



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
ACQUISITION LOGISTICS AND TECHNOLOGY  
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WASHINGTON DC 20310-0103



31 JUL 2002

REPLY TO  
ATTENTION OF

SAAL-PI

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Army Standing Operating Procedure for the Government  
Purchase Card Program

The Army has recognized a long-standing need to consolidate into a single document, existing guidance and policy covering the use and management of the Government Purchase Card (GPC). The attached Standing Operating Procedure (SOP) satisfies that need. This SOP is a comprehensive document that identifies processes and procedures, establishes standards, and strengthens controls over the GPC. It is multi-disciplined in nature and will be used to provide direction to all participants in the GPC program.

Compliance with this SOP is mandatory. The SOP is the first step in establishing proper control over the Army program. Within six months, the effectiveness of the SOP will be reviewed. Using the lessons learned from this review, I intend to formally incorporate the policy covering the Army program into an Army regulation.

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Enclosure

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**Department  
Of  
Army**

**Government Purchase  
Card**

**Standing Operating Procedure**

**31 July 2002**

Army Standing Operating Procedures  
General Services Administration (GSA) Smart Pay Purchase Card Program

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## **1. Purpose**

The purpose of this Army Standing Operating Procedure is to define the procedures and processes required to establish, maintain, and operate an effective and trustworthy Government Purchase Card (GPC) Program. This document is intended to establish Army wide standards and to provide all Army agencies and MACOMs with a foundation upon which to build specific directives governing their programs.

## **2. Applicability**

This guide is for all GPC cardholders, Billing Officials, Agency/Organization Program Coordinators at all levels, Resource Managers, Logisticians, and other stakeholders that participate in the GSA Smart Pay Purchase Card Program under the Army Level 2 hierarchy. The policy established in this document supersedes previously issued guidance issued by the Army Level 2 Activity/Organization Program Coordinator. Any policy previously issued on matters not covered in this document will remain in effect. Explanation of the Army Level hierarchy is provided below.

## **3. Background**

a. Executive Order 12352 on Federal Procurement Reforms set forth requirements for Federal agencies to establish programs for reducing administrative costs and other burdens that the acquisition functions may impose on the Federal Government and the private sector. The Purchase Card was adopted to replace the paper-based, time-consuming purchase order process, thereby eliminating procurement lead-time, providing transaction cost savings, reducing procurement office workload, and facilitating payment. Purchase Cards are used by cardholders to pay for authorized government purchases, subject to an established transaction amount, billing cycle amount, and merchant code limitations. A Purchase Card charge authorizes the card-issuing bank to make immediate payment to the vendor or contractor. An authorized purchase is defined as a purchase that satisfies a bona fide requirement 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. Since 1989, the General Services Administration has been contracting for purchase card services for Federal offices and agencies with U.S. Bank (hereafter referred to as "the Bank"). The Purchase Card is an internationally accepted VISA credit card. The Government-wide commercial purchase card may be used to --

(1) Make micro-purchases

(2) Place a task or delivery order (if authorized in the basic contract, basic ordering agreement, or blanket purchase agreement)

(3) Make payments against an existing contract when the contractor agrees to accept payment by the card

(4) Fund training requirements

## (5) Inter-Governmental Transfers

b. The Government Purchase Card program achieves Government-wide savings by reducing the administrative costs associated with the purchase of commercially available goods and services. The Army makes purchases of over \$2 billion dollars annually with the Government Purchase Card.

c. The DoD government purchase card program is managed by the Office of the Under Secretary of Defense (Acquisition, Technology and Logistics) and its Purchase Card Program Management Office (PMO). The PMO establishes annual training and documentation requirements for cardholders and other officials and oversees the purchase card program. Purchase card policy letters and other documents are available on the PMO web site at <http://purchasecard.saalt.army.mil>.

d. The Government Purchase Card program is based on a six-level reporting hierarchy.

**Level 1.** The first level of the reporting hierarchy represents the Department of Defense as a whole. The DoD Purchase Card Joint Program Management Office serves as the Level 1 reporting agency for the DoD.

**Level 2.** The second reporting level identifies the military service. The Army Headquarters Agency/Organization Program Coordinator (A/OPC) is the Level 2 reporting agency for the Army. A staff member is designated as the focal point for the GPC Program and serves as a liaison among Army organizations, the Bank, the DoD Purchase Card Joint Program Management Office, and the General Services Administration. Primary responsibilities include Army GPC policy and program support for OSD, Headquarters Army, and Army MACOMs.

**Level 3.** The third reporting level identifies the MACOM or equivalent organization. A staff member at each MACOM has been designated as the Level 3 A/OPC. Primary responsibilities include implementation, administration, and monitoring of the MACOM GPC program subject to DoD and Army policies, liaison between Army Headquarters, the Bank, MACOM staff, and field organizations, and program support to MACOM and installation GPC focal points.

**Level 4.** The fourth reporting level identifies the installation/organization. This position is referred to as the A/OPC. Primary responsibilities are program implementation and administration, training and monitoring GPC use at the installation level, and serving as liaison between the MACOM, the Bank, the Defense Finance and Accounting Service (DFAS), and installation organizations.

**Level 5.** The fifth reporting level identifies the Billing Official. Primary responsibilities include GPC administration for the organization, including approval/disapproval of all purchases subsequent to reconciliation by the cardholder, funds accountability, property accountability certification of the invoice, and surveillance of all cardholders within that Billing Official account.

**Level 6.** The sixth reporting level identifies the individual cardholder. Primary responsibilities include making authorized transactions, collecting and maintaining required documentation, logging and reconciliation of transactions, and approval of all valid transactions made in support of organizational requirements.

#### **4. Management of the Government Purchase Card (GPC) Program**

a. The Head of the Contracting Activity (HCA) has overall ownership and cognizance of the Government Purchase Card Program for that activity.

b. The responsibility for establishment and operation of this program is delegated to the Principal Assistant Responsible for Contracting (PARC). The PARC will designate a Level 3 Agency/Organization Program Coordinator and an alternate(s) who shall be dedicated to the GPC program within their agency/organization. PARCs shall insure that adequate resources are dedicated to the GPC Program within their agency/organization to insure successful management of the program. The A/OPC and all alternates shall receive training in the GPC program as well as in general contracting subjects to allow for career progression. Level 3 A/OPCs should be at least DAWIA Level 2 Certified. Level 3 A/OPCs will develop and implement specific policy and guidance for their organization as required.

c. Authority is further delegated to the Chiefs of Contracting Offices. They will ensure that adequate resources are dedicated to the GPC program within their installation/activity to allow effective completion of GPC administration. They will also coordinate with the local personnel office(s) to insure procedures are established that will require individuals involved in the GPC program to clear through the A/OPC when they out-process from the installation. They will establish A/OPCs and insure that A/OPCs receive training in the GPC Program as well as in general contracting subjects to allow for career progression. These A/OPCs will establish policy and guidance at the installation level.

d. Installation, unit, and local commanders, and activity directors or their designees shall nominate individuals from their organizations as Billing Officials and Cardholders. They also shall issue (or re-delegate this authority) formal appointments to the Certifying Officer for purposes of certifying payments to the paying office (disbursing officer) for purchase card issuer invoice. Because of their fiduciary obligation to ensure proper use of and expenditures under the GPC, the Billing Official will also be the Certifying Officer. Sample appointment letter for a certifying officer is at Appendix H. Certifying officers are pecuniary liable for erroneous payments resulting from the performance of their duties in accordance with Title 31, United States Code, section 3528. They shall insure that procedures are in place so individuals who are retiring or departing the organization will notify the A/OPC to turn in their cards and close their accounts.

## 5. Span of Control

a. The PARC will appoint a Level 3 A/OPC at the MACOM. Additionally, the PARC will appoint an alternate Level 3 A/OPC who will be able to execute the Level 3 mission when the primary A/OPC is unavailable.

b. The Army standard for span of control for a Level 4 A/OPC is 300 accounts. This number includes both Billing Official and Cardholder accounts. PARCs and Chiefs of Contracting Offices will ensure adequate resources are made available to allow successful performance of duties when the number of accounts assigned to a particular A/OPC exceeds the Army standard. When the span of control exceeds the Army standard by more than 10%, and the Chief of the Contracting Office elects not to provide additional resources, the Chief of Contract Office will provide their PARC with formal documentation stating that they have personally reviewed the existing span of control and have determined that it is adequate to insure program administration and surveillance can be performed at a satisfactory level. The Level 3 A/OPC will retain copies of these documents.

c. Billing Officials shall complete their review of assigned cardholder monthly statements and certify the invoice for payments within five working days of date of billing statement, 15 days for accounts that have not been EDI enabled. 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 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 cardholders may be too many for a particular Billing Official if the total number of transactions per month is excessive.

d. During the annual inspection of Billing Official Accounts Level 4 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 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. The waivers shall be approved at following Level and be maintained by the approver with copies furnished to the Billing Official:

8 – 10 cardholders	through A/OPC (Level 4)	to Chief of Contracting Office
11 -19 cardholders	through A/OPC (Level 3)	to PARC
20 or more	through A/OPC (Level 2)	to DoD PCPMO

## **6. Army Purchase 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) A Billing Official Account that goes over 60 days past due (90 days after the billing date): that Billing Account and all assigned Cardholders will be suspended until the delinquent payment posts at the bank.

(2) A Billing Official Account that goes over 180 days past due (210 days after the billing date): all accounts that are assigned under the respective Level 4 AOPC will be suspended. This usually will cause an entire installation's GPC program to be suspended.

(3) A Billing Official Account that has over 20 open cardholder accounts assigned to it will be suspended unless a waiver has been approved (see below).

b. Only the Army Level 2 APC can reopen accounts that have been suspended before the cause of the suspension has been corrected. Prior to reopening accounts that have been closed due to delinquent payments, the Level 3 A/OPC will have to document that payments have been made to the bank to clear the delinquencies.

c. Accounts will be closed permanently if more than two suspensions occur within a 12-month period.

d. Only the Army Level 2 APC can approve waivers to the Army Purchase Card Account Suspension Policy.

## **7. Customer Automation and Reporting Environment (CARE)**

a. The use of the bank's Customer Automated Reports Environment (CARE) 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. Level 4 A/OPCs will use this system to establish and maintain all accounts. The bank has been directed to return without action all paper requests to open new and maintain active accounts. Exceptions are Level 4 setup and maintenance requests, and requests for paper reports. Instructions on the operation of CARE for A/OPCs, Billing Officials, and Cardholders can be found on the U.S. Bank's training web site (<https://wbt.care.usbank.com/>) and should be covered by A/OPCs during training. The logon and password necessary to enter this site can be obtained from your A/OPC. Transaction data is available even in accounts that have not been CARE EDI enabled. Billing Officials and A/OPC's should use the Transaction Management Module (TMM) features of CARE to perform surveillance and oversight of all cardholder accounts.

c. The use of the Purchase Card Log in CARE is mandatory. This 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 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 required entries as required. Cardholders should make their Log entries immediately after completing the purchase.

d. Billing Officials will ensure that cardholders have reconciled all transactions with the appropriate log entries before certifying the billing statement. The proper sequence to approve transactions in CARE is to reconcile first, then reallocate if appropriate.

e. Cardholders and Billing Officials will also utilize the Electronic Data Interchange (EDI) features of CARE to reconcile and approve cardholder statements and to approve and certify invoices. This method is mandatory for all Army GPC accounts unless a waiver is approved (Para 7.i.). See the US Bank training web site (<https://wbt.usbank.care>) for operational instructions.

f. The Army standard requires cardholders to complete their review and approval of their statements within three business days of the end of the billing cycle and Billing Officials will certify their statements within five business days of the end of the billing cycle.

g. Cards held at contracting offices that are used as a vehicle for payments against contracts cannot use CARE EDI. All other accounts shall utilize all the features of CARE. Each Level 3 A/OPC will submit a quarterly report to the Army Level 2 A/OPC that will:

(1) Identify all exempt and non-exempt managing accounts that have not yet implemented the CARE EDI,

(2) Provide the location of the account, (i.e., Ft. XYZ, DOL)

(3) Explain why the account has not been EDI enabled (provide a copy of the approved Waiver or advise why accounts are exempt),

(4) Provide the expected date as to when implementation will occur.

h. To assist in identifying which accounts have not implemented CARE EDI, the bank has developed a list on their Marketing and Training website ([https://for\\_our\\_customers.usbank.com](https://for_our_customers.usbank.com)) which shows the CARE EDI status of all managing account by Level 3.

i. This report is due 15 business days following the end of each quarter of the fiscal year. Waivers to the mandatory use of CARE will be routed to the Army Acquisition Executive and the Army Chief Financial Officer for approval.

## **8. Property Accountability**

a. All personnel who are entrusted with the acquisition of Government property are responsible for its proper custody, safekeeping, and accountability. Level 3 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). In developing these procedures A/OPCs must remember that the GPC efficiencies are based on streamlining and reducing the number of required pre-purchase approvals. Procedures should emphasize documentation subsequent to purchase. Property Book Officers (PBO) will not be appointed as a GPC Cardholder or Billing Official.

b. Level 4 A/OPCs, in coordination with local PBOs, will provide installation specific guidance on property accountability procedures. PBOs (S-4, DOL, etc.) or their representatives should assist the A/OPC in their reviews of Billing Officials/Cardholders to ensure that property accountability procedures are being followed. 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. 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, have a part in insuring that the Purchase Card is used in the proper manner and only authorized and necessary official purchases are made. CARE 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. Level 3 A/OPCs will provide semi-annual reports (due 21 Jan and 21 July) to the Army A/OPC providing the results of the surveillance programs for their prospective organization. The report will list the number of Billing Official Accounts that were inspected in the two previous fiscal year quarters, the method of inspection (hands on or other), the total number of transactions that were reviewed, the number of formal reports issued to the Head of Activity of the Billing Official, a summary of significant findings (such as systemic problems, gross abuse by an individual, or fraud) that were included in these reports, a summary of adverse actions (type and number) against the individuals responsible for the significant findings. This report will also identify examples of cases highlighting exceptional programs or performance of the GPC by a customer.

c. Level 4 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. Sample review checklists are attached. In addition to the above, as specified by AFARS 5113.270(a), Convenience Check Accounts and Foreign Draft Accounts will be audited quarterly.

**NOTE: The PC-PMO office is developing a random sampling guide to assist A/OPCs in determining how many transactions should be reviewed to reach a high level of confidence in the results of the review.**

d. Commanders and activity directors shall conduct a formal management control evaluation of their organization's purchase card program at least once every five years. 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 commander or director. A copy must also be provided to the Director of Contracting. (See Appendix E for a sample checklist. Although a formal evaluation is required every five years, commanders and directors should conduct a program review as an assessment tool prior to signing annual assurance statements. Paragraph 3308, Volume 5, Chapter 33, of DoD 7000.14-R, Department of Defense Financial Management Regulation (DoD FMR), requires pre-payment and post-payment random reviews of certifying officer actions by the appointing authority (or his/her designated review official). When a review results in an allegation of an erroneous payment, the commander or director must convene or order an investigation in accordance with Chapter 33 of the DoD FMR. If the commander or director does not have authority to appoint an investigating official or board, a request for appointment shall be submitted through the chain of command to the appropriate level.

## **10. Suspected Abuse or Fraud**

a. All Government employees must stop the needless loss of taxpayer money by preventing fraud, as well as the conditions that lead to it. An important factor to consider is that fraud is normally committed by or with the help of DoD employees. There have been instances of DoD employees creating or participating in the ownership of outside businesses for the purposes of committing fraud or abuse of the Purchase Card through their ability to make buys with the Purchase Card. All instances of suspected fraud or abuse must be reported. Various channels of reporting can be through the Chain of Command, the A/OPC, the command's procurement fraud advisor (JAG), the servicing Criminal Investigation Division (CID) office, General Accounting Office (GAO), 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 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

## **11. 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 pecuniarily 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 invoice (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

## 12. Roles and Responsibilities

a. Agency/Organization Program Coordinator (Level 2). Administers the Army Program. Establishes policies and guidelines for US Army implementation. Ensures effective surveillance is being conducted. Acts as interface with the Bank, GAO, GSA, and DoD for the Army. Develops and updates the internal control management checklist.

b. Agency/Organization Program Coordinator (Level 3). This individual is responsible for the administration and operations of the agency/organizations purchase card program. Establishes and implements organizational specific policy and guidelines to insure compliance with Army policy. Develops organization-wide surveillance plan. Develops their organizations internal management controls and reporting mechanisms. Reports to Level 2 A/OPC as required.

c. Agency/Organization Program Coordinator (Level 4). The A/OPC is the individual designated by the Chief of Contracting Office to be responsible for the management,

administration, and day-to-day operation of the purchase card program at the activity. The A/OPC's responsibilities include, but are not limited to:

(1) Processing purchase card applications; maintaining a current listing of all cardholders and approving 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.

(2) Ensures letters of delegation are issued to cardholders.

(3) Issues letter of appointment to Billing Official.

(4) Manages purchase card account profiles to properly reflect transaction, line of accounting information and cycle spending limits, and merchant category code limitations.

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

(6) Conduct initial and bi-annual refresher training for cardholders and approving officials and maintain training records.

(7) Maintaining an appropriate span of control between approving officials and cardholders.

(8) Assisting cardholders and approving officials in efficiently fulfilling their responsibilities.

(9) Monitoring 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.

(10) Conduct an annual review of each assigned Billing Official.

(11) Review convenience check transactions to ensure that program officials are complying with governing financial management and acquisition regulations.

(12) Process requests for CARE userids and passwords

(13) Obtain and forward completed DD Form 577 (signature card) and appointment letters to supporting DFAS Operating Location.

(14) Work with resource managers to correct and process rejected EDI billing invoices.

d. Billing Official (Level 5) The Billing Official is nominated by the HA and is usually in the cardholder's supervisory chain. They have oversight responsibility for a number of cardholders to ensure that transactions are necessary and for official government purposes only. The Billing Official is also formally appointed as the Certifying Officer. (Sample appointment

letter see Attachment H) The certifying officer minimum qualifications and eligibility are discussed in DoD FMR. Volume 5, Chapter 33. Certifying officers are responsible for the accuracy of payments, including designation of the proper appropriations(s) or other funds, certified to the paying office and disbursing officer. Certifying officers are pecuniarily liable for any illegal, improper, or incorrect payment processed by the Department as a result of an inaccurate or misleading certification. The Billing Official's (Certifying Officer) responsibilities include, but are not limited to:

(1) Recommending purchase card dollar limits to the A/OPC for cardholders under their purview.

(2) Ensuring each cardholder fulfills his or her responsibilities.

(3) Reviewing assigned cardholder's statements (Approving the statements in the absence of the cardholder).

(4) Verifying all transactions were necessary Government purchases in accordance with GPC policy and guidance, and all other Government agency policy and procedures.

(5) Retaining a copy of the billing statement and maintaining all original supporting documentation (e.g., receipts, logs, invoices, delivery orders, and approvals, etc.).

(6) Notifying the Property Book Officer of all accountable property acquired

(7) Reporting suspected cases of fraudulent, improper, abusive, or questionable purchases to the A/OPC.

(8) Notifying the A/OPC as soon as possible (in most cases prior to the event) to close any cardholder accounts for individuals that have transferred, terminated, are in AWOL status, or retired.

(9) Notifying the A/OPC of any lost/stolen cards (in addition to cardholder notifying the Bank). Submit a report to the A/OPC within five business days detail the circumstances of the lost or stolen card.

(10) Resolving any questionable purchases with the cardholder.

(11) Notifying the A/OPC to terminate or reassign the Billing Official Account prior to reassignment to other duties and/or departure from the installation/activity.

(12) Certifying and forwarding, to the paying office for payment, the official invoice.

(13) Ensure designation of the proper appropriation is made.

**NOTE: Alternate Billing Officials shall be established for all accounts.**

e. Cardholder (Level 6). An individual who is designated by an activity/organization to be a cardholder and/or convenience check account holder. The convenience check account holder, also referred to as cardholder, shall be any DoD military or civilian personnel who is appointed by the HA or his designee to inscribe (print), sign, and issue checks. The convenience check account holder shall also be responsible for requesting, receiving, storing, inventorying, reconciling and disposing of check stock. The purchase card account bears the individual's name and can be used by that individual to make official purchases. A cardholder's responsibility includes, but is not limited to:

(1) Complete required initial and refresher training in accordance with DoD Component requirements.

(2) Screen for mandatory sources (i.e. JWOD) and rotate vendors.

(3) Obtain all required pre-purchase approvals.

(4) Use the card to purchase and/or pay for official supplies and services in support of agency's mission. Assure that no items bought are for personal use.

(5) Maintain the CARE purchase log.

(6) Verify receipt/acceptance of goods or services.

(7) Maintain receipts and other supporting documentation.

(8) Review and reconcile all transactions and approved statement within three business days of receipt.

(9) Resolve invalid transactions with vendors and track any purchases billed but not received.

(10) Dispute unresolved invalid transactions or transactions on which charges occurred during the prior billing cycle(s) but the items have not been received. Disputes must be filed within 60 days of the date of the invoice. Track disputes to completion.

(11) Notify or review unusual/questionable requests and disputable transactions with the Billing Official.

(12) 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 numbers should not be released to other than the vendor processing the transaction. All compromised accounts must be closed and new accounts established.

(13) Report lost, stolen, or compromised cards immediately to the bank. Notify Billing Officials within one business day. Billing Officials are required to submit a report to the Level 4 A/OPC within five business days.

(14) Notify the A/OPC to terminate the card upon reassignment to other duties and/or departure from the installation/activity.

(15) Maintain purchase log in CARE throughout the billing cycle, reconcile all transactions, and approve statement within three business days of end of the billing cycle.

(16) Ensure funds are available to pay for the purchase prior to making the buy.

(17) Ensure purchased items are received by the requiring activity. Document receipt of items considered pilferable, sensitive, or controlled

f. Resource Managers. In lieu of creating and citing unique accounting classifications for each purchase card purchase, resource managers will fund Government Purchase Card purchases using the “bulk” method. This method requires a periodic (monthly, bimonthly, quarterly) fund reservation (obligation or formal commitment) equal to the anticipated purchases for that period. Bulk funds may be assigned as a single line of accounting to each cardholder account to cover anticipated purchase card purchases for a specified period. See Federal Acquisition Regulation (FAR) 13.101(b)(4). The resource manager is responsible for:

(1) Coordinate funding and spending limits with billing official and A/OPC.

(2) Establishing bulk funding for each account, either at the cardholder or billing official level.

(3) Provide Billing Official/Cardholders official notification of funding.

(4) Assigning default and alternate lines of accounting as appropriate and in coordination with the A/OPC, entering them into CARE

(5) If responsible for non-CARE EDI accounts ensuring that obligations are posted prior to submittal of invoice

(6) Receive and correct CARE rejects with the AOPC’s assistance.

(7) Assist with resolving accounts in a delinquent status and provide payment information when requested.

(8) Assist A/OPC in surveillance of assigned accounts.

g. DFAS – Operating Locations

(1) Maintain DD Form 577 and appointment letters

(2) Receive and process 821 files (Obligations)

(3) Receive and process 810 files (Invoices) and notify installation when corresponding files are not received.

(4) Notify installation of rejects within one day

(5) Notify installation of interest penalties assess to individual accounts.

(6) Establish a contract number for each account in CAPS

(7) Receive and process request for manual payments, for example CARE rejects or Non-EDI accounts.

### **13. Separation of Duties.**

Proper separation of duties creates a situation that should preclude errors and attempts at fraud or improper usage of the GPC. Key duties such as making purchases (Cardholder), authorizing payments (Billing Official), certification of funding (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. If a cardholder is also a hand receipt holder, they should not be allowed to make purchases for themselves. The exception to this policy is where valid, long-standing separation of duties cannot be achieved. The A/OPC and the HA of the effected activity/organization should be aware of these situations and recognize that internal controls are weakened. Every effort to compensate for loss of the internal controls inherent with separation of duties must be made. In these cases the HA will request a waiver through the A/OPC to the Director of Contracting. If approved a copy of this waiver will be forwarded to the applicable Assessable Unit Manager for that organization (AR 11-2). The status of these situations will be reviewed by the A/OPC during their annual inspections.

### **14. Training Requirements**

a. In accordance with AFARS 5113.270 individuals must attend and complete orientation and training on the purchase card program prior to being delegated authority. Each Agency/Organization Program Coordinator (A/OPC) is responsible for providing training to cardholders and billing officials. There will be no exceptions or substitutions for this type of training. As a minimum training for cardholders and Billing Officials will cover the following:

(1) Army Purchase Card program policies and procedures

(2) Cardholder and billing official duties and responsibilities

(3) Cardholder and billing official guides developed by the U.S. Bank

(4) Procedures and techniques for utilization of CARE

(5) Funding, billing, payment, and file documentation requirements

- (6) Property accountability procedures
- (7) Ethics
- (8) Mandatory sources of supply
- (9) FAR/AFARS coverage of simplified acquisition procedures
- (10) Record retention requirements
- (11) Prohibited items and items that required pre-approvals
- (12) Disputes
- (13) Cancellation, lost or stolen cards procedures

NOTE: Additional training is required for cardholders who will be given authority to make purchases above \$2,500 against an existing contracts and for OCONUS cardholders who will have a Single Purchase Limit in excess of \$2,500 (DFARS 213.3).

b. A/OPCs should notify all participants in the GPC program of changes as they occur through the most efficient means, email, newsletters, etc. Refresher training provided by the A/OPC is required for all cardholders and billing officials every two years. This training should cover the changes that have taken place, which affect the GPC program and well as special requests or needs of the group being trained.

c. Attendance at the annual GSA Smart Pay Conference is mandatory for all A/OPCs. It is strongly recommended that Alternate A/OPCs attend this training also. For information pertaining to this conference go to the GSA website as [WWW.GSA.GOV](http://WWW.GSA.GOV). This conference is the most encompassing advanced training available on the GPC program and normally will provide 20-22 CLP points against the continuous learning requirement.

## **15. Establishing Purchase Card Accounts**

a. A purchase card shall be issued only to DoD personnel as mission requirements warrant. Only those personnel with a continuing need to use the purchase card shall be made cardholders. Billing Officials will advise the A/OPC when cardholders will transfer to other duties or organizations, retire, or leave government service. They (billing officials) will confirm that the actual cards assigned to these individuals were returned/destroyed. The Billing Official should verify the destruction of the cards. During of the annual review of all Billing Officials Accounts, the Billing Official will advise/recommend to the A/OPC, that based on mission requirements and purchase history, a continuing need for the purchase card is justified for each assigned cardholder.

b. The A/OPC, in coordination with the resource manager and Billing Official, shall set and maintain each cardholder's spending and merchant codes based on a reasonable estimation of what that cardholder needs to buy as part of the activity mission and function. Both the single purchase limits and monthly limits should be set at a level that is commensurate with the buying history of the activity or organization. They will also establish the default lines of accounting and alternate lines of accounting for proper designation of appropriation

## **16. Utilization of the Government Purchase Card.**

a. The purchase card may be used to purchase authorized supplies, equipment, and non-personal services up to the micro-purchase threshold (currently \$2,500, except for construction requirements, which is \$2,000). Overseas cardholders who receive authorization and training from their A/OPC may use the Government Purchase Card to make commercial purchases up to \$25,000 if the purchase is made outside the United States for use outside the United States in accordance with DFARS 213. 301. The single purchase limit for Non-Appropriated Fund accounts is \$5,000. Purchases under \$2,500 are exempt from the laws and required clauses of the Competition in Contracting Act, Buy American Act/Economy Act, Service Contract Act, and the Small Business Set-Aside Program. Normally, if the requirement is for on-going repetitive services that exceed \$2,500 a year, the best solution is to obtain contractual coverage for the service through the Contracting office. A requirement cannot be reduced into smaller parts to avoid formal contracting procedures. Splitting requirements solely to keep them under the micro-purchase threshold is prohibited.

b. Contracting Officers and other designated contracting personnel may use the purchase card as a method of payment on a contractual document up to the warrant limit of the Contracting Officer. Cardholders in contracting organizations must comply with the requirement of this instruction for establishing, funding, reconciling, and approving card purchases even when the card is used as a payment method on a contractual document. Purchases greater than \$2,500 must incorporate required clauses and data or processes mandated by statute, executive order, policy, or regulation and comply with all FAR competition, documentation and reporting requirements. The requirement to submit a DD Form 1057/DD Form 350 for orders between \$2,500 and \$25,000 applies to all orders where the GPC is used.

c. If authorized to make purchases above \$2,500, cardholders not in contracting organizations will use the Government Purchase Card only to obtain items from pre-priced contracts and agreements (e.g., Federal Supply Schedule (FSS), BPAs, Indefinite Delivery/Indefinite Quantity contracts etc.). Training requirements and special delegations to receive this authorization are identified in AFARS 5113. The requirement to submit a DD Form 1057/DD Form 350 for orders between \$2,500 and \$25,000 applies to all orders placed with the GPC. Procedures must be established at the local level to ensure cardholders placing orders over \$2,500 provide report information to the contracting office. A DD Form 350 is also required for all orders exceeding \$25,000 (it is recommended at this time that buyers who are not assigned to a Contracting organization attempt to limit purchases to below \$25,000 as a result of the requirement to accomplish a DD Form 350.)

d. Using the purchase card to pay for training up to \$25,000. The Government Purchase Card is the authorized method of payment for all commercial training requests using the DD Form 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement) or equivalent valued at or below \$25,000. This guidance can be found at <http://cpol.army.mil/permis>

e. On-Line via the Internet. Cardholders may place orders on-line via the Internet if authorized by their internal agency procedures. Cardholders shall take appropriate measures to safeguard their account number at all times. Cardholders shall ensure that they are purchasing on a secure website. Secure websites are identified by a closed padlock or key icon on the bottom left or right corner of the computer screen. These websites can also be identified by the URL prefix <https://>.

f. Only DoD Employees may be issued a Government Purchase Card or be a Billing Official. DoD contractors are not authorized to be issued a card under the Army hierarchy. OCONUS, local national employees of the Army (DoD), Host Government direct hires, for OCONUS agencies/organizations, whose salary is re-imbursed by the Army, are not considered DoD contractors and may be cardholders and billing officials.

**Note: Some organizations have both appropriated and non-appropriated funds available for use. Separate cardholder accounts must be established to segregate these fund types.**

## **17. Pay and Confirm.**

The Army has adopted the policy of certifying invoices for payment before all items submitted for payment may have been received. This procedure has been called “Pay and Confirm”. Each Billing Official shall establish a system to flag and track all transactions that have been certified for payment without 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, then the cardholder shall protect the Government's rights by disputing the transaction. The formal dispute must be filed prior to 60 days after the date of the billing statement.

## **18. Prohibited Items, Items Requiring Special Approvals, Merchant Category Code Blocks**

a. Each cardholder is authorized to buy supplies and services that support the agency mission, 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 with either your fiscal law attorney, resource manager, or A/OPC for guidance. At Appendix D are general rules, which should in most cases allow you to determine whether a particular buy is appropriate. This list is not all-inclusive and should be supplemented by MACOM and installation A/OPCs as necessary. Cardholders are responsible for ensuring that these purchases are properly documented, and necessary approvals are obtained prior to making the purchase.

b. In addition to the items listed in Appendix D, cardholders should obtain pre-purchase approval and documentation for requirements that appear to be outside of normal needs of the requesting organization. We must use common sense to support what may appear to be questionable purchases with tax dollars. This documentation must address the bona fide need of the item that is being acquired.

c. 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	7995 – Betting, Casino Gaming Chips, Off-Track Betting
5944 – Jewelry Stores	7273 – Dating and Escort Services
5960 – Direct marketing insurance	8651 – Political Organizations
6010 – Financial Institutions Manual Cash Advance	9211 – Court Costs, Alimony, Child Support
6011 – Financial Institutions Automatic Cash Advance	9222 – Fines
6051 – Non-Financial Institutions	9223 – Bail and Bond Payments
Foreign Currency, Money Orders, Travelers Checks	9311 – Tax Payments
	9700 – Automated Referral Service
	6012 – Financial Institutions Merchandise and Services

d. 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 DOD blocked MCC limiting purchases from merchants coded in restricted categories must be prepared by the Billing Official of the cardholder wanting to make the purchase. It must contain the name and masked account number of the cardholder, a description of the item(s), to be purchased, vendor's exact name and address, estimated dollar amount of the purchase, estimated date of the purchase, efforts to locate a source other than vendor with blocked Merchant Category Code, specify the need for this particular requirement (i.e., "a special magnifying glass to assist in detail circuit card wiring bought from a jewelry store.), and the vendors MCC that must be overridden.

(2) These requests will be routed through the appropriate Level 4 and 3 A/OPC to the Army Level 2 A/OPC for approval. If approved, the Level 2 will contact the Bank to have this specific transaction approved from the restricted vendor. (Approvals will be granted on a transaction-by-transaction basis. This process will not open a restricted merchant.) After approval, the cardholder will have five days to make the purchase. Cardholders will advise the

vendor at time of purchase that they will have to call the US Bank Customer Service Department (1-888-994-6722) and provide the following information:

- (a) Purchase card number, cardholder name and billing address,
- (b) Purchase card expiration date
- (c) Amount of the purchase
- (d) Advise that this transaction has been coordinated through the Army A/OPC.

## **19. File Retention.**

In accordance with the DoD FMR, Volume 1, certified billing statements and supporting documents will be retained for six years and three months after final payment. The Billing Official shall maintain these records until they are transferred to a records holding area. Cardholder statements can be disposed of three years after final payment in accordance with FAR 4.805.

## **20. GPC Procedures in Contingency Operation**

Units deploying in support of contingency operations should take their locally issued Government Purchase Cards with them to use while deployed. The following actions will be taken prior to deployment:

- a. 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.
- b. Make sure EDI flags and routers have been enabled.
- c. Set the default line of accounting for the cards with the appropriation data provided to support the contingency.
- d. Set reallocation option to none.
- e. Determine what additional information must be entered in the CARE purchase card log.
- f. Establish alternate billing official (if necessary).
- g. 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 should be temporarily suspended during the period of deployment.

## 21. Convenience Checks

Convenience checks provide an alternative only when the use of the purchase card is not feasible. DOD activities have the flexibility to issue low volume, low dollar payments for products and services at the activity level. The convenience checks will be pre-numbered and additional control will be maintained in using a separate convenience check purchase log for each account.

a. Authority: DOD Financial Management Regulation 7000.14-R, Vol. 5, paragraphs 0210 through 021008, Interim Change Authority 9-97, 21 Nov 97 and DOD Purchase Card Reengineering Implementation Memorandum #5: Accommodation Checks.

b. Requirements: Convenience checks must be considered advantageous to the DOD activity, after evaluating all alternatives. Checks should not be used to avoid the normal card payment process. Before a check is issued, the paying agency must make every effort to use the purchase card. Maximum efforts shall be made to find and use vendors that accept the purchase card. The authority to maintain a checkbook shall be justified on an individual organization basis and controlled and monitored by the organization commander/director. The number of checkbooks per installation must be kept to a minimum. Billing Officials are responsible for the implementation of appropriate internal controls.

c. Convenience checkbook accounts are only available to organizations that maintain an active purchase account in good standing. A convenience checkbook holder may have a purchase card account and a separate convenience checkbook account.

d. Convenience checks shall not be issued for more than \$2,500 per check and shall be issued for the exact payment amount. "Splitting" amounts across more than one check to keep below the \$2,500 limit is prohibited. They shall not be issued as an "exchange-for-cash" vehicle to establish cash funds. If vendors issue credit check or refunds by cash or check, funds must be immediately credited back to the account on which it was original made.

e. The issuing organization is responsible for all administrative cost associated with the use of these checks. The total purchase amount plus the program fee must be accounted for in the check writer's log and deducted from the funding document balance on the log sheet.

f. Convenience checks may be mailed as long as internal controls, including the use of the check purchase log, are in place to avoid duplicate payments to payees. If checks are lost or stolen, it is the responsibility of the check writer to immediately notify the bank, their Billing Official, and the Level 4 Agency/Organization Program Coordinator (A/OPC).

g. Check writers are responsible for obtaining 1099 data for services paid by convenience check. Required information which must be forwarded to the agency's servicing DFAS consists of:

- (1) Payee's full name and social security number or tax identification number
- (2) Complete mailing address and phone number
- (3) Amount(s) and date(s) paid, with total paid in the reporting period

h. Checks are negotiable instruments and must be stored in a locked container, such as a safe or locking filing cabinet. Checks will be accounted for appropriately to prevent loss, theft or potential forgery. Convenience Checking Accounts must be audited at least quarterly. Checks will be reconciled just as other purchase card transactions as a part of the Monthly Statement billing cycle. Copies of checks must be retained as a part of the account holder's original documentation files.

i. Authorization of Accounts

(1) The agency's billing official may be any individual who is appointed by management to authorize and certify the issuance of convenience checks. This official shall receive and certify payment of the invoice (billing statement) to the appropriate paying activity. To maintain effective internal controls, the activity's billing official shall be held accountable and pecuniary liable for authorized purchases and accuracy of the payments.

(2) The check writer may be any individual who is appointed by management to order, receive, store, reconcile and dispose of the check stock. Only the named person designated as the convenience check writer will have the authority to sign and issue convenience checks.

j. Establishing Convenience Check Accounts

(1) A request to establish convenience check accounts must be justified in writing by the organization's commander/director and forwarded to the Level 4 A/OPC. Delegations of authority to maintain and use convenience checks will be granted in writing by an agency's commander/director. Required information must consist of the following:

- (a) Reason for requesting checks
- (b) Check writers complete name, office name, address, Email, phone and fax number
- (c) Single and monthly purchase limits
- (d) Types of vendors check will be written to

(2) Approximate dollar amount checks intended to be written within a 12-month period.

k. Use of Convenience Check Accounts

(1) Convenience checks may be used for small purchases, when supplies or service are available for delivery within 30 days whether at the contractor's place of business or at destination. Purchases made with the check must not require detailed specifications or an inspection report.

(2) Convenience checks may be used for purposes not related to small purchases when such expenditures are authorized by other regulations such as:

- (a) Delivery charges associated with the purchases made with a convenience check when the contractor is requesting to arrange delivery. These charges include local delivery, parcel post including cash on delivery (C.O.D.) postal charges, and line haul or inter-city transportation charges, provided the charges are determined in the best interest of the Government.
- (b) C.O. D. charges for supplies ordered for payment with a convenience check upon delivery
- (c) Metro transportation passes or tokens

#### I. Prohibited Purchases.

- (1) Payment of salaries and wages
- (2) Travel advances or any other advances
- (3) Payment of travel claims
- (4) Purchase from contractors or contractor's agents who are military personnel or civilian employees of the Government
- (5) Repetitive purchases from the same contractor when another method of purchase, such as a purchase card or blanket purchase agreement, would be appropriate.
- (6) Payment of on-the-spot cash awards

m. Disputes. The normal dispute associated with the purchase card process is not available with convenience checks. Any concerns over a purchase made with a check must be resolved directly with the merchant. The check writer is solely responsible for securing credit or disputing purchases. The Cardholder's Statement of Questioned Items (CSQI) forms will not be accepted by the bank for purchases made with a check. Each organization is responsible for all checks written on an account, unless it is determined fraud is involved. In some cases, payment can be stopped on a convenience check that has been written if the check has not yet been posted to an account. To stop payment on a check, call U.S. Bank Customer Service to receive instructions on processing the action. The stop payment will be in place for 6 months and the bank will charge a fee. (The check writer must account for the fee on his/her purchase log.) If the check has already posted to the account, a request to stop payment cannot be honored.

## 22. Foreign Draft Checks

a. General. Foreign Draft Checks (FDC) provide an alternative only when the purchase card cannot be used for payment, or when vendors/merchants do not accept the GPC. They provide activities the flexibility to issue low volume, low dollar payments for supplies and services in foreign currencies. There are administrative costs associated with the Foreign Draft Checks and requiring activities will be responsible for funding and paying these costs. Foreign Draft checks must be safeguarded by the activity when not in use. Lost or stolen checks must be immediately reported to the bank, the Billing Official, and the Level 4 A/OPC. Issuance of a Foreign Draft Check must be the most advantageous purchase method after evaluating all alternatives. Checks should not be used to avoid the normal card payment process.

b. Authority. Office of the Assistant Secretary of the Army Financial Management and Comptroller OUSD(C) memorandum dated February 4, 1998.

c. FDCC accounts are located in the contracting office. Customer activities desiring accounts outside the contracting office must justify in writing to the Chief of the Contracting Office why an account is necessary. Accounts will be authorized when appropriate and necessary to support mission requirements.

d. Foreign Draft Convenience checks shall not be written for more than the foreign currency equivalent of \$2,500 per check for the exact purchase amount inclusive of the administrative processing fee.

e. "Splitting" payment amounts across more than one check to keep below the \$2,500 limit is prohibited. Foreign draft checks shall not be issued as an "exchange-for-cash" or any other hard currency.

f. Billing/Certifying Officials for Foreign Drafts Accounts accept pecuniary liability for payments made using the checking account.

g. Selection and Appointment of Duties. Commanders or activity directors shall appoint personnel as billing officials, cashiers (check writers), and custodians. Any U.S. Government employee, military or civilian including local national employees, may be selected for appointment. Check cashiers, custodians, and billing officials must receive standard purchase card training prior to being issued an active foreign drafts checking account.

(1) The check cashier is the only person who has authority to issue and sign foreign drafts checks. He/she may hold a purchase card account as long as separate accounts are maintained.

(2) The check custodian orders, receives, stores, issues, inventories, reconciles and disposes of check stock. He/she shall not be responsible for approving and processing requirements for check writing.

(3). The Billing Official authorizes and certifies the issuance foreign drafts checks written by the cashier. In order to maintain effective internal controls, the approving official may not perform check-writing functions of the custodian or cashier.

h. Foreign draft checks are negotiable instruments and must be stored in a locked container, such as a safe or metal filing cabinet. Checks will be accounted for appropriately to prevent loss, theft, or potential forgery.

i. All foreign draft checks must be reconciled in a similar manner as purchase card accounts as a part of the monthly billing statement at the end of the billing cycle.

j. Security. Commanders and activity directors are required to ensure that foreign draft checks are safeguarded against theft or loss. Foreign draft convenience checking accounts must be audited at least quarterly. The foreign drafts checks are pre-numbered and additional controls will be maintained by the check writer by using a separate purchase log for recording written checks (i.e. check register) in addition to the purchase card log. Automated reports are available from the Bank to assist checking oversight.

## 23. Metrics

a. There are many reports available through CARE that will assist A/OPCs in management and oversight of the GPC Program. At Appendix I is a list of reports that are available both on line and on paper and should be used by the A/OPC on a recurring basis. In addition to these reports, there are certain metrics that should be collected and maintained by A/OPCs at all levels which will be used to assess the performance of their program. These include:

(1) The number of open cardholders assigned to a billing official.

(2) The number and dollar amount of transactions.

(3) The number of accounts inactive (accounts with no transactions posted) for more than 6 months.

(4) The average file turn time (the number of days from the date of purchase to payment posting at the Bank) for Billing Officials. The optimum file turn time is 23 days. The Army standard is 28 days. The Bank provides a quarterly report on average file turn by Level 4 A/OPC. Level 4 A/OPCs who's average file turn exceeds 28 days two consecutive quarters should report to the Level 3 A/OPC what corrective actions they have taken to accelerate their file turn to meet the Army standard.

(5) The percentage of delinquent (over 30 days past due) billing official accounts of all open accounts. The Army goal is all accounts will be paid on time. Level 4 A/OPC that have a history of more than 5% of billing official accounts delinquent during at least four billing cycles in the reporting period, shall report on a semi-annual basis to the Level 3 A/OPC what

corrective actions they have taken to improve payments. Also, delinquencies as a percentage of outstanding balance due should be tracked.

(6) Percentage of billing official accounts that are EDI enabled. The Army goal is 100% of non-exempt accounts process GPC certifications through CARE EDI.

(7) Percentage of billing official Accounts that have been reviewed within the previous six months. 100% of Billing reviewed annually is the Army requirement.

b. Formal reporting requirements to the Army Level 2 A/OPC are listed at Appendix J.

## APPENDIX A

### DEFINITIONS

The following definitions are for terms commonly used in these procedures. Other definitions that are not detailed below are contained in the training manuals provided by the U.S. Bank

**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.

**Billing Official (Approving 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 (Para 3.b) and is sometimes referred to by the Bank as the Managing Account

**Billing Invoice.** The billing invoice identifies all of the purchase card transactions, made by cardholders assigned to a particular Billing Official, which posted during a billing cycle. The invoice can be paper based or presented through the Electronic Access System of the issuing bank.

**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.** An individual designated by an agency/organization to be issued a card. The card bears the individual's name and can only be used by that individual for official purchases in compliance with agency internal procedures. This term also applies to check writers on convenience check accounts.

**Cardholder Statement of Account.** The statement of charges provided to a cardholder detailing all of the transactions posted to their account during a billing cycle.

**Customer Automation and Reporting Environment (CARE).** The U.S. Bank's electronic access system, which allows review of transactions and electronic payment.

**Convenience Checks.** Third party drafts issued using the Government-wide purchase card account. Third party drafts may be used to acquire and to pay for supplies or services. Policies and regulations concerning the establishment of and accounting for third party drafts, including

the responsibilities of designated cashiers and alternates, are contained in Part IV of the Treasury Financial Manual for Guidance of Departments and Agencies, Title 7 of the General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies, and the agency implementing regulations. FAR 13.305 applies and the Department of Defense guidance is contained in the DoD Financial Management Regulation, Volume 5, Chapter 2, paragraph 0210.

Delegation of Authority Letter. A document issued by the Chief of Contracting Office 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 Access System (EAS). A web-based computer system required by the task order with the issuing bank for account set-up, maintenance, reporting and electronic bill presentment and certification.

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

File Turn Time.

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.

Head of Activity (HA). The military officer in command or the civilian executive in charge of the mission of a command or activity. This individual has disciplinary authority over cardholders and billing officials in his/her organization.

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)

International Merchant Purchase Authorization Card (IMPAC). A registered trademark of the US Bank used by them to identify the Army's VISA purchase card program. All purchase cards issued throughout DoD are referred to as GSA Smart Pay, Government Purchase Cards.

Javits-Wagner-O'Day (JWOD). A law, which 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 Industries for the Severely Handicapped (NISH), help state and private nonprofit agencies participate in the JWOD Program.

Merchant Category Code (MCC). A code used by the issuing bank to categorize each merchant according to the type of business the merchant is engaged in and the kinds of goods and services provided. These codes are used as an authorized transaction type code on a card/account to identify those types of businesses who provide goods and/or services that are authorized. The

DoD Purchase Card Program Management Office will maintain the list of DoD wide blocked codes. It will be the responsibility of the Army Level A/OPCs to administer and record any waiver requests to these blocks.

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 (FAR Clause 52.232-25 Prompt Payment (May 1997)). An automatic interest penalty is required if payment is not timely.

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.

Split Purchase. Separating a requirement that exceeds a cardholder's single purchase limit or threshold into two or more buys.

## APPENDIX B

### REFERENCES

FAR Part 8, DFARS Part 208

FAR Part 13, DFARS Part 213, AFARS Part 5113.270

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 (Contract Payment Policy and Procedures), Chapter 9 (Credit Cards), (currently in draft)

DoD Directive 7000.15      DOD Accountable Officials and Certifying Officers

## APPENDIX C

### Resource Material

Defense Acquisition University (DAU). <http://www.acq.osd.mil/dau/train.html>

DoD Purchase Card Program Management Office web site  
<http://purchasecard.saalt.army.mil>.

Ethics training is available on-line at  
[http://www.defenselink.mil/dodgc/defense\\_ethics/2001ethics\\_training](http://www.defenselink.mil/dodgc/defense_ethics/2001ethics_training).

Federal Supply Schedules Home Page <http://www.fss.gsa.gov/schedules>

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

Javits-Wagner-O'Day (JWOD) Program - <http://www.jwod.com>

DOD EMAIL: <http://dodemall.dla.mil/>

UNICOR-Federal Prison Industry (FPI) - <http://www.unicor.gov/unicor>

U.S. Bank Training and Marketing [http://www.usbank.com/impac/train\\_mktg\\_material](http://www.usbank.com/impac/train_mktg_material).

## APPENDIX D

### 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 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.

#### Prohibited Items

Cash Advances	Money orders, traveler checks, and gift certificates are also considered to be cash advances and shall not be purchased by cardholders to obtain items from merchants who do not accept the GPC.
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.
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 Purchase card "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 purchase card 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.
Fuel	Aviation, diesel, gasoline fuel or oil for aircraft.
Repair of Leased Vehicles	Repairs on leased or GSA fleet operated vehicles.

Gifts/mementoes	The purchase of gifts/mementoes for individuals.
Telecommunication Systems	Major telecommunications systems such as FTS or DSN
Construction Services over \$2,000	
Wire Transfers	
Savings Bonds	
Foreign Currency	
Dating & Escort Services	
Betting, Casino Gaming Chips, Off-Track Betting	
Transactions with Political Organizations	
Court Costs, Alimony, Child Support	
Fines	
Bail and Bond Payments	
Tax Payments	
Untreated Wood	Wood used for packaging and crating cannot be procured after 1 Oct 02 unless it is treated for parasites.

**Items Requiring Pre-Purchase Approval**

Printing	<p>FAR 8.802 prohibits directly contacting commercial sources. Defense Automated Printing Service (DAPS) is the mandatory source for all printing/ reproduction services.</p> <p>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 points of contact:  Army IMCEN – (703) 695--3804  OSD – (703-693-4313 or (703) 693-4314  Navy - (703) 695651  Air Force (703) 614-0996</p>
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Hazardous Material Purchases of hazardous/dangerous materials must be approved by the local authority.

Advertising Approval in accordance with local procedures.

Video Information (VI) Approval in accordance with local procedures  
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. The point of contact is Ms. Dinah Cohen. Email address: Dinah.Cohen@tma.osd.mil. Website: <http://www.tricare.osd.mil/cap/> (also see Medical Items)

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.

(1) Sponsoring agency may serve light refreshments on breaks at Government-sponsored Conferences where 51% of attendees are in travel status.

(2) Sponsoring agency may serve meals at Formal Meetings and Conferences attended by some percentage of non-government employees.

(3) Sponsoring agency may serve refreshments/meals at Training Meetings where actual training is conducted and not just discussions or open forums relating to problems and day-to-day operations of the agency.

(4) Sponsoring agency may serve light refreshments at Award Ceremonies honoring individuals recognized under the Civilian Employee's Incentive Award Program.

(5) Formal Ethics Awareness Program where food samples relating to the particular ethnicity are served as part of an education program.

(6) Food and/or refreshments served using Official Representational Funds.

#### 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, clothing, and seasonal decorations. 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.

#### 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.

#### 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.

#### 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.

#### 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.

## APPENDIX E

### REVIEW GUIDELINES AND 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. An agency/organization is in compliance by having:

1. Written procedures outlining such areas as property accountability for non-expendable items and coordination with the agency Information Management Officer when buying information technology items.
2. Written guidance to cardholders advising of office limits and when and how funding will be managed for each purchase card account.
3. Adequate separation of duties.
4. Records in good shape and easy to track billings with purchases.
5. Documentation in file explaining any unusual situations, such as a buy, which appears to have been a “split” but wasn’t or pre-purchase justification on an item that may seem questionable.
6. Utilization of required/mandatory sources consistent with Part 8 of the FAR.

The following is a list of sample questions that can be used in developing local A/OPC surveillance checklists.

#### **A. Review of Billing Official Account**

1. Does the Billing Official have a Letter of Appointment which designates him/her as a billing official?
2. Has the Billing Official received purchase card and ethics training.
3. Is the Billing Official’s supervisor(s) a cardholder in any of the billing official’s accounts?
4. Does the Billing Official review each of their cardholder’s statements each month?
5. Does the Billing Official certify and process the monthly billing statement within five business days of receipt?

6. Does the Billing Official promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card?
7. Has the Billing Official notified the A/OPC of any lost/stolen cards within five business days of the loss/theft?
8. If Billing Official also manages a Convenience Check accounts are quarterly surveillance reviews conducted?
9. Have any Convenience checks, on accounts under the billing official, been written for more than \$2,500?
10. Has the Billing Official notified the Installation A/OPC of any cardholder/check writer account procedures violations discovered?
11. Does the Billing Official coordinate card dollar limits with the installation A/OPC and installation RM when cardholder accounts are established?
12. Does the Billing Official maintain original supporting documentation for closed cardholder/check writer accounts IAW FAR 4.805?
13. Does the Billing Official coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented?
14. Does the Billing Official coordinate with the Resource Manager to establish funding for all cardholders?
15. Has the Billing Official been formally appointed as a Certifying Officer?
16. Did Billing Office comply with procedures covering deployment of cardholders?
17. How many cardholders under the Billing Official were reviewed by the A/OPC as a part of this annual review?
18. Has an adequate Cardholder: Billing Official ratio been maintained?
19. What is the percent of randomly selected transactions that were reviewed of the total number of transactions for the review period?
20. Does the Billing Official insure cardholders maintain the Purchase Log in CARE?

**B. Review of Cardholder/Check Writer Accounts - Government Purchase Card Program**

1. Does the Cardholder have a letter delegating specified procurement authority from the Chief of the Contracting Office?
2. Has the cardholder received training on Army procedures for using the purchase card?
3. Has the cardholder participated in re-fresher training sessions or received refresher training material?
4. Does the cardholder know and comply with their monthly spending limits?

5. If the cardholder is required to use both appropriated and non-appropriated funds, does he/she have separate cards for each type of funds?
6. Are all purchases entered in the CARE purchase log?
7. Does the Cardholder obtain all required pre-purchase approvals and authorizations?
8. Are the cardholders monthly spending limits justified by their buying activity?
9. Were any unauthorized purchases made by the cardholder? (If answer is Yes, describe in "Comments" at the end of this review.)
10. Did Cardholder reconcile all transactions in CARE within three business days of end of cycle?
11. Did the cardholder allow others to use his/her card?
12. Did cardholder comply with requirements to purchase items IAW FAR Part 8?
13. Did cardholder rotate sources when placing repeat orders?
14. Did the cardholder document all transactions that posted to the Billing Statement but were not received and utilize a tracking system to verify subsequent delivery?
15. Does cardholder maintain supporting documentation?
16. Does cardholder reconcile all transactions and approve the Statement of Account within three business days of receipt?
17. Does the Cardholder reconcile transactions throughout the Billing Cycle?
18. Does cardholder follow the procedures for disputing transactions?
19. Has the Billing Official acted on behalf of the Cardholder during the review period?
20. Does the Cardholder use the reallocation feature of CARE properly?

**C. Review of Convenience Checks Accounts:**

1. Have any checks been issued for more than \$2,500?
2. Does check writer capture all necessary TD1099 data for IRS reporting?
3. Have any checks been written by someone other than the checking account holder?
4. Have checks been written for items to be delivered beyond 15 days?
5. Were checks written for any of the prohibited purchases?
6. If Stop Payment actions were processed against any check, was the \$25 charge deducted from the funds available?

7. Does check writer account for checks written but not processed by the Bank when reconciling his/her account to assure adequate funds are available?
8. Has the check writer received training on the GPC procedures from the A/OPC?
9. Are checks stored in locked containers when not in use?

## APPENDIX F

### Sample Appointment Letter for a Billing Official

MEMORANDUM FOR: (name, office symbol)

Date

SUBJECT: Appointment of Government Purchase Card Billing Official

1. You are hereby appointed as a Government Purchase Card Billing Official under the administration of (Name), the Agency/Organization Program Coordinator (A/OPC). Your appointment is effective as of the above date and shall remain in effect until:

- a. You are reassigned,
- b. Your employment is terminated,
- c. Your appointment is otherwise canceled or revoked.

2. Authority, Limitations, and Requirements.

- a. You are responsible for the verification that only authorized official purchases are made by Government Purchase Card cardholder(s) assigned to you.
- b. You shall verify that all Cardholders followed regulations and policies applicable to the Government Purchase Card Program.
- c. You shall certify and process the GPC invoice within five business days of receipt.
- d. You will insure that all accountable property purchased with the GPC is identified to the Property Book Officer.
- e. Your monthly office spending limit is (\$\_\_\_\_\_).

3. Government Ethics Training and Acquisition Reporting Requirements.

- a. You must receive yearly, Government Ethics training in accordance with Regulation 5 C.F.R. 2638 and certify that such training has taken place, in accordance with local policy and guidance.
- b. You shall furnish information required for acquisition reporting purposes in the manner and time specified in accordance with local guidance.

- c. You will report to the A/OPC when any Cardholder assigned to you departs or otherwise no longer needs their card.

4. As someone involved in certifying the spending of public funds, you are held to high standards of responsibility and accountability. In accordance with FMR Vol 5, Chapter 33, you are cautioned that you may be held pecuniarily liable for improper purchases that you have nevertheless certified for payment. Misuse of certification may also lead to negative actions, to include a reduction in your office limit to termination of federal employment, and criminal prosecution, depending on the circumstances.

5. Termination of Appointment.

- a. Your appointment may be revoked at any time by the undersigned authority or successor.
- b. Should you be reassigned from your present position or should your employment be terminated while this appointment is in effect, you shall promptly notify the A/OPC in writing so that your appointment may be canceled.

6. Acknowledgment. The undersigned will acknowledge acceptance of this appointment by returning a signed copy of this memorandum to (fill-in name of AOPC and office symbol).

Johnny B. Goode  
Director of Contracting

Acknowledgment of Acceptance:

\_\_\_\_\_ Date \_\_\_\_\_

APPENDIX G

Sample Letter of Delegation of Procurement Authority

MEMORANDUM FOR (Cardholder's Name and Title)

FROM: (Name and Title of HCA designee)

SUBJECT: Delegation of Contracting Authority for Government Purchase Card Use

You are hereby designated as a Government Purchase Card Program cardholder. You have successfully completed the mandatory Government Purchase Card training program and are authorized to obtain supplies and non-personal services and using the Government Purchase Card. Your single purchase limit has been established at \_\_\_\_\_, and your total monthly spending limit is \_\_\_\_\_. You cannot exceed either of these limits without approval of the A/OPC. Your Billing Official is \_\_\_\_\_.

The supplies and non-personal services you obtain with the purchase card must be for official Government requirements and be consistent with your assigned responsibilities and your card purchase limits, including commodity restrictions. This authorization does not exempt you from the requirement to obtain certain supplies from required sources of supply listed in Federal Acquisition Regulation (FAR) Part 8, or from other organizations which have been given exclusive contracting authority for that commodity or service.

You are required to obtain any pre-purchase approval required by Army or this organization's policy and also to insure that all accountable property is reported to the Property Book Officer. You are responsible for all transactions made with this card. You alone are authorized to use this card. This delegation is valid until it is formally modified, suspended, or cancelled. This delegation of authority cannot be re-delegated.

You must notify your Billing Official when you separate from (insert name of activity), through dismissal, retirement, transfer, or for any other reason. If it is determined that you no longer will be required to use the card, this delegation will be terminated and the purchase card must be destroyed.

Dan Smith  
Chief of Contracting

I HAVE REVIEWED THE ABOVE AND UNDERSTAND AND CONCUR WITH MY RESPONSIBILITES IN CONNECTION WITH THE GOVERNMENT PURCHASE CARD PROGRAM

---

(SIGNATURE)

(DATE)

## APPENDIX H

### Sample Appointment as a Certifying Officer

(Use appropriate letterhead)

MEMORANDUM FOR (Insert Certifying Officer's Name and Unit)

SUBJECT: Appointment as Certifying Official

You occupy a position where your duties include the functions of payment Certifying Officer for Government Purchase Card invoices. This memorandum is formal notification that you are hereby appointed a Certifying Officer to (Insert the location and address of the disbursing officer to whom your certification will be made).

As Certifying Officer, you will be responsible for certifying vouchers and documents for payment. Certifying Officers have pecuniary liability for any illegal, improper, or incorrect payment processed by the Department as a result of any payment that is found to be illegal, improper, or incorrect. You must become thoroughly familiar with your responsibilities and accountability. By your signature below, you acknowledge this appointment and affirm that you have read and understand your responsibilities as described in the following references:

Title 31, US Code, Sec. 3325	<a href="http://www4.law.cornell.edu/uscode/31/3323.html">http://www4.law.cornell.edu/uscode/31/3323.html</a>
Title 31, US Code, Sec. 3528	<a href="http://www4.law.cornell.edu/uscode/31/3528.html">http://www4.law.cornell.edu/uscode/31/3528.html</a>
DoD Directive 7000.15	<a href="http://www.dtic.mil/whs/directives/">http://www.dtic.mil/whs/directives/</a>
DODFMR Vol 5, Ch 33	<a href="http://www.dtic.mil/comptroller/fmr/">http://www.dtic.mil/comptroller/fmr/</a>

In addition you must complete a DD Form 577, Signature Card. After completion of the acknowledgement below and the Signature Card, keep a copy and forward the originals to the Agency/Organization Program Coordinator with a copy of this appointment letter. The signature card will then be forwarded to the appropriate payment office.

(Appointing Official's Signature)

### ACKNOWLEDGEMENT

By signature hereon, I acknowledge my appointment as a Certifying Officer. I have read and understand my responsibilities and accountability. I understand my right to request relief of liability for any payment I certify that is determined to be illegal, improper, or incorrect. I further understand that this appointment will remain in effect until revoked in writing by the appointing Official or successor.

Attached is the completed DD Form 577 (Signature Card).

(Certifying Officer's Name and Signature)

## APPENDIX I

### Available Reports from the Bank

The following reports are available on-line in CARE and should be used to improve management and oversight of the GPC program. They are located in the REPORTS section of CARE. Upon request, the Bank can also furnish them on paper.

- Members List
- Delinquent Accounts
- Pre-Suspension, Pre-Cancellation
- Declined Authorizations
- Disputed Transactions
- Unusual Spending Activity
- Merchant Category Summary
- Merchant Spending Summary
- Merchant Transaction Summary
- Vendor Analysis Summary
- CAR Allocation
- Managing Account Certification Status

## APPENDIX J

### Formal Reporting Requirements

**Quarterly Requirements.** The following report will be prepared by each Level 3 A/OPC and provided to the Army Level 2 A/OPC no later than 15 October, 15 January, 15 April and 15 July and identify data collected during the previous quarter of the fiscal year.

A listing of all Billing Official Accounts that have not been EDI enabled. See Paragraph 7.g, 7.h, & 7.i.

**Semi-Annual Requirements.** The following report will be prepared by each Level 3 A/OPC and provided to the Army Level 2 A/OPC no later than 21 January and 21 July and identify data collected during the two previous quarters of the fiscal year.

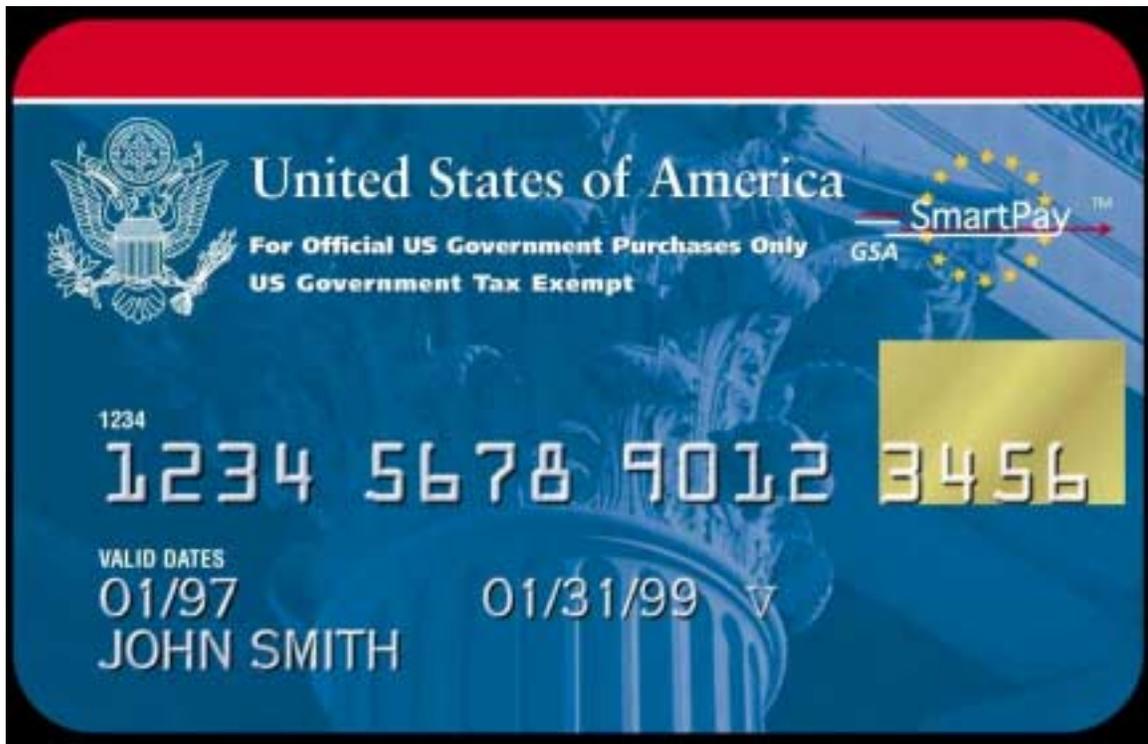
**Surveillance Program Results.** See Paragraph 9.b.

**Span of Control.** A list of the number of waivers to the Army Standard Span of Control (Paragraph 5) that have been requested (broken down to cardholder:billing official, 300 accounts per Level 4 A/OPC, etc.), and the disposition of these requests.

**Inactive Accounts.** Level 3 A/OPC will identify the status of each open account that has been inactive during the previous six months. They will list the masked account number and advise the disposition of the account, i.e. has it been closed or provide the reason it needs to remain open.

**Delinquencies.** Level 3 A/OPCs will submit a summary of the corrective actions taken by the Level 4 A/OPC to reduce the number of delinquent accounts. In subsequent reports, the A/OPC will advise the results of the corrective actions. See Paragraph 23.b.

U.S. ARMY  
FIELD ARTILLERY CENTER  
AND FORT SILL



STANDARD OPERATING PROCEDURE  
GOVERNMENT-WIDE COMMERCIAL  
PURCHASE CARD  
INTERNATIONAL MERCHANT PURCHASE  
AUTHORIZATION CARD (I.M.P.A.C.)

01 June 1999

U.S. Army Field Artillery Center  
Fort Sill, Oklahoma 73503  
Standard Operating Procedures  
I.M.P.A.C. Instructions

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U.S. Army Field Artillery Center  
Fort Sill, Oklahoma 73503  
Standard Operating Procedures  
I.M.P.A.C. Instructions

Chapter 1  
General Information

1-1. INTRODUCTION.

a. The General Services Administration (GSA) is the agency responsible for managing the purchase card Master Contract. The contract provides commercial credit cards and associated services to authorized civilian and military Government personnel to purchase supplies and services for official Government use. The program is available to every federal agency, bureau, military service and command. GSA awarded a task order to US Bank for purchase card services effective 01 December 1998 for a period of three years with seven one year renewal options. The International Merchant Purchase Authorization Card (I.M.P.A.C.) hereinafter referred to as the "purchase card":

(1) is intended to supplement and simplify established "simplified acquisition procedures", minimize cost and administrative burden, and reduce procurement "leadtime",

(2) may be used as a method of payment exceeding the micro-purchase threshold in conjunction with other acquisition procedures.

b. The purchase card is an internationally accepted "VISA" credit card that authorizes the cardholder to purchase supplies and services under an established Delegation of Procurement Authority issued by the Directorate of Contracting. The distinctively designed for Government "GSA Smart Pay" card bears the Great Seal of the United States and a restricted use designation "For Official US Government Purchases ONLY / US Government Tax Exempt". In addition, the reverse of the card bears the issuing bank name and the I.M.P.A.C. trademark.

c. These procedures are designed to supplement the U.S. Army Training and Doctrine Command, Standard Operating Procedure, 97-1, International Merchant Purchase Authorization Card (I.M.P.A.C.) Instructions, and Cardholder and Approving/Billing Official Guides issued by US Bank. These procedures establish internal guidance within U.S. Army Field Artillery Center and Fort Sill for the acquisition of supplies and services with the purchase card under the authority of AFARS Part 13.90.

d. Supplementation of this Standard Operating Procedure (SOP) by functional area managers/process owners is permissible if it is necessary to identify internal procedures that further define processes which are unique to each activity/organization. Such supplements (or other published guidance which directly or indirectly affects Fort Sill's purchase card program) must not impede or otherwise further restrict use of the purchase card.

e. It is understood that installation process owners have the responsibility to manage and control specific items and/or services. However, in keeping with directions from the Chief of Staff of the Army to remove barriers whenever possible to maximize use of the purchase card, functional area managers (e.g., DOIM, DOL, DPW, DRM, etc.) should examine locally imposed procedures that affect the purchase card program and eliminate those determined to be overly restrictive or unnecessary. Process owners are encouraged to coordinate with the DOC to streamline and improve the efficiency of the program.

1-2. PURPOSE. To establish policy and procedure for use of the purchase card to acquire and/or make payment of supplies and services commercially available and approved for local purchase.

1-3. APPLICATION. This SOP is applicable to all purchases of supplies and services utilizing purchase cards issued and administered by Directorate of Contracting, Fort Sill, OK.

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1-4. REFERENCES.

- a. Army Federal Acquisition Regulation Supplement (AFARS)
- b. AR 37-1, Finance and Accounting Policy Implementation
- c. AR 710-2, Inventory Management Supply Policy Below the Wholesale Level
- d. AR 735-5, Policies and Procedures for Property Accountability
- e. Department of Defense Federal Acquisition Regulation Supplement (DFARS)
- f. DoD 5500.7-R Joint Ethics Regulation
- g. Federal Acquisition Regulation (FAR)
- h. USAFACFS Memorandum 25-72, ADPE Procurement Procedures
- i. U.S. Army Training and Doctrine Command, Standard Operating Procedure 97-1

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1-5. DEFINITION OF TERMS.

a. 30-Day Limit. Maximum allowable dollar amount charged within a monthly cycle. This spending limit is set at both the Cardholder and Approving/Billing Official level.

b. Account Number. The identification number assigned to each Cardholder and/or Approving/Billing Official account.

c. Account setup. The process of creating new Cardholder and/or Approving/Billing Official accounts. Account setup information. Specific information required by the purchase card contractor for each cardholder and/or Approving/Billing Official account established.

d. Activation Process. Process in which the cardholder contacts I.M.P.A.C. Customer Service to verify information in order to enable the card for use.

e. Agency Program Coordinator (APC). The individual at the installation designated responsibility for the implementation and administration of the purchase card program.

f. Approving/Billing Official. The individual within an organization designated to receive and review the monthly billing statement, verify cardholder purchases, and authorize payment to the purchase card contractor.

g. Authorization Parameters. Spending limits and merchant controls established on each purchase card.

h. Available Credit. Difference between the assigned credit limit and the balance on a cardholder account plus any outstanding authorizations. (Available Credit = Credit Limit - Balance - Outstanding Authorization.)

i. Billing Statement. The official request for payment from the purchase card contractor.

j. BIN Number. Business identification number assigned to I.M.P.A.C. by VISA. The first six (6) digits of all account numbers to identify them as I.M.P.A.C..

k. Cardholder. The individual Government employee to whom the purchase card is issued and procurement authority delegated.

l. Cardholder Statement of Account. A summary of a cardholder's purchasing activity during a monthly cycle period.

m. Cardholder Statement of Questioned Item (CSQI). Form used by the cardholder to dispute an item posted on the SOA.

n. Customer Automation & Reporting Environment (CARE). An internet-based electronic interface developed by the purchase card contractor to provide functional capabilities of transaction management and reporting.

o. CVV. Indicator embedded in the magnetic strip of every purchase card that enables the authorization process to occur. If a merchant keys the transaction versus swiping the plastic, the CVV is not checked.

p. Declined Transaction. Transaction that authorization has been refused by I.M.P.A.C. Government Services/VISA transaction authorization system.

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q. Defense Finance and Accounting Service(DFAS). The office designated to make payment of purchase card invoices.

r. Delegation of Authority. A written delegation issued by DOC to the individual which establishes them as authorized cardholders or approving/billing/certifying officials.

s. Dispute. A discrepancy between the cardholder and the merchant regarding the validity or acceptability of a transaction posted of the cardholder's monthly SOA.

t. Expiration Date. The date imprinted on the purchase card indicating the date the card will no longer be available for purchasing.

u. File turn. The average number of calendar days between charge posted and payment received.

v. Late Payment Notice. Notification of delinquent account status to the Approving/Billing Official.

w. Master Accounting Code. A seventy-five (75) alpha-numeric character accounting classification assigned to each cardholder account as designated by the organization resource manager.

x. Merchant Category Code(MCC). Code assigned by VISA and designated the principal trade profession, or line of business in which a merchant is engaged.

y. Office Limit. An amount which limits the accumulated maximum dollar purchase amount by all the cardholders under a specific billing level within a monthly cycle.

z. Prompt Payment Act. An Act of Congress that requires all government contracted delivery orders to be paid within thirty (30) days of receipt of the invoice. If payment is not processed within thirty (30) days, interest is automatically calculated and included by the payment office.

aa. Reconciliation. The process by which a cardholder verifies the transactions on their monthly cycle statement against records representing all their cycle purchases.

bb. Referral. The merchant will receive a "referral" or request for additional information in the authorization process if cardholder exceeds certain designated thresholds, i.e. more than nine (9) transactions per day, \$10,000 per single purchase. This is NOT a decline.

cc. Single Purchase Limit. The maximum dollar amount allowed per transaction.

dd. Property Book Officer. The individual responsible for monitoring purchases of non-expendable items and ensuring that inventory accountability is performed.

ee. Suspension. The process in which accounts are deactivated due to a delinquent account status.

ff. Tax Exempt Status. Purchase card transactions are exempt from state and local sales tax in accordance with state law.

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1-6. GENERAL INFORMATION.

a. Purchase card program support points of contact at DOC, DFAS and the purchase card contractor "US Bank" are:

- (1) DOC Agency Program Coordinator  
PO Box 33501, ATTN: ATZR-QB  
Fort Sill, OK 73503-0501  
Telephone: 580-442-5229, Fax: 580-442-8014  
e-mail – [doccrdc@doimex1.sill.army.mil](mailto:doccrdc@doimex1.sill.army.mil)
- (2) DFAS Lawton-Fort Sill Operating Location  
Finance Directorate  
PO Box 85000, 4700 Mow-Way Road  
ATTN: Vendor Pay Division  
Fort Sill, OK 73503  
Telephone: 580-442-0143
- (3) I.M.P.A.C. Government Services  
PO Box 6347  
Fargo, ND 58125-6347  
Telephone: 1-888-994-6722

b. Directorate of Contracting will return purchase requests for items or services valued at less than \$2,500 if not supported by an adequate justification why the organization cardholder cannot obtain the requirement with the purchase card or:

- (1) if the organization's only cardholder has not yet completed, or is scheduled for training.
- (2) if the cardholder has made and documented three calls to legitimate vendors and cannot find a source or cannot find a vendor that accepts the purchase card.
- (3) if the price quoted by the vendor that will accept the card is higher than the price of a vendor that does not. However, note that the DOC may choose to reject a purchase request in this situation if avoiding the administrative cost of issuing a purchase order is in the best interest of the government.
- (4) DOC may process ratification of unauthorized commitments with the purchase card when all other requirements are met.

c. The purchase card may be used for **payment purposes only**, for transactions that total value exceeds the micro-purchase threshold (\$2,500), if a higher dollar limitation is authorized in the cardholder's specific delegation of authority and the following requirements are also fulfilled:

- (1) The transaction must be made in conjunction with a simplified acquisition procedure (i.e., purchase order, Purchase Card Agreement (PCA), Blanket Purchase Agreement (BPA), or to initiate calls or orders placed against existing contracts or agreements (i.e., Indefinite Delivery Indefinite Quantity (IDIQ) contracts or Federal Supply Schedules (FSS), etc.). The contract or agreement must include applicable clauses/provisions and authorize payment by purchase card.

d. DOC shall not issue purchase cards to contractors. Cost-reimbursable contractors are eligible to

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use the GSA Smart Pay card program, however, must request the contracting office responsible for the cost-reimbursable contract provide a letter authorizing them to establish accounts pursuant to 48 CFR 51.102 and forward the request to the purchase card contractor.

e. Supplies and services up to \$2,500 may be procured with appropriated fund purchase cards from DoD Non-Appropriated Fund Instrumentalities (NAFIs), including AAFES facilities, if the cardholder has received approval for local purchase from the appropriate process owner and the purchase is not otherwise prohibited. In accordance with AAFES policy, cardholders making official purchases will be granted access to AAFES and payment will be made with the purchase card **ONLY**.

f. Purchase card convenience checks are provided through the purchase card contract, and are established as a cardless account separate from purchase card accounts in the program. Convenience checks are locally issued as an alternative to imprest fund cash in those instances where the purchase card is not accepted. **Convenience check capability shall be limited to DOC.** Convenience checks will **not** be used in lieu of the purchase card. Appointed individuals at DOC shall be designated as the "convenience check custodian", and have the authority to sign and issue convenience checks in support of installation requirements.

g. Prospective cardholders and approving/billing official must complete appropriate training prior to being delegated authority under the program. Individuals delegated procurement authority are "procurement officials", as defined under Section 27 of the Office of Federal Procurement Policy Act and as such, must receive training in use of the purchase card and procurement ethics. Execution of a Procurement Integrity Certification is required by FAR 3.104-12 if the sum of the cardholder's annual purchases are expected to exceed \$20,000. DOC requires all cardholder's and approving/billing official's complete this certification during mandatory training and will maintain the completed Procurement Integrity Certification. The training will be developed and provided by DOC, and will include but not necessarily be limited to information pertaining to federal, defense and Army regulations, micro-purchase and simplified acquisition policy and procedure, and procurement ethics. Orientation shall address General Services Administration (GSA), the purchase card contractor, and installation specific procedures. DOC will notify Staff Judge Advocate of all delegation of procurement authority of cardholder's and appointment of approving/billing officials. SJA will determine if completion of Executive Branch Confidential Financial Disclosure Report, Parts I and II, (SF 450) is required. The Ethics in Government Act requires completion of the SF 450, and is reviewed to evaluate potential conflict of interest and maintained by SJA. Individuals who have completed Purchasing Fundamentals (PUR 101) or Contracting Fundamentals (CON 101) are required to complete purchase card orientation and procurement ethics training **ONLY**. Cardholder's authorized a single purchase limit exceeding the micro-purchase threshold (\$2,500) are required to complete supplemental training. DOC will determine the content and duration of the supplemental training.

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Chapter 2  
Responsibilities

2-1. DIRECTOR OF CONTRACTING (DOC). DOC has primary responsibility of implementation and administration of the purchase card program for U.S. Army Field Artillery Center and Fort Sill. DOC will:

- a. Designate an individual within the DOC to function as the Agency Program Coordinator (APC).

2-2. AGENCY PROGRAM COORDINATOR. The Agency Program Coordinator functions as the primary liaison between cardholders, approving/billing officials, the installation, General Services Administration and the purchase card contractor. The APC will:

- a. Coordinate and assist organizations to determine feasibility of program participation, participation requirements, and to define organization requirements.
- b. Develop and provide appropriate training pertinent to simplified acquisition procedures for all program participants prior to issue of delegation of procurement authority.
- c. Establish and maintain cardholder and/or approving/billing official accounts. Request issue and destruction of purchase cards and termination of accounts.
- d. Issue delegation of procurement authority to cardholder and Approving/Payment Certifying Appointment to approving/billing official by memorandum to the individual stating specific authority, limitations, and duties applicable to the delegation/appointment.
- e. Develop, distribute and maintain supplemental installation program policy and procedure.
- f. Assist and provide guidance to program participants on card utilization, procurement related issues, problem resolution and technical assistance on all aspects of the purchase card program.
- g. Develop oversight procedure to ensure acquisition policy and procedure compliance by program participants. Communicate non-compliance issues to program participants and initiate/assist organization in developing corrective action for unauthorized use or failure to follow prescribed procedures.
- h. Collect, maintain and analyze program data. Establish and review standard reports. Maintain statistics and report advantages/disadvantages, barriers, "good news", "lessons learned," etc.
- i. Identify program expansion initiatives and enhancements to achieve agency, TRADOC, and installation objectives and promote and publicize the program throughout the installation and industry.

2-3. PROGRAM PARTICIPANT ORGANIZATION. Commanders/directors or their designees will nominate individuals within their organization to serve as Approving/Billing/Certifying Official(s) and Cardholder(s). Cardholders and Approving/Billing Officials hold a public trust and must meet the highest ethical standards. The organization will:

- a. Ensure internal procedures are established that include, but are not limited to the following issues:
  - (1) Funding process, including procedure to commit funds prior to purchase, to record obligations after purchase and ensure appropriate DODAAC's and APC's exist.
  - (2) Designation of personnel responsible for certifying receipt and acceptance of supplies

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and/or services. Ensure that a copy of the delivery ticket is provided to the cardholder no later than one (1) day following receipt when delivered to a Central Receiving Point (CRP).

(3) Procedures to add accountable (non-expendable/durable) supplies to the property book or hand receipt.

(4) Ensure Billing Statements are verified, certified and forwarded to the designated payment office in accordance with prescribed procedures and an "alternate" individual is appointed to perform Approving/Payment Certifying Official function in the absence of the primary approving/billing official.

(5) Establish and evaluate management controls to ensure the organization's compliance with program policy and procedure.

2-4 CARDHOLDER. The cardholder is the Government employee issued the purchase card and to whom procurement authority is delegated. **The cardholder is responsible for utilizing the purchase card in accordance with program policy and procedure, training received, and within specific, delegated authority.** Use of the purchase card does not relieve the cardholder from adhering to all federal and departmental acquisition regulations and the program is not intended to avoid or bypass appropriate purchasing, supply or payment procedures. Standard Procurement rules as described in the Federal Acquisition Regulation (FAR) and Supplements, and fiscal law requirements of the Anti-Deficiency Act as described in Army Regulation (AR) 37-1, apply to "micro-purchase". **A micro-purchase is defined as a simplified acquisition of supplies and/or services equal to or less than \$2,500 (construction \$2,000). The FAR requires mandatory training be completed prior to delegation of procurement authority, purchase price be determined fair and reasonable, purchases must be rotated/alternated among all available sources of supply, purchase documentation is completed and maintained, purchases are not split to remain below the cardholder's single purchase limit, and mandatory sources of supply are utilized in the order of precedence stipulated.** Cardholders hold a public trust and must meet the highest ethical standards. The cardholder shall:

a. Complete mandatory training as required by the FAR prior to being delegated authority under the purchase card program and receive, review and maintain all policy and procedure guidance provided by DOC.

b. Activate the purchase card upon receipt in accordance with activation instructions received and sign the reverse immediately. Safeguard the purchase card and account number at all times to prevent unauthorized use. Failure to safeguard the purchase card and account number will result in the purchase card being withdrawn from the cardholder. The card is embossed with the individuals name and authorized for use by that individual **ONLY. CARDHOLDER SHALL NOT ALLOW ANYONE TO USE THEIR CARD OR ACCOUNT NUMBER, INCLUDING APPROVING OFFICIALS, SUPERVISORS, OR COMMANDERS IN THE CARDHOLDER CHAIN OF COMMAND!**

c. Ensure the purchase card is used **FOR OFFICIAL GOVERNMENT PURCHASES ONLY. THE PURCHASE CARD IS NOT FOR PERSONAL USE.** Although the card is issued in the individual's name, the charges posted are the liability of the agency/organization. The delegation of procurement authority will specify spending and usage limitations, and the cardholder is responsible for ensuring these limitations are not exceeded.

d. Ensure documentation of the following elements prior to purchase:

(1) Brief, written description of supply and/or service.

(2) Fund availability/applicable appropriation. The organization resource manager is

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responsible for providing bulk funding for micro-purchase transactions. It is the cardholder's responsibility to ensure funding is sufficient for the purchase and the appropriation specified on the SOA is applicable to the purchase. Specific appropriations designed by Congress for NAF, RTDE, Base Operation, and mission purchases intended for purchase by a base operations activity **cannot** be purchased with the purchase card under another appropriation without specific approval by the organization resource manager. If you have any questions pertaining to funds availability, applicability or control contact your organization resource manager for additional information.

(3) Local purchase authority has been provided by process owner (DOL, DOIM, DPW, etc.) as required.

(4) Ensure property accountability procedures are followed, when purchasing a property book (non-expendable) or a hand receipt (durable) item. Cardholder must obtain approval from the appropriate Property Book Officer **prior** to purchase, and provide purchase documentation/verification to the Property Book Officer **after** purchase. Activities managed by the Fort Sill Consolidated Property Book Office (FSCPBO) **must** have document number assigned by FSCPBO prior to purchase.

e. Prior to reaching a decision to use a commercial source, the cardholder will determine if mandatory sources of supply meet the need. The cardholder will screen four (4) sources of supply, in order of priority, to satisfy the requirement. The priority of sources is dictated by the FAR Part 8, "Required Sources of Supplies and Services, Subpart 8.001 – Priorities for Use of Government Supply Sources.

**In order of priority, mandatory sources are:**

**(1) Installation/Activity Inventories**

NOTE: Installation/activity inventories may be supplies maintained in a self service supply center, excess items maintained by the local supply community, or items available from GSA supply sources. The following GSA supply source information is provided to assist the cardholder in the screening process: General Services Administration (GSA) Stock Program (GSA Advantage), GSA Federal Supply Schedules @ <http://www.fss.gsa.gov> or telephone (800) 525-8027, Defense Logistics Agency (DLA) E-MALL @ <http://www.emall.dla.mil> . The cardholder is responsible for obtaining information on the availability of items from installation inventories and to secure local purchase authority from the process owner.

**(2) Federal Prison Industries (FPI) "trade name UNICOR"**

NOTE: Federal agencies are **mandated** by law to consider purchase of items manufactured or produced by Federal Prison Industries (FPI) prior to acquiring those items from commercial sources. UNICOR is a mandatory source provider, therefore the cardholder must receive written authorization for clearance prior to placing an order for similar items through other sources. Waiver from mandatory use of (FPI) must be obtained by contacting UNICOR Customer Service @800-827-3168 or DOC for assistance. Additional information pertaining to FPI is provided @ <http://www.unicor.gov>.

**(3) National Industries for the Blind/Severely Handicapped (NIB/NISH)**

NOTE: The Javits-Wagner-O'Day (JWOD) Program, a required source of supply as stipulated by FAR Part 8.7, was established by Congress in 1971 to generate employment and training opportunities for people who are blind or have other severe disabilities through Federal purchase of supplies and services. Under the program, Federal agencies are **mandated** to purchase supplies and services furnished by non-profit agencies employing individuals training under JWOD. These products include office supplies, cleaners, textiles, hardware items, military specific items, and medical/surgical supplies and are available at GSA supply sources, Defense Logistics Agency (DLA), and authorized commercial distributors. The following source information is provided pertaining to JWOD purchases: Committee for Purchase From

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People Who Are Blind or Severely Handicapped @ [www.jwod.gov](http://www.jwod.gov) or telephone (703) 603-7740, National Industries for the Blind @ [www.nib.org](http://www.nib.org) telephone (800) 433-2304, NISH @ [www.nish.org](http://www.nish.org) or telephone (703) 560-6800.

#### **(4) Wholesale Supply Sources**

NOTE: Millions of items in the DoD wholesale supply system are centrally managed, and the cardholder is responsible for checking the supply system for the availability of managed items. DOL may assist the cardholder by checking the automated FEDLOG system. For excess supplies from other agencies visit GSA's web site @ [www.fss.gsa.gov/property.html](http://www.fss.gsa.gov/property.html) or telephone (703) 305-7240

f. After the source of supply is identified, the cardholder must determine if any "special requirements" must be satisfied prior to, or after purchase. Special requirements include:

(1) Property Accountability: It is the Property Book Officer's determination to specify items to be entered into the Property Book. Cardholder's must coordinate **prior** to and obtain hand receipt documentation for accountable material **after** purchase. Provide the purchase documentation to the appropriate property book officer within three (3) days of purchase, and a copy of this documentation to the approving/billing official for review with the SOA. (Appendix C)

(2) Purchase of ADPE (Automated Data Processing Equipment): Procurement of ADPE follows all property accountability, procurement and financial procedures with added requirements to insure investments in technology are approved from a central organization on the installation and are Year 2000 compliant. This review and approval is executed by the Directorate of Information Management (DOIM) in support of the Information Management Technology Reform Act of 1996 (Clinger-Cohen Act). The Fort Sill, OK DOIM has established policy and procedure for purchase card transactions by two methods. (Appendix D)

(3) Purchase of Hazardous Material/Environmental Protection Agency (EPA) Designated Items: The DoD has established preference programs in support of the Resource Conservation and Recovery Act (RCRA) (42 USC 6962) and requires that federal agencies comply with the requirements of Federal Regulation 29 CFR 1910.1200 to obtain a Material Safety Data Sheet for items meeting OSHA's definition of "hazardous" material. GSA supply sources comply with hazardous materials/EPA designated item guideline requirements. Contact the Directorate of Environmental Quality for additional information pertaining the Hazmat/EPA supplies and/or services.

g. 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. In accordance with FAR 13.602(a), requirements aggregating more than the micro-purchase threshold (\$2,500) shall not be fragmented into several purchases that are less than the threshold merely to permit purchase. In accordance with AFARS Part 13.9003(a), purchases shall not be split in order to stay within the single purchase limit. **Do not split requirements to stay within the single purchase limit. This practice is prohibited!** Typically, the known needs of an organization by the cardholder at the time of the purchase constitutes the requirement. When the total value of required items exceeds the cardholder's single purchase limit, combine the items on a purchase request and forward to DOC for processing.

h. Competition is not required for requirements under the micro-purchase threshold (\$2,500), however, the FAR requires the cardholder determine the price quoted to be fair and reasonable. This determination may be based on competitive quotations, a comparison with a price found reasonable on a previous purchase, current price lists, catalogs, advertisements, or personal knowledge of market price.

i. The FAR requires the cardholder rotate or alternate purchases of supplies and/or services

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among all qualified suppliers.

j. Inform merchants that the purchase is for official Government purposes and, therefore, is exempt from state or local taxes in accordance with state law. The purchase card is imprinted “**US Government Tax Exempt**”. The **tax exempt** identification number for all U.S. Army Field Artillery Center and Fort Sill I.M.P.A.C. cardholders is “**47162156**”. If the merchant refuses to accept this status, the cardholder **cannot** do business with the merchant.

k. **Backordering is not allowed. Cardholders are responsible for informing the merchant that billing cannot occur until shipment is made or services received.** Items and/or services must be available for delivery within thirty (30) days or by receipt of the monthly SOA to simplify the monthly reconciliation process. Multiple delivery sites on a single order are acceptable, so long as the merchant does not bill until all deliveries under the transaction are made and accepted by the Government.

l. Maintain a comprehensive transaction log of all purchases in an automated transaction management system with supporting documentation ensuring the transaction log is complete and current inasmuch as it is used to reconcile the monthly SOA, required for review by DOC for verification of compliance with acquisition policy and procedure, and is subject to review by the approving/billing official, Internal Review and Control, Army Audit Agency, and other surveillance organizations.

- Options

(1) The locally developed DOS-based Cardholder Program Version 3.0 is available for cardholder's that “do not” have internet access. This program was developed in conjunction with programs for resource managers and DFAS. Using this program, the cardholder acts as the “primary data entry source”. The program operates in a “stand-alone” PC mode and provides the capability for each cardholder to maintain an accurate accountability of purchases made and provide required reports. (Exhibit 5) The cardholder may obtain a copy of the program on disk and the Software User Guide from the DOC APC.

(2) Customer Automated Reporting Environment (C.A.R.E.) is available for cardholders and approving/billing officials that have internet access. C.A.R.E. is an internet based electronic interface that provides functional capability in transaction management and reporting for the cardholder and approving/billing official. (Exhibit 12) Minimum system requirements for C.A.R.E. for cardholder and approving/billing official are:

- 486 DX66 or higher
- 16MB memory
- Windows 95 or NT
- 3 ½ floppy disk drive
- Software-Netscape Navigator or Microsoft Internet Explorer 3.1 or greater

NOTE: The cardholder will forward a transaction log report to DOC APC by the twenty-fifth (25<sup>th</sup>) of each month. This report will reflect the reporting period, cardholder name, merchant name and address, business status, designate phone or counter purchase, description, quantity, unit and total price for all transactions made within the billing cycle (24<sup>th</sup> of prior month to the 23<sup>rd</sup> of current month). The cardholder will forward a copy of the SOA to the organization resource manager to support any required cost transfers.

m. At the close of each monthly billing cycle, the cardholder will receive a Cardholder Statement of Account (SOA).(Exhibit 6) This SOA will itemize each transaction that was posted to the cardholder's account during the past billing cycle. Upon receipt of the SOA the cardholder will complete the following actions:

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- (1) **Date stamp SOA or otherwise record date of receipt\***
- (2) **Review** the SOA for **accuracy**
- (3) Provide a description of items purchased on SOA or attach detailed documentation as specified by approving/billing official
- (4) **Attach all** verification/documentation of purchase
- (5) **Sign** the reverse of the SOA
- (6) **Forward original documents to the approving/billing official for review within FIVE (5) days of receipt!\*\***

\* If the SOA is not received by the tenth (10<sup>th</sup>) day of the month following the close of the billing cycle, it is the responsibility of the cardholder to contact I.M.P.A.C. Government Services @888-994-6722 to request a reprint of the SOA.

\*\*During periods of temporary duty (TDY) or on leave status during the period the SOA is typically received, the cardholder must forward all supporting documentation to the approving/billing official prior to departure. The approving/billing official will be responsible for reconciliation and ensuring timely payment is processed. Upon returning to duty, the cardholder will complete the SOA reconciliation process as required by the approving/billing official.

Note: Maintain “copies” of all purchase card transaction records with a copy of the SOA. The original documents are **forwarded to and maintained by** the Approving/Billing Official and become part of the audit trail in accordance with prescribed procedures.

n. If incorrectly charged for an item, the cardholder shall document the SOA with an explanation. The cardholder must “first” attempt to resolve the issue with the merchant, **ONLY if satisfactory resolution cannot be reached with the merchant do you begin dispute procedures!** If dispute procedure implementation is required, the cardholder must complete the “Cardholder Statement of Questioned Item” form (Exhibit 8) and forward original to I.M.P.A.C. Government Services. Attach a copy of the completed CSQI to the SOA for review by the approving/billing official. **Note:** The completed CSQI must be received by I.M.P.A.C. Government Services within **sixty (60) days** of the statement date on which the transaction originally posted. **Items billed but not received during the billing cycle should not be immediately disputed (see Dispute Procedure, paragraph 3.4, and Disputes Checklist, Appendix 13).**

o. Report lost/stolen card or suspected fraudulent use of the purchase card immediately to I.M.P.A.C. Government Services, approving/billing official, as well as the DOC Agency Program Coordinator.

p. Prior to clearing the installation, the cardholder must relinquish the purchase card to the approving/billing official who is authorized to destroy the purchase card and notify the DOC APC of this destruction, or forward to the DOC APC who will complete procedure to cancel the account. **NOTE: Recommend cardholder complete this action sixty (60) days prior to departure to allow sufficient billing cycles to occur to complete SOA reconciliation.**

q. Cardholders shall complete the Cardholder Purchase Card Self-Evaluation Checklist (Appendix 10) semi-annually and maintain evaluation results on file for review by approving/billing official and DOC.

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2-5. APPROVING/BILLING OFFICIALS. The Approving/Billing official is the individual designated to receive and review the monthly billing statement, review and verify cardholder purchases and certify payments to I.M.P.A.C. Government Services. The approving/billing official must meet the highest ethical standards. Approving/Billing Officials shall:

a. Coordinate training requirements, verify mandatory training is completed, and program policy and procedure guidance received and maintained as required for the organization cardholder's and "alternate" approving/billing official.

b. Receive, and review each cardholder Statement of Account and supporting documentation to ensure purchase cards issued under his/her authority are properly utilized in accordance with prescribed policy and procedure, reconcile the SOA to the Billing Statement ensuring cardholder SOA and supporting purchase documentation is received and complete for each cardholder with purchase activity in the billing cycle.

c. If a transaction is questioned by the approving/billing official for any reason, the cardholder is required to justify the transaction and substantiate the validity of the purchase. If the purchase was not authorized, the approving/billing official will require the cardholder return the item and obtain a credit voucher or the approving/billing official will obtain a personal check from the cardholder for the full amount of the purchase, made payable to "Treasury of the United States". Resolution of situations involving improper use of the purchase card and formulation of disciplinary actions required will be the responsibility of the approving/billing official in coordination with the DOC APC. Corrective action may range from a letter of reprimand, suspension or revocation of the purchase card, to removal of the employee depending on the severity of the violation.

d. Within Department of Army (DOA) the Approving/Billing Official acts as the "payment certifying officer" as delegated by letter of appointment by Directorate of Contracting (Exhibit 2) and completion of DD Form 577 (Signature Card) (Exhibit 4). Under the procedure, the approving/billing official is pecuniarily liable for an illegal, improper, or incorrect payment due to an inaccurate or misleading certification. The approving/billing official will receive the "official invoice" or billing statement (Exhibit 7), a composite statement of transactions for all cardholders for whom he/she is the approving/billing official, at the close of the billing cycle. Upon receipt, the approving/billing official will complete the following actions:

(1) **DATE STAMP or otherwise record the date of receipt of the Billing Statement in accordance with the Prompt Payment Act.** The Prompt Payment Act is an act of congress that requires all government contracted delivery orders to be paid within thirty (30) days of receipt of the invoice. If the approving/billing official does not clearly identify the date of receipt on the Billing Statement, the Prompt Payment Act requires the designated payment office use the statement date as the assumed date of receipt. This will result in payment not being made within thirty (30) days and automatic interest penalty assessment to the organization by DFAS.

(2) receive, review, and verify the cardholder SOA for each cardholder with purchase activity in the billing cycle and reconcile the transaction documentation to the Billing Statement.

(3) review, approve and certify **(by signature on reverse)** the Billing Statement for **"Payment in Full"**, regardless of disputed amounts. **DoD mandates a "Pay and Confirm" policy which stipulates authorization to withhold payment ONLY if fraud is suspected or has occurred.**

(4) **Forward certified/signed Billing Statement to the designated payment office within fifteen (15) days of receipt to prevent interest penalty assessment and implementation of suspension procedures.**

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Note: If the cardholder is not available to perform the reconciliation process, **do not delay the certification of the Billing Statement!** The approving/billing official shall request the cardholder complete the reconciliation process and sign the SOA upon return to duty.

e. Retain the cardholder original SOA, purchase documentation and copies of the Billing Statement for audit purposes in accordance with prescribed procedures. (Appendix E)

f. Monitor the dispute process to ensure disputed transactions are properly implemented as required, and disputes initiated are resolved appropriately.

g. Submit request to establish, change or cancel accounts to DOC APC in writing by e-mail: [doccrdc@doimex1.sill.army.mil](mailto:doccrdc@doimex1.sill.army.mil) or memorandum.\*

(1) Provide the following information to establish new cardholder/approving/billing official account:

- a. Full name and rank of cardholder
- b. Unit/Organization
- c. Office Address (Bldg. #, Street, PO Box, City, State, Zip Code)
- d. Office symbol
- e. Office telephone, fax and e-mail address
- f. Single Purchase and Thirty (30) Day Spending Limit
- g. Master Accounting Code
- h. Specific purchasing parameters (restrictions) as required.

(2) Provide account change information as required.

(3) Recommend request for cancellation of cardholder account due to cardholder separation **in advance** sixty (60) days (not later than thirty (30) days) prior to scheduled departure. The cardholder shall relinquish the purchase card to the approving/billing official or the DOC APC. The approving/billing official is authorized to destroy the purchase card and notify the DOC APC of the destruction with the request to cancel the account.

(4) If a cardholder is transferred to a unit/organization with a different approving/billing official, the new approving/billing official must determine if the employee will be a purchase card holder within the new unit/organization. If it is determined the card shall be retained by the cardholder, the new approving/billing official shall request DOC APC transfer the cardholder to his/her approving/billing official account.

(5) Recommend the approving/billing official notify the DOC APC of his/her departure sixty (60) days (not less than thirty (30) days) **in advance** of approving/billing official transition.

\*The Approving/Billing Official or the organization resource manager is authorized to submit requirement to DOC APC.

h. The approving/billing official should become familiar with the suspension policy and procedure.

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(1) An account is considered past due if payment for “undisputed” amounts is not received sixty (60) days from the “billing date”.

(2) A “late payment notice” is sent to the approving/billing official prior to suspension. **The late payment notice alerts the organization of a payment problem. THE APPROVING/BILLING OFFICIAL MUST BE PROACTIVE IN DETERMINING THE CAUSE!**

(3) Suspension of a approving/billing account will suspend all attached cardholders.

(4) The account will remain in “suspended status”, until outstanding invoices are current. All account will be reinstated at this time.

(5) Accounts suspended more than twice in twelve (12) month period will be terminated.

i. Maintain the cardholder's original SOA, transaction documentation, and copies of the certified Billing Statement on file in accordance with purchase card program record-keeping instructions. (Appendix E)

j. The approving/billing official shall evaluate the organization's purchase card program management controls and performance by review of a random sampling of his/her cardholder's purchases on a semi-annual basis. The approving/billing official shall evaluate acquisition policy and procedure compliance and the effectiveness of the organization purchase card program by completing the “Management Control Evaluation Checklist” (Exhibit 9). The approving/billing official shall correct any deficiencies identified as a result of these evaluations, and maintain evaluation findings and corrections for audit in accordance with record-keeping instructions.(Appendix E)

2-6. DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS). The payment office designated to make payment of the “official invoice” or billing statement to the purchase card contractor will be specified in the appointment as approving/billing/certifying official. The designated payment office will:

a. Receive monthly “official invoice” or billing statement after certification by approving/billing official. The billing cycle closes on the twenty-third (23<sup>rd</sup>) of each month.

b. Make payment to I.M.P.A.C. Government Services in accordance with the Prompt Payment Act. Interest penalties due under the Prompt Payment Act are computed on the thirtieth (30<sup>th</sup>) day from the date the invoice is received by the Government, or thirty (30) days from the date of the invoice if it is uncertain when the invoice was received. \*Cardholder and Approving Official shall date stamp or otherwise record the date the Statement of Account and Billing Statement are received.

NOTE: The purchase card contractor may suspend billing accounts and therefore cardholder privileges when undisputed amounts are over sixty (60) days delinquent.

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Chapter 3  
General Instructions

3-1. SPENDING LIMITS. Each cardholder account has both a “Single-Purchase” and “Thirty Day” spending limit and each approving/billing official account has a “Monthly Office” limit established on the account as a control method.

a. Cardholder Single Purchase Limit. The maximum dollar amount allowed per transaction specified in cardholder delegation of procurement authority. Amount will be determined by the approving/billing official in coordination with the organization resource manager, and will typically be limited to the micro-purchase threshold (\$2,500) for cardholder’s **outside** DOC. Some cardholder’s outside the DOC, may be authorized a single purchase limit exceeding the micro-purchase threshold when the purchase card is issued in conjunction with a simplified acquisition method, used as a method of payment and specifically authorized in the delegation of procurement authority.

b. Cardholder Thirty Day Limit. The maximum dollar amount authorized charged within a monthly billing cycle. This is a budgetary limit established by the approving/billing official in coordination with the organization resource manager. This limit is utilized for funds control and the total cumulative dollar value of all purchases during a single billing cycle may not exceed the established monthly limit identified in the delegation of procurement authority.

c. Monthly Office Limit. The accumulated maximum dollar amount that may be purchased by all the cardholders under a specific billing level within a monthly cycle. The DOC APC will subsequently increase/decrease this limit to accommodate any cardholder increase/decrease required.

NOTE: Request to change monetary limits must be submitted to the DOC APC by the approving/billing official or the organization resource manager in writing by e-mail: [doccrdc@doimex1.sill.army.mil](mailto:doccrdc@doimex1.sill.army.mil) or memorandum.

3-2. PURCHASE AUTHORIZATION. Unique controls or “authorization parameters” are established in the purchase card program to provide methods and procedures to ensure checks, balances and audit controls are processed on all transactions. Authorization is sought electronically/telephonically by the merchant for all purchases at the point-of-sale. The majority of authorizations are processed electronically; however verbal authorization may be required under specific circumstances. I.M.P.A.C. Government Services verifies each individual cardholder’s single purchase limit, thirty (30) day limit, and the type of merchant being utilized prior to transaction approval, decline, or referral.

3-3. STATEMENTS. I.M.P.A.C. Government Services provides two (2) statements at the close of each monthly billing cycle or **the twenty-third (23<sup>rd</sup>) of each month.**

a. The “statement of account” (Exhibit 6) is an itemized listing of all items billed in the previous billing cycle, and is mailed to the cardholder. The cardholder will **review** the SOA for accuracy, **verify transactions** by signing and dating the reverse of all pages of the SOA, and **forward** with all purchase documentation to the approving/billing official **within five (5) days of receipt.**

b. The “billing statement” (Exhibit 7) is a composite statement or the “official invoice” provided to the approving/billing official, which contains all purchases billed by his/her cardholder’s during the previous billing cycle. The approving/billing official must **reconcile** the SOA to the billing statement, **certify for payment in full** in accordance with DoD “Pay and Confirm” policy, and **forward signed and dated** billing statement **to the designated payment office no later than fifteen (15) calendar days after receipt.**

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3-4 DISPUTE PROCEDURE. A dispute is a questionable transaction that is posted to the SOA. The dispute procedure established is intended to resolve discrepancies between the supplier and the cardholder. The cardholder is responsible for resolving the issue with the supplier directly. Some common causes for disputed transactions are:

- (1) Merchandise/service not received.
- (2) Merchandise returned.
- (3) Unauthorized purchase.
- (4) Duplicate processing of charge.
- (5) Unrecognized charge.
- (6) Merchandise/service was billed/but not received.

a. If there is reasonable expectation the merchant will correct the problem, **the cardholder will delay dispute procedures. ONLY if satisfactory resolution cannot be reached with the supplier does the cardholder begin dispute procedures.** To initiate dispute procedures, the cardholder will notify I.M.P.A.C. Government Services **within sixty (60) days** after the date of the SOA on which the transaction first appeared – by completing the Cardholder Statement of Questioned Item (CSQI) form (Exhibit 8). Submit original CSQI to I.M.P.A.C. Government Services and provide a copy of the CSQI with the SOA forwarded to the approving/billing official for review. The cardholder will sign the SOA, noting discrepancies that are expected to be resolved. **Disputes will not impede the timely reconciliation of the SOA to the approving/billing official.**

b. Cardholders should not dispute non-receipt of billed items during the first billing cycle inasmuch as receipt typically occurs within the “following” billing cycle. **Transactions should be certified for payment when they appear on the billing statement.** Cardholders should wait forty-five (45) days prior to disputing non-receipt of billed items. Delayed dispute transactions must be tracked to ensure receipt during the following billing cycle, **if not received in the following billing cycle – transactions must be promptly disputed.**

c. If supplies/and or services are found to be defective, the cardholder is responsible for returning the merchandise to the supplier for replacement or credit to the account. **If the supplier refuses to replace or correct, the transaction must be disputed.**

d. Credit for payment of disputed items will be offset against future billings. DoD **mandates a “Pay and Confirm”** policy, which stipulates the Billing Statement must be certified for payment in full, regardless of disputed transactions.

Note; **Items that are not authorized for dispute include: Foreign exchange rates, taxes, shipping and handling and I.M.P.A.C. Convenience Checks.** (Exhibit 13)

3-5. LOST, STOLEN OR COMPROMISED CARDS. Cardholder shall immediately notify I.M.P.A.C. Government Services, Telephone: 888-994-6722, approving/billing official as well as the DOC APC in the event the purchase card is lost or stolen or the account number is compromised in any way. Provide I.M.P.A.C. Government Services with the cardholder name and card account number and detailed information pertaining to any purchases made on the day the card was lost, stolen or compromised. A replacement card will be issued and mailed to the cardholder within twenty-four (24) hours. A new account number will be established. The Government may be responsible for any charges if the cardholder fails to notify I.M.P.A.C. Government Services immediately. If a reported lost or stolen card is later located, the

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cardholder shall destroy the card and forward to his/her approving/billing official. The approving/billing official may retain the destroyed card in the organization purchase card files or forward to the DOC APC for retention.

3-6. SUSPENSION POLICY AND PROCEDURE. The following suspension policy and procedures are established in the Master Contract:

(1) **An account is considered past due if payment for “undisputed” amounts is not received sixty (60) calendar days from the “billing date”.**

(2) **A “late payment notice” is sent to the approving/billing official prior to suspension.**

**(The late payment notice alerts the organization of a payment problem – THE APPROVING/BILLING OFFICIAL MUST BE PROACTIVE IN DETERMINING THE CAUSE!)**

(3) A pre-suspension report is sent to the DOC APC five (5) days prior to suspension of the account.

(4) **Suspension of a billing account will suspend all attached cardholders.**

(5) The account will remain in “suspended status”, until outstanding invoices are current. All accounts will be reinstated at this time.

(6) **Accounts suspended more than twice in a twelve (12) month period will be terminated.**

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Chapter 4  
Instructions for Use

4-1. **AUTHORIZED USE.** The purchase card is issued bearing the individual's name and is authorized for use by that individual **ONLY! NO OTHER PERSON IS AUTHORIZED TO USE THE PURCHASE CARD, INCLUDING APPROVING OFFICIALS, SUPERVISORS, OR COMMANDERS IN THE CARDHOLDER'S CHAIN OF COMMAND.** The purchase card is authorized for use intra-governmentally, (i.e. General Services Administration Customer Supply Centers (GSA-CSC), Defense Logistics Agency (DLA), and Defense Automated Printing Service (DAPS) as well as commercial sources.

4-2. **PROHIBITED USE.** The GSA Master Contracts prohibits use of the purchase card to obtain:

- a. Travel or travel-related expenses
- b. Cash advance or cash refund
- c. Long-term rental or lease of land or buildings

4-3. **CONTROLLED USE.** The purchase cannot be used to obtain the following items without the **specific** approval from the supply system Integrated Material Manager (IMM). The DOL will obtain these approvals for the customer regardless of the method of payment:

- a. Weapons system related items;
- b. Handguns, firearms and other sensitive items; and
- c. Hazardous materials such as chemicals, ammunition and explosives.

4-4. **CONDITIONAL USE.** Supplies or services not identified as restricted or controlled above are potential candidates for acquisition with the purchase card after local purchase authority has been provided by the process owner. However, if the requirement is not relatively "straight forward" and "non-complex" in nature (e.g., in the case of some repair services), it should be forwarded to DOC for purchase. In this case, if the value of the acquisition is under \$2,500, it should be accompanied by an explanation why it cannot be obtained by the organization cardholder. Some examples of types of supplies or services that may be obtained with the purchase card are:

- a. Short term government vehicle leases (not for personal TDY use). (Process owner DOL, Transportation Office, Passenger Movements Branch)

NOTE: Units will process the FS Form 833 to determine availability of TMP vehicles. If it is determined that TMP cannot support the mission the disapproved FS 833 will be hand carried to the Passenger Movement Branch. User units are authorized to use an organization purchase card to procure leased vehicles **when specifically approved in advance** by the DOL, Transportation Office, Passenger Movements Branch.

- b. SSA ASL stocked items or supplies normally available in the DoD wholesale supply system, if out of stock or estimated delivery date will not meet the immediate requirement.(Process owner DOL, DPW, USAMEDDAC)

NOTE: Deployed units or the supporting SSA should contact the DOL of the nearest installation for availability of parts, and parts not available are authorized for purchase with the purchase card. The deployed unit must annotate his/her transaction log with point of contact for the determination.

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c. Travel-related expenses:

(1) Purchase of airline, bus, boat, train or other travel related tickets. (Process owner DOL) \*

(2) Purchase of meals, lodging or other authorized travel subsistence expenses. (Process owner DOL)\*

**\*There are other types of credit cards (i.e., government travel card (Nations Bank VISA)) intended for travel purposes which must be utilized to the maximum practical extent.** Although the purchase card is **not intended** for travel-related expenses, it is possible to use the purchase card for travel purposes when the mandatory government travel card (Nations Bank VISA) is not accepted, and the cardholder has specific written permission of Directorate of Contracting. Some examples of appropriate use of the purchase card subject to the above conditions:

(1) In support of the Department of Defense Information Program for International Military Students,

(2) Meals for service members during reserve training,

(3) Meals and emergency lodging for members of casualty details,

(4) Meals provided for installation visitors at official functions appropriate for protocol mission.

d. Purchase of gasoline or oil for vehicles with the exception of aircraft, vessels, and department owned vehicles. (Process owner DOL)

e. Repair of GSA leased vehicles. Customers of the GSA Fleet Management Program that utilize the SF 149, U.S. Government National Fleet Card, to pay for services, maintenance and repair to IFMS vehicles **shall not** use the purchase card in lieu of the SF 149 as a method of payment for those same purchases without **specific approval** of the process owner. (Process owner DOL)

f. Mission essential personal clothing or footwear (e.g., safety shoes, safety glasses, protective clothing, etc.) that has been approved in accordance with USAFACFS Reg. 725-1. (Process owner DOL)

g. Printing or copying services. Statutory and regulatory restrictions govern commercial procurement of printing. Printing services must be procured from the Defense Automated Printing Service (DAPS), with purchase card mandated as method of payment. (Process owner DOIM/DAPS)

h. Construction (not to exceed \$2,000), alteration, or repair of real property. (Process owner DPW)

i. Short-term rental or lease of land or buildings (e.g., deploying unit needing office space for a month). (Process owner DPW)

j. Janitorial, yard and maintenance services valued at under \$2,500, if these services are not available under an existing BASOP's service contract. (Process owner DPW)

k. Automated Data Processing Equipment (ADPE), software, telecommunications and related services.(Process owner DOIM) (Appendix D)

l. Payment of telecommunications services under an existing intra-governmental or installation

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service contract. (Process owner DOIM)

m. Military Insignia (i.e. unit guidons, flags, battle streamers, or unit coins) authorized by the Institute of Heraldry).

n. Audiovisual supplies, equipment and/or services. (Process owner DPTM-TSC)

o. Personalized or promotional items (e.g., commander's coins) authorized for purchase with **appropriated funds**. (Process owner Installation Commander)

p. Non-expendable/durable property. (Process owner PBO)

q. Payment of commercial training with the purchase card is authorized when DD Form 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement) is utilized as the method of procuring, authorizing, and reimbursing the training. Training may be provided by government or non-government sources.

4-5. PENALTY FOR MISUSE. Intentional misuse of the purchase card for other than official government business will be considered as an attempt to commit fraud against the U.S. Government and will result in immediate cancellation of the card and may also result in disciplinary action against the cardholder. **Under the terms of the purchase card program, "fraud" is defined as "the use of a purchase card by any person including the cardholder, who does not have actual, implied or apparent authority for such use and from which the Government received no benefit"**. Severity of discipline may range from reprimand to removal from government service, under applicable Department of the Army procedure. The cardholder will be personally liable to the government for the amount of any unauthorized purchases and possible subjection 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. 641.

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Appendix A – Acronyms

AFARS	Army Federal Acquisition Regulation Supplement
APC	Agency Program Coordinator
ASF	Army Stock Fund
ASL	Authorized Stockage List
BPA	Blanket Purchase Agreement
CPP	Commercial Processing Platform
CRP	Central Receiving Point
DFARS	Department of Defense Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Service
DOC	Director/Directorate of Contracting
DODAAC	DoD Activity Address Code
DOIM	Director/Directorate of Information Management
DOL	Director/Directorate of Logistics
DPW	Director/Directorate of Public Works
FAR	Federal Acquisition Regulation
FSCPBO	Fort Sill Consolidated Property Book Office
GSA	General Services Administration
PBO	Property Book Officer
PCA	Purchase Card Agreement
SIC	Standard Industrial Classification
SMA	Supply Management Army
SSA	Supply Support Activity

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Appendix B – Resource Management Procedure & Instruction

1. **PURPOSE.** To provide standard procedures for use by organization resource managers applicable to financial management and accountability of purchase card transactions.

a. Organization resource managers will assign a single accounting classification or “Master Accounting Code” for each cardholder account, using only one basic symbol on each card to provide an adequate audit trail for future interest payments, discounts and rebates. The accounting classification will be entered in the “Master Accounting Code” field on the cardholder account information by the DOC APC. This will allow the accounting classification be reflected on the cardholder’s statement of account. A total of seventy-five (75) alpha-numeric characters is available in the Master Accounting Code field. Structure the fund citation as follows:

<u>POSITION</u>	<u>LENGTH</u>	<u>DATA ELEMENT</u>
1-2	2	Department
3	1	Fiscal Year*
4-7	4	Basic Symbol
8-11	4	Limit/Subhead
12-13	2	Operating Agency (OA)
14-17	4	Allotment Serial Number (ASN)
18-21	4	Element of Resource (EOR)
22-35	14	Standard Document Number** (SDN)
36-39	6	Account Processing Code (APC) or Cost Center
40-44	3	Blank or Local Use
45-50	6	Fiscal Station Number (FSN)

\*Fill the Fiscal Year position with an asterisk. Right justify and zero fill any incomplete fields.

b. The appropriate EOR for bulk obligations and disbursements of a mixture of supplies, services, and equipment made using the purchase card at or below the micro-purchase threshold (\$2,500 or less-\$2,000 for construction) is “26RB”. Do not request additional purchase cards to separate purchases by object class.

\*\*Assign a Standard document Number (SDN) to each cardholder account for each monthly billing statement. This allows resource managers to track obligations and disbursements by billing statement. Structure SDN as follows:

<u>POSITION</u>	<u>ENTRY</u>
1-5	IMPAC
6-9	Julian Date of Statement
10-14	First five (5) alpha characters of cardholder last name (first four (4) alpha characters of cardholder last name and first character of cardholder first name if last name is less than five (5) characters)

NOTE: Cardholder and/or approving/billing official are responsible for ensuring the entire SDN, including Julian date, is clearly annotated on the Billing Statement forwarded to the designated payment office. Billing cycle/billing statement date is the twenty-third (23<sup>rd</sup>) of each month and should reflect as such in the Julian Date to ensure obligation and disbursement coincide.

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Appendix B – Resource Management Procedure & Instruction continued

c. The organization resource manager will fund purchase cards using the “bulk” method. This method requires a periodic (monthly, bimonthly, quarterly) fund reservation (obligation or formal commitment) equal to the anticipated purchases for that period. Disbursements should decrement bulk funding. Do not post individual line item obligations or disbursements for each purchase transaction.

d. The organization resource manager will ensure that appropriate DODAAC's and APC's are established as required.

e. The cardholder will provide a copy of the monthly SOA to the organization resource manager to support any required cost transfers for lower project level costing.

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Appendix C – Supply Procedure & Instruction

1. **PURPOSE.** To establish procedures for purchase of non-standard, non-stocked, commercial off-the-shelf supplies and equipment as well as items available for GSA sources of supply equal to or less than the micro-purchase threshold (\$2,500) by purchase card.

2. **PROCEDURES.**

a. Authority is granted to bypass SMA for the purchase of the above referenced supplies using the purchase card. This bypass authority does NOT apply to MILSTRIP requisitioning. SMA bypass authority is subject to the single purchase limitation specified in the cardholder delegation of procurement authority. These purchases will not be processed into the Standard Intermediate Level Supply System (SAILS), Standard Army Retail Supply System (SARSS), and the Standard Army Financial Inventory Accounting System (STARFIARS).

b. Items stocked in the Supply Support Activity (SSA) Authorized Stockage List (ASL) do not normally qualify for local purchase. Cardholder will verify stockage status of an item prior to initiating procurement action. This clearance action may be obtained either telephonically from the SSA, or from a listing provided by the SSA to the cardholder for this purpose. The item may be purchased with the purchase card if the required item is out of stock and the estimated delivery date will not meet immediate requirements. In this case, local purchase authority must first be obtained from the SSA, the value of the transaction must be within the cardholder spending limitation and the purchase is otherwise made in accordance with established purchase card program guidelines. The SSA should maintain a log of all clearances. The SSA is encouraged to establish lists of items, or classes of items pre-approved for local purchase. It is also recommended that lists be published of items normally stocked at the installation.

c. **Prior to purchase**, the cardholder must secure local purchase authority from the process owner.

d. Cardholder must obtain authorization from their Property Book Officer **prior** to procuring property book (non-expendable) or hand receipt (durable) items, and provide purchase documentation **within three (3) days after** purchase. Activities managed by the FSCPBO **must** have a document number assigned by the FSCPBO. Hand receipt holders must prepare DD Form 250 Material Inspection and Receiving report to acknowledge and report purchases of non-expendable items to the PBO. Complete the DD Form 250 as follows:

- (1) Block 1. Enter the word "IMPAC"
- (2) Block 2. Enter supplier's invoice/or reference number from receipt
- (3) Block 9. Enter the supplier's name and address
- (4) Block 13. Enter hand receipt number and unit address
- (5) Block 15-20. Enter information pertaining to item(s) purchased
- (6) Block 22. Enter date of purchase and hand receipt holder's signature.

e. The purchase card may be used to purchase centrally managed, commercially available National Stock Number (NSN) items when the purchase is determined to be in the best interest of the government. "Best interest" equates to a combination of quality, timeliness, cost and improved readiness.

f. Cardholders must observe established priorities for use of government supply sources referenced at paragraph 2-4 (e).

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Appendix C – Supply Procedure & Instruction continued

g. Typically, shipment is made directly to the cardholder, therefore, it is the cardholder's responsibility to verify receipt and acceptance of shipment. If purchases are delivered to a Central Receiving Point (CRP), receipt documentation will be forwarded to appropriate cardholder within one (1) day of receipt. The receiving personnel are responsible for verification of completeness and accuracy of delivery. Receipt documentation will maintained with corresponding request in suspense file awaiting monthly SOA.

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Appendix D – Purchase of Automated Data Processing Equipment Instruction

1. PURPOSE. To establish procedures for procurement of Automated Date Processing Equipment (ADPE), supplies and related services by purchase card.

2. PROCEDURES.

a. Procurement of automation follows all property accountability, acquisition and financial procedures with added requirements to insure investments in technology are approved from a central organization on the installation and are Year 2000 compliant. This review/approval is executed by the DOIM in support of the Information Management Technology Reform Act of 1996. USAFACFS Memorandum 25-72 (ADPE Procurement Procedures) provides supplemental requirements for acquisition of Automated Data Processing Equipment, specifies a Preferred and Supported Products List, and Information Technology Investment Assessment, and assures Year 2000 compliance.

b. The DOIM has established policy and procedure for purchase of “ADPE” with the purchase card by two (2) methods:

(1) purchase at the activity level with DOIM prior approval, or

(2) purchase from the Preferred and Supported Products List with a purchase card “restricted” to “ADPE” stipulating the DOIM as the approving/billing official on the account in lieu of the organization approving/billing official. The head of each requesting activity and DOIM will enter into a Memorandum of Agreement that specifies spending limits, and coordinates fund transfers from customer organization to DOIM.

3. Contact Chief, Resource Management Division, DOIM telephone (580) 442-5927 to establish an “ADPE” purchase card account or inquire about funding for automation purchases.

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Appendix E – Record-Keeping Instructions

1. PURPOSE. To establish standard procedures to be utilized by purchase card program participants for records created under the purchase card program.

2. PROCEDURES.

a. The existing file numbers referenced in AR 25-400-2, The Modern Army Record-keeping System (MARKS) will be utilized for records created under the purchase card program.

b. Purchase card program participants shall establish a file system using the following file numbers:

(1) FN 715

Title: General Procurement Correspondence Files

Description: Information relating to procurement which cannot logically be filed with the detailed record numbers below.

Disposition:

ACTION documents. Destroy after three (3) years.

NONACTION documents. Destroy when no longer needed.

(2) FN 715h

Title: Contracting Officer Designations

Description: Records pertaining to delegations of authority for cardholders and appointment of approving/billing officials.

Disposition: Destroy two (2) years after recession or termination.

(3) FN 37-1g

Title: Commitment documents

Description: Records pertaining to operating elements of a headquarters or other office to requisition supplies or services. Included are DA Form 3953 (Commitment and Purchase Request), purchase card transactions, and similar information.

Disposition: Destroy after three (3) years except that documents on exceptions taken by audit or will be kept until cleared by a satisfactory reply to the notice of exception and then destroyed.

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Appendix F – List of Exhibits (Samples)

<b><u>EXHIBIT</u></b>	<b><u>TITLE</u></b>
1	Delegation of Procurement Authority – Cardholder
2	Appointment of Approving/Billing/Certifying Official
3	Appointment of Alternate Approving/Billing/Certifying Official
4	FS Form 577 (Signature Card)
5	Transaction Log
6	Cardholder Statement of Account
7	Approving/Billing Official Billing Statement
8	Cardholder Statement of Questioned Item Form
9	Management Control Evaluation Checklist
10	Cardholder Purchase Card Self-Evaluation Checklist
11	AFARS 13.9000
12	C.A.R.E. Quick Reference
13	Dispute Checklist

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Exhibit 1 – Delegation of Procurement Authority - Cardholder

MEMORANDUM FOR *(Cardholder name and title)*

FROM: Directorate of Contracting

SUBJECT: Appointment of Purchasing Officer for International Merchant Purchase Authorization (I.M.P.A.C.) Card

1. You are hereby appointed as a purchasing officer for *(Unit/Organization designation)* effective this date to purchase supplies and services using the I.M.P.A.C. purchase card. The HQ, TRADOC and installation SOP for Appropriated Fund activities provide detailed instructions of your responsibilities as a cardholder. The following limits are placed on your use of the purchase card:

a. Single Purchase Limit: *(As established by the Approving/Billing Official and organization resource manager)*

b. 30-Day Purchase Limit: *(As established by the Approving/Billing Official and organization resource manager)*

c. You are authorized to make telephone and over-the-counter purchases. The total order must be available within thirty (30) days, or within receipt of the monthly statement of account to simplify monthly reconciliation. You must ensure the supplier does not bill the card until supplies are shipped or services received. At the time of purchase, you must advise the merchant that the purchase is for official government purposes and is not subject to state or local tax. If the merchant refuses to accept this status, you cannot do business with the merchant.

2. You shall not use your purchase card to obtain the following:

a. Cash advances (including money orders) through bank teller or automated teller machines, or cash refunds from merchant.

b. Purchase, rent or long-term lease land or buildings.

c. Services associated with "Official Government Travel".

3. You may use your purchase card to acquire supplies and services, not restricted above, after receiving local purchase authority from the process owner.

4. Supplies and or/services must be purchased to satisfy legitimate mission requirements, in accordance with your unit/organization's responsibilities, and must be within spending limitations established by your approving/billing official. Purchases cannot exceed funds available from the funds control officer. You are not authorized to procure supplies and/or services for which procurement responsibility has been assigned to another organizational element. You are personally liable to the government for the amount of any unauthorized purchase. Illegal use of the purchase card may result in prosecution, with a possible fine of not more than \$10,000 or imprisonment for not more than five (5) years, or both, under 18 U.S.C. 641.

5. Your Approving/Billing Official is: *(name)*

6. Your Agency Program Coordinator is: *(name)*

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Exhibit 1 – Delegation of Procurement Authority - Cardholder continued

7. This delegation is effective upon receipt of your purchase card, which will be embossed with your name, and will be subject to periodic review. You must safeguard the purchase card and account number at all times. You shall not allow anyone to use your purchase card or account number, including approving/billing official, supervisor, or commanders in your chain of command. Failure to safeguard the purchase and account number will result in the purchase card being withdrawn from you. This delegation is valid until otherwise suspended, modified, or canceled.

Director of Contracting

USER ACKNOWLEDGMENT

I have reviewed, understand, and concur with my responsibilities as a I.M.P.A.C. purchase cardholder.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Note: Sign and return stamped copy to the DOC APC. Retain original for your records.

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Exhibit 2 – Appointment of Approving/Billing/Certifying Official

MEMORANDUM FOR *(Name and Title)*

FROM: Directorate of Contracting

SUBJECT: Appointment of Government-wide Commercial Purchase Card (I.M.P.A.C.)  
Approving/Billing/Certifying Official

1. You are hereby appointed as the Approving/Payment Certifying Official for the employees (s) listed below. The HQ, TRADOC and installation Standard Operating Procedures (SOP) provide detailed instructions of your duties as an approving official which include the function of a payment certifying official to *(Designated Payment Office)*. As a purchase card Approving/Payment Certifying Officer, you will be responsible for certifying billing statements for the purchase card contractor (US Bank). The list of your employee(s) follows and will be updated as necessary:

*(Employee(s) Name)*

2. You have been appointed as approving official due to your knowledge of the responsibilities of the above named cardholder(s). You are required to review each cardholder(s) purchases, determine if purchased items or services were for official government use, and if so, made in accordance with the SOP, and within regulatory and statutory requirements. If for any reason you question a purchase, it is your responsibility to discuss and resolve the matter with the cardholder.

3. The office limit for a 30-Day period is : *(Amount)*

4. You must become familiar with you responsibilities and accountability as a Payment Certifying Official. Please complete the enclosed DD Form 577, Signature Card, acknowledge appointment by signature and return copy to the I.M.P.A.C. Agency Program Coordinator.

Director of Contracting

Approving/Payment Certifying Official Acknowledgement

By signature hereon, I acknowledge my appointment as a purchase card Approving/Payment Certifying Official. I have reviewed, understand and concur with my responsibilities and accountability.

Signature \_\_\_\_\_

Date \_\_\_\_\_

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Exhibit 3 – Appointment of “Alternate” Approving/Billing/Certifying Official

MEMORANDUM FOR *(Name and Title)*

FROM: Directorate of Contracting

SUBJECT: Appointment as “Alternate” Government-Wide Commercial Purchase Card (I.M.P.A.C.) Approving/Billing/Certifying Official.

1. This memorandum is formal notification that you are hereby appointed as “alternate” purchase card approving/payment certifying official for *(Primary Name)* to *(Designated Payment Office)*.
2. As an alternate purchase card approving/payment certifying official, you are responsible for certifying payment vouchers and documents in the absence of the Approving/Billing Official noted above for Government-wide Purchase Card Contractor (I.M.P.A.C.) invoices covering supplies and services obtained with the purchase card.
3. You must become thoroughly familiar with your responsibilities and accountability as a “Alternate” Approving/Payment Certifying Official. Please complete the enclosed DD Form 577, signature Card, acknowledge appointment by signature and return copy to the I.M.P.A.C. Agency program Coordinator.

Director of Contracting

“Alternate” Approving/Payment Certifying Official Acknowledgement

By signature hereon, I acknowledge my appointment as a purchase card Alternate Approving/Payment Certifying Official. I have reviewed, understand and concur with my responsibilities and accountability.

Signature\_\_\_\_\_

Date\_\_\_\_\_

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Exhibit 4 – SF 577 Signature Card

1. <b>NAME (Type or print)</b> Doe, John J.	2. <b>PAY GRADE</b> MAJOR, USA	3. <b>DATE</b> 01 June 1999
4. <b>OFFICIAL ADDRESS</b> DOC ATZR-Q PO. Box 33501 Fort Sill, OK 73503-0501 AO Account No. 4716-3000-1234-5678 Interest Penalty Accounting Classification: 2172020 56-1020 IMPACINT345678 7QM8 S12102		
5. <b>SIGNATURE</b> John J. Doe (703) 555-1000, ext. 120		
6. <b>TYPE OF DOCUMENT OR PURPOSE FOR WHICH AUTHORIZED</b>  Purchase Card Billing Statements		
THE ABOVE IS THE SIGNATURE OF THE AUTHORIZED INDIVIDUAL		
7. <b>NAME AND PHONE OF COMMANDING OFFICER</b> Public, Michael Q. (580) 555-1234	8. <b>PAY GRADE</b>  LTC, USA	
9. <b>SIGNATURE OF COMMANDING OFFICER</b>  Michael Q. Public		

DD Form 577

SIGNATURE CARD

The DD Form 577 will be provided to Primary and Alternate Approving/Billing Certifying Officials with memorandum of appointment. Complete as follows and return to DOC APC.

- (1) Typed Approving/Billing Official Name
- (2) Approving/Billing Official Grade/Rank
- (3) Date Completed
- (4) Approving/Billing Official Address and Telephone Number  
Approving/Billing Official Account Number  
Interest Penalty Accounting Classification (if required/designated by organization resource manager)
- (5) Signature of Approving/Billing Official
- (6) "Purchase Card Billing Statements"
- (7) Typed Name and Telephone Number of Director/Commanding Officer
- (8) Grade/Rank of Director/Commanding Officer
- (9) Signature of Director/Commanding Officer

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Exhibit 5 – Transaction Log

05/24/99 VENDOR USAGE REPORT PAGE: 1  
For the period: 04/23/99 to 05/23/99

CARDHOLDER: Jane Doe

VENDOR: ABC SUPPLY VENDOR TYPE: Small Business, Large Business  
123 Main Street or Government Source  
New York City, NY 12345 Telephone: (123) 456-7890

---

CALL NUMBER: ABC123 TYPE: Telephone/Counter DATE: 05/18/99

---

DOCUMENT	STATUS	QTY	UOI	UOI COST	SHP/HDLG	TOTAL
----------	--------	-----	-----	----------	----------	-------

W804A6-9138-V116	PENDING	1	BX	\$8.79	\$0.00	\$8.79
------------------	---------	---	----	--------	--------	--------

DESCRIPTION: PAPER, BLUE GRANIT, 100 SHEETS, GEO 39687

W80416-9138-V117	PENDING	2	BX	\$8.25	\$0.00	\$16.50
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DESCRIPTION: PAPER PARCHMENT, GOLD, EAP 3645709

TOTAL AMOUNT FOR VENDOR -----\$25.29

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 Exhibit 6 – Cardholder Statement of Account

~ Sample Cardholder Statement ~  
 CARDHOLDER STATEMENT OF ACCOUNT

**I.M.P.A.C.** Card Services

**(A)**  
 JAMIE BURTON  
 GSA  
 2000 INDEPENDENCE HWY  
 WASHINGTON, DC 20230-0000

**(B)** CARDHOLDER NUMBER  
 4716-3023-110-3317

**(C)**  
**MESSAGES:**

**(D)**  
**ACCOUNTING CODE:**

CUSTOMER SERVICE CALL	CARDHOLDER NUMBER	ACCOUNT SUMMARY	
"TOLL FREE"  1-888-99-IMPAC (1-888-994-6722)	4716-3023-1100-3317	Purchases and	
	<b>STATEMENT DATE</b> 1/20/97	Other Charges	2,097.76
<b>(F) BILLING OFFICE ACCOUNT NUMBER</b> 4716-3045-5550-3269  <b>BILLING OFFICE CONTACT AND ADDRESS:</b>  <b>(G) MONA TYLER</b> <b>GENERAL SERVICES ADMINISTRATION</b> P.O. BOX 17735 WASHINGTON, DC 20035	Checks	0.00	
	Check Fee	0.00	
	Total Balance in Dispute	0.00	
	Credits	0.00	
	<b>STATEMENT TOTAL</b>	2,097.76	
	<b>(H) Total in Dispute</b>	340.00	
	<b>(I) 30 Day Credit Limit</b>	5,000.00	

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U.S. GOVERNMENT PURCHASE CARD PROGRAM

JAMIE BURTON  
GSA  
2000 INDEPENDENCE HWY  
WASHINGTON, DC 20230-0000

STATEMENT DATE: 05/15/96

(J)	(K)	(L)	(M)	(N)	(O)	(P)
TRAN DATE	MONTHLY ACTIVITY DESCRIPTION	MCC CODE		POSTING REF#	AUTH DATE	CODE
AMOUNT						
12-20	CORPORATE EXPRESS	5943	998044	12-23	567345	23.89
<i>Description</i>						
12-23	ANICOM INC MT PROSPECT IL	5969	956155	12-30	429865	84.90
<i>Description</i>						
01-09	LOWE'S NEWPORT NEWS VA	5211	121850	01-10	123987	17.25
<i>Description</i>						
01-03	NORTH SUPPLY COMPANY	5999	949268	01-14	375429	139.90
<i>Description</i>						
01-10	NORFOLK WIRE & ELECTRONICS	5045	118620	01-15	947566	251.88
<i>Description</i>						
01-08	CORPORATE EXPRESS	5943	998071	01-15	118869	370.00
<i>Description</i>						
01-13	CORTELLO CORINTH MS	4812	010037	01-15	67453	415.74
<i>Description</i>						
01-14	NORTH SUPPLY COMPANY	5999	944944	01-16	432760	4.20
<i>Description</i>						
01-14	NORFOLK WIRE & ELECTRONICS	5045	117662	01-17	90317	310.00
<i>Description</i>						
01-18	DEPOSIT TRUCKING	5045	117670	01-19	763451	480.00
<i>Description</i>						
<b>TOTAL</b>						<b>2,097.76</b>

(R)

Reviewed By \_\_\_\_\_

Date \_\_\_\_\_

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Exhibit 6 – Cardholder Statement of Account Explanation

**A Cardholder**

Your name as it appears on your card, along with your agency name and office address.

**B Cardholder Number**

The account number of your card or account.

**C Statement Message**

Your agency, GSA, or I.M.P.A.C. Card Services may record important program information here.

**D Master Accounting Code**

The Master Accounting Code assigned to your cardholder account. All purchases will automatically be associated with this accounting code.

**E Statement Date**

I.M.P.A.C. Card Services will send your Cardholder Statement the twenty-third (23<sup>rd</sup>) of each month.

**F Billing Office Account No.**

The account number assigned to your Approving/Billing Official.

**G Billing Office**

The name and address of your Approving/Billing Official.

**H Total in Dispute**

The net total dollar amount of transactions in dispute.

**I 30-Day Limit**

This is the limit available for purchases in one 30-day period from cycle to cycle.

**J Transaction Date**

The date of your purchase. This date should match the date on the sales receipt provided by the supplier.

**K Activity Description**

The supplier's name, city and state.

**L MCC Code\***

The merchant Category Classification (MCC Code) assigned by the supplier's processing bank and used by the VISA system to identify the type of supplier or product sold.

**M Reference No.**

A six-digit number used internally by I.M.P.A.C. Card Services to record the transaction.

**N Posting Date**

The date I.M.P.A.C. Card Services received and processed the transactions posted to the account.

**O Authorization Code**

The authorization code is a reference number that is provided to the supplier through VISA Authorization network at the point-of-sale to confirm that the purchase is approved. This code appears on your copy of the sales draft.

**P Amount**

The amount of each purchase as shown on your copy of the sales draft.

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Exhibit 6 – Cardholder Statement of Account Explanation continued

**Q Description**

If required by your agency, complete this area by writing in the number and description of item(s) purchased. Stock or invoice numbers are not required. Example: (4) lbs. Names; (1) each screwdriver, hammer

**R Statement Total**

The net total dollar amount of current month activity.

\***MCC** Code replaces the term SIC Format.

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Exhibit 7 – Approving/Billing Official Billing Statement, Page 1

Billing Account Statement		<b>I.M.P.A.C.</b> <small>Government Services</small>	
SEND BILLING INQUIRIES TO: I.M.P.A.C. CARD SERVICES P.O. BOX 6347 FARGO ND 58125 6347		PAYMENT DUE IN ACCORDANCE WITH THE PROMPT PAYMENT ACT \$ 409.74 * ** AMOUNT PAID ** \$ _____	
		BILLING STATEMENT	STATEMENT CLOSING DATE SEP 23, 1998
REMIT TO: I.M.P.A.C. CARD SERVICES P.O. BOX 6313 FARGO, ND 58125-6313		BILLING ACCOUNT NUMBER 4716304555609265	
PREVIOUS BALANCE	.00	PURCHASES AND OTHER CHARGES	409.74
PAYMENTS	.00	SELF ASSESSED INTEREST PENALTY	.00
CURRENT BILLING ACTIVITY	409.74	CHECKS	.00
ACCOUNT BALANCE	409.74	CHECK FEE	.00
		CREDITS	.00
		CURRENT BILLING ACTIVITY	409.74
			
*IF PAYMENTS TOWARDS PREVIOUS BALANCE HAVE BEEN MADE, PLEASE DEDUCT FROM THE PAYMENT DUE.		DELIA M MARTINELLI USGA-PAN DCA/PROC DIV PSC 7, BOX 5017 APO AA 34007-5000	N000002652

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Exhibit 7 – Approving/Billing Official Billing Statement, Page 2, Front and Back

Front

Billing Account Statement				DETAIL SEGMENT				<b>IMPAC</b> Government Services PAGE 1			
BILLING ACCOUNT NUMBER-		4716-3045-5566-9265									
P/DT	T/DT	DESCRIPTION	CITY	ST	AMOUNT	P/DT	T/DT	DESCRIPTION	CITY	ST	AMOUNT
09/19	09/17	AAFES COROZOL MAIN STR	APO MIAMI	FL	409.74						
		VANNUCCHI ARIAN	4716300000475146		409.74						
		ACCOUNTING CODE									
DEPARTMENT TOTALS FOR			00000		409.74						
DIVISION TOTALS FOR			00000		409.74						

**Plain Language Responsibilities: Purchase Card Certifying Officer**

I certify on \_\_\_\_\_ that the purchase and amounts shown documented on this statement:

1. Are correct and were required to fulfill immediate mission requirements of my organization.
2. Do not exceed spending limits approved by the Resource Manager.
3. Are not for my personal use or the personal use of the receiving individual.
4. Are not for items that have been specifically prohibited by my organization or by statute (ex: rents, real estate, transportation and travel, telecommunications).
5. Are not part of a system or larger purchase exceeding \$100,000 in value.
6. Have not been split into smaller segments to stay under the micro purchase limit (\$2,500).

In making this certification, I understand that I will be responsible for repaying my organization for any purchases that do not meet the above requirements as determined by later audit and/or reconciliation. I also understand that the disbursing officer will charge for late interest payment penalties.

Back

\_\_\_\_\_  
Signature

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 Exhibit 8 – Cardholder Questioned Item Form

**CARDHOLDER STATEMENT OF QUESTIONED ITEM**

(Please print or type in black ink.)

CARDHOLDER NAME (please print or type) \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_

CARDHOLDER SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_ (AREA CODE) TELEPHONE NUMBER \_\_\_\_\_

The transaction in question as shown on Statement of Account:  
 Transaction Date                      Reference Number                      Merchant                      Amount                      Statement Date

**Please read carefully each of the following situations and check the one most appropriate to your particular dispute.** If you have any questions, please contact us at 888-99-IMPAC (888-994-6722). We will be more than happy to advise you in this matter.

1. **UNAUTHORIZED MAIL OR PHONE ORDER.**  
 I have not authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.
2. **DUPLICATE PROCESSING - THE DATE OF THE FIRST TRANSACTION WAS \_\_\_\_\_.**  
 The transaction listed above represented a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.
3. **MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ \_\_\_\_\_.**  
 My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant, but the matter was not resolved. (Please provide a separate statement detailing the merchant contact, and the expected date to receive merchandise.)
4. **MERCHANDISE RETURNED IN THE AMOUNT OF \$ \_\_\_\_\_.**  
 My account has been charged for the above listed transaction, but the merchandise has since been returned  
 \*Enclosed is a copy of my postal or UPS receipt.\*
5. **CREDIT NOT RECEIVED.**  
 I have received a credit voucher for the above listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. (Please provide a copy of this voucher with this correspondence.)
6. **ALTERATION OF AMOUNT**  
 The amount of this charge has been altered since the time of the purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ \_\_\_\_\_.
7. **INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE.**  
 I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item Form must be provided and will include the copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.
8. **COPY REQUEST.**  
 I recognize this charge, but need a copy of the sales draft for my records.
9. **SERVICES NOT RECEIVED.**  
 I have been billed for this transaction; however, the merchant was unable to provide the services.  
 Paid for by another means. My card number was used to secure this purchase; however, final payment was made by check, cash, another credit card, or purchase order. (Enclosed is my receipt, canceled check (front & back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.)
10. **NOT AS DESCRIBED.**  
 (Cardholder must specify what goods, services, or others things of value were received.) The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in their complaint.)
11. If none of the above reasons apply - please describe the situation:  
 \_\_\_\_\_  
 \_\_\_\_\_

(Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary, and sign your description statement.)

**SEND TO:**  
 I.M.P.A.C. Government Services, P.O. Box 6347, Fargo, ND 58125-6347  
 Fax: 701-461-3466



Form: CSQIPPPUR (10/98)

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Exhibit 9 – Management Control Evaluation Checklist

1. FUNCTION. This checklist is applicable to the administration of the purchase card program.
2. PURPOSE. The purpose of this checklist is to assist Commander and managers in evaluating the key management controls outlined below. It is not intended to cover all controls.
3. INSTRUCTIONS. Answer must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five (5) years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).
4. TEST QUESTIONS.
  - a. Are cardholders, approving/payment certifying officials nominated by the chain of command to the Agency Program Coordinator?
  - b. Is there a separation of duties between cardholders, approving officials, Property Book Officers and hand receipt holders? For example, prohibited relationships could include but not be limited to: a cardholder cannot be a PBO or hand receipt holder, an approving official cannot be a hand receipt holder, and a single individual cannot buy, receive and certify fund availability for purchases.
  - c. Has the activity Resource Manager established a fund cite for each purchase card account?
  - d. Has the activity Resource Manager approved monthly purchase limits for cardholders and approving officials?
  - e. Have adequate funds been committed in advance for each cardholder?
  - f. Have cardholders checked mandatory sources of supply before making purchases?
  - g. Have cardholders reconciled monthly statement of account and forwarded to approving official within five (5) working days after receipt?
  - h. Has approving official forwarded certified monthly billing statement to the designated payment office within five (5) days of receipt?
  - i. Have cardholders, approving/payment certifying officials attended standard Army training on purchase card procedures prior to delegation of authority?
  - j. Does the designated payment office make timely payments to the purchase card contractor?

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Exhibit 10

<b>CARDHOLDER PURCHASE CARD SELF-EVALUATION CHECKLIST</b>	<b>YES</b>	<b>NO</b>	<b>N/A</b>
1. Have I limited purchases to transactions under my single purchase limit?			
2. Does the total value of my purchases for a single month exceed my monthly limit specified in my delegation of authority?			
3. Has anyone other than myself made purchases using my account number?			
4. Are items purchased over-the-counter immediately available and not placed on back-order which extends beyond the current billing cycle?			
5. Are items purchased over the telephone delivered during the 30-day billing cycle?			
6. Do I maintain a log of all purchases and submit required reports on a timely basis?			
7. Have I determined if "Mandatory Sources of Supply" meet the need, prior to to making a decision to using a commercial source?			
8. Are purchases for "controlled" and "conditional" supplies and or services approved by the process owner prior to purchase?			
9. Have "Special Requirement" as identified in the SOP been satisfied prior to and after purchase as required? (i.e. Property Accountability, ADPE, EPA and HAZMAT supplies and/or services)			
10. Are any items purchased which are identified in the SOP as restricted?			
11. Am I distributing my purchases equitably among qualified suppliers?			
12. Am I documenting the record regarding competition and reasonableness of price when required?			
13. Have I split any requirements to stay within the specified spending parameters?			
14. If I have purchased equipment, is that equipment authorized under the organization's Table of Allowances?			
15. Am I obtaining and maintaining purchase documentation/verification for all purchase card transactions?			
16. Have I reconciled information on the monthly SOA, attached all supporting documentation, signed the SOA, and forwarded it to my approving/billing official within five (5) days of receipt?			
17. If I cannot review my SOA at the time it is received, have I made records available to the approving/billing official for review and certification of the Billing Statement?			

U.S. Army Field Artillery Center  
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Appendix 11

**AFARS – PART 13**

**Simplified Acquisition Procedures**

**AAC 96-1**

**Aug 1, 1996**

**Subpart 13.90 – Government Purchase Card**

13.9000 – Scope of Subpart

This subpart provides guidance on purchases made using the International merchant Purchase Authorization Card (I.M.P.A.C.). The guidance and requirements herein are in addition to that provided by the Government-wide Commercial Purchase Card Contract Guide and the Sample Agency Internal Operating Procedures published by the General Services Administration (GSA).

13.9001 -- General

- (a) The purchase card provides procurement and non-procurement personnel with a simplified method of purchasing commercially available supplies and services which do not exceed the micro-purchase threshold.
- (b) The purchase card may be used as a method of payment on transactions above the micro-purchase threshold in accordance with requirements outlined in this subpart.
- (c) Purchase cards shall be issued only to individuals who have received the orientation/training on the purchase card program as required in these procedures.
- (d) Contracting offices shall not issue purchase cards to contractors. If contractors working on cost type contracts request cards, their request shall be forwarded to the purchase card contractor with a letter from the contracting office stating that the card is being requested pursuant to 48 CFR 51.102.

13.9002 – Agency/Command Responsibilities

- (a) PARCs at the major commands are responsible for the overall implementation and administration of the purchase card program at their subordinate commands and installations.
- (b) Chiefs of Contracting Offices shall –
  - (i) Develop internal operating procedures and incorporate appropriate controls in the Command or installation Internal Control Program. Procedures and controls shall be written so as to place minimum burdens on cardholders;
  - (ii) Designate an agency program coordinator and approving officials;
  - (iii) Issue delegations of authority to cardholders;
  - (iv) Approve training course content and instructor qualifications;
  - (v) Ensure prescribed training of cardholders and approving officials;
  - (vi) Ensure appropriate functional participation in the development and administration of the program (e.g., Finance and Accounting, Director of Logistics, Director of Public Works, etc.); and
  - (vii) Establish controls to assure individuals who have not completed the certification required by FAR 3.104-12 do not exceed \$20,000 in total annual purchases.
- (c) Agency Program Coordinators (APC) shall serve as the purchase card focal point at each activity. The APC shall be the liaison between the activity, GSA, purchase card contractor and the various directorates on the installation.
- (d) Cardholders shall reconcile the monthly statement of account with purchases actually made within five (5) working days of receipt. They shall maintain adequate records of purchases to validate required procedures were followed and appropriate approvals were obtained.
- (e) Approving officials shall ensure cardholders adhere to appropriate internal procedures and forward certified Billing Statements to the designated payment office within fifteen (15) days after the close of the billing cycle.

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AFARS 13.9000 continued

13.9003 -- Purchase Card Use

Use of the purchase card must meet the following conditions in addition to conditions imposed by the FSS contract:

- (a) A single purchase transaction may include multiple items, but the total amount, to include incidental charges, e.g., transportation costs, shall not exceed the single purchase limit. Each transaction shall involve a single delivery and payment. Purchases shall not be "split" in order to stay within the single purchase limit. Receipt of the item should be within the billing cycle or by the time the monthly statement is received to simplify monthly reconciliation.
- (b) Cardholders shall advise merchant/vendor at the time the transaction(s) is/are made that items purchased with the card "For Official United States government Use." Most states will exempt purchases made by the Government from state and local taxes.
- (c) Dollar limits. Cardholders shall not exceed the micro-purchase threshold for a single purchase. The card may be authorized for use as a method of payment when specifically authorized in the letter of authorization, and
  - (i) the card is being used in conjunction with a Simplified Acquisition Procedure such as a Purchase Order or Blanket Purchase Agreement, or
  - (ii) the card is being used to initiate calls or orders placed against existing contracts or agreements which include applicable clauses/provisions,
  - (iii) contract provisions identify method of payment as government purchase card.

13.9004 – Training Requirements

- (a) Cardholders and approving officials shall receive training and orientation covering the use of the card prior to being delegated authority under the program. Training may be locally developed, but specifically designed to cover federal, defense, and departmental regulations, policies and procedures pertaining to micro-purchases and simplified acquisition procedures, as applicable. Orientation shall address GSA, purchase card contractor and installation unique procedures for use of the purchase card.
- (b) Individuals who have completed Purchasing Fundamentals (PUR 101) or Contracting Fundamentals (CON 101) require only the purchase card orientation training.
- (c) Cardholders shall receive procurement ethics training. Cardholders shall execute the procurement integrity certification required by FAR 3.104-12 if the sum of their annual purchases is expected to exceed \$20,000.
- (d) The Chief of the Contracting Office may require additional training depending on the thresholds and circumstances established for the card's use.

# I.M.P.A.C.

## C.A.R.E. Quick Reference

### Signing on to C.A.R.E.

1. Access your **Internet Browser**.
2. Type the **URL** " \_\_\_\_\_ "
3. Press **Enter**.
4. Key your assigned **User ID** and Press **Tab**.
5. Key your **Password** and Press **Enter**.

### Reviewing transactions on Cardholder account:

1. Click **Transaction Management**.
2. Enter an **account number** or **Cardholder's last name**.
3. Click **See List**.
4. Enter the **transaction date range** to search.
5. Click **OK**.

### Approving transactions:

1. Click **Transaction Date**.
2. View **transaction detail**.
3. Click **Approve**.

### Disputing transactions:

1. Click **Transaction Date**.
2. View **transaction detail**.
3. Click **Dispute**.



I.M.P.A.C.  
Government Services

**Completing dispute form:**

1. Click the **checkbox** to select the reason for dispute.
2. Enter **additional information**.
3. Use your browser Print command to **print the dispute form** for fax or mail.
4. Click **OK**.

**Reallocating transactions:**

1. Click **Transaction Date**.
2. View **transaction detail**.
3. Click **Re-allocate**.
4. Enter the **total amount of allocation next to the new code**.

**Splitting transactions:**

1. Click **Transaction Date**.
2. View **transaction detail**.
3. Click **Re-allocate**.
4. Split the **total amount between multiple codes**.
5. Click **Submit**.

**Revising master accounting code:**

1. Enter a **new value** or **description** beside a segment name.
2. Repeat step 1 until the **segment value-descriptions** are
3.  Correct for the **new master accounting code**.
4. Click the **change button** to change the current master accounting code.
5. Click the **New button** to add a code.

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Exhibit 13 – Dispute Checklist

## Dispute Checklist

1. This checklist is to provide you as the cardholder with a listing of the documents you will need to provide I.M.P.A.C. Government Services with the information/documents they need to adjudicate the dispute.
2. A dispute is a transaction that is posted to an account that is being questioned by the Cardholder for validity. The Cardholder must contact the vendor to attempt to resolve the discrepancy prior to sending the Cardholder Statement of Questioned Item (CSQI) form to I.M.P.A.C. Customer Service and to your Approving Official. The Cardholder Statement of Questioned Item must be sent to I.M.P.A.C. Government Services within 60 from the statement date on which the questioned item appeared, in order to preserve your rights as a cardholder per Visa regulations.
3. Items that CANNOT BE DISPUTED are shipping charges, tax, I.M.P.A.C. Checks, and purchases that are not placed on your I.M.P.A.C. account.
4. The information line on the Cardholders Statement of Questioned Item must be identical to the data on the Cardholder statement.

### **Altered Amount**

Transaction amount posted is greater (or less than) the original purchase.

- Completed CSQI form stating the dollar amount of the altered amount
- Copy of the original sales slip

### **Credit Not Received**

When you are waiting for the vendor to issue a credit to your account: i.e. returned merchandise or adjustments on services.

- Completed CSQI form stating you are waiting for a credit form from the vendor and it has not yet been received.
- Copy of the credit voucher, slip or memo from the vendor indicating the credit amount

### **Duplicate Processing**

Two or more transactions for similar amount and/or same goods posted to the account more than once or duplicate Processing

- Completed CSQI form.
- Identification of the correct transaction and identify the duplicate transaction(s).
- Copy of the charge slip you are accepting.

### **Merchandise Returned**

You have returned merchandise to the vendor other than through a counter transaction. You need to send the merchandise back by a verifiable return process; i.e. Certified U.S. Mail.

- Completed CSQI form stating when the item was returned and how it was returned.
- Include a copy of the proof of the return.

### **Merchandise/Service Not Received.**

When you have approve a purchase or services to be billed to your account and you have not yet received the item or services.

- Completed CSQI for indicating the expected delivery date.
- Describe on the CSQI form information about your attempt to resolve the problem with the vendor.
- Include the date, time and person you talked to at the vendor.

### **Merchandise / Service Cancelled**

When you cancel services or merchandise at a vendor after approval was given to charge your account

- Completed CSQI form stating the date services were cancelled.
- Copy of documentation to support this

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Exhibit 13 – Dispute Checklist continued

**Not as Described**

Merchandise or services received does not coincide with what was advertised by the vendor.

action.

- Completed CSQI form stating that the merchandise or services received were different than what was advertised by the vendor.
- Describe what was ordered and what was received.
- Copy of the ad or other proof indicating the difference.
- Copy of the certified return receipt.
- If merchandise was not returned, explain why.

**Paid by Other Means**

Check, cash or another purchase card was used to pay for the transaction

- Completed CSQI form indicating the transaction was paid by another means.
- Proof of the item being paid by the other means; i.e. copy receipt.
- Copy of the purchase order dated and stamped paid in full, with a copy of Treasury check, front and back.
- Describe on the CSQI form information about your attempt to resolve the problem with the vendor

**Services Not Received**

You authorized services to be placed on your card but have not yet been received the service.

- Completed CSQI form indicating why the merchant was unable to provide the service.
- Indicate how you attempted to resolve the dispute with the vendor.
- Include date, time and whom you talked with at the vendor and what their response was.

**Unauthorized Mail/Phone Order**

You neither made nor authorized the transaction that appeared on your account.

- Completed CSQI form indicating that you did not make or authorize the transaction.

**Unrecognized Change**

The transaction is not recognized.

- Cardholder or Transaction Dispute Office must submit a letter with signature stating transaction is not recognized.
- Vendor has 30-days to respond.
- If the vendor provides the copy, it will be sent to you for review.
- You have 20-days to notify I.M.P.A.C. Government Services if you still do not recognize the charge.

## **IMPAC POLICY & PROCEDURE UPDATE**

The following information is provided as an update to policy and procedure of the Government-wide Commercial Purchase Card (IMPAC) Program to assist the IMPAC Billing Official and Cardholder in the appropriate use of IMPAC cards within their organization.

**TRAINING:** The Under Secretary of Defense (Personnel and Readiness) issued Department-wide policy “directing” use of the purchase card as the “method of payment” for all commercial training requests authorized, funded, certified, and evaluated by DD Form 1556 valued at or below \$25,000. Training may be provided by government or non-government sources. Training must be regularly scheduled, “off-the-shelf” course, training conference, or instructional service with established pricing that is available to the general public.

**AAFES/NAFI:** A recent provision of law, titled “Nonappropriated fund instrumentalities to provide and obtain goods and services” permits purchase from the Army and Air Force Exchange Services systems (AAFES) and other nonappropriated fund instrumentalities (NAFI) which support exchange systems of the DoD. ARMY organizations are authorized to use the purchase card up to the micro-purchase threshold at DoD NAFI’s including AAFES facilities in accordance with FAR (Federal Acquisition Regulation) 13.202.

**TAX EXEMPT STATUS:** All IMPAC purchase are **exempt** from tax. The card clearly states on the front “U.S. Government Tax Exempt”. **It is the cardholder’s responsibility to remind the merchant to exclude tax and to ensure that taxes have been excluded prior to signing the receipt.** DoD does not have a “Tax Exempt Number”, however tax exempt letters for each state are available on the GSA homepage @<http://pub.fss.gsa.gov/services/gsa-smartpay/> (for distribution to merchants), reference “4716” on the purchase card as the distinguishing number. **Fort Sill accounts are identified as “47162156”.**

**DAPS (Defense Automated Printing Service):** The purchase card is **mandated** for use for all printing services at DAPS (Defense Automated Printing Service), Building 340, Phone: 580-442-2117. With the exception of NAF and some tenant activities, Fort Sill organizations, to include DCG-T and IIIrd ACA are **required to coordinate print services through DOIM, IASB, 2103 Currie Road, Phone: 580-442-6573 prior to submission to DAPS.** Print jobs taken directly to DAPS, without verification of DOIM coordination will be refused, with correct procedures provided to the customer. **ONLY DAPS is authorized to contract off-post print services.**

**PRE-PAID PHONE CARDS:** To minimize the cost of “official” telephone calls, the purchase card may be used to obtain “prepaid telephone calling cards”, in accordance with policy/procedures governing the use of the purchase card. Prepaid calling cards may be provided to persons on “official travel”, in lieu of authorized reimbursement on the travel orders. IMPAC cardholders **must ensure** that the cost of the prepaid phone card is simply the time covered multiplied by the cost per minute and do not obligate the activity to any “hidden agreements”. **To ensure good stewardship and minimize potential abuse, phone cards shall be safeguarded at all times and stored in a locked area when not in use.** Billing Officials shall develop/maintain a sign-out log for phone card usage. As a minimum, the log should include cardholder’s name, date signed out, date card was returned to whom calls were made, purpose of calls and estimated usage/minutes remaining on card. Activities should ascertain projected usage to determine reasonable number of minutes/hours to be purchased on each phone card. This will reduce the likelihood of purchasing excessive minutes/hours that are subject to expiration prior to use.

**PROPERTY ACCOUNTABILITY:** The Property Book Officer **will determine if/when** items must be entered into the property books. Cardholders **must coordinate prior to purchase and obtain/maintain hand receipt documentation for accountable material after purchase.**

**LAWN EQUIPMENT:** Until further notice, units/activities are authorized to purchase lawn equipment utilizing the purchase card. This action has been coordinated with Directorate of Public Works and is an **interim procedure** until Staffing of a decision paper is complete. The following procedures apply:

- A. The unit must have an item of lawn equipment classified a unserviceable, or additional authorization allotted to the unit.

- B. The unit will type a memorandum specifying the brand name, engine size, estimated cost, and quantity. **Hand Carry** to John Carlson, Bldg. 1935 for a quality check and verification of quantity authorized, then to **CPBO** to obtain a document number.
- C. After purchase, the unit will bring the receipt and lawn equipment to CPBO, Bldg. 2192 for a serial number assignment and property accountability procedures.
- D. The unit/activity is responsible for maintenance of all lawn equipment.

**PROHIBITED PURCHASES:** The following types of purchases **ARE PROHIBITED** by the **Purchase Card Contract**:

- **Long-term rental or lease of land or buildings**
- **Travel or travel-related expenses**
- **Cash advance/refund**

**Organization/Unit Fund:** Appropriated Fund purchase cards (all cards issued by DOC/Ft Sill) are authorized for **Official Government-MISSION related use ONLY!** Some examples of **inappropriate / unauthorized** purchase include: Party/Holiday decorations/refreshments, break room equipment (i.e. coffee pot) or supplies (i.e. special drinking water), gifts and awards.

- **Special Drinking Water:** Reference DFAS regulation AR 37-1, Section XIX, Chapter 20, Paragraph 20-189, Special Drinking Water; **Drinking water may be purchased with appropriated funds "ONLY" when there is NO water in a facility or the public water supply is declared unsafe for human consumption.**

**Morale Support purchases of this type are typically purchased with unit/organization funds and are not authorized under purchase card program policy.**

**FEDERAL EXPRESS:** GSA has modified its schedule (contract) with Federal Express, and are now accepting purchase card for payment of overnight shipments. FedEx will not bill until receipt of package and will not bill if the package is not received within the "overnight" shipment deadline. If you are an existing FedEx account holder under the GSA schedule, you can now pay for the account with the purchase card. To convert your existing Federal Express government account or to establish a new account to be paid by the purchase card, **each cardholder must call the Federal Express government Customer Account Services @1-800-645-9424. This modification is not intended to circumvent any local procedures on the use of FedEx shipments.**

**PROCUREMENT OF MILITARY INSIGNIA:** The manufacture and sale of military insignia is governed by AR 672-8/AFR 900-7 and the Code of Federal Regulations 32 CDR 507. Essentially, the regulations require that **all insignia be manufactured by firms "certified" by The USA Institute of Heraldry (TIOH).** A list of certified manufacturers is provided at IMPAC training, and is available from the DOC APC's.

**UNIT COINS PURCHASED WITH APPROPRIATED FUNDS:** AR 600-8-22 applies to the presentation of coins as performance awards for soldiers. The purchase of APF coins for distribution as awards **must be approved by the major command (MACOM) commander. The TRADOC commander has delegated approval authority to installation commanders.** Coins purchased with appropriated funds (IMPAC) will only be used by commanders when their intent is to reward outstanding duty performance.

**EQUAL OPPORTUNITY (EEO) INVESTIGATIONS:** Effective 01 Jan 2000 authority is granted to IMPAC cardholders to use the purchase card to pay a \$250 flat fee for EEO investigations. An "Authorization of Government-wide IMPAC Credit Card Use Statement" is required for all cases and must be coordinated with the local Equal Employment Opportunity Office.

**CONFIDENTIAL FINANCIAL DISCLOSURE REPORT (OGE) 450 EXCLUSION:** The Secretary of the Army has determined **"Government Purchase Cardholders who make annual purchases totaling less than the small purchase threshold, as defined in the Federal Acquisition Regulations (currently \$100,000) shall be EXCLUDED from filing the OGE Form 450"**.

**MANDATORY SOURCE REQUIREMENT:** Before reaching a decision to use "commercial sources" the **cardholder must determine if mandatory sources meet the need. The cardholder will screen four sources in order of priority to satisfy this requirement.** The priority of sources is dictated by the FAR (Federal Acquisition Regulation)

Part 8 "Required Sources of Supply and Services, Subpart 8.001-Priority for Use of Government Supply Sources". **In order of priority the sources are:**

1. **Activity/Installation Inventories/(GSA Customer Supply Center)**
2. **Federal Prison Industries (UNICOR)**
3. **JWOD (Javits-Wagner-O'Day Act)/NIB/NISH**
4. **Wholesale Supply Sources**

**Only after these mandatory sources are screened and cannot provide supply/service, may the cardholder purchase from commercial sources.**

**FPI (Federal Prison Industries)/UNICOR:** Federal agencies are required by law to consider purchase of items manufactured by Federal Prison Industries "prior" to acquiring those items from commercial sources. FPI/trade name UNICOR has been issued a **procurement preference by Congress**, and if UNICOR meets the current market price and your requirements for quality and delivery time, **your purchase must be made from UNICOR**. Therefore, the **cardholder must receive UNICOR's written authorization for clearance (waiver) prior to placing an order for similar items through other sources**. Waivers must be obtained by contacting UNICOR Customer Service, Phone: 800-827-3168 or on-line @www.unicor.gov "Waiver Request" option. FPI's "Quick Ship Catalog 2000" accepts the purchase card for payment and guarantees products will be shipped within 30 days after receipt of order. Quick Ship items include furniture, shelving, office accessories, linens, mattresses, clothing, gloves, protective eyewear, targets, laser toner cartridges and signs. For additional information about products and prices, to request a "Quick Ship" catalog, or find a complete list of mandatory source products and services contact UNICOR by phone or website shown above.

**JWOD PRODUCTS/SERVICES:** Named for its enabling legislation, the **Javits-Wagner-O-Day Act** of 1971 is a **mandatory source of supply for all federal employees**. The purpose of the program is to provide stable jobs and job skills training for people with disabilities, and its primary means of doing so is by requiring Government agencies to purchase selected products and services from non-profit agencies employing such individuals. The JWOD program is administered by the Committee for the Purchase From People Who Are Blind or Severely Disabled. Two National, independent organizations, NIB (National Industries for the Blind) and NISH (National Industries for the Severely Handicapped), help State and private nonprofit agencies participate in the JWOD program. **Under FAR Part 8.7, the JWOD program is a mandatory source of supply for all entities of the Federal Government, and public law requires that you buy certain items provided through this program.** A wide range of JWOD products including office supplies, cleaners, hardware, industrial items, clothing and textiles, and medical/surgical items **are available through a variety of sources, i.e. JWOD National Distribution @www.jwod.com, GSA-CSC (Customer Supply Centers), GSA-Advantage, DoD E-Mall and seven authorized commercial distributors. Federal Customers must purchase JWOD items, even if they are aware of like items at a lower cost!**

**DoD Electronic Commercial Mall (E-Mall):** The DoD E-Mall is an internet-based logistics support system that provides a single entry point for customers to locate and acquire off-the-shelf items from the commercial marketplace and a wide variety of JWOD and military unique items available from DLA Depots and DRMS (DLA Requisition & Ordering Systems) @www.emall.dla.mil.

**IMPAC BILLING STATEMENT PAYMENT TIPS:** In an effort to expedite IMPAC statement/reconciliation/payment process, avoid/eliminate delinquencies and maximize rebates the following guidance is provided:

**Billing Officials:** If your Billing Statement is not received within 10 days after close of the billing cycle (23<sup>rd</sup> of each month), **it is your responsibility to contact IMPAC Government Services @1-888-994-6722 to request copy ASAP!**

- **Date stamp billing statement (blue statement) upon receipt to avoid late payment penalty assessed by DFAS IAW Prompt Payment Act**
- **Monitor Payments:** Compare current statement to previous statement to determine if payments certified for payment to DFAS have been received by US Bank. **Always follow-up** with DFAS OPLOC P.O.C. to ensure payment documentation is received, accurate and payment scheduled.
- **Previous Balance:** Billing Officials should pay close attention to any amount shown in "Previous Balance". This could indicate amounts previously billed were not paid in full or paid at all or a previous billing statement that was certified for payment has not been received by US Bank prior to end of billing cycle. Coordinate with your organization resource manager and DFAS P.O.C. to determine cause and take appropriate action.

- **Revisions:** Revisions to IMPAC Billing Statements should be made by drawing a line through the incorrect information, add/correct information and **initialing any/all changes.** DFAS will return improperly completed revisions to the organization for correction – **delaying payment.**
- **Pay and Confirm Policy:** Authorize payment of IMPAC Billing Statements **“IN FULL”** (regardless of transactions in dispute) in accordance with DoD “Pay and Confirm” policy. **DoD authorizes withholding payment ONLY when fraud has occurred or is suspected.**

**DELINQUENCY/SUSPENSION POLICY:** DoD policy requires US Bank **suspend** any billing account **60 days past due** (suspends all cardholder accounts under the Billing Official Master Account Number). In addition, any billing account **over 180 days past due will cause suspension of “the entire activity level – or all billing accounts and cardholders at Fort Sill”.** US Bank will automatically suspend accounts and the accounts will remain suspended until brought up to date with outstanding invoices. At that time, the accounts will be automatically reinstated. US Bank may permanently cancel any account suspended more than twice in a 12 month period. **Early detection of problems and timely corrective action (PAY ATTENTION TO LATE PAYMENT NOTICES) to resolve delinquencies are essential to avoid loss of card privileges.**

**FILE RETENTION:** TRADOC Purchase Card SOP indicates FN 37-1g is to be used for purchase card transaction files with a three (3) year disposition. In accordance with MARKS, the prescribing directive to be followed by all Army activities for files maintenance, disposition of purchase card files is **changed to two (2) years.** **Files that involve litigation must be retained until all issues are resolved.** The TRADOC and USAFACFS Purchase Card SOP’s will be revised to reflect this change.



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**OKLAHOMA TAX COMMISSION**  
**STATE OF OKLAHOMA**

ROBERT E. ANDERSON, Chairman  
ROBERT L. WADLEY, Vice-Chairman  
DON KILPATRICK, Secy-Member

P. O. BOX 52248  
OKLAHOMA CITY, OKLAHOMA 73152-3248

BUSINESS TAX DIVISION  
RANDY ROSS, Director

March 23, 1994

General Services Administration  
Federal Supply Service  
Washington, D.C. 20406

Attn: Mary Lou Benzel  
Contracting Officer  
Service Acquisition Division

Dear Ms. Benzel:

I am responding to your recent letter of March 18, 1994 regarding the I.M.P.A.C. (International Merchant Purchase Authorization Card).

Under current Oklahoma law we consider the purchase of taxable tangible property and services by a federal or state employee on a reimbursable basis to be subject to the appropriate state, county and city sales tax. Certificates or other documentation claiming sales tax exemption because the individual is traveling under government orders is not sufficient for the transaction to be exempt.

You indicate that under I.M.P.A.C. employees will be issued a restricted VISA card with the first four digits being (4716) and purchases will be billed to and paid by the federal government. Based on the fact situation described in your recent correspondence, it is my opinion that all purchases made by federal employees under the restrictive terms indicated to be exempt from the Oklahoma state, county and city sales tax.

Several Oklahoma cities and towns impose a motel room tax. The Oklahoma Tax Commission has no involvement or participation in the enforcement and collection of the local room tax. If you have additional questions concerning this matter or if I can be of further assistance, please contact me.

Very truly yours,

OKLAHOMA TAX COMMISSION

Randy ROSS, Director  
Business Tax Division



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY  
ACQUISITION LOGISTICS AND TECHNOLOGY  
ARMY CONTRACTING AGENCY  
5109 LEESBURG PIKE SUITE 302  
FALLS CHURCH VA 22041-3201  
(PROVISIONAL)

SEP 26 2002

SAAL-PI

MEMORANDUM FOR HEADS OF CONTRACTING ACTIVITIES

SUBJECT: Mandatory Use of Blanket Purchase Agreements (BPAs) for Office Products for the Army

This memorandum mandates use of Department of the Army Blanket Purchase Agreements (BPAs) for the purchase of office products. The effective date of these BPAs is October 1, 2002. These BPAs will be hosted on the Department of Defense (DOD) Electronic Mall (EMALL) and can be accessed at: <https://emall.prod.dodonline.net/scripts/EMStoresRelatedSites.asp>.

Historically, the Army has purchased approximately \$100 million in office supplies annually. Many of these purchases are made at full retail price without consideration for the statutory preference to utilize General Service Administration (GSA) schedules. Additionally, many of the purchases ignored the statutory mandate to obtain comparable products available from blind and severely disabled vendors under the Javits-Wagner-O'Day (JWOD) Program. Mandatory use of the Army's BPAs for office products will remedy most of these shortfalls.

Our goal is to standardize the Army's method of procuring office products while offering our requiring activities better prices (by maximizing quantity discounts), delivery of orders as quickly as within 24 hours, and enhancing the Army's commitment to support the JWOD Program. The 12 BPAs identified on the enclosed list were carefully culled from existing vendors on the GSA Federal Supply Schedule, so as to promote the use of small and/or disadvantaged businesses. Last, use of these BPAs will better ensure compliance with the JWOD program, as the suppliers will automatically substitute JWOD products for like commercial products.

These BPAs are mandatory for the purchase of office products using the Government Purchase Card within the Army. Installations (CONUS) that have local (on-site) Self Service Supply Centers - many of which are operated by JWOD-participating nonprofit agencies - will first attempt to fulfill their needs for office supplies there. If the product is not available, the BPAs shall be used. OCONUS locations are to use the BPAs whenever the suppliers can meet their delivery requirements. Government purchase cardholders from other agencies within DoD, i.e., Navy, Air Force, may use these BPAs if they desire.

Offerors may offer their entire commercial catalog but they shall not list commercial products that have been determined to be essentially the same as items available under the JWOD Program, items that do not comply with the requirements set forth in Executive Order 13101, and items that are not in compliance with the Trade Agreements Act.

Consistent with the cardholder's purchase authority, Government purchase cards may be used for transactions under these BPAs. FAR 8.404 and DFARS Subpart 208.4 provides guidance for placing orders against these BPAs. Again, you are encouraged to give preference to small business suppliers on the BPA whenever placing orders.

Point of contact for questions/comments is Bruce E. Sullivan at (703) 681-7564 or e-main [bruce.sullivan@saalt.army.mil](mailto:bruce.sullivan@saalt.army.mil).

*Sandra O. Sieber*

Sandra O. Sieber

Acting Director of the Army Contracting Agency

Enclosure

CF: PARCs (w/encl)

**Department of the Army (DA) Blanket Purchase Agreements (BPAs) for Office Products**

<u>Contractor/POC/Phone</u>	<u>GSA Contract/ Expiration Date</u>	<u>BPA Number/ Business Size</u>
Adams Marketing Associates, Inc. 3995 Deep Rock Road Richmond, VA 23294 Corinne Hoke, 800-322-6082	GS-14F-9734C 28 February 2005	DAKF23-02-A-0054 Small/Woman-Owned
George W. Allen Company, Inc. 5640-J Sunnyside Avenue Beltsville, MD 20705-2213 Mike Tucker, 800-419-3717	GS-14F-0177D 2 February 2005	DAKF23-02-A-0051 Small
BENTCO Office Solutions, Inc. P. O. Box 5613 Chattanooga, TN 37406 Ed Bentley, 423-756-4437	GS-14F-0031L March 2006	DAKF23-02-A-0057 8(a)/SDB/V/SDB/Hub Zone
Boise Cascade Office Products 5568 General Washington Drive Suite A-200 Alexandria, VA 22312 Mark Heuer, 703-333-5498	GS-14F-0035K 23 August 2005	DAKF23-02-A-0047 Large
CADD0 Design and Office Products 2760 West Fifth Avenue Denver, CO 80204 Clark Tallbull, 303-534-3252	GS-14F-0001L 13 October 2005	DAKF23-02-A-0053 8(a)/Native American
Corporate Express 45449 Severn Way #155 Sterling, VA 20166 David Harris, 800-881-4318 X222	GS-14F-0016L 23 August 2005	DAKF23-02-A-0048 Large
Creative Sales Solutions, Inc. 507 5 <sup>th</sup> Street Macon, GA 31201 Eddie Slocum, 478-738-0296	GS-14F-0027L 1 March 2005	DAKF23-02-A-0056 SDB
Metro Office Products, Inc. 4605 Compass Point Road, Suite B Belcamp, MD 21017 Greg Sheridan, 410-297-6666	GS-14F-0032K 22 August 2005	DAKF23-02-A-0055 SDB

Miller's Office Products 8404 Alban Road Springfield, VA 22150 Wayne Stillwagon, 703-644-2522	GS-14F-0015L 2 January 2006	DAKF23-02-A-0050 Small/Woman-Owned
Office Depot 8870 Greenwood Place Savage, MD 20763 Jeffrey Hawting, 800-890-4914 X7157	GS-14F-0040K 20 September 2005	DAKF23-02-A-0049 Large
Staples National Advantage 45 East Wesley Street South Hackensack, NJ 07606-1498 Don Hamilton, 513-347-9242	GS-14F-0036K 23 August 2005	DAKF23-02-A-0052 Large
Stephens Office Supply 372-C Wythe Creek Road Poquoson, Virginia 23662 Gail Wojciechowski, 757-868-0914 X11	GS-14F-0019L 24 August 2005	DAKF23-02-A-0081 Small

- BPAs are "hosted" on the Department of Defense (DOD) Electronic Mall (EMALL) and can be accessed at:

**www.emall.dla.mil**

- See "ARMY USERS"

1. Select "New User Registration"

2. "DoD EMALL Registration":

- Are you a U.S. Government Employee/Military Personnel? **\*YES**
- Are you affiliated with a Dept. of Defense Service or Government Agency? **\*YES**
- Can you commit funds on behalf of the U.S. Government? **\*YES**

Continue

3. "DoD EMALL Registration for "Orderers""

- Complete personal information (Name, E-mail, Phone)
- Select "Department", "Service/Agency", "Major Command" from drop-down box
- Enter Unit of Assignment/Office Symbol

4. Enter "**generic**" **DoDAAC = W12345** for registration

purposes *You will change your DODAAC from the "generic" I provide for login to the appropriate DODAAC in your "ship to" information, after you have successfully registered.*

5. Create an "Account Name" for your account IAW instruction provided

6. Enter and confirm a Password IAW guidelines provided

7. Enter the Maximum Approved Purchase Amount or Single Purchase Limit

8. Authorization Levels: Select (1) On-line authorization to buy items on the DoD EMALL with a credit card.

9. Enter GPC Card # and Expiration Date

10. Check Optional Information, as required

**Select FINISH to save the information entered - this completes the DoD EMALL Registration**

- Establish "Express Checkout Settings" for your Account

**DoD EMALL Registration Confirmation:**

- **"Go to main screen"** - Login using the information established
  - Enter "Account Name" & Password
  - Select Corridor: Parts & Supplies & Country
    - Enter ZIP & "**Generic DoDAAC = W12345**"
    - **Select: "Login"**
  
- **Go to "Category Browser" - Select "Army Office Supply BPAs"**  
**See Table of Contents > Army Office Supply BPAs**  
**Options:**
  - Search by Keywords, NSN, NIIN, Mfr Part No, Manufacturer, Catalog Number/CLIN, or UPC
    - Search individual BPAs or all 12 simultaneously
    - Sort and Shop
  - Click on "Product Name" for options Description, Primary Image-see a picture of item
    - Shopping Cart Options - Save, Send To, Update, Clear
    - Place Orders, Check Order Status, Check Shipment

**IMPLEMENT use of the BPAs identified IAW policy and procedure guidance provided IMMEDIATELY!**

*Contact Ellen Morris or I by phone, fax, or e-mail below for additional information and/or assistance in implementation/use of MANDATORY ARMY "Office Products" BPAs.*

- Definition of "Office Products": BPAs reference Federal Supply Schedule (FSS) 75IIA;

**Office Products include, but are not limited to items such as:**  
pens, pencils, markers, xerographic paper, printer paper, fax paper, binders, tape, envelopes, helical-scan, longitudinally oriented video tapes, video cassettes, reel to reel audio tapes, blank endless loop audio cartridge tapes, magnetic tape audio recording cassette, computer tape, reel, cartridge, cassette, diskettes, disk packs, disk cartridges, anti-glare/anti-radiation screens (VDT), ergonomic products (wrist and foot rests), cleaning equipment and supplies (head cleaners, disk drive cleaners, monitor cleaners, toner wipes, minivacuums, etc.) optical disks, CD ROMS, physical storage, security, protective and related ADP supplies, remanufactured toner cartridges (*excluding Hewlett Packard Part Nos. HP92291A and HP92295A*).

## Frequently Asked Questions - ARMY BPAs

The following provides answers to the most frequently asked questions about the **usage and applicability of the Army's mandatory Blanket Purchase Agreements for Office Supplies**. See Army Contracting Agency Memo dated 26 Sept 02, subject: Mandatory Use of Blanket Purchase Agreements (BPAs) for Office Products for the Army. Additional information covering use and technical aspects of the EMALL, as well as points of contacts for vendors who which to become participants in the program will be published in the near future.

### **Q. Why did the Army establish these BPAs?**

**A.** The Army believes this innovative acquisition initiative will better ensure that its purchases comply with the Javits-Wagner-O'Day (JWOD) Act and enhance its support of small businesses. Historically, the Army has purchased approximately \$100 million in office supplies each year. Many of these purchases are low-dollar transactions, less than \$2,500. Unfortunately, audits and reviews have shown that far too many of these same purchases were improperly made without consideration for the statutory mandate to obtain comparable products available from blind and severely disabled vendors under the JWOD Program, without preference given to small and disadvantaged businesses, and at full retail price.

### **Q. Are local Self Service Supply Centers and local JWOD stores still to be used?**

A. CONUS installations that have on-site Self Service Supply Centers or JWOD stores will first attempt to fulfill their purchase need there. OCONUS locations are to use the BPAs whenever the supplier can meet delivery requirements.

Q. *If the Army BPAs are designed to support JWOD, why are large businesses listed as mandatory suppliers?*

A. The BPAs contain provisions that require the BPA vendors (**All are Authorized Distributor of JWOD**) to automatically substitute JWOD products for the items ordered when they are "like" or "essentially the same". **These vendors are prohibited from offering competing Non-JWOD products.**

Q. *What items are considered office supplies?*

A. If a Cardholder can find the required item on the mandatory BPAs, **it shall be bought off of the BPAs.** To facilitate this, the EMALL allows buyers to search all mandatory BPAs simultaneously.

Q. *Can a Cardholder go directly to a local JWOD producer or a branch office or distributor of one of the BPA contractors?*

A. **Only if the requested item IS NOT OFFERED BY ANY OF THE BPA CONTRACTORS** and is not a competitive product to those on the JWOD procurement list (Papermate vs. Skillcraft pens). **The guidance directing the mandatory use of the Army Office Supplies BPAs through the EMALL *supersedes local policy.***

Q. *How can a local vendor participate in this program?*

A. Although the BPAs are already awarded, the Army will allow, on an annual basis, additional businesses to participate if they meet the following BPA requirements:

- Have a General Services Administration (GSA) contract under Federal Supply Schedule 75IIA Office Products/Supplies

- Be an authorized JWOD Distributor for office products. (See <http://www.jwod.gov/jwod/participate/distributors.html>)
- Accept the Government Purchase Card. Possess a fully operational Internet ordering system. Agree to place catalogs and/or product lists on the DOD EMALL (at no charge to the Army)
- Provide management information reports, electronically or in paper form, as required by the Army.
- Make available catalog or product lists with pricing and/or discounts (via the Internet or hard copy).

Q. Does FAR/DFAR guidance still apply?

A. FAR and DFAR guidance does apply. Requirements should be rotated through the various BPA vendors. Remember, that using the mandatory Office Supplies BPAs does not relieve a Cardholder from obtaining any waivers or approvals that are otherwise required to make the purchase.

Q. Can a Cardholder use other BPAs or FSSs with the same or other vendor to comply?

A. Only if the requested item is not offered by any of the BPA contractors and is not a competitive product to those on the JWOD procurement list (Papermate vs. Skillcraft pens). The guidance directing the mandatory use of the Army Office Supplies BPAs through the EMALL supersedes local policy.

Q. How do I get into the EMALL and do I have to process my purchase through the EMALL?

A. The URL is [www.Emall.dla.mil](http://www.Emall.dla.mil). Each Cardholder must register as a buyer on the EMALL. Registration instructions provided to all Cardholders by DOC APC 10/28/02.

**ALL PURCHASES SHALL BE PROCESSED THROUGH THE EMALL.**

Q. Who is responsible to insure Cardholders are using the mandatory BPAs?

**A. *As in all GPC purchases, the Cardholder has the primary responsibility to comply with all regulations, policy, and directives applicable to that purchase.* Additionally, the Billing Official must review and approve each transaction, and the DOC Agency Program Coordinator (APC) shall perform oversight/make compliance with the mandatory BPAs part of the annual review. The Purchase Card Program Management Office (PCPMO) will require periodic reports from U.S. Bank to monitor BPA use and insure no wide spread abuse exists.**

**Contact Ellen Morris or I by phone, fax, or e-mail below, if you have additional questions/require clarification Re: Army Mandatory Office Products BPAs.**

# EMALL Quick Reference Guide DoD EMALL Address:

<http://www.emall.dla.mil>

## Registration

- Click Registration
- Click **Create New Account**
- Answer questions related to Service Affiliation – be sure to select a **Major Command**
- Click Continue
- Fill in all blanks with red asterisk
- **DoDAAC = UIC**: If unknown, use zip code box and scroll list to find
- **MILSTRIP authorization requires Off line process**
- If you have questions call **EMALL Support** at 1-888-352-9333 EMALL Option

## Login

- Type Account Name, password, Zip code and DODAAC/UIC (optional)
- Click

## Search Screen (First screen after logon)

- Keyword search across all catalogs
- NSN Category searches (i.e. clothing) only searches DLA NSNs
- Search by NSN/NIIN, Manufacturer Part Number, Manufacturer Name,

Supplier Catalog Number, Universal Product Code (UPC)

- Click Search within NSN box

## Keyword Search

- Type unique keyword
- Results can be limited by additional keywords: search within results is default.

*Warning: Keyword search is word specific: singular words will not show plural forms e.g. search on 'pen" will not show 'pens" and visa versa.*

## Query Results Screen

- Click on description for more product information e.g. technical and pricing
- Sort results by price, delivery (ARO) or other by clicking on the column heading.
- Return results limited to the first 400 items returned - use additional keyword searching to limit items.
- Change item quantity and add items to shopping cart

## Supplier Search

- To limit search to desired supplier, click supplier name

## Menu Bar

### All of EMALL Search

- Searches all catalogs

### NSN Category Search

- Searches only DLA NSNs

### Commercial Catalog

- Searches only commercial catalogs

### IT Catalog Search

- Searches only IT catalogs

### Power Shopping

- Allows search a list of items up to 200 items all at once
- Available under **Search History**

### Shopping-Cart

- Click **Update** if quantity changed in shopping cart to recalculate prices
- Name and Save Cart for future use or delayed buying
- Save Cart as a **Quick List** for future reorder use
- Click **Check Out** if authorized to use Purchase Card or MILSTRIP

### Finalize Order

- Enter Purchase Card number and expiration date
- Select delivery address: DoDAAC (UIC) or type in Commercial delivery address
- Click **Submit Order**

### Check Status

- Order status available on left toolbar



ATZR-UR (25)

19 September 2002

MEMORANDUM FOR Chief, Consolidated Property Book Division  
(ATZR-LPB), Fort Sill, OK 73503

SUBJECT: Items Requiring the Directorate of Information  
Management (DOIM) Purchase or DOIM Approval Prior to Purchase

1. DOIM is updating the purchase approval listing for  
ADPE/Communication Equipment and Services. Enclosure 1 is a  
listing of items requiring approval and purchase by DOIM.  
Enclosure 2 is a listing of items that organizations can  
purchase using their Unit IMPAC Card after obtaining prior  
DOIM approval.

2. Point of contact is Mr. Gerald L. Bechtel, Chief, P&O Div,  
DOIM, 442-1944.

2 Encls  
as

/Signed/  
NICHOLAS L. BONACCI  
Director, Information  
Management

CF:  
DOC, B-1803

## ITEMS REQUIRING DOIM APPROVAL AND DOIM PURCHASE

1. Cellular/Pager Service
2. Network Switches
3. Network Hubs/Routers
4. Computers - (PCs/Laptops/Servers)
5. Computer Controllers
6. Computer Drives (CD-ROM, Read Write, Zip Drives, Hard Disk, Tapes, and Floppy)
7. Computer Motherboards, Processors, Memory
8. Computer Monitors
9. Computer Plotters
10. Computer Printers
11. Computer Scanners (page, bar-code, mark-sense)
12. Computer Software
13. Modems
14. PDAs (palm Pilots, electronic hand held devices)
15. PDA Accessories (keyboards, modems, memory cards, etc.)
16. Printer Memory
17. Telephone Cable
18. Telephone Headsets
19. Telephone Inside Wire
20. Telephone Instruments
21. Telephone Systems
22. Unshielded and Shielded Twisted Pair Cable (Cat 5 and Cat 5E)
23. Wireless Network/LAN Systems/Components

Following individuals are authorized to approve the purchase of the above items:

Nicholas L. Bonacci  
Kathy L. Banks  
Gerald L. Bechtel  
Sharyl R. Lindsey  
Wayne Stiokoff  
Gary W. Minnick

Enclosure 1

**ITEMS THAT REQUIRE DOIM APPROVAL BEFORE ORGANIZATIONS CAN  
PURCHASE**

1. Cellular Phones (Equipment Only)
2. Copiers - Includes tactical copiers
3. Facsimiles (not multifunction devices)
4. Filing Equipment - Electronic Only
5. Microfiche Reader/Printers
6. Radio Antennas
7. Radio Base Station Equipment
8. Radios (Nontactical Only)
9. Telephone Pagers (Equipment Only)
10. Long Distance Calling Cards
11. One-time Repairs to ADPE Hardware
12. ADPE Maintenance Contracts That Are Less Than \$2.5K

Following individuals are authorized to approve the purchase:

Nicholas L. Bonacci  
Kathy L. Banks  
Gerald L. Bechtel  
Sharyl R. Lindsey  
Wayne Stiokoff  
David W. Crutcher (copiers only)

Enclosure 2



DEPARTMENT OF THE ARMY  
OFFICE OF THE ASSISTANT SECRETARY  
RESEARCH DEVELOPMENT AND ACQUISITION  
103 ARMY PENTAGON  
WASHINGTON DC 20310-0103

APR 30 1999

REPLY TO  
ATTENTION OF

SARD-PP

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Army Federal Acquisition Regulation Supplement- 13.90

The following is a restatement of Army Policy. A recent provision of law at 10 USC 2482a, titled "Nonappropriated fund instrumentalities: contracts with other agencies and instrumentalities to provide and obtain goods and services" permits purchase from the Army and Air Force Exchange Service System (AAFES) and other nonappropriated fund instrumentalities (NAFIs) which support the morale, welfare and recreation systems of the DOD.

Army organizations are authorized to use the Government Purchase Card (GPC) up to the micro-purchase threshold at DOD NAFIs, including AAFES facilities, provided the resale activities are within the scope of the particular NAFIs' charter.

Micropurchase guidelines shall be followed in accordance with FAR 13.202. This policy will be reflected in an upcoming formal change to the AFARS.

Should you have any questions regarding this subject, the point of contact is Dorothy Hindman at Commercial (703) 681-3417 or DSN 761-3417, Email: [hindmand@sarda.army.mil](mailto:hindmand@sarda.army.mil).

Estherlene S. Morse  
Director for Procurement and  
Industrial Base Policy

DISTRIBUTION:

PRINCIPAL ASSISTANTS RESPONSIBLE FOR CONTRACTING  
HQ, U.S. Army Materiel Command, ATTN: AMCRDA-AC (PARC),  
5001 Eisenhower Avenue, Alexandria, VA 22333-0001  
U.S. Army Aviation and Missile Command, ATTN: AMSAM-AC, Redstone  
Arsenal, AL 35898-5000



DISTRIBUTION: (CON'T)

PRINCIPAL ASSISTANTS RESPONSIBLE FOR CONTRACTING

U.S. Army Materiel Command Acquisition Center, ATTN: STEAA-AE,  
4118 Susquehanna Avenue, Aberdeen Proving Ground, MD 210055002

U.S. Army Communications-Electronics Command, ATTN: AMSEL-AC,  
Fort Monmouth, NJ 077035000

U.S. Army Industrial Operations Command, ATTN: AMSIO-AC, Rock Island,  
IL 61299-6000

U.S. Army Tank-automotive and Armaments Command, ATTN: AMSTA-AQ,  
Warren, MI 483975000

Defense Supply Service - Washington, 5200 Army Pentagon, Washington,  
DC 203 1 O-5200

Headquarters Forces Command, ATTN: AFLG-PR, 1777 Hardee Avenue  
S.W., Fort McPherson, GA 30330-1062

Third United States Army/U.S. Army Forces Central Command, 1301  
Anderson Way S.W., Fort McPherson, GA 30330-1064

U.S. Army Medical Command, ATTN: MCAA-PARC, 2107 17<sup>th</sup> Street,  
Building 4197, Suite 69, Fort Sam Houston, TX 78234-5069

U.S. Army Intelligence & Security Command, ATTN: IAPC, Fort Belvoir,  
VA 22060-5246

U.S. Army Medical Research and Materiel Command, ATTN: MCMR-AAZ-A,  
820 Chandler Street, Fort Detrick, MD 21702-5014

U.S. Army Military District of Washington, Fort Lesley J. McNair, ATTN:  
ANPC, 103 Third Avenue, Fort Lesley J. McNair, DC 20319-5058

Military Traffic Management Command, ATTN: MTAQ, 5611 Columbia Pike,  
Falls Church, VA 22041-5050

U.S. Army Space and Missile Defense Command, ATTN: SMDC-CM (PARC),  
P.O. Box 1500, Huntsville, AL 35807-3801

U.S. Army Training and Doctrine Command, DCSBOS, ATTN: ATBO-A,  
5 North Gate Road, Building 5F, Room 306, Fort Monroe, VA 23651-I 048

U.S. Army Contracting Command, Europe, ATTN: AEAPR-PA (PARC),  
Unit 29331, APO AE 09266

Headquarters, Eighth United States Army, ATTN: FKAQ/EAAQ, Unit 15236,  
APO AP 96205-0009

U.S. Army, Pacific, ATTN: APAM, Fort Shafter, HI 96858-5100

U.S. Army South, ATTN: SOCS-CO, Unit 7101, APO AA 34004-5000

U.S. Army Corps of Engineers, ATTN: CEPR-ZA, 20 Massachusetts Avenue,  
N.W., Washington, DC 20314-I 000

National Guard Bureau, ATTN: NGB-AQ, Suite 8300, Jefferson Plaza 1,  
1411 Jefferson Davis Highway, Arlington, VA 22202-3231

CF:

Assistant Deputy Chief of Staff for Research, Development and Acquisition  
(Acquisition, Contracting and Program Management), HQ, U.S. Army  
Materiel Command, ATTN: AMCRDA-A, 5001 Eisenhower Avenue,  
Alexandria, VA 22333-0001

Chief, Contract Policy Team, Headquarters, U.S. Army Materiel Command,  
ATTN: AMCRDA-AP, 5001 Eisenhower Avenue, Alexandria,  
VA 22333-0001

Chief, Program Management and Acquisition Support Office, Headquarters,  
U.S. Army Materiel Command, ATTN: AMCRDA-AM, 5001 Eisenhower  
Avenue, Alexandria, VA 22333-0001

Commander, U.S. Army Community & Family Support Center, ATTN: NCP,  
4700 King Street, Alexandria, VA 22302-4401

Headquarters, AAFES, P.O. Box 650060(GC), Dallas, TX 75265-0060



## Program Buyer's Guide

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- The Javits-Wagner-O'Day (JWOD) Program is a unique Federal procurement program that generates employment and training opportunities for people who are blind or have other severe disabilities. The JWOD Program is a mandatory source of supply (FAR 8.7 and 41 U.S.C. 46-48c).
- The Committee for Purchase From People Who Are Blind or Severely Disabled is an independent Federal agency responsible for administering the JWOD Program. National Industries for the Blind (NIB) and NISH (serving people with a wide range of disabilities) assist participating nonprofit agencies with contract, marketing and other technical assistance.

### What Products and Services Are Available?

---

- Products include office and general supplies; cleaners, hardware, paints and other industrial items; clothing and textiles; medical/surgical items and more.
- Services include administrative services (temporary or full-time), janitorial/custodial, grounds maintenance, switchboard or mailroom operation, warehousing and distribution, food services, laundry services and much more. For details, visit [www.jwod.gov](http://www.jwod.gov) ..... or, contact us for a JWOD print catalog.

### How Do I Buy JWOD?

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There are many methods and sources for purchasing JWOD Program supplies. It's your choice:

- By Internet:
  - JWOD Direct: [www.jwod.com](http://www.jwod.com)
  - GSA *Advantage!* at [www.gsaaadvantage.gov](http://www.gsaaadvantage.gov) or the DOD EMALL at <http://dodemall.dla.mil/>
- By Phone or Fax:
  - JWOD Supply Schedule: (877) GET-JWOD or fax (877) FAX-JWOD
  - GSA Customer Supply Center: (800) 525-8027 or fax (800) 856-7057
- Through Authorized Commercial Distributors:
  - Visit [www.jwod.splydist.htm/](http://www.jwod.splydist.htm/) for a complete list of the JWOD Program's authorized distributors
- At Selected Military Installations:
  - Base Supply Centers or SERVMARTs

JWOD Services are handled on a location-specific basis with each contracting office or customer. Please call the Committee staff, NIB or NISH or visit the web sites below for more information about service capabilities.

### Are There Any Exceptions to the Requirement to Buy JWOD?

---

No. Recent procurement reform measures did **not** create any exceptions to the requirement to buy JWOD. Neither "micropurchasing" authority nor the use of Government credit cards waives, supersedes or bypasses the JWOD requirement.

While customers are encouraged to comparison shop among the above JWOD distributors for the best value, they cannot substitute commercial items for JWOD items, because JWOD products are mandatory purchases at any dollar amount. If a Federal employee identifies a JWOD product with a price that seems exceptionally high, they are asked to bring it to the attention of the Committee staff at the numbers below for review.

### Who Do I Contact for More Information?

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- Committee staff: (703) 603-7743, fax (703) 603-0655 or web site [www.jwod.gov](http://www.jwod.gov)
- National Industries for the Blind (NIB): (703) 998-0770, fax (703) 998-8268 or web site [www.nib.org](http://www.nib.org)
- NISH: (703) 560-6800, fax (703) 849-8916 or web site [www.nish.org](http://www.nish.org)

***JWOD: It's Easy to Do the Right Thing!***

## **AFARS -- Part 13**

### **Simplified Acquisition Procedures**

**April 3, 2001**

## **Subpart 5113.2 -- Actions at or Below the Micro-Purchase Threshold**

### **5113.201 -- General.**

(a) Delegation of micro-purchase authority.

(1) Principal Assistants Responsible for Contracting at the major commands are responsible for the overall implementation and administration of the purchase card program at their subordinate commands and installations.

(2) Installation Commanders or activity directors shall appoint the purchase card approving official as the certifying officer for purposes of certifying payments to the paying office (disbursing officer) for purchase card issuer invoice. Certifying officers are pecuniary liable for erroneous payments resulting from the performance of their duties in accordance with Title 31, United States Code, section 3328.

(3) Chiefs of Contracting Offices shall:

(a) Develop internal operating procedures and incorporate appropriate controls in the Command or Installation Internal Control Program. Procedures and controls shall be written to place minimum burdens on cardholders

(b) Designate an agency program coordinator

(c) Issue delegations of authority to cardholders;

(d) Approve training course content and instructor qualifications

(e) Ensure prescribed training of cardholders and approving officials

(f) Ensure appropriate functional participation in the development and administration of the program (e.g., Finance and Accounting, Director of Logistics, Director of Public Works, etc.)

(g) Perform oversight reviews on approving officials to ensure cardholder adherence to policy and procedures. Reviews will be conducted not less frequently than annually. Accounts with significant dollar thresholds should be reviewed on a more frequent basis.

(h) Shall ensure Convenience checks are safeguarded to ensure good stewardship, discourage, and detect fraudulent actions with the checking accounts. Checking accounts must be audited on a quarterly basis. The audits will be conducted by a duly appointed, disinterested third party under the guidance of the local internal Review (IR activity). The quarterly audit requirement must be added to the management control checklist of Government Purchase card.

(4) Agency Program Coordinators (APC) shall:

(a) Serve as the purchase card focal point at each activity

(b) Establish, and maintain current, cardholder and approving official accounts;

(c) Obtain from resource managers, spending limits and finance and accounting data to be used in establishing cardholder and approving official accounts; and

(d) Ensure accounts are not established or billing officials certify invoices until required letters of delegations and appointment letters have been issued to cardholders and approving officials /certifying officials

(5) Approving officials shall:

(a) Ensure that the transactions meet the legal requirements for authorized purchase card purchases

(b) Ensure that adequate documentation is available for individual transactions

(c) Ensure the facts presented in documents for payment are complete and accurate

(d) Take appropriate action to prevent two or more payments for the same transaction

(e) Ensure proper implementation of dispute procedures when transactions are questioned

(f) Provide copy of certifying officer appointment letter with signature card to the supporting payment office

(g) Certify and forward the official invoice to the paying office within 15 days of receipt. Electronic invoice is considered received on the first day following the end of the billing cycle.

(6) Cardholders shall:

(i) Reconcile purchases actually made within 5 working days of receipt of their monthly statement of account. Electronic statement of account is considered received on the first day following the end of the billing cycle.

(ii) Maintain a log of purchases. The log shall be the cardholder log within C.A.R.E. when the cardholder has been given access to C.A.R.E.

(c) Training Requirements:

(i) Cardholders and certifying officials shall receive training and orientation covering the use of the card prior to being delegated authority under the program. Training may be locally developed, but specifically designed to cover federal, defense, and departmental regulations, policies and procedures pertaining to micro-purchases and simplified acquisition procedures, as applicable. Orientation shall address GSA, Card-Issuing Bank and installation-unique policies.

(ii) Cardholders shall receive procurement ethics training. Cardholders and Certifying Officials shall be advised of pecuniary liability under the program for certifying and accountable officials

(iii) The Chief of the Contracting Office may require additional training depending on the thresholds and circumstances established for the card's use.

#### **5113.202. -- Purchase Guidelines.**

(a) Micro-purchase authority should be delegated to the lowest possible level. Purchase cards shall be issued only to individuals who have received the orientation/training on the purchase card program as required in these procedures.

(b) Contracting Officers **shall not issue** cards to contractors. If contractors working on cost type contracts request cards, their request shall be forwarded to the contracting officer for the cost-reimbursable contract. If that office determines that they are eligible, the contractor will then file a Request for Eligibility Determination with the GSA SmartPay Contracting Officer.

(c) Cardholders may be authorized to utilize the Government Purchase Card as a payment instrument for orders exceeding \$2,500 made against Federal Supply Schedule contracts, calls written against a Blanket Purchase Agreement (BPA) or orders placed against Indefinite Delivery/Indefinite Quantity (IDIQ) contracts that contain a provision authorizing payment by purchase card.

(d) The purchase card may also provide a streamlined way of paying for contracts other than those above. Prior to using the card this way, the contracting office shall determine that use of the card for payment is in the best interest of the Government. The determination shall address any increase in price and/or administrative costs to use the card versus the costs of processing the payment without the card.

(e) The purchase card may also be used to pay for government-owned materiel or government-performed services received from other government sources (i.e., DAPS, GSA, DLA).

**5113.270 Use of the Government-wide commercial purchase card.**

Use of the purchase card must meet the following conditions in addition to conditions imposed by the General Services Administration Federal Supply Schedule:

- (a) Each transaction should involve a single delivery and payment. Receipt of the item should be within the billing cycle or by the time the monthly report is received to simplify monthly reconciliation.
- (b) Cardholders shall not break down (split) requirements aggregating more than the micro-purchase threshold into several purchases merely to avoid any requirement that applies to purchases exceeding the micro-purchase threshold.
- (c) Cardholders shall advise Merchants/Vendors at the time the transaction(s) is/are made that items purchased with the card are "For Official United States Government Use." Most states will exempt purchases made by the Government from state and local taxes.
- (d) Cardholders shall initially attempt to settle disputes with the merchant. If the merchant refuses to work with the cardholder, or if 45 days has passed without resolution since receipt of the statement containing the questionable transaction, the cardholders shall formally dispute the transaction with the card-issuing bank.
- (e) When using the purchase card to pay for services/supplies received from other government sources (i.e., DAPS, GSA stores or depots, DLA), procurement thresholds do not apply. Payment with the card is mandatory for services obtained from the Defense Automated Printing Service (DAPS).
- (f) Army organizations are authorized to use the GPC up to micro-purchase thresholds at DOD NAFIs, including AAFES facilities, provided the resale activities are within scope of the particular NAFI's charter. Purchases up to \$50,000, maybe made from exchanges only (vice NAFI's) by overseas organizations and the purchase card can be used as a method of payment.
- (g) The purchase card shall be used as a method of payment for all commercial training \$25,000 and below for the following:
  - (i) DD Form 1556, Request, Authorization, Agreement, certification of Training, and Reimbursement in accordance with USC 41 for civilians.
  - (ii) DD Form 2171, Request for Tuition Assistance, provides financial assistance for voluntary off-duty education Programs in support of soldiers professional and personal self development. Supporting the GPC that utilizes payment for all education (payment vouchers) valued at or below \$25,000. The DA Form 2171 is the obligation document for education programs and services authorized under Title 10, US Code 2007 and AR 621-5 Army continuing Education system. Advance payments are authorized under TA Program IAW AR 621-5. All course enrollments must be approved prior to start of class.

(h) Dollar limits.

- (i) for stand alone purchases, the single purchase limit is the micro-purchase threshold
- (ii) for payment against existing contracts, the limit is as identified in the contract
- (iii) The threshold for all convenience checks is \$2,500.

## **PROCEDURES FOR THE LOCAL PROCUREMENT OF INSIGNIA**

**1. Authorization for local procurement of insignia as specified in paragraph 3 below is contained in AR 710-2 and AR 670-1. Distinctive Unit Insignia (DUI) and regimental collar insignia (RCI) are locally procured. In addition, authorized shoulder sleeve insignia (SSI) may be locally procured until it is centrally procured and stocked through the Defense Personnel Support Center (DPSC). After shoulder sleeve insignia has been stocked by DPSC, local purchase is unauthorized.**

**2. After an insignia item has been approved by The Institute of Heraldry (TIOH), one of the following actions will be taken based upon the type of funds used for procurement:**

**a. Use of Appropriated Funds. Requisitions will be submitted through supply channels and purchased by local command servicing procurement officers for Active Army and Army Reserve units and by the USP&FO for Army National Guard units. A purchase request for local procurement will be prepared and submitted to the contracting officer in accordance with local procedures. The contracting officer will provide the manufacturer with the official manufacturing drawing for bidding purposes. Upon obtaining an acceptable bid, the contracting officer will advise the selected manufacturer to contact TIOH for loan of government tools to be used in manufacturing metal insignia items. A drawing is not required for RCI.**

**b. Use of Nonappropriate Funds. AR 670-1 permits use of nonappropriated funds (Unit Fund) for purchase of DUI when appropriated funds are not available. Unit funds may not be used to purchase SSI or RCI. A manufacturer must be selected from the list of manufacturers certified by TIOH for unit fund and other types of nonappropriated purchases, such as group purchases.**

**3. All insignia must be manufactured by firms certified by TIOH in accordance with AR 672-8. Procurement of insignia from non-certified manufacturers or from foreign or offshore sources is not authorized. Manufacturers who are interested in becoming certified manufacturers will be referred to the Director, The Institute of Heraldry for certification. All invitations for bids or contracts should include a statement that the insignia will be made in accordance with the specifications and tools provided by TIOH.**

**a. Distinctive Unit and Regimental Collar Insignia. DUI and regimental collar insignia must have the hallmark of the manufacturer stamped on the reverse. In addition, all DUI must have "Made in USA" stamped on the reverse. DUI will be manufactured in accordance with MIL-I-14654(IH). Regimental collar insignia will be manufactured in accordance with MIL-I-3575 for officers and MIL-I-15665 for enlisted personnel. Purchase request for DUI should include unit designation and the motto contained on the DUI, if applicable. Requests for regimental collar insignia or DUI should include unit designation and the motto contained on the DUI, if applicable. Requests for regimental**

collar insignia should include the name of the branch and the regimental number. Note: The battalion numerical designation will not be placed on Infantry, Armor, Cavalry, Field Artillery, Air Defense Artillery, or Aviation regimental collar insignia. Hubs and/or dies will be loaned to the contractor by TIOH.

b. **Shoulder Sleeve Insignia.** Shoulder sleeve insignia will be manufactured in accordance with MIL-I-14652. The contractor will be advised that a "cartoon" (pattern) showing the placement and the number of stitches for the SSI may be obtained from TIOH.

c. **ROTC Shoulder Loop Insignia.** Solicitations for ROTC shoulder loop insignia should indicate that the insignia will be manufactured in accordance with MIL-I-14654(IH) and the contractor will be responsible for making any hubs and dies necessary for manufacturing. The design will be in accordance with the TIOH approved drawing.

d. **Beret Flashes, Background Trimmings and ROTC Institutional SSI.** The solicitation should indicate the insignia will be manufactured in accordance with MIL-I-14652 from the approved TIOH drawing. A "cartoon" (pattern) is not provided for these items.

4. The manufacturer is required to submit preproduction samples of all insignia to TIOH regardless of whether appropriated or nonappropriated funds are used for procurement. Once samples are approved, TIOH will issue a letter to the manufacturer authorizing manufacture of the insignia item. National Guard regulations currently require that a copy of the letter be forwarded by the manufacturer to the USP&FO prior to completion of the order. This procedure is recommended for inclusion in contracts by Regular Army and US Army Reserve procurement officers to insure that samples have been approved by TIOH.

**TIOH FACT SHEET  
NUMBER 5  
Revised 2 Aug 91**

**DEPARTMENT OF THE ARMY  
THE INSTITUTE OF HERALDRY  
9325 GUNSTON RD, RM S112  
FT BELVOIR, VA 22060-5579  
OFFICIAL BUSINESS**

## CERTIFIED MANUFACTURERS

NAME	STREET	LOCATION	HMK	MANUF	TELEPHONE	FAX_NO	EMAIL
ACTION EMBROIDERY CORP	1325 WEST BROOKS ST	ONTARIO, CA 91762	A25	1#	800-638-7223	909-983-2755	jnewman@actionemb.com
A B EMBLEMS & CAPS	291 MERRIMON AVENUE	WEAVERVILLE, NC 28787	A35	1#	828-645-3015	828-658-3881	sales@abemblem.com
AWARD CRAFTERS, INC	14110 SULLYFIELD CIRCLE	CHANTILLY, VA 20151	A37	7	703-818-0500	703-818-0500	awcrafters@aol.com
BALLY RIBBON MILLS	23 NORTH SEVENTH ST	BALLY, PA 19503	B22	1	610-945-2211	610-845-8013	
V. H. BLACKINTON & CO, INC	221 JOHN DIETSCH BLVD	ATTLEBORO FALLS, MA 02763	B24	2	508-699-4436	508-695-5349	badges@blackinton.com
BENDE & SONS, INC	180 AUTUMN ST	PASSAIC, NJ 07055	B26	1	973-777-8700	973-777-7715	
C & P EMBROIDERY CO, INC	6602 SMITH AVE	NORTH BERGEN, NJ 07047	C27	1#	201-854-0388	201-854-8092	
CLASSIC MEDALLICS, INC.	2-15 BORDON AVE	LONG ISLAND CITY, NY 11101	C31	2*	800-221-1348	800-541-3821	
DONDERO, INC	STATE RT 710 WEST	FAIRFIELD, VA 24435	D21	2/6/7	800-344-0958	540-377-6418	
DENMARK'S MILITARY EQUIP CORP	37-11 35TH AVE	ASTORIA, NY 11101	D22	5*#	800-237-8362	718-392-7336	denmark@dmeindustries.co
EVEREADY EMBROIDERY, INC	235 ORIENT AVE	JERSEY CITY, NJ 07305	E26	1#	800-682-5155	201-433-9588	EEL@DMEINDUSTRIES.CO
ERFFMEYER & SON CO, INC	5300 W. CLINTON AVE	MILWAUKEE, WI 53223	E27	2*	414-354-7800	414-362-7287	info@escinc.com
EISEMAN-LUDMAR CO, INC	56 BETHPAGE DRIVE	HICKSVILLE, NY 11801	E31	6	516-932-6330	516-932-3304	EISELUD@AOL.COM
IRA GREEN, INC	177 GEORGIA AVE	PROVIDENCE, RI 02905	G23	5*#	800-663-7487	800-738-8522	mmcalls@iragreen.com
GENERAL DISPLAY CO.	9801 HYNSON DRIVE	MANASSAS, VA 22111	G25	7	703-335-9292	703-335-9292	GDISPLAY@AOL.COM
GRACO AWARDS, INC	PO BOX 27	TOMBALL, TX 77377-0027	G27	2	800-421-0227	281-255-6951	sales@gracoind.com
HILBORN-HAMBURGER, INC	122 DAYTON AVE	PASSAIC, NJ 07055	H24	5	800-526-7475	973-773-0593	
INTERNATIONAL INSIGNIA CORP	1280 EDDY STREET	PROVIDENCE, RI 02905	I21	2*	401-784-0000	401-941-8400	IIC@IDS.NET
JACQUELINE EMBROIDERY CO	2119 WHITESVILLE RD	TOMS RIVER, NJ 08755	J23	1	732-886-0955	732-905-5323	
KREW INCORPORATED	101 DUNHAM STREET	ATTLEBORO, MA 02703	K21	2	508-222-4433	508-226-7436	murph151@bri.net
MIDWEST TROPHY COMPANY	3501 SOUTHEAST 29TH ST	DEL CITY, OK 73115	M29	2*	800-324-5997	405-672-0964	
MOTEX INC	6210 MONROE PLACE	WEST NEW YORK, NJ 07093	M36	1#	201-854-8808	201-453-0703	
E. P. INDUSTRIES, INC	1725 PONTIAC AVE	CRANSTON, RI 02920	P23	2*	800-875-1190	401-463-5522	epind@sprintmail.com
PECAS EMBROIDERY CORP	1204 67TH STREET	NORTH BERGEN, NJ 07047	P25	1#	201-854-1320	201-854-7674	
RAINBOW EMBROIDERY	10 RACE STREET	PLAINFIELD, NJ 07060	R27	1#	908-756-7355	908-756-7336	RAINBOW786@AOL.COM
SCHREYER EMBROIDERY CO	50 INDUSTRIAL DR	FAIRVIEW, NJ 07022	S33	1#	201-943-6221	201-943-0827	chris.boos@worldnet.att.net
SIMBA AWARDS, LTD	46-44 11TH ST (3D FLOOR)	LONG ISLAND CITY, NY 11101	S35	2*	718-482-7822	718-729-1031	
THE SUPPLY ROOM	1409 SENTINEL DR	ANNISTON, AL 36207	S38	3*#	800-458-5180	800-521-5027	supplyroom@ntl.net
VANGUARD MILITARY EQUIP CORP	1172 AZALEA GARDEN RD	NORFOLK, VA 23502	V21	5*#	800-221-1264	757-857-0222	VANGUARD@LIVENET.NE
WARWICK EMBLEM SUPPLY	141 INEZ AVE	WARWICK, RI 02886	W30	2*	401-738-0702	401-739-9237	WarwickEmblem@aol.com

**THE FOLLOWING CODES ARE USED TO INDICATE TYPE OF MANUFACTURE:**

- 1 TEXTILE MANUFACTURER
- 2 METAL MANUFACTURER
- 3 METAL AND TEXTILE MANUFACTURER
- 4 DECAL MANUFACTURER
- 5 5 AAFES OPEN ORDER CONTRACTOR/ALL ITEMS
- 6 HAND EMBROIDERED BULLION MANUFACTURER
- 7 PLAQUE MANUFACTURER
- \* DISTINCTIVE INSIGNIA MANUFACTURER
- # SHOULDER SLEEVE INSIGNIA MANUFACTURER

**UNITED STATES ARMY  
THE INSTITUTE OF HERALDRY  
TECHNICAL AND PRODUCTION DIVISION  
9325 GUNSTON ROAD ROOM S112  
FORT BELVOIR, VIRGINIA 22060-5579  
TELEPHONE 703-806-4982  
FAX 703-806-4989**



DEPARTMENT OF THE ARMY  
HEADQUARTERS, U.S. ARMY FIELD ARTILLERY CENTER AND FORT SILL  
FORT SILL, OKLAHOMA 73503-5100

REPLY TO  
ATTENTION OF

ATZR-Q (715)

4 December 1997

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: IMPAC Purchases of Environmental Protection Agency (EPA) Designated Items

1. Executive Order (EO) 12873 and Section 6002 of the Resource Conservation and Recovery Act (RCRA) (42 USC 6962) require federal agencies to establish preference programs for all designated Environmental Protection Agency (EPA) guideline items purchased. The Under Secretary of Defense (Acquisition and Technology) has established a program for the Department of Defense (DoD) requiring 100 percent of DoD purchases of designated items meet or exceed the EPA guideline standards in an effort to support the use of quality products made with recycled content.
2. Approving officials shall ensure designated items purchased by cardholders contain recycled materials meeting or exceeding EPA guideline standards thus promoting the use of recovered materials. The enclosed list contains the EPA designated items. This listing will be updated and distributed to you as changes occur.
3. Under certain exceptions, designated items may be bought with virgin materials. A written justification shall be included in the file when designated items exclude recovered materials. The only acceptable justifications are:
  - a. Product is not available from a sufficient number of sources to maintain a satisfactory level of competition (applicable to Super User buys).
  - b. Item is not available within a reasonable period of time.
  - c. Product does not meet performance standards.
  - d. Item is only available at an unreasonable price.
4. Point of contact for this action is Diana Rodenas at (580) 442-4604.

A handwritten signature in cursive script that reads "Bernard Valdez".

BERNARD VALDEZ  
Director of Contracting

Encl

DISTRIBUTION:

1 - each (IMPAC)(VISA) Approving Official

## EPA Designated Items

### Binders

Building insulation products

Carpet made of polyester fiber for use in low and medium-wear applications

Cement and concrete

Channelizers

Compost made from yard trimmings, leaves, and/or grass clippings for use in landscaping

Consolidated and reprocessed latex paint for specified uses

Delineators

Flexible delineators

Floor tiles and patio blocks containing recovered rubber or plastic

Garden and soaker hoses

Hydraulic mulch products containing recovered paper or recovered wood

Lawn and garden edging

Lubricating oils (excluding marine and aviation oils)

Office recycling containers and office waste receptacles

Pallets

Paper and paper products (excluding building and construction paper grades)

Parking stops

Plastic desktop accessories

Plastic envelopes

Plastic fencing for specified uses

Plastic trash bags

Playground surfaces and running tracks containing recovered rubber or plastic

Printer ribbons

Reclaimed engine coolants (excluding coolants used in non-vehicular applications)

Shower and restroom dividers/partitions

Structural fiberboard and laminated paperboard products

Tires (excluding airplane tires)

Toner cartridges

Traffic barricades and traffic cones

## EPA's 8 Categories and List of Designated Items

### The "MUST BUY" List

#### 1. Vehicle Products

- engine Coolants
- retread tires
- any lubricating oil (engine, hydraulic and gear oils)

#### 2. Transportation Products

- traffic cones
- traffic barricades
- parking stops made from concrete or containing recovered plastic or rubber
- channelizers containing recovered plastic or rubber
- flexible/other delineators containing recovered plastic

#### 3. Park and Recreation Products

- playground surfaces containing recovered rubber or plastic
- running tracks containing recovered rubber or plastic
- plastic fencing containing recovered plastic for use in controlling erosion control, snow or sand drifting and as a warning/safety barrier
- park and recreational furniture
- playground equipment

#### 4. Landscaping products

- hydraulic mulch containing recovered paper or wood used for hydroseeding and over-spray for straw mulch in landscaping, erosion control, and soil reclamation
- compost made from yard trimmings, leaves, or grass clippings for use in landscaping, seeding, planting or erosion control
- garden and soaker hoses containing recovered plastic or rubber
- lawn and garden edging containing recovered plastic or rubber
- landscaping timbers/posts

#### 5. Construction Products

- building products and insulation such as sheeting, roof decking, and wall panel including:
  - structural fiberboard
  - laminated paperboard
  - perlite composite board
  - polyurethane
  - polyisocyanurate
  - polystyrene

- phenolics
- composites
- spray in place insulation including foam in place polyurethane and polyisocyanurate and spray on cellulose
- loose-fill insulation including cellulose fibers, mineral fibers (fiberglass and rock wool), vermiculite and perlite
- blanket and batt insulation including mineral fibers such as fiberglass and rock wool
- fiberboard and laminated paperboard for non-insulating applications including building board, sheathing, shingle backer, sound deadening board, roof insulating board, insulating wallboard, acoustical and non-acoustical ceiling tile, acoustical and non-acoustical lay-in panels, floor underlaments, and roof overlay (coverboard)
- floor tiles containing rubber or plastic (heavy duty or commercial)
- patio blocks containing rubber or plastic
- cement and concrete
  - includes concrete block and pipe containing coal fly ash or granulated blast furnace slag containing granulated blast
- carpet and carpet cushion made of polyester fiber for use in low and medium wear applications
- shower and restroom dividers/partitions containing recovered plastic or steel
- consolidated and reprocessed latex paint used for covering graffiti
- reprocessed latex paint used for interior and exterior architectural applications such as wallboard, ceilings and trim, gutter boards, concrete, stucco, masonry, wood and metal surfaces
- geotextile overlay (used in the parking lot to cover cracks)
- plastic pipe for non-pressure applications
- plastic conduit
- flowable fill
- railroad grade crossings/signs

#### 6. Non-Paper Office Products

- office recycling containers
- office waste receptacles
- plastic desktop accessories
- toner cartridges

- binders
- plastic trash bags
- printer ribbons
- plastic envelopes
- awards/plaques
- plastic clipboards
- plastic clip portfolios
- plastic file folders
- plastic presentation folders

#### 7. Paper Office Products

- all paper and paper products (but not building and construction grades) including:
  - copy/bond/computer/writing paper
  - all envelopes (including plastic)
  - file folders
  - remanufactured toner cartridges
  - writing tablets
  - shipping/mailing products
  - forms
  - calendars
  - containers/cartons
  - tray liners
  - brown paper
  - commercial sanitary tissue products
  - newsprint

#### 8. Miscellaneous Products

- pallets containing recovered wood, plastic or paperboard
- sorbents
- awards and plaques
- industrial drums
- mats
- signage
- strapping and stretch wrap

Ask, before buying:

#1. Is the thing I need on the EPA list? If yes, I must buy it. If it's not on the list, go to #2.

#2. Is there a product on the EPA list that will work? If yes, I must buy it. If no, go to #3.

#3. If it's on the list but I'm not buying it, or if the product won't suit my purposes, I need documentation in the file to justify my action. If the value exceeds \$2,500, I need the Commander's approval on my memo showing that the product is (a) not available within a reasonable time, or (b) too expensive, or (c) there's inadequate competition, or (d) doesn't meet my needs. If the value is less than \$2,500, I need my approving official's signature

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Visual Information (VI) Equipment Procurement

1. References:

- a. Message, HQ TRADOC, ATIC-ETM-V, 261830Z Oct 93, Visual Information (VI) Equipment Policy.
- b. AR-25-1, The Army Information Resources Management Program.  
USAFACFS Reg 25-90, Information Management: Visual Information, Training Service Center (TSC).

2. The following changes to VI procurement and property accountability procedures are effective immediately.

a. Specific nonproduction VI equipment, with a per item or system cost under \$10,000.00, is now authorized for procurement, ownership, and operation by organizations normally supported by the Training Service Center. Examples of the type of equipment authorized are: viewgraph projectors, 35mm slide projectors, consumer grade VHS video tape players and recorders, consumer grade VHS camcorders (local documentation use only), self developing still cameras, portable projection screens, and liquid crystal display (LCD) projection panels. Motion and still media production equipment, associated transmission equipment, and output devices will not be included. Examples of this type of equipment include: Industrial or professional grade videotape recorders/camcorders, videotape editing equipment, digital continuous tone printers, or film recorders.

b. The Fort Sill VI Manager will validate any procurement request for nonproduction VI equipment to ensure conformance with interoperability standards, VI architecture, IMA strategy. Scheduled maintenance will be the responsibility of the owner. Logistical and training support to end users will continue to be provided by TSC.

ATZR-TS (25-1)

SUBJECT: Visual Information (VI) Equipment Procurement

c. To request the VI equipment, requestors should send a memorandum identifying the item or system required, with the cost proposed vendor and justification for purchase. The VI manager will review the request and notify requestor of approval or disapproval.

*Justin Sauter*  
for BRITT E. BRAY  
LTC, FA  
DPTM, USAFACFS

DISTRIBUTION  
All Organizations  
DOL: CPBO



**DEPARTMENT OF THE ARMY**  
HEADQUARTERS, UNITED STATES ARMY FIELD ARTILLERY CENTER AND FORT SILL  
FORT SILL, OKLAHOMA 73503

REPLY TO  
ATTENTION OF

Policy Memo 00-1

ATZR-R (600)

9 May 2000

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Unit Coins Awards Program

1. Reference.

- a. AR 600-8-22, 25 February 1995, Military Awards.
- b. AR 672-20, 29 January 1999, Incentive Awards.
- c. DA Pamphlet 672-20, Incentive Awards Handbook
- d. Reference memorandum, HQ TRADOC, ATBO-BPS, 23 Sep 96, subject: Delegation of Approval Authority.

2. Purpose. To establish procedures to ensure unit coins are purchased and awarded in accordance with law and regulation.

3. Applicability.

a. This policy applies to all TRADOC units, organizations, and commands under USAFACFS.

b. This policy only applies to coins purchased with official operating funds (appropriated funds). It does not apply to coins purchased with personal or private funds, which are not subject to any of the restrictions of this policy, except that the design of the coin must comport with standards of good taste and decorum. In addition, this policy does not apply to coins purchased with official representation funds and nonappropriated funds; however, some additional restrictions do apply.

## TRADOC ACQUISITION BULLETIN

TAB 02-001

Effective: 08 January 2002



Office of the Principal Assistant  
Responsible for Contracting  
Headquarters TRADOC, ATTN: ATBO-A  
Fort Monroe, VA 23651-6070

TRADOC Acquisition Bulletins (TABs) are published by the Office of the TRADOC Principal Assistant Responsible for Contracting, under the provisions of AR 25-30, paragraphs 9-18 and 12-35. Bulletins provide official information of an advisory, informative, or directive nature. Comments should be directed to the TRADOC OPARC, ATTN: ATBO-ACP/Mary Paige, DSN 680-3508, CML (757) 788-3508, e-mail 'paigem@monroe.army.mil'.

Subject: TAB 02-001, Unauthorized Purchases or Misuse of the Government Purchase Card

1. TAB 02-001 grants authority to Directors of Contracting and provides information governing unauthorized purchases or misuse of the Government purchase card to include specific penalties for violations of purchase card policy/procedures.

2. Any cardholder who makes an unauthorized purchase or misuses the Government purchase card may be personally liable for the total dollar amount of the unauthorized purchase(s) made in connection with misuse or negligence. Cardholders may also be subject to administrative and/or disciplinary action for unauthorized use of the card. Cardholder's approving/certifying official will notify the appointing official upon determining that cardholder has misused the purchase card. Unauthorized use of the card and/or intentional violations of purchase card policy/procedures may result in the following administrative actions:

a. **FIRST OFFENSE:**

- Cardholder refresher training
- Individual training/counseling
- Warning letter from appointing official

b. **SECOND OFFENSE:**

- Card suspension for at least 30 days
- Cardholder refresher training
- Individual training/counseling
- Formal letter of suspension of card privileges

TAB 02-001 (continued)

c. THIRD OFFENSE:

- Cardholder relinquishes card to Agency/Organization Program Coordinator (A/OPC) for cancellation
- Formal letter of suspension/cancellation of card privileges
- Cardholder may no longer be a cardholder within the TRADOC Purchase Card Program

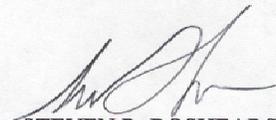
3. FRAUD/CRIMINAL VIOLATIONS: Cardholders suspected of any criminal or fraudulent use of the purchase card may be subject to investigation by the appropriate criminal investigative agency. If appropriate, cardholders determined to have committed a criminal or fraudulent act, may receive administrative, disciplinary, and/or criminal sanctions.

4. APPOINTING OFFICIAL AUTHORITY (DIRECTORS OF CONTRACTING): The appointing official for the purchase card program has the authority to suspend/cancel cardholder privileges in accordance with the above guidelines as deemed appropriate. The cardholder's supervisory chain of command has the authority and responsibility for taking any additional administrative or disciplinary actions against the cardholder. The appointing official also has the authority to take other actions that may be appropriate under the specific circumstances, such as requiring advance approval of cardholder purchases by the approving/certifying official.

5. This TAB will remain in effect until rescinded.

6. POC for this action is Elaine Pearson, DSN 680-2988, CML 757-788-2988, or e-mail 'pearsona@monroe.army.mil'.

FOR THE COMMANDER:



STEVEN R. BOSHEARS  
Colonel, General Staff  
Principal Assistant  
Responsible for Contracting



FT. SILL, OK  
CUSTOMER AUTOMATION AND REPORTING ENVIRONMENT (C.A.R.E.)  
USER GUIDE

Contact DOC APC's (Agency Program Coordinator)

Rhonda Roulain & Ellen Morris

Phone: 580-442-5229/FAX: 580-442-8014

E-mail: [doccrdc@sill.army.mil](mailto:doccrdc@sill.army.mil)

**Tip:** For security purposes while you are in C.A.R.E. the **"BACK"** button in your browser *will not work!* Using the **"BACK"** button logs you out of C.A.R.E. If you use the Back button – *you must "restart" your C.A.R.E. session.*

**Tip:** Users have *three attempts* to successfully log in to C.A.R.E. *After three attempts, the user is required to contact US Bank Customer Service @888-994-6722 for "Password Reset".*

**Tip:** Be sure to log off using the **"Log Out"** button. This safely terminates the "secured" connection to US Bank.

TRANSACTION MANAGEMENT

Access to Transaction Management functionality depends upon the user functionality, i.e. Cardholder, Billing Official, Resource Manager. Transaction Management allows C.A.R.E. users access to review, approve, dispute, reallocate or reject transactions, create or reconcile transactions log entries, approve a billing statement, certify an invoice, and Act on Behalf of the Cardholder;

Selecting an Account and Transaction:

- Click **"Transaction Management"** in left frame
- The Transaction Management applet loads

(If you are presented with Java Security screens, check the box marked **"Remember this Decision"** and click **"Grant"** until the Java applet loads. You may need to log out of the browser and your C.A.R.E. session. As updates occur, you may need to periodically update additional Java Security screens.

- When the applet loads, your account(s) display
- **"Highlight"/Select** a specific account

Current cycle date & five(5) previous cycle dates display in right frame

- **Select "Current"** Cycle DATE or appropriate cycle date, as required. **Once a cycle date is selected, the account cycle Summary Information for that cycle displays in the lower portion of screen.**

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**CUSTOMER AUTOMATION AND REPORTING ENVIRONMENT (C.A.R.E.)**  
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<p><b><u>CARDHOLDER REQUIREMENTS</u></b>  All four steps are mandatory each cycle</p>	<ol style="list-style-type: none"> <li>1. <b>Create Transaction Log (at “time of order”).</b></li> <li>2. <b>Verify Posted Transactions</b> are correct (as they are posted throughout cycle).</li> <li>3. <b>Reconcile Posted Transactions</b> (at anytime during the cycle after Transaction Log is created).</li> <li>1. <b>Approve the Statement (after reconciling/after cycle close).</b></li> </ol>
<p><b><u>CARDHOLDER</u></b>  Creating a new Transaction Log entry</p>	<p><b>CARDHOLDER is required to CREATE a Transaction Log entry <u>AT THE TIME OF ORDER!</u></b></p> <ul style="list-style-type: none"> <li>• <b>Log entries must include the following:</b> (1) Transaction Date (2) Transaction Amount (3) Merchant Name (4) Unit of Issue (5) Quantity (6) “Detailed” Item Description (General terms, i.e. “Office Supplies” <b>does not meet the documentation requirement</b>)(7) Comments: Annotate approval for special requirements (ADPE, HAZMAT, Property Book Item, etc.) and/or specific comments (UNICOR waiver number, etc.) related to purchase in the comments field.</li> <li>• <b>Log entries <u>MUST BE COMPLETED PRIOR TO STATEMENT APPROVAL.</u></b></li> </ul> <ol style="list-style-type: none"> <li>1. To create a new Transaction Log entry, <b>Click the <u>Transaction Log Tab</u></b> at the top of the screen. <b>Click <u>New Entry.</u></b></li> <li>2. Enter “user-added” required data in <b>Log Detail</b>. Enter required data in the <b>Log Line Item Detail Tab</b> and <b>Click “Enter” – You <u>must go back to “LOG DETAIL” and Click “ADD” to save Log Detail/Line Item Detail information.</u></b></li> </ol>
<p><b>Updating an “existing” Transaction Log entry</b>  (only if you have already created the Transaction Log)</p>	<ol style="list-style-type: none"> <li>1. To update an existing Transaction Log entry, <b>Click the Tab labeled <u>Transaction Log</u></b> at the top of the screen. Highlight the entry in the <b>Log Entry</b> table.</li> <li>2. Then edit or enter additional information in the <b>Log Detail</b> or the <b>Log Line Item Detail</b> Tabs. After editing/entering additional information in the “<b>Log Line Item Detail</b>”, you <b>must Click “ENTER” AND go back to “Log Detail” and Click “Update” to <u>SAVE</u></b> Log Detail/Log Line Item Detail info.</li> </ol>

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<p><b>Removing a Transaction Log entry</b></p>	<p>To remove an existing Transaction Log entry, <b>Click</b> the Tab labeled <b>Transaction</b> Log at the top of the screen. Highlight the entry in the <b>Log Entry table</b> and then <b>Click</b> the <b>Remove</b> button.</p>
<p><b>Reconciling a posted transaction with a Transaction Log entry.</b>          (Cardholder <b>must create the</b> Transaction Log <b>first</b>. <b>Transactions may be reconciled by the Cardholder at any time during the billing cycle, after merchant posting</b>)</p> <p><b>How to know if a posted transaction has been reconciled with a log entry.</b></p>	<ol style="list-style-type: none"> <li>1. To reconcile a posted transaction with a Transaction Log entry, first <b>select</b> the “<b>Transactions</b>” Tab. Then, <b>highlight/select the transaction to be reconciled</b> from the list of transactions displayed in the upper part of the screen.</li> <li>2. <b>Click/select</b> the <b>Log Detail</b> Tab in the center of the screen. If no data exists on the <b>Log Detail</b> Tab, the <b>Reconcile</b> button is active.</li> <li>3. <b>Click</b> the <b>Reconcile</b> button on the right. The <b>Reconcile Transaction with Log</b> window opens in a separate browser window and displays the selected transaction, the <i>Best match</i> order list, and a list of the unmatched orders under <i>Available log entries</i>. If the entry in the <i>Best match</i> list is correct, <b>Click</b> the <b>Reconcile</b> button.</li> <li>4. If the system does not select the correct log entry, remove the incorrect entry by <b>clicking “Remove”</b>. Then select the correct log entry from the <b>Available Log Entries</b> table and <b>click “ADD”</b>. <b>Click</b> the “<b>Reconcile</b>” button.</li> </ol> <p>(NOTE: Once the transaction successfully reconciles, the log entry information is copied to the <b>Log Detail/Log Line Item Detail Tabs</b> and the <b>Status (on the Transactions Tab)</b> reads “<b>Approved</b>”.)</p>
<p><b>Activating the Reconcile button</b></p>	<p>If the <b>Reconcile</b> button is not active, it is most likely because the transaction is greater than fifteen (15) calendar days past the cycle close date. <b>Only the Billing Official has the capability to reconcile/approve a transaction 15 days or more following the cycle close.</b> Fifteen (15) calendar following cycle close, the <b>Reconcile</b> button would appear “<b>inactive</b>” to the Cardholder, and <b>active</b> to the Billing Official (<b>provided</b> the transaction has not already been reconciled).</p>
<p><b>APPROVING Cardholder Cycle Activity/Statement of Account (Cardholder is required to complete the Transaction Reconciliation &amp; Statement Approval</b></p>	<p>After all transactions are <b>Reconciled/reallocated (to include CREDITS &amp; REBATES)</b>, <b>CARDHOLDER MUST APPROVE the Cycle Activity/STATEMENT!</b></p> <ol style="list-style-type: none"> <li>1. <b>Click “Cardholder Accounts”</b> Tab at the top of the screen. Once cycle date is selected, the Account Summary Information displays.</li> <li>2. <b>Highlight account/name.</b></li> </ol>

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<p><b>process NLT the 3rd business day following cycle close = 23<sup>rd</sup> of the Month)</b></p> <p><b>Activating the Approve button</b></p>	<p>3. When available cycles display, <b>Highlight the “current” cycle</b></p> <p>4. <b>Click “APPROVE”</b> (bottom right of screen). Statement status will change from unapproved to <b>“Approved”</b>.</p> <p><b>Note: Cardholder can only approve the cycle summary information if the following criteria are met;</b></p> <ul style="list-style-type: none"> <li>• <b>The cycle date is currently “unapproved”.</b></li> <li>• <b>There is no “pending” transaction on the statement.</b></li> <li>• <b>Date is less than 15 calendar days past cycle close.</b></li> </ul> <p>If the <b>Approve</b> button is not active and fifteen (15) calendar days from cycle close have not past, it is most likely that <b>all transactions have not been reconciled</b>. If any transaction has a <b>“pending”</b> status, the statement cannot be approved until all transactions have been reconciled. If the <b>Approve</b> button is not active, it is most likely because the transaction is greater than fifteen (15) calendar days past the cycle close date.</p> <p><b><u>Only the Billing Official has the capability to Approve the Statement fifteen (15) calendar days or more following cycle close.</u></b></p> <p>Upon completion of <b>Cardholder monthly Approval process: Cardholder may notify the Billing Official that Statement is ready for review and 2<sup>nd</sup> level approval.</b></p> <p><b><u>IMPORTANT:</u></b> Although the Cardholder may reconcile the current cycle’s <b>transactions</b> at any time prior to the fifteenth (15<sup>th</sup>) day following the close of the cycle (23<sup>rd</sup> of the month), Cardholder <b>will not have the capability to approve the STATEMENT until AFTER cycle close procedures are completed @2400 on the 23<sup>rd</sup> of each month.</b></p>
<p><b><u>DO NOT DISPUTE TRANSACTION OR COMPLETE C.A.R.E. DISPUTE FORM</u></b></p>	<p><b><u>**DO NOT DISPUTE TRANSACTIONS!**</u></b></p> <p><b><u>CONTACT THE PURCHASE CARD AGENCY PROGRAM COORDINATORS</u></b></p> <p><b><u>Rhonda Roulain or Ellen Morris for guidance on appropriate dispute policy &amp; procedure PRIOR to taking action to formally dispute a transaction!</u></b></p>
<p><b>PRINTING IN C.A.R.E.</b></p>	<p><b>To print Transaction Log, etc:</b></p> <ol style="list-style-type: none"> <li>1. <b>Capture “screen” data by selecting “Ctrl”, “Alt”, &amp; “Print Screen” button “simultaneously”, “Print Screen” individually or a combination</b> (depending on User system0.</li> <li>2. This pastes a copy of the “screen view” on a “Clipboard”, Minimize C.A.R.E. screen. (Click upper right corner “_”)</li> </ol>

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	<ol style="list-style-type: none"> <li>3. <b>Open another document</b> , i.e. Word, Notepad, PowerPoint, etc. and <b>Paste</b> “captured screen data” into the document. Transaction Log screen is now pasted into the document.</li> <li>4. Select <b><u>“PRINT”</u></b></li> </ol>
<p><b><u>BILLING OFFICIAL</u></b>  <b>“Acting on Behalf of the Cardholder”</b></p>	<p style="text-align: center;"><b><u>ACTING ON BEHALF OF THE CARDHOLDER</u></b></p> <p><b>If a Cardholder is unavailable or fails to reconcile transactions/approve statement within fifteen (15) calendar days following cycle close – <u>the Billing Official MUST “Act on Behalf of the Cardholder” to complete the reconciliation/approval process.</u></b></p> <ol style="list-style-type: none"> <li>1. <b>Select a Managing Account and Click “Cycle Date”</b></li> <li>2. <b>On the “Cardholder Account” Tab, locate the “Acting on Behalf of Cardholder” drop-down menu</b></li> <li>3. <b>Select a Cardholder Account.</b> The Billing Official can now “Act on Behalf of the Cardholder”</li> </ol> <p style="text-align: center;"><b><u>IMPORTANT: If you are Acting on Behalf of the Cardholder “PRIOR” to the FIFTEENTH (15<sup>TH</sup>) CALENDAR DAY FROM CYCLE CLOSE; <u>YOU MUST change block to “YES” – C.A.R.E. will default to “NO”</u></u></b></p> <p>After the 15<sup>th</sup> calendar day, Billing Official is <b>automatically acting on behalf of the Cardholder, and you DO NOT change the default.</b></p>
<p><b><u>CARDHOLDER &amp; BILLING OFFICIAL</u></b></p> <p><b>REALLOCATE TRANSACTION</b></p> <p><b>(Organization Resource Manager will determine reallocation “rights &amp; methods” and distribute to users)</b></p>	<p><b>After Reconciling</b>, to reallocate a transaction, first select the transaction to be reallocated from the list of transactions displayed in the upper part of the screen. <b>Click the Transaction Detail Tab.</b> Then <b>Click the Transaction Detail Tab.</b> Then <b>Click the Reallocate button.</b> The <b>Reallocation</b> screen will display. From this screen, it is possible to :</p> <ul style="list-style-type: none"> <li>• Reallocate the transaction against single or multiple accounting codes</li> <li>• Calculate how much of the transaction remains to be allocated based on either <b>“percentage or dollar amount”</b>.</li> </ul> <p>The method/options for “reallocation” at the Organization level, is defined by the <b>Organization “Resource Manager” at the Managing Account (Billing Official) level and cannot be changed from within Transaction Management.</b></p>

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<p><b>How to verify the transaction reallocation was successful</b></p>	<p>The new line of accounting to which the transaction was allocated will appear in the <b>Transaction Detail Tab</b></p>
<p><b>BILLING OFFICIAL</b>  <b>Rejecting a Cardholder Transaction</b></p>	<p>Once Cardholders approve their statements, the Billing Official can review before certifying the cycle. The Billing Official has the option to “reject a transaction”, if an error in the maintenance of the transaction is identified.</p> <ul style="list-style-type: none"> <li>• To begin reviewing a Cardholder’s work, <b>Select a Cardholder Account</b> and a <b>Cycle Date</b></li> <li>• Select the transaction to reject. Detailed information regarding the transaction displays in the <b>Transaction Detail Tab</b></li> <li>• <b>Click</b> the “<b>Reject</b>” button. The <b>Reject transaction</b> window opens in a new browser window</li> <li>• To <b>Cancel</b> the rejection, select <b>NO</b> radio button and click the <b>Continue</b> button</li> <li>• To <b>Reject</b> the selected transaction, <b>Select the YES</b> radio button, <b>next to the appropriate “REASON”</b>;             <ol style="list-style-type: none"> <li>1. <b>Improper allocation</b></li> <li>2. <b>Unauthorized vendor</b></li> <li>3. <b>Non-Preferred vendor</b></li> <li>4. <b>Need supporting documents</b></li> <li>5. <b>Other</b></li> </ol> </li> <li>• <b>Click</b> the <b>Continue</b> button</li> </ul> <p>When a transaction is rejected, a “Y” is placed in the “Rejected” column, and a reason code is placed in the “Reject Reason” column. Clicking on the reject reason code displays a legend explaining the codes.</p> <p>Complete the following steps; <b>to include instructions to the Cardholder:</b></p> <ul style="list-style-type: none"> <li>• On the Cardholder Accounts Tab, select a Cardholder Account and</li> </ul>

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	<p>the appropriate choice in the “Acting on Behalf of Cardholder” box</p> <ul style="list-style-type: none"> <li>• <b>Click “Transaction” Tab</b></li> <li>• <b>Select the transaction to add instructions</b></li> <li>• <b>Click “Log Detail” Tab</b></li> <li>• <b>Enter “Transaction Date”</b></li> </ul> <p><i>Enter a comment describing corrective action required by Cardholder</i></p> <ul style="list-style-type: none"> <li>• <b>Click the “Save Log” button</b></li> </ul> <p><b><i>Cardholder must retrieve the transaction and correct the error per Billing Official instructions. Cardholder also has the capability to view the reject reason code selected by the Billing Official.</i></b></p>
<p><b><u>BILLING OFFICIAL</u></b></p> <p><b><u>“CERTIFYING” A CONSOLIDATED INVOICE FOR PAYMENT</u></b></p> <p><b><u>(Billing Official is required to complete “monthly invoice payment certification” in C.A.R.E. NLT the 5<sup>th</sup> business day after cycle close – 23<sup>rd</sup> of Month)</u></b></p>	<p><b><u>ALL CARDHOLDER TRANSACTIONS &amp; STATEMENTS MUST BE IN “APPROVED” STATUS, BEFORE THE BILLING OFFICIAL INVOICE IS AVAILABLE FOR “CERTIFICATION”!</u></b></p> <p>The progress section of the screen indicates <i>status</i> of Cardholder Statements.</p> <ul style="list-style-type: none"> <li>• If all account transactions/statements are <i>Approved</i>; “<b>CERTIFY INVOICE</b>” button will be available.</li> <li>• <b>Review and confirm all transaction criteria is met for appropriate “payment certification”</b> <ol style="list-style-type: none"> <li>1. <b>Highlight/Select Master/Billing Official Account number,</b> list of available Cycle Dates displays</li> <li>2. <b>Click “CERTIFY”</b></li> <li>3. <b>Click “SUBMIT”</b></li> </ol> <p><b><i>The “Certification Statement” displays, confirming the invoice is ready/appropriate for payment certification.</i></b></p> <ol style="list-style-type: none"> <li>4. <b>Click “CERTIFY”</b></li> </ol> </li> </ul> <p>Once the invoice is certified the <b><i>Status displays as “Approved”</i></b> Transactions can also be “viewed” by running the <b>Cardholder Full Transaction Detail Report</b>.</p>
<p><b>Running a Report</b></p>	<p>The <b>Reporting</b> Task is comprised of a standard report, which has a pre-defined layout. Select the Standard Report and appropriate date range for report. After report is compiled, you may view online, print or save to your computer.</p> <ul style="list-style-type: none"> <li>• <b>Click “Reports”</b></li> <li>• A new browser window opens, to select a date range</li> </ul>

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C.A.R.E. WEB-BASED TRAINING

<https://wbt.care.usbank.com>

ALL USERS!

ALTERNATE & PRIMARY BILLING OFFICIAL & RESOURCE MANAGER

- Select either the pre-defined date (current month) or choose date range. Be sure to use the following date format: **YYYYMMDD**
- Click **“Submit”** button
- The report displays in a new browser window
- To **Save** the report to your computer, Click **“File” “Save”**. Choose a location for the report.
- To **Print** the report, Click the **Print** icon in your browser.

US Bank’s *interactive* Customer training environment delivers customer centered, *function specific* (*Cardholder, Billing Official, Resource Manager*) training in C.A.R.E. procedures utilizing;

- Text
- Graphics
- Movie Format
- On-line Manuals

Understanding Web-based training components and procedures and keeping User’s “current” on functionality and navigation skills is key to user success and a continuous process. *User’s are authorized to access C.A.R.E. Web-Based Training from any internet capable computer 24/7.*

1. Access Internet Browser
2. Enter C.A.R.E. Web-Based Training URL: <https://wbt.care.usbank.com>

Enter “Generic” Network:

UserID: usbank

Password: **(contact DOC APC for current WBT Password)**

*(Generic WBT access codes are assigned by US Bank, changed approximately every 45 days, and distributed by DOC APC)*

- Click “Logon” – OK

From the C.A.R.E. Web-Based Training Home Page \***SELECT**

- Government Program Manager
- Government CPP

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<p style="text-align: center;"><u>BILLING</u> <u>OFFICIAL (“WBT”</u> <u>Training</u> <u>Requirement)</u></p> <p style="text-align: center;"><u>RESOURCE</u> <u>MANAGER (“WBT”</u> <u>Training</u> <u>Requirement)</u></p>	<p style="text-align: center;"><u>REVIEW;</u></p> <ul style="list-style-type: none"><li>• <b>WBT OVERVIEW</b> (Download required “<i>plugin</i>” at web-site)<ul style="list-style-type: none"><li>• <b>C.A.R.E. OVERVIEW</b></li><li>• <b>System Requirements</b></li></ul></li></ul> <p>From the <u>C.A.R.E. “LESSONS” Table of Contents</u> *<u>REVIEW;</u></p> <ol style="list-style-type: none"><li>1. Getting Started</li><li>2. Reporting</li><li>3. T.M. (Transaction Management)</li><li>4. E-Links</li><li>5. Help</li></ol> <p>From the <b>DOCUMENTS option</b>, Review and Print documents associated to Billing Official function in;</p> <ul style="list-style-type: none"><li>• Manuals</li><li>• Additional Documents</li><li>• Learn About PDFs</li></ul> <p>From the <u>C.A.R.E. “LESSONS” Table of Contents</u> *<u>REVIEW;</u></p> <ol style="list-style-type: none"><li>1. Getting Started</li><li>2. Account Maintenance</li><li>3. Reporting</li><li>4. CARS (Cost Allocation Rule Sets)</li><li>5. T.M. (Transaction Management)</li><li>6. E-Links</li><li>7. Help</li></ol> <p>From the <b>DOCUMENTS option</b>, Review and Print documents associated to Resource Manager function;</p> <ul style="list-style-type: none"><li>• CARS White Paper</li><li>• Clearing Your Cache</li><li>• SDN (CAR Allocation) Report Instructions</li></ul>
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<p><u>CARDHOLDER</u> <u>("WBT" Training Requirement)</u></p>	<p>From the <u>C.A.R.E. Web-Based Training Home Page</u> *<b>SELECT</b></p> <ul style="list-style-type: none"><li>• Cardholder</li><li>• Cardholder "Commercial"</li></ul> <p style="text-align: center;"><b>REVIEW:</b></p> <ul style="list-style-type: none"><li>• <b>WBT OVERVIEW</b> (Download required plugin at web-site)</li><li>• <b>C.A.R.E. OVERVIEW</b></li><li>• System Requirements</li></ul> <p>From the <b>DOCUMENTS</b> option, Review and Print documents associated to Cardholder function;</p> <ul style="list-style-type: none"><li>• Manual – <u>C.A.R.E. User Manual (Cardholders) Revision 1.3</u></li><li>• Additional Documents – "Clearing Your Cache"</li><li>• Learn About PDFs</li></ul>
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Government Purchase Card  
(GPC) Customer Automation  
Reporting Environment  
(C.A.R.E.) *Cardholder*  
Self-Registration Guide



### USBank License Agreement

Customer Automation and Reporting Environment Terms of Service

1. ACKNOWLEDGMENT AND ACCEPTANCE OF TERMS OF CARE

The Customer Automation and Reporting Environment (the "CARE"), owned and operated by U.S. Bank National Association ("U.S. Bank"), is provided to the customer under the terms and conditions of this Customer Automation and Reporting Environment Terms of Service (CTS) which incorporates by reference any operating rules or policies that may be published by



**I Accept**

**I Decline**

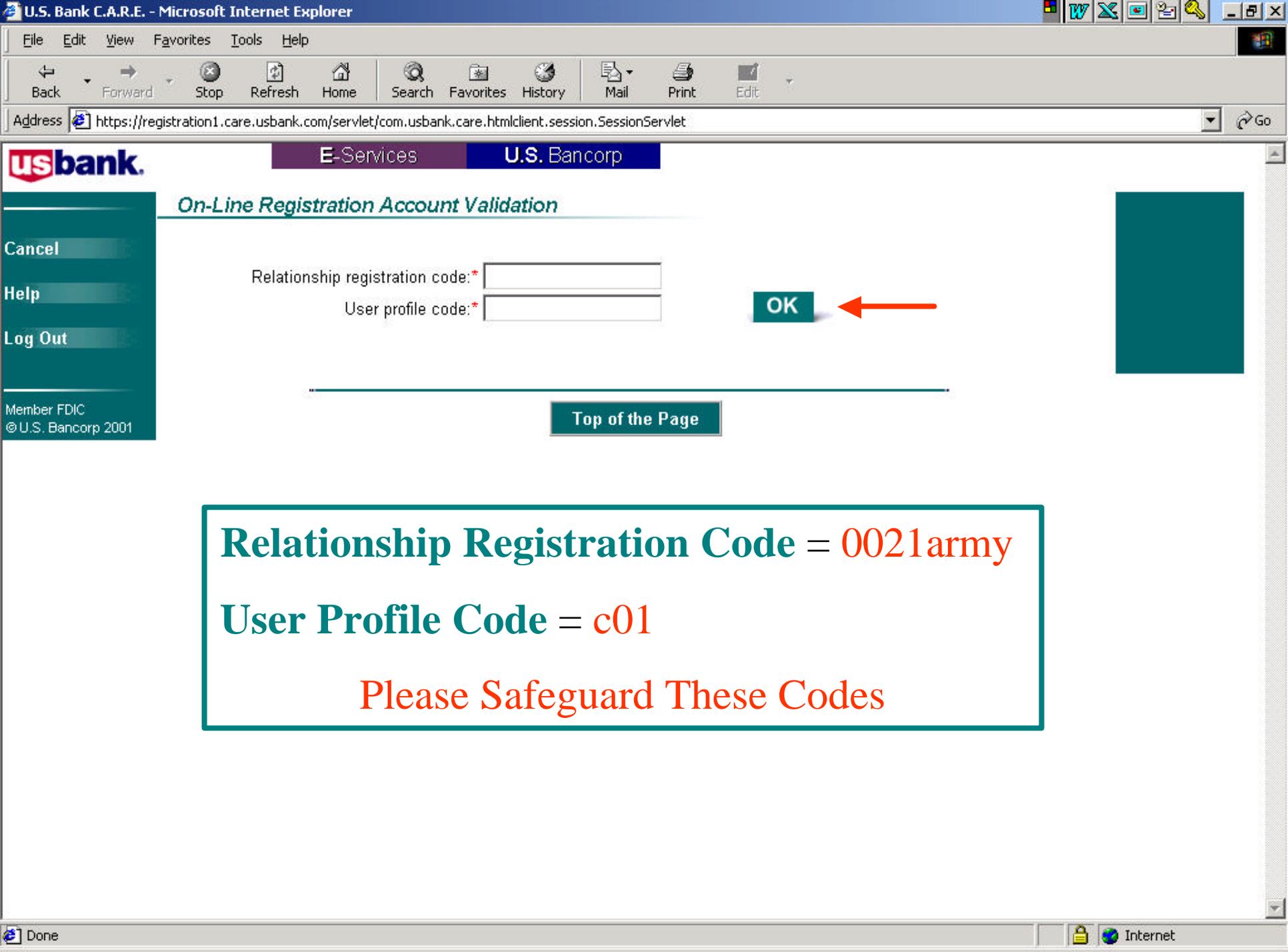


Username:   
Password:

- On-Line Registration
- Help



Forgot your password? [Click here](#)



E-Services

U.S. Bancorp

### On-Line Registration Account Validation

Cancel

Help

Log Out

Relationship registration code: \*

User profile code: \*

OK



Member FDIC  
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[Top of the Page](#)

**Relationship Registration Code = 0021army**

**User Profile Code = c01**

**Please Safeguard These Codes**



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### On-Line Registration

Cancel  
Help  
Log Out  
Member FDIC  
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Account Number*	Zip Code*	Expiration Date*
47163000012345678	20036	12/02

OK

Add More Accounts

Top of the Page



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### On-Line Registration

Submit

Cancel

Help

Log Out

#### Enter Contact Information

First name\*  Middle initial:

Last name:\*

Address 1:\*

Address 2:

City:\*

State/Province:\*

Country:\* UNITED STATES

Zip code:\*  -

or

Foreign postal code:

Phone:\*

Fax:

#### Enter Password Information

User ID:\*

7 - 12 Characters At least 1 letter & 1 number

User Verification:\* MOTHER'S MAIDEN NAME

Verification Response\*

Password:\*

8 - 12 Characters At least 1 letter & 1 number

Repeat Password:\*



---

On-line registration was successful.  
To return to login screen, click [C.A.R.E.](#)

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# Cardholder Registration Condition & Requirements

- No ID attached to the Account #
- Account # not in T9 Status
- Account #      Zip Code      Expiration Date

# Resources

Cardholder 3 attempts: contact DOC APC to

- Unlock Account

- A/OPC (Rhonda Roulain or Ellen Morris)

- Phone: 580-442-5229

- Fax: 580-442-8014

- E-mail: [doccrdc@sill.army.mil](mailto:doccrdc@sill.army.mil)

- USB Customer Service 1 888 994 6722 (cardholders)

- Communications & Training Website

- User Guide to On-Line Registration

# WHAT'S NEW

1. Government purchase cardholders will use FN 715j for their small purchases. Use 715j for micro purchases of \$2,500 or less or Simplified Acquisition of single item purchases of \$25,000 or less. Disposition instructions are "Destroy 3 years after final payment." Below is an example of a file label.

**715j Small Purchases and Modification**  
**ACTIVE**  
**PIF after final payment**

**715j Small Purchases and Modification (02)**  
**INACTIVE**  
**COFF 31 Dec 02, Trf RHA Jan 05, DEST Jan 06**

2. Personnel who certify or are considered billing officials on government purchases cards will use FN 37z. This is a new file number. Disposition: Destroy after 6 years and 3 months. Description: Records maintained by the certifying/billing officer to include original monthly statements of account, purchase logs, purchase card receipts and copies of monthly billing statements which have been reconciled and certified for payment by DFAS. Below is an example of a file label.

**37z Certifying Officer's Accounts Records (FY02)**  
**COFF 30 Sep 02, Trf RHA Oct 04, DEST Jan 09**

3. File appointments of certifying officials and cardholders in FN 37aaa. This is a new file number. Disposition: Destroy upon rescission or termination of appointment. Description: Memorandums appointing certifying and accountable officials (receiving officials, cardholders). Includes acknowledgment of appointment and copy of completed DD Forms 577 if applicable.

**37aa Certifying/Accountable Officials Appointment Memorandums**  
**DEST upon rescission or termination of appointment**

4. Use FN 1o for administrative type records pertaining to the government purchase card that do not fall under FNs 715j, 37z or 37aaa. Below is an example of a file label.

**1o Office Financial Files (FY02)**  
**COFF 30 Sep 02, DEST Oct 03**