

MISSION AND INSTALLATION CONTRACTING COMMAND (MICC) - FORT POLK GOVERNMENT PURCHASE CARD SOP



The Government Purchase Card section is located on the third floor of Building 350.

GPC HOURS OF OPERATION

MONDAY	0900-1200	(1200-1230 LUNCH)	1230-1600
TUESDAY	Closed for Surveillance	(1200-1230 LUNCH)	1230-1600
WEDNESDAY*	0900-1200	(1200-1230 LUNCH)	1230-1600
THURSDAY	Closed for Training	(1200-1230 LUNCH)	1230-1600
FRIDAY	0900-1200	(1200-1230 LUNCH)	1230-1600

*The second Wednesday of each month the GPC office will be closed in order to conduct GPC Training.

GPC PHONE NUMBERS

Division Chief	(337) 531-2368
GPC Program Manager	(337) 531-2322
GPC Procurement Admin Asst	(337) 531-4236
FAX	(337) 531-2199

MICC - FORT POLK WEBPAGE

<http://www.jrtc-polk.army.mil/doc/>

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SUMMARY OF CHANGES. This is a living document. It will be updated periodically.

DATE	VERSION NUMBER	SUMMARY OF CHANGES

**STANDING OPERATING PROCEDURES FOR
USE OF GOVERNMENT PURCHASE CARD.
MISSION AND INSTALLATION CONTRACTING COMMAND
FORT POLK**

A. INTRODUCTION

1. PURPOSE This Standing Operating Procedure (SOP) is a supplement to the Department of Army's Government Purchase Card (GPC) Operating Procedure dated 23 February 2012, and the Mission and Installation Contracting Command GPC SOP dated 19 October 2012, establishing policy and procedures covering the use and management of the Government Purchase Card.

2. REFERENCES

- Federal Acquisition Streamlining Act of 1994.
- Clinger-Cohen Act (Federal Acquisition Reform Act of 1996).
- Federal Acquisition Regulation.
- Army Federal Acquisition Regulation Supplement.
- AR 11-2, Management Controls.
- AR 37-47, Representation Funds of the Secretary of the Army.
- AR 710-2, Inventory Management Below the Wholesale Level.
- AR 725-50, Requisition, Receipt, and Issue System.
- AR 735-5, Policies and Procedures for Property Accountability.
- Treasury Financial Manual, VOL 1, Part 4, Ch 4500 – Government Purchase Cards.
- DoD FMR, VOL 5, Disbursing Policy and Procedures, Chapter 33 (Accountable Officials and Certifying Officers).
- DoD FMR, VOL 10, Chapter 9, Credit Cards (currently in draft).
- DoD Directive 7000.15, DoD Accountable Officials and Certifying Officers.
- Service Contract Act.
- DA Government Purchase Card Operating Procedures, February 23, 2012.
- Department of Defense Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs.
- Mission and Installation Contracting Command GPC SOP, October 19, 2012.

3. BACKGROUND Under the requirements of Executive Order 12352, Federal Procurement Reforms, the GPC program was established to reduce administrative costs and other acquisition functions, comply with the 2000 paperless contracting mandate, and to streamline the paper-based, time-consuming purchase order process. Purchase cards are to be used by Cardholders to pay for non-recurring, authorized government purchases only. An authorized purchase is defined as a purchase that satisfies a bona fide need at a fair and

reasonable price. Any misuse of the Government Purchase Card is subject to criminal, civil, Uniform Code of Military Justice, administrative, and disciplinary actions as appropriate. The Government-wide commercial purchase card may be used to;

- a. Make micro-purchases (\$3,000 for Supplies, \$2,500 for Services and \$2,000 for Construction).
- b. Place a Task or Delivery Order against existing contracts-not to exceed \$25,000.
- c. Purchase Commercial Off The Shelf (COTS) training requirements up to \$25,000 for an individual or planned series.
- d. Make payments against existing contracts (if the contract specifies.)
- e. For inter-governmental transfers.

4. AUTHORIZED USE OF THE GPC

a. The use of the card constitutes expenditure of appropriated funds and is limited to official authorized transactions only. Some organizations have both appropriated and non-appropriated funds available for use. Separate Cardholder accounts must be established to segregate these fund types. All Cardholders and/or Billing Officials must contact their supporting budget office/resource manager and/or legal office if any doubt exists regarding the proper use of appropriated funds.

b. IAW AFARS 5113.270-90(h), the GPC may be used to purchase authorized supplies and equipment up to the micro-purchase threshold (currently \$3,000). The threshold for services covered by the Services Contract Act is \$2,500. The threshold for Construction purchases is \$2,000.

c. Non-personal services are divided into recurring and non-recurring services. Recurring services are those performed at regular intervals and have a demand that can be accurately predicted on an annual basis. Recurring services requirements estimated to exceed \$2,500 per fiscal year shall be acquired through the local Contracting Office. Non-recurring services involve one-time, unpredictable, or occasional requirements.

d. These ad-hoc services may be purchased with the GPC up to the micro-purchase threshold whenever a requirement occurs. If any doubt exists as to which category a service falls under, the Cardholder shall consult with the local Contracting Office for a determination.

5. APPLICABILITY This SOP applies to appropriated fund purchases of supplies, services and construction involving the use of the GPC, administered by MICC – Fort Polk, in support of Fort Polk tenant and satellite activities within the Fort Polk Area of Support as

prescribed in AR 5-9, Area Support Responsibilities, 16 October 1998. These procedures supersede previous guidance issued by the MICC – Fort Polk.

6. ROLES AND RESPONSIBILITIES The following activities and organizations are critical to the efficient and effective administration of the Government Purchase Card program. The following statements are derived from the Army GPC SOP dated 23 February 2012. Although important, they should not be interpreted as a directive from MICC – Fort Polk but as adherence to overarching Army guidance.

a. **CONTRACTING OFFICE.** The Mission and Installation Contracting Command - Fort Polk, 6661 Warrior Trail, Building 350, 3rd Floor, Fort Polk, Louisiana, 71459:

- (1) Develop internal operating procedures and incorporate appropriate controls.
- (2) Delegate purchasing authority to individual Cardholders by Letter of Delegation (LoD).
- (3) In coordination with installation activities, determine the feasibility of participation in the Government Purchase Card program, appoint Billing/Certifying Officials, determine Cardholder qualifications, establish spending limits in conjunction with the appropriate Resource Manager and authorization codes, approve changes to Cardholder purchase limits, and request Government Purchase Cards.
- (4) Develop and maintain implementing instructions (SOP).
- (5) Coordinate training and instruction to participating personnel. Prospective Cardholders and Billing Officials must receive training and orientation IAW AFARS 5113.270. **prior** to being delegated authority. **NOTE: Additional Training is required for Cardholders who will be given authority to make purchases above \$3,000, but less than \$25,000, against an existing contract. (DFARS 213.3).**
- (6) Notify all participants in the GPC program of changes as they occur through the most effective means, email, webpage, etc.
- (7) Conduct 100 percent annual review/surveillance of Billing Official and all active Cardholder accounts with each activity during the review period. All Cardholder and/or Billing Official records connected with the purchase will be made available. When possible, the review will be conducted on site. However, due to personnel shortages, the A/OPC may request the Cardholder's files be delivered to the Contracting Office for review. When requested, files will be made available to the Program Coordinator, Internal Review and Audit Compliance Office (IRACO), the Inspector General (IG) Office, and the US Army Audit Agency (AAA).
- (8) Interface with CID, Internal Review, DFAS, Commanders and Directors concerning misuse and abuse of the Government Purchase Card and associated privileges.

b. AGENCY/ORGANIZATION PROGRAM COORDINATOR (A/OPC). The A/OPC is located within the Mission and Installation Contracting Command Fort Polk, 6661 Warrior Trail, Building 350, 3rd Floor, Fort Polk, Louisiana, 71459.

(1) The A/OPC will act as liaison between the Servicing Bank and the activities participating in the Government Purchase Card Program.

(2) Conduct training in accordance with AFARS 5113.201 covering Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFARS), Army Federal Acquisition Regulation Supplement (AFARS), and local policies and procedures pertaining to small purchases. **There will be no exceptions or substitutions for this type of training.**

(3) Process Government Purchase Card applications, maintaining a current listing of all Cardholders and Billing Officials under their jurisdiction, closing accounts upon abuse or misuse of card privileges, compromise of account information, card loss, or Cardholder departure and annually determining each Cardholder's continuing need to maintain an account.

(4) Ensure Letters of Delegation are issued to Cardholder.

(5) Issue Letter of Appointment to Billing Official.

(6) Manage purchase card account profiles to properly reflect transaction, single purchase spending limits, and merchant category code limitations.

(7) Develop and implement local procedures to include local command prohibited items.

(8) Provide annual refresher training for all Cardholders and Billing Officials. In addition to the resident refresher training, additional online training is also required.

(9) Maintain an appropriate span of control between Billing Officials and Cardholders.

(10) Assist Cardholders and Billing Officials in efficiently fulfilling their responsibilities.

(11) Monitor card issuing bank transaction reports during the billing cycle to disclose potential prohibited or improper use, and taking immediate action to address suspected legal or policy violations.

(12) Conduct an annual review of each assigned Billing Official and Cardholder(s).

(13) Process request for Access Online (AXOL) userids and passwords.

(14) Obtain and forward completed DD Form 577 to DFAS.

c. RESOURCE MANAGEMENT. Budget Analysts:

(1) All Cardholders and Billing Officials requests must be coordinated through the unit/activity Resource Management (RM) office.

(2) Coordinate and establish funding and spending limits for each Cardholder and Billing Official level and provide to the MICC - Fort Polk A/OPC in writing.

(3) Fund GPC purchases using the General Fund Enterprise Business System (GFEBs).

(4) Assign defaults and alternate lines of accounting as appropriate.

(5) Provide supplemental information, such as specific year end closing procedures to Billing Officials and MICC - Fort Polk.

(6) Report suspected abuse/misuse of the credit cards to MICC - Fort Polk and assist with resolutions as appropriate.

(7) Coordinate relevant policy and procedures with MICC - Fort Polk for GPC related business practices.

(8) Assist A/OPC with resolving accounts in a delinquent status and provide payment information when requested. Manage Intermediate Document (IDOC) errors and assist Billing Officials and Cardholders in resolving issues with the bank and DFAS.

(9) Assist A/OPC in surveillance of assigned accounts. Review and monitor monthly statement using the AXOL to ensure that Billing Officials and Cardholders timely certify each transaction. Cardholders will complete their review and approval of their accounts within three business days following the close of the billing cycle. Billing/certifying officials will certify their accounts within five business days following the close of the billing cycle. In order to maximize the rebates and avoid interest penalty, each Billing Official and Cardholder will approve/certify each transaction as soon as they are available in AXOL.

(10) Billing/certifying officials must pay the whole amount due on the statement. Any disputes will be settled with the bank. In accordance with the GSA SmartPay contract, disputes shall be filed, using a Cardholder Statement of Questioned Items (CSQI), within 60 days of the cycle end date in which the transaction appeared.

d. COMMANDERS AND ACTIVITY DIRECTORS.

(1) Nominate all Billing Officials, Alternate Billing Officials and Cardholders. Only responsible individuals who have demonstrated responsibility and possess the required business acumen should be nominated.

(2) Commanders or Directors must sign the Billing Official, Alternate Billing Official and Cardholders Request Forms (Fort Polk Forms 202 and 203) to initiate the process of establishing GPC accounts through MICC – Fort Polk.

e. **BILLING OFFICIAL.** An individual who has under his/her purview one or more Cardholders. The Billing Official is responsible for, at a minimum, ensuring that each of his/her Cardholder transactions are valid government purchases and meet the legal requirements for authorized purchases. Billing Officials are financially responsible for erroneous payments resulting from the performance of their duties. Alternate Billing Official duties are the same as the Primary Billing Officials, and should only be performed in the absence of the Primary Billing Official. The Billing Official's responsibilities include, but are not limited to:

(1) Providing written approval/disapproval of all purchases to the Cardholder; Review all documentation for every transaction for every Cardholder prior to certifying. Ensure verification of Cardholder training completion.

(2) Reconciling invoices and timely certifying the billing statement for payment and verifying payments to be legal, proper, necessary, and correct in accordance with government rules and regulations.

(3) Ensuring Cardholders fulfill their responsibilities by conducting a Quarterly Cardholder compliance review and completing a DA 11-2R Internal Control Evaluation Certification. Forward a copy of the 11-2R to the MICC – Fort Polk A/OPC upon completion.

(4) Reporting questionable transactions to the MICC – Fort Polk A/OPC and/or appropriate authorities for investigation.

(5) Recommending in writing appropriate GPC credit limits to the Resource Manager and MICC – Fort Polk A/OPC for Cardholders under the Billing Official's oversight.

(6) Reviewing Cardholders monthly statement and approving Cardholder statement in the CH's absence within the required time frames; Act on behalf of the Cardholder's in Access Online System (AXOL) as necessary. Ensure you can locate and access all supporting documentation for all Cardholders in their absence. Review orders created to ensure compliance with mandatory utilization by Cardholders.

(7) Identifying and communicating billing discrepancies to the bank's transaction dispute point of contact when the Cardholder is unavailable.

(8) Maintain Cardholder statements, and all supporting documentation for a period of 6 years, 3 months. Original supporting documentation includes receipts, logs, invoices, delivery tickets, approvals, and certifications. The billing/certifying official must ensure the "Billing Official Statement" with proof of Cardholder approval and Billing Official certification is printed each cycle for each Cardholder within the managing account.

(9) Reviewing and reconciling Cardholder statements against receipts and documentation.

(10) Notifying the MICC - Fort Polk A/OPC to close any Cardholder accounts for individuals who have transferred, terminated, are in "absent without leave" status, retired or have otherwise no further need for use of the GPC; At a minimum notification will be provided 60 days prior to the departure of BO/ABO/Cardholder or closure of accounts so that the MICC – Fort Polk A/OPC can conduct an audit of each account and ensure that records are properly accounted for. Notify the A/OPC of any changes to the managing account or to the Cardholders' accounts; for example, when a Billing Official or a Cardholder leaves service. When accounts need to be closed, verify that all charges have cleared. All records will be sent to either records management or the Billing Officials command for retention of six years and three months.

(11) Secure your account number and AXOL access at all times. notifying the MICC - Fort Polk A/OPC of any lost, stolen or compromised cards (in addition to the Cardholders immediate notification of the Servicing Bank).

(12) Resolving any questionable purchases with the Cardholder.

(13) Certifying billing statements electronically within 5 business days for electronic data interchange (EDI) enabled accounts for Access Online users.

(14) Ensuring designation of the proper line of accounting.

(15) Ensuring an Alternate Billing Official is appointed.

(16) Notifying the MICC - Fort Polk A/OPC to terminate or reassign a Billing Official account to a new Billing Official prior to the Billing Official's reassignment to other duties and/or departure from the installation/activity.

(17) Ensuring adequate funding exists prior to approving the purchase.

(18) Immediately research and correct any delinquency. Past Due Notices must be handled immediately. If you receive a Past Due Notice, you will also be notified of the corrective action you are to take immediately. If you are unable to resolve, please contact the A/OPC or Resource Management (RM) point of contact (POC).

