



**State of Georgia  
Department of Administrative Services  
State Purchasing Division**

**Official Announcement # 22-05**

**FROM:** Jim Barnaby, Deputy Commissioner, DOAS      Initials: JB

**DATE:** March 1, 2022

**TO:** State of Georgia Purchasing Card Administrators, Chief Financial Officers and Agency Procurement Officers/College and University Procurement Officers

**RE:** **Announcement of Revised Statewide Purchasing Card Policy**

The State Purchasing Division (SPD) is pleased to announce several policy updates to be incorporated into the [Statewide Purchasing Card Policy](#) ("the P-Card Policy") **effective March 1, 2022**. Policy updates are outlined below and the attached Summary of Statewide Purchasing Card Policy Changes Table.

1. **P-Card Program Oversight:** SPD and the Office of Planning and Budget (OPB) have conducted joint approval of certain P-Card program activities, such as requested changes to the cardholder's transaction limits, exceptions to policies, new plans, and plan amendments. Beginning March 1, 2022, OPB's approval of these activities will discontinue.
2. **Foundations:** As a reminder, foundation employees or any student employees, temporary workers or contractors of the Foundation are prohibited from being cardholders. The P-Card Policy has been updated to clarify that use of a State Employee's P-Card is also prohibited when foundation funds will be used.
3. **Split Transactions:** Splitting transactions to circumvent the single-transaction limit on a P-Card continues to be prohibited. The P-Card Policy has been updated to clarify this prohibition also applies to cycle limits.
4. **Sales and Use Tax:** If a supplier refuses to remove taxes and the State Entity determines there are no other suppliers from whom the purchase can be made, the P-Card Policy has been updated to require that the taxed amount be itemized on the invoice in currency, not percentages.
5. **Non-Compliant Program:** The P-Card Policy has been updated to specify actions SPD may take if SPD determines a State Entity's card program is not in compliance. Examples of actions may include corrective action plans, additional training, probationary period, increased restrictions, and modifications to procedures.
6. **Card Program Administrator:** The P-Card Policy has been updated to clarify that the Card Program Administrator is the official liaison between the State Entity and SPD for all matters related to the P-Card program. The revised policy requires all Card Program Administrators to complete their Georgia Certified Purchasing Card Administrator (GCPCA) training. Additional updates to the policy's description of available P-Card training have been incorporated. Any questions related to training may be directed to [georgia.learning@doas.ga.gov](mailto:georgia.learning@doas.ga.gov).

7. **Cardholders:** The prohibition on a Card Program Administrator holding a P-Card continues. In addition, the revised P-Card Policy clarifies that the back-up Card Program Administrator or any other person with administrator-level access cannot be a cardholder.
8. **Adjustments to Cardholder Transaction Limits:** Effective March 1, 2022, and in accordance with the State Entity's internal approval process, Card Program Administrators can make adjustments in the Bank of America Works® Payment Manager system to individual cardholder limits greater than or equal to those established and approved in the State Entity's approved P-Card plan for single transaction limits (STLs) up to \$4,999.99 and cycle limits (CLs) up to \$24,999.99. Any increases in excess of these dollar thresholds or the amounts approved in the State Entity's P-Card plan (whichever is less) require written approval from SPD.
9. **Documentation:** The requirement for cardholders to maintain a "log of all purchases" has been removed. However, cardholders must maintain all other documentation required in the P-Card Policy. The revised P-Card Policy also clarifies that manual logs are not required when reconciliations are performed in Works® or Team Georgia Marketplace™.
10. **Permitted Use:** In addition to the requirement to comply with P-Card policy, the revised policy stipulates that use of the card or the transactions made on the card cannot violate other laws or policies.
11. **Emergency Purchases:** As a reminder, regardless of the payment method, the State Entity must comply with the provisions of the Georgia Procurement Manual (GPM) related to "emergency purchases" as defined by the GPM. During an emergency, the State Entity must also comply with the P-Card policy regarding reporting any policy exceptions. The revised P-Card policy clarifies these requirements, identifies SPD's power to authorize use of prohibited Merchant Category Codes (MCCs) and specifies the process for State Entity's to request use of prohibited MCCs in an emergency situation.
12. **Global Edits and General Clean-Up:** SPD has replaced references to specific units with a general reference to SPD. The term "self-audit" has been replaced with "self-assessment." The reference to Visa has been replaced with a general reference to the merchant card provider. SPD has corrected certain typographical errors, updated email addresses, repaired broken weblinks and removed references to discontinued forms.

