



Purchasing Card Policy

Corporate Liability “LaCarte” P-Card Policy

Policy #	PP001.1
Policy Type:	University
Responsible Executive:	VP for Business Affairs
Responsible Office:	Purchasing
Originally Issued:	May 5, 2016
Latest Revision:	September 27, 2018
Effective Date:	September 27, 2018

I. Policy Statement

The University of Louisiana at Monroe’s Purchasing Card (P-Card) Policy establishes minimum standards for possession and use to ensure compliance with the State of Louisiana’s Corporate Liability “LaCarte,” P-Card program.

The use of the P-Card Program for purchases does not negate any current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, internal agency policies and procedures, and/or PPM49 as applicable. All must be followed when using and administering the P-Card and this policy.

II. Purpose of Policy

The purpose of this policy is to provide: specific information on how to obtain a P-Card, clear information on the appropriate use of the card, the requirements of the Program Administrator, Approver and Cardholder associated with use of the P-Card, and procedural information related to card transactions, accounting and statement reconciliation.

III. Applicability

This policy is applicable to all faculty, staff, and administrators who obtain a P-Card, and all those who are responsible for the monitoring and approval of P-Card purchases for compliance.

IV. Definitions

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

Agreement Form – A form signed by a program administrator, Cardholder and Cardholder Approver, annually, that acknowledges they have received required training from the 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.

Approver – The Cardholder’s supervisor or the most logical supervisor that is at least one level higher which would be most familiar with the business case and appropriate business needs for the Cardholder’s transaction and is responsible for approving transactions on-line and signs both the Cardholder’s billing cycle log and monthly statement.

Billing Cycle - The period of time between billings. For example, the State of Louisiana P-Card closing period ends at midnight on the 5th of each month.

Card Abuse – Use of the card for non-approved State business purchases such as for personal purchases.

Card Misuse – Use of the card for illegitimate purchases for goods or services that are prohibited by the State or internal policy (e.g., purchases for fuel for a State Vehicle when the agency participates in the Statewide Fuel Card Program).

Cardholder – A State of Louisiana employee whose name appears on the P-Card and is given authority to make purchases within preset limits on behalf of the agency.

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

Cycle Limit – Maximum spending (dollar) limit a P-Card 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.

Department Head – An elected officer, an appointed officer, the executive head of a State agency or President of a College or University.

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.

Fraud – Any transaction, intentionally made that was not authorized by the Cardholder or not for Official State Business. See definition of “card misuse” and “card abuse” and Section V “Card Misuse”.

Incidental Expense – 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 (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 integrated system used for accounting, financing, logistics, human resources, procurement, travel and data warehouse storage and reporting.

Louisiana Employee Online (LEO) – State of Louisiana training portal.

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

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 which are used to control whether or not Cardholders can make purchases from particular types of merchants.

Purchasing Card (P-Card) – a credit account issued in a state 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. Also referred to as the LaCarte Card.

P-Card/ Billing Cycle Purchase Log – Paper form used in the reconciliation process for purchases/services charged during the billing cycle. The log is used to document Cardholder’s approval of purchases billed by matching the paper billing statement, received from the bank, to a log and the original documentation obtained from the vendor(s). Approval of the log by the Cardholder is by signature on the paper log, likewise, designated Approver’s approval is by signature on the paper log.

Personal Purchases – Non-work related goods or services purchased solely for the benefit of the Cardholder, the Cardholder’s family, or other individual(s).

Policy and Procedure Memorandum 49 (PPM49) – The state’s general travel regulations (<http://www.doa.la.gov/Pages/osp/Travel/Index.aspx>) these regulations apply to all state departments, 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 other source.

Program Administrator – Person responsible for administering and managing the LaCarte Program at the Agency level and acts as the main contact between the agency, the State and the issuing bank.

Purchasing Card Profile – Unique profile associated with a Cardholder that sets the card credit limit, single purchase limit and MCCs on the Cardholders ability to make purchases on behalf of the state. The Profile name must be unique and should be set up in the following format, this is an example only – CL\$20,000; STL \$1,000; MCCG: csh, tvl, rest

Receipt – A merchant-produced original document that records the relevant details for each item purchased including quantities, amounts, a description of what was purchased, the total charge amount and the merchant’s name and address (e.g. sales receipt, original invoice, packing slip, credit receipt, etc.) This must match the online transaction amount and be matched to any other related documentation regarding the transaction.

