

DIVISION OF ADMINISTRATION

CORPORATE LIABILITY PURCHASING (LaCARTE), TRAVEL, AND CBA PURCHASING POLICY



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Office of Finance and Support Services
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

TO: DIVISION OF ADMINISTRATION AND ANCILLARY AGENCIES

**FROM: MARELLA A. HOUGHTON, CPA
DEPUTY UNDERSECRETARY**

DATE: JULY 1, 2018

**RE: DIVISION OF ADMINISTRATION "LACARTE"
PURCHASING, TRAVEL, AND CORPORATE BUSINESS
ACCOUNT POLICY**

Below is a summary of the new regulations, additions/changes/clarifications, for the "Lacarte" Purchasing (P-card), Travel Card (T-card), and Corporate Business Account (CBA) Policy.

Key Additions/Changes/Clarifications are as follows:

- If unauthorized charges and abuse, whether accidental for P-card, T-card, or CBA such as incidentals, accidental purchases, etc..., occurs more than twice, the cardholder's privileges will be revoked. See **II(E)(1), p.5**
- Cardholders who leave employment must complete an exit interview and the card(s) should be returned to the Program administrator to cancel and destroy. See **II(E)(4), p.6**
- All vendor gifts, free and/or discounted, must be pre-approved by the section head, present at the agency and used for business purposes. See **II(F)(2), p.7**
- Cards not used within a twelve month period may remain active and changed to a \$1 spending limit with approval from the Office of State Travel. See **II(G)(1), p.9**

- Purchasing non-alcoholic beverages is prohibited without prior approval from the agency's Appointing Authority. See **II(G)(2), p.10**
- Cardholders are responsible for ensuring that merchants do not charge State sales tax for in-state purchases or provide a credit for inadvertent charges. For CBA-authorized users, the traveler is responsible for ensuring State sales tax is not charged. If State sales tax is charged, the cardholder or traveler must receive a credit or repay the funds to the State. See **II(G)(8), p.13**
- Agencies are highly recommended to include LaCarte compliance requirements as part of their employees' Performance Evaluation System (PES). See **III(A), p.13**
- Annually, the program administrator, along with the cardholders' approvers shall review cardholders, cardholder limits and ensure appropriate utilization. See **III(C), p.14**
- Transactions made by an approver of a CBA account must be 100% reviewed and signed off by a **third level reviewer**. The third level reviewer must be at least one level higher than the approver, must have completed and passed the P-Card/T-Card course in LEO, and completed the Approver Agreement form. The approver must sign off on the transaction in WORKS, and the approver and third party reviewer must sign the monthly billing statement. See **IV(A), p.18**
- The Billing Cycle Purchase Log must be **manually** signed by **both** the cardholder and the approver responsible for the **CBA**, acknowledging that all transactions are for State business. See **IV(A), p.18**
- Multiple use of the Missing Receipt form (more than 1 per quarter in a fiscal year) will result in suspension of card privileges. See **IV(A), p.18**
- Prior to processing any transaction that include convenience fees, the cardholder/authorize user and approver must determine if the convenience fee complies with Visa regulations, is in the best interest of the State, and submit the request in writing justifying the need to make the purchase with the P-card/T-card/CBA to their section head for approval. Additionally, For any charge where the Supplier has charged a surcharge, a cardholder or user should obtain a copy of the acknowledgement letter sent to the Supplier by Visa authorizing the Supplier to impose a surcharge as part of their supporting documentation. See **II(F)(3), p. 8**

I. INTRODUCTION

A. Policy Statement

This policy covers the Corporate Liability “LaCARTE” Purchasing Card (P-Card), Travel Card (T-Card), Corporate Business Account (CBA) and establishes minimum standards for possession and use. All accounts are issued by Bank of America (BOA) to the State of Louisiana for use by agency employees for authorized business purchases within the delegated authority limit. The program provides an efficient, cost-effective method of purchasing and paying for small dollar transactions within expendable usage limits.

P-Cards/T-Cards/CBAs are issued with corporate liability, under which the state is liable for the cost of the purchases. The program is based on the strength of the State’s financial resources, not the personal finances of the cardholder/authorized user. Purchasing cards are issued in the name of State of Louisiana employees only, whereas CBAs are not issued a physical card, but are associated with a specific authorized user.

Cardholders/authorized users must follow State of Louisiana purchasing policies and strive to obtain the maximum ultimate value for each dollar of expenditure.

B. Purpose

The purpose of this policy is to provide guidance to agencies whose P-Card/T-Card/CBA Program Administrator is the Office of Finance and Support Services (OFSS), located within the Division of Administration (DOA. Questions regarding this policy should be directed to the Program Administrator.

The use of the P-Card/T-Card/CBA is beneficial to the individual purchaser, the purchaser’s agency and the suppliers. It simplifies the purchasing and payment process and expedites receipt of goods. The P-Card/T-Card/CBA provides significant cost savings to the State of Louisiana while providing electronic control and accountability.

C. Applicability

This policy shall be applicable to those agencies’ employees who have the OFSS serving as their program administrator for the P-Card/T-Card/CBA Program. The OFSS Program Administrator’s contact information is:

Brittany S Williams
Program Administrator
(225) 342-2186
OFSSTravel&LaCarte@la.gov

II. PROCEDURES:

A. General Guidelines

Each section/agency is required to assign an individual to serve as its coordinator. The coordinator will be the contact person responsible for providing the program administrator with supporting documentation to ensure section/agency program compliance and the staff's continuing education regarding all policies and procedures.

B. Card Issuance Guidelines

- 1. Privilege Determination:** P-Card/T-Card/CBAs may be issued to "permanent, regular-status" employees only. No student employee or temporary status workers, such as job appointments, WAEs or contract workers, may be issued a P-Card/T-Card/CBA. Cardholders must be approved by the appropriate agency authority and cards should be distributed only to frequent purchasers, based on the request of a supervisor, manager or department head. Limits by the agency should reflect the individual's purchasing pattern. The issuance of a purchasing card should never be an automatic process upon hiring.
- 2. Approver Determination:** Unless an exception has been granted through the Office of State Travel, the cardholder's approver must be at least one pay grade/pay level higher than the cardholder. The approver must be the most logical person who would be most familiar with the business case and appropriate business needs for the cardholder's transactions. The approver is allowed to approve for a maximum of 20 cardholders. To ensure adherence to these guidelines, the agency/section head is required to ensure approver requirements are met before the "Cardholder Enrollment Form" is completed for submission to the program administrator.
- 3. Participant Roles:** No P-Card/T-Card/CBA shall be issued to program administrators, department heads, auditors, and any other personnel associated with administering and monitoring the program without the approval of the Commissioner of Administration. The justification for the approval must describe why it is not feasible for the cardholder to hold only one role and should state the precautions that will be taken to guarantee the security and validity of purchases.
- 4. Cardholder Enrollment Form:** Applicants are required to complete the Cardholder Enrollment Form ([Attachment A & A-1](#)) to become a cardholder. The enrollment form is completed by both the employee and agency/section coordinator, and must be signed by the agency/section head and Appointing Authority to indicate authorization, cardholder spending limits, and cost allocation information. Spending limits should be determined based on the

cardholder's job responsibilities, anticipated card usage levels, historical spending patterns, and budget limitations. The completed form, with required signatures, is submitted to the program administrator, who will submit the enrollment form to the Commissioner's Office for approval. If approved, the program administrator will order the card from the bank and maintain the form in a cardholder file.

5. **E-mail Address:** The cardholder's name and business email address must match. If different for any reason, prior approval from the Commissioner of Administration or his designee must be received or the email address as maintained in Microsoft Outlook must be changed. The cardholder will be responsible for ensuring the email address is changed prior to receiving approval for the card. In addition, the agency/section coordinator should verify that the e-mail address on the Cardholder Enrollment Form matches the e-mail address in Microsoft Outlook prior to submitting the Cardholder Enrollment Form.
6. **Card/Account Distribution:** The program administrator will notify cardholders and the agency/section coordinator when the P-Card/T-Card/CBA is ready for release. The card will be distributed to employees only after successful completion of required documentation, securing appropriate approvals, and submission of required forms. The authorized user of the CBA will be contacted by phone with the CBA account information.
7. **Annual Requirements:** Cardholders, approvers and program administrators are required to take an online training course before role responsibilities and card purchasing privileges are granted. Participants are required to pass the course with a score of at least 90%. The score or certification should be printed and sent along with the applicable Agreement Form (**See [Attachment B, B-1, C & C-1](#)**) to the program administrator.

Yearly in June, an e-mail will be forwarded to all agency/section coordinators to remind them of the annual online course recertification to be completed by June 30th by all cardholders and approvers.

The location of the online courses is the Louisiana Employees Online (LEO) System. It is a web-based training. Once logged into LEO, go to the "My Training" tab. Under the "Search" function, in the "Search Term" type OSP. Three courses each will be displayed for OSP LaCarte P-Card/T-Card Cert. Select the applicable course.

8. **Card Expiration:** Cards will automatically be replaced/renewed prior to the P-Card/T-Card/CBA's expiration date by the issuing bank. All

replacement/renewed cards will be sent to the agency's program administrator for proper distribution.

9. **Suspension Determination:** Cardholders' purchasing privileges will be **suspended** if they do not abide by the following annual requirements:

- Complete and pass the annual on-line course in LEO with a score of at least 90%
- Sign and submit the appropriate agreement form to the program administrator
- Review, sign, and submit the OFSS Acknowledgement Form certifying they have completed reviewing the DOA – OFSS P-Card/T-Card/CBA online training presentation.

