MISSISSIPPI UNIVERSITY FOR WOMEN

Office of Resources Management

P-Card Guidelines

Revised July 2026

TABLE OF CONTENTS

A. Introduction..3
B. Obtaining a P-Card 3
C. Cardholder Responsibilities 3
D. Credit Limits...4
E. Food Charges on P-Card...4
F. Contractual Services 5
G. Department P-Cards..5
H. Taxes 5
I. Surcharges 6
J. Miscellaneous...6
K. Prohibited Purchases..6
L. Inventory Items...7
M. Billing 7
N. Auditing 7
O. P-Card Violations/Consequences……………………………7
P. Security Issues………………………………………………… 8
Q. Lost or Stolen Cards ………………………………………….8

A. Introduction

The following is a User's Guide for the Mississippi University for Women (MUW) Procurement Card. The MUW P-Card is designed to provide a convenient and efficient method of purchasing small-dollar ($5,000 and below) orders of goods or services. The P-Card replaces the traditional purchasing methods of requisition, purchase order, invoicing, and check disbursement. The savings from the reduced paperwork and online processing provide a direct benefit to the department's bottom line. The P-Card is especially efficient for the payment of small-dollar, high-volume, and recurring purchases. The P-Card allows the cardholder the ability to deal directly with the vendor in order to expedite the delivery of goods and services. The P-Card may be used for university purchases in person, over the phone, or online. Never email full credit card numbers. This User's Guide will provide the user with the Policies and Procedures necessary to remain in compliance with university policy, as well as the State of Mississippi Purchasing Laws. The Resources Management office reserves the right to terminate a P-Card at any time and for any reason.

B. Obtaining a Procurement Card

Full-time faculty and staff are eligible to apply for a MUW P-Card, based on authorization from their respective department head. Students, student workers, graduate students, and intermittent workers are not eligible to receive or use a P-Card. To obtain a P-Card, an employee must complete the Cardholder Spreadsheet Application and Agreement. The application and Cardholder Agreement must be filled out completely and signed by the cardholder. Upon completion, please scan and email the application to purchase@muw.edu. Resources Management will apply for the card and notify the cardholder upon its arrival. The cardholder must attend P-Card training before receiving their card. When a cardholder leaves the university, the P-Card must be returned to the Resources Management office. If any purchases were made prior to their departure, the cardholder must also submit their final credit card statement and completed reconciliation form with the returned card.

C. Cardholder Responsibilities

The cardholder(s) shall:

- Safeguard the procurement card and account number
- Shall not allow the procurement card to be used by someone other than the cardholder
- Should ensure that the procurement card is kept in an accessible, secure location
- Should not post the account number of the procurement card
- Shall read and sign the cardholder agreement stating that he/she has read and understands the minimum requirements and any additional policies or procedures
- Assure that the item(s) purchased are required for bona fide government purchase
- Assure that the prices paid are fair and reasonable.
- Notify the merchant that the purchase is being made in the name of a government entity that is exempt from state and local taxes.
- Assure that a list of the items purchased (either in the form of a detailed sales receipt or an order description) is reviewed and confirmed by the cardholder.

- Assure that all items are received (no back orders allowed).
- Assure that state contract items are purchased only from the state contract vendor at or below the state contract price.
- Assure that purchases are within the limits set by the individual agency and available budget authority.
- Assure that no purchases are made from hotels.
- Assure that no cash advances are made with the card.
- Upon receipt of the monthly statement, the cardholder shall review all charges to check accuracy. If necessary, complete applicable required documents such as dispute forms, food memo/food purchase form, justification memo, missing document form, and travel form, etc. Then, reconcile the statement with copies of (itemized) receipts, quotes, required documents, and appropriate signatures.
- Forward the approved reconciled statement to the Office of Resources Management by the 15th of each month.

D. Credit Limits

There is a $5,000 monthly limit and a single-transaction limit of $2,000 on all MUW P-Cards. Limits may be increased for a one-time purchase greater than the set limits. For single or monthly credit limit increases or decreases, the department must email a request to purchase@muw.edu. The request should include items being purchased, the total amount, and the last 4 digits on the card. The limit will be raised temporarily for you to make the approved purchase. The temporary limit will be set for a specific period; if the company does not run the card in the allowed period, approval and the last 4 digits of the card will need to be resent when the vendor is ready to run the charge.