Single Purchase Limit (SPL) – The maximum spending (dollar) limit a P-Card is authorized to charge in a single purchase. 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.

Split Purchase – A practice whereby one or more Cardholders or suppliers split a purchase into two or more transactions and/or purchase orders to circumvent either Single Transaction Limits or bid requirements. This is prohibited by the Statewide Purchasing Card Policy.

State Program Administrator – Central point of contact responsible for managing and overseeing the Statewide LaCarte Program.

Transaction - A single purchase of goods or services. A credit also constitutes a transaction.

Transaction Documentation – All documents pertaining to a transaction, either paper or 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: original itemized purchase receipts/invoices (with complete item descriptions, not generic such as “general merchandise”), receiving documents, credits, disputes, and written approvals.

Unit/Budget/Department Head: the employee designated by the University for assigning Cardholder’s spending limits per transaction and per cycle (daily, weekly, monthly, and/or annually). That employee will also assign the maximum number of transactions allowed within each billing cycle (within the overall limits established by the Division of Administration and the Office of Management and Finance).

Works – Bank of America’s web-based system used for program maintenance, and card issuance, suspension, cancellation, and reporting.

V. Policy Procedure

All program participants, (e.g. Program Administrators, Cardholders, and Approvers) are required to complete the State online certification in LEO annually, receiving a passing grade of at least 90 in order to remain as a Program Administrator, receive a new P-Card, a renewal P-Card, or remain as an Approver.

All program participants must sign the most current State of Louisiana Corporate Liability P-Card Program Agreement Form for the applicable program role on an annual basis. Agreements acknowledge and outline the applicable responsibilities under the program. Original forms must be given to the Program Administrator and copies provided to the Approver.

Cardholders and Approvers are required to complete University developed training on both State’s policy and ULM’s internal policy and procedures before cards can be issued, as well as complete annual refresher training thereafter to remain active in the program. Proof of annual training for all program participants is required to be kept on file to include date of training and participants.

Cardholders and Approvers are required to complete the appropriate Enrollment / Annual Review Form before new cards can be issued, as well as annually.

The P-Card may be used for departments purchasing goods directly from vendors for transactions, generally up to \$5,000, within the current [Small Purchase Executive Order](#) (JBE 2017-18). Specific limits include the single transaction limit and the cycle limit. These will vary by individual and department, and are approved by the Program Administrator.

This program does not allow cash withdrawals/transactions or any attempts for cash transactions, as cash is prohibited and blocked from this program.

This program does not allow for travel or travel-related expenses. Utilize an individual Travel Card (T-Card) or Department's CBA.

Cardholder

All Cardholders must keep informed of program updates as sent from the ULM Program Administrator, or anyone associated with the program. Cardholders must have an understanding of current state purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable on use of the P-Card.

Purchases should never be artificially divided to avoid the P-Card policy limits. Cardholders are prohibited from splitting a transaction between two or more transactions in order to circumvent the Single Purchasing Limit (SPL) imposed on the card regardless of the amount of the SPL.

CARD USAGE

1. Use P-Card for official state business only. No personal use. P-Card is limited to the person whose name is embossed on the card.
2. Annually complete all required state and agency training on policies and procedures and sign the Cardholder Agreement Form, with original documentation given to ULM Program Administrator and a copy kept on file with the Approver.
3. The Cardholder is to never:
 - Loan to another person, or use to pay for another person's expenses, without prior approval from the Office of State Travel via the ULM Program Administrator.
 - Give account number or PIN to any individual other than the merchant in which a purchase is being made.
 - Include the full P-Card account number in emails, faxes, reports, memos etc. If necessary use of the last four or eight digits are allowed. Caution should be made to blackout the account number on all documentation prior to maintaining on file.
 - Send a copy of the P-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.
 - Use an individual P-Card for personal, non-business expenses for any reason.
 - Pay State sales taxes on purchases with this card, since it is a state liability.
 - Use the P-Card to access or attempt to access cash under any circumstances.
 - Accept cash, gift cards or store credit in lieu of a credit to the P-Card account.
 - Purchase gift cards/gift certificates, without prior approval from the Office of State Travel via the ULM Program Administrator, as they are considered cash and taxable.
 - Avoid procurement or payment procedures.
 - Purchase of alcohol, travel expenses, or entertainment.