(19) Conduct a formal management control evaluation of their organization's purchase card program yearly. Certification that this evaluation has been completed must be

prepared using DA Form 11-2-R, Management Control Evaluation Certification Statement, and signed by the activity Commander or Director. A copy must also be provided to the Commander, MICC - Fort Polk (This is a separate review from the mandatory annual A/OPC review of Billing Officials and Cardholders.)

(20) Billing Officials should be in the Cardholders direct chain of command.

(21) When requested, assist the surveillance team in reviewing purchases of Cardholders under your managing account.

*** ALTERNATE BILLING OFFICIALS SHALL BE ESTABLISHED FOR ALL ACCOUNTS.**

**** BILLING OFFICIAL WILL BE A HIGHER-GRADE EMPLOYEE THAN THE CARDHOLDER.**

***** CARDHOLDER MAY NOT BE HIS/HER OWN BILLING OFFICIAL NOR MAY HE/SHE BE A BILLING OFFICIAL FOR HIS/HER SUPERVISOR.**

f. CARDHOLDER. Each Cardholder will be nominated by an activity/organization to be a Cardholder. The purchase card account bears the individual's name and can be used only by that individual to make official purchases. A Cardholder's responsibility includes, but is not limited to:

(1) Making authorized purchases; Ensure that the purchase card is used FOR OFFICIAL GOVERNMENT PURPOSES ONLY.

(2) A single purchase transaction may include multiple items, but the total amount, to include all incidental charges (e.g., shipping/transportation costs), shall not exceed the Cardholder's single purchase limit. Do not split requirements to stay within the single purchase limit. This practice is prohibited. When the total value of required items exceeds the Cardholder's single purchase limit, a purchase request must be forwarded to the local Contracting Office for formal contracting action.

(3) Maintaining files and records.

(a) Vendor invoice or priced packing slip. When Cardholders are unable to obtain an invoice from the vendor after making several attempts, provide memorandum that no invoice was received. Identify what was purchased, the cost, the vendor, and the date purchased and then both Cardholder and Billing Official must sign memorandum prior to placing in the transaction file.

(b) Receiving information identifying the receiver of the item and the date received. The receiver cannot be the Cardholder or the Billing Official.

(c) All pre-approvals.

- (4) Rotating merchants when practicable.
- (5) Verifying independent receipt and acceptance of goods and services.
- (6) Verifying the establishment of the legitimate government need.
- (7) Complying with required sources:

(a) FAR Part 8 and DFARS 208 Required Sources of Supply/Service. Federal Prison Industries, Inc. (FPI - also known as UNICOR) for furniture. Though UNICOR is not mandatory, Cardholders must compare against UNICOR before going to another source and then procure in the best interest of the government.

The AbilityOne Program is a mandatory source of supply. The AbilityOne Program's mandatory status remains in effect for all purchases – including those under the micro-purchase threshold. Although www.abilityone.com offers the largest and newest inventory of AbilityOne products, you may also purchase AbilityOne items through a number of other distribution channels such as the DoD Electronic Mall (EMALL) Army Corridor and your installation Base Supply Centers.

(b) Utilize mandatory BPAs to purchase office supplies. Army Blanket Purchase Agreements (BPAs) established for office supplies. All office supplies under the Federal Supply Group 75 must be procured through the Defense Logistics Agency DoD EMALL, unless meeting one of the established exceptions.

(c) Section 508 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794d).

(d) Environmentally Preferable Purchasing (EPP). FAR Part 23. Green procurement which is the purchase of environmentally preferable products and services (see FAR 23.202, 23.403, and 23.703). The Army Green Procurement Policy Memorandum, dated 22 November 2006, established the Army Green Procurement Program policy that “All Army personnel will comply with green procurement requirements to facilitate attainment of the DoD goal of 100% compliance with mandatory Federal purchasing preference programs” (see AR 70-1).

(8) Obtaining all required pre-purchase approvals in support of requirements; Prior to making the purchase, ensure documentation of description of required item or service; availability of funds; and pre-approval by Billing Official. Obtain all other required approvals, i.e., Network Enterprise Center (NEC) and the Library (book purchases that exceed \$100 per item must be hand receipted through the Library).

(9) Verifying receipt/acceptance of purchased goods or services received including tracking of partial shipments and components that must be received within the dispute window.

(10) Reviewing and reconciling monthly statements.

(11) Resolving unauthorized, erroneous, or questionable transactions with merchants.

(12) Disputing questionable transactions and disputing with the merchant any unresolved transaction for which a charge occurred during the prior billing cycle(s) but the item(s) have not been received, and tracking the dispute to completion. Disputes must be filed by one of three methods: calling the servicing bank, faxing over a Cardholder Statement of Questioned Items form or using the Servicing Bank's dispute process in Access Online (AXOL), within 60 days of the cycle end date in which the transaction appeared in order to retain the government's dispute rights.

(13) Notifying the Billing Officials of unusual/questionable requests and disputable transactions.

(14) Maintaining physical security of the GPC to avoid unauthorized use, allow no one but the Cardholder to use the GPC, and do not release the GPC account number to entities other than a merchant processing a transaction; failure to safeguard the purchase card and account number will result in the card being withdrawn from the Cardholder.

(15) Report lost, stolen, or compromised cards immediately to the bank; then notify the Billing Official and A/OPC within 24 hours.

(16) Maintaining the manual purchase log throughout the billing cycle, reconciling all transactions, and approving the statement of account within three business days after the end of the billing cycle. The billing cycle closes No Later Than the 19th of each month. Maintain the electronic purchase log in AXOL. Use of AXOL electronic data interchange (EDI) is mandatory. Individual print outs of the AXOL detail will support this requirement.

(17) Ensuring adequate funding is available prior to the purchase.

(18) Properly allocating the transactions to the proper Line of Accounting (LOA).

(19) Checking with the Property Book Officer (PBO) to determine what is considered pilferable property to be recorded in the property control systems records or which items can be placed on a hand receipt.

(20) Ensuring all pilferable and other vulnerable property receipts are provided to the supporting Property Book Officer within five working days to enable the PBO to establish accountability and asset-safeguarding controls by recording the asset in the property control system records.

(21) Notifying the Billing Official prior to departure, when you will be on leave or travel and will not be available to promptly sign and forward the Cardholder statement

of account. Forward all sales receipts and credit vouchers to the Billing Official; and, Clear account prior to PCS, change of department, or leaving Government service. Cardholders and Billing Officials shall clear accounts 60 days prior to departure, turn card in to A/OPC, and notify the Billing Official of card disposition, prior to departure.

(22) Providing to the Billing Official, upon departure, the disposition of Cardholder records and transfer all Cardholder records to the Billing Official with all statements, supporting documentation, receipts, logs.

(23) Inform merchants that the purchase is for official government purposes and, therefore, may be exempt from state or local taxes in accordance with state law. The purchase card is imprinted with “U.S. Government Tax Exempt” for additional clarification. In some tax jurisdictions, it may be necessary for the Cardholder to provide a tax-exempt number if requested by the merchant. The Federal Government is not exempt from certain Federal and state excise taxes. Further, overseas purchases are not exempt from foreign taxes unless foreign tax agreements so specify. If the vendor refuses to accept this status, in accordance with state/local tax laws, the Cardholder should notify their A/OPC or the servicing Contracting Office.

(24) Inform vendors that billing cannot occur until the item(s) is shipped. Backordering is not allowed. Ensure that the merchant uses either electronic or telephone clearance of purchase from the bank. Items purchased must be available for delivery within 30 days or by the time the monthly report is received to simplify monthly reconciliation. Multiple delivery sites on a single order are acceptable so long as the vendor does not bill until all deliveries under the transaction are made and accepted by the Government.

7. MANAGEMENT OF THE GPC PROGRAM The MICC – Fort Polk Commander has overall responsibility for oversight of the Purchase Card Program; appointing designated A/OPCs to manage the Program and to resolve problems. To resolve conflicts or questions pertaining to guidance or procedures consult the DA GPC Operating Procedures first, followed by the MICC GPC Operating Procedures, and then the MICC – Fort Polk GPC SOP. Results of legal reviews are not the final justification for account holders to proceed with a particular purchase but serve as supporting documentation and information. The MICC – Fort Polk A/OPC is the approving authority for all questionable purchases. Cardholders and Billing Officials shall NOT proceed with a questionable purchase without the consent of the A/OPC. In the event that the Cardholder, Billing Official, or Unit/Activity disagrees with the decision it should be raised to MICC – Fort Polk Small Purchase and Tenant Support Division Chief first and if required to the Commander, MICC – Fort Polk.

B. ESTABLISHING AND MAINTAINING GPC ACCOUNTS

1. ESTABLISHING GOVERNMENT PURCHASE CARD ACCOUNTS.

Nominees must be a Uniform Service Member or DoD Civilian and nominated by the Unit

Commander or Activity Director. The nomination process is initiated by completing Fort Polk Forms FP 202 or FP 203.

a. To initiate the establishment of accounts, the Cardholder, Billing Official and alternate Billing Official shall submit a complete nomination package to the MICC – Fort Polk GPC Section. The application package shall include:

(1) A Request for GPC Cardholder Appointment using the Fort Polk Form FP 202; or a Request for Appointment of Primary or Alternate GPC Billing Officials using the Fort Polk Form FP 203.

(2) Training Certificates.

- (a) Fort Polk Resident Classroom GPC Training
- (b) DAU DoD Government Purchase Card CLG 001
- (c) DAU DoD Government Purchase Card CLG 004
- (d) DAU Overview of Acquisition Ethics Training CLM 003
- (e) Access Online US BANK Training. Complete all modules.
- (f) Micro-Purchase & Section 508 of Rehabilitation Act
- (g) GSA SmartPay Online Training

Specific information pertaining training requirements to include websites and retraining requirements can be found in the following section titled 2. Training Requirements.

(3) Original DD Form 577 must be completed in full, **BLOCK 17 MUST BE SIGNED IN BLUE INK** (DFAS Requirement).

b. Upon receipt of the complete application package the MICC – Fort Polk A/OPC will:

- (1) Review the application package for completeness.
- (2) Review the span of control for Billing Official's managing account.

(3) Ensure Delegation of Authority (DOA) memorandum is issued for Cardholders and an Appointment Letter is issued for Billing Official and Alternate Billing Officials. The "Delegation of Authority" must be a part of the Cardholder's records at all times. **NOTE: Billing Official accounts must be established prior to the establishment of Cardholder accounts.**

(4) Assign a merchant category classification (MCC) code to each Cardholder account. The MCC codes identify to the US Bank those vendors that the Cardholder is authorized to use.

(5) Apply to the US Bank for a password and userid for access to the new account in AXOL for the Billing Official or Alternate Billing Official. (The password and

identification will be forwarded to the account holder. Upon initial access into AXOL, the user must change and secure a new password.)

c. After the establishment of their accounts in AXOL, all account holders should obtain the DoD Charge Card Guidebook, DA GPC Operating Procedures, the MICC GPC Operating Procedures and the MICC – Fort Polk GPC SOP.

d. The Government Purchase Card will be provided by the bank within approximately two (2) weeks after account set up. The Cardholder's name is imprinted on the card and may be used by the Cardholder ONLY. The unique design of the purchase card avoids it being mistaken for a personal credit card. Upon receipt of the new card, the Cardholder must call the bank at the number on the back of the card to activate the account.

e. To obtain a \$25,000 card account, the application process is the same as above with the additional training requirement of CON 237 Simplified Acquisition Procedures available at <http://www.dau.mil>. The \$25,000 card is RESTRICTED to government awarded contracts (i.e., General Services Administration, Federal Supply Schedules, and Veteran Affairs contracts, Blanket Purchase Agreements (BPAs), and mandatory sources of supply). Open market purchases are not authorized. It is strongly recommended that a \$25,000 GPC Cardholder have prior experience as a standard GPC Cardholder.

2. TRAINING REQUIREMENTS.

a. Initially, all prospective Cardholders, Billing Officials, and alternate Billing Officials must complete the DoD Government Purchase Card course (CLG 001) at the Defense Acquisition University (DAU) website <https://learn.dau.mil>. All Access Online (AXOL) training modules must also be completed. Additionally, account holders must complete a minimum of six hours classroom training on the GPC program presented by MICC – Fort Polk. This training is provided on a monthly basis. The class schedule can be found at <http://www.jrtc-polk.army.mil/doc/>. CLG 001, DoD Government Purchase Card course was designed to make the Cardholder or Billing Official comfortable with making purchases using the GPC in compliance with applicable laws, regulations and policies. In addition to easing into the purchasing process, CLG 001 serves as a ready reference tool for refresher training as well as any card related questions that may arise over the course of a Cardholder's or Billing Official's day-to-day activities. Course generated certificates of completion must be provided with each nomination package.

(1) Fort Polk Resident Classroom GPC Training (Every 2 Years)

(2) DAU DoD Government Purchase Card CLG 001 (Initial Training) www.dau.mil

(3) DAU DoD Government Purchase Card CLG 004 Refresher (Every 2 Years) www.dau.mil

(4) DAU Overview of Acquisition Ethics Training CLM 003 (Annually) www.dau.mil/

(5) Access Online US BANK Training. Complete all modules. (Initial Training) <https://wbt.access.usbank.com/>

(6) Micro-Purchase & Section 508 of Rehabilitation Act (Initial Training) <http://www.section508.gov/index.cfm>

(7) GSA SmartPay Online Training (Every 3 Years) <https://training.smartpay.gsa.gov/>

b. GPC resident in-class training should include instruction from the JRTC G-4, Logistics Readiness Center (LRC) Property Book Office, the supporting Budget/Resource Management Office and the Staff Judge Advocates' Office on their specific area of expertise.

c. Subject matter shall include DoD, DA and MICC GPC policies, procedures and regulations; guidance on Billing Official and Cardholder responsibility; use of mandatory sources; documentation and maintenance requirements; competition and price reasonableness; rotation of sources; prohibition of split requirements; ethics training; ordering against established contracts and agreements; card accounts for payment purposes only; and AXOL.

d. Prospective account holders are tested through the DAU training site and may also be tested during classroom instruction on the knowledge acquired from their training. The MICC – Fort Polk A/OPC or their designee will administer the final exam if applicable.

e. Annually, account holders must complete “Ethics Training” and provide a copy of the training certificate to the MICC – Fort Polk A/OPC for posting in their individual GPC files. Training completion is to be validated during surveillance. If a certificate is not issued, a statement from the supervisor or training manager, that identifies the date completed, is required.

f. Annual refresher training is mandatory for each Billing Official, alternate Billing Official, and Cardholder. Classroom sessions are preferred in order to receive the most current policies and procedures.

3. LIABILITY OF CARDHOLDERS AND BILLING OFFICIALS

a. Intentional use of the Purchase Card for other than official Government business may be considered an attempt to commit fraud against the U.S. Government. Misuse may result in immediate cancellation of an individual's card, pecuniary liability, and negative administrative and/or disciplinary action against the Cardholder and, if warranted, against the Billing Official.

b. The Cardholder shall be held personally liable to the Government for any non-Government transactions.

(1) Under 18 U.S.C. § 287, misuse of the purchase card could result in a fine of not more than \$10,000 or imprisonment for not more than five years or both.

