Mission and Installation Contracting Command

Government Purchase Card Operating Procedures

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MISSION AND INSTALLATION CONTRACTING COMMAND
GOVERNMENT PURCHASE CARD
OPERATING PROCEDURES

1. Purpose. To provide additional guidance to Mission and Installation Contracting Command (MICC) personnel in accordance with (IAW) the Department of the Army Government Purchase Card (GPC) Operating Procedures, 23 February 12.

2. Applicability. This policy provided to all GPC cardholders, billing officials, agency/organization program coordinators (A/OPC), and other stakeholders that participate in the Purchase Card Program under the MICC. These procedures supersede previous guidance issued by the MICC. Supplementation of these operating procedures is encouraged to further define procedures unique to each activity, so long as such supplementation does not change the intent or violate the referenced regulations. Such supplemental policy must be coordinated with this office and the GPC Program Coordinator. Supplemental instructions not based on DA GPC Operating Procedures, other statutory or regulatory guidance are restricted.

3. Background.

a. 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 requirement at a fair and reasonable price. The purchase card may be used:

(1) To make micro-purchases.

(2) To place task or delivery orders.

(3) To make payments against existing contracts.

(4) To fund training requirements.

(5) For inter-governmental transfers.

b. The GPC Program is based on a six-level reporting hierarchy.

(1) Level 1 is the Department of Defense (DoD).

(2) Level 2 is the Department of The Army (DA).

(3) Level 3 is the MICC GPC Business Manager.

(4) Level 4 is the Local Agency/Organization Program Coordinator (A/OPC). This position is referred to as the A/OPC and is primarily responsible for program implementation, administration, training, monitoring GPC use, and serving as liaison between the MICC, the bank, Defense Finance and Accounting Service, (DFAS) and installation organizations.

(5) Level 5 is the managing account. Within the MICC, the approving/billing/certifying officials are one and the same.

(6) Level 6 is the cardholder.

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 local comptroller 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. Management of the GPC Program.

a. The Chief of the Contacting Office has overall responsibility for oversight of the Purchase Card Program within their region; appointing designated A/OPCs to manage the Program and to resolve problems. To resolve conflicts with guidance or procedures consult the DA GPC Operating Procedures first, followed by the MICC GPC Operating Procedures, and then established local policy. All MICC activities must establish their GPC accounts with MICC and follow the guidance of the applicable mentioned regulations, and local Policy. Results of legal reviews are not the justification for account holders to proceed with a particular purchase. The A/OPC, of either the installation or Army Command (ACOM), is the final approving authority for all questionable purchases. Cardholders and billing officials shall NOT proceed with a questionable purchase without the consent of the A/OPC. **Accounts must be established at closest installation** and managed by the local AOPC.

b. Responsibilities of the installation A/OPCs include:

(1) Develop, implement and administer the GPC Program; establish policy and guidance, conduct training and monitor GPC. Serve as a liaison between the MICC, US Bank, the DFAS, and installation organizations.

(2) Prepare and process delegations of authority for cardholders and appointments for billing/certifying officials. All delegations of authority and appointments for billing/certifying officials must be signed by the local Contracting Office Director.

(3) Establish checking accounts.

(4) Ensure that prospective billing officials and cardholders receive appropriate training and orientation in the use of the purchase card prior to being delegated authority under the program.

(5) Establish billing official and cardholder accounts after they have completed required training.

(6) Conduct 100 percent annual review/surveillance of billing official and all active cardholder accounts with activity during the review period. All cardholder and/or billing official records connected with the purchase will be made available upon request. 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). Annually, a surveillance schedule will be provided to the MICC GPC Coordinator and to Director of the Contracting Office at each installation.

c. Billing/Certifying Officials. The billing/certifying official must:

(1) Perform quarterly surveillance (A/OPC shall provide form) of all cardholders to include a review of cardholders single purchase limits and 30-day limits to determine the cardholders continued need for the purchase card. Submit a copy of surveillance to A/OPC once completed.

(2) 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.

(3) Establish and provide cardholders with internal managing account procedures which include prior purchase approval and a separation of duties between cardholder and receiver.

(4) Review each cardholder’s account for accuracy. Review all documentation for every transaction for every cardholder prior to certifying. Ensure verification of cardholder training completion.

(5) Approve your billing account in AXOL within 5 business days of the cycle closing, utilizing management reports, cardholder input, purchase documentation, and invoices.

(6) Certify billing account and assume fiduciary liability for payments.

(7) Maintain cardholder statements, and all supporting documentation for a period of 6 years, 3 months. The billing/certifying official must ensure the "Billing Official Statement" is printed each cycle for each cardholder within the managing account.

(8) Assist the cardholders and the budget office in properly managing their respective portions of the account.

(9) Monitor cardholder activity to ensure compliance with guidance.

(10) Monthly, review orders created to ensure compliance with mandatory utilization by cardholders.

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

(12) Notify the A/OPC at the local Contracting Office with 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.

(13) 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).

(14) Secure your account number and AXOL access at all times.

NOTE: Alternate billing officials shall be established for all accounts.

d. Cardholders. Cardholders hold the public trust and must meet the highest ethical standards. Cardholders shall:

(1) Safeguard the purchase card and account number at all times. Cardholders shall not allow anyone to use their card or obtain their account number, including billing officials, supervisors, or commanders in the cardholder's chain of command. Failure to safeguard the purchase card and account number will result in the card being withdrawn from the cardholder.

(2) Ensure that the purchase card is used FOR OFFICIAL GOVERNMENT PURPOSES ONLY.

(3) 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., Information Management Division (IMD), Maintenance, and the Library (book purchases that exceed $100 per item must be hand receipted through the Library).

(4) Follow the guidance in paragraph 3-5 of the Army GPC Operating Procedures, pertaining to mandatory sources of supply. For instance, some mandatory sources include:

(a) 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.

(b) 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.

(c) 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 EMALL, unless meeting one of the established exceptions.

(d) 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).

(5) Maintain documentation for each transaction to include:

(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.

(6) 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.

(7) 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.

(8) 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.

(9) Maintain the electronic purchase log in AXOL. Use of AXOL electronic data interchange (EDI) is mandatory. A manual log of purchases in chronological order must be maintained for non EDI contract payment. Individual print outs of the AXOL detail will support this requirement.

(10) Reconcile account, completing review and approval of statements within 3 business days following the end of the billing cycle using AXOL EDI. The billing cycle for MICC closes no later than the 19th of each month.

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

(12) 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.

e. Convenience Checking Account Holder. Check writers must:

(1) Reconcile cleared checks and the resulting billing statement against their retained records of issuance. Reconciliation shall include the bank's charge for processing which is 1.7% of the face value of the check.

(2) Provide data from their convenience checks directly to the DFAS Tax Compliance Office at Columbus for tax reporting purposes.

(3) Enter payments for services, into the 1099M Tax Reporting System. If the payment was for goods and services combined, report it. Screen print your 1099M entries as documentation of submission.

(a) A 1099M Tax Reporting System at https://dfas4dod.dfas.mil/systems/1099 allows all check writers to directly enter the data from their convenience checks via the Internet.

(b) Do not enter payments to tax-exempt agencies such as state and local governments, universities or the US Postal Service.

(c) You must have at a minimum the Payee's Name, Address and Phone number and accurate Federal tax identification number which could be their social security number or their employer identification number, check number, amount of check and the date of the check.