- Purchase food, without prior approval from the Office of State Travel via the ULM Program Administrator.
 - Fuel or vehicle maintenance. ULM is part of the Fuel Card Program. Fuel cards can be checked out in the Purchasing Office.
 - NEVER MAKE A PAYMENT DIRECTLY TO THE BANK in the event that an unauthorized charge is placed on the individual's state corporate liability P-Card. Making a payment directly to the bank will cause the monthly statement billing file to be out of balance, and the agency will have to determine the cause. Ultimately, it will be determined that a personal payment was made. In order to avoid this situation, report any unauthorized charges to the ULM Program Administrator immediately. Funds will be reimbursed by the Cardholder via a deposit made at LaCap, to the same Index and Fund that the charge was allocated to. The original LaCap receipt is attached to the P-Card statement.
4. Notify the ULM Program Administrator if fraudulent charges are noticed, as the card may need to be cancelled and another card issued.
 5. Notify the ULM Program Administrator if use of a card has changed and lower or higher limits are necessary.
 6. Immediately report a lost or stolen card by calling Bank of America at 1-888-449-2273, and notify the ULM Program Administrator.
 7. Complete an exit interview with supervisor/Approver and return the P-Card immediately to the ULM Program Administrator upon request or upon separation from the agency. Cardholder should discontinue use of the P-Card immediately upon notification of separation. This will allow sufficient time for receipts to be submitted and for outstanding charges to be processed before leaving employment. Failure to do so may result in charges not being reconciled.
 8. Notify the ULM Program Administrator immediately when anticipating and/or prior to an extended leave of absence. Ensure that all transactions have been reconciled and signed by both the Cardholder and Cardholder's supervisor/Approver. Ensure that the account has been suspended until the Cardholder returns to work. Types of extended absences would include maternity leave, family medical leave, medical leave, military obligations, sabbaticals, etc.
 9. Complete the electronic Billing Cycle Log in Works. The log and original monthly billing statements must be signed by the Cardholder and Approver. The log should be printed, and signed by both the Cardholder and Approver.
 10. Obtain all necessary approvals, including P-Card Approver, Approving Agent, Financial Manager, and/or Principal Investigator, as applicable.
 - P-Card Approver's signature must be on the Statement and the Billing Cycle Log.
 - Signature of the Approving Agent, Financial Manager, and/or Principal Investigator should be on the actual receipt that is attached to the Statement AND uploaded with the receipt on the appropriate transaction in Works. Approvals via email are also accepted if the email clearly documents the transaction details.

Failure to comply with the above requirements may result in revocation of card privileges and/or disciplinary action.

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, sign-in sheets, additional approvals) to the applicable single transaction in Works. Attachments must be a PDF document, be legible, and contain copies for all pages of invoices or other documents. This includes approvals from Approving Agents, Financial Managers, and/or Principal Investigators.
3. Cardholder must add accounting codes to the GL segments.
4. Cardholder and Approver must sign off on all transactions in Works before the monthly credit limit will refresh.

Approver

The Approver is the ULM employee who approves purchases made by the Cardholder to which he or she is assigned. Approvers are limited to twenty Cardholders and must be the immediate supervisor or the person most familiar with the Cardholder's business needs that is at least one level higher than the Cardholder. By approving each P-Card transaction, the Approver exercises critical control by ensuring authorized and appropriate P-Card use, and correct allocation of expenses in accordance with all purchasing policies, rules and regulations, statutes, executive orders, mandates, policies and PPM49 as applicable. No Cardholder may approve his or her own P-Card transactions. **The Cardholder shall never be the final Approver of his own monthly P-Card log/online transactions.**

Responsibilities

1. Obtain, review and understand the state and ULM policies. Maintain knowledge of all applicable current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable on use of the P-Card. Keeping informed of program updates as sent from the ULM Program Administrators or anyone else associated with the P-Card program.
2. Annually complete both the state and ULM required training on policies and procedures and sign the Approver Agreement Form, with original documentation given to ULM Program Administrator and a copy kept on file with the Approver.