(2) A Billing Official is pecuniary liable for improper payments resulting from misuse/abuse of the Purchase Card in accordance with provisions of 31 U.S.C. § 3528. The act of certifying the billing statement for payment makes the Billing Official financially liable. Billing Officials are liable for an illegal, improper, or incorrect payment due to an inaccurate or misleading certification. Consequently, Billing Officials that knowingly make a false certification could be asked to repay the Government for the items purchased. If a Billing Official is unsure about certification, the Billing Official should contact the supporting A/OPC for guidance and/or assistance.

c. The DoD Concept of Operations contains a list of possible administrative remedies for various misuses of the Government Purchase Card. This is not all inclusive, but it does provide a sample of possibilities.

d. The following are the authorities, which allow action against an individual who misuses the GPC:

For members of the military only - Uniform Code of Military Justice Criminal Remedies:

- False Claims 18 U.S.C. § 287
- False Statements 18 U.S.C. § 1001
- Major Fraud Act 18 U.S.C. § 1031
- Mail Fraud 18 U.S.C. § 1341
- Wire Fraud 18 U.S.C. § 1343
- Conspiracy to Defraud 18 U.S.C. § 371
- Conflicts of Interest 18 U.S.C. § 208
- Theft; Embezzlement 18 U.S.C. § 641
- Destruction of Public Money, Property or Records
- Uniform Code of Military Justice 10 U.S.C. §§ Civil Remedies:
- False Claims Act 31 U.S.C. § 3729, et seq.
- Program Fraud Civil Remedies Act 31 U.S.C. § 3801, et seq.
- Anti-Kickback Act 41 U.S.C. § 51, et seq.

e. The following are Administrative Remedies authorized for civilian employees:

- Suspension of employment without pay
- Termination of employment

4. CREDIT CARD ACCOUNT SUSPENSION POLICY

a. In accordance with DoD policy, when any of the following conditions exist, the bank will automatically suspend Billing Official Accounts:

(1) When a Billing Official's account goes over 30 days past due (60 days after the billing date), that Billing Official's account, and those of all assigned Cardholders within the account, will be suspended until the delinquent payment posts at the Servicing Bank.

(2) When a Billing Official's account goes over 180 days past due (210 days after the billing date) all accounts assigned under the respective MICC - Fort Polk A/OPC will be suspended.

(3) When a Billing Official's account has more than 20 open Cards, the Billing Official's account will be suspended unless a waiver has been approved by the Assistant Secretary of the Army A/OPC.

(4) Only the Assistant Secretary of the Army A/OPC may reopen accounts that have been suspended before the cause of the suspension has been corrected. Before reopening accounts that have been closed due to delinquent payments, the Army Command A/OPC must document that payments have been made to the Servicing Bank to clear the delinquencies. Accounts will be closed permanently if more than two suspensions occur within a 12-month period.

(5) If a Billing Official account is not certified within five days of the close of the billing cycle, the A/OPC shall suspend the account until certified.

(6) If a Billing Official account is suspended more than 2 times in a 12-month period, the managing account is permanently closed.

(7) Additional circumstances that may lead to the suspension of accounts include failure to complete mandatory refresher training (certificates of completion provided to the MICC – Fort Polk A/OPC), failure to maintain a Primary and Alternate Billing Official, receiving an Unsatisfactory rating from Government Purchase Card review. Accounts will remain in a suspended status until personnel are provided retraining. Additionally, account inactivity within a six (6) month period will result in termination of the account by the bank.

5. GPC CARD SECURITY

a. **SAFEGUARDING THE GPC CARD.** Cardholders must take appropriate precautions comparable to those taken to secure personal checks, credit cards, or cash. Cardholders must maintain physical security of the card to preclude compromise. The card should never be surrendered unless it is going to be cancelled. Additionally, the account number should not be released to other than the vendor processing the transaction. The card is not to be used as a company card (e.g. if the Cardholder is to be away, someone in the office, who is not the authorized Cardholder, borrows the Cardholders card and makes purchases using the card). This is prohibited. Only the Cardholder can make purchases using their GPC card.

b. **UNAUTHORIZED CHARGES.** When a Cardholder's account number has been illegally obtained and used, the Cardholder must report unauthorized charges to US Bank at

1-888-994-6722, their Billing Official and to the A/OPC immediately. The servicing bank will send an affidavit to the Cardholder to complete. The Cardholder must return the form promptly to the servicing bank at: US Bank, P.O. Box 6335, Fargo, ND 58125-6335.

c. **LOST OR STOLEN BANKCARD.** If a GPC card is lost, stolen, or compromised the Cardholder must immediately report it to his/her Billing Official, MICC - Fort Polk A/OPC, and US Bank Card Services. US Bank Card Services may be reached at 1-888-994-6722. A new card will be mailed to the Cardholder within two working days of the time that the loss or theft is reported to US Bank Card Services. Immediate notification minimizes the potential liability for both the government and the contractor.

C. OPERATIONAL GUIDANCE AND PROCEDURES

1. UTILIZATION OF THE GOVERNMENT PURCHASE CARD.

a. The purchase card is the preferred method of procurement for non-recurring requirements for supplies and equipment up to \$3,000, non-personal services up to \$2,500, and for construction requirements up to \$2,000. Actions exceeding these single purchase limits must be submitted to MICC – Fort Polk for a formal contracting action. IAW Appendix C, dd (5) of the Army GPC Operating Procedures, on-going repetitive services that exceed the micro-purchase threshold, for a year, should be submitted to MICC – Fort Polk to obtain contractual coverage. The total of a single purchase to be paid with the card may be comprised of multiple items but cannot exceed the authorized limit. Purchases will be denied if the authorized single purchase limit is exceeded. All Purchases should be made IAW 3-1 of the Army GPC Operating Procedures.

(1) Only DoD employees may be issued a government purchase card or be a Billing Official.

(2) Cardholders may place orders online if authorized by their internal agency procedures.

(3) When purchasing from Federal Supply Schedules (FSSs) and BPAs, Cardholders must review prices on at least three contracts/agreements and select the best value item for their requirements. To process an order with the payment card, the Cardholder must:

- (a) Have a funded and an authorized requirement or need.
- (b) Select three previously awarded government contracts to compare pricing.
- (c) Rotate the purchase between the previously awarded contracts.
- (d) Select a vendor. Vendors must be rotated and a record of the three quotes from the selected vendors must be maintained for audit purposes.

(e) Accurately document the \$25,000 purchase card file.

(f) Submit a monthly payment report to MICC – Fort Polk not later than five (5) business days after the 19th, identifying the number of purchases and the total dollar amount spent with the payment card. This information will assist the A/OPC with completion of the Contract Action Report (CAR).

(4) Government Purchase Cards may be utilized to pay for commercial training using the SF 182 (Authorization, Agreement and Certification of Training) or equivalent valued at or below \$25,000. Competition is required for commercial training up to \$25,000.

2. PURCHASING PROCEDURES

a. Requiring activities must perform acquisition planning to identify procurement needs and initiate procurement actions with sufficient lead time to buy appropriate products at the right price from the right suppliers in a timely manner. Requirements and logistics personnel should avoid issuing requirements on an urgent basis or with unrealistic delivery or performance schedules, since it generally restricts competition and increases prices.

b. Cardholders should consider small businesses (after all mandatory sources have been considered), to the maximum extent practicable, when making micro-purchases to increase small business participation when using the GPC below the micro-purchase threshold.

c. Purchase requirements exceeding the micro-purchase threshold must be referred to MICC - Fort Polk for a formal contracting action. Splitting requirements into smaller parts to avoid formal contracting procedures, competition requirements, or to keep spending limitations under the micro-purchase threshold is prohibited. GPC micro-purchases should be distributed equitably among qualified suppliers, in accordance with FAR 13.202(a) (1), with special consideration paid to supporting local, small, and small disadvantaged businesses. For all purchases, Cardholders must review prices from at least three contractors/merchants.

d. Each Cardholder is authorized to buy supplies and services that support their organization's mission, which are authorized, and provided there is adequate funding and the item is purchased at a fair and reasonable price. While some requirements are clearly permitted and others are obviously prohibited, there are some items that fall within gray areas. In those cases, consult the MICC - Fort Polk A/OPC for guidance. If necessary, a legal opinion will be obtained prior to authorizing a questionable purchase. Appendix B contains general rules, which should, in most cases, allow you to determine whether a particular buy is appropriate. This list is not all inclusive. Cardholders are responsible for ensuring that these purchases are properly documented, and necessary approvals are obtained prior to making the purchase.

3. MERCHANT CATEGORY CODE (MCC) BLOCKS AND OVERRIDES

a. As well as prohibiting certain items, various classes of merchants have been blocked from doing business with the Army through the GPC. These merchants have identified

themselves with VISA as specializing in certain products or services that are not authorized for official purchases with the GPC. These merchant codes are:

4829 – Wire Transfer-Money Orders	6211 – Security Brokers/Dealers
5932 – Antique Shops	6760 – Savings Bonds
5933 – Pawn Shops	7012 – Timeshares
5937 – Antique Reproductions	7273 – Dating and Escort Services
5944 – Jewelry Stores Track Betting	7995 - Betting, Casino Gaming Chips
5960 – Direct marketing insurance	8651 – Political Organizations Advance
6010 – Financial Institutions, Manual Cash	6011 – Financial Institutions Automatic
9211 – Court Costs, Alimony, Child Support	9222 – Fines
6012 – Financial Institutions Merchandise	9223 – Bail and Bond Payments
6051 – Non-Financial Institutions	9311 – Tax Payments
Foreign Currency, Money Orders, Travelers Checks and Services	9700 – Automated Referral Service

b. A merchant that has been blocked may still sell items that are authorized for purchase with the GPC. If a Cardholder determines that they must make a purchase from a source that has been blocked because of their Merchant Category Codes (MCC) the following procedures will apply.

(1) The request to override a merchant’s blocked MCC must be prepared by the Billing Official of the Cardholder wanting to make the purchase. Each request must contain the name and masked account number of the Cardholder (show only the last 10 digits of the account number), a description of the item(s) to be purchased, the merchants exact name and address, estimated dollar amount of the purchase, estimated date of the purchase, and a description of efforts to locate a source other than merchant with the blocked Merchant Category Code, specify the need for the particular requirement (i.e., "a special magnifying glass to assist in detail circuit card wiring bought from a jewelry store”), and the merchants MCC that must be overridden.

(2) These requests will be routed through MICC - Fort Polk through the Army Command A/OPC to the Assistant Secretary of the Army A/OPC for approval. Approvals will be granted on a transaction-by-transaction basis. This process will not allow recurring purchases from a restricted merchant. If the request is approved, the MICC - Fort Polk A/OPC will contact the Servicing Bank to have the specific transaction approved from the restricted merchant. The Cardholder will then have five days to make the purchase. At the time of purchase, the Cardholders will advise the merchant to call the Servicing Bank’s Customer Service Department and provide the following information:

- (a) GPC number, Cardholder name and billing address
- (b) GPC expiration date
- (c) Purchase amount
- (d) Advise that this transaction has been coordinated through the MICC – Fort Polk A/OPC.

4. REQUIRED SOURCES OF SUPPLIES AND SERVICES.

a. Specific guidance on use of required sources and order of precedence of sources is prescribed in FAR Part 8, and DFARS Part 208, e.g., National Industries for the Blind (NIB), National Industries for the Severely Disabled (NISH), Federal Prison Industries (a.k.a. UNICOR), and FSS/GSA schedule requirements. In addition to those mandatory sources listed in FAR Part 8, Cardholders should strongly consider using small and small disadvantaged businesses whenever possible.

b. The AbilityOne Program is a mandatory source of supply, with any payment method and at any dollar value, in compliance with the Javits-Wagner-O'Day Act, (41 U.S.C. §46-48c). The AbilityOne Program's mandatory status remains in effect for all purchases including those under the micro-purchase threshold. Although www.AbilityOne.com offers the largest and newest inventory of AbilityOne products, you may also purchase AbilityOne items through a number of other distribution channels such as the DoD EMALL Army Corridor and your installation Base Supply Center.

c. Green procurement is the purchase of environmentally preferable products and services (see FAR 23.202, 23.403, and 23.703). The Army Green Procurement Policy Memorandum, dated 22 Nov 06, established the Army Green Procurement Program policy that all Army personnel will comply with green procurement requirements to facilitate attainment of the DoD goal of 100% compliance with mandatory Federal purchasing preference programs (see AR 70-1). The Army Green Procurement Guide dated August 2006 provides an overview of the Federal procurement preference programs and guidance on implementing an effective Green Procurement Program (GPP), including A/OPC and Cardholder responsibilities. This guidance is intended to facilitate compliance by installations and facilities within the continental United States with Federal laws and regulations as well as DoD and Army policies.

(1) Training on GPP requirements should be conducted when cards are issued and on a recurring basis to provide updates and remind buyers of responsibilities and procedures. Green procurement training is available from sources found in the Army Green Procurement Guide.

(2) The MICC - Fort Polk A/OPC and Billing Officials are responsible for annual surveillance to ensure Cardholders are meeting GPC program requirements, including GPP compliance.

(3) Cardholders must show preference to recycled content and biobased products whenever they are cost effective and meet technical requirements. Installations will consider environmental factors in all purchasing decisions and contract actions, and will give preference to those products and services designated by or recommended in Federal Green Purchasing Preference programs. When conditions apply for repetitive purchases of the same item, an annual blanket determination, approved by the Commander/Director or their designee may be maintained by the Cardholder.

(4) Per the National Defense Authorization Act of 1998, as of January 1, 2004, paper purchased using the GPC must be 50% post-consumer recycled paper. If 50% post-consumer recycled paper is not available for purchase, then as an alternative to meeting the standards for all printing and writing papers, the minimum content standard shall be no less than 50% recovered materials.

(5) Acquisition of EPA-designated items that do not meet the EPA minimum recovered material standards must be justified in writing if over the micro-purchase threshold. A written determination must cite one or more of the following reasons and be maintained by the Cardholder for exemption from recovered material standards:

(a) Items containing EPA-recommended recovered content standards are not available within a reasonable period of time.

(b) Items are only available at an unreasonable price. Include sufficient information to support price decision.

(c) Items are not available from a sufficient number of sources to maintain a satisfactory level of competition. Include list of sources queried.

(d) Items based upon technical verification fail to meet performance standards or specifications.

5. SEPARATION OF DUTIES

a. Key duties such as making purchases (Cardholder), authorizing payments (Billing Official), certification of funds (Resource Managers), reviewing and auditing functions (A/OPC and Property Book Officers) will be assigned to different individuals to minimize the risk of loss to the Government to the greatest extent possible. It is highly recommended that a Cardholder, who is a hand receipt holder, not purchase property for their own use. Cardholders shall not receive their own purchases. An individual separate from both the Cardholder and Billing Official will sign for receipt of purchases.

b. Property Book Officers shall not be a Cardholder or a Billing Official.

c. If resource constraints prevent assignment of the key duties to separate individuals, the Commander or Director will request a waiver through the MICC - Fort Polk A/OPC, through the Commander, MICC - Fort Polk, to the Army Command A/OPC for approval. If approved, this waiver must be kept along with GPC records for the organization. The status of this situation will be reviewed by MICC - Fort Polk A/OPC during his/her annual inspection and may warrant additional surveillance.

