Procurement Card (P-Card)
Policy & Procedures

Division of Business and Finance
Office of Purchasing and Travel

December 2025

Policy Name	Procurement Card
Administrative Division	Business and Finance
Unit	JSU Office of Purchasing and Travel
Effective Date	January 1, 2026
Revised Date	January 1, 2026

1.0 Purpose

Jackson State University's (JSU) Procurement Card (P-Card) program is designed to improve the efficiency of eligible units in processing small dollar (less than $5,000) purchases from vendors that accept credit cards. This allows the purchaser to make one requisition, payable to the credit card company, which eliminates the need for a requisition and purchase order for each vendor. This policy is designed to can enhance the productivity and efficiency of JSU while reducing administrative costs.

An alternate purpose of the P-Card is to allow traveling groups containing students to purchase food during the trip. This is the only travel cost allowed. All other travel costs must be reimbursed or funded by a travel advance paid to the lead JSU employee traveling at that time.

2.0 Applicability

P-Cards are issued to an individual or a departmental unit or office after approval is provided by the Vice President responsible for the requesting employee or office and by the Vice President for Business and Finance /CFO of JSU.

Cardholders must complete an application, sign a cardholder agreement, and attend a training upon being issued his/her card. Annual training is also required. Compliance with this policy and the P-Card Policy promulgated by the Mississippi Department of Finance and Administration is required. The P-Card must remain in the possession of the authorized employee.

If a card has been compromised, please call the US Bank immediately to cancel the card. Also, email the JSU Office of Purchasing and Travel to report the compromise and include a completed dispute form explaining the situation. Once the bank has cancelled the card, a replacement card will be issued.

If a card has been damaged, please email the JSU Office of Purchasing and Travel with the individual's name and the card's last four (4) digits to request a replacement card. When an individual cardholder leaves JSU, the JSU Office of Purchasing and Travel should be notified and a card closure form should be submitted as soon as possible.

P-Cards will automatically renew upon expiration. P-Cards with an inactivity for twelve (12) months will be automatically closed by the bank. The JSU Office of Purchasing and Travel reserves the right to terminate a P-Card at any time and for any reason. Not every employee is eligible or guaranteed to obtain or keep a P-Card.

3.0 Definitions

a. Credit Limit – The total amount available on the card to spend on a monthly basis. The cardholder may request an initial monthly credit limit on the application form that may be approved, or augmented, by the JSU Office of Purchasing and Travel.

b. Merchant Category Code (MCC) – A number that defines the type of purchase. For example, one MCC is assigned to all food purchases globally, regardless of vendor or type of food. P-Cards are approved for certain MCCs.

  - If a transaction declines due to MCC not having prior approval, email the JSU Office of Purchasing and Travel for assistance.

c. Personal Purchases – Any purchase that is not for use and/or ownership by JSU. Food purchases made by an individual that does not reflect students' meal purchases while in official JSU travel status will be recognized as violations of this policy that could result in the card being deactivated.

d. Single Transaction Limit – The total amount available to be spent per transaction. This limit is set as a card is issued. If an allowable purchase exceeds this limit, please email the JSU Office of Purchasing and Travel for assistance.

e. Split Purchases – When a single purchase is divided into multiple transactions to avoid exceeding a single transaction limit or to avoid complying with required competitive purchasing methods. Split purchases are illegal and will be recognized as violations of this policy that could result in the card being deactivated.

4.0 Policy

This policy supports the Mississippi Department of Finance and Administration's (DFA) Procurement Card guidelines. Should conflicting guidance arise between the two policies, DFA's Procurement Card guidelines shall be considered the superior directive. DFA's Procurement Card guidelines can be found at www.dfa.ms.gov/procurement-card-services.

The P-Card is especially efficient for the payment of small dollar, high volume and recurring purchases. The P-Card allows the user to deal directly with the vendor to expedite delivery. The card can be used to make purchases over the phone, in person, or by any electronic means. Never email credit card numbers.

At the outset of a period (fiscal year or other less appropriate increment of time: 3 or 6-month period) set a requisition payable to the credit card company to cover expected charges that will be incurred.

Every purchase must be documented with a receipt that includes the date the purchase was made, the name of the vendor, itemized description(s) of contents of purchase, per item cost, total cost, cardholder identification (last 4 digits of card), and the signature of purchaser.

