



THE UNIVERSITY *of*  
**MISSISSIPPI**



**PROCUREMENT CARD**  
**USER'S GUIDE**

REVISED APRIL 2025

## KEY CONTACTS – WHO TO CALL

For general information on card usage, cardholder agreements, policies, and procedures:

First contact your Departmental Card Administrator:

Dept. Card Administrator's Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Other contacts for questions concerning the Procurement Card Program:

Ms. Pam Bolen

*Procurement Card Administrator*

662-915-7337

[pmbolen@olemiss.edu](mailto:pmbolen@olemiss.edu)

Ms. Taylor Bost

*Procurement Card Assistant*

662-915-5435

[tebost@olemiss.edu](mailto:tebost@olemiss.edu)

Ms. Shelley Morrison

*Staff Assistant II*

662-915-7448

[smorriso@olemiss.edu](mailto:smorriso@olemiss.edu)

*Director of Procurement Services*

662-915-7448

## TO REPORT A LOST OR STOLEN CARD:

IMMEDIATELY CALL

1-888-934-1087

*When reporting a lost or stolen card to Regions Bank, inform them that this is a "Procurement Card"*

## **How does the Procurement Card Program work?**

The Procurement Card Program provides users in departments with a Visa credit card to use in making allowable, small dollar purchases for University business. All charges are the liability of the University. In general, the process is as follows:

- Identify a needed purchase.
- Make sure it is an allowable purchase under the procurement card rules, University spending policies, and grant terms that may apply.
- Order or purchase goods from the vendor using the credit card.
- Obtain an itemized receipt showing what was bought.
- Verify the charge on the weekly e-mail (visa document).
- Mark any changes on the printed visa document.
- Ensure purchasing documentation includes a clear business purpose of each purchase with the information submitted to Procurement Services.
- Post the document (if an SAP user).
- Department head or signatory officer as well as the departmental card administrator reviews and approves the visa document. If multiple accounts are used, a signatory officer for each account must sign the document.
- Forward the printed visa document, complete with changes and attached receipts, to the Office of Procurement Services for approval.
- Procurement Services will file all original documentation. Departments will retain copies of all documentation for seven (7) years.

### **Differences between the Procurement Card and a Personal Credit Card:**

There are differences between the procurement card and a personal credit card that you should also be aware of:

- The department is liable for all charges made on a card before that card is reported as lost or stolen to Regions Bank.
- There is no personal liability on the card unless you violate the terms of card use by making a personal purchase.
- Each card has limits which are specified by the Department for each Cardholder. These are transaction and cycle period dollar limits and number of transactions allowed per cycle.
- Transactions are downloaded weekly to the University.
- The transactions on the Procurement Card are billed directly to the University and a monthly statement is sent for each credit card account. The University pays Regions Bank once a month for all charges made by every Cardholder. The merchant is paid by Visa within 48 hours of when the merchant gives/transmits the transaction to Visa.

- Departmental accounts are debited for each transaction as specified in the visa document.

## **How does the process work? Steps for Success**

Described below are six simple steps to using the Procurement Card to make and account for purchases. Some steps will be done by the Cardholder, and other steps will be done by the Departmental Card Administrator, the Approving Official, or a support staff person, depending upon how your department has designed its procedures. Regardless of who does what, each of the following must be done.

### **1. Make a purchase.**

Many of your purchases will be made in person at a store. However, you can also make purchases over the phone or the internet. Departments who share departmental cards rather than individual cards will have to sign out the cards for use. It is required that you keep a log of your purchases, especially if using a departmental card. An example purchase log and sign out sheet are provided in the appendix.

### **2. Receive the goods and obtain a detailed receipt.**

For purchases made at a store, obtain a detailed receipt at the time of purchase. Goods ordered by phone or internet will be received by mail or freight. Every purchase must be documented with a receipt which will usually come in one of three forms – a standard store receipt, packing slip, or order form. Cardholders should ask the merchant to include an **itemized invoice** with the packing slip. This is not an invoice to be paid but provides the itemized breakdown of the cost of all goods shipped. All receipts must contain the following information:

- Vendor identification
- Date the purchase was made
- A description of each item purchased
- Total cost of each item purchased

### **3. Verify that the goods received are what were ordered.**

This is necessary only for goods received in the mail or by freight carrier. Work with the vendor to correct any problems with the goods received.

### **4. Verify that all charges on the weekly visa document are correct.**

On the first working day of the week, the University downloads all the Visa transactions that were posted the prior week. An SAP document is then created and parked for each Visa account with transactions. For each SAP document, an email is sent to the appropriate departmental card administrator. The email includes the SAP document

number, instructions, and lists the G/L account, cost center/internal order, purchase date, purchase amount, and vendor for each transaction. Print the email and use your receipts or purchase log to verify that all charges on the email are correct. Example emails are included in the appendix.

If the administrator believes any charges are in error, they should contact Procurement Services. The Procurement Card Administrator will issue a dispute form.

**5. Notate any changes on the printed visa document and post, if applicable.**

When the visa document is created in SAP, funds are encumbered against the default cost center/internal order and G/L account designated by the Cardholder. If a transaction should be charged to another University account or to another G/L account, the change should be notated on the visa document. Transactions may be divided between multiple University accounts and multiple G/L accounts. If no changes are necessary, write “No Changes” on the printed email. If you have the appropriate SAP authorizations, change and post your parked document. Note the date posted on the printed email. Staple all receipts and documentation to it and deliver or send via campus mail to the Office of Procurement Services by Friday of the same week.

**It is imperative that all documentation is sent to the Office of Procurement Services on a timely basis.** The University is required by the State of Mississippi to maintain an original record of any expenditure of public funds. Therefore, the Office of Procurement Services cannot post a procurement card document without proper documentation, namely **itemized receipts**. Because the University cannot pay the bank for its monthly charges until all documents for that month have been posted, one delinquent department can prevent payment for the entire University. Therefore, the following policy has been established.

- A. On Monday of the first week, an email is sent to the departmental card administrator. On Friday of the same week, the printed email and all related receipts are due in the Office of Procurement Services.
- B. On Monday of the second week, a reminder will be sent to the departmental card administrator, cardholder, direct supervisor of the cardholder, department head, the Director of Procurement Services, and the Office of Internal Audit for all documents that have not been received.
- C. On Monday of the third week, a temporary hold will be placed on all delinquent accounts. **The card will remain on hold for a period of 30 days from the date the document and all related receipts are received.** A notice of this hold will be sent to the departmental card administrator, cardholder, direct supervisor of the

cardholder, department head, the Director of Procurement Services, and the Office of Internal Audit.