6. SPAN OF CONTROL

a. Billing Officials shall complete their review of assigned Cardholder monthly statements and certify the invoice for payments within **five** business days following the end of

the billing cycle. Having a reasonable number of Cardholders assigned to their account is paramount to the effective accomplishment of this task. A ratio of not more than seven (7) Cardholders to a Billing Official is the Army standard. The total number of transactions as well as the number of assigned Cardholders must be considered when determining an acceptable Cardholder to Billing Official ratio. In some cases, seven (7) Cardholders may be too many for a particular Billing Official if the total number of transactions per month is excessive or if the Billing Officials normal duties does not allow sufficient time to provide adequate oversight.

b. During the annual inspection of Billing Official accounts, MICC - Fort Polk A/OPCs will determine if the span of control is acceptable, that is, can it reasonably be expected that the Billing Official can complete a thorough review of all transactions and certify the invoice within five days of receipt. The A/OPC will document all cases where the number of Cardholders to Billing Official ratio exceeds the Army standard. In these cases the Billing Official must prepare a request for a waiver to policy. This waiver must address the unique conditions that affect the process and show, with a high degree of certainty, that the Billing Official can be expected to comply with review and certification procedures. The request for waiver shall include the number and location of assigned Cardholders, total average number of transactions of all Cardholders, the amount of time the Billing Official can devote to the certification process, history of delinquencies, and other factors that seem appropriate.

7. TAX EXEMPT STATUS For purchases within the United States, the Cardholder will inform the merchant that the purchase is for official U.S. Government purposes and therefore is not subject to state or local sales tax. The card is embossed with the statement "U.S. GOVT TAX EXEMPT" and the Cardholder should point this statement out to any merchant that attempts to apply taxes to a purchase. In some tax jurisdictions, it may be necessary for the Cardholder to provide a Tax-Exempt Form if requested by the merchant. See Army GPC Operating Procedures dated 23 Feb 2012, page 31 for additional information.

8. PROPERTY ACCOUNTABILITY

a. All personnel who are entrusted with the acquisition of Government property are responsible for its proper custody, safekeeping, and accountability. Army Command A/OPC shall develop MACOM specific procedures to ensure that accountable property purchased with the GPC is brought under appropriate control (see AR 735-5, Policies and Procedures for Property Accountability). Procedures should emphasize documentation subsequent to purchase.

b. MICC - Fort Polk A/OPC, in coordination with local Property Book Officers (PBOs), will provide installation specific guidance on property accountability procedures. PBOs or their representatives should assist the A/OPC in their reviews of Billing Officials/Cardholders to ensure that property accountability procedures are being followed. The PBO will screen all receipts to determine the accounting requirements of purchased items. Formal reports of non-compliance will be provided to the local Commander. Abuse or repeated non-compliance with property accountability procedures will be grounds to suspend GPC accounts until assurances are obtained that property accountability documents are made current and established procedures will be followed in the future.

9. STATEMENT OF RECONCILIATION AND CERTIFICATION PROCEDURES

a. The Cardholder reconciles the statement of account throughout the month by reviewing it for accuracy and comparing it with his or her purchase log entries. If the statement is correct, the Cardholder approves it within **three** business days from the end of the billing cycle. If the statement is not correct, the Cardholder must contact the merchant and request correction. If the merchant will not cooperate and either process a correcting transaction or provide ordered goods and services, the Cardholder must dispute the incorrect transaction.

b. The Billing Official must ensure GPC transactions are legal, proper, and correct in accordance with Government rules and regulations. If the billing statement is correct following the Billing Official's review throughout the month, certification of the billing statement is done within **five** business days from the end of the billing cycle. If the Billing Official finds questionable transactions, the Cardholder must be contacted to review supporting documentation. If the Billing Official determines the Cardholder is negligent, appropriate action must be taken in accordance with DoD and Army policy. The MICC - Fort Polk A/OPC should be consulted in such matters.

c. Receipt and Acceptance. The Cardholder will ensure receipt and acceptance of goods, services, and accountable (to include sensitive, classified, and pilferable) property purchased is properly performed and confirmed through proper documentation by an individual other than the Cardholder. The date received, along with the signature (or electronic alternative when supported by appropriate internal controls), printed name, telephone number, and office designator or address of the receiving official will be recorded on the sales invoice, packing slip, bill of lading, or other shipping or receiving document as confirmation of receipt. The Billing Official will verify the existence of receipt and acceptance documentation during reconciliation of the billing statement. Cardholders must timely notify the property accountability official of pilferable, sensitive, or high valued property obtained with the purchase card, in accordance with established property accountability policy.

10. ACCESS ONLINE (AXOL)

a. The use of the bank's AXOL electronic access system is mandatory for all Army accounts. This electronic access system will be used to open, administer, to perform surveillance, and process payments.

b. MICC - Fort Polk A/OPCs will use this system to establish and maintain all accounts. Billing Officials, Resource Managers, and A/OPC's should use the Transaction Management features of AXOL to perform surveillance and oversight of all Cardholder accounts.

c. The documentation of transactional information should provide an audit trail supporting the decision to use the card and show any required special approvals that were obtained. At a minimum, the transaction log will contain the date the item or service was ordered, the merchant name, the dollar amount of the transaction, a description of the item or

service ordered and an indication on whether or not the item was received.

Agencies/organizations can add to this list of entries as required. Cardholders should make their entries into Access Online Orders within **three** (3) days of the purchase. The proper sequence to approve transactions in ACCESS ONLINE is to reallocate after matching, if appropriate.

d. Billing Officials will ensure that Cardholders have reconciled all transactions with the appropriate log entries before final approval of each transaction and certifying the billing statement.

e. Access Online Cardholders will not be able to execute final approve of their statement without completing the steps indicated in the training including creating orders and matching orders.

f. The Army standard requires Cardholders to complete their review and approval of their statements within **three** (3) business days after the end of the billing cycle and Billing Officials will certify their statements within **five** (5) days after the billing cycle ends.

11. CONFIRM AND PAY

a. The Army certifies invoices for payment after all purchased items have been confirmed. This procedure is called “Confirm and Pay”. Each Billing Official will establish a system to flag and track all transactions that have been certified for payment with proof of receipt and acceptance. This procedure will ensure that all transactions that have been reconciled and approved for payment will have receipt verified no later than 45 days after the date of the original invoice.

b. The Army has adopted the following process in order to allow the servicing bank to be paid for items that have been shipped by the merchant but not received by the organization to prevent withholding payment of the entire billing statement for a few transactions. Each Billing Official will establish a system to flag and track all transactions that have been certified for payment with proof of receipt and acceptance. This procedure will ensure that all transactions that have been reconciled and approved for payment will have receipt verified no later than 45 days after the date of the original invoice. If receipt and acceptance cannot be verified, the Cardholder shall protect the Government’s rights by disputing the transaction prior to the end of the dispute period.

c. The most common causes of disputes are unauthorized charges, items billed but not received, alteration of transaction amount, and duplicate charges. Cardholder will approve all transactions initially, creating the “pay and chase” procedure. Cardholder should document the file of the discrepancy. Cardholders must:

(1) Attempt to resolve all disputes with the vendor first.

(2) Dispute in AXOL within 60 days and only after all effort to resolve with the vendor has been unsuccessful.

(3) Complete the Cardholder Statement of Question Item Form and forward to the US Bank after all efforts to resolve with the vendor have been unsuccessful. The fax number for customer service at US Bank is (866) 229-9625. Provide copy to the A/OPC.

(4) Convenience Checks may not be disputed in AXOL. All disputes involving a convenience check payment will be resolved by the check writer directly with the merchant.

(5) Resolve shipping/handling charges and sales tax discrepancies with the vendor. These are not disputable items per the terms of the agreement with US Bank and GSA.

(6) Consult with the Billing Official reference disputed transactions.

12. INTEREST

a. Interest penalties are assessed when the billing statement is not paid on time.

b. Interest is calculated based on:

- (1) The dollar amount.
- (2) The number of days past due.

c. Interest begins accruing 30 days after the cycle closes.

13. REBATES

a. During the year, US Bank provides rebates, in the form of credits to the billing accounts, based on sales and prompt payment. These rebates will be returned to the Billing Official and Cardholder accounts and shall be processed as an appropriation refund. Rebates attributable to accounts closed during the rebate cycle will be returned to the servicing Financial Services Officer (FSO) for appropriate redistribution

b. Unclaimed rebates are:

- (1) Swept from the account each quarter by the US Bank, and
- (2) A check forwarded to the local Contracting Office. The A/OPC will coordinate distribution of the check to the appropriate account with the RMD and forward to DFAS.

c. Rebates must be approved by the Cardholder just the same as all other transactions.

14. DISPUTES DoD has directed that all activities pay the monthly purchase card billing statement in FULL and allow possible credits for disputed items to offset future billings. A transaction must be disputed within **60 days** of the date it appears on the billing statement.

a. Problem transactions must first be addressed to the vendor for resolution (i.e., credit, repair, or replacement). If the vendor does not remedy the situation, Cardholders must dispute the questioned item through Access Online. Billing Officials will monitor the status of the dispute and assist as necessary to resolve the issue with the bank.

b. When items are billed but not received, Cardholders should annotate it on their Statement of Account (SoA), but do not submit a dispute. A dispute must be submitted if the material is not received within the next billing cycle.

c. If there is reasonable expectation that the vendor will correct the situation, the Cardholder will follow delayed dispute procedures as identified below:

(1) If an item has been billed on the SoA, but not yet received, wait until the following billing cycle to submit a dispute to the bank.

(2) Do not withhold payment on SoA for disputed items.

(3) Billing Official will certify the billing statement for payment in full.

(4) Credits for disputed items should be offset against future billings.

(5) Disputed items are summarized on the SoA until resolved.

(6) Bank will normally resolve a dispute within 120 days.

15. FILE RETENTION

a. The Billing Official will maintain certified billing statements and supporting documents for 6 years and 3 months in accordance with National Archives and Records Administration (NARA), General Records Schedule (GRS) 6, "Accountable Officers' Accounts Records". See DoD FMR Volume 15, Chapter 6 for additional information on document retention for accountable officers' records (10 years from the date of case closure for Foreign Military Sales).

b. All financial records, both paper and electronic, documenting GPC transactions must be retained in the file including (1) the Billing Official statement, (2) the Cardholder statement, and (3) all original receipts and documentation for those statements.

c. Receipts are considered supporting documents for the certified billing statement and in accordance with the DoD FMR, Volume 1, Chapter 9, must be retained for six years and three months after final payment. Original receipts are preferred; however, printed electronic forms or copies of an itemized receipt are acceptable. The receipt must be legible; itemized or detail the goods - item description, quantity, price, and extended price; indicate vendor's name and address; date of the purchase; and must indicate paid by credit card or zero amount due. The Billing Official will maintain these records, either physically in his/her physical possession, or

when appropriate transfer to a records holding area. However, if certifying electronically, the Cardholder and Billing Official may rely on the servicing bank recordkeeping for the Billing Official and Cardholder statements. Original records are the property of the U.S. Government and may not be removed from government control by the Billing Official for any reason. 60 days prior to the departure of BO/ABO/Cardholder or closure of accounts, notification will be provided to the MICC – Fort Polk A/OPC so that an audit can be conducted of each account and to ensure GPC account records are properly accounted for.

d. MICC - Fort Polk A/OPCs shall retain file documentation for Government Purchase Card files documenting application for cards and approval, account maintenance, letters of GPC delegation (Cardholder or Billing Official), ethics certification, required training certifications, results of annual reviews and related information for three years after the fiscal year in which the card account is cancelled.

e. Documents received and/or generated by the Cardholder to support transactions shall be retained for six years three months after final payment. Data residing in the Bank's electronic access system is maintained by the Bank for six years and three months. Reports may be retrieved from the Bank's electronic access system for up to the previous two years. Reports covering data for periods beyond the previous two years are available from the Bank upon request.

f. For Surveillance and Audit purposes the Billing Official (BO) must ensure the monthly Transaction Statement is printed each cycle for each cardholder within the managing account. The monthly statements shall include:

(1) AXOL screen print of monthly statement.

(2) Approved Purchase Request for each purchase (with required signatures).

(3) Supporting documentation for all charges (i.e., invoices, receiving reports, receipts, market research).

(4) AXOL screen print showing evidence of the approval and certification between supporting documentation for charges and card statement.

16. OFFICE SUPPLY BLANKET PURCHASE AGREEMENT (BPAs) The Office Supply BPAs are mandatory for all purchases of office supplies. The Office Supply BPAs can be accessed through the Army Corridor of the DoD EMALL site: <https://dod-email.dla.mil/acct/> . The primary goals of the Office Supply BPAs are to ensure that office product purchases are in compliance with the statutory preferences afforded to products manufactured under the AbilityOne Program, capture economies of scale, and realize significant savings while providing opportunities for small business. See the Deputy Assistant Secretary of the Army (Procurement) memorandum dated 31 October 2011 for further guidance on purchasing office supplies.

DOD EMALL Army Corridor Office Supply BPAs

Access Products-FSSI BPA
Adams Marketing Associates, Inc. - Army BPA
Amerisys, Inc. - Army BPA
ASE Direct, Inc. - Army BPA
ASE Direct, Inc.-FSSI BPA
Capitol Supply, Inc - Army BPA
Capitol Supply, Inc. FSSI BPA
Cartridge Savers, Inc. -FSSI BPA
Chesapeake Office Supply - Army BPA
Coast to Coast - Army BPA
Document Imaging Dimensions Inc- FSSI BPA
EZ Print Supplies-FSSI
IMPAC Computer Supplies - Army BPA
Independent Stationers-FSSI BPA
Metro Office Products-FSSI BPA
Miller's Office Products - Army BPA
Minton Jones Company Army BPA
National Industries for the Blind - Army BPA
New York Inkjet-FSSI
Premier Paper & Office Supply - Army BPA
Rudolph's Office and Computer Supply - Army BPA
Shelby Distributions Inc.-FSSI
Sita Business Systems, Inc.-FSSI BPA
Stephens Office Supply - Army BPA
Stephens Office Supply-FSSI BPA
VIP Office Furniture & Supply, Inc. - Army BPA
WECsys, LLC. -FSSI BPA

D. PROGRAM OVERSIGHT AND REVIEWS

1. SURVEILLANCE

a. Surveillance and oversight of the GPC is a shared responsibility. All stakeholders in the program, including Resource Managers, Property Book Officer, local audit and oversight organizations (e.g. IRACO), have a part in ensuring that the Purchase Card is used in the proper manner and only authorized and necessary official purchases are made. AXOL gives all A/OPCs and Resource Managers the capability to electronically review Cardholder transaction details on a daily basis. This tool must be used to maintain the highest level of scrutiny over this program.

b. MICC - Fort Polk A/OPCs will inspect 100% of Billing Official accounts **annually**. Hands-on inspections are preferred, but alternative methods are allowable. As part of this procedure, they will review an adequate number of randomly selected transactions to verify that the Cardholders are following correct procedures and processes. A/OPCs are encouraged to include participation from representatives of the local Resource Management Office as well as other local oversight organizations in their surveillance programs. As a minimum, these reviews will address compliance with formal GPC purchase and payment procedures, validation of spending limits, span of control, and property accountability. (See Appendix H)

2. SUSPECTED ABUSE OR FRAUD

a. All Government employees must prevent the loss of taxpayer money by preventing fraud, as well as the conditions that lead to it. All instances of suspected fraud or abuse must be reported. Various channels of reporting can be through the Chain of Command, the MICC – Fort Polk A/OPC, the command’s procurement fraud advisor (JAG), the servicing Criminal Investigation Division (CID) office, Internal Review Organizations, and Inspector General’s at all levels.

b. The following are potential problems and indicators of possible fraud:

- (1) Repetitive buys to the same commercial vendor.
- (2) Lack of documentation to make the purchase.
- (3) Purchase cards and account numbers are not safeguarded.
- (4) Cardholders/Billing Official authorizing someone else to use the card.
- (5) Inadequate oversight by Billing Officials and agencies.
- (6) Unauthorized purchases.
- (7) Payments made for items not received.
- (8) Split purchases to avoid credit card limitations.
- (9) Lack of accounting of nonexpendable or sensitive items.
- (10) Forwarding invoices/billing statements late to DFAS incurring interest penalties.
- (11) Cardholder’s Statement of Account (SoA) approved by someone other than the Cardholder or Billing Official (Alternate).