(d) All data must be entered into the 1099M Tax Reporting System no later than 31 December each year. You are strongly encouraged to enter data throughout the year. All data will be instantly captured and retained for processing at year-end.

f. Resource Management shall:

(1) Coordinate funding and spending limits with the billing official and A/OPC. Funding limits cannot be exceeded without prior approval from your resource managers.

(2) 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.

(3) Notify and remind billing/certifying officials if statements are not certified in a timely manner.

(4) Ensure that each billing official submits a signature card (DD Form 577) to DFAS operating locations.

(5) Manage Intermediate Document (IDOC) errors and assist billing officials and cardholders in resolving issues with the bank and DFAS.

(6) 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.

6. Span of Control.

a. A/OPCs will manage no more than 300 accounts. When the span of control exceeds the Army standard by more than 10 percent and the MICC manager, previously known as Director of the Contracting Office, elects not to provide additional resources, the MICC manager must submit, for approval, formal documentation stating that the MICC manager has reviewed the existing span of control and had determined that it is adequate to ensure program administration and surveillance can be performed at a satisfactory level. This determination shall include the results of the most recent GPC inspection, updated surveillance plan, and current surveillance status. This must be submitted to MICC Level III A/OPCs for approval by the Principal Assistant Responsible for Contracting (PARC).

b. Billing official accounts will be assigned no more than seven cardholder accounts. The number of transactions processed must be considered when determining an acceptable cardholder to billing official ratio. Billing officials must have no more accounts than they can reasonably be expected to thoroughly review and certify within five days following the close of the billing cycle. This determination will be made by the A/OPC.

c. Each managing account must have an alternate billing official assigned. The number of cardholder accounts assigned to an alternate billing official will not exceed more than seven. If a person is a billing official and an alternate billing official the number of combined cardholder accounts cannot exceed seven. Certain cases may warrant ability to exceed span of control. In these cases, the A/OPC will provide determination based on transaction volume, surveillance results, and certification history.

7. MICC Purchase Card Suspension Policy. In accordance with DA Government Purchase Card Operating Procedures:

a. If a billing official's account exceeds 30 days past due, the billing account and all assigned cardholders will be suspended until funding issues are resolved.

b. 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.

c. If a billing official account is suspended more than 2 times in a 12-month period, the managing account is permanently closed.

8. Property Accountability.

a. Property Book Officers shall not be GPC cardholders or billing officials.

b. Property Book Officers are encouraged to participate in annual review of cardholder and billing official accounts to ensure "property accountability" procedures are being followed.

c. Cardholders and billing officials should follow the standing operating procedure established by their local Property Book Office.

9. Surveillance.

a. Annually, A/OPC will inspect 100 percent of all billing official accounts and will review a random sampling of transactions for each cardholder within the managing account. Billing Officials, using the checklists in Appendix D of the DA GPC Operating Procedures (or Appendix E of this document), shall inspect 100 percent of cardholders quarterly and provide the A/OPC with a copy of the inspections for inclusion in the files.

(1) Points of interest include the appearance of "split requirements," potential use of the card by other than the designated cardholder, excessive spending limits, unauthorized purchases, appropriate documentation, property accountability, timely certification by the billing official and rebates earned.

(2) An interview with each billing official will also address span of control and established internal management procedures. These procedures shall include interview questions on: prior approval of all transactions, a **separation of duties** between the purchaser and the receiver, and overall oversight of accounts. Cardholders will not be interviewed routinely but should be available if needed.

(3) Corrective action for areas of **weakness** will be identified through surveillance/review. When appropriate, **weaknesses** will be addressed through "refresher training." Deficient findings outside the realm of "refresher training" will be cited in the "Report of Findings" and must be corrected within 30 days of receipt of the final report. The "Report of Findings" will be provided to each commander and individually to each billing official. An overall report of surveillance will be provided to the installation commander.

(4) The annual surveillance checklists are identified in DA GPC Operating Procedures under Appendix D, Internal Control Checklist and Review Guidelines. The checklists can also be found in Appendix E of this document.

b. Monthly, A/OPCs will electronically inspect all cardholder activity on card accounts with single purchase limits greater than $3,000. Review will include all supporting documentation and required contract comparisons.

c. Quarterly review of checking accounts will be conducted by a disinterested third party. The local IRACO should perform the inspections. If so, there is no need for written appointment. If the local IRACO is not performing the inspections, the check writers' commander must appoint a disinterested party to inspect the account and must meet the following criteria:

(1) Government employee – civil service or military.

(2) Senior or equal in grade to the billing official for the convenience check holder.

(3) Not in the supervisory chain of command of the cardholder or the billing official.

(4) Avoid conflict of interest, i.e., Chief, Logistics or Chief, RM.

d. Monthly, A/OPC will use the AXOL system and system generated reports to further monitor account activity. AXOL reports utilized include:

(1) Active members list.

(2) Certification Report.

(3) Delinquency Report.

(4) Monthly Transaction Summary.

(5) Declined Authorizations.

(6) Unusual Spending.

(7) Renewal Report.

(8) Account Cycle Report.

10. Suspected Abuse or Fraud. GPC fraud is a serious issue. Account holders need to take appropriate steps to preserve the integrity of the program.

a. Review monthly charges at reconciliation.

b. Dispute fraudulent charges.

c. Report fraud to US Bank, the A/OPC, Criminal Investigation Division (CID), and MICC Chief Counsel, as the Procurement Fraud Advisor, IAW AFARS 5109.406-3.

11. Liability of Cardholders and Billing Officials. Section 2773a of Title 10, United States Code; DoD Financial Management Regulation Volume 5, Chapter 33.

a. Use of the GPC for other than official Government business may be considered an attempt to commit fraud against the 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. Billing officials can be held pecuniary liable for any illegal, improper or incorrect payment processed as a result of any inaccurate or misleading transactions.

c. Cardholders shall be held personally liable to the government for any non-government transactions.

d. Misuse of purchase card could result in a fine of not more than $10,000, imprisonment for not more than 5 years or both.

e. Military are punishable under the UCMJ and Civilians through Federal court

12. Separation of Duties. DoD Financial Management Regulation Volume 5, Chapter 33.

a. To minimize the risk of loss to the Government, key duties such as cardholder, billing official, resource managers, A/OPC and property book officers will be assigned to different individuals.

b. Cardholders should not be hand receipt holders. If this separation of duties cannot be achieved, then cardholders should not make purchases for themselves.

c. Cardholders shall not receive their own purchases. An individual separate from both the cardholder and billing official will sign for receipt of purchases.

13. 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. Access online training modules must also be completed. Additionally, account holders must complete a minimum of six hours classroom training on the GPC program presented by an A/OPC. The training requirement for individuals trained at a previous duty location may be abbreviated or waived as deemed by the appropriate A/OPC, if the required training has been accomplished within the last 12 months. 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 provides a cost effective alternative to off-site training, and 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. CLG 001 most benefits Cardholders and Billing Officials. A/OPCs shall take the SmartPay2 online training for A/OPCs located at: http://www.fss.gsa.gov/webtraining/trainingdocs/aopctraining/index.cfm.

b. GPC in-class training should include instruction from Logistics, the RMD, IMD and the Staff Judge Advocates' Office on their 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; convenience checking accounts to include 1099 Tax Reporting System; 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 A/OPC or their designee will administer the final exam if applicable.

e. Annually, account holders must complete “Ethics Training” and maintain a copy of the training certificate 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. Billing officials must complete “Fiscal Law” every five years and must provide a copy of the certificate of completion to A/OPC.

g. Training program information is available from the A/OPC at the local Contracting Office.

h. A minimum of three hours of annual refresher training is mandatory for each billing official, alternate billing official, and cardholder. Whereas classroom sessions are preferred, electronic training means are acceptable.