C. Training Guidelines

Agency/section heads are required to ensure that cardholders and approvers complete the P-Card/T-Card/CBA online training course and review the DOA – OFSS P-Card/T-Card/CBA training presentation initially and annually thereafter. The training and presentation will introduce the cardholder, authorized user, and approver to the WORKS Workflow System and demonstrate how to review, allocate, and sign-off on transactions, attach documents to the transactions, and perform monthly reconciliations.

1. **Cardholders Course - P-Card/T-Card/CBA Program** - The course must be taken by new cardholders prior to receipt of the P-Card/T-Card/CBA, as well as annually by all cardholders to continue to possess a State of Louisiana P-Card/T-Card/CBA. The cardholder/authorized user must achieve a score of at least 90% to pass course.
2. **Approvers Course – P-Card/T-Card/CBA Program Cardholder Program** - This course must be taken by new cardholder approvers prior to being assigned the approval role,, as well as annually by all cardholder approvers in order to continue assignment as a cardholder approver for the State of Louisiana P-Card/T-Card/CBA Program. The approver must achieve a score of at least 90% to pass course.
3. **Program Administrator Course - P-Card/T-Card/CBA Program** - This course must be taken by new program administrators prior to being assigned as an agency program administrator, as well as annually by all program administrators to continue assignment as a program administrator for the State of Louisiana P-Card/T-Card/CBA Program. The program administrator must achieve a score of at least 90% to pass course.

D. WORKS Workflow Guidelines

To allow for proper and complete program audits, all program participants are mandated to implement WORKS Workflow, which is an online system through Bank of America.

The program administrator will give cardholders, who have submitted all required forms and certifications to the program administrator, access to the WORKS System. Upon registration by the program administrator, the WORKS system will generate an e-mail notification to the cardholder informing the cardholder of his/her WORKS logon id and temporary password.

Cardholders will receive e-mail notifications from the WORKS System as the cardholder makes transactions. Cardholders will be required to review, allocate and sign off on their transactions. Receipts supporting the transactions must be uploaded in the WORKS system. All receipts and supporting documentation must be scanned and attached to the applicable transaction and not as one image for all transactions.

Cardholder approvers are required to sign off on the cardholder's transactions upon transactions appearing in the approver's pending file. This will only occur after the cardholder has completed his/her sign off.

The Billing Cycle Purchase Log (BCPL) will need to be printed after the cardholder and approver(s) have signed. If **not** electronically signed off in WORKS, the BCPL must be manually signed by the cardholder and approver.

The cardholder/coordinator should forward the Billing Cycle Purchase Log, original receipts and the signed Billing Statement to the OFSS Cash Disbursements accountant by the 11th (P-Card/CBA) and/or 14th (T-Card) of the month.

Each card will be assigned a default account coding, as identified on the P-Card/T-Card/CBA Request Form, to which transactions will be automatically charged. If transactions interface to ISIS with default coding, changes identified may be corrected via a journal entry.

E. Security Guidelines

The P-Card/T-Card/CBA are the property of the State of Louisiana and the cardholder is responsible for the physical security and control of them and their appropriate use. The cardholder is also responsible for maintaining the security of card data such as the account number, the expiration date, and the card verification [CVV], the 3-digit security code.

1. **Fraud or Misuse:** Any recognized or suspected misuse of the P-Card/T-Card/CBA program should be immediately reported to the agency head/section head and the OFSS Program Administrator.

The cardholder should never include the full P-Card/T-Card/CBA account number in emails, fax, reports, memos, or upload in WORKS, etc. If an account number is necessary, only the use of the last four or eight digits of the account number is allowed.

The cardholder should never send a copy of the P-Card/T-Card, if requested by a merchant. If this is required for payment, then the Cardholder must use another form of payment other than the State Liability P-Card/T-Card.

The cardholder should never give the card account number, user id, or password to someone else.

The cardholder should immediately notify the OFSS Program Administrator, if fraudulent charges are noticed, as the card may need to be cancelled and another card issued. Any suspected fraudulent charges must be disputed with BOA. The cardholder should complete the Commercial Card Claims Statement of Disputed Item form. ([Attachment E](#))

Note: If abuse or misuse, whether accidental or not, occurs more than twice during a fiscal year, the cardholder's account will be subject to cancellation.

2. **Lost/Stolen Cards:** To prevent unauthorized purchases from occurring on the P-Card/T-Card/CBA, cardholders should immediately report lost or stolen cards. Lost, stolen, or fraudulently used P-Card/T-Card/CBA must be reported to the Bank of America at 1-888-449-2273 as soon as possible after discovering the loss, theft, or fraudulent use. The cardholder's approving official and program administrator must be notified.

Lost or stolen cards require card cancellation. Failure to report the loss, theft, or fraudulent use of the P-Card/T-Card/CBA may result in increased financial loss to the agency. The cardholder and approver have the responsibility for communicating the information to the OFSS Program administrator.

3. **Extended Leave:** To prevent cardholders/authorized users from making purchases while on extended leave, cardholders/authorized users should notify their coordinator when they will be on extended leave. For cardholders/authorized users on maternity leave, family medical leave, medical leave, military obligations, sabbaticals, etc., the coordinator should notify the program administrator via e-mail that the cardholder will be on extended leave and provide the begin date. The program administrator will set the card limit to \$1 or suspend the card. All open transactions will remain open until the cardholder/authorized user returns to work. Upon the cardholder's return to work, the coordinator will notify the program administrator via e-mail to re-instate the card limits or cancel the suspension. Additionally, the cardholder/authorized user must complete the WORKS

requirements and submit the reconciliation package(s) to OFSS within 5 business days of their return date. If the approver is on extended leave, a back-up approver, who meets the approver qualifications, must be designated.

4. **Employee Separation:** To prevent cardholders from making purchases while not employed by the Division of Administration or one of its client entities, the cardholder is to surrender the card to his/her coordinator. The coordinator must notify the program administrator via email (or by phone with follow up email confirmation) to cancel the card.

Note - If transferring from one section to another section within the same agency, consideration will be given on a case-by-case basis for the need to re-issue a card.

The approver must complete an exit review with the cardholder regarding the cardholder's transactions, supporting documentation and receipts, and obtain necessary signatures prior to the cardholder/authorized user's separation. To ensure adherence to these guidelines, the approver is required to complete the "State of Louisiana Purchasing Card Program Exit Review Form" ([Attachment D](#)) and forward it and the card to the Program administrator to destroy.

5. **WORKS User Id/Password:** All WORKS Workflow Users are responsible for securing all assigned WORKS application User IDs and passwords. Never share user ids and passwords and/or leave the work area while logged into the system or leave login information lying in an unsecure area.

F. Spending Guidelines

To prevent undue financial obligations to the State, merchant category codes and individual card limits will be established. Since the State, not the individual employee, will pay for the purchases made with the card, additional controls have been added to the card accounts. These limits are imposed at the point of sale when the card is swiped. In addition to the limits that are controlled at the point of sale by the card, the Division of Administration limits the use of the card through policy. The card may be used only for purchases that are made under delegated authority or items exempt from review and approval by the agency head/section head or the Office of State Travel.

1. **Split Purchases** are prohibited. When a cardholder encounters the need to make a purchase that would exceed the single transaction limit, the cardholder must have the agency/section head complete the "[Request for Exception to State P-Card/T-Card/CBA Policy](#) or "[Request for Exception to State T-Card/CBA Policy](#)" Form ([Attachment F & F-1](#)) and contact the program administrator for instruction and guidance to ensure proper approval from the Office of State Travel is obtained. In this instance, the cardholder should not attempt to make more than one transaction to the same vendor on the

same day, which exceeds the single transaction limit. Such practices violate Section 6 of the current Small Purchase Executive Order.

2. **Vendor Gifts-** All vendor gifts, free and/or discounted, must be pre-approved by the section head, present at the agency and used for business purposes.
3. **Visa Convenience Fees-** Many suppliers charge convenience fees that are **not** in compliance with Visa regulations and would **not** be an allowable charge. Prior to processing any transaction that include convenience fees, the cardholder/authorize user and approver must determine if the convenience fee complies with Visa regulations, is in the best interest of the State, and submit the request in writing justifying the need to make the purchase with the P-card/T-card/CBA to their section head for approval. The signed approval must be attached to the corresponding monthly reconciliation package and submitted to OFSS Cash Disbursements Section for processing. Additionally, For any charge where the Supplier has charged a surcharge, a cardholder or user should obtain a copy of the acknowledgement letter sent to the Supplier by Visa authorizing the Supplier to impose a surcharge as part of their supporting documentation.
4. **Agency Limits** – The P-Card/T-Card/CBA may be used for purchases not to exceed the agency maximum limits of \$5,000 per transaction. The standard monthly dollar limit is \$25,000. Annually, the program administrator, along with all cardholder approvers shall review cardholder’s limits and ensure appropriate utilization.
5. **Increased Limit** - The Office of State Travel must approve in writing any request for a single purchase limit (SPL) or a one-time override above \$5,000. When requesting the SPL, best practice will be considered to limit the SPL to the lowest amount that is needed for the duties of the cardholder.
6. **Changes to Limits** - Requests for changes to card limits should be submitted by the agency/section head via email to the program administrator. Upon receipt and review, the program administrator will forward the form to the Office of State Travel for approval. In an emergency or time sensitive situation, the request may be verbal with a follow up email confirmation. Change requests will be kept in the cardholder’s file.
7. **Merchant Activity Type Limits** - Specific types of businesses identified by a Merchant Category Code (MCC) are restricted on the card. If you have difficulty using your card with any particular vendor, please contact the program administrator. Requests for exceptions, exemption, or override of restricted and/or prohibited MCC codes can only be approved by the Office of State Travel. A written request must be submitted via email to the program administrator. Upon receipt and review, the program administrator will

forward the form to the Office of State Travel for approval. Please note that the request will be considered, if the agency is in compliance with the program and State guidelines, and if the Office of State Travel determines it to be in the best interest of the State to give approval.