- D. On Monday of the fourth week if documentation is still outstanding, the account will be closed for 90 days. Once the documentation is received, there will be a 90-day waiting period before the department may petition to have its account reinstated. When the account is closed, notification will be sent to the departmental card administrator, the cardholder, the direct supervisor of the cardholder, the department head, the Director of Procurement Services, and the Office of Internal Audit.

If a department's VISA account is placed on hold (3) three different times, their card will be suspended for (90) ninety days. The department will have to petition to have their card reinstated at the end of the ninety-day period. Procurement Services must be contacted if there are unforeseen circumstances causing a delay in the processing of a department's VISA document, so that problems may be addressed before an account is placed on hold.

If documentation is not going to be available in the time allowed and a diligent effort has been made to obtain it, contact the Office of Procurement Services as soon as possible. It is extremely important that departments keep the lines of communication open when they are unable to meet the document deadline. We will always try and work with the department if the vendor does not do their part by supplying the necessary paperwork. The inability to find time to process the document is not an acceptable excuse. Procurement Services reserves the right to suspend **ANY AND ALL** procurement cards within the department if there is a recurring pattern of noncompliance.

Furthermore, it is also extremely important that the correct G/L account be assigned to **each transaction**. The University's accounting system is based on these account assignments. The proper use of these codes is imperative for accurate budgeting and reporting. Repeated failure to correct these accounts may lead to the denial of future use of the procurement card. A complete list of the G/L accounts can be found on the Procurement Services website.

## **6. Collect all required signatures.**

The department head or signatory officer as well as the departmental card administrator must review and sign all visa documents to ensure compliance with policies and accountability. If multiple accounts are used, a signatory officer for each account must sign the document.

## **7. File the weekly visa document and receipts.**

**Copies of the visa document email and receipts should be retained in departmental files.** Procurement Services will file all documentation for seven years so that it is easily retrieved upon the request of auditors or other official persons. Purchases are subject to review by the Office of Internal Audit and/or external auditors. Departments may be selected for audit based on a multitude of factors. Areas of focus for the Office of Internal Audit are dual signatures on the visa document with supporting documentation, storage of cards in secure locations, sign in/out sheets for shared departmental cards, and documentation of a clear business purpose on all purchases.

### **Challenges to be aware of:**

***Need for invoices listing individual pricing for items purchased with one transaction.***

- Lack of an invoice causes problems in allocating the transaction to multiple accounts and in partial returns.
- Have your Cardholders ask that the vendor include an itemized invoice in the delivery along with the packing slip or ask the vendor to email you an itemized invoice.
- It may become difficult to match the documentation to the transaction on the cardholder statement when volume is heavy on any one day, by the same Cardholder, to the same vendors.

***Proof of tax exemption is needed.***

- Lack of tax exemption proof causes a delay in the order or taxes to be charged on the transaction.
- If a vendor asks for proof of tax exemption before the order is placed, send the vendor a copy of the letter of verification included in the appendix.
- Some vendors require a federal tax id number. The University's number is 64-6001159.
- If the vendor charges taxes, you must contact the vendor for a credit. **This is the cardholder's responsibility.**

# USE OF THE PROCUREMENT CARD

*The following are the minimum conditions/instructions/limitations required for all transactions utilizing The University of Mississippi Small Purchase Procurement Card:*

1. No procurement card transactions may exceed \$5,000.
2. State contract items should be purchased from the state contract vendor using the procurement card. A list of mandatory state contracts can be found at <https://www.dfa.ms.gov/contracts>.
3. For contracts valued at more than \$5,000, payments should not be made by procurement card even if the individual payments are \$5,000 or less. Any exceptions must have express permission from both Procurement Services and the Office of Contracts Management.
4. No personal use of the procurement card will be authorized or allowed. See the Procurement Card Violations policy included on page 15. Any identified personal purchases will be reported to the cardholder's direct supervisor, department head, and the Director of Procurement Services for further review and appropriate action. Any violation of this policy may be investigated and could result in termination and/or criminal prosecution.
5. Based on apparel guidelines set forth by the Internal Revenue Service (IRS) clothing items (monogrammed polos, khakis, shoes, etc.) are not to be purchased using any university funds for employees, unless:
  - A. The employee must wear the clothes as a condition of employment.
  - B. The clothes are not suitable for everyday wear.
  - C. The University retains the clothing after separation of employment.
6. An inventory sheet must be maintained for all clothing items purchased for employees. Employees are required to sign the sheet upon receipt of the clothing and must return the items to the department upon separation of employment.
7. All marketing, communication, display, and advertising materials must adhere to the University's Brand Guidelines by submitting those materials through formal brand review and approval processes. These guidelines can be found at [https://olemiss.edu/marcomm/creative-services/brand-services/brand\\_review/](https://olemiss.edu/marcomm/creative-services/brand-services/brand_review/).  
**Brand approval of artwork is not evidence that a purchase complies with University policies.**



8. Based on the IHL Prepayment Policy, prepayments must be approved by Procurement Services. The Prepayment Approval Form and policy can be found at <https://procurement.olemiss.edu/purchasing/>. Contact [prepayment@olemiss.edu](mailto:prepayment@olemiss.edu) for prepayment concerns and to submit approval forms.
9. Per the MS Dept of ITS, if a software purchase has a 3-year lifecycle exceeding \$5,000, two signed quotes are needed. Quotes/Proposals should be obtained that list prices for Year 1, Year 2, Year 3, etc. You must purchase from the vendor with the lowest lifecycle costs. Quotes must be signed by the vendor or accompanied by the vendor's email when the quote was sent to serve as the vendor's quote signature.
10. No ATM cash withdrawals will be allowed on the procurement card.
11. Only in-stock, immediate delivery items may be purchased. NO BACK ORDERS. Verify phone orders are in stock and ready for immediate shipment. Otherwise, it is considered a prepayment and will be subject to prepayment approval (see item #7).
12. Orders must be invoiced ONLY at or after the date of shipment. Otherwise, it is considered a prepayment and will be subject to prepayment approval (see item #7).
13. All purchases must be shipped or delivered to the University of Mississippi. Under extenuating circumstances where the item(s) will be shipped elsewhere, a justification memo from the department will be required. The department must perform a quarterly audit of their shipping locations to verify that users in the department are not having items shipped to off-campus locations and maintain the documentation within the department.
14. Procurement card purchases are exempt from Mississippi state and local taxes. Purchasers should exercise care to ensure Mississippi sales tax is not charged to the Procurement Card.
15. All purchases are to be made within the limits set, the available budget authority, and credit limits set on the cardholder registration form.
16. All equipment purchased must be either shipped or brought, along with the invoice, to Central Receiving so that property barcodes can be placed on the equipment items. Then the barcode number must be written on the VISA document and the purchase must be coded with the correct g/l code when posting the VISA document. Failure to include the barcode number will render your document incomplete and subject to suspension. A list of property exception items is provided on page 11.