SPD will conduct webinars to review these changes. Please distribute this Official Announcement internally. For any questions related to this Official Announcement, please contact SPD at [cardprograms@doas.ga.gov](mailto:cardprograms@doas.ga.gov).



**Summary of Georgia Statewide Purchasing Card Policy Changes  
Effective March 1, 2022**

**NOTE:** This table summarizes changes to the Statewide Purchasing Card Policy (the “P-Card Manual”) as announced through Official Announcement #22-05. In the event of any conflict between this table and the P-Card Manual, the revised P-Card Manual shall govern.

P-Card Manual Section	Description of Change
<b>Cover Page</b>	
Updated release date	
<b>SECTION I PROGRAM OVERVIEW</b>	
Section I Program Overview	<ul style="list-style-type: none"> <li>• To locate official forms referenced in P-Card Manual, deleted general link to doas.ga.gov and replaced with link to statewide card programs: <a href="http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards">http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards</a></li> <li>• Revised the following sentence:   <del>Local governments and State Entities not under SPD purchasing card authority</del> are not required to follow the <i>Statewide Purchasing Card Policy</i>; however, this is recommended.</li> </ul>

P-Card Manual Section	Description of Change
<b>SECTION II TYPES OF ACCOUNTS</b>	
Section II Types of Accounts	<p>Modified first two sentences as follows:</p> <p>Accounts <u>other than those</u> allowed under this Program Section are <u>not permitted</u> include traditional cards. All accounts <u>must</u> <del>can</del> be used only for official State of Georgia business.</p>
A. Standard P-Cards	<p>Add reference to Georgia law and modified Item 1 as follows:</p> <ol style="list-style-type: none"> <li>1. <u>§50-5-83 of the Official Code of Georgia, Annotated, Neither</u> <del>neither</del> cards nor accounts will be issued to employees of foundations associated with any State Entity, <u>This includes</u> student employees, temporary workers (e.g., hired from a temporary staffing agency), or contractors (e.g., person hired for a pre-determined period of time for a specific project). <u>Use of the card by a State Entity employee when foundation funds will be used is prohibited.</u></li> </ol>
<b>SECTION III LEGAL ISSUES</b>	
Section III Legal Issues	<p>Modified last sentence of the section as follows:</p> <p>The <del>State Cards Program Director and State Purchasing Division reserve</del> <u>reserves</u> the right to withdraw any authority or delegated approval due to non-compliance with applicable laws, rules, regulations, policies, and procedures, or the terms of any conditional approval.</p>
D. Split Purchases Prohibited	<p>Deleted sentence below:</p> <p><del>However, §50-5-83 sets the legal Single Transaction Limit (STL) for P-Card transactions at less than \$5,000 (e.g. \$4,999.99 or less) unless the purchase is from a Statewide Contract and in compliance with State procurement policy.</del></p> <p>Added reference to Cycle Limit as follows:</p> <ol style="list-style-type: none"> <li>2. Cardholders are prohibited from splitting a transaction between two or more transactions on a single card number, two or more transactions on multiple card numbers, or two or more transactions using</li> </ol>