(12) Cardholders returning merchandise to vendors for store credit vouchers instead of having credits issued back to the Government Purchase Card account.

E. CARDHOLDER INSTRUCTIONS

1. GENERAL

a. The GPC issued to each Cardholder is unique. It is embossed with the individual's name and a unique account number. No one else may use the card.

b. The Cardholder will receive only official correspondence from the servicing bank. The Cardholder will never receive e-mails from US Bank requesting personal information. If an e-mail requesting personal information is received, contact US Bank immediately. There will be no credit check on the Cardholder's personal credit record.

c. Use of the GPC does not relieve the Cardholder from compliance with controls, required authorizations, prohibitions, and/or the use of mandatory sources.

d. Intentional use of the GPC card for other than official government business will be considered as an attempt to commit fraud against the U.S. Government and may result in immediate cancellation of GPC authority and disciplinary action against the Cardholder under applicable Department or Government wide administrative procedures. The Cardholder will be personally liable to the Government for the amount of any non-approved purchase and possible subsection to a fine of not more than \$10,000 or imprisonment for not more than five (5) years or both under 18 U.S.C. 287.

e. At the time of a Cardholder appointment, the following limitations will be established and coded into the Cardholder's account.

(1) Single Purchase Limit. This limit will be established based on recommendations of the Cardholder's activity. The maximum single purchase limit for Cardholder's is **\$3,000** for supplies, **\$2,500** for services, and **\$2,000** for construction. The total of the single purchase may be comprised of multiple items but the total cannot exceed the established single purchase limit. A purchase may not be split into two or more purchases to avoid the single purchase limit.

(2) 30 Day Purchase Limit. This limit will be established in accordance with the recommendation of the Cardholder's activity based on purchasing needs and budget constraints. The limit may be increased or decreased by written notification through AXOL to MICC - Fort Polk from the Resource Management Budget Analyst.

(3) A Merchant Category Code Group (MCCG). The Cardholder account will be coded to permit purchases from only those merchants who supply the supplies/services for which the Cardholder has local purchase authority.

f. Prior to making purchases the Cardholder must ensure that he/she has complied with the following requirements:

(1) **Have a Written Request to Purchase.** A bonafide written request to purchase from an authorized activity and/or individual must be received by the Cardholder. The Fort Polk Form FP 204 GPC Purchase Request shall be used for documentation.

(2) **Have Available Funds.** Purchase request shall be signed by the Resource Manager for all transactions for verification of funds. The available balance must be sufficient to cover the cost of each anticipated purchase.

(3) **Have Local Purchase Authorization.** Items must be approved for local purchase. The Billing Official is responsible for assuring that the appropriate local purchase authority (CTA 50-970, CTA 50-909, MTO&E, AR, etc.) is cited on the purchase request prior to approval of transaction.

APPENDIX A TERMS

The following terms are for terms commonly used throughout the GPC program. Other definitions that are not detailed below are contained in the Army GPC Operating Procedures dated 23 February 2012.

AbilityOne Program – FAR Subpart 8.7 - formerly Javits-Wagner-O'Day (JWOD), this socioeconomic program provides employment opportunities for over 40,000 Americans who are blind or have other severe disabilities by orchestrating government purchases of products and services provided by nonprofit agencies employing such individuals throughout the country. The Javits-Wagner-O'Day Act, (41 U.S.C. § 46) requires the Government to purchase supplies or services on the Procurement List, at prices established by the Committee, from AbilityOne participating nonprofit agencies if they are available within the period required.

Accountable Official (AO) – A member of DOD, military or civilian personnel, designated in writing and not otherwise accountable under applicable law, who provides source information, data, or service (such as an RO, a CH, and an Automated Information System Administrator) to a reviewing or disbursing official in support of the payment process. The AO has pecuniary liability for erroneous payments resulting from his/her negligent actions.

Accountable Property – Army Regulation 735-5 - A term used to identify property recorded in a formal property management or accounting system. Accountable property includes all property purchased, leased (capital leases), or otherwise obtained having a unit acquisition cost of \$5,000 or more (land, regardless of cost), and items that are sensitive. Sensitive items require a high degree of protection and control due to statutory requirements or regulations, such as narcotics and drug abuse items; precious metals; items which are of a high value, highly technical, or a hazardous nature; and small arms, ammunition, explosives, and demolition material or classified (See Volume 10, Table 61 of DOD 4100.39-M reference (k)). Additional and/or separate records or other record keeping instruments shall be established for management purposes, or when otherwise required by law, policy, regulation, or agency direction, including, but not limited to pilferable items. Pilferable items have a ready resale value or application to personal possession and are, therefore, especially subject to theft. Screening by the Property Book Officer (PBO) is required to determine the accounting requirements of the purchased property. The installation PBO will provide guidance on specific local property accountability procedures to the A/OPC, BOs, and CHs related to GPC purchases.

Agency/Organization Program Coordinator (A/OPC) – A Government employee responsible for the overall administration of the activity/organization's purchase card program, to include developing and implementing policy, establishing and making changes to accounts, as well as

training for Cardholders and Billing Officials. This individual shall have overall responsibility for the card program within their agency/organization. Multiple levels of Agency/Organization Program Coordinators exist at different hierarchical levels within the program for each agency/organization. See below information for different level A/OPC's.

Army Level Hierarchy GPC Program structure uses a multi-level approach defined by level numbers		
Level 1 A/OPC	DOD	DOD Purchase Card Program Management Office (PCPMO) is the reporting agency representative to DOD.
Level 2 A/OPC	ASA(ALT) DASA(P) SAAL-PB	Assistant Secretary of the Army (Acquisition, Logistics, and Technology) , Deputy Assistant Secretary of the Army for Procurement, Business Operations staff member serves as the Level 2 A/OPC
Level 3 A/OPC	Army Command (ACOM) or equivalent organization	<ul style="list-style-type: none"> • ACOM or equivalent organization must possess Head of Contracting Activity authority and the PARC will designate a Level 3 A/OPC and alternate • The Level 3 A/OPC reports to the Level 2 A/OPC as required • The PARC's management responsibility for the GPC program may be delegated to the CCO
Level 4 A/OPC	Installation or equivalent Organization	<ul style="list-style-type: none"> • The installation or equivalent organization's CCO designates a contracting staff member as the Level 4 A/OPC - The Level 4 A/OPC reports to the Level 3 A/OPC as required
Level 5	BO Alternate BO	<ul style="list-style-type: none"> • Individual designated to receive and review the billing statement, and verify the CH purchases made are for official government use only • Nominated by the Installation Commander or Head of the Activity. • Appointed as a Certifying Officer by COC (can't be delegated to A/OPC)
Level 6	CH	<ul style="list-style-type: none"> • Individual issued the GPC or convenience checks • Appointed by Level 4 A/OPC (when COC delegates the authority to A/OPC) • CH must acknowledge authority and duties by signing appointment letter

Assessable Unit Manager – A Head of Activity designated by the head of the reporting organization to provide leadership and support needed to ensure that internal controls are in place and operating effectively.

Billing Invoice – The billing invoice identifies all of the purchase card transactions made by the Cardholders assigned to a particular Billing Official that are posted during a billing cycle. The invoice can be paper based or presented through the Electronic Access System (EAS) of the issuing bank.

Billing Official – A Government employee, who has been nominated by their activity/organization and appointed by the A/OPC, to have oversight responsibility over the Cardholders assigned to their managing account. Reviews transactions and certifies monthly invoices (billing statements) for payment processing. Is also appointed as the Certifying Official. This is the Level 5 and is sometimes referred to by the Bank as the Managing Account.

Bulk Funding Method – The bulk funding method requires posting specific funds to the official accounting records prior to payment of a Cardholder's account. Bulk funding may be made as appropriate to the funding environment of the activity.

Cardholder (CH) – An individual designated by an agency/organization to be issued a card. The card bears the individual's name and can be used only by that individual for official

purchases in compliance with agency internal procedures. Cardholders are responsible for the timely and accurate processing of monthly Cardholder statements and maintaining a purchase log or the servicing bank's automated system to record purchases. Cardholders must adequately control access to the card to preclude unauthorized use and take timely and proper action when unauthorized charges occur. Installation, unit, and local Heads of Activities or their designees will nominate individuals from their organizations as Cardholders. The nominating official must be in the supervisory chain of the individual being nominated, and the nomination must be forwarded to the Chief of the Contracting Office (CCO) for issuance of a delegation of micro-purchase authority. Issuing delegations of authority to CHs may be redelegated in writing to the A/OPC. The CH is at Level 6 in the GPC reporting hierarchy.

Certifying Officer – Certain Government employees (Resource Managers, Billing Officials) are held accountable for Federal Payments responsible to verify that payments made by the Federal Government are legal, proper and correct. Certifying officers are responsible for the accuracy and legality of the payments made from Federal funds that they approve (31 U.S.C. §3528). Certifying Officers review payment vouchers before certification to ensure that the information on the vouchers agrees with all supporting documentation. See DoD FMR Volume 5, Chapter 330308 A.2.c. For GPC purposes, certifying officer and certifying official are synonymous.

Computer Hardware, Enterprise Software and Solutions (CHESS) – The CHESS program is the Army's primary source for commercial information technology (IT) hardware and software. Memorandum signed by the Army CIO/G-6 and the Acting ASA (ALT), dated May 4, 2009 informed of the requirement to use CHESS for IT hardware and software purchases. The CHESS website is located at URL: <https://chess.army.mil>

Computer/Electronic Accommodations Program (CAP) – A centrally funded program that provides ergonomic-related and low-vision equipment for all DoD employees.

Delegation of Authority Letter – A document issued by the Commander/Director of a Contracting Activity that gives an individual the authority to make purchases with the GPC. This delegation of authority will specify the single purchase and monthly purchase limitations unique to that Cardholder.

Electronic Data Interchange (EDI) – The automatic process of receiving electronic obligation and invoice records directly from the Servicing Bank into a DoD accounting system.

Erroneous Payment – Illegal, improper, or incorrect payment. DoD FMR Vol. 5 Ch. 33 paragraph 330903.

Federal Procurement Data System Next Generation (FPDS-NG) – A computer-based Federal Procurement Data System for collecting, developing and disseminating procurement data to the Congress, Executive Branch and private sector in compliance with 41 U.S.C. §401 et seq. and FAR Subpart 4.6. The data is used to measure and assess the impact of Federal procurement on the nation's economy, the extent to which awards are made to businesses in the various socio-economic categories, the impact of full and open competition on the

acquisition process and other procurement policy purposes. The Office of Federal Procurement Policy (OFPP) requires that each Department and Agency certify annually that all data within FPDS-NG is valid and complete.

File turn time – The average number of calendar days between the time a charge (purchase) is posted and payment is received by the issuing Bank.

Fraud – Any intentional deception designed to deprive the Government unlawfully of something of value or to secure from the Government for an individual a benefit, privilege, allowance, or consideration to which he or she is not entitled.

GFEBs – The General Fund Enterprise Business System (GFEBs) is a web-enabled Enterprise Resource Planning (ERP) system that will allow the U.S. Army to share financial, asset and accounting data across the Service. The system will standardize transactional input and business processes across the Army to enable cost management activities; provide accurate, reliable, and real-time data; and tie budgets to execution. GFEBs will move the Army from a 'spend and consume culture' - to a 'cost and control culture' by providing value-added, decision-support tools. GFEBs benefits the Army by reducing and eliminating waste; reducing variation and improving quality, and complying with regulatory and legislative directives.

Hand Receipt Holder – An individual responsible for property listed on a signed document, thereby acknowledging acceptance and responsibility for items therein.

Head of Contracting Activity (HCA) – The official who has overall responsibility for managing the contracting activity including use of the purchase card by personnel under his/her contracting cognizance. (FAR 2.101) “Contracting activity” for DoD also means an element of a defense agency designated by the director of that defense agency which has been delegated contracting authority through its agency charter. (FAR 2.101)

Javits-Wagner-O'Day (JWOD) Act – A law that establishes mandatory sources for supplies and services, administered by the Committee for Purchase from People Who Are Blind or Severely Disabled. Two national, independent organizations, National Industries for the Blind (NIB) and National Institute for the Severely Handicapped (NISH), help state and private nonprofit agencies participate in the AbilityOne Program.

Merchant Category Code (MCC) – A code used by the issuing bank to categorize each merchant according to the type of business in which the merchant is engaged and the kinds of goods and services provided. MCC codes are used as authorized-transaction-type codes on a card/account to identify authorized types of businesses from which purchases may be made with the GPC. The DoD PCPMO will maintain the list of DoD-wide blocked codes. It will be the responsibility of the Army Level 2 A/OPC to administer and record any waiver requests to these blocks.

Packing List/Slip – (Also known as a bill of parcel, unpacking note, packaging slip, (delivery) docket, delivery list), is a shipping document that accompanies delivery packages, usually inside an attached shipping pouch or inside the package itself. It commonly includes an

itemized detail of the package contents and does not include customer pricing. It serves to inform all parties, including transport agencies, government authorities, and customers, about the contents of the package. It helps them deal with the package accordingly.

Pre-Purchase Approval – When required and identified by Army or local procedures, documentation showing authority has been obtained to purchase special use items (hazardous material, Information Technology, etc.).

Prompt Payment Act. Public Law 97-177 – (96 Stat 85, 31 USC 1801) Requires prompt Payment of invoices (billing statement) within 30 days of receipt. An automatic interest penalty is required if payment is not timely.

Receipt – A receipt is a written record of a transaction documenting proof of payment. The receipt acts as the title to the property obtained in the exchange. A receipt is a legal document which serves as a permanent record of the transaction that can be used to support financial records (i.e. Billing Official invoice). Internet shopping has led to the creation of electronic receipts. Many online businesses provide the Cardholder with the option of printing a receipt of the transaction as soon as the payment is approved. In addition, the vendor may provide the Cardholder with an email copy of the receipt. The receipt will include basic information about the nature of the sale. This essential detail will include the date of the transaction, a list of the prices of the items purchased, subtotal, applicable taxes, and a final total. Some forms of the receipt will provide unit prices and extended prices when multiple units of the same item are purchased, as well as a detailed description of each item.

Required or Mandatory Sources of Supply – The priority of sources is dictated by the Federal Acquisition Regulation (FAR) Part 8, Required Sources of Supplies and Services, Subpart 8.001, Priorities for Use of Government Supply Sources and DFAR Part 208. Mandatory sources must be considered first before an open market source can be considered.