E. Food Charges on the Procurement Card

1. Food may be purchased in restaurants, grocery stores, or any location where food is sold. The food may be purchased for pick-up, delivery, or dine-in. Please notify the vendor of your tax-exempt status before making a purchase. Food purchases for off-campus business meetings may be made on the P-Card, provided the following requirements are met:

- The purchase of the food must serve a legitimate business purpose
- More than one person must be present
- Food Memo/Food Purchase Form, along with meeting agenda and a list of attendees
- No alcohol may be purchased
- No gratuity over 20%
- No tax or credit card fee
- Itemized/detailed invoice/receipt **MUST** be included with the statement when reconciling. A receipt that only shows the charge amount is not acceptable.

2. If the food is for human consumption, a Food Memo /Food Purchase Form, along with a list of attendees, must be provided.

3. If the food is purchased for lab experiments, please note on the receipt NOT FOR HUMAN CONSUMPTION; no other justification is required. A food form may still be used if the department chooses, but it is not required, if written justification is provided.

4. Food may not be purchased by an individual while traveling.

5. Food may be purchased through a caterer if the caterer is incorporated as an LLC-C corporation, or LLC-S corporation.

6. If ordering food from an outside vendor, you must have a signed waiver from Sodexo before the event occurs.

F. Contractual Services

The Procurement Card may be used to pay for Contractual Services, subject to one requirement. A business must be incorporated as an LLC-C corporation or an LLC-C corporation. The Procurement Card is not set up to be 1099-reportable to an individual, partnership, or LLC.

The cardholder is responsible for determining the business structure when paying for a service. A W9 will need to be included with the monthly statement when charges are posted for contractual services to verify that they are incorporated.

Please do not give your card number to a business for a recurring monthly charge. You may use your card to pay for these services if you are invoiced and have control over the payment process.

G. Department P-Cards

For Department P-Cards, the following requirements apply:

- Employees must complete P-Card training before being authorized to use the card.
- Departments are responsible for developing and implementing internal procedures for the proper handling and security of the card.
- A Sign-In/Sign-Out sheet must be used each time the card is checked out by a department employee. Sign-in/Sign-out sheet must be turned in monthly with the P-Card statement.
- Employees who use the department P-Card must sign receipts for all purchases.

H. Taxes

Per Section 27-65-105(a) of the Mississippi Code of 1972, Annotated, state agencies are exempt from state sales tax. This section provides that sales of tangible personal property or services made to the United States Government, the State of Mississippi, and its departments, institutions, counties, and municipalities, or departments or school districts of said counties and municipalities 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. Invoices and/or receipts should be reviewed to ensure that the vendor did not

charge sales tax.
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, nor to the employees of the exempt entity, although the contractor or employee may be reimbursed for the expense by the exempt entity. The exemption also does not apply to Production Taxes nor Contractors Taxes levied by Sections 27-65-15 and 27-65- 21, Mississippi Code of 1972.

I. Surcharges

Per Section 31-7-9(d) of the Mississippi Code of 1972, Annotated, it is stated that when a sale of goods or services is made, the seller shall not impose a surcharge on a buyer who uses a state-issued credit card, procurement card, travel card, or fuel card.

J. Miscellaneous

The Procurement Card may be used for the following:

- Conference Registrations.
- Memberships
- Software, provided you are not signing a Licensing Agreement,
- Freight/Shipping Charges
- Postage/Post Office Box Rental
- Subscriptions/Publications
- Reprints
- Advertising Space Rental at Conferences/Conventions

K. Prohibited Purchases

The following purchases are prohibited with the Procurement Card:

- Travel-related expenses
- Contractual Services to an Individual, Sole Proprietor, Partnership, or LLC Partnership
- Cash Advances
- Radioactive, Explosive, or other Hazardous material
- Items for personal use
- Alcoholic beverages
- Gifts
- Items on back order
- State Taxes and credit card fees
- Entertainment
- Inventory items

L. Inventory Items

All agencies and universities must maintain a complete and current inventory list of each property item that costs $1000 or more, unless the items purchased fall within the groups listed below. These items will be required as equipment, regardless of their purchase value. Inventory items should never be purchased on your P-Card.