8. **Declared Emergency:** To ensure cardholders can make emergency-related purchases in the event of a declared emergency by the Governor, , only those cardholders who are deemed essential employees may have limits increased and additional MCC codes opened for their cards.

To ensure adherence to these guidelines, the section coordinator is required to submit a Governor Declared Emergency Purchase Authorization Form ([Attachment G](#)), authorized by the agency/section head.

Emergency profiles will be created by the program administrator. Under no circumstances can the Cash MCC Group be removed, as the use of cash is never allowed, even during emergency situations.

Approvals for the increased spending limit and the opening of restricted/prohibited MCC codes will be obtained in accordance with the State's Policy from the Office of State Travel.

The program administrator is responsible for ensuring that all cards are returned to their original profile once the emergency declaration has expired and/or when higher emergency limits are no longer necessary.

G. Usage Guidelines

1. **Allowable Usage:** All purchases made with a P-Card/T-Card/CBA must be for official agency/section business. Cardholders/authorized users and approving officials are designated as agency/section purchasing agents and are subject to the provisions of state law. Cards not used within a twelve month period may remain active and changed to a \$1 spending limit with approval from the Office of State Travel

The P-Card may be used for:

- Fuel or vehicle maintenance if the Fuel Card and Maintenance Program are not covered in a certain geographic area. Cardholder must maintain documentation supporting why the fuel card was not used.
- Repairs and maintenance are authorized for agency vehicles. All costs associated with vehicle repair and maintenance must be reported in accordance with DOA fleet management regulations using the Fuel Man / Fuel Track System.

Note: Consideration of exceptions may be granted on a case-by-case basis and should be submitted to the program administrator.

- Inventory Purchases: Any purchase made using a state issued credit card that is considered an inventory item (*All items of moveable property having an "original" acquisition cost, when first purchased by the state of Louisiana, of \$1,000 or more, all gifts and other property having a fair market value of \$1,000 or more, and all weapons, regardless of cost, with the exception of items specifically excluded in §307.E, must be placed on the statewide inventory system*) must adhere to Louisiana Property Assistance Agency (LPAA) Rules and Regulations which can be found at: <http://www.doa.la.gov/lpaa/PROPERTY%20REGS.pdf>
- Equipment
- Supplies, Materials, and Services
- Conference Registration Fees for agency/section personnel on official agency/section business with the requirement that employees not request reimbursement for meals paid with the conference registration fees.

Agencies/sections must ensure that conference registration fees for employees paid pursuant to this section are recorded as required by Travel Regulations. Agencies should require employees to capture the aforementioned registration expenses on the employee's travel expense statement. Care should be taken to ensure that the employee clearly identifies those items paid with the P-Card versus those items requiring reimbursement.

- With special approval from the Commissioner's Office, employee food may be purchased with a P-Card only when an employee is participating in a group meal or an authorized/sanctioned event as described in PPM49. The agency/section head is required to contact the program administrator for further guidance and instruction.

Approvals for opening restricted/prohibited MCC codes will be obtained in accordance with the State's Policy from the Office of State Travel.

The T-Card may be used for:

- Airfare
- State Contracted Travel Agency Fees
- Registration for Conference/Workshop
- Membership Dues associated with registrations (should not be for memberships to make to non-travel purchases)
- Hotel/Lodging
- Rental Car
- Tolls in conjunction with the contracted vehicle rental
- Parking allowed only with hotel stay and combined on the invoice and/or Park-N-Fly Parking
- Internet Services are allowed only with hotel stay and combined on the invoice

- Gasoline for rental car/state owned car only, but is not to be used if agency is part of the Fuel Card program/contract. However, in the event that the program is not covered in a certain area, then the travel card may be used and the file must be completely documented.
 - Shuttle Service is allowed only when pre-paid prior to trip. Not for individual ground transportation during a business trip such as taxi, bus, etc., without approval from the Office of State Travel.)
2. **Prohibited Usage:** Purchases made with the P-Card/T-Card/CBA must be made by the authorized cardholder. Persons other than the cardholder are not allowed to make purchases using the cardholders P-Card/T-Card/CBA.

The P-Card/T-Card/CBA may not be used for:

- Purchase of non-alcoholic beverages, in liquid or powder form, without written permission from the Appointing Authority.
 - Personal items. Personal expenditures are strictly prohibited. Cardholders/authorized users who violate this rule must reimburse these funds and, if the violation is determined to be intentional, may be subject to termination of employment and/or criminal penalties.
 - Accessing cash or accepting cash in lieu of a store credit.
 - Gift cards/gift certificates, without prior approval from the Office of State Travel.
 - Avoidance of procurement or payment procedures.
 - Alcohol, food, travel expenses or entertainment services without obtaining prior written permission from the Office of State Travel.
 - Taxes on purchases. Sales tax should not be paid for purchases made from vendors within the State of Louisiana using agency funds. Sales tax may be paid when required for vendors out of state.
 - Purchases from vendors where the cardholder has a financial interest.
 - Fuel or vehicle maintenance if agency is part of the Fuel Card and Maintenance Program.
 - To pay for another or loaned to another person to pay for official or non-official business expenses.
 - Incidentals. Travelers must present a personal credit card when checking into a hotel to cover any incidental expenses. If incidentals are incurred during a business trip, the traveler must be reimbursed through the agency's travel reimbursement policy and procedures, including the travel expense BA12, process.
 - Any other purchase deemed unallowable which is subject to discretion of the Appointing Authority
3. **Non-approved purchases:** When a non-approved purchase occurs, the cardholder/authorized user should be counseled to use more care in handling

the P-Card/T-Card/CBA. Cardholders and approvers not abiding by the following policy mandates will be issued a Letter of Counseling for each occurrence. The letter will be placed in the employee's file for a minimum of 12 months. The letter will also be sent to the cardholder/approver's immediate supervisor and section head.

To ensure adherence to these guidelines, each instance of a non-approved purchase discovered by the Approver must be reported to the program administrator on the Non-Approved Purchase Acknowledgement Form ([Attachment K](#)). The OFSS Cash Disbursements accountant should ensure funds are repaid to the state and/or corrective action was implemented.

The employee will be required to pay for the item purchased inappropriately. Should another incident of a non-approved purchase occur within a 12-month period, the program administrator will recommend termination of the cardholder from the P-Card/T-Card/CBA program.

4. **Intentional Fraud/Misuse:** An employee suspected of having misused the P-Card/T-Card/CBA with the intent to defraud the state will be subject to an investigation. Should the investigation result in findings which show that the actions of the employee have caused impairment to State service, and should those findings be sufficient to support such action, the employee will be subject to disciplinary action. The nature of the disciplinary action will be at the discretion of the Appointing Authority and will be based on the investigation findings and the record of the employee. Any such investigation and ensuing action shall be reported to the Louisiana Legislative Auditor (LLA) Hotline at 1-844-50 FRAUD (503-7283) and/or may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549, and the Office of State Travel. Approvers will be required to participate in any disciplinary actions deemed appropriate.
5. **Returns:** If the cardholder determines that the material is defective or incorrect, the supplier should be notified that the item needs to be returned. (The cardholder should request ship to address along with a return authorization number.) Request that the supplier process a credit transaction through the P-Card. Document that goods have been returned for credit and communicate information through proper channels within unit. Ensure that the credit appears on the next monthly statement. If not, process the charge as a disputed transaction.
6. **Disputed Transactions:** It is the cardholder's responsibility to resolve discrepancies and ensure credits are received. When a cardholder discovers an incorrect amount has been charged for goods or services received, or a questionable purchase or transaction appears on a cardholder's monthly

statement, the cardholder must immediately seek to resolve the problem with the vendor. Any communications should be documented on the statement (or attachment) including dates, persons involved, and a brief description of the problem.

If the cardholder is unable to resolve the problem with the vendor, a “Commercial Card Claims Statement of Disputed Item” form ([Attachment E](#)) must be completed. The coordinator should be notified of the dispute and a copy of the dispute form should be attached to the monthly statement. The cardholder should check the following month’s statement to ensure that credit was received.

Note: Disputes must be submitted within 60 days of the statement date.

7. **Rental Car Allowance:** Cardholders are allowed to use their P-Card for in-state rentals at Enterprise Rent A Car [MCC Code 3405] and for out-of-state rentals at Enterprise Rent A Car [MCC Code 3406], National Car Rental [MCC Code 3393] and Hertz Car Rental [MCC Code 3357] without approval of the Office of State Travel.
8. **Sales Tax:** When using the P-Card/T-Card/CBA, it is the cardholder’s responsibility to present the exemption form, “Certificate of Sales/Use Tax Exemption/Exclusion of Purchases by Political Subdivisions of the State of Louisiana” ([Attachment H & H-1](#)), to the vendor. The form is available on OFSS’ website under P-Card Forms.