14. Establishing Purchase Card Accounts.

a. To initiate the establishment of accounts, the billing official will submit an application package through the RM POC to an A/OPC at the local Contracting Office. The application package shall include:

(1) A memorandum from the billing official nominating an individual as a cardholder or from the “Commander or Director” level nominating an individual as a billing official. The nomination for the cardholder must justify the issuance of an account. **Billing officials shall not be subordinate, in rank, to cardholders.**

(2) Proof of training to include certificates of completion issued from DAU web-based training and A/OPC directed training, and AXOL certificate of completion

(3) A completed application form to include—

(a) Name, office address, and work telephone number.

(b) The single purchase and monthly limits for cardholders.

(c) The monthly office limit for billing officials. .

(d) The default account processing code (APC) and element of resource (EOR).

(e) The name of the billing official and their managing account number for cardholder applications.

b. Upon receipt of the application package by the POC (RMD/Logistics), the POC will:

(1) Review and approve dollar limits.

(2) Assign the appropriate account data, i.e., child rule set, Work Center Receipt (WCR), DoD BACC Shorthand (DBSH).

(3) Initial and date the application.

(4) Forward the application package to the A/OPC.

c. Upon receipt of the complete application package at the Local Contracting Office, the A/OPC will:

(1) Review the application package for completeness.

(2) Review span of control for billing official's managing account.

(3) Ensure Delegation of Authority (DOA) letter is issued. Electronically establish the account at the US Bank. A separate DOA is needed for checking accounts.

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

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

(1) Billing officials will receive the following:

(a) Memorandum of appointment as a billing/certifying officer issued by the Chief of the Local Contracting Office.

(b) An "acknowledgement" of receipt of appointment, SOPs, and training.

NOTE: The acknowledgment and DD Form 577 must be completed in full and faxed to the local Contracting Office. On receipt, the A/OPC will forward the billing/certifying official the assigned userid and password for AXOL. The RMD must express mail the original DD Form 577 and acknowledgement to DFAS Rome as these must be on file at DFAS before the billing/certifying official certifies the account for payment. Failure to forward the DD Form 577 and acknowledgement to DFAS will result in any manual payment of the account rejecting, and could result in interest being applied to your account and/or suspension of account.

(2) Cardholders will receive the following:

(a) The new purchase card within 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 US Bank at the number on the back of the card to activate the account.

(b) A "delegation of authority" memorandum issued by the local Contracting Office. The "delegation of authority" will identify the cardholder's single purchase limit and monthly limit. The "delegation of authority" must be a part of the cardholder's records at all times.

(3) An "acknowledgement" which must be completed and returned to the local Contracting Office.

e. To obtain a $25,000 card account, the application process is the same as above to include the following:

(1) Nominees must be a Uniform Service Member or DoD Civilian, have approval from the Department Director, and be approved by the Chief, or the local Contracting Office. A justification form must be filled out and submitted with the application package.

(2) 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).

(3) To process an order with the payment card, the cardholder must:

(a) Have a legitimate funded 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 the Local Contracting Office not later than 5 business days after the 19th identifying the number of purchases and the total dollar amount spent with the payment card. The POC for this action is at the local Contracting Office. This information can assist the A/OPC with completion of the Contract Action Report (CAR).

f . Any changes to either the billing official or cardholder accounts must be requested in writing. Either a memorandum or a maintenance form may be used.

15. 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, and 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 the Contracting Office. 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 the Contracting Office 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 or 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 unless it is a competitively awarded BPA and select the best value item for their requirements.

b. Purchase cards used for payment against established contracts.

(1) Contracting personnel may use the purchase card for payment on contractual documents up to the warrant limit of the Contracting Officer.

(2) Payment may be made 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.

16. Pay and Confirm/Dispute Procedures.

a. The Army is operating under Confirm and Pay in which:

(1) Invoices are received.

(2) Transaction approvals occur (billing official/cardholder).

(3) Certification process occurs (billing official).

(4) Payment made to U.S. Bank.

b. 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.

17. Prohibited Items, Items Requiring Special Approvals.

a. Items or services not identified as restricted or controlled may be potential candidates for acquisition with the purchase card. However, if the requirement is complex in nature (e.g., in the case of some repair services), it should be forwarded to the local Contracting Office for purchase. In this case, if the value of the acquisition is under $3,000, it should be accompanied by an explanation as to why it cannot be obtained by the cardholder. Some examples of types of items or services that might be obtained via the purchase card are:

(1) 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.

(2) Printing or copying services. Note that statutory and regulatory restrictions govern commercial procurement of printing regardless of method of payment. Printing services must be procured from the Defense Automated Printing Service (DAPS), and it is acceptable and encouraged to use the purchase card for payment (no pre-approval is required when obtaining printing from DAPS).

(3) Construction (not to exceed $2,000), alteration, or repair of real property.

b. 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.

c. 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, coins, 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.

d. Buying at "membership fee" type stores is NOT allowed. (Example: COSTCO, SAMs, etc.)

e. Purchase of maintenance services should not be made unless a waiver has been obtained from the maintenance activity.

f. Telecommunications (telephone, pager and cell phone) service is not authorized. With IMD approval, telecommunications equipment may be purchased, but fluctuating airtime cannot.

g. For additional guidance on prohibited purchases, consult Appendix C of the DA GPC Operating Procedures.

18. File Retention. The billing official shall maintain all documentation to include statements and supporting documentation for 6 years, 3 months. Files should be marked with the 37 series for the ARIMS (MARKS) file number.

19. Exceptions. 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:

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

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

c. The lodging procured otherwise complies with rules and regulations related to lodging at Government expense.

20. Deployment Cards. The GPC can be used in theater depending on the requirements of the unit's higher command. All units deploying are authorized to bring their home station GPC for use in theater. In all instances, a primary or alternate billing official shall be established in the rear detachment to allow for timely certification and help ensure program continuity. If Internet capability is available at the deployed location, the cardholder will reconcile all transactions via US Bank's electronic access system using normal procedures. If not, the cardholder will coordinate with the billing official and the billing official will reconcile all transactions on behalf of the cardholder. Overseas cardholders may be authorized to use the GPC to make commercial

purchases up to $25,000 if the purchase is made outside the United States from vendors located outside the United States for use outside the United States, subject to the requirements specified in Defense Federal Acquisition Regulation Supplement (DFARS) 213.301. If purchases are made from the Continental United States (CONUS) vendors for use overseas, the micro-purchase threshold of $3,000 remains in effect. Active component units deploying in support of contingency operations should take their locally issued GPCs with them to use while deployed. Prior to deployment, coordinate with the Contracting Activity that has contracting authority in the contingency area to see if there are special requirements for using the GPC while deployed in the Area of Responsibility (AOR). If after coordination with the contracting authority for the deployed area it is determined that the deploying units will not take their cards, these accounts must be temporarily suspended during the period of deployment. If GPCs are authorized while deployed make appropriate adjustments to lines of accounting, EDI flags and routers, and additional information to be entered in the Servicing Bank's EAS. GPCs Outside the Continental United States (OCONUS) will be managed to meet program requirements of the issuing agency. For Reserve Units and National Guard: They may use their GPC until they reach the Mobilization (MOB) station. Once arriving at the mob station, their GPC shall no longer be used. The supporting A/OPC will deactivate the mobilized Soldier's GPC account at this point, through temporary closure or termination. The gaining activity in the contingency operation area will determine if a Soldier will require a GPC. If it is determined that the mobilized Reservist/Guardsman will require a GPC, the unit's command will identify the FORSCOM home station responsible for its issuance. All GPC accounts (cardholder and billing official) for mobilized Reservists/Guardsman will be managed by the FORSCOM home station installation A/OPC to which the contingency unit is assigned. GPCs are to be used in theater for mission essential requirements only. The A/OPC will provide a GPC cardholder worksheet to assist the cardholder with contingency purchases.