Resource Manager – the Resource Manager certifies that funds are available for the GPC program and establishes lines of accounting used on the GPC program.

Split Purchase – Occurs when a Cardholder splits a known requirement at the time of the purchase into several transactions in order to: circumvent dollar thresholds in order to use the GPC; to avoid competitive bids for purchases over the micro-purchase threshold; or to avoid other established credit limits (this is prohibited). When a known small purchase requirement exceeds the micro-purchase threshold, it must be purchased through a contract using simplified acquisition procedures. Examples of Split Purchases or Split Requirements include the following:

(1) A single Cardholder making multiple purchases from the same merchant on the same day, the total of which exceeds the single purchase limit and the total requirement was known at the time of the first purchase.

(2) A single Cardholder purchasing the same/similar item(s) from multiple merchants on the same day, the total of which exceeds the single purchase limit and the total was known at the time of the first purchase.

(3) A single Cardholder making multiple purchases of similar items from the same or multiple merchants over a period of time when the total requirement was known at time of the first purchase and the value exceeds the single purchase limit.

(4) Multiple Cardholders under the same supervision/Billing Official purchasing the same/similar item(s) the same day or in a compressed timeframe when the total requirement is known at a given time and exceeds the single purchase limit.

Third Party Payments – An online payment processor (i.e. PayPal, 2Checkout.com) provides ways for a merchant to accept credit cards and other payments online without the extra cost and obligation of a merchant account. Where it is identified that a purchase will be processed via a third party merchant (i.e. PayPal), the Cardholder should make every attempt to choose another merchant with whom to procure the goods and/or services. If still found necessary to procure using a third party payment merchant, the Cardholder and Billing Official must ensure there is adequate supporting documentation to prove that there was a detailed review of the purchase and that the use of the third party payment merchant was unavoidable. Transactions made with a third party payment merchant are considered high risk for both subsequent audit and data mining screening.

Training – Commercial Off-the-Shelf Training – Is defined as training products and services regularly available to the general public and/or Government personnel. The term includes training offered in catalogs or other printed material by a college, university, professional association, consultant firm or organization. It does not include training specifically developed, designed, and produced to meet requirements unique to an organization and/or program. Non-government training sources include, but are not limited to:

- (1) State government or instrumentality.
- (2) Interstate government organization.
- (3) Medical, scientific, technical, educational, research, or professional institutions, foundations or organizations.
- (4) Universities, technical, business, and vocational schools, business, commercial, or industrial firms, corporations, partnerships, proprietorships, or other organizations.

APPENDIX B
PROHIBITED ITEMS AND ITEMS REQUIRING PRE PURCHASE APPROVAL

This list identifies the most common categories of requirements that are prohibited or require some form of pre-purchase approvals. **It is not all inclusive.** Cardholders should contact MICC - Fort Polk prior to purchasing any items that seems questionable or may have the appearance of being inappropriate. Prior to making a purchase that could cause one to question the appropriate expenditure of taxpayers' money, Cardholders will obtain pre-purchase approval from the appropriate authority.

PROHIBITED ITEMS

- a. Items purchased for other than Official Government use.
- b. Any item for which local purchase is not authorized in accordance with applicable regulations, i.e. CTA 50-970, CTA-909, AR etc.
- c. Any item or service for which a contract already exists on Fort Polk.
- d. Procurements above the micro purchase threshold. Purchase of Supplies greater than \$3,000 Services greater than \$2,500 and Construction greater than \$2,000 is prohibited. Requirements exceeding these thresholds should be procured through a formal contract.
- e. Split purchases (FAR 13.003(c) (1)). The requirement is the quantity known at the time of the buy. If an individual purchases as [s]he becomes aware of a requirement, the requirement is each. If the person consolidates purchases and buys once a day, the requirement becomes what was received during the day. Splitting is the intentional breaking down of a known requirement to stay within a Cardholders single purchase limit to avoid other procurement methods or competition requirements. Examples of Split Purchases or Split Requirements include the following:
 - (1) A single Cardholder making multiple purchases from the same merchant on the same day, the total of which exceeds the single purchase limit and the total requirement was known at the time of the first purchase.
 - (2) A single Cardholder purchasing the same/similar item(s) from multiple merchants on the same day, the total of which exceeds the single purchase limit and the total was known at the time of the first purchase.
 - (3) A single Cardholder making multiple purchases of similar items from the same or multiple merchants over a period of time when the total requirement was known at time of the first purchase and the value exceeds the single purchase limit.

(4) Multiple Cardholders under the same supervision or Billing Official purchasing the same/similar item(s) the same day or in a compressed timeframe when the total requirement is known at a given time and exceeds the single purchase limit.

(5) Requirements exceeding the micro-purchase threshold. (e.g. yearly requirement where the monthly recurring services are less than the micro-purchase threshold but the known yearly total exceed the micro-purchase threshold.)

- f. Making purchases and returning them to the merchant for cash or merchant credit slips.
- g. Cash advances, including money orders and travelers' checks.
- h. Gift certificates and gift cards are also considered to be cash advances and will not be purchased with the GPC, even to obtain items from merchants that do not accept the GPC.
- i. Long-term lease of land and buildings: Use of the GPC to lease real property (i.e., land and/or buildings) for a term longer than 30 days is prohibited.
- j. Buying at "membership fee" type stores is NOT allowed. (Example: COSTCO, SAMs, etc.)
- k. Repair of leased GSA vehicles: Use of the GPC to purchase repairs on GSA fleet- operated vehicles is prohibited.
- l. Vehicle-related expenses: Vehicle-related expenses are to be paid with the travel or fleet cards (as appropriate).
- m. Purchase of maintenance services should not be made unless a waiver has been obtained from the maintenance activity.
- n. Telecommunication systems: The purchase of major telecommunications systems, such as the Federal Telecommunications System or DSN system, is prohibited.
- o. Telecommunications (telephone, pager and cell phone) service is not authorized.
- p. Fines: Use of the GPC to settle a commercial or governmental fine is prohibited.
- q. Auto Insurance: Use of the GPC to purchase auto insurance for government-owned vehicles is prohibited. Government-owned vehicles are insured by the government.
- r. Aircraft fuel and oil.
- s. Vehicle fuel is prohibited. Limited exception: (1) the purchase card may be used for fuel for special purpose vehicles such as a fork lift, tractor, lawn mower, etc., and (2) the purchase card may be used for fuel for vehicles rented 30 days or less for official purposes.
- t. Wire transfers.

- u. Training Vouchers for Prepayment of Training (charging the GPC to reserve training slots prior to establishing the legitimate government need and requirement)
- v. Requirements submitted for purchase after the fact.
- x. Savings bonds.
- y. Foreign currency.
- z. Coins not in compliance with DA Memo 600-70. Coins may be procured with operating funds and presented pursuant to the following authorities: Recognition for accomplishments, award of trophies (10 USC 1125), and Agency Awards (5USC 4503).
 - aa. Purchase of guidons or flags from a manufacturer who has not been certified by the Institute of Heraldry. The phone number for the Institute of Heraldry is DSN 656-4982 or (703)-806-4982.
 - bb. Dating and escort services.
 - cc. Betting, casino gaming chips, and off-track betting.
 - dd. Court costs, alimony, and child support.
 - ee. Bail and bond payments.
 - ff. Tax payments. *i.e.* personal taxes
 - gg. Payment of salaries and wages.
 - hh. Travel Related Purchases. This includes rental/lease of motor vehicles associated with travel or temporary duty supported by travel orders (purchase of airline, bus, and train tickets), purchase of meals, drinks, lodging, or other travel or subsistence costs associated with official Government travel that will be reimbursed on a travel voucher.
 - ii. Travel advances.
 - jj. Payment of travel claim.
 - kk. Purchases of Explosives, Munitions, Toxins, and Firearms. This specifically includes weapons (and parts), small arms, and ammunition.
- ll. The purchase of controlled substances requires appropriate Drug Enforcement Administration (DEA) licensing. The credit card will not be used to purchase controlled substances, unless the account Cardholder holds a DEA license for controlled substances.

mm. Purchases from contractors or contractor agents who are military personnel or civilian employees of the Government.

nn. Non-rotation of sources by making repetitive purchases with the same merchant or contractor when other sources are available.

oo. Gifts/mementoes. The purchase of gifts or mementoes for individuals. See AR 37-47, Representation Funds of the Secretary of the Army, for exceptions.

pp. Purchases made using appropriated funds may not be made if the item purchased is intended to be given to an individual to become that person's personal belonging. (i.e., food, clothing, plaques, coffee mugs, etc.) Though there are exceptions to this rule, as a general guideline, appropriated funds will not be used to purchase items that will be given to staff or employees and become their personal possession.

qq. Seasonal Decorations and Greeting Cards. Appropriated funds should not be used to purchase these items with the GPC card. These are considered personal items and should not be purchased with government funds.

rr. Third Party Payments are prohibited. Cardholders are required to purchase from merchants that accept VISA as a form of payment in the merchant's name or the parent company of the merchant. Third party payments to companies such as PayPal, Ibill and others result in higher costs to the government with added fees and the Army loses valuable credit card transaction data needed for surveillance of the GPC Program.

ss. Untreated Wood. Wood used for packaging and crating cannot be procured after 1 October 2002, unless it is treated for parasites.

ITEMS REQUIRING PRE-PURCHASE APPROVAL

The items identified below will normally require additional staffing through local legal Counsel prior to authorizing the purchase.

a. Printing. FAR 8.802 provides additional clarity regarding procedures for obtaining printing services. DLA Document Services, formerly known as Defense Automated Printing Service (DAPS) is the mandatory source for all printing/ reproduction services. **Limited Exception:** Cardholders must request a waiver from DLA Document Services to allow the purchase of commercial printing services.

b. Information Technology. Cardholders must obtain approval from the installation's Network Enterprise Center (NEC) before purchasing information technology services, computer equipment, and software.

c. Hazardous Material. Purchases of hazardous/dangerous materials must be approved by

Logistics Readiness Center (LRC) HAZMART 531-9609, for local purchase authority. (Bldg 4369, Louisiana Ave).

d. Equipment and Materiel. Any requirement purchased with representational funds (AR 37-47) Ergonomic Related and Low-vision Equipment Injury should be verified by medical documentation and supervisor's approval must be obtained before purchasing. Before using agency funds, we recommend that the Computer/Electronic Accommodations Program (CAP) office first be considered as they may approve, and thus fund, the purchase. CAP is a centrally funded program and provides ergonomic equipment related and low vision equipment for all DoD employees.

e. Short-term government vehicle leases (not for personal or temporary duty use). Use of the purchase card to pay for rental vehicles is strongly discouraged. While the cost of the rental may be within the single purchase limit, the damages may exceed the limit of the GPC if the vehicle is damaged in use. One time requirements, not in conjunction with temporary duty, may be purchased with the GPC after obtaining approval from local Contracting Office.

f. Food. Appropriated funds are not available to pay for food or refreshments. **Limited Exception:** An event MAY qualify for appropriated funding if certain requirements are satisfied and documented.

g. Personal Purchases. Cardholders are prohibited from purchasing items for personal Convenience and not for official Government use with the purchase card. This includes all appliances, handheld/portable electronic devices, and clothing. These items should be purchased through employee collections and or personal funds. **Limited Exception:** If an otherwise "personal" purchase is deemed proper by the respective agency official, usually an O-6 or above, as mission essential and a necessary expense of operating a facility, this may be considered an exception. These mission essential items must be documented and secured in the office at the end of the day for use during the work and duty day.

h. Bottled Water Services. Cardholders are prohibited from purchasing bottled water service with their purchase card. **Limited Exception:** If an agency has a report, from an outside water testing agency, determining that the drinking water is harmful if consumed.

i. Motor Vehicle, Long-Term Rental or Lease. Cardholders are prohibited from entering into contracts for rental/lease of motor vehicles. **Limited Exception:** Authorization may be granted for official nonrecurring Government functions for no more than 30 days.

j. Trophies, Awards, Plaques, and Mementos as give away items for Hails & Farewells and other occasions. Cardholders are prohibited from purchasing give-away items. **Limited Exception:** The purchase of give-away items in support of employee recognition programs or by recruiters may be authorized if accomplished within authorizing regulation or an approved awards program.

k. Business Cards Cardholders are not authorized to purchase business cards. **Limited Exception:** A DoD memo dated August 28th, 1998 authorizes the printing of business cards

using existing software and agency-purchase card stock for use in connection with official activities.

l. Clothing – clothing is considered a personal item. **Limited Exception:** Special Clothing for hazardous occupations and Personal Protective Equipment (PPE).

m. The Casualty and Mortuary Affairs Operations Center (CMAOC) is authorized to use the GPC for the procurement of lodging with the Open Allotment GPC under circumstances where these lodgings are being purchased by CMAOC or by a Casualty Assistance Center GPC Cardholder for a Family member entitled to invitational travel to a funeral, the bedside of an injured Soldier, a unit memorial event, or to attend the Dignified Transfer of Remains at Dover AFB when the following conditions are met:

(1) The persons for whom lodging is procured are eligible for the travel benefit as defined in JFTR, VOL. 1, Para. U5242 and 5246.

(2) The CMAOC or CAC has issued Invitational Travel Authorizations to those persons for whom lodging is procured.

(3) The lodging procured otherwise complies with rules and regulations related to lodging at Government expense.