P-Card Manual Section	Description of Change
	<p>the P-Card and a purchase order in order to circumvent the Single Transaction Limit <u>or Cycle Limit</u> imposed on the card regardless of the amount of the STL <u>or CL</u>.</p>
<p>E. Payment of Sales and Use Tax</p>	<p>Add the following sentence to the second paragraph:</p> <p>The requirement for out-of-state suppliers to charge Sales and Use Tax on shipments to purchasers in the State of Georgia does not apply to tax-exempt State Entities. In order to avoid confusion, the cardholder must provide out-of-state suppliers with a copy of the ST-5 prior to placing an order to be shipped into the State of Georgia. If the supplier refuses to remove taxes, the cardholder must make the purchase from a different supplier whenever possible. <u>If a supplier refuses to remove taxes and no other suppliers are available to make the purchase, the taxed amount must be itemized on the invoice in currency, not percentages.</u></p>
<p><b>SECTION IV STATE PURCHASING DIVISION RESPONSIBILITIES</b></p>	
<p>B. Card Program Unit</p>	<p>Deleted subsection title “Card Program Unit” and incorporated subsection content as part of subsection A “Statewide Purchasing Card Policy”. Incorporated the following revisions noted below:</p> <p><del>B. Card Program Unit</del></p> <p>The <del>SPD Card Program Unit</del> <u>State Purchasing Division</u> conducts periodic reviews of State Entities under SPD authority to determine the level of compliance with State procurement laws and policies and adequacy of internal controls.</p> <ol style="list-style-type: none"> <li>1. The <del>Card Program Unit</del> <u>State Purchasing Division</u> issues written assessments of the Program, makes recommendations for improvement when warranted, and works with Program personnel to implement corrective actions when warranted.</li> <li>2. In cases where internal controls <del>or</del> <u>policies or the p-card program</u> are not adequately <u>managed</u>, the <del>Card Program Unit</del> <u>SPD</u> has the authority to require improvements and/or to</li> </ol>

P-Card Manual Section	Description of Change
	<p>impose other restrictions on a State Entity’s card program until adequate controls and policies are implemented.</p> <ol style="list-style-type: none"> <li>3. <u>SPD will direct the entity to complete a corrective action plan. Restrictions may include a probationary period that could place an entity in a formal review status, increased policy restrictions and training, procedure modifications and any other restrictions warranted by SPD.</u></li> <li>4. <del>The Card Program Unit</del> <u>SPD</u> serves as the central point of contact on all Policy and procedure issues.               <ol style="list-style-type: none"> <li>a. Communicates all Program and Policy changes to Program users.</li> <li>b. <u>Reviews and approves all amendments to entity Purchasing Card Plans.</u></li> <li>c. Processes all requests for Policy exceptions <del>in conjunction with OPB.</del></li> </ol> </li> <li>5. Reviews the <i>Statewide Purchasing Card Policy</i> at least annually to ensure that it reflects current State procurement laws and regulations and incorporates best practices in the P-Card industry.</li> <li>6. Develops and maintains statewide program forms and P-Card specific training.</li> <li>7. Collaborates with the DOAS Professional Development unit to develop and maintain statewide training materials and manuals.</li> </ol>
<p>C. Professional Development</p>	<p>Renumbered as subsection B. Incorporated the following revisions noted below:</p> <ol style="list-style-type: none"> <li>B. Professional Development           <ol style="list-style-type: none"> <li>1. <del>The SPD Professional Development Unit assists in developing and delivering</del> <u>SPD develops and delivers</u> statewide training on the P-Card Program. The bank is responsible for the implementation and initial training on the Works® Payment Manager system. <del>The SPD Professional Development Unit will provide</del> <u>SPD provides</u> additional training in the system as needed.</li> <li>2. <del>The SPD Professional Development Unit collaborates with the Process Improvement Unit and the Card Program unit to develop and implement</del> <u>SPD develops and implements</u> training for Team Georgia Marketplace™ users.</li> </ol> </li> </ol>

P-Card Manual Section	Description of Change
	<p>3. <del>The SPD Professional Development Unit collaborates with the Process Improvement Unit and the Card Program unit to develop</del> <u>SPD develops</u> training materials for administrators, supervisors, approvers, cardholders, CFOs, and auditors.</p>
D. State Cards Program Director	<p>Deleted this subsection:</p> <p><del><b>D. State Cards Program Director</b></del></p> <p><del>The State Cards Program Director serves as the official liaison between the Bank, SPD, and all Program users. The State Cards Program Director works with other areas of SPD and other State Entities to determine new ways to use the P-Card within legal and policy requirements.</del></p>
<b>SECTION V STATE ENTITY PROGRAM ROLES AND RESPONSIBILITIES</b>	
V. State Entity Program Roles and Responsibilities	<p>Revised the first paragraph as follows:</p> <p><del>State Entities must designate a Purchasing Card Administrator. The Agency Procurement Officer (APO) or the College/University Procurement Officer (CUPO)</del> <u>The designated Purchasing Card Administrator serves</u> as the official liaison between the Entity and State Purchasing Division personnel for all matters related to the Entity's program. <del>This individual usually serves as the P-Card Program Administrator, although any</del> <u>Any</u> or all of the following administrative responsibilities may be delegated to another individual or to one or more Card Program Coordinators, depending on the size and complexity of the Entity's program.</p>
B. Agency Head, College and University Presidents	<p>Revised first sentence as follows:</p> <p>Each Agency Head or College and University President of a State Entity participating in the Card Program is responsible for reviewing and approving the Entity's P-Card Plan and all amendments prior to submission to <del>DOAS/OPB</del>.</p>
D. Card Program Administrator, Subsection 3 Compliance with Laws and Policies	<p>Revised subsection d as follows:</p>