17. The procurement card shall not be used for travel and travel-related expenses of any kind, including meeting/conference registration fees. However, registration fees for virtual meetings, e.g. conferences, webinars, etc., should be paid with a university-issued procurement card and charged to 55160, Professional Development Fee. A travel authorization is not required for virtual meetings.
18. The procurement card may be used for allowable food purchases if a detailed itemized receipt, list of persons attending, and the **Food Purchase Form** are provided. Alcoholic beverages are not an allowable expense. The tip shall not exceed 20% (unless mandated by the restaurant) of the pre-tax amount, minus any additional fees (such as delivery fees). Delivery fees are acceptable but cannot be included in the tip calculation. Retail and grocery memberships such as Walmart+, Costco, Instacart, Kroger Boost, etc. are not allowed. The average cost per person should not exceed \$55.00. If the average cost per person excluding tip exceeds \$55.00, the VISA document must be approved by the Provost or appropriate Vice Chancellor. For more information on allowable food purchases, please refer to the Food Purchases, Allowable and Unallowable Entertainment, and Inappropriate Use of Funds policies.
19. No fuel purchases for vehicles are allowed on the procurement card. There is a separate fuel card program for fueling University vehicles. The relevant state contract can be found here.  
[https://www.ms.gov/dfa/contract\\_bid\\_search/Contract?AppId=1&Keyword=8200070285&autoloadGrid=true](https://www.ms.gov/dfa/contract_bid_search/Contract?AppId=1&Keyword=8200070285&autoloadGrid=true)
20. The procurement card shall not be used for the payment of personal/professional services of a consultant/contractor/individual as these must be processed on an electronic Form 13.
21. The cardholder should obtain itemized transaction receipts from the merchant for each use of the card.
22. The cardholder should ensure that the prices paid are fair and reasonable.
23. All items purchased are required to be for legitimate University purposes. A clear business purpose for each purchase must be documented on the information submitted to Procurement Services.

24. The cardholder should ensure that surcharges (credit card processing fees) are not charged on the procurement card. During the 2013 Legislative Session an amendment to MS code 31-7-9 was passed which states that a vendor shall not impose a surcharge on a buyer who uses a state-issued credit card, procurement card, travel card, or fuel card.

What does this mean for the procurement card users? Simply stated it means, that a vendor cannot charge a surcharge when you are making a purchase with the procurement card. You will need to inform the vendor of this new amendment if they impose the surcharge. If a vendor is not willing to comply, please inform them they are breaking Mississippi state law and if they insist on imposing a surcharge, please use another vendor.



## **Property Exceptions**

**Summary/Purpose:** The University is required to maintain a complete and current inventory list of each property item that costs \$1,000 or more unless the items purchased fall within the groups listed below. These exception items will be reported as equipment:

### Regardless of their purchase value

- Weapons
- Two-Way Radio Equipment
- Lawn Maintenance Equipment
- Cellular Telephones
- Chain Saws
- Air Compressors
- Welding Machines
- Generators
- Motorized Vehicles

### Only if purchase value is \$250 and greater

- Cameras and Camera Equipment
- Televisions
- Computers and Computer Equipment
  - Includes computer systems, printers and external hard drives
  - Includes wireless devices such as tablets (i.e., Apple iPads), e-Readers (i.e., Amazon Kindles, B&N Nooks), and music/media players (i.e., Apple iPods)
  - Does not include monitors purchased separately and GPS systems

# Inventory Requirements

**Summary/Purpose:** State requirements for inventory items.

## 1. Primary Inventory

Primary inventory includes all equipment purchases of \$1,000.00 or more (and all exception items) that are required to be numbered and included on the property inventory list of any department and reported to the State Property Office. It is the responsibility of the University Property Office to attach labels to all primary inventory items in areas where they can be readily seen without having to move the item for identification. It is the responsibility of the department chairperson or his/her designee to assist the Property Office in identifying and labeling these items. The University label shall remain on the equipment until it has been decommissioned by the Property Office. Removal of a University label by anyone other than the Property Office is prohibited.

## 2. Secondary Inventory

Secondary inventory includes all other equipment, furniture, etc., costing less than \$1,000.00 and not required to be included on the departmental equipment inventory. These items will be identified with a red label stating “Property of The University of Mississippi”. Although these items are not accounted for through the State Property Office, department chairs are responsible for keeping up with this equipment and should use the same procedures when loaning or disposing of these items.



## **LIMITING LIABILITY**

The department is liable for:

- All charges made on a card before that card is canceled or reported as lost or stolen to Visa.
- All unallowable purchases, per the terms of your grant(s), made against accounts.
- All unallowable purchases as described within this User's Guide.

The department has responsibilities and decisions that will affect exposure to liability. These responsibilities and decisions are:

- Educate your cardholder to IMMEDIATELY report a lost or stolen card.
- Educate your cardholder to keep the card secure.
- Educate your cardholder to review their transactions on their statement.
- Educate your cardholder to not store card numbers in online accounts.
- Assign appropriate card limits per cardholder needs.
- Choose responsible cardholders.
- Use caution when placing orders over the Internet.
- Log-in credentials should not be shared among employees.
- If you choose to have departmental rather than individual cards, make sure employees properly sign out the cards and return them promptly. An example sign-out sheet is provided in the appendix.
- Choose a departmental card administrator that is familiar with what is and isn't an allowable purchase, status of funding, etc.