If the vendor erroneously charges sales tax or sales tax is charged by the vendor due to the cardholders’ failure to present the tax-exempt form, cardholders should make every effort to obtain a credit directly from the vendor. Documentation of attempts to obtain credits should be maintained with the transaction documentation. **If a credit cannot be obtained from the vendor, the cardholder must complete the Sales Tax Reimbursement Form ([Attachment I](#)) and reimburse the sales tax to the agency.**

Note: Sales tax may not be disputed through the bank.

III. ROLES AND RESPONSIBILITIES

- A. **Section/Agency Heads:** Section/agency heads are accountable for establishing, maintaining and ensuring cardholders and approvers are compliant with State and Division of Administration P-Card/T-Card/CBA purchasing policies. The section/agency heads are strongly encouraged to add P-Card/T-Card/CBA compliance requirements as part of their employees Performance Evaluation System (PES). Ultimate responsibility for an agency’s purchasing program resides with the section/agency head. The section/agency head may delegate operational

responsibility to a coordinator, but delegation does not relieve the section/agency head of program responsibility.

Below are practices the Section/Agency Head is responsible for:

- Designate unit program officials: Coordinators, Approvers, Cardholders.
- Developing procedures for travel allowances in accordance with State Liability P-Card and CBA Policy.
- Maintaining budgetary controls.
- Monitoring the issuance of cards, ensuring prompt reconciliation of periodic statements.
- Establishing and enforcing personnel policies to discipline employees in the event of abuse or failure to comply with established guidelines. Policies must address consequences of certain actions regarding non-compliance.
- Developing procedures to recover unauthorized charges and/or overages of allowances. Procedures should also address cancellation of privileges if such incidents occur more than twice.
- Maintaining list of all Cardholder's names.
- Develop procedures for online accounts, such as Amazon, PayPal, EBay, etc. These types of accounts, if necessary and allowed for use by an employee, must have a standalone business account or registration and must not be combined with an individual's personal account. By doing this, it allows the agency access to view the accounts online while verifying that all purchases were business related, email receipts were not altered and that all purchases are being delivered directly to the agency.

B. Cardholders/Approvers/CBA Authorized Users: Have the following responsibilities:

- Obtain, review and understand the State and Agency policies.
- Maintain knowledge and comply with all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability LaCarte Card and CBA Policy, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable on use of the P-Card/T-Card/CBA.
- Keeping informed of program updates as sent from the agency Program administrators or anyone else associated with the P-Card/T-Card/CBA program.
- Ensure the use of online accounts Amazon, EBay, PayPal, etc. are not combined with personal accounts.

C. Approvers: In addition to the Approver responsibilities noted above, the Approver should ensure that each transaction:

- Has an appropriate business purpose, not for personal use, fits the cardholder's business needs.
- Includes an original receipt and complete supporting documentation, including a detailed line item description where generic descriptions is on receipts such as "general merchandise",.
- Verify that receipt date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs or trip allowances and dates, if applicable and travel has been approved.
- All receipts and supporting documentation are scanned into WORKS Workflow, once implemented and tied to the appropriate transaction and reviewed against the original receipt and supporting documentation.
- Is not a duplication of personal request and/or reimbursements, if for travel related expenses.
- Does not include sales tax.
- Has been coded properly for payments as outlined in the agency policy and procedures and as required in WORKS Workflow for ISIS and LaGov interface agencies.
- The original billing statement must be signed by both the approver and the cardholder, electronic or stamped signatures are not acceptable, unless an exemption has been granted. Manual signatures are required on any electronic logs in which a transaction is missing either the cardholder or the approver's electronic signature. Electronic signatures are acceptable for the WORKS Workflow Billing Cycle Log only.
- **NEVER_MAKE_A_PAYMENT_DIRECTLY_TO_THE_BANK** in the event that an unauthorized charge is placed on the individual's state corporate liability account. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance. In order to avoid this situation, report any unauthorized charges to the agency's program administrator immediately, along with the decision on how the funds will be reimbursed back to the agency.
- The immediate supervisor/approver must review the information and original documentation entered and scanned into Workflow, and submitted by the cardholder prior to signing off on the transaction in WORKS. If the information is not correct, the supervisor/approver should flag the transaction and electronically return it to the cardholder for additional information and/or correction.
- All transactions must be approved in WORKS by the approver. The WORKS approver must be the cardholder's supervisor that is at least one level higher and has a thorough knowledge of cardholder's job responsibilities and familiar with the business case and appropriate business needs for the cardholder's transactions in order to determine if purchases are job-related or otherwise authorized. A supervisor/approver's electronic approval certifies that the

goods and/or services purchased are essential and necessary, appropriately budgeted for and are in compliance with all requirements herein.

NOTE: The immediate supervisor/approver must sign off on all transactions in WORKS before the cardholder's monthly credit limit will refresh.

- Annually, each approver should review all cardholders for which he/she is designated as the approver, along with reviewing profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all cardholders limits are working properly for the cardholder. If limits are not allowing the cardholder to perform his/her duties, then the approver should contact the agency program administrator to make necessary adjustments.

NOTE: Understand that failure to properly fulfill responsibilities as a P-Card/T-Card/CBA approver could result, at a minimum, in the following:

- Written counseling which would be placed in employee file for a minimum of 12 months.
- Consultation with agency program administrators, and possibly head of agency and internal audit section.
- Disciplinary actions, up to and including termination from the P-Card/T-Card/CBA program and termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

D. Program Administrator: To ensure the Division of Administration sections and ancillary agencies are compliant with the Corporate Liability "LaCarte" Purchasing Card and CBA Policy and State Liability Travel Card and CBA Policy, the Program administrator is responsible for the following:

- Keeping well informed of program updates along with dissemination of this information to the department head, cardholders, CBA authorized user, cardholder approver, and any other agency personnel as deemed appropriate.
- Performing post audits of cardholder transactions to monitor appropriate use while verifying that purchases are made in accordance with Corporate Liability "LaCarte" Purchasing and CBA Card Policy, State Liability Travel Card and CBA Policy, all current purchasing policies, purchasing rules and regulations, Louisiana Statutes, Executive Orders, and PPM49, if applicable.
- Educating program participants on state and agency policy requirements and procedures.
- Educating program participants on the use of the card sales tax requirements.
- Educating cardholders on the process of reporting a card lost, stolen and/or any fraudulent activity.

- Requesting cards, setting up users and issuing secure user ids in WORKS, and performing any maintenance necessary for agency cardholders.
- Establishing Corporate Business Accounts (CBA's) and determining proper administrators/approvers. The contract travel agency must be notified of authorizers for each CBA account.
- Maintaining the annual, original signed agreement form for the State of Louisiana Corporate Liability P-Card/T-Card/CBA Program for all participants.
- Providing program participants with a copy of the signed agreement along with the state and agency policies, or a link to all policies, procedures, rules, regulations, executive orders and PPM49.
- Maintain files showing compliance with all the annual requirements.

The Program administrator will retrieve the following reports for each section/agency.

- **Activity in Closed/Suspended Account Report:** Provides an explanation for transactions that occurred in closed or suspended accounts.
- **Airline Incidentals Report:** Provides an explanation for transactions considered airline incidentals. Such items as baggage fees and/or excess/overweight baggage fees are not allowed unless approval has been received. Airline transactions are governed under the PPM49.
- **Hotel Incidentals Report:** Provides an explanation for transactions considered hotel incidentals. Hotel transactions are governed under the PPM49.
- **Non-Contracted Car Rental Report:** Provides an explanation for car rental transactions with non-contracted car rental companies. A justification as to why cardholder is using a car rental company other than Enterprise, National or Hertz is required.
- **Single Transactions Exceeding \$5,000 Report:** Provides an explanation for items exceeding the states single transaction limit threshold of \$5,000.
- **Sales By Line Item:** Displays transaction that have line item detail information.
- **Split Purchase Report:** Provides an explanation for transactions split to pay a vendor the same day to avoid exceeding the limit.
- **Decline Report:** Provides an explanation for declined purchase attempts of the cardholder.
- **Card Status Report:** Provides the status of each card by listing each cardholder's name, profile, and single transaction limit.
- **Allowed MCCs – Food and Alcohol Report:** Provides MCCs which may be opened but should be monitored.

- **DATA Export File:** The data from this report exports into ISIS and will reject if there is not a valid GL code in segment 01 of the allocation.

Note: The DATA Export File report must be ran prior to the 14th for (P-Card) and 17th for (T-Card) of every month. All GL allocations must be reviewed and corrected before close of business on the 14th for (P-Card) and 17th for (T-Card).

E. OFSS Cash Disbursements Section – OFSS Cash Disbursements section personnel are accountable for ensuring that purchase transactions are accurately reported in ISIS/LaGov. To accomplish this, OFSS Cash Disbursements is responsible for:

- Establishing and assigning default/override accounting codes for transactions not otherwise coded through the electronic online WORKS Workflow.
- Notifying OSRAP of all instances that will require a change in the accounting structure.
- Updating user restrictions within WORKS Workflow.
- Ensuring a clearing [PPPP] or override organization code is set up for each corporate account [ISIS Agency] for miscellaneous charges and for Cardholder transactions that have an incorrect or missing code.
- Reconciling cardholder statement to electronic payment [P3 P-Card and P4 T-Card Vendor Payment Voucher Input Form] and distributing costs from the default/override accounting codes to the proper accounting codes.