P-Card Manual Section	Description of Change
	<p>d. Submits all P-Card Plan amendments and requests for exceptions to the <i>Statewide Purchasing Card Policy</i> to the Entity's CFO for submission to <a href="mailto:cardprograms@doas.ga.gov">cardprograms@doas.ga.gov</a> for approval by DOAS <del>and OPB</del>.</p>
<p>D. Card Program Administrator, Subsection 5 Card Program Training</p>	<p>Added new subsection a as follows:</p> <p>a. <u>Program Administrators, including primary, backups, and coordinators, must complete the relevant DOAS P-Card training to become a Georgia Certified Purchasing Card Administrator (GCPCA).</u></p>
<b>SECTION VI CARD PROGRAM PERSONNEL TRAINING</b>	
<p>B. Statewide Training</p>	<p>Revised section as follows:</p> <p>The <del>Professional Development Unit of the</del> State Purchasing Division provides additional training for cardholders, supervisors, approving officials, CFOs, and Card Program Administrators. For specific training requirements to access Team Georgia Marketplace™, contact <a href="mailto:training@doas.ga.gov">training@doas.ga.gov</a> <a href="mailto:georgia.learning@doas.ga.gov">georgia.learning@doas.ga.gov</a>.</p> <p>All training courses are updated <del>at least annually</del> <u>periodically</u> and are available in the SPD Learning Management System (LMS) at <a href="http://doas.rollbook.com/">http://doas.rollbook.com/</a> <a href="https://doas.exceedlms.com/">https://doas.exceedlms.com/</a>. <u>The LMS provides information on the course delivery method, including whether it is web-based and self-paced, instructor-led or one-on-one training.</u> To gain access to the LMS, send an email to <a href="mailto:training@doas.ga.gov">training@doas.ga.gov</a> <a href="mailto:georgia.learning@doas.ga.gov">georgia.learning@doas.ga.gov</a>.</p> <ol style="list-style-type: none"> <li>1. <i>Introduction to P-Card Principles</i> provides the information necessary to understand the purpose of the P-Card, its benefits, and the procurement regulations that apply to using the P-Card. This course is required as <del>either initial training or</del> <u>and may be used</u> for annual refresher training, <del>or both,</del> for Card Program Administrators, cardholders, and supervisors/approving officials for those State Entities that do not provide training.</li> <li>2. <i>TGM Procurement Card Reconciliation and Approval</i> teaches users how to reconcile and approve transactions in Team Georgia Marketplace™. This course is required for all Card Program Administrators, cardholders, and supervisors/ approving officials at Entities and Technical Colleges using the State Accounting Office PeopleSoft financial system. This</li> </ol>



