

LACARTE PURCHASING CARD PROGRAM DEFINITIONS

Agreement Form – A form signed by a program administrator, cardholder and cardholder approver, annually, that acknowledges they have received required training from the DNR Fiscal P-Card Administrator, completed the state's certification requirement and received a passing score of at least 90, understands the P-Card Policies, both state and DNR 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 DNR 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. See definition of "card misuse" and "fraud" in Section IX "Card Misuse".

Card Misuse – Use of the card for legitimate purchases but for goods or services that are prohibited by the State or internal policy (e.g., purchases for fuel for a State Vehicle when the DNR participates in the Statewide Fuel Card Program) See definition of "card abuse" and "fraud" in Section IX "Card Misuse".

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

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

Controlled Billed Account (CBA) – A credit account issued in DNR's name (no plastic card issued). These accounts are direct liabilities of the State and are paid by each DNR Office. CBA Accounts are controlled through a single authorized accountholder/authorizer to provide means to purchase any allowed transactions/services allowed in the current State Liability Travel Card and CBA Policy. CBA accounts are used to purchase high dollar travel expenses, including but not limited to: registration, lodging, airfare and vehicle rental.

Controlled Billed Account (CBA) Accountholder/Authorizer – The accountholder/authorizer is a specific person assigned to a CBA account with the same responsibilities as that of a cardholder. Each CBA account has only one accountholder /authorizer.

Cycle Limit – Maximum spending (dollar) limit a P-Card/CBA is authorized to charge in a billing cycle. These limits reflect the individual's purchasing patterns.

Default Coding – DNR specific general ledger coding assigned to an individual cardholder's transaction which exports to the DNR's accounting system (i.e.: Business Area, Fund, Fund Center and General Ledger Account).

Department Head – The Secretary of the Department of Natural Resources

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

Fraud – Any transaction, intentionally made that was not authorized by the Cardholder/CBA Accountholder or not for Official State Business. See definition of "card misuse" and "card abuse" in Section IX "Card Misuse".

Attachment A

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.

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.

P-Card – a credit account issued in a DNR employee’s name. This account is the direct liability of the State and is paid by each DNR Office. P-Card accounts are the preferred means of payment for purchases of goods and services. Also referred to as the LaCarte Card and Purchasing Card.

P-Card/Billing Cycle Purchase Log – Form used in the reconciliation process for purchases/services charged during the billing cycle. The log is used to document a Cardholders/CBA Accountholders approval of purchases billed by matching the paper bank statement to a log and the original documentation obtained from the vendor(s). Approval of the log by the Cardholders/CBA Accountholders can either be by signature (paper log) or electronic signoff (through WORKS Workflow), likewise, designated Approver’s approval can either be by signature (paper) or electronic signoff (online in Workflow).

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 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. PPM49 can be found the Division of Administration’s website or by clicking [here](#).

DNR Fiscal P-Card Administrator – DNR Fiscal personnel responsible for administering and managing the LaCarte Program at DNR and acts as the main contact between the DNR, the State and the issuing bank.

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.

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

Attachment A

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. 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.