IV. DOCUMENTATION AND RECONCILIATION GUIDELINES

A. Documentation Guidelines

All purchases are required to have documentation supporting the business purpose of the transactions. Documentation summarizing the monthly transactions and documenting that appropriate approvals occurred are also required. Cardholders, section/agency heads, supervisors, approvers and OFSS Cash Disbursements accountants are responsible for ensuring the following:

- Signature stamps are not permitted, unless an exception has been obtained.
- Inventory type purchases [electronic, etc...] should have “received by” and a signature on packing slip or other shipping documentation to ensure that the purchase arrived and is accounted for at the agency.
- Documentation of approval must be accomplished by a signature on a paper log or electronically online by signing off on the transaction. Approval by the approver certifies that the documentation is acceptable for each transaction, the purchase was for official state business, the purchase is in compliance with appropriate rules and regulations, and the purchase has been reviewed and is approved.

- Ensure that each cardholder completes a log, that the log corresponds with the monthly billing statement and that both approver and the cardholder sign the log and statement. If the log is the electronic Billing Cycle Purchase Log, the electronic signatures are sufficient for both the cardholder and approver.
- Always submit approvals with all necessary documentation including complete line item descriptions where generic description is on receipts such as “general merchandise” (both paper and electronic) in a timely manner.
- Ensure that supporting documentation, including the signed log or approved electronic log and signed statements, by both approver and the cardholder, along with any findings and justifications are sent to the agency’s fiscal office for review, where the documentation will be maintained in one central location, in accordance with the state’s requirements and the agency’s policy.
- The Billing Cycle Purchase Log must be **manually** signed by **both** the cardholder and the approver responsible for the **CBA**, acknowledging that all transactions are for State business. Transactions made by an approver of a CBA account must be 100% reviewed and signed off by a **third level reviewer**. The third level reviewer must be at least one level higher than the approver, must have completed and passed the P-Card/T-Card course in LEO, and completed the Approver Agreement form. The approver must sign off on the transaction in WORKS, and the approver and third party reviewer must sign the monthly billing statement.
- Ensure invoices or receipts are scanned into WORKS Workflow and attached to each applicable transaction.
- For items purchased over the counter, the cardholder should obtain the customer copy of the receipt. When ordering by telephone, fax, or computer, the cardholder must obtain a packing list or similar document.
- For items such as registrations, where the vendor does not normally generate a receipt or packing slip, a copy of the ordering document may be used.
- For internet purchases, the print out of the order confirmation showing the details, or the printout of the order details, or the shipping document if it shows what was purchased, the quantity and the price paid will suffice for the itemized receipts.
- Electronic receipts are allowed if they are un-editable and are maintained in compliance with the agency retention policy.
- If a receipt is not furnished by the merchant (as may be the case with a phone or Internet order), documentation such as an order confirmation, packing slip, or invoice, etc. shall be obtained and shall contain an itemized and detailed description of the purchase. All receipts must give an itemized and detailed description of the purchase and must include at a minimum:
 - Merchant Name
 - Date of Purchase

- Description (a receipt description, which only states “Miscellaneous”, or “Merchandise”, or only includes a vendor’s stock or item number, is not acceptable).
- Unit price and quantity
- Transaction total
- If the documentation for a transaction has been lost, it is the cardholder’s responsibility to obtain a duplicate from the vendor. If a duplicate cannot be obtained, the cardholder should complete the Receipt Replacement Form (Attachment I) for the file to serve as the documentation. The Receipt Replacement Form should contain the itemized information for the transaction, and describe the cardholder’s attempt to obtain a duplicate from the vendor. Receipt Replacement Forms may only be used on an exception basis. **Excessive use of the form is identified as: one per quarter and more than four times in one fiscal year, will result in suspension of card privileges.**

B. Reconciliation Guidelines

- Documentation supporting the date of purchase/service, the vendor name, complete description of the item, not a generic description such as “general merchandise” purchase amount and receipt date must be maintained by the cardholder for each purchase transaction.
- The fund/agency/organization number and object are required to be entered/approved in the WORKS Workflow System by the cardholder or approver
- Cardholders should sign up with BOA Payment Centre, www.centresuite.com, to receive their monthly statements electronically from Bank of America immediately after the close of the billing cycle. If not received, the cardholder must contact the program administrator so that a statement can be obtained.
- When the Cardholder receives the statement, it must be reviewed and reconciled against the accountable documents retained from each transaction. If the Cardholder believes a transaction listed on the statement is incorrect, then procedures outlined in the Disputed Transactions section should be followed.
- The reconciled statements are to be signed by the cardholder and countersigned (verified) by the approver. Under no circumstances, should the cardholder and approver be the same person for signature purposes.
- Cardholders must provide the monthly P-Card/T-Card/CBA reconciliation package, documentation, consisting of the signed bank statement and appropriate accountable documentation to their approver. The approver’s verification process must be completed in time for the coordinator or

cardholder to submit the reconciliation package to the OFSS Cash Disbursements staff by the 11th (P-Card/CBA) and/or 14th (T-Card) of the month.

- Approver should review the items appearing on the billing statement against the vendor receipts or other vendor supporting documentation as scanned in the WORKS Workflow System. Approver must sign the billing statement and P-Card/T-Card/CBA log or electronically approve the transaction in the WORKS Workflow System.
- Upon approval of the reconciliation, the Cardholder should forward the original memo, paper billing statement, and vendor receipts or other vendor-supplied supporting documentation to their agency P-Card Coordinator for review and preparation to be sent to OFSS.
- OFSS Cash Disbursement Section is responsible for immediately reviewing the P3's upon their posting and determining if any discrepancies exist. If discrepancies are discovered, the program administrator must be notified so that proper resolution can be made with Bank of America.

V. WORKS WORKFLOW

1. Cardholders must enter comments and/or line item descriptions for each transaction. This allows program administrators, auditors, and other third parties more oversight of transactions. Comments should include the purpose of the purchase, for whom the purchase was made, and other relevant information to allow outside parties to determine that the expense was business-related.
2. Cardholders must upload and attach a copy of the invoice or receipt and any other relevant documentation (e.g. email correspondence) to the applicable single transaction in WORKS Workflow and not one upload for multiple transactions. Attachments must meet the following requirements:
 - Be a PDF document
 - Be legible (e.g. not too dark, not too light)
 - Contain copies of all pages of invoices or other documents.
3. If applicable, cardholder must add accounting codes to the GL segments.
4. Cardholders must sign off on all transactions in WORKS before the monthly credit limit will refresh.

VI. VIOLATION GUIDELINES

In the event that a Division of administration section or client agency fails to comply with the annual training requirements, usage, accountability, documentation, and reconciliation guidelines, the result of non-compliance will be the following:

- First Offense - P-Card/T-Card/CBA suspended 7 days or until the cardholder/approver/authorized user is in compliance
- Second Offense - P-Card/T-Card/CBA suspended 30 days or until the cardholder/approver/authorized user is in compliance
- Third Offense - P-Card/T-Card/CBA privilege is forfeited. Section head may request cardholder be re-instated after 90 days, provided written notification is received.

Note: If the approver is non-complaint, all cardholders he/she approves for will be effected by these offenses.

VII. EXCEPTIONS

The Director of State Travel, or designee, may waive in writing any provisions of these regulations when the best interest of the State will be served.

VIII. DEFINITIONS

Account holder/ Cardholder - terminology used to reference the employee that has been issued a P-Card.

Approver - The employee designated by the unit to review and verify Cardholder transactions. The person must be at least one level higher than the Cardholder.

Agreement Form – A form signed by a Program administrator, Cardholder and Cardholder Approver, annually, that acknowledges they have received required training from agency, completed the state’s certification requirement and received a passing score of at least 90, understands the P-Card Policies, both state and agency and accepts responsibility for compliance with all policies and procedures.

Cardholder - Employee who has been issued a P-Card.

Card Issuer - Bank of America, the bank issuing State of Louisiana’s P-Card.

Cardholder Enrollment Form – A form that initiates the P-Card issuance process for the Cardholder.

Controlled Billed Account (CBA) –a credit account issued in an agency’s name (no plastic cards issued). These accounts are direct liabilities of the State and are paid by each agency. CBA Accounts are controlled through an authorized administrator(s) to provide means to purchase any allowed transactions/services allowed in the current State Liability Travel Card and CBA Policy. Please realize that although other travel related charges are now allowed on the CBA account, the traveler should be aware that there is no plastic card issued for a CBA to ensure that this will not impair his travel plans.

Coordinator – designated agency personnel identified as the P-Card contact to initiate enrollment forms for new Cardholders and ensuring agency Cardholders are compliant with monthly and annual compliance requirements

Cycle Cutoff - The date the monthly statement is issued, the 5th of each month (excluding weekends and holidays).

Cycle - the period of time between billings. For example, the State of Louisiana P-Card closing period ends at midnight the 5th of each month. Synonymous with “billing cycle”.

Cycle Limit –maximum spending (dollar) limit a P-Card/T-Card/CBA is authorized to charge in a billing cycle. These limits should reflect the individual’s purchasing patterns. These are preventative controls and, as such, should be used judiciously.

Disputed Item – Any transaction that was double charged; charged an inaccurate amount, or charged without corresponding goods or services by the individual Cardholder.