P-Card Manual Section	Description of Change
	<p>course must be completed prior to using the P-Card or approving transactions in the financial system.</p> <ol style="list-style-type: none"> <li>3. <del>Evaluating</del> <i>P-Card Program Management</i> provides guidance to Agency/University Procurement Officers, Card Program Administrators, and auditors on <u>evaluating areas such as P-Card policy and internal controls and auditing reviewing transactions and cardholder limits.</u></li> <li>4. <i>Team Georgia Marketplace™ Card Program Administration</i> is a manual designed to show <u><i>P-Card Administrator Hands-On Training</i></u> is required training for all <i>Team Georgia Marketplace™</i> Card Program Administrators <u>on</u> how to maintain cards and cardholders in the <del>Team Georgia Marketplace™</del> system. <u>This is a hands-on training which requires contacting SPD to schedule. Please refer to the current <a href="#">SPD Training Reference Guide</a> for more information.</u></li> <li>5. <i>Chief Financial Officers Card Program Training Module</i> provides an overview of the card program and the CFO’s roles and responsibilities related to the program.</li> </ol>
<b>SECTION VII INTERNAL CONTROLS</b>	
<p>A. General Requirements</p>	<p>Revised section as follows:</p> <p><b>A. General Requirements</b></p> <p>Each State Entity must establish an internal control structure that ensures compliance with State procurement laws, the <i>Georgia Procurement Manual</i>, the <i>Statewide Purchasing Card Policy</i>, sound accounting practices, and internal policy. Minimum requirements include:</p> <ol style="list-style-type: none"> <li>1. Separation of duties between ordering cards (program administrators), making transactions (cardholders), and review or approval of transactions for payment (supervisors/approving officials).</li> <li>2. A minimum of two approvers required before a purchase is made (usually <u>Program Administrator, supervisor and, APO/CUPO, or fiscal representative</u>).</li> <li>3. Reconcilers are limited to one per card and cannot be a subordinate of the cardholder. The cardholder role can be given to either the cardholder or assigned to a proxy to reconcile on the cardholder’s behalf. Each card must have only one reconciler; however, one reconciler can be the sole reconciler on multiple cards.</li> </ol>

P-Card Manual Section	Description of Change
	<ol style="list-style-type: none"> <li>4. The Card Program Administrator, <u>backup Card Program Administrator, or anyone with administrator-level access</u> cannot be a cardholder.</li> <li>5. Limits on the number of cardholders assigned to a supervisor or approving official to ensure adequate review of business need and documentation for each purchase.</li> <li>6. Cardholders cannot approve their own transactions but may reconcile their own transactions.</li> <li>7. Approvers cannot be subordinates of cardholders for whom they are responsible.</li> <li>8. Sharing of login information or passwords is strictly forbidden.</li> <li>9. Delegation of the approver duties is unallowable. Should an approver be on leave or otherwise unavailable to approve a purchase or transaction, another trained approver already assigned approver responsibility may assume those duties temporarily.</li> <li>10. Provision for annual <del>audit or self-audit</del> <u>self-assessment</u> of the P-Card program by the Card Program Administrator or Internal Audit unit must be submitted annually to DOAS no later than December 1st. Guidelines for the annual self-audit can be found at <a href="http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools">http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools</a> <a href="http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards">http://doas.ga.gov/state-purchasing/statewide-card-programs/purchasing-cards</a></li> </ol> <p><del>Self Audits</del> <u>Self-assessments</u> must include adequacy of:</p> <ol style="list-style-type: none"> <li>a. internal policies and procedures</li> <li>b. cardholder spending limits</li> <li>c. monthly reconciliation procedures</li> <li>d. documentation for transactions</li> </ol>
<p>B. State Entity Internal Purchasing Card Policy</p>	<p>Removed reference to APO/CUPO as follows:</p> <p><b>B. State Entity Internal Purchasing Card Policy</b>  The <i>Statewide Purchasing Card Policy</i> serves as the Policy for the P-Card Program on a statewide level and is not designed to be specific to an individual State Entity in all areas. Each State Entity must develop its own internal policy to address areas that the <i>Statewide Purchasing Card Policy</i> cannot and does not address. The Card Program Administrator <del>or the Agency/University Procurement Officer</del> in conjunction with the Entity CFO must evaluate the internal policy at least</p>