APPENDIX C

REQUEST FOR PRIMARY OR ALTERNATE BILLING OFFICIAL APPLICATION

REQUEST FOR APPOINTMENT OF PRIMARY OR ALTERNATE GPC BILLING OFFICIALS						
The proponent of this form is MICC-FORT POLK						
PRIME OR ALTERNATE BILLING OFFICIAL'S INFORMATION						
1. BDE/BN/UNIT/ACTIVITY	2. WORK ADDRESS (Bldg #, City, State, Zip Code) (NOT Home Address)					
3. NAME	4. RANK	5. PHONE NO.	6. FAX NO	7. E-MAIL ADDRESS		
8. APPOINTMENT IS FOR	9. IF APPOINTMENT IS FOR PRIME, PROVIDE ALTERNATE BILLING OFFICIAL NAME: IF APPOINTMENT IS FOR ALTERNATE, PROVIDE PRIME BILLING OFFICIAL NAME:					
<input type="checkbox"/> PRIME						
<input type="checkbox"/> ALTERNATE						
10. REPLACEMENT OFFICIAL FOR (Provide Name/Rank)						
ALL GPC ACCOUNTS MUST HAVE A PRIMARY AND AN ALTERNATE BILLING OFFICIAL FOR THE ACCOUNT TO BE ACTIVE						
REMARKS						
CERTIFICATION STATEMENT						
1. This is to certify that I have read Joint Ethics Regulation DoD 5500.7R- August 1993- Excerpts for Procurement Officials. DoD 5500.7R, Joint Ethics Regulation is located at the following website: http://www.defenselink.mil/doctrine/defense_ethics/ethics_regulation/index.html						
2. I also understand that I must not certify fund availability, incur and obligate, authorize the incurrence of an obligation (commitment), nor expend funds in excess amounts actually available under an administrative limitation upon the use of an appropriation or other fund or subdivision thereof, except under emergency circumstances and as authorized by directives. Furthermore, I understand that an individual responsible for exceeding a limitation may be subject to local administrative discipline.						
PRIME/ALTERNATE BILLING OFFICIAL	SIGNATURE	DATE				
NOMINATION AUTHORITY						
I validate the individual identified in block 3 demonstrates trustworthiness and reliability in carrying out the responsibilities inherent in overseeing GPC accounts and will be a good steward of government funds and possess the required business acumen.						
COMMANDER/DIRECTOR (O-5 OR EQUIVALENT)	SIGNATURE	DATE				
BUDGET ANALYST (RETURN FORM TO PRIME OR ALT BILLING OFFICIAL)						
BUDGET ANALYST NAME	SIGNATURE	DATE				
PRIME/ALTERNATE MONTHLY SPENDING LIMIT						
MISSION AND INSTALLATION CONTRACTING COMMAND USE ONLY						
PROCESSED BY (MICC Representative)						DATE

FP FORM 203, 15 FEB 2013

APPENDIX D

REQUEST FOR GOVERNMENT PURCHASE CARDHOLDER APPLICATION

REQUEST FOR GPC CARDHOLDER APPOINTMENT			
The proponent of this form is MICC-FORT POLK			
CARDHOLDER INFORMATION			
1. BDE/BN/UNIT/ACTIVITY		2. STREET ADDRESS (BLDG, CITY, STATE, ZIP/NOT HOME ADDRESS)	
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	
3. NAME	4. RANK	5. PHONE NO.	6. FAX NO
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
PROCUREMENT INTEGRITY CERTIFICATION FOR PROCUREMENT OFFICIALS			
<p>As a condition of serving as a procurement official:</p> <p>1. I hereby certify that I will not engage in any conduct prohibited and will report immediately to MICC any information concerning a violation or possible violations of procurement integrity. I understand that should I leave the Government during a procurement for which I have served as a procurement official, I have a continuing obligation not to disclose information relating to that procurement.</p> <p>2. I certify to uphold the laws and regulations governing the GPC program.</p>			
8. SIGNATURE		9. DATE	
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	
BILLING OFFICIAL INFORMATION			
10. NAME AND RANK		11. SIGNATURE	12. DATE
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
13. E-MAIL ADDRESS		14. PHONE NO	
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	
15. ALTERNATE BILLING OFFICIAL NAME		16. BILLING OFFICIAL'S ACCOUNT NO	17. BILLING OFFICIAL: MORE THAN 7 CARDHOLDERS?
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input type="checkbox"/> YES <input type="checkbox"/> NO
ALTERNATE BILLING OFFICIAL INFORMATION			
18. NAME AND RANK		19. SIGNATURE	20. DATE
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
21. E-MAIL ADDRESS		22. PHONE NO	
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	
23. PRIME BILLING OFFICIAL NAME		24. BILLING OFFICIAL'S ACCOUNT NO	25. BILLING OFFICIAL: MORE THAN 7 CARDHOLDERS?
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input type="checkbox"/> YES <input type="checkbox"/> NO
NOMINATION AUTHORITY			
<p>I VALIDATE THE INDIVIDUAL IDENTIFIED IN BLOCK 3. DEMONSTRATES TRUSTWORTHINESS, RELIABILITY IN CARRYING OUT THE RESPONSIBILITIES INHERENT IN BEING A GPC CARDHOLDER AND WILL BE A GOOD STEWARD OF GOVERNMENT FUNDS AND POSSESS THE REQUIRED BUSINESS ACUMEN.</p>			
26. COMMANDER/DIRECTOR NAME (05 or Equivalent)		27. SIGNATURE	28. DATE
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
BUDGET ANALYST (RETURN TO BO/ALTR0 AFTER SIGNATURE)			
29. BUDGET ANALYST NAME		30. SIGNATURE	31. DATE
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
32. CARDHOLDERS MONTHLY PURCHASE LIMIT (Increments of \$100.00)		33. DEFAULT ACCOUNT PROCESSING CODE (APC) AND ELEMENT OF RESOURCE (EOR)	
<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>	
MISSION AND INSTALLATION CONTRACTING COMMAND USE ONLY			
PROCESSED BY (MICC Representative)	SIGNATURE	DATE	CARDHOLDERS SINGLE PURCHASE LIMIT
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

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APPENDIX E GPC PURCHASE REQUEST FORM

GPC PURCHASE REQUEST <i>The proponent of this form is MWCC-FORT POLK</i>					
TO (Credit Card Holder) <input style="width: 150px;" type="text"/>		REQUESTER NAME/RANK <input style="width: 150px;" type="text"/>		DATE <input style="width: 50px;" type="text"/>	
FROM (Activity/Org) <input style="width: 150px;" type="text"/>		SIGNATURE <input style="width: 150px;" type="text"/>			
1. REQUEST THE FOLLOWING LISTED ITEMS BE PURCHASED WITH THE GOVERNMENT PURCHASE CARD :					
ITEM #	DESCRIPTION (INCLUDE PART/MODEL NUMBER)	QUANTITY	PRICE EACH	TOTAL	ACCOUNTABILITY LABEL
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
					DURABLE <input type="checkbox"/>
GRAND TOTAL					
<p>DURABLE - Personal property that is not consumed in use, does not require property book accountability, but because of its unique characteristics requires hand receipt control when issued to the user.</p> <p>NONEXPENDABLE - Personal property that is not consumed in use and that retains its original identity during the period of use. Nonexpendable items require property book accountability.</p> <p>EXPENDABLE - Property that is consumed in use or that loses its identity in use and all items not consumed in use with a unit price of less than \$100 and not otherwise classified as NONEXPENDABLE or DURABLE.</p>					
2. JUSTIFICATION FOR REQUEST :					
3. SUGGESTED SOURCES FOR ITEMS:					
COMPANY NAME: <input style="width: 150px;" type="text"/>		POC: <input style="width: 150px;" type="text"/>			
WEBSITE: <input style="width: 150px;" type="text"/>		PHONE NO: <input style="width: 150px;" type="text"/>			
		EMAIL: <input style="width: 150px;" type="text"/>			
4. VALIDATION:					
NEC	CAPR #	SIGNATURE	DATE		
ADP/IT ITEMS ONLY	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>		
BUDGET ANALYST	AMOUNT	SIGNATURE	DATE		
FUNDS AVAILABLE	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>		
PROPERTY BOOK OFFICE *NONEXPENDABLE ITEMS REQUIRE COORDINATION WITH PBO					
TYPE	DOCUMENT # OR DATE TO POST TO SIC B	SIGNATURE	DATE		
PROPERTY BOOK ITEM	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>		
DURABLE ITEM (SIC B)	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>		
EXPENDABLE	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>	<input style="width: 150px;" type="text"/>		

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5. CARD HOLDER REVIEW/CERTIFICATION (check items when complete):

1. FUNDS AVAILABLE. VERIFIED WITH BUDGET ANALYST.

2. LOCAL PURCHASE OF SUPPLIES/EQUIPMENT IS AUTHORIZED UNDER: _____

2. MANDATORY SOURCE REVIEWS. (FEDLOG, DoD SMALL, UNICOM, AbilityOne, OSA, ETC.)

*** IF MANDATORY SOURCE IS NOT USED, CHECK APPLICABLE ITEM BELOW AND ATTACH NON-AVAILABILITY OR OTHER SUPPORTING DOCUMENTATION INCLUDING FAIR AND REASONABLE PRICE DETERMINATION IF ITEMS PURCHASED OPEN MARKET; I.E. FROM OTHER THAN MANDATORY SOURCES.

a. ITEM IS NOT AVAILABLE FROM MANDATORY SOURCES _____

b. MANDATORY SOURCES CAN NOT MEET CUSTOMER REQUIREMENTS FOR THE FOLLOWING REASONS: _____

4. ALL REQUIRED APPROVALS HAVE BEEN OBTAINED AND SUPPORTING DOCUMENTATION IS ATTACHED.

5. THIS PURCHASE HAS NOT BEEN "SPLIT" TO AVOID THE \$2,000 SINGLE PURCHASE LIMIT.

6. PRE-PURCHASE APPROVAL WAS OBTAINED FROM BILLING OFFICIAL.

7. NONEXPENDABLE ITEMS HAVE BEEN VALIDATED WITH PROPERTY BOOK OFFICE.

6. IN ACCORDANCE WITH THE ARMY GPC SOP, I CONSIDERED THE FOLLOWING ITEMS IN DETERMINING THAT THE PROPOSED PRICE IS FAIR AND REASONABLE:

1. COMPETITIVE QUOTATIONS FROM VENDORS WITH ESTABLISHED CONTRACTS

2. MARKET RESEARCH (INTERNET, PHONE CALLS, ETC.) SUPPORTING DOCUMENTS ATTACHED.

3. COMPARISON OF PROPOSED PRICE WITH PRICES FOUND REASONABLE ON PREVIOUS PURCHASES. (INCLUDE PREVIOUS PURCHASE VENDOR, CONTRACT NUMBER, PRICING INFORMATION, AND BASIS FOR DETERMINING PRICE TO BE FAIR AND REASONABLE)

4. CURRENT PRICE LISTS, CATALOGS, OR ADVERTISEMENTS.

5. CARDHOLDER'S PERSONAL KNOWLEDGE OF ITEM BEING PURCHASED.

6. COMPARISON TO INDEPENDENT GOVERNMENT ESTIMATE.

7. OTHER REASONABLE BASIS. (ATTACH INFORMATION)

7. CARDHOLDER RECOMMENDATION

1. FILE DOCUMENTATION WILL INCLUDE ORIGINAL RECEIPTS, SUPPORTING DOCUMENTATION AND MARKET RESEARCH.

BASED ON THE ABOVE INFORMATION, I HAVE DETERMINED THAT THE PURCHASE PRICE FROM _____ IS FAIR AND REASONABLE. (SELECTED VENDOR)

CARDHOLDER'S SIGNATURE _____ DATE _____

8. BILLING OFFICIAL REVIEW

THIS REQUEST IS:

APPROVED

DISAPPROVED

APPROVED ONLY FOR ITEM #S: _____

BILLING OFFICIAL NAME: _____

TITLE: _____

SIGNATURE: _____

9. ORDER AND DELIVERY :

	DATE
ORDERED	
ENTERED IN AXOL	
DELIVERED	
RECEIPT SIGNED BY CUSTOMER	
PROPERTY BOOK ITEMS ADDED (IF APPLICABLE)	

APPENDIX F

REQUEST FOR GOVERNMENT PURCHASE CARD TERMINATION

REQUEST FOR GPC CARDHOLDER TERMINATION			
<i>The proponent of this form is MICC-FORT POLK</i>			
CARDHOLDER INFORMATION			
1. BDE/BN/UNIT/ACTIVITY <input style="width: 100%;" type="text"/>			
2. NAME <input style="width: 80%;" type="text"/>	3. RANK <input style="width: 20%;" type="text"/>	4. PHONE NO. <input style="width: 20%;" type="text"/>	5. FAX NO. <input style="width: 20%;" type="text"/>
			6. E-MAIL ADDRESS <input style="width: 100%;" type="text"/>
7. CREDIT CARD NUMBER <input style="width: 80%;" type="text"/>		8. NEXT DUTY STATION <input style="width: 100%;" type="text"/>	
BILLING OFFICIAL INFORMATION			
9. NAME AND RANK <input style="width: 80%;" type="text"/>	10. SIGNATURE <input style="width: 80%;" type="text"/>	11. PHONE NO. <input style="width: 20%;" type="text"/>	12. E-MAIL ADDRESS <input style="width: 100%;" type="text"/>
OTHER THAN BILLING OFFICIAL REQUESTER INFORMATION			
13. NAME AND RANK <input style="width: 80%;" type="text"/>	14. SIGNATURE <input style="width: 80%;" type="text"/>	15. PHONE NO. <input style="width: 20%;" type="text"/>	16. E-MAIL ADDRESS <input style="width: 100%;" type="text"/>
17. RANK <input style="width: 20%;" type="text"/>	18. TITLE OR POSITION WITHIN UNIT/ACTIVITY <input style="width: 80%;" type="text"/>		
19. DOES THE CARDHOLDER HAVE ANY CHARGES THAT HAVE NOT APPEARED ON ANY GPC STATEMENT? <input type="checkbox"/> YES (COMPLETE BLOCK 20 BELOW) <input type="checkbox"/> NO (ENSURE BLOCK 7 ABOVE IS COMPLETE)			
20. HAS THE CARDHOLDER TURNED OVER WORKSHEETS, ETC., OF CHARGES THAT HAVE NOT APPEARED ON ANY GPC STATEMENT TO THE BILLING OFFICIAL LISTED IN BLOCK 9 ABOVE? <input type="checkbox"/> YES (BILLING OFFICIAL LISTED IN BLOCK 9 ABOVE HAS ALL OF THE INFORMATION) <input type="checkbox"/> NO (IF NO, WHO HAS THE INFORMATION?) <input style="width: 200px;" type="text"/>			
21. HAVE ALL FILES FOR THE PAST 6 YEARS AND 3 MONTHS BEEN PROVIDED TO THE BO OR THE ALTERNATE BO? <input type="checkbox"/> YES <input type="checkbox"/> NO			
REMARKS <input style="width: 100%; height: 40px;" type="text"/>			
BUDGET ANALYST			
THRU: BUDGET ANALYST NAME <input style="width: 80%;" type="text"/>	SIGNATURE <input style="width: 80%;" type="text"/>	DATE <input style="width: 20%;" type="text"/>	
MISSION AND INSTALLATION CONTRACTING COMMAND USE ONLY			
PROCESSED VIA ACCESS? <input type="checkbox"/> YES <input type="checkbox"/> NO- NAME OF U.S. BANK REP: <input style="width: 80%;" type="text"/>	GPC CARD HANDED IN WITH TERMINATION? <input type="checkbox"/> YES <input type="checkbox"/> NO		GPC CARD DESTROYED BY <input style="width: 80%;" type="text"/>
PROCESSED BY (MICC Representative) <input style="width: 80%;" type="text"/>	DATE <input style="width: 20%;" type="text"/>		

FP FORM 205, 15 FEB 2013

APPENDIX G BUDGET ANALYST ACCESS REQUEST

REQUEST FOR BUDGET ANALYST GPC ACCESS VIEW APPLICATION			
The proponent of this form is MICC-FORT POLK			
BUDGET ANALYST INFORMATION			
1. NAME	2. WORK ADDRESS (BLDG, CITY, STATE, ZIP CODE) (NOT HOME ADDRESS)		
3. MAJOR COMMAND (FORSCOM, IMCOM, NETCOM, ROTC)	4. PHONE NO.	5. FAX NO	6. E-MAIL ADDRESS
7. ACCOUNTS REQUIRED (CHECK THE APPROPRIATE BOX AND COMPLETE AS REQUIRED)			
<input type="checkbox"/> REQUEST ACCESS TO THE ENTIRE MSC AS INDICATED IN QUESTION 3.			
<input type="checkbox"/> REQUEST ACCESS FOR SPECIFIC ACCOUNTS ONLY. PLEASE LIST ACCOUNT INFORMATION BELOW:			
REMARKS			
APPROVAL AUTHORITY			
SUPERVISOR	SIGNATURE	DATE	
BUDGET ANALYST			
BUDGET ANALYST NAME	SIGNATURE	TO: MICC-FT POLK GPC	DATE
MISSION AND INSTALLATION CONTRACTING COMMAND USE ONLY			
PROCESSED BY (MICC Representative)			DATE