## **Procurement Card Violations**

Below are the 5 types of Cardholder violations and an explanation of what is an appropriate consequence for a specific violation. **The department as well as the Office of Procurement Services has the authority to cancel a card at any time.**

### **1. PERSONAL PURCHASE(S)**

**Definition:** A personal purchase is anything that is not purchased for use and ownership by the University.

**Violation:** It is a cardholder violation to make ANY personal purchases or transactions with the Procurement Card or any other purchase method. It is against the law to use government funds, state or federal, to purchase items for personal use. Even though the Cardholder may have paid the University back, or intends to pay back the amount of the purchase, it may be considered a fraudulent act.

**Consequence:** The University must be reimbursed immediately for the amount of the personal purchase. The Card may be canceled. Any violation of this policy may be investigated and could result in termination and/or criminal prosecution. In the event of willful or neglectful default of these obligations, the University shall take any recovery action deemed appropriate, that is permitted by law.

### **2. CASH OR CASH TYPE TRANSACTIONS**

**Definition:** Cash, cash in addition to purchase, cash in lieu of credit to the account, travelers checks, money orders, gambling, ATM transactions, etc.

**Violation:** A cash or cash type transaction made using the Procurement Card (this includes accepting cash rather than credit for returned items).

**Consequence:** Card may be canceled and any violation of this policy may be investigated and could result in termination and/or criminal prosecution. In the event of willful or neglect default of these obligations, the University shall take any recovery action deemed appropriate, that is permitted by law.

### **3. SPLIT PURCHASES**

**Definition:** A split purchase occurs when a cardholder intentionally divides what should be a single purchase into two or more separate transactions to avoid exceeding their single-purchase limit. Split purchases using the procurement card are not allowed and should not be made when a purchase will exceed the single-purchase limit. Purchases over \$5,000 must be on a purchase order and require two written quotes.

**Violation:** A split purchase is defined above.

**Consequence:** Card may be revoked and the Cardholder will be required to obtain further training before the card is reinstated.

#### **4. INAPPROPRIATE PURCHASES**

**Definition:** Any purchase that is a violation as set forth in this guide, the purchasing policies and procedures of the University or State of Mississippi purchasing regulations. The Procurement Card is to be used mainly for small dollar purchases of commodity items. NO professional fees or 1099 reportable items or any other purchases not allowed by the intent and purpose of the Procurement Card Program shall be allowed.

**Violation:** Purchase of any inappropriate items or services on the Procurement Card.

**Consequence:** Any violation of this policy may be investigated and could result in termination and/or criminal prosecution. At a minimum, the Cardholder will receive a warning and may be required to obtain additional training on use of the program. Chronic abuse may result in cancellation of the card and will be investigated as a personal purchase.

#### **5. FAILURE TO PROVIDE SUPPORTING DOCUMENTATION**

**Definition:** Each transaction on the Procurement Card must be represented by an itemized receipt or other acceptable means of documentation that verifies the date of purchase, the vendor or merchant name, each item purchased and the price of each item.

**Violation:** Lack of supporting documentation for every transaction is a cardholder violation.

**Consequence:** Any violation of this policy may be investigated and could result in termination and/or criminal prosecution. Human error and patterns of chronic abuse will be considered. At a minimum, the Cardholder will receive a warning and may be required to obtain additional training on use of the program. Chronic abuse may result in cancellation of the card and will be investigated as a personal purchase. Procurement card violations may be reported to the Office of Internal Audit for further investigation.



## **General Information and Procedures**

### **1. Telephone or Internet Purchase Procedure**

When placing a telephone or internet order to be paid using the procurement card, the cardholder will:

- 1) Confirm that the vendor agrees to charge the procurement card when shipment is made so that receipt of the supplies may be certified on the weekly visa document.
- 2) Verify that the vendor agrees to include an itemized receipt with the merchandise.
- 3) Instruct the vendor to include the following information on the shipping document or packing slip. This information will alert Central Receiving that the supplies have been purchased with the procurement card:

Cardholder's name and department

Building name, room number, city, state and zip code

Cardholder's phone number

The term "Procurement Card" or "Telephone Order"

### **2. Documentation Procedures**

#### **A. Documentation:**

Any time a purchase is made that will be paid using the procurement card, whether it is done over the counter, by telephone or over the internet, a document must be retained as proof of purchase. The documents will later be used to verify the purchases shown on the weekly visa document.

When a purchase is made over the counter, the cardholder is to obtain a customer copy of the charge slip and an itemized receipt, which will become the accountable documents. In some instances, the charge slip and itemized receipt will be one document. In other instances, the cardholder will not obtain a copy of the signed charge slip as with Wal-Mart credit card charges.

#### **B. Missing Documentation:**

If for some reason the cardholder does not have documentation of a transaction to send with the printed visa document, the cardholder must attach a written explanation that includes a description of the item, date of purchase, merchant's name and why there is no supporting documentation, and his/her supervisor must sign as approving.

If a particular vendor is consistently lax in providing the appropriate documentation, the department should consider using a purchase order next time an order needs to be placed with that company. Another option would be to find another supplier.

3. Approval: Approval of the transactions that cardholders have made using the procurement cards will not be totally defined in this guide. Department heads, signatory officers, or supervisors, because of their knowledge of the job responsibilities of cardholders, will be required to review and sign to approve each cardholder's purchases to determine if these items were for official use and if they were items allowed to be purchased in accordance with the instructions provided. If for any reason the supervisor questions the purchase(s), it is his/her responsibility to resolve the issue with the cardholder. If they cannot be satisfied that the purchase was necessary and for official use, then the cardholder must provide a credit voucher proving item(s) had been returned for credit, or a personal check for the full amount of that purchase.
4. Disputes
  - A. If items purchased with the procurement card are found defective, the cardholder has the responsibility to return item(s) to the merchant for replacement or to receive a credit on the purchase. If the merchant refuses to replace or correct the faulty item, then the purchase of this item will be in DISPUTE.
  - B. Disputes also include any fraudulent, suspicious, or unauthorized charges.
  - C. A disputed item or charge must be noted on the printed visa document. **All visa documents that include disputed charges (debit and credit document) should be forwarded to Procurement Services for posting.** In addition, a Dispute Form must be completed by the cardholder with appropriate documentation attached. This form is available from the University Procurement Card Administrator. It shall be forwarded through the cardholder's supervisor to the University Procurement Card Administrator for adjustment with the bank.
  - D. It is essential that the time frames and documentation requirements established by the bank be followed to protect the cardholder's rights in disputes. The Office of Procurement Services will notify Regions Bank in writing of any unresolved disputed item within sixty (60) days of the date of the monthly statement on which the questioned item appears.