P-Card Manual Section	Description of Change
	<p>annually <del>using the Policy Risk Evaluation workbook found on the State Purchasing Division website at <a href="http://doas.ga.gov/state_purchasing/purchasing_tools/process_improvement_tools">http://doas.ga.gov/state_purchasing/purchasing_tools/process_improvement_tools</a></del></p>
D. Merchant Category Code Authorizations	<p>All references to “Cards Program Director” replaced with reference to “State Purchasing Division”. In addition, Item #4 revised as follows:</p> <p>4. The State <del>Cards Program Director</del> <u>Purchasing Division</u> will work with the <del>Card Program Unit and other card program personnel at SPD and at State Entities</del> to determine if changes are needed.</p>
E. Cardholder Spending Limits and Utilization	<p>Revised first paragraph of section E as follows:</p> <p><b>E. Cardholder Spending Limits and Utilization</b>  Imposing spending limits enables management to provide cardholders with the purchasing power to accomplish the needs of the job without exposing the State or the State Entity to unnecessary risk. Spending limits should be based on job responsibilities. Cardholder spending limits must be reviewed at least annually to determine if actual usage is consistent with spending limits and increases <u>with SPD approval</u> or decreases made as needed.</p>
E. Cardholder Spending Limits and Utilization, Subsection 1 Available Spending Limits	<p>Revised subsection 1(a) as follows:</p> <p>1. Available Spending Limits</p> <p>a. Cycle (Credit) Limit – <u>Mandatory</u> spending limit that restricts the total value of purchases a cardholder can make in one billing cycle. The cycle limit cannot be <del>more than \$25,000 or more</del> without prior, written approval from <u>SPD</u> <del>the State Cards Program Director and OPB</del>.</p>
E. Cardholder Spending Limits and Utilization, Subsection 2 Spending Limits Requirements	<p>Revised subsection 2(b) as follows:</p> <p>b. State Entity Card Program Administrators <del>must request prior, written approval from the State Purchasing Division and OPB for STLs</del> <u>can make adjustments in Works® to individual limits greater than or equal to those established and approved in the Entity’s approved P-Card Plan for STLs up to \$4,999.99 and CLs up</u></p>

P-Card Manual Section	Description of Change
	<p><del>to \$24,999.99 Single Transaction Limits as outlined in policy using the Special Approval Form, SPD-PC003, with the following exceptions. Entities must establish an internal approval process that has been reviewed and approved by SPD. Any adjusted limits should be returned to the cardholder’s original profile within 5 days of the temporary increase to allow for the transaction to post.</del></p> <ul style="list-style-type: none"> <li><del>i. State Entity Card Program Administrators can adjust in Works® consistent with OPB and SPD approval of individual limits greater than or equal to limits established by state policy for purchases outlined in the Entity’s approved P-Card Plan.</del></li> <li><del>ii. State Entity Card Program Administrators can adjust in Works® consistent with OPB and SPD approval of individual limits greater than or equal to limits established by State Policy for purchases that would be exempt based on the NIGP code that were outlined in the Entity’s approved P-Card Plan. Refer to Section 1.2.4 of the Georgia Procurement Manual for additional information and a link to the list of exempt NIGP codes.</del></li> </ul>
<p>E. Cardholder Spending Limits and Utilization, Subsection 2 Spending Limits Requirements</p>	<p>Revised subsection 2(c) as follows:</p> <ul style="list-style-type: none"> <li>c. State Entity Card Program Administrators must obtain prior, written approval from the State Purchasing Division <del>in conjunction with OPB for</del> <u>to increase</u> STLs greater than <u>\$4,999.99</u> or <u>CLs greater than \$24,999.99</u> <del>equal to those outlined by State Policy for any purchase that does not meet one or both of the first two conditions of this section.</del> The request must include documentation that all bid requirements, if any, have been met if the purchase is greater than or equal to \$25,000. Cardholders should be returned to the original profile within 5 days of the temporary increase in order to allow for the transaction to post.</li> </ul>

P-Card Manual Section	Description of Change
E. Cardholder Spending Limits and Utilization, Subsection 3 Annual Review of Spending Limits	<p>Revised subsection 3 as follows:</p> <p>a. Each State Entity is required to perform a review of spending limits at least annually in order to determine if each cardholder’s spending limits are both adequate and appropriate according to State Policy and the Entity’s approved P-Card Plan. The review must include transactions from at least 12 complete, consecutive cycles. In order to facilitate this review, the State Purchasing Division has provided a Spending Limits Analysis Template in Excel. <del>This template can be found at <a href="http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools">http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools</a>. Instructions for its use are in the <i>Purchasing Card Audit Guide</i>, also available on this website.</del> State Entities should use this spreadsheet and include it in the annual <del>self-audit</del> <u>self-assessment</u>.</p>
E. Cardholder Spending Limits and Utilization, Subsection 4 Dormant Cards	<p>Revised subsection 4 as follows:</p> <p>a. Each State Entity is responsible for defining in its P-Card Plan and internal policy how long a card can remain unused before it is considered inactive. The State Purchasing Division recommends that a State Entity should reduce the cycle limit of any card that has not been used within 12 complete cycles to \$1. The card should also be reviewed to determine if the cardholder still needs the card. <u>Tools utilized during the annual self-assessment should be used to conduct this evaluation and can be located on the SPD website.</u> <del>The State Purchasing Division has provided a Card Utilization Review Workbook in Excel. This template can be found at <a href="http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools">http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools</a>.</del></p> <p>b. <del>Instructions for its use are in the <i>Purchasing Card Audit Guide</i>, also available on this website. State Entities may use this spreadsheet or any other method and provide documentation as part of the annual self-audit.</del></p>
<b>SECTION VIII DOCUMENTATION AND ACCOUNTING</b>	
A. Documentation	Revised section as follows:

P-Card Manual Section	Description of Change
	<ol style="list-style-type: none"> <li>1. Cardholders must maintain documentation for all transactions, including an invoice or receipt, and a log of all purchases. Refer to the “Documentation Checklist” available at <a href="http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools">http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools</a> for complete guidance on appropriate documentation. Invoices/receipts must meet the following minimum requirements:               <ol style="list-style-type: none"> <li>a. Complete supplier/merchant information (name, location)</li> <li>b. Line item details, including quantity, description, unit price, and total price</li> <li>c. Line showing no sales tax</li> </ol> </li> <li>2. If a cardholder loses a receipt and a duplicate cannot be obtained, the cardholders should follow the Entity’s internal procedures related to the use of the Lost Receipt Affidavit, Form SPD-PC005. Use of this form more than three times during a fiscal year will result in suspension of card privileges for a period of time determined by the Card Program Administrator.</li> <li>3. If cardholders perform transaction reconciliation in Works® Payment Manager or Team Georgia Marketplace™, they must follow internal procedures for handling documentation, including logs.</li> <li>4. <del>For State Entities using Works® Payment Manager for reconciliation, the “Payable Allocation Report” meets the requirements for a printed version of the log.</del></li> <li>5. <del>Entities using Team Georgia Marketplace™ may use the OPO201B query in PeopleSoft as a printed version of the log.</del></li> </ol>
B. Monthly Reconciliation – Manual Logs	<p>Revised section as follows:</p> <p><u>SPD does not require manual logs when reconciliations are performed in Works® Payment Manager or Team Georgia Marketplace™.</u> If the State Entity requires cardholders to submit manual logs to others (e.g., proxy reconciler) for reconciliation in either Team Georgia Marketplace™ or Works® Payment Manager, documentation must meet the following additional requirements:</p> <ol style="list-style-type: none"> <li>1. If the standard P-Card Log, Form SPD_PC004A, is not used, the log used must contain the same information as shown on that form.</li> </ol>

P-Card Manual Section	Description of Change
	<ol style="list-style-type: none"> <li>2. All transaction logs or monthly billing statements must be signed by the cardholder and supervisor or other approving official. Signature stamps are not permitted.</li> <li>3. All invoices/receipts must be attached to the log or monthly billing statement and submitted following internal procedures.</li> </ol>
<b>SECTION IX USE OF THE CARD AND OTHER ACCOUNTS</b>	
Section IX Use of the Card and Other Accounts	<p>Revise first paragraph as follows:</p> <p>All purchases made through the program must be for official State business. Internal policies governing use of the accounts can be more, but not less, restrictive than the <i>Statewide Purchasing Card Policy</i>. <u>Use of the card or the transactions made on the card cannot violate other laws or policies.</u></p>
D. Declared Emergencies and Natural Disasters	<p>Revise section as follows:</p> <p><b>D. Declared Emergencies and Natural Disasters</b></p> <p>The <i>Georgia Procurement Manual</i> grants authority to forego standard procurement requirements for needs arising from unforeseen causes. <del>In cases involving the welfare of the general public, extreme weather conditions, or official declared emergencies, the Program Administrators are allowed to obtain after the fact approval for exceptions to this Policy.</del></p> <p><u>Program Administrators must report “emergency purchases”, as defined and authorized by the Georgia Procurement Manual, to SPD, as well as any other exception to the Statewide Purchasing Card Policy authorized by the Georgia Procurement Manual, such as exceeding single transaction and cycle limits.</u></p> <ol style="list-style-type: none"> <li>1. The Program Administrator must submit the Form SPD-PC003, Special Approval Request, to notify the <del>State Cards Program Director and OPB</del> <u>State Purchasing Division</u> within 72 hours of any actions taken in response to these emergencies and the nature of the actions taken.</li> <li>2. Documentation for transactions must follow guidelines for emergency purchases</li> </ol>