Electronic Funds Transfer (EFT) – an electronic exchange or transfer of money from one account to another, either within the same financial institution or across multiple institutions.

Electronic Signature – An electronic sound, symbol or process attached to or logically associated with a record or executed or adopted by a person with the intent to sign the record.

Employee Agreement Form - The written agreement between Agency and the Cardholder.

Forms and Manuals - Forms and user manuals are available online at the OFSS Website. Revisions to the forms and manuals may be frequent. All employees should check the website often for current versions.

Fraud – Any transaction, intentionally made that was not authorized by the Cardholder or not for Official State Business.

Incidental Expense – if travel expenses have been approved by the Office of State Travel, these would be the expenses, incurred while traveling on official state business, which are not allowed on the state liability P-Card. Incidentals include, but are not limited to meals; fees and tips to porters, baggage carriers, bellhops, hotel maids; transportation between places of lodging/airport such as taxi; phone calls and any other expense not allowed in the State Liability Travel Card and CBA Policy.

INTELLILINK – Visa’s web-based auditing tool which is used to assist with monitoring and managing the agency’s card program usage to ensure that card use conforms to all policies and procedures.

ISIS – State of Louisiana’s integrated system used for accounting, financing, purchasing, and **contracting** functions.

LaGov – State of Louisiana’s newest integrated system used for accounting, financing, logistics, **human** resources, travel and data warehouse storage and reporting.

Merchant Category Code (MCC) – standard code the credit card industry uses to categorize **merchants** based on the type of goods or services provided by the merchant. A merchant is assigned a MCC Code by the acquiring bank.

Merchant Category Code Group (MCCG) – a defined group of merchant category codes. MCCGs are used to control whether or not Cardholders can make purchases from particular types of merchants.

Merchant –a business or other organization that may provide goods or services to a customer. **Synonymous** with “supplier” or “vendor”.

Policy and Procedure Memorandum 49 (PPM49) – the state’s general travel regulations. **These** regulations apply to all state departments, agencies, boards and commissions created by the legislature or executive order and operating from funds appropriated, dedicated, or self-sustaining; federal funds or funds generated from any other source. <http://www.doa.louisiana.gov/osp/travel/travelpolicy.htm>

Single Purchase Limit (SPL) - the maximum spending (dollar) limit a P-Card is authorized to charge in a single transaction. The SPL limit may be up to \$5,000; however, this limit should reflect the individual’s purchasing patterns. These are preventative controls and, as such, should be used judiciously. Purchases shall not be split with the intent of and for the purpose of evading the P-Card single purchase limit set for Cardholders.

P-Card - a credit account issued in an employee’s name. This account is the direct liability of the State and is paid by each agency. P-Card accounts are the preferred means of payment for **purchases** of goods and services. This is also referred to as the LaCarte Card, Purchasing Card and/or Procurement Card.

P-Card Administration - OFSS unit that manages the day-to-day operations of the P-Card Program **for** the Division of Administration, the Division of Administration Ancillary Budget Units and its client agencies.

P-Card Administrator OFSS - representative that assists P-Card Program Manager administer the P-Card program.

P-Card/ Billing Cycle Purchase Log –Paper and electronic, once the agency has completed the implementation of Workflow, this log is used in the reconciliation process for purchases/**services** charged during the billing cycle. The log is used to document Cardholder approval of purchases billed by matching the paper billing statement, received from the bank, to the log and the documentation obtained from the vendor(s). Approval of the log by the Cardholder can either be by signature (paper log) or electronic signoff (through WORKS Workflow reconciliation). Likewise, the designated Approver (supervisor of Cardholder which is at least one level higher than Cardholder) can either be by signature (paper) or electronic signoff (online in WORKS Workflow).

P-Card Coordinators - Section/Agency representatives responsible for facilitating the Procurement Card Program within their section/agencies.

The Manual - **Refers** to this instruction booklet.

Transaction - a **single** purchase. A credit also constitutes a transaction.

Transaction Documentation –all documents pertaining to a transaction, both paper and electronic. The documentation is also used for reconciliation at the end of the billing cycle and is to be retained with the monthly reconciliation documentation for review and audit purposes. Examples of transaction documentation include, but are not limited to: itemized purchase receipts/invoices (with complete item descriptions, not generic such as “general merchandise), receiving documents, credits, disputes, and written approvals. If travel has been approved, documentation should also contain airline exceptions, justifications, approvals, travel authorization, travel expense, etc.

WORKS – Bank of America’s web-based system used for program maintenance, card/CBA issuing/suspension/cancellation and reporting.

WORKS Workflow – Bank of America’s online system that includes user profiles and transaction workflow. For ISIS and LaGov interfaced agencies, transactions are coded and interfaced to the ISIS/LaGov systems for payment monthly.

**DIVISION OF ADMINISTRATION
STATE LIABILITY PURCHASING PROGRAM
CARDHOLDER ENROLLMENT FORM**

NEW

CHANGE --- CARDHOLDER ACCOUNT # _____
(last eight digits only)

DELETE - CARDHOLDER ACCOUNT # _____
(last eight digits only)

Section I: To be completed by Cardholder:

Cardholder Name: _____ (maximum of 26 spaces)

Agency: _____ /Section: _____

Statement Billing Address: _____

City, State, & Zip: _____

Phone #: _____ E-mail Address: _____

Supervisor/Reviewer Signature: _____

Section Two: To be completed by OFSS:

Overall Card Limit: _____

Single Transaction Limit: _____ (Max \$5000)

ACCOUNTING CODE: _____

HIERARCHY: _____
Select appropriate group name from list provided by State Travel

APPOINTING AUTHORITY _____ DATE: _____

NOTE: This form is to be completed by the Agency/Section Coordinator, approved by the Section Head/Appointee and forwarded to OFSS, with the completed cardholder agreement, for processing.

Date Application Processed & Card Ordered: _____ Initials: _____

Assigned 9-digit Code: _____



State of Louisiana
Office of Finance & Support
LaCarte Card Program

CBA Account Request

Section I. To be completed by the Agency/Section Coordinator:

Agency: _____ / Section: _____

Cardholder Name: _____ E-Mail Address: _____

Statement Billing Address:	
City/State/Zip	

Phone #: _____

Section Head / Appointee: _____

Section II: To be completed by OFSS:

Overall CBA Limit: _____

Single Transaction Limit: _____

Number of Purchases Allowed per month: _____

Spending Limit per Cycle: _____

Accounting Code: _____

Hierarchy: _____

Appointing Authority: _____ Date: _____

NOTE: This form is to be completed by the Agency/Section Coordinator, approved by the Section Head/Appointee and forwarded to OFSS, with the completed cardholder agreement, for processing. Please send to OFSS, P.O. Box 94095, Baton Rouge, LA 70804-9095 or Fax to (225) 342-2606.

Date Application Processed & Card Ordered: _____ Initials: _____

CARDHOLDER AGREEMENT FORM — LACARTE PURCHASING CARD

The State of Louisiana (“State”) and _____ agency name _____ are providing you with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte Purchasing Card and State Travel CBA Policies, _____ agency name _____ Policy, and all current purchasing rules and regulations, if applicable.

I (“Cardholder”) agree that upon receipt of the LaCarte Purchasing Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the cardholder, I agree to accept responsibility for all charges against the card and the protection and proper use of the LaCarte Purchasing Card as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never use the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never use the LaCarte Purchasing Card for personal purchases;
- (3) Always obtain and submit all receipts, invoices and other necessary documents for each transactions as well as verify the charges on the LaCarte Purchasing Card and to submit such charges for approval, dispute, credits, and/or fraud processing; and
- (4) Always reconcile charges within the State/_____ agency name _____ prescribed timelines. I understand and agree that DOA/_____ agency name _____ will monitor the use of LaCarte Purchasing Card and that I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/_____ agency name _____ has the following rights, to the extent authorized by law:

- (1) The State/DOA/_____ agency name _____ may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/_____ agency name _____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify _____ agency name _____ program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon notification of my transfer from _____ agency name _____, change in duties, termination of employment, suspension, retirement, or cancellation of my LaCarte Purchasing Card privileges, I agree to notify _____ program administrator and to promptly return the LaCarte Purchasing Card to _____ agency name _____.

Cardholder

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

Approving Authority

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

CARDHOLDER AGREEMENT FORM — TRAVEL CARD

The State of Louisiana (“State”) and _____ agency name _____ are providing you with a State Travel Card. The Travel Card must only be used for State of Louisiana official business travel. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State Travel Card and CBA Policies, _____ agency name _____ Travel Policy, and all current purchasing rules and regulations, if applicable.

I (“Cardholder”) agree that upon receipt of the Travel Card I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of Travel Card

As the cardholder, I agree to accept responsibility for all charges against the card and the protection and proper use of the Travel Card as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never use the Travel Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business travel;
- (2) Never use the Travel Card for personal purchases or personal travel;
- (3) Never allow others to use the Travel Card or use my card for other’s travel expenses;
- (4) Always obtain and submit all receipts, invoices and other necessary documents for each transactions as well as verify the charges on the Travel Card and to submit such charges for approval, dispute, credits, and/or fraud processing; and
- (5) Always reconcile travel-related charges within the State/_____ agency name _____ prescribed timelines. I understand and agree that DOA/_____ agency name _____ will monitor the use of Travel Card and that I will be personally liable for any unauthorized use thereof.