21. Convenience Checks. Convenience checks are a payment and/or procurement tool intended only for use with merchants that do not accept purchase cards. Convenience checks should be used as a payment method of last resort, only when no reasonable alternative merchant is available who accepts the charge card. All requests for checking accounts shall be approved by MICC Level 3 A/OPCs. Public Law 104-134, The Debt Collection Improvement Act of 1996, requires that, with limited exceptions, Federal payments be made through electronic means. The Department of the Treasury has ruled that checks are not electronic funds transfer (EFT) compliant.

a. Convenience checks are currently provided through the GSA contract for government-wide purchase card by US Bank. The GSA contract requires that the card providers operate a convenience check writing system that allows DoD activities to make selected minor purchases and payments using checks where the purchase card is not accepted.

b. US Bank will provide a supply of checks, process and pay checks, provide the account holder a billing statement, and provide for storage of cleared checks for audit and retrieval purposes. The checks shall contain the US Government seal, the statements "For Official Use Only" and US Government Tax Exempt, the maximum dollar limitation per check (which shall not exceed $3,000.00) and the DoD activity's name and address and the account holder's name. Only the individual named on the check may issue them.

c. Checking account holders and their billing officials must complete the same training as identified for the Government-wide purchase card.

d. Stop payment of a convenience check may be issued if the check has not cleared the check writer's account. To stop payment, the check writer will contact the U.S. Bank Customer Service Center, 1-888-994-6722, to obtain instructions on processing a stop payment request. The stop payment will be in place for six months and the bank may assess a one-time stop payment fee to the check writer's account. If the check has cleared the check writer's account then a stop payment request cannot be processed and the check writer will need to resolve the dispute directly with the merchant.

e. Restrictions on use – Convenience checks may not be written to:

(1) Vendors who accept the purchase card.

(2) Vendor transactions already under another method of acquisition, e.g., purchase orders, contracts, etc. (see Federal Acquisition Regulation (FAR) 32.1103 for permissible exceptions).

(3) Employee reimbursements.

(4) Cash advances.

(5) Salary payments, cash awards or any transaction processed through the payroll system.

(6) Travel-related transportation tickets.

(7) Meals or lodging related to employee travel except as related to emergency incident response.

(8) Other restrictions as determined by Agency policy.

f. Convenience checks may not be written above the micro purchase limit as defined in the FAR, Section 2.1 Definitions, unless the cardholder is a warranted Contracting Officer. For those cardholders who are not a warranted Contracting Officer, a written waiver must be obtained. At the time of issuance of this document those micro purchase amounts are as follows:

(1) Supplies – $3,000

(2) Services – $2,500

(3) Construction – $2,000

g. Checks must be used in sequential order. Each convenience check must be entered in a check register or log for tracking purposes. The check fee must also be deducted in the register or log, if applicable. At a minimum, the following information must be entered on each check:

(1) DATE: Enter the date on which the check is being issued. Spell out the date (e.g., October 30, 2008). Do not predate or postdate a convenience check.

(2) PAY TO THE ORDER OF: Enter the name of the payee. Under no circumstances may convenience checks be issued to "cash" or the payee line left blank. Checks may not be issued to "self".

(3) AMOUNT: Write the amount of the convenience check in the spaces provided in numbers and words (e.g., one hundred twenty-six dollars and 39/100) in the applicable space.

(4) An original signature.

(5) Convenience checks should be written only for the exact amount of the purchase.

*** Please see OMB Circular A-123 Appendix B for 1099 Reporting information and https://dfas4dod.dfas.mil/systems/1099/ for instructions on gaining system access for reporting.

22. Foreign Draft Checks. See DA GPC Operating Procedures, Chapter 3.

23. 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.

24. 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.

25. Lost or Stolen Card.

a. Cardholders must immediately notify US Bank at the following number: (888) 994-6722. The bank will mail a new card within two business days of the report.

b. Cardholders must report to billing official by next business day after discovery of lost or stolen card.

NOTE: A card that is subsequently found by the cardholder after being reported lost or stolen will be given to the A/OPC for disposition. The billing/certifying official will forward a memorandum to the A/OPC requesting cancellation of the old account number, specifically stating that the lost/stolen card had been found and subsequently destroyed.

c. The Government will not be liable for any unauthorized use of the GPC. "Unauthorized use," means the use of the credit card by a person other than the cardholder, who does not have actual, implied, or apparent authority for such use, and from which the government receives no benefit.

26. Out-Processing Policy. Billing officials and cardholders, to include convenience check writers must adhere to out-processing procedures outline in the enclosed MICC Out-Processing Policy Letter, (Appendix F "Forms").

27. GPC Reporting. A/OPCs shall submit all reports NLT the fifth of each month. If the fifth falls on a weekend or holiday, reports shall be submitted the last duty day prior to the weekend or holiday. A/OPCs shall submit an annual surveillance plan NLT 5 October, each year. Surveillance and CAR reports shall be submitted monthly and Office of Management and Budget (OMB) reports shall be submitted quarterly. A CAR is required for all orders between $3,000 and $25,000. See FAR 4.606, Reporting Data. Report actions by using the Product and Service Codes (PSC) that fits the preponderance of items/services purchased.

APPENDIX A

DEFINITIONS

Agency/Organization Program Coordinator (A/OPC) – The liaison between customers and US Bank. The A/OPC oversees the Government Purchase Card (GPC) Program, establishes guidelines and establishes and maintains all accounts.

Approving/Certifying/Billing Official – The individual who approves each purchase prior to use of the purchase card, reviews the cardholder's monthly statement and approves and certifies the billing statement for the cardholders under his authorization. The billing official serves as liaison with the A/OPC. The billing official should be the cardholder's supervisor or a higher-level official. A cardholder cannot be his/her own billing official. A cardholder shall not be a billing official for his/her superiors. In the MICC GPC Program, the approving/certifying/billing official is the same individual.

Billing Statement – Identifies all the debits and credits of the cardholders under the authority of the billing official. The billing official must approve and certify his statement in AXOL within five days. Currently, the billing official also receives a paper copy of his billing statement.

Cardholder – The individual to whom a card is issued. The card bears the cardholder's name and may only be used by this individual to pay for authorized U. S. Government purchases.

Access Online (AXOL) – US Bank's electronic system used by cardholders to reconcile their statements, billing officials to approve and certify monthly statements. All access into AXOL is protected by passwords and userid.

Director, Contracting Office – Issues the delegation of authority to cardholders specifies the authority being delegated and any limitations on the authority. The Director issues the certifying authority for the billing officials. The Director is also responsible for surveillance of the credit card program and may instruct the A/OPC to cancel an account at any time.

Convenience Checks – Third party drafts issued using the government-wide purchase card account.

Delegation of Authority – A document issued by the Director of the local Contracting Office that gives an individual the authority to make purchases with the government purchase card. This delegation of authority will specify the single purchase and monthly purchase limitations unique to that cardholder.

Electronic Data Interchange (EDI) – The automated, paperless bill paying features in AXOL.

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.

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.

Merchant Category Classification (MCC) Code – Identifies the type of product or service provided by a vendor. US Bank has 21 MCC codes identified by the letters A through U.

Merchant Activity Type (MAT) Codes – Four-digit codes that group one or more MCC codes.

Monthly Cardholder Limit – A budgetary limit assigned by the Billing official. The billing official shall coordinate with RMD and the Agency Program Coordinator (APC) when determining a monthly limit. The total dollar value of purchases when using the card during any single month shall not exceed the monthly limit set by the billing official.

Monthly Office Limit – A budgetary limit established by the organizational Commander/Director for each organization. The limit set by the appropriate Commander/Director should reflect spending history as well as budgetary trends. The total dollar value of purchases using the card shall not exceed the monthly office limit established.

Price Reasonableness – The price a reasonable person would pay for a product or service. A price is considered reasonable when it is equal to or less than the price offered to the general public

Ratification – The act of approving an unauthorized commitment of Government Funds by an official whom has the authority to do so.

Reallocation – Reallocation is the re-directing of funds for a specific transaction from one APC or Element of Resource (EOR) to another.

Rebate – A rebate is the US Bank's reward to account holders for early payment. Rebates are credited directly against the cardholder's account.

Single Purchase Limit – The single purchase limit is the amount allowed during the processing of a single purchase transaction, whether it is 1 item or 10 items. If this limit is set lower than the $3,000 single transaction limit, it cannot be exceeded without written authorization from the cardholder's billing official. A change to the cardholder's limit is processed through RMD to the A/OPC who electronically inputs the change in the US Bank database files through AXOL. The single purchase limit shall not exceed $3,000 for supplies and equipment, and $2,500 for non-personal services. The $3,000 limit must be justified in the appointment memo sent by the billing official during the setup process.

Split Purchase – The intentional breaking down of a known requirement to stay within a threshold (micro-purchase threshold) or to avoid having to send the requirement to the Contracting Office.

Unauthorized Commitment – An agreement that is not binding solely because the Government representative who made it lacked the authority to enter into that agreement on behalf of the Government.

US Bank – The contractor that maintains all government wide purchase/payment card accounts.

APPENDIX B

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.

APPENDIX C

RESOURCE MATERIALS

Defense Acquisition University (DAU): https://learn.dau.mil/html/login/login.jsp

DoD Purchase Card Program Management Office: http://purchasecard.saalt.army.mil

Ethics training: http://www.dod.gov/dodgc/defense_ethics/

Federal Supply Schedules: http://www.fss.gsa.gov/schedules

GSA Advantage: http://www.gsaadvantage.gov

JWOD Program: http://www.jwod.com

DoD Emall: http://www.dlis.dla.mil/emall.asp

UNICOR-Federal Prison Industry: http://www.unicor.gov/unicor

US Bank Communications and Training Website:
https://www2.usbank.com/cgi_w2/cfm/impac/impac_login

Fiscal Law training: https://www.my.af.mil/gcss-af/USAF/AFP40/SAF_FM/FMWorkSpc/ProfDev/ProfDevRsrc/fiscallaw/index.htm,

The fiscal Law Training is an AIR FORCE FISCAL LAW class on line. You will have to register for access using your CAC Card. Here are the directions to get there:

- go to www.my.af.mil
- register using your CAC card
- once you establish your log in then go ahead and log in
- once you get logged in look at the lower right side of the screen under Air force Indexes
- click on Application A-Z Listing
- click on letter F
- scroll down to Fiscal Law Tutorial, click on it and you are there.

APPENDIX D

PROHIBITED ITEMS AND ITEMS REQUIRING PRE-PURCHASE APPROVAL

This list identifies the most common categories of requirements that are prohibited and require pre-purchase approval from A/OPC. This list is not all-inclusive. Cardholders should contact local authorities 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. To obtain approval send an e-mail to the A/OPC.

Prohibited Items.

1. Cash Advances. Money orders, traveler checks, and gift certificates are also considered to be cash advances and shall not be purchases by cardholders to obtain items from merchants who do not accept the GPC**.**

2. 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.

3. Rental or Lease of Land and Buildings. The GSA SmartPay master contract provides, in section CC. 8, Authorization Controls for the Purchase Card Program, that the GPC "shall not be used for the long-term rental or lease of land or buildings." While the term "long-term rental or lease" is not defined in the contract, GSA has historically interpreted this language to permit use of the GPC as a payment mechanism in the case of space acquired for a month or several weeks, for example where a unit is deployed and requires space for such a time period. Additionally, GSA considers appropriate use of the purchase card to include use in payment in renting a facility for a conference or meeting on a short-term basis (where a centrally billed travel card/account would not be appropriate) as well as use as the payment mechanism in agency acquisition of space for several weeks in case of emergency, such as responding to natural disaster or act of terrorism.

4. Fuel. Aviation, diesel, gasoline fuel or oil for aircraft.

5. Repair of Leased Vehicles. Repairs on leased or GSA fleet operated vehicles.

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

7. Telecommunication. Major telecommunications systems such as FTS or DSN Systems.

8. Construction Services. Over $2,000.

9. Wire Transfers.

10. Savings Bonds.

11. Foreign Currency.

12. Dating and Escort Services.

13. Betting, Casino Gaming Chips, Off-Track Betting.

14. Transactions with Political Organizations.

15. Court Costs, Alimony, Child Support.

16. Fines.

17. Bail and Bond Payments.

18. Tax Payments.

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

20. Third Party Pay. Use of purchase card through a third party merchant/payee, i.e., Pay Pal, is not authorized.

Items Requiring Pre-Purchase Approval.

1. Printing. FAR 8.802 prohibits directly contacting commercial Sources. Defense Automated Printing Service (DAPS) is the mandatory source for all printing/reproduction services.

2. Limited Exception: Cardholders may request a waiver from DAPS to allow buying of commercial printing services. We recommend that you coordinate with the following agency point of contact: Army IMCEN at 703-695-4314.

3. Hazardous Material. Purchases of hazardous/dangerous materials must be approved by the local authority

4. Advertising. Approval in accordance with local procedures.

5. Video Information. Approval in accordance with local procedures.

6. Equipment and Material

7. Any requirement purchases with Representational Funds (AR 37-47). For emergencies or extra-ordinary expenses.

8. 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 the Computer/Electronic Accommodations Program Office first be considered as they may approve, and thus fund, the purchase.

9. Food. Appropriated funds are not available to pay for food or refreshments. Limited exceptions: An event may qualify for appropriated funding if certain requirements are satisfied and documented. Please refer to DA GPC Operating Procedures for those exceptions.

10. Personal Purchases. Cardholders are prohibited from purchasing items for personal convenience/not for official Government use with the purchase card. This includes all appliances, handheld/portable electronic devices, and clothing. Seasonal decorations are allowable as office décor for public viewing. These items should be purchases 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. <u>The local Contracting Offices' approval is required in addition to O-6 approval.</u>

10. 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.

11. 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.

12. Trophies, Awards, Plaques, and Mementos as give away items for hails and 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.

13. Business Cards. Cardholders are not authorized purchase business cards. Limited exceptions: You are authorized to create business cards using existing software and agency-purchased card stock for use in connection with official activities.

APPENDIX E

REVIEW CHECKLIST

1. Cardholder.

- Does cardholder have a letter delegating specified procurement authority from the Director of the local Contracting Office?
- Has the cardholder received training on Army procedures for using the purchase card?
- Has the cardholder participated in refresher-training sessions and received refresher-training materials?
- If required to use both appropriated and non-appropriated funds, does cardholder have a separate card for each type of fund?
- Does the cardholder obtain all required pre-purchase approvals and authorizations?
- Does the cardholder's monthly spending limits justified by buying activity?
- Were any unauthorized purchases made by the cardholder? Describe.
- 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?
- Does the cardholder reconcile transactions throughout the billing cycle?
- Did the cardholder allow others to use his/her card?
- Did the cardholder comply with requirements to purchase items IAW FAR Part 8?
- Did the cardholder rotate sources when placing repeat orders?
- 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)
- Does the cardholder maintain supporting documentation?
- Does the cardholder follow the procedures for disputing transactions?
- Has the billing official acted on behalf of the cardholder during the review period?
- Does the cardholder use the reallocation feature of AXOL properly?
- Is cardholder familiar with and observing mandatory sources of supply procedures?
- Are all cards, accounts numbers, and AXOL userid and password being safeguarded?
- Can cardholder access AXOL?
- Is cardholder printing full transaction detail reports?
- Are items purchased over the telephone delivered during the 30-day billing cycle?
- Does cardholder document: Pre-approval, requestor, and 3rd party receiver?
- Has the cardholder split requirements to stay within micro purchase threshold?
- When the purchase card is being used for construction services up to $2,000 (limit), is there approval on record?
- Does history of purchases identify “recurring requirements”?

2. Convenience Checking Accounts.

- Have checks been issued for more than $3,000.00?
- Does the check writer capture all necessary TD1099 data for Internal Revenue Service (IRS) reporting?
- Have any checks been written by someone other than the checking account holder?
- Have checks been written for items to be delivered beyond 15 days?
- Were checks written for any of the prohibited purchases?
- If Stop Payment actions were processed against any check, was the $25.00 charge deducted from available funds?
- Does the check writer account for checks written but not processed by the bank when reconciling account to assure adequate funds are available?
- Has the check writer received training on the GPC procedures from the A/OPC?
- Are checks stored in locked containers when not in use?
- Does account holder have a checking writing system to monitor funds?

3. Approving/Billing/Certifying Official.

- Does account manager have a letter of Appointment as Billing/Certifying Official?
- Has the billing/certifying official received GPC and ethics training?
- Is the billing/certifying official's supervisor a cardholder under this account?
- Does billing/certifying official review every transaction of every cardholder before
- certifying for payment each month?
- Does billing/certifying official review each cardholder's monthly statement, sign/certify and forward to OPLOC for payment within 5 days for AXOL? 15 days for non-EDI?
- Does the billing/certifying official promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card?
- Has the billing/certifying official notified the A/OPC of any lost/stolen cards within 5 business days of the loss/theft?
- If the billing/certifying official also manages a Convenience Check account, are quarterly surveillance reviews conducted?
- Have any Convenience Checks on this account been written for more than $3,000.00?
- Has the billing/certifying official notified the installation A/OPC of any cardholder/check writer account procedure violations discovered?
- Does the billing/certifying official coordinate card dollar limits with the installation A/OPC and installation RM when cardholder accounts are established?
- Does the billing/certifying official maintain original supporting documentation for closed cardholder/check writer accounts IAW FAR 4.805?
- Does the billing/certifying official coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented?
- Does the billing/certifying official coordinate with the RM to establish funding for all cardholders?
- Did the billing/certifying official comply with procedures covering deployment of cardholders?

- How many cardholders under the billing/certifying official were reviewed by the A/OPC as a part of this annual review?
- Has an appropriate cardholder to billing/certifying official ratio been maintained?
- What is the percentage of randomly selected transactions that were reviewed of the total number of transactions for the review period?
- Is billing/certifying official able to access AXOL unaided?
- Is adequate oversight being accomplished by billing officials for each cardholder? (Is the billing/certifying within the chain of supervision for the cardholders?)
- Has the billing/certifying official established a system to flag and tract all "Pay and Confirm" transactions?
- Has billing/certifying official incorporated GPC duties into performance standards for all?
- Has an alternate billing/certifying official been established for this managing account?

APPENDIX F

FORMS

1. Contracting Office GPC Program Cardholder Setup.

2. Contracting Office Government Purchase Card.

3. Contracting Office GPC Program Cardholder Maintenance.

4. Contracting Office GPC Program Billing/Certifying Official Maintenance.

5. Contracting Office GPC Program Alternate Billing/Certifying Official.

6. 25K Payment Card Spreadsheet.

7. MICC Out-Processing Procedures.

8. Memorandum, ASA (FM&C), dated 7 February 2008, Fiscal Law Training.

9. Memorandum, ASA (FM&C), dated 2 June 2006, Unacceptable Occurrences of Anti-Deficiency Act (ADA) Violations.

CONTRACTING OFFICE GPC PROGRAM CARDHOLDER SETUP

To be completed by applicant:

Cardholder Name: _____

E-mail Address: _____

Unit: _____

Department: _____

Street Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ DSN: _____

Are you currently a Property Book Officer, hand receipt holder, or certifying official? ___
If yes, circle which applies.

Were you previously a cardholder or billing official? ___ If so, where? _____

To be completed by billing official and confirmed by RMO and department or command:

Billing official: _____ Acct (last 8): _____

Single Purchase Limit: $__ __, __ __ __ 30-Day Limit: $__, __ __ __, __ __ __

Check box for Convenience Checks ☐

Supervisor::_____Billing Official :_____

To be completed by RMO: RM Initials: _____ Date: _____

Child Rule Set: _____ Appropriation Data: _____

OAC: ____ ASN: _____ UIC: _____ WCR: _____ OC: _____

DBSH: _____ A1: _____

To be completed by Contracting Office A/OPC:

New Account: _____ Company Number: _____

Agent Number: _____ Level 4: _____ Self-Registration Forwarded: _____

Date Established: _____ By: _____

CONTRACTING OFFICE
GOVERNMENT PURCHASE CARD PROGRAM
BILLING/CERTIFYING OFFICIAL SETUP

To be completed by applicant:

Name: _____

E-mail Address: _____

Unit: _____

Department: _____

Street Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ DSN: _____

Verification Purposes--Please identify one. Pet's Name: _____

Mother's Maiden Name: _____ Child's Name: _____

Are you currently a Property Book Officer, hand receipt holder, or certifying official? ___
If yes, circle which applies.

Were you previously a cardholder or billing official? ___ If so, where? _____

To be completed by applicant and confirmed by RMO and department/command:

Billing Office Limit: $__, __ __ __, __ __ __

Supervisor:_____ Billing Official:_____

To be completed by RMO: RM Initials: _____ Date: _____

Child Rule Set: _____ Appropriation Data: _____

OAC: _____ ASN: _____ UIC: _____ WCR: _____

OC: _____ DBSH: _____ A1: _____

To be completed by Contracting Office:

New Account: _____ Level 4: _____ Level 5: _____

UserID: _____ Applied: _____ Forwarded: _____

Date Established: _____ By: _____

CONTRACTING OFFICE GPC PROGRAM
CARDHOLDER MAINTENANCE

O CANCELLATION **O FUNDS INCREASE/DECREASE** **O INFORMATION**

To be completed by applicant:

Account (last 8 digits): _____

Cardholder Name: _____

E-mail Address: _____

Unit: _____

Department: _____

Street Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ DSN: _____

To be completed by applicant and confirmed by RMO and department or command:

Billing official: _____ Acct (last 8): _____

Single Purchase Limit: $__ __, __ __ __ 30-Day Limit: $__, __ __ __, __ __ __

Supervisor:_____ Billing Official :_____

To be completed by RMO: RM Initials: _____ Date: _____

Child Rule Set: _____ Appropriation Data: _____

OAC: _____ ASN: _____ UIC: _____ WCR: _____

OC: _____ DBSH: _____ A1: _____

To be completed by Contracting Office A/OPC:

Company Number: _____ Agent Number: _____ Level 4: _____

Date Established: _____ By: _____

CONTRACTING OFFICE GPC PROGRAM
BILLING/CERTIFYING OFFICIAL MAINTENANCE

O CANCELLATION **O INCREASE/DECREASE** **O NAME CHANGE** **O INFO**

To be completed by applicant: REPLACING: _____

Account Number (last 8): _____ UserID: _____

Billing Official Name: _____

E-mail Address: _____

Unit: _____

Department: _____

Street Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ DSN: _____

Are you currently a Property Book Officer, hand receipt holder, or certifying official? ___
If yes, circle which applies.

Were you previously a cardholder or billing official? ___ If so, where? _____

Verification Purposes--Please identify one. Pet's Name: _____

Mother's Maiden Name: _____ Child's Name: _____

To be completed by applicant and confirmed by RMO:

Billing Office Limit: $__, __ __ __, __ __ __

To be completed by RMO: **RM Initials: _____ Date: _____**

Child Rule Set: _____

Appropriation Data: _____

OAC: _____ ASN: _____ UIC: _____ WCR: _____

OC: _____ DBSH: _____ A1: _____

To be completed by Contracting Office A/OPC:

Company Number: _____ Agent Number: _____ Level 4: _____

UserID: _____ Applied/Linked: _____ Received: _____ Forwarded: _____

Date Established: _____ By: _____

CONTRACTING OFFICE GPC PROGRAM
ALTERNATE BILLING/CERTIFYING OFFICIAL

To be completed by applicant:

Alternate Billing official Name: _____

E-mail Address: _____

Unit: _____

Department: _____

Street Address: _____

City, State, Zip: _____

Phone: _____ Fax: _____ DSN: _____

Email Address: _____

Are you currently a Property Book Officer, hand receipt holder, or certifying official? ___ If yes, circle which.

Were you previously a cardholder or billing official? ___ If so, where? _____

Verification Purposes--Please identify one. Pet's Name: _____

Mother's Maiden Name: _____ Child's Name: _____

To be completed by applicant and confirmed by RMO and department or command:

Primary Billing Office Name: _____ and Last 8 Digits of Account: _____

Office Limit:_____ Supervisor:_____ Billing Official Commander:_____

To be completed by RMO: RM Initials: _____ Date: _____

Child Rule Set: _____ Appropriation Data: _____

OAC: _____ ASN: _____ UIC: _____ WCR: _____

OC: _____ DBSH: _____ A1: _____

To be completed by Contracting Office A/OPC:

Company Number: _____ Agent Number: _____ Level 4: _____

UserID: _____ Applied/Linked: _____ Received: _____ Forwarded: _____

Date Established: _____ By: _____

25K Payment Card Spreadsheet

Exceptions to reporting requirements
1.) Training SF 182 or equivalent payments
2.) Intra-Governmental transfers (DAPS and GSA Global)
3.) Overseas Purchases

Date Posted	VENDOR NAME	Contract / BPA #	CALL #	VENDOR TYPE: Large or Small	AMOUNT OF PURCHASE
8 Aug 10	Avery Office Supplies	W91YTV-08-P-1234	N/A	GPC Consolidated Reporting	$4,500

MICC OUTPROCESSING PROCEDURES

1. References.

a. DA Government Purchase Card Operating Procedures.

b. AR 600-8-101, Personnel Processing, 15 August 2003.

2. Purpose. To provide guidance to billing officials (BO), cardholders, to include convenience check writers, on out-processing procedures of the MICC Government Purchase Card (GPC) Program.

3. Proponent. The proponent for this policy is the Mission Installation Contracting Command.

4. Process. This process applies to all military and Department of Defense civilian employees utilizing the MICC GPC Program.

5. Responsibility. Commanders and supervisors have the responsibility to ensure all personnel, military and civilian, out-process the GPC Program before leaving their organization.

6. Procedures:

a. All billing officials, military or civilian, are required to notify their Level 4 Account Organizational Program Coordinator (A/OPC) of any cardholder (CH) being transferred, terminated, in absent without leave (AWOL) status, retiring or have otherwise no further need or use for the GPC. BOs are required to notify their A/OPC when transferred, on temporary duty (TDY) or retiring. Commanders and supervisors, who have a BO/Alternate BO that is not available to notify their A/OPC because of AWOL, termination, illness or otherwise, will notify the A/OPC as soon as possible in writing.

b. Military CHs out-process through their BO/Alternate BO. If the CH is unable to out-process through their BO/Alternate BO, they will out-process through the unit or Battalion S-1. It is the responsibility of the CH to destroy their card in the presence of their BO/Alternate BO. If the BO is not present then the alternate BO; if this is not possible the unit First Sergeant (1SG) or Commander. Commanders must ensure Soldiers have cleared their GPC account before final out-processing. The BO, alternate BO, 1SG or Unit Commander must notify the A/OPC in writing, e-mail or a local form, when the card has been physically destroyed.

c. Civilian cardholders will out-process through their BO/Alternate BO. If the CH is unable to out-process through the BO, they will out-process the Alternate BO. It is the responsibility of the CH to ensure they have destroyed their card in the presence of their BO, unit 1SG or unit Commander. The BO, or Alternate BO, 1SG or Commander must notify the A/OPC in writing, e-mail or local form when the card has been physically destroyed.

d. All military BOs and Alternate BOs will out-process the GPC Program at their unit level. If unit out-processing is not possible, they then can out-process through their Battalion S-1. If

these options are not available, they must out-process through their supervisor or resource manager. The BO, Alternate BO, and supervisor shall fill out, sign and return the MICC GPC Out-processing Form for Billing Officials (enclosed), to their local A/OPC. When the BO and Alternate BO are located near their A/OPC, the A/OPC will sign this out-processing form.

e. All civilian BOs and Alternate BOs will out-process the GPC Program at their unit level. The BO and Alternate BO, with the supervisor shall fill out, sign and return the MICC GPC Out-processing Form for Billing Officials to their local A/OPC. When the BO and Alternate BO are located near their A/OPC, the A/OPC will sign this out-processing form.

f. Commanders will ensure BO and cardholders clear their GPC accounts before final out-processing at the unit level. Reviews should be made to ensure BO's and CH's accounts have been cleared through A/OPC.

g. Sixty days prior to departure of the BO or cardholder, Commanders or supervisors will nominate a replacement. This allows the replacement to receive formal and on-the-job training while the current BO and CH are at organization.

h. When BO and CH are at a remote location and cannot out-process through the unit or battalion, they will out-process the GPC Program through their supervisor or resource manager.

i. The BO and CH will ensure all transactions and statements have been certified and approved in Access on Line (AXOL) prior to departure from their organization. CHs will provide their files and records to the BO and notify them of outstanding purchases that have not processed in AXOL, including outstanding credits and disputes. All CH files and records provided to the BO are maintained six years and three months from the date of the last statement then destroyed.

j. When a permanent replacement for a BO is not available, the Alternate BO will assume temporary duties for a period not greater than 60 days. When a permanent BO is not in place within the 60 days, the Commander, supervisor or appointing official will submit a written justification to their A/OPC stating why an extension is needed. The A/OPC will review the request and provide a response within three days to the requestor.

k. A signed copy of the enclosed MICC Out Processing Form for Billing Officials shall be turned into the local A/OPC Level 4 signed by the BO, supervisor, resource manager, 1SG, or Commander, immediately.

MICC Government Purchase Card Program (GPC) Out-processing Form
For Billing Officials

Supervisors:
Supervisors of the billing official are responsible to ensure a replacement is assigned 30 days prior to the departure of the billing official or alternate billing official.

The replacement must have all purchase card training required by MICC and take over duties as the billing official prior to the departure of the current billing official.

Billing Officials:
Billing officials are responsible to ensure their billing cycles are certified in Access On Line (AXOL) before leaving the organization. The supporting files and documents must be present and available for audit. Billing officials are required to provide all supporting files and documents to the new billing official. Any charges, rebates and credits must be cleared and problems solved prior to transferring to the new billing official.

You must notify the MICC Agency Program Coordinator if your organization has not assigned a replacement or an alternate billing official. Your account will be suspended until a new billing official is appointed to the account.

My AXOL user ID is:		
Orders terminated: Date:	Yes	No
DD Form 577 (Section IV) is complete and has been forwarded to my payment office, a copy is enclosed.	Yes	No
Until a new billing official is appointed to this account, the alternate billing official of record assigned to this account is: _____ A copy of the appointment letter is attached		

By signature hereon, I acknowledge out-processing of the MICC Purchase Program as a billing/certifying official. I have read and understand my responsibilities as outlined above. I understand my right to request relief of liability of payment certified due to an inadvertent administrative error. I further understand that this letter will remain in effect until revoked in writing by the appointing official or their successor.

Billing Official Date

Supervisor of Billing Official Date

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

REPLY TO
ATTENTION OF

FEB 7 2008

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Law Training

1. Reference ASA (FM &C) memorandum, June 2, 2006, subject: Unacceptable Occurrences of Antideficiency Act (ADA) violations (enclosure).

2. In accordance with reference, certifying officers must attend fiscal law training. As of May 31, 2007, only 56 percent of the Army's fund certifiers had received appropriate training. Since training is a critical aspect of preventing ADA violations, I request that you revalidate the training of all fund certifying officers within your command and ensure all affected personnel have completed fiscal law training prior to the end of fiscal year 2008. We will continue to monitor progress through the Joint Reconcilation Program.

3. To ensure compliance with this directive, please note that fiscal law training is now available online through JAG University at https://jag.learn.army.mil. The course covers the statutory, regulatory, and policy authorities governing the commitment, obligation, and expenditure of appropriated funds in garrison and when deployed.

4. My point of contact for this notice is Ms. Claire Nelson. She can be reached at commercial (703) 693-3383, email claire.nelson@hqda.army.mil.

John J. Argodale
Deputy Assistant Secretary of the Army
(Financial Operations)

Enclosure

DISTRIBUTION:
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U. S. Army Installation Management Command, ATTN: SFIM-RM

Chief, Army National Guard Bureau, ATTN: NGB-ARC
Commandant, U. S. Army Financial Management School, ATTN: ATSG-FS
President, National Defense University, ATTN: NDU-RMD

Program Executive Office Ammunition, ATTN: SFAE-AMO, Picatinny Arsenal, NJ 07806-5000
Program Executive Office Air, Space and Missile Defense, ATTN: SFAE-ASMD, Huntsville, AL 35807-3801
Program Executive Office Aviation, ATTN: SFAE-AVN, Huntsville, AL 35807
Program Executive Office Combat Support and Combat Service Support, ATTN: SFAE-CSS, Warren, MI 48397-5000
Program Executive Office Combat, Control, and Communications Tactical, ATTN: SFAE-C3T, Fort Monmouth, NJ 07703
Program Executive Office Enterprise Information Systems, ATTN: SFAE-PS-A, Fort Belvoir, VA 22060-5526
Program Executive Office Ground Combat Systems, ATTN: SFAE-GCS, Warren, MI 48397-5000

DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

REPLY TO
ATTENTION OF

JUN 0 2 2006

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Unacceptable Occurrences of Anti-Deficiency Act (ADA) Violations

1. The Army's ADA portfolio has reached an unacceptable level. We currently have 57 cases in the preliminary and formal investigative process. The increase in ADA cases reflects negatively on the Army's financial stewardship. We need to correct this problem, and I direct that all levels of command engage to reverse this trend.

2. Effective June 1, 2006, and every month thereafter, the major command (MACOM) senior resource managers will provide an ADA status update to the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller). I will follow-up on a quarterly basis with MACOM commanders. To ensure ADA cases are completed on time, extensions for the submission of preliminary and formal reports will be granted only in cases involving exceptional and unforeseen circumstances.

3. Training is an important aspect of preventing ADA violations. I ask that you review training of your fund certifying officers within your command and report to me no later than July 1, 2006, the total number of personnel authorized to certify funds and whether they have attended fiscal law training. Certifying officers who have not been trained, should be enrolled in the next available fiscal law course. Further, certifying officers should be encouraged to repeat this training every five years.

4. When an ADA violation occurs, you must process the case for administrative or disciplinary action pursuant to DOD Financial Management Regulation (DOD 7000.14R) Volume 14, Chapter 9 and 31 U.S.C. §§ 1349, 1518 and when circumstances warrant, for criminal prosecution pursuant to 31 U.S.C. §§ 1350, 1519 for civilian personnel and Article 15 of the UCMJ for military personnel. In so doing, you must carefully consider all of the facts and circumstances surrounding the incident and reach a disposition that is fair, warranted and appropriate. An explanation of your decision, along with a statement from each individual subject to any adverse action, should be submitted with the final report.

5. My points of contact are Ms. Claire Nelson or Ms. Martha Evanoff, who can be reached at (703) 693-3383 or (703) 693-2805, email: claire.nelson@hqda.army.mil or martha.evanoff@hqda.army.mil.

Enclosure

Valerie L. Baldwin
Assistant Secretary of the Army
(Financial Management and Comptroller)

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