5. Requests for Initial or Additional Changes to Procurement Cards

- A. All requests for new cardholders or changes to current cardholders will be done by submitting a Cardholder Information Sheet, and/or a signed Cardholder Agreement, and a hierarchy chart. The forms will be processed through the Office of Procurement Services which will forward them to the credit card issuer.
- B. All requests for procurement cards must be approved by the Department Head and the Office of Procurement Services.

6. Lost or Stolen Procurement Cards

- A. Should any department or employee lose or have their procurement card stolen, it is the responsibility of the cardholder to immediately notify the procurement card issuer and the University Procurement Card Administrator of the loss. The telephone number is 1-888-934-1087. When reporting a lost or stolen card to Regions Bank, inform them that this is a “procurement card”.
- B. In addition to notifying the procurement card issuer and the University Procurement Card Administrator, the cardholder must notify their supervisor of the lost or stolen card WITHIN ONE WORKDAY after the discovery of the loss or theft of the card. If the procurement card is known to have been stolen, a copy of the police report should be provided.

7. Separating Employee

- A. If an individual cardholder leaves the department, their card must be collected and destroyed. The Departmental Card Administrator will be responsible for collecting and destroying cards and must provide a memo to the University Procurement Card Administrator reporting that the card was destroyed. The University Procurement Card Administrator will notify the bank that the card has been destroyed.
- B. Should a cardholder be transferred to another supervisor’s area of responsibility, their card must be collected and destroyed. Once the transfer is complete, the cardholder may re-apply for a card without attending the training session again.
- C. In the event the department is not able to collect the card when the employee leaves, the department shall notify the University Procurement Card Administrator immediately in writing to ensure the procurement card is canceled. The University Procurement Card Administrator will notify the bank to cancel the card to prevent any purchases after the employee leaves.

## **Department Set-up and Responsibilities**

The department must complete the following steps to participate in the Procurement Card Program:

1. **Designate a Departmental Card Administrator.** This individual will act as a liaison for the Department by dealing with the cardholders, vendors or merchants, the University Procurement Card Administrator, and the Office of Procurement Services. They will be responsible for all aspects of the Procurement Card Program for the Department such as receiving the weekly visa document, adding cardholders, destroying the cards of terminated employees, forwarding receipts and other documentation to the Office of Procurement Services, maintaining departmental files, etc. In addition, the Departmental Card Administrator will have access to cardholder account security information and is responsible for the confidentiality of this information.
2. **Define Documentation and Process Flow.** This includes sign-out sheets for departmental cards, a log of orders made on-line or by phone, flow of invoices from time of receipt to filing, etc. Examples of forms which may be used are included in the appendix.
3. **Define your Hierarchy.** Complete the hierarchy chart showing your Cardholders, Departmental Card Administrator, Department Head, etc. up to Level 2, which will be either the Provost or appropriate Vice Chancellor. A sample hierarchy chart for a department is included in the appendix. The nine-level hierarchy in this sample must be followed by all departments. If a level does not apply to your department, type “none” in that block.
4. **Complete the Cardholder Information Sheet.** This form must be completed for each purchasing card account. If duplicate cards are desired, please note how many at the top of the form. An example as well as an original form is included in the appendix.
  - A. **Employee Name** (40 character maximum) – This will be a permanent employee of the University, either the individual cardholder’s name or the individual responsible for the Department’s card. The employee’s name will be printed on the card.
  - B. **Telephone Number** – This can be the employee’s mobile number in order to receive fraud alerts.
  - C. **Employee ID Number** – This will be the employee’s University employee identification number.

- D. **Date of Birth** – This will be the employee’s date of birth.
  - E. **Text on Card** – This will be printed on the second line of the card. This is usually the name of the department, program, grant, etc.
  - F. **Single Transaction Limit** – This is to set a dollar limit for each single purchase. It is not to exceed \$5,000 as is stipulated by the purchasing laws of the State of Mississippi. However, department heads may establish lower limits for their employees.
  - G. **Monthly Spending Limit** – This sets a dollar limit per billing period for each purchasing card account. This field cannot be left blank. Remember, the cardholder will not be able to charge more purchases on the account during the billing period once the limit is met. You will need to adequately gauge the dollar amount of purchases that will be made during any one period of the year and not set a limit below your highest spending cycle.
  - H. **Cost Center** – This is to assign a default cost center or internal order for each card. When the weekly SAP document is created, funds will be encumbered against this University account. However, the departmental administrator will have an opportunity to change accounts before the document is posted.
  - I. **G/L Number** – This is to assign a default G/L account. G/L account 56490, Other Supplies and Materials, will be used unless another account is assigned here. When the weekly SAP document is created, funds will be encumbered against this G/L account. However, the departmental administrator will have an opportunity to change it to the correct G/L account before the document is posted.
  - J. **Department Name** – This is the name of the employee’s department.
  - K. **Employee Signature** – The employee must sign and date.
5. **Read and Sign the Cardholder Agreement.** This form must be signed by the Cardholder, the Departmental Card Administrator, and the Department Head. If the Department Head is the cardholder, his/her supervisor must sign the form as the Department Head. The Cardholder Agreement should be attached to the corresponding Cardholder Information Sheet. Please include email addresses and phone numbers. An example as well as an original form is included in the appendix.
6. **Prepare Filing System.** The department will need to prepare a filing system for the weekly visa documents and supporting documentation, copies of cardholder agreements, information sheets, forms used in the program, etc. **Departments**

should not rely on Procurement Services for copies of this documentation.  
Departments should retain their own copies for seven (7) years.