3. Immediately report any fraud or misuse, whether actual, suspected or personal charges to the ULM Program Administrator, as well as, agency head and other personnel/agencies as required. The Approver will participate in any disciplinary actions which may be deemed appropriate, if necessary.
4. Notify the ULM Program Administrator, immediately, upon separation, change in department/section or during extended leave for the Approver and any Cardholders in which you are the Approver.
5. Complete an exit review, with the Cardholder, of the Cardholder's transactions, supporting documentation and receipts, as well as, obtaining necessary signatures prior to departure including uploading back up documentation and receipts and signing off on all transactions in Works.
6. Ensure that the P-Card is obtained from the employee upon separation or change in department/section and return card to ULM Program Administrator. Ensure that ULM Program Administrator makes necessary changes to cancel the card and to remove Approver as the employee's Approver and/or employee from the list of Cardholders for which Approver is responsible, once the Cardholder has completed the exit interview.
7. Ensure that either Approver or the Cardholder notifies the ULM Program Administrator if card is lost, stolen or has fraudulent charges. Ensure the Cardholder immediately notifies the bank as well.
8. Ensure each transaction, to the best of Approver's knowledge:
 - Has an appropriate business purpose, not for personal use, and fits the Cardholder's business needs.
 - Is in compliance with all current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable.
 - Includes an original receipt, including a detailed line item description, and supporting documentation.
 - Verify that receipt date, supporting documentation and documentation dates, along with the log dates, correspond with known business needs and dates.
 - 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 via Check Request or other means.
 - Does not include sales tax.
 - Has been coded properly for payments as outlined in the ULM policy and procedures and as required in Works.
 - Ensures that all necessary approvals are obtained, including Approving Agent, Financial Manager, and/or Principal Investigator, as applicable.

- Ensures that the signature of the Approving Agent, Financial Manager, and/or Principal Investigator should be on the actual receipt that is attached to the Statement AND uploaded with the receipt on the appropriate transaction in Works. Approvals via email are also accepted if the email clearly documents the transaction details.

NOTE: It is the Approver's responsibility to verify the validity of each transaction, and that complete original documentation exists to support each purchase, service and/or credit, verifying that the purchases are for official state business, by reviewing both the original documentation and the attached documentation to each transaction in Works workflow

9. The Approver must review the information and original documentation entered and scanned into Works, and submitted by the Cardholder prior to signing off on the transaction in Works. If the information is not correct, the Approver should flag the transaction and electronically return it to the Cardholder for additional information and/or correction.
10. All transactions must be approved in Works by the Approver and not auto signed off. The Approver in Works 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. An 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 Approver must sign off on all transactions in Works before the Cardholder's monthly credit limit will refresh. Approval by the Approver certifies that the documentation is acceptable for each transaction that it was for official state business, that it is in compliance with appropriate rules and regulations, etc., as mentioned above and that it has been reviewed and is approved.

11. Ensure that a log is completed by each Cardholder. Both the log and original billing statement must be signed by both the Approver and the Cardholder. Both the Cardholder and the Approver must sign off electronically on every transaction in Works with no auto-sign off. Original Billing statements must be signed by both the Cardholder and the Approver, electronic or stamped signatures are not acceptable.
12. Review, at a minimum annually, all Cardholders which Approver is designated as an Approver along with profile limits to ensure appropriate utilization of the card and program intent. This will ensure that all Cardholders; limits, MCC Codes, etc., are working properly for the Cardholder. If limits or codes are not allowing the Cardholder to perform his duties, then the Approver should contact the ULM Program Administrator to make necessary adjustments.

Understand that failure to properly fulfill responsibilities as a P-card 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 ULM Program Administrator, and possibly ULM President, and internal audit section.
- Disciplinary actions, up to and including termination of employment.
- Legal actions, as allowed by the fullest extent of the law.

Program Administrator

The ULM Program Administrator serves as the main point-of-contact for all card program personnel and serves as a liaison between ULM, the Office of State Travel, and the issuing bank. The ULM's Program Administrators are responsible for coordinating, monitoring and overseeing the ULM's Purchasing Card Program, ensuring that key controls are in place and are operating as designed. It is mandated that ULM have at a minimum of both a Primary and Secondary Program Administrator. Any or all of the following administrative responsibilities may be delegated to another individual, however any person with any administrative roles may not possess a card.

The ULM Program Administrator must fulfill responsibilities in the following areas:

