (e.g. medical reasons) to the most economical airfare 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.
- The traveler is responsible for maintaining complete and accurate records and submitting receipts and/or documentation for expenses 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.
    - The account being charged has available funding.
    - The purchase is an allowable expense by University policies.

I. Reimbursement and Financial Responsibility

Cardholders are personally responsible for all charges.

The following must be reimbursed:

- Unallowable expenses
- Policy violations
- Missing documentation

Reimbursement is expected within **10 business days**. Failure may result in:

- Suspension and/or loss of PCard privileges
- Disciplinary action
- Taxable income classification

J. Sales Tax

- Cardholder should remind suppliers at time of purchase that the University is exempt from state sales tax.
- Cardholders should keep a copy of the tax-exempt form with them to present to the supplier at time of purchase.
- If a cardholder is charged sales tax for a PCard purchase that should be tax-exempt, the cardholder should contact the supplier directly and request a credit.
- Sales tax-exempt forms can be found on Mercer's Purchasing website.
- Sales tax is based on delivery address. All shipped or delivered items to a Mercer University location should be sales tax-exempt.

Obtaining Tax-Exemption at Walmart
Walmart issues a tax-exempt certificate per store. In order to obtain the certificate and receive tax-exemption at checkout, first proceed to the customer service counter and present Mercer's sales tax-exempt form.

K. Deactivation/Reactivation
- PCard transactions must be coded weekly and all transactions for the prior month must be submitted by the second of the month.
- PCards will be deactivated the following day if there is failure to adherer to the second of the month deadline or, any non-compliance with Mercer University PCard policy and procedures.
- Reactivation will occur once all items have been submitted and reach final approval.

L. Expense Reporting Deadlines
- Posted transactions should be reconciled on a weekly basis.
- All transactions are due by the second of the month following the close of the statement period (e.g., July statement period transactions are due by August 2).
- Each transaction should be reviewed and expensed to the correct cost center and spend category.

M. Enforcement
Non-compliance may result in:
- Retraining
- Temporary card suspension or revocation
- Termination of card privileges
- Disciplinary action

N. 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., supplier's name, 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 the supplier. It is the Cardholder's responsibility to follow up with the supplier to ensure the credit is posted to the credit card. Once the credit transaction has been posted, attach

the credit receipt and the original purchase receipt to the expense line transaction.

- Include internal communications if an exception 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 supplier. If unable to obtain a copy of the receipt from the supplier, complete the Lost or Destroyed Receipt Form. An excessive number of submitted Lost or Destroyed Receipt Form submittals may result in your PCard being deactivated.

O. Lost or Compromised Cards

Report immediately to:

- Truist – 877-806-8766, option 1
- Purchasing Office – 478-301-2951

Disputing a Charge

It is the responsibility of the cardholder to resolve all disputes. It is not the responsibility of the Purchasing Card Administrator to resolve disputes for purchases by the cardholder; however, the Purchasing Card Administrator will provide assistance whenever possible.

P. How to Request an Increase

All increase requests should be emailed to the Purchasing Director with your supervisor copied. Please be sure to include the following:

- Amount of increase needed to monthly limit and/or single transaction limit
- The Cost Center/Grant Account/Gift Account/Designation Account that will be charged
- Brief explanation for the need of the increase

Q. 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.

History

Revised December 1, 2022

Revised June 16, 2025

Revised May 11, 2026