7. **Attend Participant Training Program.** Departments that participate in the Procurement Card Program should send appropriate departmental representatives to training sessions. It is required that the Departmental Card Administrator and the Card Holder attend the training so that he/she will be aware of the guidelines. The Office of Procurement Services will make these sessions available. An overview of the program and its policies and procedures will be presented.
8. **Forward the Implementation Packet Information to the University Procurement Card Administrator in the Office of Procurement Services.**



# The Appendix

## Table of Contents

*Documents marked with an asterisk \* can also be found on our website*

*<https://procurement.olemiss.edu/procurement-card/>.*

- 24. Hierarchy Chart – Example
- 25. Hierarchy Chart – Blank\*
- 26. Cardholder Registration Form – Example
- 27. Cardholder Registration Form – Blank\*
- 28. Cardholder Agreement Form – Example
- 29. Cardholder Agreement Form – Blank \*
- 30. Departmental Procurement Card Sign-out Sheet \*
- 31. Example Itemized Invoice and Payment Receipt
- 32. Example Weekly Visa Document Email – SAP User
- 33. Example Weekly Visa Document Email – Non-SAP User
- 34. University of Mississippi Sales Tax Exemption Letter \*



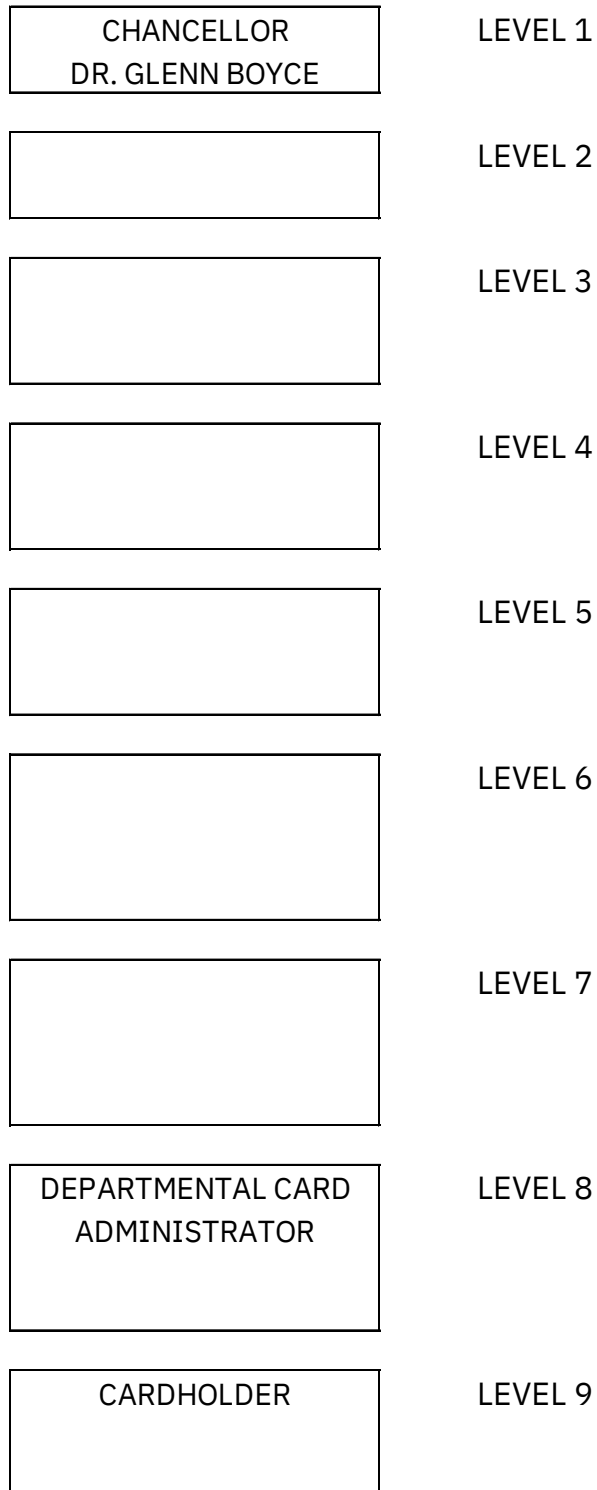
**THE UNIVERSITY OF MISSISSIPPI**

**PROCUREMENT CARD HIERARCHY CHART**

CHANCELLOR DR. GLENN BOYCE	LEVEL 1
NONE	LEVEL 2
NONE	LEVEL 3
NONE	LEVEL 4
VICE CHANCELLOR FOR ADMINISTRATION & FINANCE DR. STEVEN HOLLEY	LEVEL 5
CONTROLLER  DR. JOY SHIDELER	LEVEL 6
DIRECTOR OF PROCUREMENT SERVICES	LEVEL 7
DEPARTMENTAL CARD ADMINISTRATOR  SHELLEY MORRISON	LEVEL 8
CARDHOLDER  PATTI MOONEY	LEVEL 9

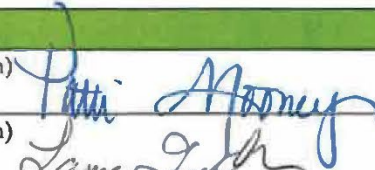
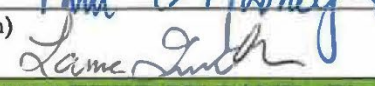


**THE UNIVERSITY OF MISSISSIPPI**  
**PROCUREMENT CARD HIERARCHY CHART**



# EXAMPLE

## Regions Purchasing Card Cardholder Registration Form

Cardholder Information				
Employee Name	Patti Mooney	Company Name	University of Mississippi	
Business Telephone Number	662-915-7744	Company Contact	Shelley Morrison	
Employee ID #	000-00-1234	Address	P. O. Box 1848	
Date of Birth	09/09/1999	City, State, ZIP Code	University, MS 38677-1848	
Email Address	patti@olemiss.edu	Telephone #	(662) 915-7449	
Statement Mailing		Purchase Limits		
Text on Card/4 <sup>th</sup> Line	Procurement Services	Single Transaction	\$ 5,000	Monthly Limit \$ 6,000
Mailing Address	P. O. Box 1848	Cash Advance	\$	*Card Expiration
City	University	Velocity Limits		
State	MS	Daily		
ZIP Code	38677-1848	Monthly		
Ledger				
Cost Center	100222333A	(M) G/L Number 56490	(H) G/L Number	
Department Name	Procurement Services	Employee ID #		
Signatures				
Employee (Print) Patti Mooney	(Sign)			Date 4/5/24
Approving Mgr. (Print) Lance Fulcher	(Sign)			Date 4/5/24
TO BE COMPLETED BY BANK (Please print or type)				
Bank Name: REGIONS				
<input type="checkbox"/> Special Handling Code				
Corp: DG	BIN: 471575	Prod/Sub-Prod: PUR 001	Type Prod: 10	Com Ind: I
Company #:	Inv Freq:	Central Bill Account #:		
Card Type: V	Inst ID:	# Cards: 1	Cred Assoc 9	Annual Fee:
Bill Day:	Bill Code:	Diversion Account #:	SECR CD SPACE THRU	
Rpt Level Ind:	Rpt Hierarchy:	Auth Level Ind:	Auth Hierarchy ID:	
MCC Group:	MCC Equal Ind:	Single Txn Limit Amount:	G/L Sub Account:	Cost Center:
Daily Spend Limit Amount:	Monthly Spend Limit Amount:	Employee ID:	Fee Frequency:	
FI Approval:			Date:	
Hierarchy		Central Bill Information		
Level:		Department:		
ID:		Central Bill: <input type="checkbox"/> NEW <input type="checkbox"/> Existing (Account # )		

\*Required only if desired expiration date is less than the default (1 year)

# Regions Purchasing Card Cardholder Registration Form

Cardholder Information				
Employee Name		Company Name	University of Mississippi	
Mobile Phone Number		Company Contact	Pam Bolen	
Employee ID #		Address	P. O. Box 1848	
Date of Birth		City, State, ZIP Code	University, MS 38677-1848	
Email Address		Telephone #	(662) 915-7337	
Statement Mailing		Purchase Limits		
Text on Card/4 <sup>th</sup> Line		Single Transaction	\$	Monthly Limit \$
Mailing Address	P. O. Box 1848	Cash Advance	\$	*Card Expiration
City	University	Velocity Limits		
State	MS	Daily		
ZIP Code	38677-1848	Monthly		
Ledger				
Cost Center		(M) G/L Number	(H) G/L Number	
Department Name			Employee ID #	
Signatures				
Employee (Print)	(Sign)	Date		
Approving Mgr. (Print)	(Sign)	Date		
TO BE COMPLETED BY BANK (Please print or type)				
Bank Name: REGIONS				
<input type="checkbox"/> Special Handling Code				
Corp: DG	BIN: 471575	Prod/Sub-Prod: PUR 001	Type Prod: 10	Com Ind: I
Company #:	Inv Freq:	Central Bill Account #:		
Card Type: V	Inst ID:	# Cards: 1	Cred Assoc 9	Annual Fee:
Bill Day:	Bill Code:	Diversion Account #:	SECRD CD SPACE THRU	
Rpt Level Ind:	Rpt Hierarchy:	Auth Level Ind:	Auth Hierarchy ID:	
MCC Group:	MCC Equal Ind:	Single Txn Limit Amount:	G/L Sub Account:	Cost Center:
Daily Spend Limit Amount:	Monthly Spend Limit Amount:	Employee ID:	Fee Frequency:	
FI Approval:			Date:	
Hierarchy		Central Bill Information		
Level:		Department:		
ID:		Central Bill: <input type="checkbox"/> NEW <input type="checkbox"/> Existing (Account # )		

\*Required only if desired expiration date is less than the default (1 year)

# EXAMPLE

## UNIVERSITY OF MISSISSIPPI PROCUREMENT CARD PROGRAM CARDHOLDER AGREEMENT


The cardholder shall sign a statement verifying that he/she has read these minimum requirements and any additional policies or procedures established by the University and that it is understood he/she will be personally liable for any purchase that is made which is not in compliance with these procedures; and in addition to being responsible for any such charges, the cardholder may lose the privilege of using the procurement card and may face disciplinary action.

The following are the minimum requirements for use of the Small Purchase Procurement Card.

The cardholder shall:

1. Assure that the items purchased are required for bona fide University purposes.
2. Assure that the prices paid are fair and reasonable.
3. Notify the merchant that the purchase is being made in the name of a government entity which is exempt from state and local taxes.
4. Be responsible for obtaining transaction receipts from the merchant or vendor each time the Procurement Card is used and forwarding receipts and documentation to Procurement Services.
5. Assure that all items are received (no back orders allowed).
6. Assure that no state contract items are purchased unless purchasing from the contract vendor.
7. Assure that purchases are within the limits set and available budget authority.
8. Assure that the Procurement Card is not used for travel and travel related expenses.
9. Assure that no personal/professional services of a consultant/contractor/individual are purchased with the card.
10. Assure that no cash advances are made with the card.
11. Assure that any equipment purchased is shipped/brought to Central Receiving, along with a copy of the invoice, so that property barcodes can be placed on the equipment.

The undersigned requests that a Procurement Card be issued for their department/departmental applicant with the understanding that the department is liable for all charges made on the card before that card is reported as lost or stolen to Regions Bank. The departmental applicant has read the above agreement and the University of Mississippi Procurement Card Program User's Guide and agrees to be bound by their terms and conditions. The signature of the departmental applicant authorizes the amount of any inappropriate items purchased with the Card to be withheld from any compensation due from the University (for example, semi-monthly pay). Also, the undersigned substantiates that the Cardholder Information on the attached is correct and within their authorization to approve for use.

  
Departmental Applicant      9.5.24  
Date

Email: patti@olemiss.edu

Phone: 915-7448

  
Department Head      4/5/24  
Date

Email: jfulche@olemiss.edu

Phone: 915-7448

  
Departmental Card Administrator      4/5/24  
Date

Email: smorriso@olemiss.edu

Phone: 915-7449

UNIVERSITY OF MISSISSIPPI  
PROCUREMENT CARD PROGRAM  
CARDHOLDER AGREEMENT

The cardholder shall sign a statement verifying that he/she has read these minimum requirements and any additional policies or procedures established by the University and that it is understood he/she will be personally liable for any purchase that is made which is not in compliance with these procedures; and in addition to being responsible for any such charges, the cardholder may lose the privilege of using the procurement card and may face disciplinary action.

The following are the minimum requirements for use of the Small Purchase Procurement Card.

The cardholder shall:

1. Assure that the items purchased are required for legitimate University purposes.
2. Assure that the prices paid are fair and reasonable.
3. Notify the merchant that the purchase is being made in the name of a government entity which is exempt from state and local taxes.
4. Be responsible for obtaining transaction receipts from the merchant or vendor each time the Procurement Card is used and forwarding receipts and documentation to Procurement Services.
5. Assure that all items are received (no back orders allowed).
6. Assure that no state contract items are purchased unless purchasing from the contract vendor.
7. Assure that purchases are **within the limits set** and available budget authority.
8. Assure that the Procurement Card is not used for travel and travel related expenses.
9. Assure that no services are purchased with the card.
10. Assure that no cash advances are made with the card.
11. Assure that any equipment purchased is shipped/brought to Central Receiving, along with a copy of the invoice, so that property barcodes can be placed on the equipment.

The undersigned requests that a Procurement Card be issued for their department/departmental applicant with the understanding that the department is liable for all charges made on the card before that card is reported as lost or stolen to Regions Bank. The departmental applicant has read the above agreement and the University of Mississippi Procurement Card Program User's Guide and agrees to be bound by their terms and conditions. The signature of the departmental applicant authorizes the amount of any inappropriate items purchased with the Card to be withheld from any compensation due from the University (for example, semi-monthly pay). Also, the undersigned substantiates that the Cardholder Information on the attached is correct and within their authorization to approve for use.

Departmental Applicant	Date
------------------------	------

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

---

Departmental Card Administrator
Date

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

---

Department Head
Date

Email: \_\_\_\_\_

Phone: \_\_\_\_\_





**Pitner Supply**  
**1714 University Ave. Suite B**  
**Oxford, MS 38655**

<http://www.pitnersupply.com>

# INVOICE

Date	Number	Pgs.
11/29/23	2335	1

<b>Bill To:</b> UNIVERSITY OF MISSISSIPPI P.O. BOX 1848 UNIVERSITY, MS, 38677	<b>Ship To:</b> PURCHASING DEPT PURCHASING DEPARTMENT University, MS, 38677
<b>Attn:</b> FORD CENTER	

Purchase Order #	Ship Via	Order Date	Customer #	Sales Rep	Terms
FORD CENTER	OUR TRUCK	11/29/23	8	Ronda Nail	Net 30

Ordered	Shipped	Back Ordered	Item Number	U/M	Description	Unit Price	Ext. Price	T
1	1	0	WAU91904	PK	PAPER,65#,8.5X11,BRIGHT WE	23.35	23.35	X

PITNER SUPPLY  
 1714 UNIVERSITY AVENUE B  
 OXFORD, MS 38655  
 662-234-0062

Ref #: 0010

## Sale

XXXXXXXXXXXX1458

VISA Entry Method: Proximity

Total: \$ 23.35

11/29/23 13:45:17

Inv #: 000010 Appr Code: 001071

Transaction ID: 463333711178808

Apprvd: Online Batch#: 000006

VISA CREDIT

AID: A0000000031010

TSI: 0000

TVR: 0000000000

Shipping	Sub Total	Sales Tax	Total
\$0.00	\$23.35	\$0.00	\$23.35

Customer Code:

THANK YOU

**Thank you for your order! Did you know we carry janitorial and cleaning products too?**

Returns must be made within 14 days in original packaging in resalable condition. No returns on Special Order items unless defective.

**From:** [pcard@olemiss.edu](mailto:pcard@olemiss.edu)  
**To:** [Taylor Elizabeth Bost](#)  
**Subject:** Visa Report  
**Date:** Tuesday, November 5, 2024 2:11:37 PM

---

Document 0086005271 has been created for VISA account SHELLEY MORR 3997 .

Please review the following VISA transactions for accuracy. Print this email.  
Notate any changes on the printed email. If no changes are necessary, write "No  
Changes" on it. Change and post the parked document. Notate the date posted  
on the printed email. Staple all receipts and documentation to it.  
Send it to Pam Bolen in Procurement Services. This documentation  
must be received in Procurement Services no later than Friday of this week.

G_L_ACCOUNT	CSTCNTR/ORDER	PURCHASEDATE	PURCHASE AMOUNT	VENDOR
56490	100644001A	10/09/2024	94.80 +	PITNER SUPPLY ,
56490	100644001A	10/28/2024	98.71 +	AMAZON MKTPL ,
56490	100644001A	10/14/2024	257.40 +	PITNER SUPPLY ,



**From:** [pcard](#)  
**To:** [SHELLEY B MORRISON](#)  
**Subject:** Visa Report  
**Date:** Tuesday, November 5, 2024 11:41:37 AM

---

Document 0086005272 has been created for VISA account TONI D. AVAN 6280 .

Please review the following VISA transactions for accuracy. Print this email.  
Notate any changes on the printed email. If no changes are necessary, write  
"No Changes" on it. Staple all receipts and documentation to the printed  
email. Send it to Pam Bolen in Procurement Services. This  
documentation must be received in Procurement Services no later than  
Friday of this week.

G_L_ACCOUNT	CSTCNTR/ORDER	PURCHASEDATE	PURCHASE AMOUNT	VENDOR
56490	250530662A	10/30/2024	50.76 +	KROGER #473 , O



FRANKLIN B. KEMP, PROCUREMENT SPECIALIST  
UNIVERSITY OF MISSISSIPPI THE  
PO BOX 1848  
UNIVERSITY MS 38677-1848

Date: October 05, 2022  
Letter ID: L0605705152

Reference: Sales Tax Exemption  
Letter Ruling Number: 22-0452

This is in response to your letter dated October 03, 2022, requesting that the Mississippi Department of Revenue provide a ruling regarding whether the University of Mississippi is exempt from Mississippi sales and use tax. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

After a search of the applicable statutes, this is to confirm that the University of Mississippi does qualify for sales tax exempt status pursuant to Miss. Code Ann. Section 27-65-105(b). This Section provides that sales to schools, when such schools are supported wholly or in part by funds provided by the State of Mississippi, are exempt from sales taxes. As a prerequisite to exemption, the sale of property or charge for services must be sold directly to, billed directly to, and paid for directly by the exempt entity. This exemption does not apply to sales of tangible personal property or services to employees of the exempt entity, although the employee may be reimbursed for the expense by the exempt entity.

This exemption does not apply to sales of tangible personal property or services to contractors purchased in the performance of contracts with the exempt entity, although the contractor may be reimbursed for the expense by the exempt entity. Furthermore, this exemption does not apply to Contractor's Tax levied by Miss. Code Ann. Section 27-65-21. Finally, this exemption does not apply to sales of property which is not to be used in the ordinary operation of the school, or which is to be resold to the students, the employees of the organization, or the general public.

You may use a copy of this letter in order to substantiate the University of Mississippi's exempt status. I trust that this is the information you were requesting. Should you have any additional questions, feel free to contact this office at (601) 923-7015.

Under Miss. Code Ann. Section 27-65-85(a), it shall be unlawful for any person to use an exemption authorized under the Sales Tax laws for the purpose of avoiding the payment of tax the person is required to pay by law. Any person violating this provision shall be guilty of a misdemeanor and, on conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned not exceeding six (6) months in the county jail, or punished by both such fine and imprisonment, at the discretion of the court.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Sharon Hughes  
(601) 923-7018  
Mississippi Department of Revenue