Penalties for Misuse of Travel Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/_____ agency name _____ has the following rights, to the extent authorized by law:

- (1) The State/DOA/_____ agency name _____ may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/_____ agency name _____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel. Cash advances shall not be allowed.

Lost Travel Card

If the Travel Card is lost, stolen, or compromised in any manner, I shall immediately notify _____ agency name _____ program administrator and the bank issuing the Travel Card.

Return of Travel Card

Upon notification of my transfer from _____, change in duties, termination of employment, suspension, retirement, or cancellation of my Travel Card privileges, I agree to notify _____ program administrator and to promptly return the Travel Card to _____ agency name _____ .

Cardholder

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

Approving Authority

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

APPROVER AGREEMENT FORM — LACARTE PURCHASING CARD

The State of Louisiana (“State”) and _____agency name_____ are providing an employee you supervise with a State LaCarte Purchasing Card. The LaCarte Purchasing Card must only be used for State of Louisiana official business. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State LaCarte and Travel Card and CBA Policies, _____agency name_____ Policy, and all current purchasing rules and regulations, if applicable.

I (“Approver”) agree that I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of LaCarte Purchasing Card

As the Approver, I agree to ensure all charges against the card are proper as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never approve the use of the LaCarte Purchasing Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business;
- (2) Never approve the use of the LaCarte Purchasing Card for personal purchases or personal travel;
- (3) Never approving charges incurred by anyone other than the cardholder;
- (4) Always verify the charges on the LaCarte Purchasing Card and to reject any charges not in compliance with applicable rules and policies; and
- (5) Ensure the cardholder has reconciled all charges within the _____agency name_____ prescribed timelines, but in no instance later than 15 days past the statement date. I understand and agree that DOA/_____agency name_____ will monitor the use of LaCarte Purchasing Card and that the cardholder will be personally liable for any unauthorized use thereof.

Penalties for Misuse of LaCarte Purchasing Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/_____agency name_____ has the following rights, to the extent authorized by law:

- (1) The State may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/_____agency name_____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel.

Lost LaCarte Purchasing Card

If the LaCarte Purchasing Card is lost, stolen, or compromised in any manner, I shall immediately notify my _____agency name_____ program administrator and the bank issuing the LaCarte Purchasing Card.

Return of LaCarte Purchasing Card

Upon the transfer, change in duties, termination of employment, suspension, retirement, or cancellation of the cardholder, I agree to notify my _____agency name_____ program administrator and to promptly return the LaCarte Purchasing Card to my _____agency name_____ program administrator.

Approver

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____

APPROVER AGREEMENT FORM — TRAVEL CARD

The State of Louisiana (“State”) and _____agency name_____ are providing an employee you supervise with a State Travel Card. The Travel Card must only be used for State of Louisiana official business travel. All acceptable charges must be in accordance with current PPM49 allowances, State of Louisiana State Travel Card and CBA Policies, _____agency name_____ Travel Policy, and all current purchasing rules and regulations, if applicable.

I (“Approver”) agree that I shall comply with the applicable rules and policies listed above, this Agreement, and any subsequent revisions to any of the foregoing.

Conditions for Use of Travel Card

As the Approver, I agree to ensure all charges against the card are proper as outlined in this Agreement and all relevant rules and policies, which I have read and completely understand. I further agree to:

- (1) Never approve the use of the Travel Card for the purpose of paying vendors for allowable purchases of goods and services which are not for official state business travel;
- (2) Never approve the use of the Travel Card for personal purchases or personal travel;
- (3) Never approving charges incurred by anyone other than the cardholder;
- (4) Always verify the charges on the Travel Card and to reject any charges not in compliance with applicable rules and policies; and
- (5) Ensure the cardholder has reconciled all travel-related charges within the _____agency name_____ prescribed timelines, but in no instance later than 15 days past the statement date. I understand and agree that DOA/_____agency name_____ will monitor the use of Travel Card and that the cardholder will be personally liable for any unauthorized use thereof.

Penalties for Misuse of Travel Card

I acknowledge and agree that I understand that in the case of my willful or negligent default of my obligations under this Agreement, the State/_____agency name_____ has the following rights, to the extent authorized by law:

- (1) The State may pursue any remedy for the recovery of improperly charged amounts, including referral to the Office of Debt Recovery for collection;
- (2) The State/_____agency name_____ may pursue any appropriate corrective action, including cancellation of card privileges, discipline up to dismissal, and criminal charges. Once privileges are revoked, for any reason, the cardholder will not be allowed to receive a new card unless prior approval is granted through the Office of State Travel. Cash advances shall not be allowed.

Lost Travel Card

If the Travel Card is lost, stolen, or compromised in any manner, I shall immediately notify my _____agency name_____ program administrator and the bank issuing the Travel Card.

Return of Travel Card

Upon the transfer, change in duties, termination of employment, suspension, retirement, or cancellation of the cardholder, I agree to notify my _____agency name_____ program administrator and to promptly return the Travel Card to my _____agency name_____ program administrator.

Approver

Personnel Number: _____

Signature: _____

Date: _____

Print Name: _____

Phone: _____

Section: _____

E-Mail: _____



ATTACHMENT D

STATE OF LOUISIANA PURCHASING CARD PROGRAM

EXIT REVIEW FORM

Date of Review: _____

Cardholder's Name: _____

Pending Transactions:

1. _____

2. _____

3. _____

4. _____

5. _____

Total Outstanding Purchase Amount: _____

(More than one form may be used if needed)

I, _____, do certify that the above purchases were made for official state business. I also certify that all supporting documentation and receipts are attached.

Cardholder Signature

Date

Reviewer Signature

Date

COMMERCIAL CARD CLAIMS STATEMENT OF DISPUTED ITEM

Instructions: Your company should first make good-faith efforts to settle a claim for purchases directly with the merchant. If assistance from Bank of America is required, please complete this form, and mail with required enclosures within 60 days from the billing close date to:

Bank of America – Commercial Card Services Operations
P. O. Box 53142
Phoenix, AZ 85072-3142

FAX (888) 678-6046

Company Name: _____
Account Number: _____
Cardholder Name: _____

This Charge appeared on my statement, billing close date: _____
Transaction Date: _____
Reference Number: _____
Merchant Name/Location: _____
Posted Amount: _____ Disputed Amount: _____

(Cardholder Signature)

(Authorized Participant Signature)

(Date)

(Phone Number)

Please Check Only One

1. _____ **Unauthorized Transaction:** I did not authorize, nor did I authorize anyone else to engage in this transaction. No goods or services represented by the above charge were received by me or anyone I authorized. My Bank of America card was in my possession at the time of the transaction.
2. _____ **Charge Amount Does Not Agree With Order Authorizing the Charge:** The amount entered on the sales slip was increased from \$_____ to \$_____. I have enclosed a copy of the unaltered sales slip.
3. _____ **Merchandise or Services Not Received:** I have not received the merchandise or services represented by the above transaction. The expected date of delivery of services was _____. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response.)
4. _____ **Defective or Wrong Merchandise:** I returned the merchandise on _____ because it was (check one):
_____ defective; _____ wrong size; _____ wrong color; _____ wrong quantity.
(Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them, their response and proof of the return of merchandise. Please provide a detailed description of the wrong or defective nature of the merchandise.)
5. _____ **Recurring Charges After Cancellation:** On _____ (date), I notified the merchant to cancel the monthly/yearly agreement. Since then my Bank of America account has been charged _____ time(s). (Please enclose a copy of the merchant's confirmation of your cancellation request.)
6. _____ **Recurring Charges Already Paid by Other Means:** I already paid for the goods and/or services represented by the above charge by means other than my Bank of America Commercial Card. (Please provide a copy of the front and back on the cancelled check, money order, cash receipt, credit card statement, or other documentation as proof of purchase/payment. Describe your efforts to resolve this matter directly with the merchant, the date(s) you contacted them, and their response.)
7. _____ **Credit Appears as a Charge:** The enclosed Credit Voucher appeared as a charge on my Bank of America Commercial Card account.
8. _____ **Credit From Merchant Not Received:** I did not receive credit for the enclosed Credit Voucher within 30 calendar days from the date it was issued to me by the merchant shown above. (Please describe your efforts to resolve this matter with the merchant, the date(s) you contacted them and their response. Provide a detailed statement explaining your reason(s) for disputing this charge.)
9. _____ **Hotel Reservation Cancelled:** I made a reservation with the above hotel which I later cancelled on _____ (date) at _____ (time). I received a cancellation number which is _____. (Please describe how the reservation was cancelled, proof of cancellation and attempts to resolve this issue with the merchant.
_____ I was not given a cancellation number.
_____ I was not told at the time that I made the reservation that my account would be charged for a "No Show".
_____ I was not informed of the cancellation policy.)
10. _____ **Double or Multiple Charges:** My Bank of America Commercial Card Account has been double charged. The valid charge appeared on _____ (date). The duplicate charge(s) appeared on _____.
11. _____ **Do Not Recall the Transaction:** The statement has an inadequate description of the charge. Please supply supporting documentation.
12. _____ **Other; Above Descriptions Do Not Apply:** Please attach a detailed letter explaining the reason for your dispute and your attempts to resolve this issue with the merchant.