1. Keep informed of program updates distributed by the Office of State Travel, as they are sent as an email and posted to the Office of State Travel [website](#). Disseminating all information to the Department Heads, Cardholders, Approvers, and any other ULM personal as deemed appropriate.
2. Maintain the annual, original signed agreement form for the State of Louisiana Corporate Liability P-Card Program for all participants of the P-Card Program. A copy of the signed agreement along with the state and agency policies, or a link to all policies, current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable, shall be provided to the program participant.
3. Maintain copies of the annual online LEO Certification for all program participants.
4. Provide the State P-Card Program Administrator written notice immediately of any changes in status to the Agency P-Card Program Administrator.
5. Communicate all program and policy changes to all program participants
6. Collaborate with the ULM Director of Purchasing and ULM Vice President for Business Affairs to develop and maintain the agency's Purchasing Card Policy and Procedures to address policy areas unique to the state agency or that are not covered by the Statewide Policy.
7. Review the ULM P-Card procedures at least annually to ensure compliance with all purchasing policies, rules and regulations, statues, executive orders, mandates and PPM49 as applicable.
8. Work with ULM leadership to identify job titles or positions that require a P-Card.
9. Develop internal procedures for requesting new cards and/or changes to existing cards (i.e. change in spending limits).
10. Work with ULM leadership to determine appropriate Cardholder spending limits based on budget restrictions, job requirements, historical spending patterns, and overall procurement practices.
11. Monitor the issuance of cards, ensuring prompt reconciliation of periodic statements.

12. Along with the Cardholder's Approver, evaluate Cardholder spending limits against actual usage annually and terminate cards that show consistently low usage or have been dormant for one year.
13. Issue secure user ID's for each Cardholder, Approver, Accountant, Auditor, and ULM Program Administrator in all Works.
14. Request cards and setup new users in Works, and performing any maintenance necessary for agency Cardholders.
15. Ensure that all program participants' job title is listed in the Nickname Field in Works.
16. Terminate a Cardholder's status as a Cardholder and canceling P-Cards through Works.
17. Immediately inform the State P-Card Program Administrator of any misuse, abuse or fraudulent use of a P-Card.

University President

The University President is responsible for all P-Card Activity of ULM and that the program is in compliance with all requirements and will be responsible for designating the ULM P-Card Program Administrators. Any changes to the State Agency P-Card Program Administrators and/or University President shall be submitted to the State Program Administrator in writing immediately upon any changes, on the [State Purchasing Card Program Administrator Change](#) form, and signed by the State University President. The completed form should be emailed, faxed or mailed to the State P-Card Program Administrator. The State P-Card Administrator will forward the changes to the Issuing Bank.

Allowable P-Card Transactions

The P-Card can only be used for the transactions listed below, and each purchase must fall within purchasing guidelines.

- a. Books & Subscriptions
- b. Institution Memberships
- c. Mail Transportation Services
- d. Materials and Supplies
- e. Office Supplies
- f. Scientific and Lab Supplies

The P-Card may not be used for the following purchases:

- a. Alcoholic Beverages
- b. Auto Rentals / Leases
- c. Cash Advances or Wire Transfers
- d. Cell Phones
- e. Clothing *
- f. Consultants and Speaker Fees / Honorariums

- g. Controlled Substances (prescription drugs, narcotics, etc.)
- h. Entertainment Costs (ski tickets, concerts, tours, etc.)
- i. Food / Meals **
- j. Gifts / Gift Cards / Gift Certificates
- k. Personal Purchases
- l. Postage Stamps
- m. State Contract Purchases (purchases must be reported to the State)
- n. Travel and Travel-related expenses
- o. Water (for personal or office consumption)
- p. 1099 Reportable Vendors

* Pre-approval, from the ULM Program Administrator, is required to purchase clothing utilizing state funds. Exceptions include the purchase of uniforms for Physical Plant, ULM Police Department, Residential Life, approved student groups under Student Affairs, and Athletics. If clothing purchases are made without prior approval, approval must be obtained from the ULM Foundation to utilize a foundation account for payment.

** The only food purchases that are authorized for purchase with the P-Card are those that involve purchases by, or on behalf of, the President to be used for entertaining guests at the Bon-Aire University Residence; for purchases for the Terrace and University House; approved Student Affairs activities; or for purchases used for an academic purpose (e.g. Child Development Center, props for theater use, or for use in physical or occupational therapy environments). Other exceptions may be granted by the University President and Office of State Travel via the ULM Program Administrator as needed.

Louisiana State sales tax is not to be charged on P-Card purchases. Cardholders should make every effort at the time of purchase to avoid being charged Louisiana state sales tax. In the event state sales tax is charged, it is the Cardholder's responsibility to have the vendor issue a credit to the Cardholder's account.

Should state taxes be included in a transaction and the Cardholder fails to resolve the issue with the merchant, the Cardholder is responsible for reimbursing the tax.

