PURCHASING

1501 Mercer University Drive
Macon, GA  31207

LOCATION
857 Orange Terrace
Macon, GA  31207

PURCHASING CARD POLICIES AND PROCEDURES

Revision 7/30/2019
PCard Purpose

• Purchasing Card does not replace the requisition system in Vantage.

• Purchasing Card is for small dollar transactions and for travel.

• The purchasing card simplifies some transactions but detailed documentation for **ALL** transactions and adherence to all policies and procedures are required in order to maintain the privilege of using the card.
Where to Use PCard

• The PCard is accepted anywhere MasterCard is accepted

• It is to be used for Mercer approved transactions that are within the required limits of the card and account budget.
Transaction Restrictions

• No Alcohol purchases.

• No Computer purchases unless pre-approved by IT.

• No automated payments.

• No personal purchases.

• Do not split a transaction of an item to bypass the transaction limit.

• Do not loan your card.
Transaction Restrictions cont’d

• Do not use for moving expenses or pre-moving expenses of Faculty/Staff

• Do not Purchase Lab Animals

• 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

• Merchandise should not be shipped to your personal address.
Receipt Requirements

• A detailed receipt is required for **ALL** transactions.
• 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 vendor 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
Restaurant/Hotel receipts

• 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).
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.
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. The traveler’s signature on the Travel Reimbursement Form affirms that these responsibilities have been met. Mercer does not reimburse expenses for spousal/dependent travel. A traveler who receives a fee, honorarium, or expense reimbursement from other organizations must deduct this amount from the total travel cost to determine the amount to be reimbursed by the University.
Traveler Documentation

• 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.
• 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 Debbie Canada, Director of Purchasing or Becky Cauley, Director of Accounts Payable and Fixed Assets.
• The account charged has available funding/budget (This can vary based on expected funding for donor accounts.).
• The purchase was an allowable expense by University policies.
• The reimbursement form (Travel/Request for Payment/Travel Advance) is approved by the appropriate person (This approval provides assurance that there is a business connection and the expense was required.).
• The Travel form has proper documentation for mileage and other reimbursement in accordance with IRS guidelines for accountable plans.
Tax exemption

• Shipped or delivered items should all be Tax exempt.

• Tax exempt states include GA, TN, & FL, on all transactions except meals, gas, airlines.
Tax exempt policies

• Policies differ greatly from one vendor to another.

• Some vendors require notification of Mercer Purchase, some require tax exempt number (which is embossed on bottom line of your card), some require tax exempt certificate.

• Tax exempt certificate can be found on the Purchasing page of Mercer’s web site

• Wal-Mart requires a Wal-Mart tax exempt card that you should obtain on your first visit.
Reviewing 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.

• All transactions are required to be reviewed and approved online prior to the 10th of the month after each statement. Online procedures and access will be covered in the presentation that you will be required to review when your card is issued.

• Each transaction should be reviewed for proper account coding and coded to an account with adequate budget available.

Documentation Requirements

• Statements with original detailed receipts are to be submitted to Purchasing prior to the 10th of each month (any receipt that did not
post to the statement should be saved and submitted with the next statement)

- Statements should always be on top with the receipts attached to the back at the top.

- Any internal approval documentation should be attached as the last sheet.
Additional Documentation

- Transactions may require additional documentation on the original receipt or attached to it.
- ALL transactions for meals must state the purpose of the expense and the group or list of attendees.
- ALL travel transactions must state the purpose and location of travel.
- ALL other expenses require a business purpose or need.
- If no detailed receipt is provided or obtained, a lost/destroyed receipt affidavit must be completed and attached to the statement.
Compromised or Stolen/Lost PCards

• Security of the card and card number is extremely important

• Lost/Stolen card is to be reported immediately to SunTrust and the Purchasing Office

• Compromised cards or suspicious transactions should be reported to SunTrust and Purchasing

• All affidavits required by SunTrust are the responsibility of the card holder to ensure they are completed and received by SunTrust
Contact Information

If you have any questions, please email or call Purchasing.

Jessie Hall, PCard Administrator; 478-301-2633
Beth Elderkin, Purchasing Assistant; 478-301-2402
Debbie Canada, Director of Purchasing; 478-301-2951

SunTrust (800) 836-8562
Please return this form to Purchasing

I have reviewed the Purchasing Policies and Procedures and understand

__________________________
Signature

__________________________
Date

__________________________
Printed Name