If the original receipt is not available, submit a notarized Missing Document Affidavit, in lieu of the receipt. This form can be found at https://www.jsums.edu/businessfinance/purchasing-and-travel/#Purchasing.

Food purchases must meet ALL of the following requirements:

- The purchase of food must serve a legitimate business purpose (personal events such as retirement, birthday and other celebrations do not qualify)
- More than one person must be present
- No alcohol may be purchased
- Any gratuity over 20% requires written justification
- No MS state sales tax

- All receipts must be itemized
- An agenda, attendee list of people eating the food, and the DFA Food for Business form must be included to support the receipt for each food purchase

Food may not be purchased by an individual while traveling. Only groups that contain students may use the P-Card to purchase food while in official JSU travel status.

Hotel charges must meet the following requirements:

- JSU employees are not eligible guests of hotel rooms funded by the P-Card
- Allowable guests of hotel rooms funded by the P-Card visitors of the University. This may include guest speakers, potential job applicants, and athletics recruits.
- Incidental charges are not allowable expenses
- No MS state sales tax
- A hotel charges form for visitors must be submitted to support the receipt

Allowable Items:

- Food purchases while traveling with students (supported by a Food Purchase Form)
- Hotel rooms for visitors of the University, which may include guests, speakers, visitors, potential job applicants, and/or athletic recruits.
- State Contract items (Equipment that is listed for purchases on state contract is not allowed.)
- Conference Registrations
- Memberships
- Software, provided you are not signing a Licensing Agreement
- Auto Rentals regardless of the provider (not while in Travel Status)
- Freight/Shipping Charges
- Postage/Post Office Box Rental
- Subscriptions/Publications
- Reprints
- Advertising
- Space Rental at Conferences/Conventions
- Contractual Services (Contractual Services are allowable on the P-Card. However, the vendor must be organized as a business entity with the MS Secretary of State's Office. No recurring charges are allowed on the P-Card, including automatic renewals for services or intangible products including subscriptions or software. Invoices signed by the cardholder must be submitted as support for these charges.)
- Commodities (Commodities are allowable on the P-Card, including purchases made from state contracts. Ensure that documentation of receipt of commodities accompanies the monthly reconciliation supporting documents, in lieu of the goods receipt that yields when items are purchased with a purchase order.)

Unallowable Items:

- Equipment considered to be fixed assets, requiring tagging by JSU Property Management:
    - ❖ Computer or camera related items over $250
    - ❖ Televisions greater than $250
    - ❖ All other items over $1,000
- Gift cards, cash advances, or cash back transactions
- Travel related purchases (including gasoline) except for travel related registration and food purchased while in travel status with a group of students.
- Contractual Services to an Individual, Sole Proprietor, Partnership or LLC-Partnership
- Radioactive, explosive or other hazardous material
- Items for personal use
- Alcoholic beverages
- Gifts
- Items on back order
- State taxes
- Entertainment
- Recurring charges (i.e., automatic renewals for services or intangible products including subscriptions or software)
- Hotel incidental charges (room deposit, room service, minibar usage, alcohol, spa treatments, parking fees, and internet access)

This user's guide provides a thorough set of guidelines for proper use of the State of Mississippi Procurement Card. It is understood, however, that there might be cases when the use of the Procurement Card may be expanded outside of normal policy.

All requests for exceptions to the Policies and Procedures set forth in this guide must be submitted in writing to the Office of Purchasing and Travel. Please send the requests to the Procurement Card Administrator. In the event of an emergency, a request may be made over the telephone.

The JSU Office of Purchasing and Travel will then review the request and notify the requestor of the approval or denial of the request. Please keep all copies of all documents related to the request for audit review. Additionally, please refer to the DFA Procurement Card Guidelines for a quick list of allowable purchases.

If you are traveling with students, including over the weekend, please contact the JSU Office of Purchasing and Travel to request that your card be opened for all transactions during the trip. Please provide at least a three (3) day notice prior to the trip's start date so that JSU can contact DFA for assistance.