VI. Enforcement

Cardholders, program administrators, program users, supervisors/approving officials, auditors or anyone associated with the card program who knowingly, or through willful neglect, fails to comply with any current purchasing policies, rules and regulations, mandates, Louisiana Statutes, Executive Orders, State Liability Travel Card and CBA Policy, internal agency policies and procedures and/or PPM49 as applicable may be subject to suspension or termination of account privileges or other disciplinary action, up to and including criminal prosecution to the fullest extent of the law. The Office of State Travel reserves the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, mandates, policies and procedures. Instances of non-compliance will be documented, sent to the Cardholder, his/her Approver, and his /her Vice President, and may result in suspension of the P-Card account. Documentation of repeated non-compliance shall be placed in the non-compliant program participant's personnel file and used as input during the annual Performance Evaluation process.

Fraud Purchase - A fraud purchase is any use of the P-Card which is determined to be an intentional attempt to defraud the state for personal gain or for the personal gain of others.

Any recognized or suspected misuse of the P-Card program should be immediately reported to the ULM P-Card Program Administrator and may be anonymously reported to the State of Louisiana Inspector General's Fraud and Abuse Hotline at 1-866-801-2549, or for additional information one may visit the Office of State Inspector General's [site](#). The Employee must complete a [Dispute Form](#) and submit to the ULM Program Administrator.

In the event that ULM fails to comply with the requirements for participation in the P-Card Program, the result of noncompliance may be removal from the P-Card Program.

An employee suspected of having misused the P-Card with the intent to defraud the state will be subjected to an investigation. Should the investigation result in findings which show that the actions of the employee has caused an impairment to the 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 prerogative of ULM 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 ULM Internal Audit Department, Legislative Auditor, Office of Inspector General, and to the Director of the Office of State Travel.

Non-Approved Purchase - A non-approved purchase made by a Cardholder is a purchase for which payment by the state is unapproved. A non-approved purchase differs from a fraud purchase in that it is a non-intentional misuse of the procurement card with no intent to deceive that agency for personal gain or for the personal gain of others.

A non-approved purchase is generally the result of a miscommunication between a supervisor and the Cardholder. A non-approved purchase could occur when the Cardholder mistakenly uses the procurement card rather than a personal card.

When a non-approved purchase occurs, the Cardholder will be counseled to use more care in the handling of the procurement card. The counseling will be in writing and maintained in the employee's file for no longer than one year unless another incident occurs.

The employee will be made to pay for the item purchased inappropriately. If another incident of a non-approved purchase occurs within a 12 month period, the ULM Program Administrator may revoke the P-Card and the employee may not be eligible to receive another card through the State's programs.

Emergency Purchases - In the event the Governor declares a state of emergency, 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 for ALL Cardholders. An emergency profile has been created in Works which cannot exceed the following limits, without prior approval from Office of State Travel: SPL (single purchase limit) \$25,000, Travel and Restaurant MCC Groups may be removed if determined to be necessary for group accommodations, however the use of cash is never allowed, even during emergency situations.

Higher limits do NOT eliminate the need to follow emergency procurement rules, policies, procedures, and/or executive orders.

The ULM Program Administrator will ensure 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.

VII. Policy Management

Upon adoption, the University's Vice President for Business Affairs shall be the Responsible Executive for the management of this Policy. The State P-Card Policy requires yearly updates as mandated by the Office of State Travel. Periodic updates will need to be addressed as warranted by ULM or the Office of State Travel.

VIII. Exclusions

Exceptions to this policy, or its procedures will be reviewed on a case-by-case basis. Approvals must be granted by the Office of State Travel via the ULM Program Administrator. In certain cases the Division Head or University President may grant approval.

IX. Effective Date

Policy will be in effect upon the date it is adopted and signed by the Vice President for Business Affairs.

X. Adoption

This policy is hereby adopted on this 27th day of September 2018.


Bill Graves, Vice President for Business Affairs

XI. Appendices, References and Related Materials

[Appendix A – State of Louisiana Corporate Liability Purchasing Card Policy](#)

[Appendix B – ULM P-Card Webpage](#)

[Appendix C – Cardholder Enrollment / Annual Review Form](#)

[Appendix D – Cardholder Agreement](#)

[Appendix E – Approver Enrollment / Annual Review Form](#)

[Appendix F – Approver Agreement](#)

[Appendix G – Program Administrator Information](#)

[Appendix H – Program Administrator Agreement](#)

[Appendix I – LEO Training](#)

[Appendix J – ULM Training](#)

XII. Revision History

Original adoption date: May 5, 2016

Revised Date: September 27, 2018