- Weapons
- Two-way radio equipment
- Lawn Maintenance Equipment
- Cellular telephones
- Chain Saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles
- Camera and Camera Equipment (greater than $250)
- Televisions (greater than $250)
- Computer and Computer equipment (greater than $250)
- Printers (greater than $250)

M. Monthly Reconciliation

At the end of each cycle, cardholders must log in to their US Bank account and print their monthly statement. A completed transactions form, including all required signatures, must be submitted along with the monthly statement and all required supporting documentation to the Resources Management for audit. All documentation is due to the Resources Management no later than the 15th of each month. Failure to submit the required documentation by the deadline will result in a violation.

N. Auditing

Audits will be performed by the Office of Resources Management. Audits may be performed by the Internal Auditor and the Mississippi Office of the State Auditor. Transactions will be audited to verify, but not limited to the following:

- All single purchase transactions
- The procurement card is being used for appropriate purchases
- Quotes, itemized receipts/invoices, and/or Procurement Card Missing Document Affidavit Form are attached to the monthly statement(s).
- Completed applicable required documents, such as: food memo/ food form, travel form, and dispute form are attached to the monthly statement.
- No sales tax or credit card fee is being charged
- Splitting Orders (Orders should not be split to circumvent spending restrictions)
- Any cardholder who reconciles statements must have a supervisor verify the process for accuracy and accountability

O. P-Card Violations/Consequences

Below is a list of do-nots that will result in violations:

- Personal purchases
- Personal travel expenses

- Cash or cash-type transactions
- Split purchase
- Not purchasing from a competitive contract vendor
- Lack of supporting documentation [itemized receipts, memos for apparel, novelty items, etc.]
- State taxes and convenience, service, or processing fees
- Allowing unauthorized personnel to use your card
- Not including required documents [food memo/food purchase form, Sodexo Food Waiver, meeting agenda with signatures of attendees, travel authorization, etc.]
- University Relations approval for items using our logo (attach approval to statement)
- Purchase of equipment/inventory items (see L. Inventory Items on page 7)
- Statement being turned in after the 15th of the month

Consequences:

1. Resources Management will revoke your procurement card after two (2) violations within 6 months.

2. Resources Management will revoke your procurement card after one (1) violation for purchasing equipment or inventory items on the P-card.

Your card will be revoked for 30 days, at which time you will need to turn in your card to Resources Management. You will be required to go through P-Card training and take a test before your card is reinstated.

P. Security Issues

All Department procurement cards should be kept in a secure location, such as a locked file cabinet or office safe, etc.

Cardholders should be instructed not to carry the procurement card on personal vacations, weekends, and/or holidays. The cardholder should keep the procurement card separate from personal credit cards.

Q. Lost or Stolen Cards

Each cardholder will be required to report lost or stolen cards as soon as they are discovered. The cardholder should contact the bank immediately, and then the Resources Management. The contractor will mail replacement cards after receiving the report of a lost or stolen card. A statement indicating the individual cardholder’s name, agency, and date of the lost or stolen card must be sent to the Office of Purchasing and Travel.

MISSISSIPPI UNIVERSITY FOR WOMEN

PROCUREMENT CARD SERVICES PROGRAM

CARDHOLDER AGREEMENT

I,________________________________(the cardholder) understand that I am being entrusted with a valuable tool that will be utilized to make financial commitments on behalf of my agency and will strive to obtain the best value for my agency and the State. I (the cardholder), also agree to accept the responsibility for the protection and proper use of the State's Procurement Card in accordance with the terms and conditions below:

1. Cardholder agrees to purchase commodities/services for official government purposes. (Personal items may not be charged at any time.)

2. Cardholder agrees to notify the merchant that the purchase is made in the name of a government entity which is exempt from state and local taxes. (If taxes are charged, obtain credit immediately.)

3. Cardholder agrees to provide supporting receipts from merchants and/or a transaction log for each transaction. (Supporting receipts must be either in the form of a detailed sales receipt or an official printed order description.)