P-Card Manual Section	Description of Change
	<p>as contained in the <i>Georgia Procurement Manual</i>, including use of and retention of Form SPDNI005 <u>SPD-NI004</u>, Emergency Justification Form, <del>available in the SPD Official Forms section of Agency Resources on the State Purchasing Division website.</del></p> <p><u>Additionally, prohibited MCCs may be authorized for emergency purposes at the discretion of SPD. Program Administrators can make these requests using the Special Approval Request, Form SPD-PC003.</u></p> <p>Key personnel responsible for implementing a State Entity’s response to emergencies must know how to contact the State Entity’s APO/CUPO, the Card Program Administrator, and the back-up Card Program Administrator. State Entity procurement personnel should have access to State Purchasing Division and Bank contact information in order to address card-related issues, including, but not limited to, corporate credit limit, individual card credit limits, and Merchant Category Code groups.</p>
<b>SECTION X SURCHARGES AND CONVENIENCE FEES</b>	
<p>A. Surcharges</p>	<p>Revised section as follows:</p> <p>According to Visa’s Card Acceptance and Chargeback Management Guidelines for Merchants (Merchants is synonymous with suppliers) available on Visa’s website, credit card surcharges are allowed but cannot be more than the amount the supplier’s bank charges them for processing the transaction. Also, the supplier cannot charge both a surcharge and a convenience fee, explained below.</p> <p>The maximum allowable surcharge is <u>4% established by the merchant card provider for the p-card program</u> and must be shown as a line item on the details invoice or receipt.<sup>2</sup> Whenever a supplier charges a surcharge, the following rules apply:</p> <ol style="list-style-type: none"> <li>1. The supplier must have provided <del>Visa</del> <u>the merchant card provider for the p-card program</u> and their merchant bank at least 30 days’ notification of the intent to impose surcharges.</li> <li>2. The fact that the supplier imposes these charges must be clearly posted on the door and at point-of-sale for physical locations and on websites when sales are made via the internet and inform the customer:</li> </ol>



P-Card Manual Section	Description of Change
	<p style="margin-left: 40px;">a. Of the exact percent of the surcharge,                      b. That it is being assessed by the supplier and is only applicable on credit transactions, and                      c. That it is not greater than what the supplier pays to <del>Visa</del> <u>the merchant card provider for the p-card program.</u></p> <p>For any transaction where the supplier has charged a surcharge, a State of Georgia cardholder must obtain a copy of the acknowledgement letter sent to the supplier by <del>Visa</del> <u>the merchant card provider for the p-card program</u> authorizing the supplier to impose a surcharge. This copy must be maintained with the invoice and all other documentation for the transaction, including uploading to Team Georgia Marketplace™, if applicable. In the event of a regular supplier, a copy on file with the Card Program Administrator will be sufficient.</p> <p>Added Footnote:  <sup>2</sup><u>As of the adoption of the March 1, 2022 policy revision, the current merchant card provider for the p-card program is Visa and Visa guidelines establish a 4% surcharge.</u></p>
<b>DEFINITIONS</b>	
Definitions	<p>Updated definition of “Foundation” as follows:</p> <p><b>Foundation</b>                      §50-5-83 of the Official Code of Georgia, Annotated, prohibits the issuance of cards to employees of foundations associated with any State Entity. <del>The DOAS Legal Division has interpreted this to include a prohibition of use of the card by a State Entity employee when foundation funds will be used.</del> <u>Please reference Section II.A Standard P-Cards for additional information.</u></p>
<b>GLOBAL EDITS</b>	
<ul style="list-style-type: none"> <li>• Replaced references to “State Cards Program Director”, “Card Program Unit”, “Professional Development Unit” and “Process Improvement Unit” with general reference to “State Purchasing Division”</li> <li>• Replaced references to “self-audit” with “self-assessment”</li> <li>• Replaced ™ symbol with ® symbol for Bank of America Works® Payment Manager</li> </ul>	

P-Card Manual Section	Description of Change
	<ul style="list-style-type: none"><li>• Corrected typographical errors such as adding missing spacing and commas</li></ul>