Monthly Reconciliation Process

1. At the beginning of each month, the statement for the prior month will be emailed to the cardholder by the JSU Office of Purchasing and Travel. The cardholder is responsible for returning the statement with all necessary support within ten (10) days of the statement date
2. Necessary support includes:
    a. Reconciliation Summary Page signed by the cardholder **AND** someone from the department that reconciles the card. This should not be the same person. The reconciliation summary page should include the PO number(s) for each charge, the date of the charge, the name of the vendor, and the amount of the purchase.
    b. Receipts for each charge appearing on the statement, including negative amounts that represent credits or merchant refunds.
    c. Supplemental forms as needed:
        - Attendee lists and agendas for all food purchases, including bulk food purchases
        - Food Purchase Form
        - Hotel Charges Form
        - Sign In / Sign Out Sheet for Departmental Cards
3. Make sure that State of MS sales tax was not charged.
    a. If there is tax charged, the cardholder can either return to the merchant for a refund (include refund receipt) or reimburse the fund used to pay the credit card by paying the Business Office.
    b. If the amount is paid to the Business Office, a cashier's deposit form is required to support the payment. Include the refund receipt from the merchant or the receipt from the Business Office to show that the taxes that were charged have been resolved.
4. The statement and support are due to the JSU Office of Purchasing and Travel each month by the deadline given when the statements are sent out (within ten (10) days of statement date).
5. When the JSU Office of Purchasing and Travel receives the statement and support from the cardholder, they will reconcile and verify all charges and then send to Accounts Payable for payment. The cardholder will be copied on the email conveying the statement and support to Accounts Payable. If needed, this email will direct the cardholder to reimburse JSU for unallowable expenditures or for MS state sales taxes charged.

P-Card documentation should be collected and organized at the time of each transaction so that the monthly reconciliation process can move as quickly as possible.

Violations

The following items are considered violations of this policy and may be considered a basis for suspending or terminating a card, and may be subject to personnel action. The JSU Office of Purchasing and Travel will record violations in the month after their occurrence, during the reconciliation process, and will report these to the cardholder, JSU's Business and Finance leadership, and the supervising staff of the cardholder.

- MS State sales taxes
- Personal purchases
- Cash advances or cash type transactions

- Travel related purchases (including gasoline) except for travel related registration and food purchased while in travel status with a group of students.
- Split purchases
- Failure to include relevant support for a transaction
- Purchase of fixed assets
- Recurring charges
- Gifts or gift cards
- Items on back order
- Alcohol
- Incomplete monthly reconciliation supporting documents
- Late submission of statement and monthly reconciliation supporting documents
- Failure to promptly report a lost or stolen card to the bank and to the JSU Office of Purchasing and Travel

5.0 Employee Adherence

All University faculty, staff, and volunteers are expected to comply with all federal and state laws, the Mississippi Institutions of Higher Learning policies and bylaws, and Jackson State University policies, including but not limited to this stated policy to help ensure that the University avoids inappropriate purchases and activity that may be recognized in an audit or as illegal according to applicable laws and regulations.

<u>The cardholder (or responsible employee for a departmental card) is fiscally responsible and liable for the charges incurred on their P-Card.</u> JSU and/or the State of Mississippi will not accept any liability or financial responsibility for charges that have been incorrectly authorized.

It is the responsibility of the cardholder to safeguard the card numbers and ensure that the card is used only for allowable purchases in compliance with this policy and the DFA Procurement Card Guidelines. If the card is issued to an individual, only that individual may use the card.

6.0 CERTIFICATE OF APPROVAL / SIGNATURE

Policy Name	JSU Procurement Card Policy	
Administrative Division	Business and Finance	
Approved By:	**Signature**	**Date**
President	[illegible]	12/19/25
General Counsel	[illegible]	12/19/25
VP Business & Finance/CFO	Howard B	12/19/25
Director of Procurement	Kimberly Harris	12/19/25

7.0 Cardholder's Agreement

By signing below, I acknowledge receipt of the Procurement Card Policy and will adhere to the rules and regulations provided herein. I further acknowledge that refusal to sign this document, will result in revocation of my Procurement Card. Following the signature of this document, I understand that a signed copy will be provided to me via email from the Division of Business and Finance.

Name: ________________________________ ________________________________

Date:

Title: ________________________________

Division: ________________________________

Signature: ________________________________

X ____ ________________________________
Director of Procurement Services Date

X ____ ________________________________
Vice President/CFO Date
Division of Business & Finance