4. Cardholder agrees upon receipt of the monthly statement, to review all charges to assure accuracy, and complete applicable disputed documents, reconcile the statement with copies of receipts and order logs, approve and sign the statement.

5. Cardholder ***must*** provide statements, copies of receipts, logs, and dispute documents to the appropriate official within the agency according to agency policy. This should be done within ***one day*** after receipt of the statement.

6. Cardholder agrees not to share the assigned procurement card or card number with anyone other than the merchant where business is being conducted. Cardholder understands that if shared with anyone other than the merchant that the agency or the Office of Purchasing and Travel may take disciplinary action as a result.

7. Back orders are not allowed. (Assure that all commodities are received).

8. Cardholder agrees not to make split purchases. (Split purchases are not allowed. Cardholder should be aware before the purchase is made that the purchase will exceed the single-purchase limit. MS Code 31-7-13 (b) Purchases over $5,000 require two written quotes). (See MS Code 31-7-13 (o) for splitting a purchase).

9. Cardholder agrees not to request/provide cash advances. (Cash advances are not allowed).

10. Cardholder agrees not to charge travel related expenses on the procurement card. (Any form of travel related expenses is not allowed).

11. Cardholder agrees not to purchase equipment or inventory with the procurement card. (No equipment or inventory items are to be purchased with the procurement card).

12. Cardholder agrees if the card is lost or stolen, to notify the bank and the Agency's Coordinator immediately.

13. Cardholder agrees to return the card immediately upon request, termination, resignation or retirement.

Cardholder Agreement (con't)

I,______________________________(name of cardholder), certify that I have read and fully understand the above terms and conditions and I hereby agree to comply with the terms and conditions of the Procurement Cardholder Agreement, the Procurement Card Policies and Procedures and Guidelines, as well as, any additional policies or procedures established by the Office of Purchasing and Travel, and the agency's policies and procedures for use of the State of Mississippi Procurement Card. I understand that I will be held personally responsible for all charges for any purchase which is made and is not in compliance with these procedures. I also understand that my own agency may have additional restrictions and that I will abide by any and all such requirements. In addition to being personally liable for any such charges not in compliance, I understand that failure to follow the established procedures for use of the card may result in either the revocation of my privileges or other disciplinary actions.

Cardholder acknowledges by his/her signature to this agreement below that he/she agrees to comply with the following terms and conditions stated above.

Printed Name of Cardholder

____

____ ____________________________

Signature of Cardholder Date

I,______________________________ (name of program coordinator), certify that I have read and fully understand the policies and procedures for use of the State of Mississippi's, Procurement Card and that I understand that I may be held jointly responsible for all charges for purchases which I have approved, but which are not in compliance with these procedures. I also understand that my agency may have additional restrictions and that I will abide by any and all such requirements. In addition to being jointly liable for any such charges, I understand that misuse of the program may be cause for loss of procurement card privileges for our agency.

Melissa Buxton — Mississippi University for Women

Printed Name of Program Coordinator — Agency/Organization Name

____ ____

Signature of Program Coordinator Date

Office of Purchasing, Travel and Fleet Management's Use

Emailed: ☐ **Yes** ☐ **No**

____ ____________________________________

Authorization Strategy No. ***Reporting Levels/Agency No.***

____ ____________________________________

Procurement Card Administrator ***Date***

Procurement Card Missing Document Affidavit

PROCUREMENT CARD
MISSING DOCUMENT AFFIDAVIT

Cardholder:___________________________Account Number:_______________________

Signature of Department Supervisor: ____

Item Description Date of Purchase Vendor
Cost

Detailed explanation of missing documentation:

The undersigned employee responsible for said missing documentation hereby states under oath that the above facts are true and correct to the best of his/her knowledge:

DATE:______________;

SIGNATURE OF EMPLOYEE: _______________________________________

This Date Personally Appeared Before Me, the undersigned authority, in and for ___________________County, State of Mississippi, the above-named employee, who, being first duly sworn, state on his/her oath that the above facts are true and correct to the best of his/her knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the day of __20____

____
Notary Public

NOTE: This affidavit shall be attached to the cardholder's statement and filed with the Approving Official.

and filed with the Approving Official.