State of Louisiana
Office of State Procurement
And Travel

ATTACHMENT F

REQUEST FOR EXCEPTION TO
STATE P-CARD AND
CBA POLICY/PROCEDURES

Mail To: State Purchasing and Travel Office
Post Office Box 94095
Baton Rouge, LA 70804-9095
Attn: Brenda Myers

OR

Fax To: 225-342-5019
Attn: Brenda Myers

Agency/College/University Official Name: _____

Telephone: _____

Fax: _____

Agency Program Administrator: _____

Describe Exception Request for Approval and Justification for Need: (If necessary attach additional page)

Cite specific paragraph(s) of State P-Card/CBA Procedure and/or Guideline related to the exception:

Please specify the time period for which you are requesting the exception.

___ One-time override (List MCC Code, if applicable, Override in Exception Above)

___ Permanently

___ From _____ 20__ to _____ 20__

The undersigned, duly authorized to sign on behalf of the state entity named herein, for the purpose of requesting an exception to the State Purchasing P-Card/Card/CBA procedures, does hereby affirm that the requested exception is necessary. Further, in the event this exception is approved, I understand it does not relieve said state entity of its legal responsibilities to ensure that all issues associated with this request will be in compliance with all applicable purchasing rules, regulations, PPM49, statues and executive orders.

Signature of Program Administrator

Date

This request is hereby: ___ Approved ___ Denied

Comments: _____

State Purchasing & Travel

Date



State of Louisiana
Office of State Purchasing
And Travel

ATTACHMENT F-1

REQUEST FOR EXCEPTION TO
STATE TRAVEL CARD AND
CBA POLICY/PROCEDURES

Mail To: State Purchasing and Travel Office
Post Office Box 94095
Baton Rouge, LA 70804-9095
Attn: Shelita Woods

OR

Fax To: 225-342-5019
Attn: Shelita Woods

Agency/College/University Official Name: _____

Telephone: _____

Fax: _____

Agency Program Administrator: _____

Describe Exception Request for Approval and Justification for Need: (If necessary attach additional page)

Cite specific paragraph(s) of State T-Card/CBA Procedure and/or Guideline related to the exception:

Please specify the time period for which you are requesting the exception.

___ One-time override (List MCC Code, if applicable, Override in Exception Above)

___ Permanently

___ From _____ 20__ to _____ 20__

The undersigned, duly authorized to sign on behalf of the state entity named herein, for the purpose of requesting an exception to the State Purchasing Travel Card/CBA procedures, does hereby affirm that the requested exception is necessary. Further, in the event this exception is approved, I understand it does not relieve said state entity of its legal responsibilities to ensure that all issues associated with this request will be in compliance with all applicable purchasing rules, regulations, PPM49, statues and executive orders.

Signature of Program Administrator

Date

This request is hereby: ___ Approved ___ Denied

Comments: _____

State Purchasing & Travel

Date

Governor Declared Emergency Purchase Authorization Form



In the event of a State of Emergency declared by the Governor, the P-Card may be changed to allow higher limits and opening of certain MCC codes for essential employees who are cardholders that would be active during an emergency situation and not all cardholders. The standard emergency profile allows for the single transaction limit (STL) is raised from \$5,000 to \$25,000 with a monthly spending limit of \$25,000. The Office of State Travel must approve limits higher than the \$25,000 STL and \$100,000 monthly credit limit. Once the emergency declaration has expired and/or when higher emergency limits are no longer necessary, all cards will be reset to their original limits. All purchases, whether using the P-Card for payment or not, must follow the purchasing rules and regulations as specified during an emergency declaration.

Agency/Section: _____ Section Head: _____

Please list Cardholders who are authorized to utilize the standard emergency profile and make purchases on behalf of your agency in the event of a Governor Declared Emergency.

1. _____
2. _____
3. _____
4. _____
5. _____



**Certificate of Sales/Use Tax Exemption/
Exclusion of Purchases by Political
Subdivisions of the State of Louisiana**
Louisiana R.S. 47:301(8)(c)

PLEASE PRINT OR TYPE.

Political Subdivision	Louisiana Dept. of Revenue Registration No. (if applicable)	
Address		
City	State	ZIP

The above referenced entity does hereby certify that the entity is a public agency of the State of Louisiana with legal status as one of the following:

- State agency, board or commission
- Municipal government or instrumentality thereof
- Public Charter School (R.S. 17:3971-4001)
- Hospital service district
- Public housing authority
- Parish government or instrumentality thereof
- Parish school board or public school
- Law enforcement district
- Waterworks district
- Parish and municipal libraries
- Other _____

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by the above referenced political subdivision are totally exempted from the sales tax levied by the State as provided by R.S. 47:301(8)(c). The Louisiana Constitution, Article VI, §44(2) defines a political subdivision as "a parish, municipality, and any other unit of local government, including a school board and a special district, authorized by law to perform governmental functions".

The authorized person for the political subdivision certifies that the entity meets the criteria for the sales tax exclusion under R.S. 47:301(8)(c), and if sales tax is later found to be due, the entity will be responsible for any tax liabilities.

Signature of Authorized Agent

Authorized Agent	Title
Signature X	Date (mm/dd/yyyy)

R-1392 (11/11)

	State of Louisiana Employee Travel Expense Limited Sales Tax Exemption Certificate <i>Louisiana Revised Statute 47:301(8)(c)</i>
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This certificate is for use by employees of the State of Louisiana. It is used to document employee eligibility for exemption from payment of state sales taxes on authorized travel expense charges that are directly reimbursable by the State of Louisiana.

PLEASE PRINT OR TYPE.

Employee Name	Authorized Travel Dates		
Employee Title	State Agency		
Agency's Address	City	State	ZIP
Agency's Telephone Number			

This certifies that the employee named above is an employee of the above named state agency and that the travel expense charges incurred are necessitated by the employee's conduct of the official business of the agency. The employee's travel expenses are required to be accounted for to his employer and are reimbursable by the state agency to the employee in the actual amount incurred. Therefore, the Louisiana state agency claims exemption from the payment of state sales taxes on the travel expense charges. Authorized charges include:

- Enterprise Rental Car (*all Louisiana locations*) Park N Fly (*New Orleans location only*)

Authorization	
Employee Name	Employee Title
Employee Signature X	Date (mm/dd/yyyy)
State Agency Representative (<i>other than employee</i>)	State Agency Representative Title (<i>other than employee</i>)
State Agency Representative Signature X	Date (mm/dd/yyyy)

Note: This form is valid only for documenting eligibility for exemption from the payment of state sales tax on charges for authorized travel expenses. Vendors must retain this certificate to document the exemption. This form is not valid to document exemption from the payment of local sales taxes.



Division of Administration
Sales Tax Reimbursement Form

<i>Date:</i>	<i>Name:</i>
<i>Amount:</i>	<i>Agency:</i>
<i>Purpose: In accordance with the Division of Administration's Purchasing Policy: It is the cardholders' responsibility to present the exemption form to the vendor. If sales tax is erroneously charged by the vendor due to the cardholders' failure to present the tax exempt form, the cardholder will be held accountable for reimbursing the state for those charges.</i>	<i>Email:</i> <i>Phone #:</i>

Method of Payment:

Check

Check Number: _____

Money Order

Money Order Number: _____

Section Head Approval: _____

Program Administrator Approval: _____

Interim Deputy Undersecretary: _____

MISSING RECEIPT FORM SAMPLE**CERTIFICATION OF UNAVAILABLE DOCUMENTATION**

This form should be completed for any LaCarte Purchasing Card transaction that does NOT have documentation from the merchant. This should be provided to Reviewer as part of your monthly reconciliation paperwork.

Cardholder Name/Telephone Number: _____
 Department Name: _____

Merchant Name: _____
 Transaction Date (mm/dd/yyyy): _____
 Transaction Amount (Total Cost) \$ _____

Description/Quantity/Cost Per Item/Total Cost per Line
 (Add an additional sheet if necessary)

\$ \$

\$ \$

\$ \$

REASON ORIGINAL DOCUMENTATION IS NOT AVAILABLE

CARDHOLDER CERTIFICATION SIGNATURE

I attest the information provided is true and an accurate description of the details of the purchase. I confirm that every attempt to obtain a duplicate receipt by contacting the vendor has been made, but have been unable to do so and also hereby certify the following:

- All items purchased on this P-Card transaction were for (agency name) use. No personal purchases were made.
- The Cardholder will not seek reimbursement from the (agency name) in any other manner for this transaction.
- Original documentation is not in Cardholder's possession for the reasons stated above.
- Cardholder acknowledges that repeated lack of documentation could result in revocation of their LaCarte Purchasing Card.

Cardholder Name: _____ Date: _____
 Signature: _____

SUPERVISOR/REVIEWER:

I have accepted the cardholder's explanation of the loss and inability to obtain a duplicate receipt; therefore, I am authorizing payment of the receipt or invoice in light of the circumstances involved.

Supervisor/Reviewer Print & Sign: _____
 Date: _____



STATE OF LOUISIANA PURCHASING CARD PROGRAM
NON-APPROVED PURCHASE ACKNOWLEDGEMENT FORM

Today's Date: _____

Cardholder's Name: _____

Date of Purchase: _____

Merchant: _____

Purchase Amount: _____

Non-Approved Transaction Explanation:

Offense Level: ___ 1st ___ 2nd ___ 3rd

Action Taken: _____

I do certify that the above purchase(s) was/were made unintentionally. I also certify that action has been taken to make me aware of my un-approved purchase(s) and I fully understand the reasoning and consequences.

Cardholder Signature

Date

Supervisor's Signature

Date