FP FORM 206, 15 FEB 13

APPENDIX H

REQUEST FOR PRIMARY OR ALTERNATE BILLING OFFICIAL TERMINATION

REQUEST FOR PRIMARY OR ALTERNATE GPC BILLING OFFICIAL TERMINATION		
The proponent of this form is MICC-FORT POLK		
PRIMARY OR ALTERNATE BILLING OFFICIAL INFORMATION		
1. BDE/BN/UNIT/ACTIVITY <input style="width: 95%;" type="text"/>	2. NAME <input style="width: 95%;" type="text"/>	3. RANK <input style="width: 95%;" type="text"/>
4. PHONE NO <input style="width: 95%;" type="text"/>	5. FAX NO <input style="width: 95%;" type="text"/>	6. E-MAIL ADDRESS <input style="width: 95%;" type="text"/>
7. TERMINATION FOR:		<input type="checkbox"/> PRIMARY BILLING OFFICIAL <input type="checkbox"/> ALTERNATE BILLING OFFICIAL
8. BILLING OFFICIAL ACCOUNT NUMBER <input style="width: 95%;" type="text"/>	9. NEXT DUTY STATION OF TERMINATED PERSON <input style="width: 95%;" type="text"/>	
10. NAME OF NEW PRIMARY/ALTERNATE BILLING OFFICER <input style="width: 95%;" type="text"/>	11. PHONE NO <input style="width: 95%;" type="text"/>	12. E-MAIL ADDRESS <input style="width: 95%;" type="text"/>
13. NAME OF PERSON GPC FILES WERE TURNED OVER TO <input style="width: 95%;" type="text"/>	14. PHONE NO <input style="width: 95%;" type="text"/>	15. EMAIL ADDRESS <input style="width: 95%;" type="text"/>
16. HAS A COMPLETED PACKAGE BEEN SUBMITTED TO MICC-FORT POLK GPC DIVISION FOR THE NEWLY APPOINTED:		
a. <input type="checkbox"/> PRIMARY BILLING OFFICIAL	b. <input type="checkbox"/> YES	
<input type="checkbox"/> ALTERNATE BILLING OFFICIAL	<input type="checkbox"/> NO	
**** ALL GPC ACCOUNTS MUST HAVE A PRIMARY AND AN ALTERNATE BILLING OFFICIAL TO REMAIN OPEN ****		
COMMANDER/DIRECTOR		
17. COMMANDER/DIRECTOR <i>(05 or Equivalent)</i> <input style="width: 95%;" type="text"/>	18. SIGNATURE <input style="width: 95%;" type="text"/>	19. DATE <input style="width: 95%;" type="text"/>
20. E-MAIL ADDRESS <input style="width: 95%;" type="text"/>	21. PHONE NO <input style="width: 95%;" type="text"/>	
BUDGET ANALYST		
22. BUDGET ANALYST NAME <input style="width: 95%;" type="text"/>	23. SIGNATURE <input style="width: 95%;" type="text"/>	24. DATE <input style="width: 95%;" type="text"/>
FORWARD TO MICC-FORT POLK GPC DIVISION AFTER SIGNATURE		
MISSION AND INSTALLATION CONTRACTING COMMAND USE ONLY		
PROCESSED VIA ACCESS?		
<input type="checkbox"/> YES <input type="checkbox"/> NO		
NAME OF U.S. BANK REP.		<input style="width: 95%;" type="text"/>
PROCESSED BY <i>(MICC Representative)</i> <input style="width: 95%;" type="text"/>	SIGNATURE <input style="width: 95%;" type="text"/>	DATE <input style="width: 95%;" type="text"/>

FP FORM 207, 15 FEB 2013

APPENDIX I DD577 APPOINTMENT RECORD

APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE <small>(Read Privacy Act Statement and Instructions before completing form.)</small>		
PRIVACY ACT STATEMENT		
<small>AUTHORITY: E.O. 9397, 31 U.S.C. Sections 3325, 3528, DoDFMR, 7000.14-R, Vol. 5. PRINCIPAL PURPOSE(S): To maintain a record of certifying and accountable officers' appointments, and termination of those appointments. The information will also be used for identification purposes associated with certification of documents and/or liability of public records and funds. ROUTINE USE(S): The information on this form may be disclosed as generally permitted under 5 U.S.C. Section 552a(b) of the Privacy Act of 1974, as amended. It may also be disclosed outside of the Department of Defense (DoD) to the Federal Reserve banks to verify authority of the accountable individual to issue Treasury checks. In addition, other Federal, State and local government agencies, which have identified a need to know, may obtain this information for the purpose(s) identified in the DoD Blanket Routine Uses published in the Federal Register. DISCLOSURE: Voluntary; however, failure to provide the requested information may preclude appointment.</small>		
SECTION I - FROM: APPOINTING AUTHORITY		
1. NAME (First, Middle Initial, Last)	2. TITLE	3. DOD COMPONENT/ORGANIZATION
4. DATE (YYYYMMDD)	5. SIGNATURE	
SECTION II - TO: APPOINTEE		
6. NAME (First, Middle Initial, Last)	7. SSN	8. TITLE
9. DOD COMPONENT/ORGANIZATION	10. ADDRESS (include ZIP Code)	
11. TELEPHONE NUMBER (include Area Code)	12. EFFECTIVE DATE OF APPOINTMENT (YYYYMMDD)	
13. POSITION TO WHICH APPOINTED (X as applicable (one only))		
<input type="checkbox"/> DISBURSING OFFICER	<input type="checkbox"/> DEPUTY DISBURSING OFFICER	<input type="checkbox"/> DISBURSING AGENT
<input type="checkbox"/> PAYING AGENT	<input type="checkbox"/> CASHIER	<input type="checkbox"/> COLLECTION AGENT
<input type="checkbox"/> CHANGE FUND CUSTODIAN	<input type="checkbox"/> IMPREST FUND CASHIER	<input checked="" type="checkbox"/> CERTIFYING OFFICER
<input type="checkbox"/> DEPARTMENTAL ACCOUNTABLE OFFICIAL		
14. YOU ARE HEREBY APPOINTED TO SERVE IN THE CAPACITY IDENTIFIED IN ITEM 13. YOUR RESPONSIBILITIES INCLUDE:		
<small>A. Ensure transactions are legal, proper, correct, and satisfy a bona fide need; retain adequate documentation; cardholders must reconcile all transactions with purchase log entries; ensure facts presented in documents for payment are complete and accurate to include designation of the proper funds; ensure all items and services have been received, ensure procedures in place for items or services not received by the next billing cycle are disputed within the designated dispute timeline; and ensure billing statement invoice transactions are reallocated to other accounting classifications, if necessary, prior to the actual certification of the invoice. B. Verify the line item detail on the invoices matches the amount certified for payment. Do not certify a known or suspected fraudulent transaction. C. Take appropriate action to prevent submission of duplicate invoices for the same transaction. D. Certify authorized transactions and forward the official invoice for timely payment processing. E. Follow agency procedures for addressing all fraudulent, improper, abusive, or questionable transactions.</small>		
15. YOU ARE ADVISED TO REVIEW AND ADHERE TO THE FOLLOWING REGULATION(S) NEEDED TO ADEQUATELY PERFORM THE DUTIES TO WHICH YOU HAVE BEEN ASSIGNED:		
<small>A. DOD Government Charge Card Guidebook B. DOD Financial Management Regulation Volume 10, Chapter 23 C. Army Federal Acquisition Regulation Supplement, Section 5113.2 D. Army Government Purchase Card Operating Procedures E. DOD FMR, Volume 5, Chapter 33, Certifying Officers, Departmental Accountable Officials, and Review Officials</small>		
SECTION III - ACKNOWLEDGEMENT OF APPOINTMENT		
I acknowledge and accept the position and responsibilities defined above. I understand that I am strictly liable to the United States for all public funds under my control. I have been counseled on my pecuniary liability and have been given written operating instructions. I certify that my official signature is shown in item 17 below.		
16. PRINTED NAME (First, Middle Initial, Last)	17. SIGNATURE	
SECTION IV - TERMINATION OF APPOINTMENT		
The appointment of the individual named above is hereby revoked.		18. DATE (YYYYMMDD)
		19. APPOINTEE INITIALS
20. NAME OF APPOINTING AUTHORITY	21. TITLE	22. SIGNATURE

DD FORM 577, FEB 2011

PREVIOUS EDITION IS OBSOLETE.

Reset

Adobe Professional 8.0

**INSTRUCTIONS FOR COMPLETING
APPOINTMENT/TERMINATION RECORD - AUTHORIZED SIGNATURE**

This form may be used to:

1. Appoint disbursing officers and their agents, e.g., deputy disbursing officers, disbursing agents, paying agents, cashiers, change fund custodians, and collection agents.
2. Appoint certifying officers. Certifying officers are those individuals, military or civilian, designated to attest to the correctness of statements, facts, accounts, and amounts appearing on a voucher for payment.
3. Appoint accountable officials. Accountable officials are those individuals, military or civilian, who are designated in writing and are not otherwise accountable under applicable law, who provide source information, data or service to a certifying or disbursing officer in support of the payment process.
4. Appoint other individuals for which an appointing authority considers this form appropriate; see item 13.

SECTION I.

1. Enter the name of the commander/appointing authority.
2. Enter the commander/appointing authority's title.
3. Enter the commander/appointing authority's DoD component/organization location.
4. Enter the date the form is completed.
5. The commander/appointing authority must place his or her legal signature in the block provided. Enter a digital signature in this item ONLY after completion of items 6 through 16, as this signature will "lock" those items.

SECTION II.

6. Enter the appointee's name.
7. Enter the appointee's social security number. The full social security number is required for pecuniary liability determination purposes.
8. Enter the appointee's title.
9. - 11. Enter the name, complete address, and telephone number of the DoD component/organization activity to which appointed.
12. Enter the date the appointment is to be effective.
13. Mark X in the appropriate box indicating the purpose for the appointment. For "other", specify the type of appointment.
14. The appointing authority should identify the types of payments affected, but need only be specific as he or she considers necessary. Include any other pertinent information (e.g., system involved).
15. List all regulations the appointee must review and follow in order to adequately fulfill the requirements of the appointment.

SECTION III.

16. - 17. The appointee prints his or her name and enters his or her legal signature in the spaces provided.

SECTION IV.

Completing this section terminates the original appointment as of the effective date. If partial authority is to be retained, complete a new DD Form 577.

18. Enter the date the termination is effective.
19. The appointee will initial in the space provided acknowledging revocation of the appointment.
20. - 22. The appointing authority must place his or her name, title and legal signature in the spaces provided.

DD FORM 577 (BACK), FEB 2011

APPENDIX J REVIEW CHECKLISTS

The A/OPC will ensure that all Billing Official accounts are reviewed on an annual basis throughout the fiscal year. Agencies/organizations will perform an annual review of Billing Official accounts, document any deficiencies, and have a copy of the review available for external review. An agency/organization must be able to provide assurance that procedures, controls, and operations are adequate and in compliance with Army Policy.

Government Purchase Card Inspection Checklist

DATE:

Organization:

Billing Official: _____

Cardholder: _ _____

CARDHOLDER REVIEW CHECKLIST

1. Does cardholder have a letter delegating specified procurement authority from the Director of the local Contracting Office?
2. Has the cardholder received training on Army procedures for using the purchase card?
3. Has the cardholder participated in refresher-training sessions and received refresher-training materials?
4. Does the cardholder obtain all required pre-purchase approvals and authorizations?
5. Does the cardholder's monthly spending limits justified by buying activity?
6. Were any unauthorized purchases made by the cardholder? Describe.
7. Did the cardholder reconcile all transactions in AXOL within 3 business days of the end of the cycle and then approve the statement in AXOL?
8. Does the cardholder reconcile transactions throughout the billing cycle?
9. Did the cardholder allow others to use his/her card?
10. Did the cardholder comply with requirements to purchase items IAW FAR Part 8?
11. Did the cardholder rotate sources when placing repeat orders?
12. Did the cardholder document all transactions that were posted to the statement but not received and utilize a tracking system to verify subsequent delivery? (Pay and Confirm)
13. Does the cardholder maintain supporting documentation?
14. Does the cardholder follow the procedures for disputing transactions?
15. Has the billing official acted on behalf of the cardholder during the review period?
16. Is cardholder familiar with and observing mandatory sources of supply procedures?
17. Are all cards, accounts numbers, and AXOL userid and password being safeguarded?
18. Can cardholder access AXOL?
19. Is cardholder printing full transaction detail reports?
20. Are items purchased over the telephone delivered during the 30-day billing cycle?
21. Has the cardholder split requirements to stay within micro purchase threshold?
22. When the purchase card is being used for construction services up to \$2,000 (limit), is there approval on record?
23. Does history of purchases identify "recurring requirements"?

Government Purchase Card Inspection Checklist

DATE:

Organization: _____

Billing Official: _____

Cardholder:

**BILLING OFFICIAL
REVIEW CHECKLIST**

1. Does account manager have a letter of Appointment as Billing/Certifying Official?
2. Is the billing/certifying official's supervisor a cardholder under this account?
3. Does billing/certifying official review every transaction of every cardholder before certifying for payment each month?
4. Does billing/certifying official review each cardholder's monthly statement, sign/certify and forward for payment within 5 days for AXOL?
5. Does the billing/certifying official promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card?
6. Has the billing/certifying official notified the A/OPC of any lost/stolen cards within 5 business days of the loss/theft?
7. Does the billing/certifying official coordinate card dollar limits with the installation A/OPC and installation RM when cardholder accounts are established?
8. Does the billing/certifying official maintain original supporting documentation for closed cardholder IAW FAR 4.805?
9. Does the billing/certifying official coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented?
10. Does the billing/certifying official coordinate with the RM to establish funding for all cardholders?
11. How many cardholders under the billing/certifying official were reviewed by the A/OPC as a part of this annual review?
12. Has an appropriate cardholder to billing/certifying official ratio been maintained?
13. What is the percentage of randomly selected transactions that were reviewed of the total number of transactions for the review period?
14. Is billing/certifying official able to access AXOL unaided?
15. Is adequate oversight being accomplished by billing officials for each cardholder? (Is the billing/certifying within the chain of supervision for the cardholders?)
16. Has billing/certifying official incorporated GPC duties into performance standards for all?
17. Has an alternate billing/certifying official been established for this managing account?

Government Purchase Card Inspection Checklist

DATE:

Organization: _____

Billing Official: _____

Cardholder

___ Satisfactory: - No Findings for BO & CH Reports and/or with Very Low Level Program Violation Findings – up to 3 Findings	___ Marginal - No Statutory Violations Finding (s) For BO And CH Reports. But with Low-Level Program violation Findings 4-5 Findings	___ Unsatisfactory Statutory Findings for BO and/or CH Reports Mid-High Level of Program Violations Finding (s) – Above 6 Findings
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_____ Total Number of Transactions Reviewed

ORGANIZATION			
Billing Official Name		Cardholder Name	
Signature		Signature	
Agency Program Coordinator			
Signature		Electronic _____	Manual _____

Comments and Findings: