



DECA MANUAL 10-13.01

GOVERNMENT-WIDE PURCHASE CARD

Originating Component: Acquisition Management Directorate

Effective: May 5, 2017

Releasability: Unlimited. This directive is approved for public release and is located on DeCA's internet website at www.commissaries.com.

Establishes DeCA Manual (DeCAM) 10-13.1 "Government-Wide Purchase Card," March 17, 2017

Cancels: DeCA Handbook (DeCAH) 10-4, IMPAC Card Handbook, July 1998

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Purpose:

- Defense Commissary Agency (DeCA) Directive Management Program is established in compliance with Department of Defense (DoD) Directive 5105.55, Defense Commissary Agency (DeCA), March 12, 2008. Implements procedures and processes required to establish, maintain, and operate an effective and trustworthy Government-wide Purchase Card (GPC) Program. This document is intended to establish DeCA-wide standards and provide all DeCA offices with a foundation upon which to effectively use the GPC to fulfill eligible requirements.
- Establishes policy and assigns responsibility for ensuring Defense Commissary Agency (DeCA) compliance with Sections 1901 and 1902 of Title 41, United States Code.

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY.

a. This manual is applicable to Headquarters (HQ) DeCA, Field Operating Activities (FOA), Europe Area, East Area, Central Area, West Area, and Pacific Area Commissaries, Central Distribution Centers (CDC), Cold Storage Facilities, and Central Meat Processing Plant (CMPP).

b. This manual is for all GPC cardholders, Approving/Billing Officials (A/BO); Certifying Officers (CO), Agency/Organization Program Coordinators at all levels, Resource Managers, Logisticians, and other stakeholders that participate in the General Services Administration (GSA) Smart Pay Purchase Card Program under the DeCA Level 3 hierarchy. The policy established in this document supersedes guidance previously issued by the DeCA Level 3 Agency/Organization Program Coordinator (A/OPC). Any policy previously issued on matters not covered in this document will remain in effect. Explanation of the DeCA Level hierarchy is provided below.

1.2. PURPOSE.

The purpose of this manual is to define the procedures and processes required to establish, maintain, and operate an effective and trustworthy GPC Program. This document is intended to establish DeCA-wide standards and to provide all DeCA offices with a foundation upon which to effectively use the GPC to fulfill eligible requirements.

1.3. INFORMATION COLLECTIONS.

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 function imposes on the Federal government and the private sector. As a result, the GPC Program was established to replace the paper-based, time-consuming purchase order process for a specific group of requirements, thereby reducing procurement lead-time, providing transaction cost savings, reducing procurement office workload, and facilitating payment. Overall, the GPC Program provides a more efficient, cost-effective method of fulfilling micro-purchase requirements and for contract ordering and/or payment when authorized by the contracting officer.

b. In 2008, GSA issued the SMARTPAY2 contract to three banks: U.S. Bank, CitiBank, and JP Morgan-Chase, renewing credit card services through 2018. Under the terms of the GSA awards, the DoD Purchase Card Policy Office issued a task order to U.S. Bank for credit card services for the United States Air Force and the Defense Agencies, including DeCA.

c. The contract provides Government-wide commercial purchase card and associated services to military personnel and civilian Government employees to make purchases using

micro-purchase and simplified acquisition procedures for official Government use. The GPC is similar to any other VISA or MasterCard credit card, except that it includes controls to make it functional and secure for the government. These controls ensure that the card can be used only for specific commodity types and within specific dollar limitations.

d. Advantages of the GPC include:

(1) Timely procurement of mission-essential supplies, equipment, and services.

(a) Contractor paid within 3 business days.

(b) Day-to-day needs can be fulfilled quickly.

(2) Reduced paperwork.

(3) Acceptance at more than 13 million locations worldwide.

(4) Reduced procurement costs.

e. The GPC is an additional simplified acquisition tool for purchasing equipment, supplies, and services. As such, the GPC 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 and the contracting officer has delegated the cardholder as an ordering officer in writing).

(3) Make payment against an existing contract when the contractor agrees to accept payment by credit card and the contract terms and conditions provide for payment by credit card.

(4) Pay for commercial-off the shelf training requirements on a Standard Form 182, "Authorization, Agreement and Certification of Training," under a specific dollar threshold.

f. As an acquisition tool, it is subject to all simplified acquisition provisions contained in the Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFARS), the Financial Management Regulation, Volume 5, Chapters 2 and 5, Volume 10 Chapters 10 and 12, the Treasury Financial Manual Volume 1 Part 4, Chapter 4500, and the Defense Commissary Agency (DeCA) Acquisition Regulation Supplement (DeCAARS) Part 13.

g. The DoD GPC program is managed by the Office of the Under Secretary of Defense (Acquisition, Technology, and Logistics) and the Purchase Card Policy Office (PCPO). The PCPO establishes annual training and documentation requirements for cardholders and other officials and oversees the purchase card program at the DoD level. Purchase card policy letters and other documents are available on the PCPO web site at <http://www.acq.osd.mil>.

h. The DeCA Director shall:

- (1) Ensure proper oversight is maintained for the administration of the DeCA GPC Program.
- (2) Actively promote compliance with Federal law and regulations governing use of the GPC.
- (3) Delegate primary responsibility for the GPC Program to the Chief, Acquisition Management (AM).
- (4) Delegate primary responsibility for financial management of the GPC to the DeCA Chief Financial Executive (CFE).

i. The DeCA CFE shall:

- (1) Ensure positive funds control for all GPC accounts.
- (2) Appoint GPC certifying/approving officers.
- (3) Delegate resource managers in the Purchase Card Online System (PCOLS).

j. The DeCA AM Directorate implements the GPC Program. The program is based on a six-level reporting hierarchy:

- (1) Level 1: The first level of the reporting hierarchy represents DoD as a whole. The DoD PCPO serves as the Level 1 reporting agency for DoD.
- (2) Level 2: For the Defense Agencies, including DeCA, the DoD PCPO is the level 2 reporting agency. The PCPO serves as a liaison among the Defense Agencies and the PCPO.
- (3) Level 3: The third reporting level identifies the individual Defense Agency. A staff member in the Contracting Office has been designated as the Level 3 A/OPC. Primary responsibilities include policy and program support for the Agency and liaison between the bank, PCPO field offices, and the Defense Finance and Accounting Service (DFAS). Detailed responsibilities follow later in this document.
- (4) Level 4: The fourth reporting level identifies the DeCA level 4 A/OPCs. Primary responsibility is direct support/guidance to certifying officers (CO) and cardholders. Level 4 areas of responsibility correspond generally with DeCA Areas. Detailed responsibilities follow later in this document.
- (5) Level 5: The fifth reporting level identifies the A/BO, CO and Managing Account. Primary responsibilities of the A/BO, CO include GPC oversight at their location including approval/disapproval of all purchases subsequent to reconciliation by the cardholder, funds accountability, property accountability, certification of the monthly invoice for payment, and

surveillance of all cardholders under the A/BO, CO's managing account. Detailed responsibilities follow later in this document.

(6) Level 6: The sixth level identifies the individual cardholder. Primary responsibilities include evaluating whether the GPC may be used for a specific requirement, making purchases, collecting and maintaining documentation to support transactions, and review/reconciliation of valid transactions made in support of organizational requirements. Detailed responsibilities follow later in this document.

SECTION 2: RESPONSIBILITIES

2.1. MANAGEMENT (GENERAL). This manual contains management control provisions that are subject to evaluation and testing required by DeCAD 70-2, “Internal Control Program,” and DeCAM 70-2.1, “Manager’s Guide to Completing the DeCA Managers’ Internal Control Program Risk Mitigation.” The manager’s Internal Control Program methodology to conduct the evaluation and test management controls is located in Section 10.

2.2. PROGRAM MANAGEMENT.

a. The Head of the Contracting Activity (HCA) has overall ownership and cognizance of the GPC Program at the agency level. The responsibility for establishment and operation of this program is delegated to the AM Director. The AM Director shall designate the program manager (PM). The PM shall designate Level 3 and 4 A/OPCs. The A/OPCs shall receive training in the GPC program as well as in general contracting subjects. The following provides a summary of key roles and activities in GPC program management.

b. Key Program Management Personnel:

(1) Agency Program Manager, GS-1102-13.

(2) A/OPC, (Level 3) GS-1102-13, Defense Acquisition Workforce Improvement Act (DAWIA) Level 3 certified. Note: “Level 3” status as both an A/OPC and under the DAWIA program do not have the same meaning and are not related.

* Note: The DeCA Agency PM and A/OPC Level 3 duties may be assigned to the same person.

(3) Agency/Organization Program Coordinator (Level 4); GS-1101-09, 3 each; GS-1102-12, 2 each; with oversight responsibility for approximately 900 accounts.

c. Process CO and Alternate CO appointments. All GPC COs and alternates shall be appointed in writing by the DeCA CFE. No CO or alternate may be appointed until successful completion of required training is provided to the A/OPC. Upon receipt of the required documents, the A/OPC shall draft appointment documents and forward to the CFE for signature. Appointment documents will include cycle dollar limitations at the managing account level, an acknowledgement of training, affirms applicable regulations and required procedures are understood, and ensures the nominee is aware of the consequences of inappropriate actions.

d. Process for Appointing Cardholders/Ordering Officers. All cardholders shall be appointed, in writing, by the Agency PM or A/OPC Level 3. No cardholder shall be appointed until successful completion of required training is provided to the A/OPC. Appointment documents include specific purchase and use limitations, an acknowledgement of training,

affirms regulations and required procedures are understood, and ensures the nominee is aware of the consequences of inappropriate actions.

e. The Managers' Internal Control Plan (MICP) uses key control points to ensure and validate compliance with program requirements. The MICP includes annual testing of the validation to identify where controls are weak or ineffective. The complete plan is provided in detail in Section 10 of this manual.

f. Reports of GPC transactions and account data provide many opportunities to identify possible fraud, waste and abuse, and to identify weaknesses in program effectiveness and training. A summary of some key reports and their use follows:

(1) Delinquency Report (Level 3 and 4 A/OPC Responsibility): The Access Online (a.k.a. Electronic Access System (EAS)) "Past Due Report" is used immediately after cycle end to identify accounts that have not been paid within 30 days. After identification, account holders, U.S. Bank, Resource Management (RM), and DFAS are contacted (as applicable) to resolve the obstacles to payment.

(2) Certification Report (Level 4 A/OPC Responsibility): Access Online "Managing Account Certification Report" is used immediately after cycle end and daily until all accounts are certified. Feedback on certification status is provided to all accounts not certified within the 3 business day time limit, and continues until all accounts are certified.

(3) Spend Analysis: Access Online "Merchant High Spend" and "Transaction Summary" reports are used to aid in identifying opportunities for strategic sourcing.

(4) Access Online "Order Detail Report": Provides information related to the cardholder's purchase log and compliance with program requirements, including but not limited to; the date the order was created in the EAS, detailed line items, adequate description, whether or not the purchase was supported by a contract, and date of matching with the appropriate transaction (reconciliation). This report is also used to help identify opportunities for strategic sourcing.

(5) Access Online "Transaction Detail Report": Provides information related to the transaction, including but not limited to: the merchant, date authorized, date posted, total dollar value, and the alternate accounting code applied to the purchase.

g. Strategic Sourcing. Data mining of purchase card transactions is used to identify opportunities to obtain savings and efficiencies by negotiating lower prices based on volume.

h. Measuring program effectiveness and training effectiveness.

(1) Program effectiveness will be measured as follows:

(a) Span of control: A/OPC/total number of accounts.

- (b) Span of control: CO/number of cardholder accounts.
 - (c) Incidence of misuse, abuse, and fraud.
 - (d) Delinquency rate.
 - (e) Rebate volume.
 - (f) Certification file turn rate.
 - (g) Internal Control testing and use of the PCOLS Risk Assessment Dashboard.
- (2) Training effectiveness will be measured as follows:
- (a) Post tests and minimum passing scores.
 - (b) Compliance with DeCA GPC program requirements.
 - (c) Training evaluation forms by students.
 - (d) Trends found in audits and transaction reviews.
 - (e) Number and frequency of voluntary calls to the GPC office for guidance.
- i. Risk Identification. Risks inherent in DeCA's GPC Program are identified as follows:
- (1) Theft of cards or card account information from outside the government.
 - (2) Participants purchase items for personal use.
 - (3) Participants fail to comply with required sourcing or other program requirements.
 - (4) Participants purchase items that exceed the government's bonafide need.
 - (5) Participants split requirements to avoid restrictions or requirements that would otherwise apply.
 - (6) Purchase card invoices are not certified for payment within the required time period resulting in late payment interest.
 - (7) Too many accounts may result in not enough resources to properly oversee activities.
 - (8) Too many transactions to comply with program requirements.
- j. Risk Management. Inherent risk will be mitigated by consistently applying the following:

(1) Only the supervisor is authorized to request a new card account or new certifying officer.

(2) A credit-related risk assessment will be conducted by the supervisor prior to requesting new cardholder accounts.

(3) Cardholders and COs will not be appointed or given access to accounts until they have successfully completed required training.

(4) Limitation of cardholder authorities will be provided and acknowledged in writing.

(5) New accounts must be activated by the recipient prior to becoming available for charges.

(6) Access to account, transaction, and purchase log data will be controlled by user ID and password.

(7) Upon separation of a cardholder from DeCA employment, the cardholder account will automatically be terminated in PCOLS based on the personnel action recorded in Defense Eligibility Enrollment Reporting System (DEERS).

(8) Cardholders will verify and document availability of funding, use required sources, and verify approval of plan to purchase by completing DeCA Form (DeCAF) 10-16, "Purchase Card Prior Approval," prior to placing orders for more than \$75.00, and as a best practice for all planned purchases.

(9) Cardholders will create a purchase log entry (order record) in EAS for every order placed at the time the items/services are ordered (within 24 hours).

(10) Proof of delivery will be provided by a government employee other than the cardholder.

(11) Cardholders will reconcile each transaction with the appropriate order record in the purchase log.

(12) The CO or Alternate CO shall review each transaction, order record, documentation, and accounting code prior to certifying the invoice for payment.

(13) Each managing account shall be audited on an annual basis. Audit of managing accounts shall ensure:

(a) Dollar limitations are appropriate for the mission.

(b) Low volume accounts are closed.

(c) Compliance with program requirements.

(d) Refresher training is completed timely.

(14) When GPC program participants fail to meet program responsibilities, administrative action will be taken, and when appropriate, disciplinary action will be recommended to the supervisory chain.

(15) The A/OPC shall refer suspected fraud, waste, and abuse to the DeCA Office of General Counsel (OGC).

(16) Span of control shall be limited:

(a) Level 4 A/OPCs shall be responsible for overseeing no more than 300 accounts (including certifying officers and cardholders).

(b) COs shall have oversight of no more than 7 cardholder accounts.

(17) One hundred percent of transactions shall be automatically reviewed by the PCOLS data mining application to identify potential cases of fraud, misuse, or abuse. Those transactions meeting specific criteria will have a 'case' issued, and the CO shall complete review of the transaction and back up documentation within 3 business days using the PCOLS data mining application.

(18) Master files shall be maintained for each cardholder, CO, Alternate CO, and A/OPC. Master files include training, appointment documents and revisions, acknowledgements, purchase limits, and all related records such as annual audits, reports, findings, etc.

(19) The GPC MICP provides a structured approach to identifying and controlling inherent risks at key control points (See Section 10). Annual testing of the controls identifies weaknesses in the control plan and/or verifies the effectiveness of the controls.

k. Delinquencies shall be managed proactively by the following:

(1) Using the "Managing Account Certification Status" report for all accounts. The certification report will be used daily from the 6th business day after cycle ends until all accounts are successfully certified.

(2) Those accounts not certified within 5 business days shall be suspended until certification occurs.

(3) The Bank's "Past Due" report shall be used to identify accounts that are past due. Past due accounts may be suspended until certified. Past due reports will be monitored daily until all past due accounts are resolved.

1. Administrative and Disciplinary Action: The A/OPC shall use administrative action to remedy compliance issues and communicate with the supervisory chain regarding statutory violations with the GPC. Administrative action may include any combination of the following:

(1) Memorandum of Findings: The A/OPC shall issue a formal memorandum of findings advising the applicable GPC participants of discovery of failure to comply with program requirements, misuse/abuse/fraud and any administrative actions that will be taken. The memorandum shall be placed in the account file, and copies provided to the supervisor and zone manager.

(2) Additional training.

(3) Spending limits adjusted commensurate with the risk associated with the discovered activity.

(4) Suspension or termination of account.

2.3. AGENCY PROGRAM MANAGER. The primary individual within the Contract Policy and Systems Division (LEAP), AM Directorate, who manages and maintains overall responsibility of the DeCA GPC Program. The Agency PM's responsibilities are as follows:

a. Manages and ensures the integrity of the card program.

b. Ensures the proper oversight/management controls are in place.

c. Appointing official for Level 4 A/OPCs and cardholders.

2.4. AGENCY/ORGANIZATION PROGRAM COORDINATOR, LEVEL 3. The individual within the AM Directorate that oversees the DeCA GPC program's daily activities. The A/OPC Level 3 responsibilities are as follows:

a. Develops and maintains implementing instructions and publicizes the program throughout area of responsibility.

b. Liaison to the DoD PCPO.

c. Serves as the Agency's representative on technical matters relating to the GSA contract for credit card services.

d. Signs memoranda to revise purchase limits and rescind individual delegations of authority for cardholders and COs.

e. Ensures alternate(s) A/OPC are designated, trained, and able to accomplish the functions in case of extended absence of the primary.

- f. Establishes/develops/monitors the GPC training program.
- g. Primary liaison between servicing bank, HQ DeCA, FOAs, Areas, commissaries, CDCs, cold storage facilities, and CMPP.
- h. Coordinates with all staff elements for adequate funds control.
- i. Ensures procedures are developed for interface with DFAS for proper obligation of actions and eventual disbursement.
- j. Oversees account maintenance.
- k. Oversees and tracks training of all program participants in a system of records and ensures that the required training has been completed before issuing cards.
- l. Provides business advice to Level 4 A/OPC and charge card officials.
- m. Ensures the COs, A/BOs have been appointed in writing, and ensures the appointments are kept current.
- n. Maintains the required span of control in accordance with (IAW) DoD guidance.
- o. Ensures financial controls are established in account profiles.
- p. Monitors and facilitates resolution of delinquency problems.
- q. Reports program activity to appropriate levels of management.
- r. Attends annual training as well as any other meetings and conferences pertaining to the program.
- s. Performs special processing as required.

2.5. AGENCY/ORGANIZATION PROGRAM COORDINATOR, LEVEL 4. The individual within the AM Directorate that is responsible for day-to-day operations and guidance to cardholders and COs. The A/OPC Level 4 responsibilities are as follows:

- a. Handles and resolves all invoice disputes occurring as a result of disputed or questioned items.
- b. Prepares appointments and terminations for signature of the appointing official.
- c. Receives account requests and changes from the supervisor and inputs the information in PCOLS.
- d. Ensures COs and cardholders are trained in GPC procedures and limitations.

- e. Ensures purchases are completed IAW acquisition regulations (i.e., FAR, DFARS, and DeCAARS).
- f. Reviews reports of cardholder activity and identifies unauthorized purchases.
- g. Performs account maintenance.
- h. Delivers and tracks training of all program participants in a system of records and ensures that the required training has been completed before issuing cards.
- i. Provides business advice to cardholders and charge card officials.
- j. Conducts compliance reviews.
- k. Ensures the Cos and A/BOs have been appointed in writing, and ensures the appointments are kept current.
- l. Ensures financial controls are established in account profiles.
- m. Monitors and facilitates resolution of delinquency problems.
- n. Monitors transactions during the cycle in order to take timely action against questionable charges, using available automated tools.
- o. Analyzes accounts and specific cardholder activity.
- p. Attends yearly training as well as any other meetings and conferences pertaining to the program.

2.6. CERTIFYING OFFICER (CO). The CO is the first level oversight for purchase card use. The CO's responsibilities are as follows:

- a. Nominates prospective cardholders and updates cardholder account information by using PCOLS or sending an email to the A/OPC requesting the account.
- b. Identifies the required single purchase and 30-day limits.
- c. Responsible for the GPC managing account. This account can make no purchases but acts as an "umbrella" account under which all cardholder accounts for a CO are collected. Payment is made to the servicing bank via this managing account.
- d. Works in coordination with the A/OPC to establish billing cycle monthly limits for each cardholder as well as billing cycle office limits.

e. Ensures all transactions are for necessary government purchases and DeCAF 10-16 is properly completed prior to the cardholder placing an order.

f. Reviews all transactions IAW the Transaction Review Checklist (Figure 1).

g. Verifies all transactions have proper lines of accounting.

h. Ensures reconciliation is accomplished using instructions in Section 6.

i. Monitors purchases to identify items subject to consolidation where requirements could be forecast in advance to ensure availability.

j. Ensures cardholders within their organization follow all applicable regulations and procedures.

k. Ensures all cardholder transactions are legal, proper, mission essential, and correct IAW government rules and regulations.

l. Reviews purchase card paper documentation in a timely manner to ensure it is sufficient to support the purchase.

m. Verifies the cardholder purchases with monthly statement of account and receipts.

n. Ensures monthly billing account accuracy. COs are financially liable for erroneous payments resulting from negligence in the performance of their duties.

o. Certifies the monthly cycle statement within 3 business days of the cycle end date.

p. Maintains original documentation in support of their certification for a period of six years after certification.

2.7. CARDHOLDER. The cardholder is the only individual authorized to order items/services that will be paid for with the GPC account. Specific details of cardholder actions are contained in Section 5 of this manual. The cardholder cannot be both a cardholder and a CO under the same managing account. The cardholder responsibilities are as follows:

a. Completes purchase card training.

b. Maintains physical card security to prevent unauthorized charges against the account.

c. Obtains an estimate of cost and determines it to be reasonable prior to placing orders.

d. Completes a full and complete entry in the purchase log (order record) in the EAS within 24 hours for each order placed with a merchant.

- e. Ensures all purchases are proper, legal, reasonable, and satisfy a bonafide need of the government.
- f. Uses required sources such as, Federal Strategic Sourcing Initiative, AbilityOne, DoD EMall, GSA Global Supply, and DeCA contracts.
- g. Orders from small businesses to the maximum extent practicable.
- h. Makes purchases IAW U.S. Government acquisition regulations and this manual to include obtaining approval of the requirement from authorized individuals prior to making a purchase.
- i. Refuses to process improper requests for purchase.
- j. Completes Federal Procurement Data System (FPDS) reporting for each purchase, when required.
- k. Ensures proof of receipt by a U.S. Government employee other than the cardholder.
- l. For accountable property, ensures a receiving report is completed in Wide Area Workflow, as required.
- m. Obtains and retains invoices and receipts.
- n. Maintains files, records, and adequate documentation of all purchases.
- o. Notifies the issuing bank and the A/OPC immediately regarding lost or stolen cards.
- p. Notifies the issuing bank of any billing discrepancies that cannot be resolved with the supplier.
- q. Reviews and reconciles monthly statement within 3 business days of cycle end using the servicing bank's EAS.
- r. Resolves questionable transactions and initiates disputes in a timely manner.
- s. Tracks disputes to completion.
- t. Notifies the A/OPC when the card is no longer needed (e.g., transfer).

2.8. PURCHASE CARD CONTRACTOR. The purchase card contractor's (U.S. Bank) responsibilities are as follows:

- a. At the request of DeCA, issues cards to designated cardholders.

- b. Makes payment directly to merchants for authorized/approved purchases.
- c. Provides monthly statements to cardholders.
- d. Provides monthly statement to the CO that contains transactions of all cardholders under the managing account.
- e. Provides an EAS for transaction and purchase log management, reconciliation, review ,and certification for payment. Access Online is the EAS provided by U.S. Bank.
- f. Provides reports, as required.
- g. Provides management tools to control and monitor the program.

2.9. FINANCIAL MANAGEMENT. The DeCA RM Directorate has an integral role in the GPC Program by managing the funds that are used by the GPC. The RM responsibilities are as follows:

- a. Provides appropriate funding for the purchase card accounts. Budgets, distributes, establish targets and funds all DeCA offices and activities.
- b. Provides corporate overview of monetary execution and reprogramming.
- c. Maintains accurate financial records. Tracks and documents expenditures on the Monthly Financial Execution Report (MFER).
- d. Fulfills financial management reporting requirements.
- e. Loads and maintains default and alternate lines of accounting in EAS for use in the reallocation process.
- f. Has access to reports of cardholder transactions (Defense Working Capital Fund (DWCF) and Surcharge) and use of Alternate Accounting Codes (AAC) through the EAS.
- g. Provides information and guidance to cardholders related to appropriate lines of accounting for specific purchases.
- h. Performs required actions and workflow activity in the PCOLS and bank EAS. Any change to office limits/annual limits is coordinated with the responsible RM office by using PCOLS for all changes to accounts.

2.10. GENERAL TRAINING RESPONSIBILITIES.

a. See Section 12 for specific training requirements. All cardholders and COs must be trained in the use of the GPC and DeCA's GPC Program. GPC training includes Federal, DoD, and Agency regulations, policies, and procedures pertaining to use of the GPC. Learning objectives of the GPC training are to become knowledgeable and proficient in the following:

- (1) Federal procurement laws and regulations applicable to the GPC.
- (2) Government ethics.
- (3) Agency policies related to the GPC.
- (4) Small purchase procedures.
- (5) Price reasonableness determinations.
- (6) Prohibition against splitting purchases.
- (7) Documentation requirements.
- (8) Required sources of supply.
- (9) Use of the issuing bank's EAS.
- (10) Use of PCOLS.

b. Required Training for A/OPC levels 3 and 4. A/OPC's are required to complete the same training as COs and cardholders plus the following:

- (1) All training provided for data mining and account management techniques.
- (2) Annual GSA Smart Pay training events.
- (3) All training provided by the charge card provider on the EAS.
- (4) Annual Information Assurance Training. (i.e., CyberAwareness Challenge).

c. Training Waiver. Training requirements are mandatory; there are no waivers for training.

d. Self-Study. Training is available on DeCA OneNet at:
<https://onenet.commissaries.com/employee-support/training-deca/all-gpc-participant-training> or directly from DeCA's SharePoint site at: (<https://portal.apps.deca.mil/SitePages/Home.aspx>)

- Select:
1. "DeCA Public Folders"
 2. "Contracting"
 3. "Government_Purchase_Card_Public_Documents"
 4. "Training"

e. Onsite Training. The A/OPC may periodically provide training at a central location for commissary cardholders and COs when the Agency approves TDY funds for training. Area Offices are responsible for cardholder travel funds, if travel is involved.

SECTION 3: ACCOUNT MANAGEMENT

3.1. ACCOUNT SET-UP.

a. Request for Account or Account Changes. All managing and cardholder accounts are issued through the office of the A/OPC located in the Contract Policy and Systems Division, AM Directorate. New cardholder accounts must be requested via PCOLS or email by the nominee's supervisor. After required pre-requisites are met by the nominee, PCOLS will be used to issue the account or make changes to the account. The request for a new cardholder or managing account must include the following:

(1) The required single purchase limit for micro-purchases and whether the nominee has also been delegated an ordering officer by a CO.

(2) For changes to limits for existing accounts, the amount of the change and the new maximum amount required.

b. Electronic Account Set-up by the A/OPC. Set up is accomplished by the A/OPC through PCOLS. Cards are mailed directly to cardholders from the servicing bank. An information package and Delegation of Authority letter is sent to the cardholder by the A/OPC. New cards will be received 15-20 days after receipt of all required documentation (including training certificates). Accounts are not issued without proof of successful completion of required training.

c. DeCA-Wide Merchant Category Code. During account setup, a Merchant Category Code (MCC) will be applied to the account to restrict the account to specific types of merchants. Card accounts are restricted from doing business with certain types of merchants IAW DoD policy. The A/OPC complies with this requirement by using the MCC system. The MCC is a code applied by industry to each merchant doing business in the United States. The code represents categories of business such as airlines, hotels, department stores, service providers, caterers, etc. DeCA established a DeCA-wide standard MCC based on the types of merchants the Agency uses to fulfill mission requirements. The code is incorporated in each cardholder account set-up by the A/OPC. Before authorizing a transaction from a merchant, the servicing bank authorization system will check the type of merchant against the MCC. They also check the cardholder's single purchase limit, 30-day limit, office limit, and annual limit before authorization for that transaction will be granted. If the merchant type is not within DeCA's MCC, the transaction will be denied. Exceeding the single purchase limit, 30-day limit, office limit, or annual limit will also result in a transaction being denied by the bank.

d. Funding. All cardholder accounts are established using either Surcharge/DWCF funds or with Resale funding for purchase of local resale items. The type of funds used is dependent upon the types of purchases made. The RM Budget Division (Store Execution Branch) is the source for guidance on funding, lines of accounting, and type of funding.

e. Card Expiration. The GPC card expires on the last day of the month/year noted in the expiration field of the credit card. For example, a card that has an expiration date of “12/15” means the card expires on December 31, 2015. A renewal card will automatically be mailed to cardholders at the address on file. No action by the cardholder is required.

f. Change/Cancel a CO or Cardholder. Requests for changes must be made via PCOLS or email. Changes may include adjustments to purchase limits, 30-day limits, office limits, or changes to the cardholder supervisor and termination of accounts.

g. Personal Credit Rating. The GPC has no impact on personal credit ratings. Other than the work address, individual cardholder information is not maintained by the contractor (e.g., credit records, social security numbers, etc., are not collected, viewed, stored, or used in any way.)

h. After account issuance, card usage may be audited and/or rescinded at any time. The GPC account holder is the only individual authorized to order items/services that will be paid for with the specific cardholder’s account. If someone other than the cardholder orders items/services, the GPC may not be used to pay. Cardholders may not pay for any item/service they did not order themselves.

3.2. ITEMS NOT AUTHORIZED FOR PURCHASE. The GPC may NOT be used to purchase or pay for any of the following:

- a. Items ordered by someone other than the card account holder.
- b. Payment for unauthorized commitments (someone other than the cardholder ordered it). Unless the unauthorized commitment later becomes ratified by a competent contracting authority and the ratified action is within the GPC cardholder’s single purchase limit.
- c. Items for other than official business.
- d. Purchases of airline, bus, tolls, or other travel related expenses that can be reimbursed on a travel voucher.
- e. Making purchases and returning for cash.
- f. Purchases by contractors.
- g. Rental or lease of land or building on a long-term basis.
- h. Gift certificates.
- i. Cash advances.
- j. Fuel purchases.

k. Split purchases.

l. Purchases from friends or relatives.

m. Do not purchase from merchants in which the cardholder holds financial interests IAW the Procurement Integrity statutes.

n. Purchases that exceed the micro-purchase threshold (unless they are supported by a DeCA contract and the cardholder has been delegated a contract ordering officer by a DeCA CO).

3.3. GPC PROGRAM DOLLAR LIMITS.

a. Micro-Purchases. The GPC is the directed method of purchase for requirements up to the statutory micro purchase threshold.

(1) A micro-purchase is an acquisition of supplies or services, (without the support of a contract), the aggregate amount of which does not exceed the micro-purchase threshold of \$3,500 for supplies or equipment, or \$2,500 for services, or \$2,000 for construction type services.

(2) Micro-purchases are exempt from many of the statutory and regulatory requirements for federal procurements. Micro-purchases:

(a) May be made without soliciting competitive quotations if the price is considered reasonable.

(b) Are not required to be set aside for small business (however maximum use of small businesses is encouraged.)

(c) Are not subject to minimum wage requirements.

(d) Prompt payment discounts should be solicited.

(e) Are subject to single purchase limits, 30-day limit, office limit, and annual limit.

(f) Must comply with mandatory sourcing and Greening the Government requirements. (i.e., Sustainable Acquisition.)

(g) Must comply with Section 508 of the Rehabilitation Act (29 U.S.C. 794d) requirements.

b. Single Purchase-Limit: The maximum amount a cardholder may authorize for a total known requirement. A total known requirement is all that a reasonable person knows (or should

know) needs to be done, obtained, or purchased and is typically available from one merchant. The total requirement may include single or multiple items of a similar nature. Multiple items are part of a single total known requirement even if they are needed in different areas or at different times. If the requirement is a regularly recurring need, the total known requirement is considered to be all that can reasonably be predicted as needed in any consecutive 12-month period. The single purchase limit is stated in the cardholder's appointment letter.

(1) It is improper to split purchases to stay under the cardholder's single purchase limit. It is a violation of Federal Law to split a requirement known to be more than the micro-purchase threshold in order to use the GPC to procure through multiple transactions with one or multiple merchants.

(2) DeCA GPC cardholders may use the GPC for three types of transactions, each with a separate single purchase limit. Each cardholder appointment letter clearly states the single purchase limit for each type of transaction.

(a) As a purchase instrument: For micro-purchases (purchases without the support of a DeCA contract). For micro-purchases, the single purchase limit may never be higher than the statutory micro-purchase threshold of \$3,500 for supplies and equipment, \$2,500 for services, or \$2,000 for construction type services. DeCA may set the single purchase limit for micro-purchases at less than micro-purchase threshold based on individual needs and recommendations of the supervisor and RM. The cardholder/ordering officer appointment letter clearly states the applicable single purchase limit for micro-purchases for each cardholder.

(b) As an ordering method for DeCA Blanket Purchase Agreements (BPA), Indefinite Delivery/Indefinite Quantity type contracts (IDIQ), and Requirements Type Contracts (RTC): The GPC may be used as a payment method for placing orders against DeCA's IDIQ type contracts and RTCs for commissary operating supplies when the contract provides for purchase card ordering and the cardholder has been delegated a contract ordering officer by the CO. Use is restricted to specific contracts identified in the cardholder appointment letter. When used as an ordering method against designated contracts the single purchase limit may exceed \$3,500 based on the store's maximum order size needed and the terms of the contract. If the item needed is on a DeCA contract, the cardholder SHALL NOT use the GPC to acquire the item from any another supplier.

(c) As a method of payment for DeCA Contracted Services, when authorized by the contract. The single purchase limit for this type of GPC transaction may exceed \$3,500 if authorized in the appointment letter and the contracting officer has delegated the cardholder an ordering officer for that contract. The actual limit for this type of transaction is determined by the contract payment schedule and maximum payment requirement.

(d) Other uses: As a payment method up to the single purchase limit applicable to use as an ordering instrument for government to government payments for DLA Document Services printing requirements. Also, as a payment method for commercial off-the-shelf training on a Standard Form (SF) 182. Most DeCA cardholders do NOT have this authority. If

authorized, the cardholder appointment letter specifically states the training authority and the purchase limitation.

c. Cardholder Monthly Billing Cycle Limit (30-Day Limit). This is a target amount assigned to each cardholder by their RM office. It shall not be exceeded within a billing cycle. The CO is authorized to request an adjustment to this limit to meet changing needs of the office.

d. GPC POINTS OF CONTACT (POC).

Agency/ Organization Program Coordinator (A/OPC):

Email: GPCProgram@deca.mil

Defense Commissary Agency

ATTN: LEAP GPC Program

1300 E Avenue

Fort Lee, VA 23801-1800

Telephone:Commercial

(804) 734-8000 ext. 48206/48512/48660/48985/48501

DSN 687-8000

SECTION 4: APPROVING/BILLING OFFICIAL; CERTIFYING OFFICER ACTIONS

* In various publications and training material, Approving/Billing Official (A/BO) and Certifying Officer (CO) may be used but both terms are synonymous under the DeCA GPC Program. Other non-DeCA GPC systems that are accessed by DeCA personnel (e.g., Access Online, PCOLS), may use A/BO.

4.1. CERTIFYING OFFICER RESPONSIBILITY. The CO is the individual with sufficient technical knowledge of job responsibilities for assigned cardholders and their organization to determine if items are authorized, when items should be consolidated to realize economies of scale, and if a stock of these items should be maintained to create an even rate of ordering and availability. The CO must establish internal controls for use of the GPC such as ensuring that a DeCAF 10-16 is completed prior to purchase of items/services in excess of \$75.00 and as a best practice for all purchases. The CO certifies the billing account statement using the EAS. The CO is prohibited from being a cardholder under his/her own CO account. The Alternate CO (A/CO) has the same responsibilities and limitations as the CO.

4.2. CERTIFYING OFFICER CONSOLIDATED LIST OF DUTIES.

- a. Completes Government Ethics training annually and provides a copy of the certificate of completion to the A/OPC.
- b. Completes DoD Purchase Card Refresher Training every two years.
- c. Completes Certifying Officer Legislation Training every year.
- d. Delegates the cardholder(s) as accountable officials via the DD Form 577, Appointment/Termination Record – Authorized Signature.
- e. Uses PCOLS, or email, to nominate cardholders and request changes to existing accounts.
- f. Uses the Bank EAS to review and certify account activities.
- g. Prior to certifying the monthly statement for payment, reviews each transaction IAW the Transaction Review Checklist (Figure 1). Verifies that:
 - (1) The cardholder purchase log (order record) is complete, detailed, accurate, and sufficient to support the purchase.
 - (2) Correct line of accounting (LOA) is applied. (i.e., reallocation)

(3) Unidentified transactions are noted and cardholder actions to resolve are documented.

(4) Credits are explained and matched to an order record.

(5) An invoice is present for each transaction.

(6) Proof of delivery is provided by someone other than the cardholder for every transaction.

(7) Mandatory sources were used when required.

(8) The purchase is permissible by law and was properly conducted.

(9) The purchase is necessary for official business.

(10) Any accountable property has been reported to the property book.

(11) Purchases were not split.

(12) Purchase does not exceed cardholder limits.

h. Ensures monthly billing account accuracy. COs are financially liable for erroneous payments resulting from negligence in the performance of their duties.

i. Maintains original documentation in support of their certification for period of six years after certification.

j. Certifies the monthly cycle statement within 3 business days of the cycle end date.

k. Reports and coordinates with the A/OPC concerning any unauthorized purchase actions.

l. Immediately notifies the A/OPC if misuse is suspected or known. The A/OPC will provide assistance in determining the severity of the situation and provide guidance on proper course of action. The CO shall resolve any question of misuse or improper use of the GPC at the lowest level, and determine the appropriate penalty, if any, to impose in such a case. Intentional misuse of the GPC for other than official government business will be considered an attempt to commit fraud against the government and shall result in the immediate cancellation of the card and may result in disciplinary action against the cardholder and/or CO. The cardholder and/or CO may be personally liable to the government for the amount of any unauthorized purchases and may incur other penalties up to and including dismissal from employment, IAW DeCAD 50-4.

m. Ensures no undue pressure is placed on the cardholder to purchase an item that is unauthorized, for personal use, or would result in misuse, abuse, or fraud with the GPC.

n. Ensures questioned items/disputes are handled by cardholder using procedures in Section 5.

o. If planning to leave position, prior to departure, ensure the cognizant supervisor nominates a new CO or new A/CO for that office.

p. When a cardholder is permanently departing, or a cardholder account requires cancellation for any reason, requests termination of the account. The cardholder shall destroy the card in the presence of a witness at least 7 days prior to departure or cancellation.

q. Original receipts and other back up documentation for the cardholder account must remain with the CO after the cardholder departs.

r. When a cardholder departs or is on leave, TDY, etc., the CO or A/CO are responsible for ensuring the cardholder reconciliation is completed. The cardholder shall provide backup documentation to the CO so purchases/transactions can be properly reviewed, etc.

s. If the CO is absent, it is the responsibility of the A/CO to complete all necessary reviews and certify the statement.

t. If the GPC card is lost or stolen, the CO must ensure the cardholder follows the procedures for lost/stolen cards.

u. Annually, review cardholders' continued need for the GPC and take appropriate action to cancel the account if it is no longer needed.

v. Ensures certification supporting documentation is retained for six years.

4.3. CERTIFYING OFFICER LIABILITY. As someone involved in certifying the spending of public funds, the CO is held to high standards of responsibility and accountability. The CO is cautioned that he/she may be held pecuniary liable for an illegal, improper, or incorrect payment processed by the Agency as a result of an inaccurate or misleading certification. This means the CO may be required to repay any illegal, improper, or incorrect payment resulting from their certifications. Misuse of the GPC may also lead to other actions ranging from a reduction in the office limit to termination of Federal employment and criminal prosecution, depending on the circumstances.

4.4 GPC CO Review of Transactions Checklist. Prior to certification of a GPC invoice for payment, the CO must review each transaction for all cardholders under the managing account. Review must include the following elements:

a. Access Online Requirements:

- (1) The cardholder created an order record for the purchase at the time of order.
- (2) The order record for the transaction contains all required information (see below).
- (3) The correct LOA has been applied (reallocated).
- (4) The correct order record is matched with the transaction (reconciled).
- (5) Unidentified transactions are noted and an explanation of cardholder actions is present.
- (6) All credits are adequately explained by a matching order record.
- (7) The cardholder approved the statement.

b. Documentation Requirements:

- (1) There is an itemized invoice for each transaction.
- (2) There is proof of delivery by someone other than the cardholder.
- (3) If a written prior approval above store level was required, the approval is present.
- (4) If a mandatory source requirement applies, but was not used, an explanation of why the commercial source was used is present.
- (5) Documentation present is accurate, complete, adequate, and sufficient to support the purchase.

c. Program Requirements:

- (1) The purchase is permissible by law and was properly conducted.
- (2) The purchase is authorized and necessary for official business.
- (3) The purchase has been recorded in the property book, if required.
- (4) The purchase does not exceed the cardholder's applicable single purchase limit.
- (5) The purchase did not split a total requirement to avoid restrictions that would otherwise apply.
- (6) The payment amount is correct.

(7) Quantities and prices are correct. If the transaction is a contract payment, the prices and quantities are IAW the contract terms.

(8) Discounts, credits, and deductions have been properly applied.

(9) The payment is not a duplicate payment for an item/service already paid for.

d. Proper order record must contain at a minimum:

(1) The date purchased or ordered.

(2) Correct name of the merchant.

(3) Total amount of purchase at time of order.

(4) Name of person requiring the purchase.

(5) Transaction method.

(6) A detailed line item description for each item purchased. (If total purchase is less than \$75.00 this description may be a summary).

(7) Other purchase identifying information such as UPS Air Bill numbers, document numbers for all orders issued under authority of a DeCA contract, order number for GSA orders, etc., date received. (May be added before or after reconciling.)

(8) After reconciling, if the order record amount is different than the transaction amount, the difference is explained in the comments box and saved by selecting save.

GPC Certifying Officer Review of Transactions Checklist - Figure 1**GPC CERTIFYING OFFICER (CO) TRANSACTIONS REVIEW CHECKLIST**

Prior to certification of a GPC invoice for payment, the CO must review each transaction for all cardholders under the managing account. Review must include the following elements:

ACCESS ONLINE REQUIREMENTS

1. The cardholder created an order record (purchase log entry) for the purchase at the time of order.
2. The order record for the transaction contains all required information (see below).
3. The correct line of accounting has been applied (reallocated).
4. The correct order record is matched with the transaction (reconciled).
5. Unidentified transactions are noted and an explanation of cardholder actions is present.
6. All credits are adequately explained by a matched order record.
7. The cardholder approved the statement.

DOCUMENTATION REQUIREMENTS

8. There is an itemized invoice for each transaction.
9. There is proof of delivery by someone other than the cardholder.
10. A DeCAF 10-16 has been signed prior to all purchases over \$75.00
11. If a written prior approval above store level was required, the approval is present.
12. If a mandatory source requirement applies, but was not used, an explanation of why the commercial source was used is present (use DeCAF 10-16).
13. Documentation present is accurate, complete, adequate, and sufficient to support the purchase.

PROGRAM REQUIREMENTS

14. The purchase is permissible by law and was properly conducted.
15. The purchase is authorized and necessary for official business.
16. The purchase has been recorded in the property book, if required.
17. The purchase does not exceed the cardholder's applicable single purchase limit.
18. The purchase did not split a total requirement to avoid restrictions that would otherwise apply.
19. No purchase/payment without the support of a DeCA contract is for a known recurring requirement for which the annual aggregate exceeds the micro purchase threshold.
20. The payment amount is correct.
21. Quantities and prices are correct. If the transaction is a contract payment, the prices and quantities are IAW the contract terms.
22. Discounts, credits, and deductions have been properly applied.
23. The payment is not a 'duplicate' payment for an item/service already paid for.

PROPER ORDER RECORD (LOG ENTRY) MUST CONTAIN AT A MINIMUM

1. Control number (follow guideline for control/order numbers).
2. The date purchased or ordered.
3. Correct name of the merchant.
4. Total amount of purchase at time of order.
5. Name of person requiring the purchase.
6. If the requirement is supported by a DeCA contract, the contract payment? block is marked YES and the contract number field contains the contract number supporting the order/purchase.
7. Transaction method.
8. Detailed description of what is purchased including a separate line item for each item ordered. (If total purchase is less than \$75.00, this description may be a summary.)
9. Other purchase identifying information such as order number for GSA orders, invoice numbers for contract payments, etc.
10. Date received. (May be added before or after matching.)

SECTION 5: CARDHOLDER ACTIONS

5.1. PURPOSE. The purpose of this section is to provide cardholders with instructions and guidance for use of the GPC for purchase of equipment, supplies, and services. The GPC functions just like a typical credit card with certain limitations on transactions. When the card is presented, the supplier requests authorization through the VISA network. If the purchase is within the cardholder limits and restrictions, the transaction will be processed, merchant is paid by U.S. Bank, and DeCA receives goods/services. DeCA then pays U.S. Bank for those transactions after the closure of the monthly cycle.

5.2. DELEGATION OF AUTHORITY (Appointment Letter). A delegation of authority memorandum is prepared for each cardholder. The cardholder appointment letter defines the cardholder's authority, responsibilities, and single purchase dollar limits. It may be revoked at any time at the discretion of the appointing authority. The delegation letter is provided directly to the cardholder via email. Upon receipt of the delegation letter, the cardholder must digitally sign the document and return it via email to the A/OPC. The cardholder should retain a copy of the delegation letter for his/her records.

5.3. PURCHASE CARD TRAINING. Refer to Section 12.

5.4. DOLLAR LIMITS ASSOCIATED WITH THE CARD.

a. The cardholder single purchase limit for each of the three types of transactions and monthly purchase limits will be provided in the appointment letter. The cardholder must thoroughly know, understand, and comply with these limits. The cardholder must also track purchases to stay within the 30-day limit.

b. If the purchase limits are believed to be inadequate, the supervisor should submit a request for an increase via PCOLS, or via email to the A/OPC. Justification must be provided to support the increase.

5.5. PURCHASE LIMITATIONS. The GPC shall be used for government purchases required for official business and bona fide needs only. If, after reviewing this manual, additional guidance is needed regarding whether a specific purchase is authorized, contact the A/OPC office for clarification and assistance.

5.6. ETHICAL CONDUCT.

a. Government business shall be conducted in a manner above reproach and, except as authorized by statute or regulation, with complete impartiality and with no preferential treatment. Transactions relating to the expenditure of public funds require the highest degree of public trust and an impeccable standard of conduct. Avoid any conflict of interest or even the appearance of a conflict of interest in government-merchant relationships. While many Federal laws and regulations place restrictions on the actions of government personnel, their official conduct must, in addition, be such that they would have no reluctance to make a full public disclosure of their actions.

b. No government employee may solicit or accept, directly or indirectly, any gratuity, gift, favor, entertainment, loan, or anything of monetary value from anyone who (a) has or is seeking to obtain government business with the employee's agency; (b) conducts activities that are regulated by the employee's agency; or (c) has interests that may be substantially affected by the performance or nonperformance of the employee's official duties.

c. Supervisors are responsible for ensuring DeCA cardholders complete Government Ethics training annually and provide a copy of the certificate of completion to the A/OPC.

d. As someone involved in spending public funds, the cardholder is held to high standards of responsibility and accountability. Cardholders are cautioned that they may be held responsible for improper purchases. That means that if it is determined a cardholder has misused the GPC, they may be required to repay the government out of personal funds. Misuse of the card may also lead to other actions ranging from a reduction in spending limits to termination of Federal employment and criminal prosecution.

5.7. LIABILITY OF CARDHOLDER AND AGENCY.

a. DeCA Liability. DeCA is liable for use of the GPC by authorized cardholders to make payment for official government purchases. DeCA is not liable for purchases made on the GPC account when the account has been reported lost or stolen.

b. Intentional Misuse. Intentional misuse of the GPC for other than official government business is considered an attempt to commit fraud against the U.S. Government and may result in immediate cancellation of a card and appropriate disciplinary action against the cardholder. The cardholder is held personally liable to the U.S. Government for the amount of any unauthorized purchases. This means the cardholder may be required to repay the U.S. Government for unauthorized purchases with their personal funds.

5.8. MANDATORY SOURCES OF SUPPLIES AND SERVICES.

a. Cardholders must screen selected sources of supplies before acquiring the items from commercial vendors to determine if the items are available on a DeCA contract, locally stocked,

available from a required source such as AbilityOne, DoD EMall, through the Federal Strategic Sourcing Initiative (FSSI), or from a wholesale supply source such as Global Supply.

b. DeCA offices/commissaries shall satisfy their requirements for supplies and services from or through the sources and publications listed below in descending order of priority.

(1) DeCA Indefinite Delivery/Indefinite Quantity (IDIQ) and Requirements Type Contracts (RTC) for operating supplies and paper bags. This means that if the operating supply item is available from DeCA's IDIQ and RTC contracts, it may not be purchased from any other source without the written authorization of the contracting officer.

(2) Local Inventories. Local inventories are established by the DoD activity or installation to satisfy local demands, such as office supplies maintained in a self-service supply center. Local inventories also can consist of stocked or excess items maintained by the local supply community. Cardholders must first check for availability of needed items through these local inventories.

(3) Items Produced by National Industries for the Blind (NIB) and SourceAmerica (formerly, National Industries for the Severely Disabled (NISH), collectively known as AbilityOne. Federal agencies are required to buy products and services from the procurement list furnished by nonprofit agencies employing the blind and significantly disabled (AbilityOne). Items are available to government activities through the base/installation supply stores operated by AbilityOne, NIB/SourceAmerica and/or directly from AbilityOne via the <http://www.abilityone.com> web site. Items on the procurement list include office supplies and products as well as other categories of products. See the reverse of DeCAF 10-16 for a list of the categories, or http://www.abilityone.org/work_with_us/procurement.html for the full procurement list. Using the DoD EMALL at <https://dod-EMall.dla.mil/acct/> to shop for and order office supplies will automatically make available to the cardholder the AbilityOne products.

(4) FSSI. A GSA program using government-wide contracts developed to minimize the total cost of ownership of procured goods and services and to help increase savings, value, and socio-economic participation.

(5) DoD EMall. The single entry point to find and acquire off-the-shelf finished goods and services from AbilityOne, FSSI, and DoD contract instruments at low cost. This preferred method takes advantage of bulk buying discounts, BPA, DoD contracts and competitive pricing between vendors to ensure best value. In addition, orders placed via DoD EMall will automatically create the required, detailed, Order Record in Access Online, saving cardholder work. DeCA LEA Guidance 13-07, requires office supplies be purchased via DoD EMall.

(6) Printing Services. All printing services shall be procured via Defense Logistics Agency (DLA) Document Services. Department of Defense Instruction 5330.03 states. "Under the Director, DLA, the DAPS DLA Document Services shall serve as the DoD single manager

for printing and high speed-high volume duplicating, including both the operation of DoD in-house facilities and the procurement of these services from outside the DoD, and as the preferred provider of document conversion and/or automation services.”

(7) DoD Wholesale Supply System. (GSA Global Supply Center Catalog). Cardholders are responsible for checking the supply system for availability prior to purchasing commercially. If obtaining the item through the supply system does not offer the best value in terms of time, cost, or quality to the activity then local purchase authority is granted.

(8) Open market sources.

5.9. PURCHASE PROCEDURES. The GPC is a procurement tool, and is therefore subject to many procurement laws and regulations. These laws and regulations are found in United States Code Title 41 Chapter 7 sections 1901 and 1902, the Federal Acquisition Regulation Part 13, Defense Federal Acquisition Regulation Supplement Part 213, and DeCA Acquisition Regulation Supplement Part 13. The following guidance is set forth to assist the cardholder and CO, but is not considered inclusive. The cardholder is required to ensure compliance with all regulatory guidance, including logistics, procurement, and resource management regulation and policy.

a. Usage. For requirements under the micro-purchase threshold, orders may be placed verbally, over the telephone, in person, via the Internet, or via email for supplies or simple services that can be described orally in sufficient detail so parties to the agreement have a clear understanding of what is being acquired and a purchase order or contract is not required by either the supplier or the government. If the requirement has technical specifications that should be in writing to ensure contractor compliance and accountability, the GPC should not be used. Instead a request for a contract should be submitted to the contracting office.

b. Purchase Authority. Only the individual named on the card and in the delegation of authority memorandum (appointment letter) is authorized to use the card to order/purchase items. Re-delegation of this authority is strictly prohibited. Neither the CO nor department managers are authorized to use the card, to place orders, or to purchase items/services. Other individuals may not purchase or order items and then instruct the cardholder to pay after the fact. Should this occur, the cardholder is prohibited from using the GPC to pay the resulting invoice. The individual placing the order must pay for the item/service from personal funds or request ratification of an unauthorized commitment IAW DeCAD 10-1 using DeCAF 10-2, Ratification of Unauthorized Commitment.

c. Request for Purchase. Requiring offices shall submit requests for purchase of items to the cardholder in writing. This can be accomplished via email or with a local form or other written document. The request is part of the required backup documentation the cardholder is responsible for collecting for each purchase/payment. The cardholder shall exercise analysis, evaluation, and judgment prior to ordering items to ensure a legitimate need exists.

d. Funds Verification. Prior to placing any order, the cardholder must verify there are sufficient funds of the correct type available for the purchase.

(1) Funding verification is obtained from the budget manager in the office where the cardholder is located. For accounts in stores, the MFER should be used by the AO/CO and the cardholder to verify sufficient funding remains in the annual target to support the planned purchase.

(2) The cardholder must also ensure there are sufficient funds left in the 30-day limit, and that the applicable single purchase limit is sufficient to cover the planned purchase(s).

(3) DeCAF 10-16, Purchase Card Prior Approval Request (Figure 2-1), provides a vehicle for documenting funds verification and approval as well as tracking the 30-day limit. DeCAF 10-16 must be completed for all items/services or lists of items that exceed \$75.00, and should be used as a Best Practice for all requirements. This form is available <https://onenet.commissaries.com/documents/browse-documents> and may be emailed to the approving authority. A sample of the form is provided at Figure 2-1.

e. Step-by-Step Procedures for Making Purchases. At the beginning of each cycle, prepare a folder to receive the requests for purchase, quotes, order forms, receipts, delivery tickets, invoices, proof of delivery, and other documentation that will be arriving for each order placed. Keep all back-up documentation supporting each order clipped together. The folder of documentation must be ready for review by the CO at all times. The cardholder shall:

(1) Receive a detailed request for purchase from a government employee.

(2) Determine whether a DeCA contract exists for the item(s) needed.

(3) If no contract exists to support the order, determine if another required source exists, such as AbilityOne for office supplies.

(4) If there is no contract and there is no required source for the item, identify commercial sources for the item.

(5) After determining the appropriate source, obtain an estimate of cost:

(a) If there is a DeCA contract, estimate the total cost based on the contract price for the items.

(b) If a required source exists, obtain an estimate of the cost from the required source. This can be obtained by reviewing the AbilityOne catalog or the DoD EMail price, or the Global Supply price online.

(c) When circumstances permit using a commercial source, contact the sources(s) and obtain an estimate of cost. For services, use DeCAF 10-30, Merchant Statement of

Estimate Certification, (Figure 3) form found in SharePoint/DeCA Public Documents/Contracting/GPC Public Documents.

(6) Based on the appropriate source and the estimate of cost, determine whether the GPC can be used:

(a) For requirements supported by a DeCA contract, is the total cost equal to or less than the single purchase limit for ordering from contracts? If yes, proceed to Step 6. If no, contact your A/OPC.

(b) For required sources such as AbilityOne and DoD EMall: is the total cost equal to or less than the micro-purchase threshold and the cardholder's single purchase limit for micro-purchases? If yes, proceed to Step 6. If no, do not use the GPC; submit a request for a contract to the contracting office.

(c) For requirements that do not have a contract or required source, is the total cost equal to or less than the micro-purchase threshold and the cardholder's single purchase limit for micro-purchases?

1 If the answer is no, do not use the GPC. Submit a request for a contract to the contracting office.

2 If the answer is yes: Is the price fair and reasonable?

a If yes, proceed to Step 6.

b If no, find a merchant with a fair and reasonable price.

3 Determining fair and reasonable prices can be accomplished by:

a comparing current prices with catalog prices or historical information,

b comparing current prices with customer estimated price (government estimate),

c or, competing among vendors.

d If 3(a) or 3(b) are used, no documentation of this determination is required. If 3(c), competitive prices is used, the prices must be documented and retained as part of the backup documentation for any resulting purchase. If other than the lowest price is selected, the determination of reasonable price must also be documented in writing.

4 Remember to rotate commercial purchases among available sources.

(7) Complete a DeCAF 10-16 documenting review of required sources and verifying funds availability as stated previously in this document.

(8) Confirm the merchant accepts the credit card for payment and does not use a 3rd party payment service such as PayPal.

(9) Ask if there is a discount to the government or a quantity discount.

(10) Confirm that the vendor agrees to charge the GPC when shipment is made.

(11) Explain to the vendor that all items should be delivered in a single delivery if possible. Back-ordering is not recommended.

(12) Notify the vendor that purchase is tax exempt. Ensure that the price paid does not include state or local sales tax. (If the vendor refuses to accept the tax exempt status, provide the vendor a copy of the tax exempt letter at Figure 4-1. If that is not sufficient, contact the DeCA General Counsel's Office for assistance.

(13) Place the order with the merchant in person, via phone, Internet, or email. (Do NOT provide your credit card number in any email.)

(14) Merchant Authorization: Call the appropriate vendor and give them your GPC number.

(a) The merchant will conduct an authorization process that will validate the purchase:

1 Use a valid credit card account.

2 Is within the cardholder's single purchase limit and 30-day limit.

3 Is within the office 30-day limit.

4 Involves an authorized MCC.

(b) If any of the validations fail, the system alerts the merchant and the credit card authorization is declined or refused, thus terminating the sale. Should the authorization be declined, contact your A/OPC.

(15) Shipping Information. Tell the vendor to include the following information on the shipping document or packing slip:

(a) Cardholder name and office symbol.

(b) Building number, room number, street address, city, state, and zip code.

(c) Cardholder telephone number.

(d) The term “Purchase Card” for expediting processing.

(e) The document number (Series 2000) for accountable equipment/property.

(16) Obtain confirmation of order when possible. Verify items, quantity, unit of issue, price, method of shipment, tax exemption, etc.

(17) Record the order on the EAS purchase log (Access Online Order Record) **within 24 hours of placing the order**. The order record must contain detailed line items for orders over \$75.00, and at least one line item for total orders under \$75.00. Items purchased and picked up locally must also be recorded in the purchase log and must have detailed line items entered. NOTE: Orders placed in DoD EMail will send a file overnight to the Bank’s EAS that will automatically create the detailed order record for the cardholder.

(18) IAW Office of the Undersecretary of Defense, Acquisition, Technology and Logistics, Memorandum “*Reporting Government-wide Purchase Card Actions to the Federal Procurement Data System*,” if the GPC is used to place orders against Federally-awarded contracts (GSA Schedules, FSSI, Government-wide acquisition contracts, IDIQ contracts, RTCs, BPAs, and basic ordering agreements) the purchase must be reported via Federal Procurement Data System (FPDS). For DeCA-issued contracts, your contracting officer reports the purchases. However, if the GPC is used to place orders against GSA Schedules (such as via GSA Advantage) or via other Federal contracts (such as at DoD EMail) the cardholder must complete the FPDS reporting. NOTE: For orders placed at DoD EMail, the DoD EMail system will prompt the cardholder to complete the required FPDS reporting fields. In addition, specific instructions on completing FPDS reporting in DoD EMail are provided on DeCA’s SharePoint at <https://portal.apps.deca.mil/SitePages/Home.aspx> (click on DeCA Public Folders, Contracting, Government_Purchase_Card_Public_Documents, 4 FPDS REPORTING FOR DoD EMAIL).

(19) Ensure a government employee, other than the cardholder, provides written proof of inspection and delivery of each order. Proof of delivery is the legible signature and date of the government employee that inspected the package/item/service to ensure the government received what is stated on the invoice. The signature and date may be on the invoice, receipt, or on a DD Form 250, Material Inspection and Receiving Report, receiving report, or other document listing exactly what was ordered, billed, and received. If the signature is not legible, the name of the person providing proof of delivery must also be printed.

(20) IAW Under Secretary of Defense, Acquisition, Technology and Logistics Memorandum “*Use of Wide Area Workflow (WAWF) for Purchase Card Transactions*,” when the GPC is used to purchase accountable property (including pilferable property as defined in DeCAD 40-15, or used to pay for orders against a DeCA Contract, a receiving report for that property shall be completed in WAWF. The cardholder may review the WAWF receiving report for purposes of proof of delivery.

(21) Purchases or orders not shown on the monthly statement will be carried over into the next month and charged against the next cycle's monthly limit. Items on the purchase log (order record in the EAS) that are not matched with a corresponding transaction will remain open and available for matching for a period of seven months.

5.10. DENIED PURCHASE. If your GPC transaction is denied, call your issuing bank's customer service number, 888-994-6722 to inquire why the transaction was denied. If additional assistance is required to correct the situation, contact your A/OPC. Reasons for a denied transaction include, but are not limited to a blocked code, a charge exceeding a single transaction limit, or 30-day credit limit.

5.11. PROOF OF DELIVERY AND RECEIVING REPORTS.

a. Proof of inspection and delivery of item/services the cardholder has ordered must be provided in writing to the cardholder. Purchases of accountable property, including pilferable items, must be received in WAWF.

b. Proof of delivery consists of a Government employee, other than the cardholder, inspecting the delivery to ensure it conforms to the order, all items have been received and are acceptable. The Government employee completing the inspection must sign and date the invoice, delivery ticket, or order form as Received. The signature must be legible. If not legible, the printed name must be provided below the signature. Proof of delivery may not be delegated to the cardholder, and should not be accomplished by the CO. Cardholders must ensure proof of delivery is received for every item ordered or purchased. If proof of delivery cannot be obtained before the cycle has closed because items have been shipped, but not yet received, the order record should be edited to reflect that items have not been received. The cardholder must have a suspense system for proof of delivery to be obtained within 45 days. If delivery is not received within 45 days and the merchant refuses to issue a credit, the transaction should be disputed. Upon receipt, proof of delivery must be placed with the other purchase documentation.

c. For purchases and payments made by cardholders/buyers located within the Contracting Division (when the purchase is for HQ, Groups, Area Offices, and commissaries), the office receiving the item must provide proof of delivery and acceptance via WAWF.

5.12. FILE RETENTION.

a. Cardholder: Copies of original documents related to the purchases: receipts, invoices, orders, delivery tickets, proof of delivery, quotes, emails, etc., must be retained for 3 years.

b. Certifying/Approving Official: Original documents the CO has used to support their certification must be retained by the CO for a period of six years after certification. This includes documents generated at the cardholder level such as price quotes, order forms, packing slips,

delivery tickets, proof of delivery, emails, DeCAF 10-16s, pre-certified statements or electronic files received from requestors, and all Notices of Invoice Adjustment that changed the amount of the invoice, etc., and the cardholder's statement, if the office is not using an electronic access system such as Access Online.

5.13. LOST RECEIPT. A detailed receipt is important because it serves as proof of purchase. If a receipt is misplaced, obtain a copy from the supplier/merchant.

5.14. HANDLING OF UNAUTHORIZED PURCHASES OR MISUSE OF THE GPC.

a. Any cardholder who makes unauthorized purchases, or misuses their account, may be liable to DeCA for the total dollar amount of unauthorized purchases made in connection with the misuse or negligence. The cardholder may also be subject to disciplinary or administrative action by the CO/supervisor for unauthorized purchases or misuse of the card. Violations of procedures or improper use could result in penalties ranging from a letter of counseling in the personnel file to termination of employment.

b. The appointing official for the GPC Program has the authority to cancel cardholders at any time for card abuse, misuse, or negligence, without regard to the above procedures.

5.15. HANDLING OF LOST, STOLEN, OR COMPROMISED CARDS.

a. The GPC should be secured just as you would secure your personal credit cards. If your card number is used without your authorization:

(1) Do not attempt to use the card again for any purpose.

(2) Report the instance immediately to the following offices, in the order listed:

(a) Card issuing bank (U.S. Bank) phone number, 1-888-994-6722. When you report it, be certain to record the name of the bank representative you talk with, their phone number, date of contact, and the time you are reporting the instance.

(b) The DeCA A/OPC.

(c) Your CO.

(d) Your supervisor (if different than your CO).

(e) Local procurement fraud advisor: DeCA General Counsel, (804) 734-8000 ext. 48116.

(f) Local Criminal Investigation Command

- (3) The bank will cancel the card.
- (4) The bank will send a new card to the cardholder with a new account number.
- (5) Fully document the following information (this can be obtained from Access Online):
 - (a) For the unauthorized transaction: document the merchant name, the telephone number (if available), the price, and the date and time of the transaction.
 - (b) When the card was last seen.
 - (c) Where the card was last seen.
 - (d) When the authorized cardholder last used the card. For that last authorized purchase document the merchant, the price, and any other pertinent information.
- (6) Continue to review transactions as they post and report any further fraudulent transactions to U.S. Bank immediately.
 - b. Caution. If you discover that another government employee is using your account number, follow the procedures stated above. The bank will cancel your existing card and issue you a new card.
 - c. If Card is Found. If the card is found after being reported lost or stolen, destroy the card in front of witnesses and document the destruction. Notify your A/OPC of the action. (NOTE: Do not attempt to use a card number that has been reported lost or stolen.) The government is not liable for any unauthorized use of the GPC by individuals outside the government.

5.16. CARD SECURITY.

- a. Although the card is issued in the cardholder's name, it is the property of the U.S. Government. The card may be used only for official U.S. Government purchases as defined in this document. A violation of this trust will result in card privileges being canceled and possible disciplinary action. The credit card must be kept in a physically secure location whenever it is not in use. The card and account number must be safeguarded at all times. If the card is routinely kept in a location where it can be accidentally used, lost, or stolen, (such as a wallet or purse) it is not physically secure.
- b. The cardholder shall not give the card number to anyone unless the cardholder is purchasing an item. If a vendor calls and requests the card number (for any reason), DO NOT give it to them.
- c. Do not include the credit card number in any email message.

5.17. CONTACT WITH THE BANK. The issuing bank should be contacted to report a lost or stolen card and to inquire regarding the reason for a declined transaction. All other questions should be directed to your A/OPC.

5.18. SEPARATION OF CARDHOLDER. The CO must notify the GPC Program Office of the cardholder's separation by notifying the A/OPC, via email, at least 30 days prior to separation. At least seven days prior to separation, the cardholder must destroy the card in the presence of another government employee whom witnesses and documents the destruction. If notified in a timely manner, the A/OPC will provide the proper document to record the destruction.

5.19. TRANSFER OF CARDHOLDER.

a. Transfer to another DeCA Office. When the cardholder transfers from one DeCA office to another DeCA office, the GPC account must be terminated. The account cannot be transferred. As a result:

(1) The losing CO or supervisor must notify the A/OPC, by email, to cancel the cardholder account.

(2) If the individual will be a cardholder in the gaining office, the gaining CO or supervisor must submit a request for a new cardholder account to the A/OPC, via email.

b. Transfer to a Non-DeCA Office. When the cardholder transfers from DeCA to a non-DeCA office the account must be terminated. The CO or supervisor must request cancellation of the account, via email, to the A/OPC.

5.20. WHEN THE MERCHANT WILL NOT ACCEPT THE CREDIT CARD. When supplies/equipment under \$3,500 (\$2,500 for services or \$2,000 for construction type services) are needed but the merchant does not accept payment via credit card, or only accepts payment via a 3rd Party Payment Service such as PayPal, a DeCA GPC Convenience Check may be a solution.

*****CRITICAL NOTE:** The only DeCA cardholder for convenience checks is in the DeCA HQ Contracting Office. The convenience check cardholder **MUST** be the individual to order items from the merchant. Therefore, **DO NOT** arrange for, order, or receive items/service prior to contacting the DeCA convenience check cardholder at DeCA HQ Contracting. Any/all checks that may result are issued directly from the DeCA HQ Contracting Office. If services/items are received prior to contacting the check writer, the result will be an unauthorized commitment.

a. DeCA GPC Convenience Check Details.

(1) DeCA GPC convenience checks are an additional tool the DeCA HQ Contracting Division (LEA) has to enable the requiring office (commissary) to obtain the supplies and services needed. Only the Contracting Division may use convenience checks.

(2) DeCA GPC convenience checks may be used as a method of purchase/payment for services and supplies valued at less than \$3,500 for supplies/equipment (\$2,500/services or \$2,000/construction type service) per year when the **only reasonable source** available will not accept the credit card as a method of payment.

(3) If a convenience check is to be used, the convenience check cardholder must be notified by following the steps below **PRIOR** to ordering and receiving the service or items needed. If services are already received, it is too late to begin the convenience check process.

b. STEP-BY-STEP Instructions.

(1) Requiring office (commissary) recognizes a requirement.

(2) Requiring office contacts merchant for estimate of cost and establishes method of payment.

(3) Requiring office learns the merchant does not accept the credit card.

(4) Requiring office contacts **at least two other sources**, attempting to find a source that will accept the credit card.

(5) Requiring office documents vendors called, date, and other pertinent information on the Check Procurement Request Form (Figure 5). Forms received without this information will be returned without action.

(6) If the alternative source is an equal or better value and they accept the purchase card as a method of payment, proceed with the purchase from the alternative source using the purchase card.

(7) If the alternative source is not available, has a substantially higher price, or unacceptable quality or delivery time, document such information on the Check Payment Request Form and proceed to step 8.

(8) Enter DeCAF 10-10, Purchase Request and Commitment into Electronic Defense Acquisition Requisition and Tracking System (eDARTS). Follow the instructions below carefully in completing DeCAF 10-10.

(a) On the Basic tab in eDARTS, enter the words "PROCURE BY CONVENIENCE CHECK-DO NOT FORWARD TO PD2" in the Description box. Add the rest of the description of what is needed.

(b) On the Line Item tab in eDARTS, enter the words “PROCURE BY CONVENIENCE CHECK-DO NOT FORWARD TO PD2” in the Description field.

(c) Add the rest of the description.

(d) Complete the rest of DeCAF 10-10.

(9) Send the DeCAF 10-10 through eDARTS.

(10) Quality Assurance staff at HQ will ensure DeCAF 10-10 is NOT forwarded to PD2.

(11) Quality Assurance staff at HQ will ensure DeCAF 10-10 is funded and forward it to the Chief, Contracting Division (LEAA).

(12) Requiring office (commissary) will complete the Check Procurement Request Form that can be found on DeCA’s SharePoint at <https://portal.apps.deca.mil/SitePages/Home.aspx> (click on DeCA Public Documents, Contracting, Government_Purchase_Card_Public_Documents, 5 CONVENIENCE CHECKS. Is there a form number??

(13) The requiring office must ensure the merchant’s taxpayer ID number is entered on the Check Procurement Request Form. Forms received without the taxpayer ID number will be returned without action.

(14) Forward the Check Procurement Request Form to the GPCProgram@deca.mil.

(15) The check writer will issue a memorandum authorizing work to begin.

(16) The authorizing memorandum will be sent to the requiring office and/or merchant.

(17) Upon receipt of service or supplies and an invoice, the requiring office must forward the DD Form 250 and invoice to the check writer.

(18) The requiring office will indicate on the invoice, in large letters, PROCURE BY CONVENIENCE CHECK.

(19) The requiring office will indicate on the DD Form 250, in large letters, PROCURE BY CONVENIENCE CHECK.

(20) The check writer will ensure the request form, invoice, DD Form 250, and DeCAF 10-10 match and the amount does not exceed \$3,500 for supplies/equipment (\$2,000 for construction type service or \$2,500 for most other services).

(21) The check writer will issue the check.

(22) The check writer will record the check in the GPC convenience check purchase log, including the 1.7 percent finance fee, using the applicable LOA from the DeCAF 10-10.

(23) The check writer will complete DFAS 1099, MISC Tax Reporting Process tax reporting process, using the information provided on the Check Procurement Request form.

(24) The check writer will send an email notice to the requiring office stating that the check has been issued.

(25) The check writer will reconcile their monthly account statement with their check log and provide all documentation to the CO for payment.

(26) The DoD Charge Card Guidebook prohibits the use of convenience checks for recurring services.

(27) Questions on these instructions should be directed to the DeCA GPC A/OPC at GPCProgram@deca.mil.

(28) DeCA Checkwriter: Contract Specialist, 804-734-8000 ext. 86184 (DSN 687).

PURCHASE CARD PRIOR APPROVAL					
(For use of this form, see DeCAM 10-13.01; OPR is LEAP.)					
CARDHOLDER NAME	CARDHOLDER LOCATION	PHONE NUMBER	CARDHOLDER 30-DAY LIMIT		
DATE	ITEM/SERVICES DESCRIPTION	QTY	ESTIMATED PRICE	ESTIMATED TOTAL	BALANCE
ORDER OF PRIORITY (MANDATORY) SOURCE DOCUMENTATION				TOTAL	BALANCE
1. Is this item/service available from DeCA's operating supplies or service contracts? List contract number in comments block below.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
2. If answer to #1 is 'YES', was the item/service purchased from the DeCA Contract? If 'NO', Contracting Officer's written permission must be attached.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
3. Is this supply item available from Agency surplus? If 'YES', do not purchase, use from excess.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
4. Is this supply item available from excess at other agency's surplus at your location? If 'YES', do not purchase, use from other agency's surplus.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
5. Is this supply item or service on the Federal Procurement List for AbilityOne? If 'YES', must purchase from AbilityOne (Installation AbilityOne store, AbilityOne authorized distributor, or AbilityOne.com).				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
6. If answer to #5 is 'YES', was item purchased from AbilityOne? If available but not purchased from AbilityOne, explain in 'Comments' below. Price alone is not sufficient justification.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
7. Is this item/service available from a Federal Strategic Sourcing Initiative contract (FSSI) or GSA schedules?				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
8. If answer to #7 is 'YES', was the item/service purchased from FSSI or GSA? If available but not purchased from FSSI or GSA explain in 'Comments' below.				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
9. For all office supplies: Was DoD EMALL or FedMail used for this purchase?				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
10. Requirements of 'Sustainable Acquisition' (Greening Government) and Section 508 were considered and followed, if applicable. (If 'NO', list exemption in 'Comments' below.)				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
11. Were Small Businesses given maximum possible consideration for this requirement? (If 'NO', explain below in 'Comments'.)				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
12. For all printing requirements, was DLA Document Services used? (If 'NO', explain in 'Comments' below.)				YES <input type="checkbox"/>	NO <input type="checkbox"/> N/A <input type="checkbox"/>
COMMENTS/JUSTIFICATION: The above listed item(s) have been reviewed to be and found to be an valid Government requirement in accordance with applicable policies and procedures, EXCEPT AS NOTED HERE. (Explain all exceptions/justifications. Attach pages, as necessary.)					
FUNDUS VERIFICATION: Funds for this procurement are available and properly chargeable to the fund cite/target stated below, the balance of which is sufficient to cover the estimated total cost of this procurement.					
Access Online Accounting Label:					
Target From Budget:					
Local Budget Officer (use only if local office policy requires)		Additional Level Approval Signature (use only if local office policy requires)		CERTIFYING OFFICER or ALT CO DIGITAL SIGNATURE (required for all)	

DeCA Form 10-16, March 6, 2017 Supersedes DeCA Form 10-16, March 2017

Purchase Card Prior Approval
Figure 2-1

PURCHASE CARD PRIOR APPROVAL <i>(continued)</i>
<p>WHAT ITEMS ARE WE REQUIRED TO OBTAIN FROM ABILITYONE?</p> <p>Any items that are considered part of the following categories of items: (Below is a partial list. See www.abilityone.com for full product list.)</p> <p>CHEMICAL SUPPLIES</p> <p>CLEANING AND JANITORIAL PRODUCTS</p> <p>CLOCKS</p> <p>CLOTHING</p> <p>COMPUTER AND PRINTER ACCESSORIES</p> <p>DISPOSABLE PAPER PRODUCTS</p> <p>FURNITURE</p> <p>HARDWARE</p> <p>KITCHEN AND BREAK ROOM SUPPLIES</p> <p>MATTRESS AND BEDDING</p> <p>MISCELLANEOUS</p> <p>OFFICE SUPPLIES</p> <p>OUTDOOR SUPPLIES</p> <p>PAINT AND PAINT ACCESSORIES</p> <p>PERSONAL CARE AND PERSONAL SAFETY PRODUCTS</p> <p>PICTURE FRAMES</p> <p>SHIPPING AND PACKAGING SUPPLIES</p> <p>THERMOMETERS</p> <p>WRITING INSTRUMENTS</p> <p>If you are purchasing items in any of these categories, and AbilityOne has the item, but you do not purchase the item from AbilityOne, you must document in the 'Comments' box why the item was not purchased from AbilityOne.</p>
<p>DeCA Form 10-16, March 6, 2017</p> <p>2</p>

Purchase Card Prior Approval
Figure 2-2 (Cont.)

MERCHANT STATEMENT OF ESTIMATE (For use of this form, contact LEAP)	
LOCATION (COMMISSARY STORE NAME):	
1. Company Name:	
2. Description of work to be performed:	
3. The total estimate for all labor, parts, and any and all other charges associated with this work is: \$	
4. I understand that only the Government Purchase Card Holder is authorized to order/proceed with this work.	
5. I understand that the company name above is authorized to complete work only up to the estimated amount.	
6. I certify that I will not proceed with work that will exceed the estimate in paragraph 3, above.	
7. If, after starting work, circumstances arise that cause the estimate to increase, work will stop and contact will be made with the Government Purchase Credit Card holder for instructions.	
8. I further understand that if employees of this company proceed with work that will exceed the estimated amount without contact with the credit cardholder, the Government is not obligated to pay for the additional work.	
9. The Company named above accepts payment via credit card, and does NOT use third party payment services such as 'Pay Pal' to process the credit card transaction.	
10. I am an employee of the company named in paragraph 1, above, authorized to provide binding quotes/estimates for this company.	
PRINTED NAME AND TITLE, POSITION WITH COMPANY	
Signature	
Date	

DeCA Form 10-30, June 2014

Merchant Statement of Estimate
Figure 3



Defense Finance and Accounting Service
Tax and Disbursing Office (DFAS-JJFD)
P O Box 182317
Columbus, Ohio 43218-2317

Subject: State or Local Tax Exemption Forms

Dear Merchant:

Since we are a Federal Agency, we do not complete individual state or local tax exemption forms. We use the *Request for Taxpayer Identification Number and Certification* (Form W-9) as our exemption form.

By operation of law based on the principle of sovereign immunity, the Federal Government and its various agencies are not liable to pay any state and local taxes and we do not have to complete any forms to establish that fact. See, *Arizona Dept. of Revenue v. Blaze Construction Co.*, 526 U.S. 32, 119 S. Ct. 957 (1999), citing, *United States v. New Mexico*, 455 U.S. 720, 102 S. Ct. 137 (1982). However, Government contractors, generally, are not privileged to the Government's tax immunity.

If you have any questions, please let me know. My telephone number is 614 693-0226 and my fax number is 614 693-5452.

Thank you.

A handwritten signature in cursive script, appearing to read "Ilze Abolins".

Ilze Abolins

Tax Exemption
Figure 4-1

Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.								
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) DEFENSE FINANCE AND ACCOUNTING SERVICE									
	Business name, if different from above DFAS									
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input checked="" type="checkbox"/> Exempt payee <input checked="" type="checkbox"/> Other (see instructions) ▶ FEDERAL GOVERNMENT									
	Address (number, street, and apt. or suite no.) P O BOX 182317 OR 3990 EAST BROAD STREET, BLDG 21 City, state, and ZIP code COLUMBUS, OH 43218-2317 OR 43213-1152	Requester's name and address (optional)								
	List account number(s) here (optional)									
Part I Taxpayer Identification Number (TIN)										
Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Social security number</td> <td style="width: 40%;"></td> </tr> <tr> <td colspan="2" style="text-align: center;">or</td> </tr> <tr> <td>Employer identification number</td> <td></td> </tr> <tr> <td>31</td> <td>1612994</td> </tr> </table>			Social security number		or		Employer identification number		31	1612994
Social security number										
or										
Employer identification number										
31	1612994									
Part II Certification										
Under penalties of perjury, I certify that:										
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below).										
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Sign Here</td> <td style="width: 40%;">Signature of U.S. person <i>Lydia L. Vincent</i></td> <td style="width: 40%;">Date ▶ 1/4/10</td> </tr> </table>			Sign Here	Signature of U.S. person <i>Lydia L. Vincent</i>	Date ▶ 1/4/10					
Sign Here	Signature of U.S. person <i>Lydia L. Vincent</i>	Date ▶ 1/4/10								
General Instructions										
Section references are to the Internal Revenue Code unless otherwise noted.										
Purpose of Form A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:										
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued), 2. Certify that you are not subject to backup withholding, or 3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.										
Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.										
Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:										
<ul style="list-style-type: none"> • An individual who is a U.S. citizen or U.S. resident alien, • A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, • An estate (other than a foreign estate), or • A domestic trust (as defined in Regulations section 301.7701-7). 										
Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.										
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:										
<ul style="list-style-type: none"> • The U.S. owner of a disregarded entity and not the entity, 										

Cat. No. 10231X

Form W-9 (Rev. 10-2007)

Tax Exemption Figure 4-2 (Cont.)

CHECK PROCUREMENT REQUEST FORM																			
CRITICAL NOTE: The only cardholder for convenience checks is in DeCA Contracting, HQ. The Convenience Check Cardholder MUST be the individual to authorize the merchant to proceed. Therefore, DO NOT arrange for or receive service prior to contacting the DeCA Convenience Check Cardholder at DeCA HQ Contracting. Any/all checks that may result are issued directly from the DeCA HQ Contracting Office. If services/items are received prior to contacting the check writer, the result will be an unauthorized commitment.*																			
1	Requiring Office location:																		
2	Requiring Office																		
	a. Point of contact																		
	b. Telephone																		
	c. Fax																		
	d. PR #																		
3	Brief description of items/services required	FOR CHECK WRITER USE ONLY																	
		CHECK #:																	
4	Reason check payment is required:	CHECK DATE:																	
		CHECK AMT:																	
5	Information for Merchant requiring check payment:																		
	Name																		
	Address 1																		
	Address 2																		
	City																		
	State																		
	Zip																		
	Telephone																		
	Fax																		
	Tax Identification Number																		
	Estimated Cost:																		
	This price is reasonable based on:																		
	6 Describe efforts made to encourage the merchant to accept the credit card as method of payment.																		
	7 If no other sources available, describe efforts made to find additional sources to find other sources for the item/service. List merchants called, and phone number for each.																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;">Name</td><td></td></tr> <tr><td>Phone</td><td></td></tr> <tr><td>Name</td><td></td></tr> <tr><td>Phone</td><td></td></tr> </table>	Name		Phone		Name		Phone		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20%;">Name</td><td></td></tr> <tr><td>Phone</td><td></td></tr> <tr><td>Name</td><td></td></tr> <tr><td>Phone</td><td></td></tr> </table>	Name		Phone		Name		Phone		
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	8 I certify with my signature below, that no other merchant was available to provide this item/service.																		
	<div style="border-top: 1px solid black; width: 100%;"></div> GPC Cardholder		<div style="border-top: 1px solid black; width: 100%;"></div> GPC Certifying Officer																
	9 If other sources found provide information on other sources contacted																		
	a. 2nd Merchant Contacted	b. 3rd Merchant Contacted																	
	Name	Name																	
	Address 1	Address 1																	
	Address 2	Address 2																	
	City	City																	
	State	State																	
	Zip	Zip																	
	Telephone	Telephone																	
	Fax	Fax																	
	Accept Credit Card?	Accept Credit Card?																	
	Interested in providing item/service?	Interested in providing item/service?																	
	Price for item/service:	Price for item/service:																	
	Delivery time:	Delivery time:																	
	Why was this merchant not chosen?	Why was this merchant not chosen?																	
	10 I certify with my signature below, that the other merchants available were not acceptable for the reasons stated above.																		
	<div style="border-top: 1px solid black; width: 100%;"></div> GPC Cardholder		<div style="border-top: 1px solid black; width: 100%;"></div> GPC Certifying Officer																

Check Procurement Request Form
Figure 5

SECTION 6: RECONCILIATION AND PAYMENT PROCEDURES

6.1. CREDIT CARD SERVICE PROVIDER INVOICE OR CYCLE STATEMENT.

a. Cardholder.

(1) Reports, or monthly statements, of the cardholder's transactions are provided via the bank's EAS: Access Online. Paper statements are not used and will not be received.

(2) All transactions appear in the EAS as they are posted to the cardholder's account. The cardholder has access to these transactions 24 hours a day, 365 days a year via any computer with internet access. After the cycle closes, no further transactions will post to that cycle, and the cycle statement is complete. The cardholder must complete the work of reconciliation, matching (approval), and reallocation for each transaction and approve their complete statement within 3 business days of the cycle end date.

b. CO. Reports, or monthly statements, of all cardholder transactions under the managing account are provided via the EAS. The CO is responsible for a single managing account that is the aggregate of all cardholders for whom they are the CO. The CO must certify the single, aggregate, or managing account, in the EAS. Paper statements are not used and will not be received. All cardholder accounts and transactions are fully accessible by the CO through the aggregate, or managing account, 24 hours per day, 365 days per year via any computer with internet access. The CO must complete the review and final approval of each transaction and certify the overall managing account statement for payment within 3 business days of the cycle end date. Failure to certify the invoice within 5 business days may result in the account, and all associated cardholder accounts, being suspended until the review and certification is completed.

6.2. RECONCILIATION USING ACCESS ONLINE. Accurate, complete, and prompt reconciliation of the GPC monthly cycle statement accomplishes many objectives. It completes the required documentation; protects the interests of the government, the cardholder and CO; ensures the correct fund citation is applied to each transaction; and increases the amount of rebate earned on the account (revenue generation).

a. Receipt of Invoice (Billing Account Statement (BAS)) and Cardholder Statement of Account (SOA):

(1) The billing cycle ends on the 19th of each month (except when the 19th falls on a weekend, then the cycle will end on the Friday before the 19th).

(2) The BAS is reflected in the EAS and is available in its entirety the day after the cycle end date.

b. **Pecuniary Liability:** COs and their accountable officials (cardholders) are pecuniarily liable for illegal, improper, or erroneous payments IAW DoDD 7000.15 and DoD Financial Management Regulation (FMR) Volume 5, Chapter 5. Pecuniary liability means the individual may be required to reimburse the government out of personal funds. The amount of the pecuniary liability is determined under DoD FMR, Chapter 5, Volume 5.

c. **Cardholder Reconciliation Steps:** For full details and screen prints of these actions, see the Access Online Training in SharePoint/DeCA Public Documents/Contracting/GPC Public Documents/Access Online Training (required).

(1) As soon as the item has been ordered from the merchant (within 24 hours), the order must be recorded on the EAS Purchase Log (Access Online Order Management-Order Record.)

(2) Record receipt of the item as items/services are received by updating the order record. If the item is accountable property, or the result of an order against a DeCA contract, ensure a receiving report is completed in WAWF.

(3) Place the receipt, delivery ticket or invoice, and other documentation for that transaction in the left side of the folder prepared to collect documentation for that cycle.

(4) When the transaction appears in the EAS (Access Online Transaction List), review the transaction amount and ensure it is the correct amount and that all items/services were received. Obtain a written proof of delivery from a government employee, other than the cardholder who ordered the item.

(5) If the amount or receipt is different than expected, call the merchant to determine why, and make a note of it in one of the comments boxes. (NOTE: If the cause of the different amount is a partial shipment, and the remainder of the order will be received later, the transaction and order record can still be matched and the EAS will keep the order record available for additional matching at a later time or even in a later cycle when the other items are shipped/charged.)

(6) Select order management in the EAS.

(7) Select match multiple orders.

(8) Use the match feature in the EAS to match the correct transaction to the appropriate order record from the lists shown. Matching a transaction to an order record will mark the transaction as approved by the cardholder.

(9) After matching a transaction is complete, determine the appropriate alternate accounting code and use the mass reallocate feature to assign the correct LOA in the EAS. Contact the RM Store Execution Branch for guidance related to the correct LOA.

(10) These reconciliation, matching, and reallocation actions may be accomplished by the cardholder as transactions appear in the EAS throughout the 30-day cycle. Cardholders should not wait for the cycle to close to begin these actions.

(11) In the documentation folder, move the documentation for the reconciled transaction to the right side of the folder, separating it from the un-reconciled documentation on the left.

(12) Keep the documentation for the reconciled transactions in order as you proceed.

(13) Proceed to the next transaction in the transaction list of the EAS and repeat.

(14) Continue with this process throughout the month, working each day as transactions posts to your transaction list.

(15) When all the transactions on the monthly statement have been reconciled, matched, and reallocated in the EAS, and the cycle end date has passed, the cardholder statement may be approved by the cardholder.

(16) Approving the cardholder statement is a cardholder responsibility and should not be completed by the CO unless the cardholder is physically unable to accomplish the action.

(17) To approve the monthly cycle, the cardholder logs in to the EAS, selects the correct cycle, and uses the approve button to approve the entire cycle.

(18) The cardholder must provide all documentation for the received and reconciled transactions to the CO for review.

(19) Documentation should be in the order of the transactions on the transaction list.

(20) Paper documentation for order records that have not yet resulted in a transaction in Access Online must be carried forward to the new folder the cardholder prepares for the next cycle. This unmatched documentation should be placed in the left, unreconciled, side of the folder.

(21) In the EAS, un-matched, or partially matched, order records will automatically be carried over and made available for matching in the new cycle.

(22) If the CO rejects a transaction during their review, the cardholder must un-match the transaction/order record, make the required corrections, check allocation, and then re-approve their statement. For this reason, it is recommended the CO correct the issue rather than reject it to the cardholder.

(23) The cardholder statement must be approved by the cardholder within 3 business days of the cycle end date.

d. CO Reconciliation Steps:

- (1) The CO must use the Certifying Officer Transaction Review Checklist to review:
 - (a) each transaction,
 - (b) the supporting paper documentation,
 - (c) the application of the appropriate fund cite for each transaction, and
 - (d) the order record matched to the transaction.
- (2) The review of transactions and documentation may occur throughout the cycle as transactions post and are matched/reallocated by the cardholder, and need not wait until after cycle closure. As each transaction review is completed, the CO uses the EAS to “Final Approve” each transaction.
- (3) This review may not be delegated to someone other than the CO, or the duly appointed Alternate CO, for the cardholder.
- (4) Alternate COs are appointed by the DeCA Appointing Official (DeCA CFE) after they have completed all mandatory requirements.
- (5) After the CO has completed the review for all cardholders on the statement, and the cycle has closed, the statement is certified by using the “Certify MA/DA Account” button in the EAS. This function will not be available until the cardholder has approved their individual statement, all transactions have a status of “Final Approved,” and the cycle is closed.
- (6) After the account is certified in the EAS, the reviewing/certifying activity for that cycle is complete.
- (7) The CO is responsible for retaining all applicable original documentation for a period of six years after payment.
- (8) If the CO review reveals a transaction that lacks supporting documentation has the wrong AAC, or other issues, the CO must investigate the circumstances with the cardholder and make necessary corrections.
- (9) If changes are needed to the order record or alternate accounting code, the CO shall make corrections and proceed as above.
- (10) Correcting actions may include:
 - (a) different alternate accounting code,
 - (b) additional documentation,

(c) completing reconciliation,

(d) any other actions deemed necessary by the CO.

(11) If necessary, the cardholder should be questioned regarding the circumstances of the transaction.

(12) If the cardholder made a purchase that was not approved and/or coordinated with the approving official, the government must pay for the purchase, but the cardholder could be required to repay the government.

(13) If additional or correcting supporting documentation is necessary to support the transaction, the cardholder must provide it.

(14) If the transaction is determined to be other than for official government use, a prohibited transaction, or misuse or abuse of the GPC program, the finding must be documented by the CO, reported to the A/OPC, and the documentation placed with the GPC records.

(15) The cycle statement is then certified by the CO.

(16) If GPC misuse or abuse occurred, appropriate personnel action should be taken by the cardholder's supervisor. The A/OPC may terminate the cardholder's account.

(17) Any inappropriate use of a GPC shall be reported to the A/OPC.

(18) The statement must be certified within 3 business days of the cycle end date.

e. Unrecognized/Unauthorized Transactions and Disputes.

(1) During the reconciliation process, occasionally a charge appears that is not recognized, or the cardholder is certain they did not authorize the charge.

(2) When unrecognized transactions appear the cardholder should immediately contact the merchant and request an explanation and correcting transaction (credit), if applicable.

(3) If the merchant agrees to process the correcting action, do not dispute the transaction. If the correcting action is a credit from the merchant, the cardholder must track the expected credit by entering it as a credit order record on the purchase log in the EAS.

(4) Ensure that the transaction appears on the current or a future cycle. Many times the credit will appear during the same cycle.

(5) If the correcting transaction appears on the current or next cycle, match the credit transaction with the credit order record.

(6) If the merchant refuses to process a correcting transaction, or promises to do so, and then the correcting transaction does NOT appear by the next cycle end, the transaction must be disputed in the EAS.

(7) A transaction is disputed by accessing the transaction list, selecting the transaction date, and selecting the dispute button in the bottom of the screen.

(8) The bank may send a hard copy of the Statement of Questioned Item Form for the cardholder to complete. If the form is received, it must be completed.

(9) The cardholder has 90 days from the time the transaction first appeared to dispute the transaction.

(10) If the transaction is not disputed during this time limit, all dispute rights are lost, and the government is responsible for the transaction.

(11) Whether a transaction is disputed with paper or in the EAS, the bank will credit the account until the dispute is resolved.

(12) Dispute should be used only after failing to work a solution with the merchant.

(13) If the cardholder determines the charge is a result of someone else obtaining their card account number and ordering items, the cardholder should contact the bank Fraud Department and report the card as stolen. The bank will close the account and immediately issue a new account. Fraudulent charges, not the fault of the government or a government employee, will be refunded by US Bank.

(14) Reasons to dispute (only after failing to work a satisfactory solution with the merchant).

(a) Cardholder did not order the merchandise by phone or mail, did not receive the goods or services, AND the merchant refuses to issue a credit.

(b) Item billed twice (duplicate billing) AND the merchant refuses to issue a credit.

(c) Charged for an item that was never received AND the merchant refuses to issue a credit.

(d) Merchandise was returned AND the merchant refuses to issue a credit.

(e) Received a credit voucher from the merchant for an item, but a credit was not applied to your account.

(f) The sale amount was different from the charge you received on the credit card AND the merchant refuses to issue a credit.

(g) Billed for a service but the merchant was unable to perform the service AND the merchant refuses to issue a credit.

f. CO Actions:

(1) Ensure the cardholder takes appropriate actions to obtain a credit for unauthorized transactions.

(2) If the CO finds a transaction that is questionable that the cardholder did not identify, the cardholder should be questioned regarding the circumstances of the transaction.

(3) If additional or correcting supporting documentation is necessary to support the transaction, the cardholder must provide it.

(4) If an investigation suggests that the cardholder used the card inappropriately, the government remains responsible for the cost associated with that transaction.

(5) Misuse by the cardholder must be documented by the CO and reported to the A/OPC.

(6) Transactions as a result of misuse or fraud by the cardholder are NOT disputable.

(7) Appropriate personnel action should be taken by the cardholder's supervisor.

g. Items that are NOT DISPUTABLE:

(1) Do not dispute until AFTER contacting the merchant and failing to reach a satisfactory resolution with the merchant. If the merchant agrees to issue a credit, DO NOT dispute.

(2) Shipping and handling charges cannot be disputed.

(3) Taxes cannot be disputed.

(4) Misuse by the cardholder or other government personnel cannot be disputed.

h. Unapproved Purchases. The GPC is for official government use only. If the cardholder makes a purchase that has not been coordinated with the CO, the government must pay for the purchase, but the cardholder may be held liable for reimbursing the government from their personal funds.

SECTION 7: PURCHASE CARD LIMITATIONS

7.1. PROHIBITED OR NOT AUTHORIZED BY DoD.

- a. Cash Advances are NOT permitted under any circumstances.
- b. Fuel, oil, services, maintenance, and repair to fleet management vehicles covered under the GSA Fleet Management Program. These services and supplies must be obtained using the GSA Fuel Card Program.
- c. Fuel.
- d. Items or services that cannot be purchased with appropriated or surcharge funds.
- e. For resale cardholders, items that cannot be purchased with resale funds.
- f. Making purchases and returning them to the merchant for cash or merchant credit slips (credit must be issued against same card on which purchase was made).
- g. Purchases for personal use.
- h. Purchases by non-trained individuals.
- i. Purchases by contractors.
- j. Purchases made by individuals other than the authorized cardholder.
- k. Purchase or long term rental of land or buildings. Example of acceptable usage would be a unit being deployed and needing office space for a month.
- l. Splitting purchases to avoid restrictions, such as micro-purchase threshold or single purchase limit.
- m. Telecommunication (telephone) services, i.e., major systems such as FTS2000 or DSN.
- n. Travel related expenses that can be reimbursed on a travel voucher, including airline tickets or other transportation, meals, tolls, and lodging.
- o. Unauthorized commitments unless ratified by a contracting officer IAW with FAR 1.602-3.

7.2. NOT AUTHORIZED BY DeCA.

- a. Personal use items, such as business cards, desk name plates, etc. (except DeCA authorized name tags, safety shoes.) However, employees may use personal funds to purchase blank business cards and print them on government PC and laser printers.
- b. Resale stock/subsistence items for resale, except in the Far East using the duly issued "Resale" credit card.
- c. Supplies/services for which there is an established required source of supply i.e., DeCA contracts for operating supplies, point of sale supplies, and maintenance contracts. If there is a DeCA contract for the item or service, the GPC may not be used to purchase the item/service from another source.

7.3. RESTRICTED PURCHASE.

- a. Janitorial and yard services, unless there is no contract available to provide the service and it's a justified emergency - may not exceed \$2,500 total aggregate in a 12-month period.
- b. Construction, except for justified emergencies limited to \$2,000 per total requirement.
- c. Repairs and equipment.
 - (1) Federal Information Processing (FIP) or Automatic Data Processing (ADP) equipment repairs; all repair requirements require prior approval from HQ level.
 - (2) Maintenance/repair of commissary equipment requires prior approval in writing from DeCA Equipment Management Branch.
- d. Building maintenance, repair or supplies for that purpose. The facility maintenance contract covers all of these requirements, therefore use of GPC for this purpose is prohibited.
- e. Purchases from non-appropriated fund activities for CONUS such as, military exchanges, or non-appropriated fund (NAF) contracted concessionaires, unless the NAF is documented to be the only source that can provide the needed item.

7.4. ACCOUNTABLE PROPERTY (EQUIPMENT). Accountable property is defined as equipment with a value of \$1,000 or more, items under \$1,000 on a maintenance contract, or certain selected ADP items. When new purchases of equipment items are made with the GPC card and are not pre-posted to the property book, documentation shall be forwarded to the Property Book Officer (PBO) for posting to the account. For more information see DeCAD 40-15.

- a. Authorized Under Certain Conditions. Purchase of equipment/property should be included on the annual equipment budget. Purchase of accountable equipment/property, using the GPC, is authorized only when ALL of the following apply:

- (1) ONLY in emergency situations, AND
- (2) when the equipment/property cannot be obtained from a pre-established contract
AND
- (3) written authority from the Equipment/Supply Division is obtained prior to the purchase, AND
- (4) The total cost is \$3,500 or less.
- b. Pilferable items. Items having ready resale value or application to personal position and therefore especially subject to theft. Examples include but are not limited to the table below:

Binoculars	Cameras, Photo ID	Cameras, Digital	Cameras, Still
Cameras, Video	Call phones – use DeCAF 40-108 issue procedures	Disc Drive, External	Drive, Zip
DVD Players	Flash Key (64, 128, 256, mb and above) – use DeCAF 40-108 issue procedures	Laptops	Pagers – use DeCAF 40-108 issue procedures
Projectors	Radios, Handheld Two-way – use DeCAF 40-108 issue procedures	REM 957 (Black Berry)	Satellites, Disc
Satellite Receiver	Tablets such as iPad	Tapes or Recorders	Televisions
VCRs			

c. Procedures for store level offices.

- (1) Coordinate with the Equipment/Supply Division to determine if the item can be obtained by use of a pre-established contract.
- (2) Obtain written approval to purchase from the zone manager, area director, and the Equipment/Supply Division.
- (3) Ensure there is sufficient funding in the office's MFER.
- (4) Ensure there is sufficient single purchase limit and 30-day limit for the credit card.
- (5) Place the order and follow GPC instructions contained in this manual.
- (6) After receipt, provide documentation to the DeCA PBO for input in Defense Property Accountability System (DPAS).

(7) GPC cardholder ensures receiving report is completed in WAWF.

(8) The PBO will hand receipt the equipment to the commissary or region.

d. Procedures for DeCA Headquarters. When the GPC is used to purchase DeCA equipment/property for use in Headquarters and/or Area Offices the following property accountability procedures will apply:

(1) Obtain written approval prior to purchase and determine if equipment is considered accountable.

(2) Obtain a document number from Equipment Management Division.

(3) Provide the document number to the vendor for placement on the purchase card receipt or delivery ticket.

(4) Notify DeCA HQ building manager that an equipment item will be arriving and the anticipated date of receipt. Also, provide a description of the equipment (mode number, serial number, manufacturer name, and year manufactured), the acquisition cost, and date.

(5) GPC cardholder ensures receiving report is completed in WAWF.

(6) The PBO will ensure DPAS is updated.

(7) The PBO will hand receipt the equipment to the appropriate office.

7.5. FEDERAL INFORMATION PROCESSING (FIP) OR AUTOMATIC DATA PROCESSING (ADP) EQUIPMENT.

(a) Approval Process for Purchase of IT Supplies/Equipment Under the Standard Automated Item List (SAIL). SAIL applies to items that impact DeCA's architecture AND the total known requirement is equal to or less than \$3,500. Because these items impact DeCA's architecture they must be approved for purchase on a case-by-case basis. Some items have been approved as "standard Agency items" but still require individual approval from the Enterprise Service Desk prior to purchase. All items, whether standard Agency items or not, require review by the Information Technology (IT) coordinator for compatibility with DeCA's architecture and compliance with Section 508 prior to purchase. Purchases under this category are also subject to limitations inherent in available funding, GPC limitations/authority under the GPC program, and acquisition policies/regulations.

(1) Items which fall under SAIL and thus require approval by IT prior to purchase include: printers, monitors, backup drives, and printer repair. Follow the instructions provided below.

(2) Items which DO NOT fall under these SAIL procedures include maintenance kits, inkjet cartridges for printers, toner for printers, and Fujitsu ScanAid cleaning consumable kits. Follow guidance for purchase of office supplies for these items. No special permission is needed.

b. Instructions for purchasing SAIL items for the individual needing the item:

- (1) Go to DeCA web site http://www.commissaries.com/aced/dsp_search.cfm.
- (2) Select “ADP Hardware” department window.
- (3) Review hardware item descriptions to find the item that meets your requirement.
- (4) Provide item description to the GPC cardholder.

c. Instructions for the GPC cardholder upon receipt of IT request are:

- (1) Verify funds availability in your office budget and your GPC limits.
- (2) Complete DeCAF 10-16 and obtain signature of the designated approving official at your store/office.
- (3) Contact the DeCA Enterprise Service Desk and open a ticket requesting permission to purchase the item.
- (4) After receiving Enterprise Service Desk written approval, follow GPC procedures to purchase the item and create a detailed order record in Access Online within 24 hours of placing the order with the merchant.
- (5) In the “Cardholder Comments” section of the order record, insert the Remedy ticket number with the approval.
- (6) Provide order confirmation to the person requiring the item.

d. Instructions for the individual needing the item to complete upon receipt of IT item requested are:

- (1) Contact the Enterprise Service Desk for installation support, as needed.
- (2) Accept delivery and inspect for completeness and conformance with order.
- (3) Provide packing slip, invoice, and written proof of inspection and delivery to the GPC cardholder immediately upon receipt.

e. Instructions for the GPC cardholder upon receipt of items from d., above are:

(1) Match transaction with correct order record and reallocate posted transaction to correct LOA (shown below).

(2) Contact the RM with questions regarding correct LOA (e.g., ADP Hardware – OCC 31144 – SAIL (HQs approval needed)).

(3) If item is pilferable, it must be entered into DPAS. (Follow procedures in DeCAD 40-15. Pilferable - Material having ready resale value or application to personal possession material having ready resale value or application to personal possession. Ensure a receiving report is completed in WAWF for the accountable item.

f. For technical support and/or information regarding installation, alternative item identification, item description assistance, etc., contact the DeCA Enterprise Service Desk (1-877-332-2471)

SECTION 8: MERCHANT ACTIVITY CODES

MERCHANT ACTIVITY CODES.

a. One of the unique purchase controls of the GPC program is the ability to control use of the card by the type of merchant. This is accomplished through the use of Standard Industry Codes (SIC) and Merchant Activity Type (MAT) Codes. Using the SIC MAT, DeCA established a standardized Merchant Category Code (MCC) for DeCA cardholders (see Figure 6). It provides for the purchase of items generally needed by DeCA offices and commissaries, but blocks use of merchants that have items/services not typically needed for commissary operations (for example merchants selling jewelry or gambling establishments). Agency groups reference these codes to block certain supplier purchases by certain cardholders. GPC use may be authorized differently from one cardholder group to the next. If a transaction is declined, notify the A/OPC to determine the reason for the decline. In some cases the MCC for the merchant may need changing to accommodate your purchase.

b. Vendors who already accept VISA may participate in the GPC Card Program immediately. Vendors who do not currently accept the VISA card may contact their local bank or financial institution to become VISA capable. The process may take 2 to 3 weeks.

c. As suppliers become VISA-capable, they are assigned a four digit SIC code by their depositing/processing bank. This code identifies the category or type of goods and services sold by the merchant. When a merchant requests a credit authorization for a GPC transaction, their SIC code is included in the request. This allows U.S. Bank to not only verify that the transaction is within dollar limits established on the cardholder account, but to also verify the cardholder initiating the transaction is permitted to make purchases at that type of merchant.

d. Each SIC code is grouped together with other similar SIC codes in a table called MCC Table. These groupings are based on the common goods, services and type of businesses that exist. The numeric SIC codes are grouped into an alphabetic category. A list of the merchant category codes is provided in Figure 6.

e. Any combination of MCCs can be established to create a three digit MAT Code that will best meet the purchasing needs of each cardholder. The three digit MAT Codes becomes part of the cardholder account information. A table of over 160 GPC MAT Codes exists. Additional codes can be established should an agency need one to meet the requirements of a particular cardholder. If a new Merchant Type Code is needed, the A/OPC must request it in writing to GPC Card Services.

MERCHANT CATEGORY CODES

<u>CODE</u>	<u>DESCRIPTION</u>
A	Airlines, Airports
B	Vehicle Rental, Dealers, Service, Gasoline, Parts, Towing
C	Hotel, Motel
D	Misc. Transportation (R.R., Taxi, Ambulance, Bus, Travel Agencies (No Airline Passage), Freight, Courier Service
E	Telephone, Telegraph, Cable Services, Cable Equipment, Utilities
F	Telemarketing Travel-Related Arrangement Services (No Travel Agencies)
G	Mail Order Houses, Telephone Purchases, Subscription/Continuity Merchant
H	Food/Dairy Stores, Drug/Liquor Stores
I	Caterers, Restaurants, Bars
J	Discount/Department/Variety Stores, Misc. General Merchandise, Duty Free Stores
K	Misc. & Specialty Retail Stores - Lumber/Hardware, Lawn, Garden, Clothing, Home Furnishings & Equipment, Household Appliances, Music/Records, Government Services (Not Elsewhere Classified)
L	Contractors
M	Camps, Camp Sites, Amusement & Recreational Services
N	Misc. Personal Services
O	Misc. Business Services
P	Medical Services
Q	Schools, Educational Services & Day Care
R	Membership Organizations, Charitable and Social Organizations
S	Fuel (Fuel Dealers - Fuel Oil, Wood, Coal, Liquefied Petroleum)
T	Postal
U	Inter-Intra governmental

Combinations of these codes are placed in a numbered system. DeCA has chosen numbered Code 415 as the most appropriate code for the majority of DeCA cardholders. Code 415 includes B D E G H J K L M N O P Q R S T U from the above list. If the merchant you use does not fall under one of the letters in Code 415, then any transaction with that merchant will be declined by U.S. Bank.

Merchant Category Codes
Figure 6

SECTION 9: INSTRUCTIONS FOR FAR EAST RESALE CARDHOLDERS

9.1. USING THE GPC AS A PAYMENT METHOD FOR RESALE MERCHANDISE.

Due to diminishing support from local installation contracting offices in the Far East, the GPC can be used as a method of order/payment for some resale merchandise provided by local vendors and for merchandise provided by AAFES. In order for a GPC account to be used for this purpose, all of the following circumstances must apply:

- a. A GPC account has been issued for the sole purpose of ordering/paying for local resale items.
- b. A contractual document such as (but not limited to) a BPA or Resale Ordering Agreement (ROA) has been issued by a contracting officer for the specific purpose of providing local resale items or items from AAFES.
- c. Each purchase is limited to the order size stated in the contractual document or the cardholder's single purchase limit for Resale, whichever is lower.
- d. The GPC account shall be used only for resale items. No supplies, equipment, or services may be purchased using this account.
- e. The GPC account shall not be used to purchase resale items not supported by a contractual instrument.
- f. The contractual instrument under which the GPC account is used to order resale items must include the authority to pay via credit card.

9.2. GPC FOR LOCAL VENDORS AND AAFES. *NOTE: At specified store locations, a merchant card machine has been placed in the store for use by all local vendors. This merchant card machine is used by commissary GPC cardholders for resale merchandise.

- a. Resale cardholders place orders, create order records and manage transactions in the bank's EAS (Access Online) as stated in of this guidance. For full details on these actions see previous enclosures.
- b. Cardholders must match transactions with order records and reallocate to the correct line of accounting, as stated in Section 5 of this manual.
- c. After cycle end, the cardholder must "Approve" their statement between the dates established by the Accounts Control Section (ACS), but no later than (NLT) the 3rd business day after cycle end.

d. COs must review each transaction, final approve each transaction, and certify the managing account for payment between the dates established by the ACS, but NLT 3 business days after cycle end.

e. All original delivery tickets will remain at the OSA with the cardholder for reconciliation with the GPC Billing Account Statement and Cardholder's Statement and for retention with the CO's copy of the statement.

9.3. PROCESSING THE GPC FOR PAYMENT. The GPC monthly statement is certified for payment in the bank's EAS (Access Online). The billing statement does not need to be printed for DFAS or the GPC Program.

9.4. GPC REBATE. The GPC statement may reflect a rebate amount given for timely payments. Should a rebate appear on the BAS, the total of all resale rebates will be summarized, and posted as a credit transaction for the statement.

9.5. RETENTION. All GPC financial documents will be retained for a period of six years.

9.6. OTHER INSTRUCTIONS. There may be additional actions required by your local ACS to properly account for resale purchases with the GPC. Contact your ACS directly for additional information.

SECTION 10: EMERGENCIES

10.1. WHAT IS AN EMERGENCY? Something needed to prevent loss or harm to DeCA, its employees, or patrons.

10. 2. WHAT IS NOT AN EMERGENCY?

- a. One time custodial.
- b. Routine maintenance.
- c. Less than desirable situations resulting from lack of prior planning.
- d. A visit from the Director or other VIP.
- e. Grand openings.

f. Even in true emergency situations all GPC restrictions and requirements, such as the \$3,500/\$2,500/\$2,000 micro-purchase limit, still fully apply as there are no waivers or exceptions in the Federal Law that established the threshold. Emergency circumstances do not permit exceeding the micro-purchase limit. Only a change in the Federal law can change the limitation.

g. Should an emergency requirement arise that is less than the micro-purchase limit, the GPC may be used to obtain needed services. CAUTION: Only the cardholder can order the service or item needed. If someone other than the cardholder orders the item, the cardholder SHALL NOT use the GPC to pay for the item/service.

h. The GPC SHALL NOT be used to purchase an emergency requirement that exceeds the micro-purchase limit. No one in DeCA has authority to waive the limitation. In addition, the requirement may not be separated in any way in order to remain under the micro-purchase limit: that action is also prohibited by Federal Law. Should the emergency requirement exceed the micro-purchase limit, personnel should immediately contact the contracting office during regular business hours or the contracting emergency telephone number after regular business hours.

i. If assistance is needed between the hours of 8 a.m. and 5 p.m. eastern time (ET) during a normal work day (Monday thru Friday), please call your normal point of contact (POC) for contracting issues or the GPC office identified in Section 2.

j. If a contracting emergency occurs after 5 p.m. ET (Monday - Friday) or on a weekend, call the Contracting's emergency number at (804) 536-6500. Please leave a detailed message describing the nature of your emergency, what you require, and a POC to contact. Remember, DeCA Contracting's emergency cell phone is monitored only during OFF DUTY Hours.

10.3. FEDERALLY DECLARED ‘CONTINGENCIES.’ In rare instances, under the authority of 10 U.S.C §101(a)(13) the Secretary of Defense may declare a ‘Contingency Operation’ or an operation ‘to facilitate the defense against or recovery from nuclear, biological, chemical, or radiological attack against the United States’. Under those circumstances, GPC rules (specifically, the micro-purchase threshold and usage limits) may be changed by the Secretary of Defense action under authority of 41 U.S.C § 1903. Should that occur, GPC participants will receive specific instructions via email from the APC. Any changes to purchase limits will be made in writing and by specific account.

SECTION 11: MANAGERS INTERNAL CONTROL PLAN

DeCA's Managers Internal Control Plan (MICP) for GPC.

- a. The MICP is founded on the Office of Management and Budget (OMB) Circular A-123 guidance.
- b. The MICP for GPC contains two testing programs:
 - (1) GPC account issuance
 - (2) GPC purchases
- c. Each testing program contains:
 - (1) A narrative description of steps and control points.
 - (2) A graphic illustration of the work flow and control points.
 - (3) A test plan describing in detail how each control point will be tested and the acceptable failure rate.
- d. The MICP for account issuance is provided in Figure 7-1.
- e. The MICP for purchases is provided in Figure 8-1.

MICP GPC ACCOUNT ISSUANCE NARRATIVE

Figure 7-1

Narrative

Process: GPC Account Issuance

Assessable Unit Manager:

References: FAR/DFAR Regulations

Strategic Link:

Date Reviewed:

STEP 1: **CONTROL 1** Store/FPO Office determines need for Government Purchase Card (GPC) as a purchasing vehicle. The Certifying Officer (CO)/Supervisor of the employee logs in to the DoD PCOLS and nominates an employee as a cardholder. The PCOLS nomination contains all applicable information and purchase limits for the nominee.

STEP 2: **CONTROL 2** Agency/Organization Program Coordinator (A/OPC) verifies no conflict of interest and records the action in the GPC Database, on the Action Log, and creates Action Tracker with control steps.

STEP 3: **CONTROL 3** A/OPC initiates e-mail to nominee advising them of the required training.

STEP 4: **CONTROL 4** The nominee must satisfactorily complete the tests associated with the training. After training documents are received they are logged into the GPC database and a cardholder file is created.

STEP 5: **CONTROL 5** A/OPC generates appointment letters and DD Form 577 outlining responsibilities and forwards to the Appointing Official for signature. After signature, copies are sent to the cardholder and the CO/supervisor for that account.

STEP 6: **CONTROL 6** The A/OPC logs into PCOLS and verifies training has been completed and the required appointment documents have been generated and signed (appointment and acknowledgement). Upon that electronic verification, the account is submitted from PCOLS to US Bank for account generation and card issuance.

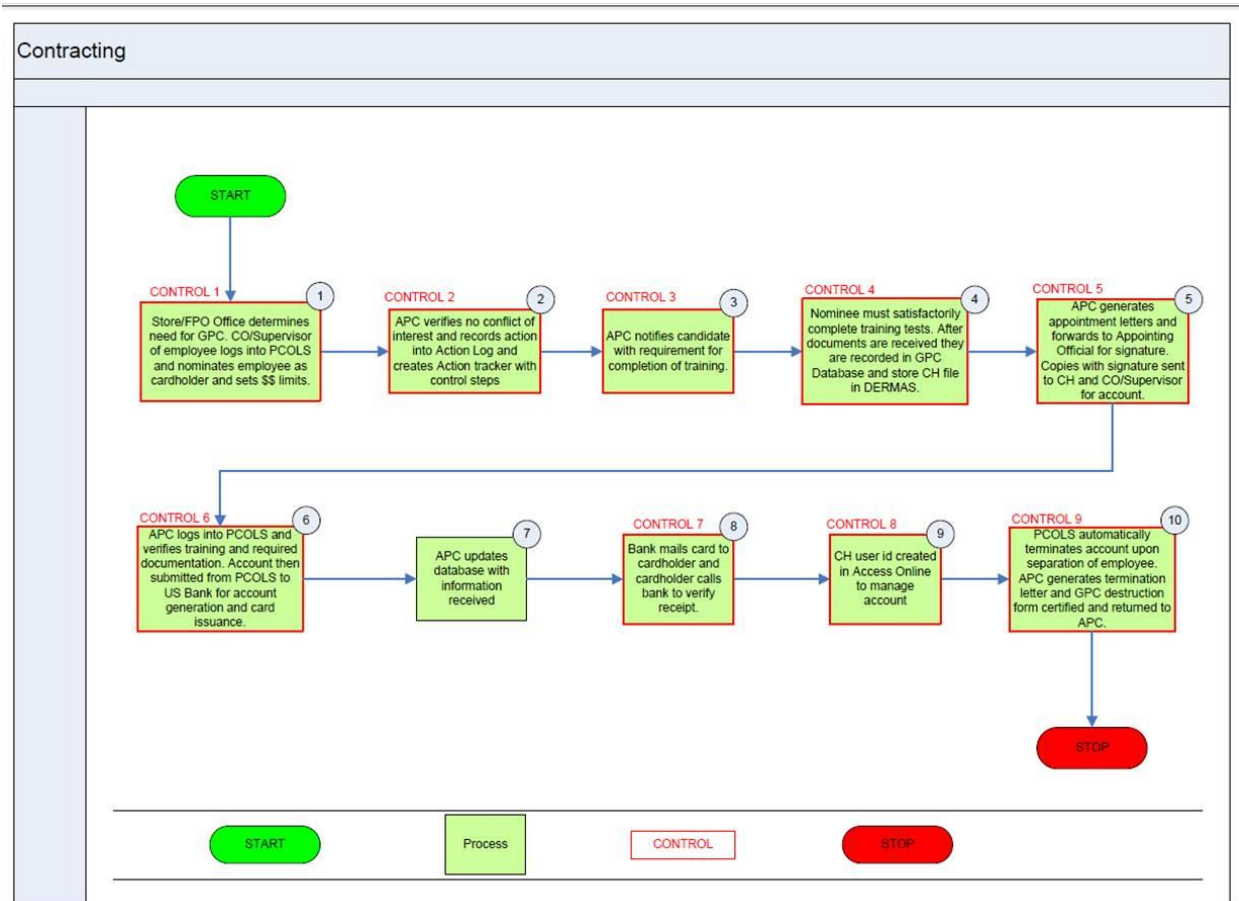
STEP 7: A/OPC updates the database with information received, i.e. date of acknowledgement, adds individuals to email distribution list.

STEP 8: **CONTROL 7** Bank provider mails card directly to the cardholder. The cardholder receives and reviews card. Cardholder must call the bank and verify receipt. If there are any discrepancies or problems the A/OPC should be notified to seek assistance.

STEP 10: **CONTROL 8** The cardholder user ID is created in Access Online to manage all purchases and reconcile cardholder statements and approvals.

STEP 11: **CONTROL 9** PCOLS automatically terminates account upon separation of employee. A/OPC generates termination letter and card destruction form. If an account needs to

be closed without separation of the employee, the supervisor must request termination of the account. A/OPC proceeds to close the account in the PCOLS and generates termination letter and GPC card destruction form is certified and returned to A/OPC.



DECA RISK ANALYSIS - FY2013									
Assessable Unit:									
Assessable Unit Manager:									
Control Number	Process	Risk	Likelihood	Impact	Inherent Risk	Internal Control Currently In Place (ICGIP)	Does the ICGIP mitigate the stated risk?	Control Risk	Internal Control Test Method Used
1	GPC Account Issuance	Unauthorized individuals would be issued card accounts	3	3	Low	Supervisor must nominate 100% of time unless extenuating circumstances documented. This is done automatically now in the Purchase Card Online System.	Yes	High	External Assurance
2	GPC Account Issuance	Individuals with a conflict of interest would be issued accounts	2	3	Low	Agency Program Coordinator checks GPC Database and RM assignments for conflict of interest before proceeding 100% of time.	Yes	High	Inspection
3	GPC Account Issuance	Individuals with unrelated creditworthiness would be issued card accounts putting the Government at risk.	2	3	Low	Nominee must read and sign DD Form 2883 Creditworthiness Evaluation. APC inspects DD Form 2883. If unable to do so, APC interviews supervisor for additional information to make a determination whether risk to the Government is too great. 100% of cardholder candidates.			Inspection
4	GPC Account Issuance	Untrained individuals would be issued an account	1	3	Low	APC inspects and scores post tests and certificates of completion dates 100% of nominees. Pass/Fail questions must be answered correctly. Nominees must successfully complete training and provide documentation of such. Post tests evaluate degree of comprehension. Training required 100% of time.	Yes	High	Inspection
5	GPC Account Issuance	Individuals may not be aware of limitations/restrictions/liability/consequences of misuse/abuse/fraud with GPC.	1	3	Low	APC 4 Issues appointments in writing citing limitations/restrictions/liability/consequences of misuse. APC 3 inspects document 100% of nominees.	Yes	High	Inspection
6	GPC Account Issuance	Individuals could claim they were unaware of program limitations restrictions/liability/consequences of misues	1	3	Low	APC 4 inspects acknowledgement form for signature 100% of appointments. APC 3 inspects Action Tracker for compliance.	Yes	High	Inspection
7	GPC Account Issuance	Credit card could be intercepted by unauthorized individual and used for fraudulent transactions	2	3	Low	Issuing Bank witholds activation for 100% of Cards until the intended recipient calls bank and provides specific account information knowable only to the intended recipient. Uses information specific from appointment document.	Yes	High	External Assurance
8	GPC Account Issuance	Unauthorized individuals could access the account via Banks Electronic Access System and change or create inaccurate records of purchases.	3	3	Low	All account access is User ID and Password protected with unique identifiers. 100% of accounts are User ID/PIW protected. APC observes User ID and PIW activity.	Yes	High	External Assurance
9	GPC Account Issuance	Accounts would remain open after separation of the employee, allowing unauthorized use.	1	3	Low	Upon separation of employee, Personal action changes DEERS which communicates with FCCLIS to start an automatic workflow to terminate the account. No human intervention required, account is terminated; ACCOUNT IS TERMINATED AUTOMATICALLY	Yes	High	External Assurance

Management Internal Control Account Issuance
Figure 7-2 (cont.)

Test Plan		
Entity		
Preparer	Name of person who is completing the test plan	Pamela Croil
Acct Line	Implementation area or business cycle	DeCA GPC Program Management Office - AMP
Control#		Controls 1-9
Risk		Low
Internal Control Currently In Place		Manual Reviews
Control Type	Identify whether the control is Manual or Automated	Manual Reviews
Control Frequency	How often the control is performed (e.g. Continuous, Daily Weekly, Biweekly, Monthly, Quarterly, Annually)	Controls are performed 100% of time for all new accounts and account access by the certifying officials. Controls 1, 7, and 8 are automated in PCOLS (1) and the Banks' EAS (7, 8).
Testing Period	The timeframe when the test samples are being reviewed (1 year's worth, 1 week's worth, 1 day's worth/4th work day, 2nd quarter).	6 months, 1st and 2nd QTR 2013.
Test Method	Identify the basic control test that is performed on the key control. The four basic types of tests include Inquiry/Interview, Inspection, Observation, and Re-performing a given control procedure. External Assurance is also acceptable for internal controls performed by external sources.	Inspection
Documentation Location	If applicable to the testing, cite the location of the documents to be sampled and the office responsible for maintaining the documentation.	GPC Team, (AMP), documents located in DERMAS.
Population and Sample Size	A population is the total number of times the control is performed within the given time period, from which you wish to describe or draw conclusions. A sample is a group of units selected from the population. By studying the sample it is hoped to draw valid conclusions about the larger group. The sample size is the number of items selected for review.	Population size is 100% of new cardholder accounts in the selected period. Sample size is 20% of all new ch accounts randomly selected for review.
Criteria for Effectiveness/Tolerance Rate	State the tolerance rate: How many exceptions are acceptable for the test to still be successful? Provide the decision basis for establishing your tolerance rate. The tolerance rate is the maximum allowable number of deviations from the prescribed control. Give sample size and number of allowable exceptions.	Sample size is 20% of total population of new accounts in the period identified above. 1 exception for each control noted in the risk analysis.
Test Description	Describe how the test plan will be performed, where it will be performed and will be performing the testing.	Manual Review of selected new accounts during the period October 1, 2012 through March 31, 2013. 20% of the total number of new accounts generated during that period will be manually inspected for each test identified in the Risk Analysis. 66 new cardholder accounts were issued during that period. 20% is 13 accounts. For control #9, 71 accounts were terminated during this period; 20% is
Test Strategy	Describe how the test is intended to validate that the control effectively mitigates identified risk as designed and operated.	The test will validate that the process of reviews for new accounts we currently have in place ensures unqualified candidates do not receive a GPC account. The test will find whether or not the critical items for each account was reviewed prior to account issuance. If the test finds omissions, it will be an indicator that the control is not working. If there are no omissions, the control may be considered to be effective.
Test Results	How many samples passed/failed testing?	100% OF THE SAMPLES PASSED TESTING.

Management Internal Control Account Issuance
Figure 7-3 (cont.)

DECA RISK ANALYSIS - FY2013							
Assessable Unit:							
Assessable Unit Manager:							
Control Number	Process	Risk	Internal Control Currently in Place (ICCP)	Description of Control Operation Test	Control Operation Effective?	New Risk Level	Test Results
1	GPC Account Issuance	Unauthorized Individuals would be issued card accounts	Supervisor must nominate 100% of time unless extenuating circumstances documented. This is done automatically now in the Purchase Card Online System.	AUTOMATIC: The Purchase Card Online System requires the supervisor to start or approve of the new cardholder account, unless the individual does not have a CAC. This is automatic.	Yes	Low	
2	GPC Account Issuance	Individuals with a conflict of interest would be issued accounts	Agency Program Coordinator checks GPC Database and RM assignments for conflict of interest before proceeding 100% of time	APC 3 inspects appointment package for compliance with this control and notes failure on the Action Log.	Yes	Low	
3	GPC Account Issuance	Individuals with unreliable creditworthiness would be issued card accounts putting the Government at risk.	Nominee must read and sign DD Form 2883 Creditworthiness Evaluation. APC inspects DD Form 2883. If unable to do so, APC interviews supervisor for additional information to make a determination whether risk to the Government is too great. 100% of cardholder candidates.	APC 3 inspects appointment package for compliance with this control and notes failure on the Action Log.	Yes	Low	
4	GPC Account Issuance	Untrained individuals would be issued an account	APC inspects and scores post tests and certificates of completion dates 100% of nominees. Pass/Fail questions must be answered correctly. Nominees must successfully complete training and provide documentation of such. Post tests evaluate degree of comprehension. Training required 100% of time.	APC 3 inspects appointment package for compliance with this control and notes failure on the Action Log.	Yes	Low	
5	GPC Account Issuance	Individuals may not be aware of limitations/restrictions/liability/consequences of misuse/abuse/fraud with GPC.	APC 4 issues appointments in writing citing limitations/restrictions/liability/consequences of misuse. APC 3 inspects document 100% of nominees.	APC 3 inspects appointment package for compliance with this control and notes failure on the Action Log.	Yes	Low	
6	GPC Account Issuance	Individuals could claim they were unaware of program limitations/restrictions/liability/consequences of misuse	APC 4 inspects acknowledgement form for signature 100% of appointments. APC 3 inspects Action Tracker for compliance.	APC 3 inspects Action Tracker for confirmation the acknowledgement was received. If not, returned to APC 4 for action.	Yes	Low	
7	GPC Account Issuance	Credit card could be intercepted by unauthorized individual and used for fraudulent transactions	Issuing Bank withholds activation for 100% of Cards until the intended recipient calls bank and provides specific account information knowable only to the intended recipient. Uses information specific from appointment document.	Issuing Bank does not make card usable until this occurs. Automatic.	Yes	Low	
8	GPC Account Issuance	Unauthorized Individuals could access the account via Banks Electronic Access System and change or create inaccurate records of purchases.	All account access is User ID and Password protected with unique identifiers. 100% of accounts are User ID/PIV protected. APC observes User ID and PIV activity.	Automated within the Bank's Electronic Access System.	Yes	Low	
9	GPC Account Issuance	Accounts would remain open after separation of the employee, allowing unauthorized use.	Upon separation of employee, Personal action changes DEERS which communicates with PCOLS to start an automatic workflow to terminate the account. No human intervention required, account is terminated; ACCOUNT IS TERMINATED AUTOMATICALLY	Automatic within PCOLS.	Yes	Low	

Environmental Liability - 3

Testing Document for: GPC Account Issuance
Internal Control Number: ALL as noted below
Tester Name: Various
Date Test Completed: Various

W accounts issued 1st-2nd QTR FY 13 66 20.00% 13 ACTIVE accounts reviewed

ACCOUNTS TERMINATED 77 20.00% 15 accounts reviewed

Test Results FY 2013

POLICY & SYSTEMS		GPC ACCOUNT ISSUANCE							
Control	1	2	3	4	5	6	7	8	
Did the Supervisor nominate and/or support the card request? (AUTOMATIC, ENFORCED BY THE PURCHASE CARD ONLINE SYSTEM)									
Was the individual's position conflict-free to issue the card?									
Was risk assessed and documented prior to issuance of the card as evidenced by a 2883 signed by nominee or a memorandum describing risk assessment and finding?									
Was all training successfully completed by the nominee prior to issuance of a card account?									
Was there written letter of appointment/delegation signed by the appointing official present in the file?									
Was there an acknowledgement of responsibilities signed by the nominee present in the file?									
AUTOMATIC: Did the bank system prevent card usage until activated by the nominee?									
AUTOMATIC: Did the system require a user ID/Password to access the account?									
Tester	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	DATE COMPLETED	
Card Holder #1									
Card Holder #2									
Card Holder #3									
Card Holder #4									
Card Holder #5									
Card Holder #6									
Card Holder #7									
Card Holder #8									
Card Holder #9									
Card Holder #10									
Card Holder #11									
Card Holder #12									
Card Holder #13									
CARDHOLDER #14									
CARDHOLDER #15									
CARDHOLDER #16									

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Management Internal Control Account Issuance

Figure 7-4 (cont.)

MICP GPC CARD PURCHASES NARRATIVE: Figure 8-1

Process: Card Purchases

Assessable Unit Manager:

References: FAR and DFAR Regulations

Strategic Link:

Date Reviewed:

STEP 1: Cardholder (CH) receives request to make a purchase or order against an existing contract with their Government Purchase Card (GPC).

STEP 2: CH finds items to be purchased and obtains an estimate. If estimate exceeds GPC limits items cannot be purchased with GPC and must be forwarded to the Contracting Directorate for purchase.

STEP 3: CH confirms with merchant that they will accept the GPC as a form of payment.

STEP 4: **CONTROL 1 REQUIRED SOURCES:** CH completes DeCAF 10-16, certifying they have checked all mandatory sources for items being purchased. Signature of Certifying Officer (CO) is required on the DeCAF 10-16 certifying that the items are for an authorized Government requirement.

STEP 5: **CONTROL 2 SUFFICIENT FUNDING:** CH ensures there is appropriate funding within their GPC budget and funds are available using DeCAF 10-16 noted in Step 4.

STEP 6: CH places the order from the available source or schedules the work that needs to be accomplished.

STEP 7: CH creates Order Record in issuing Bank's Electronic Access System (EAS). Order Records are completed for each purchase or payment against a contract that is completed. Entries should be entered, matched and reconciled/reallocated throughout the monthly cycle.

STEP 8: **CONTROL 3 PROOF OF DELIVERY:** After the item is received, a Government Employee other than the cardholder inspects the delivery and signs and dates receipt as proof of delivery. Items are also recorded in property book, if applicable.

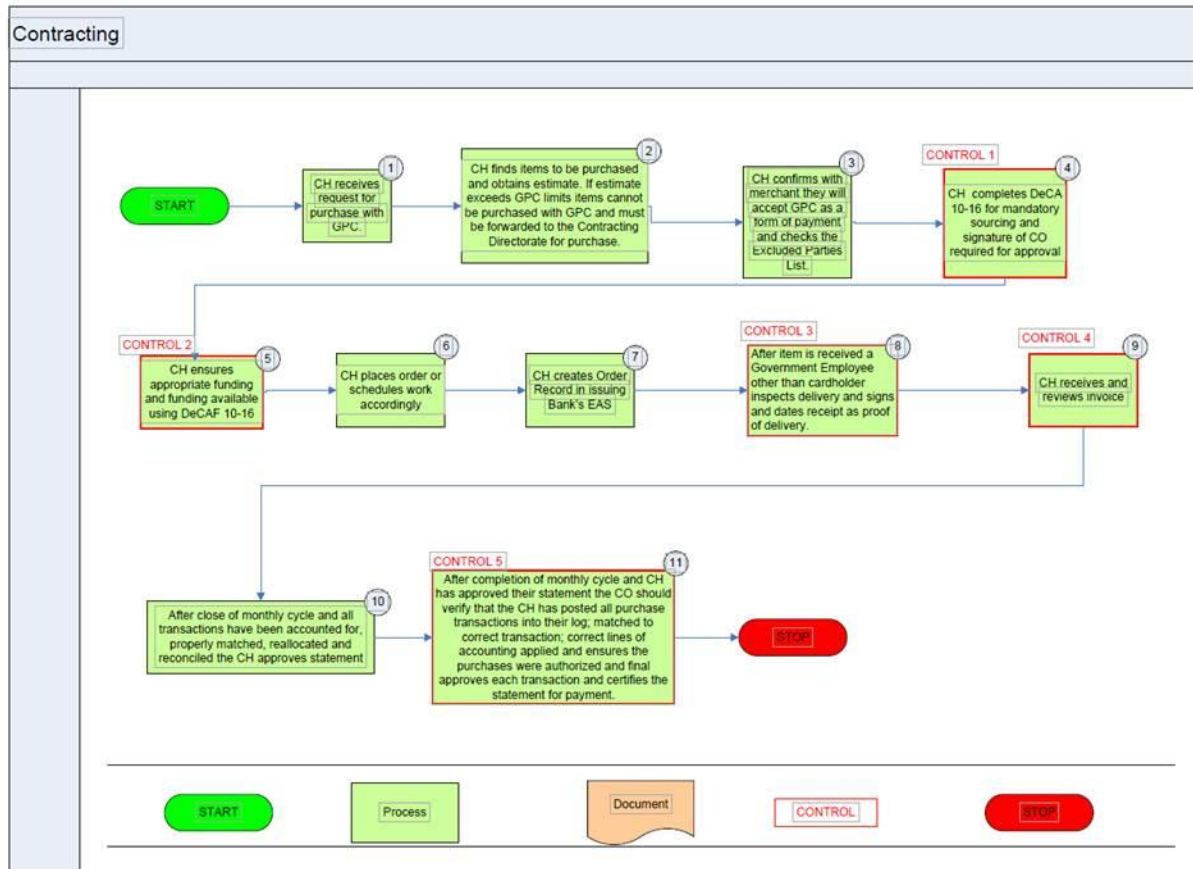
STEP 9: **CONTROL 4 RECONCILIATION:** CH obtains a copy of invoice and reviews to ensure quantity and prices are correct. If the transaction is a contract order, ensure prices are in accordance with the contract terms. Ensure there are no duplicate payments; check that all discounts, credits and deductions have been properly applied. CH verifies in GPC Bank Card System that the posted amounts match the purchase log entry made by the CH. CH applies correct line of accounting.

STEP 10: After the close of the monthly cycle and all transactions have been accounted for, properly matched, reallocated and reconciled the CH approves the statement.

STEP 11: CONTROL 5 CERTIFICATION: The CO reviews all paper supporting documentation and verifies the CH has: correctly posted all purchases into their log; matched to the correct transaction, the correct lines of accounting have been applied and ensures the purchases were authorized, necessary and properly conducted.

If so, the CO 'final approves' each transaction.

The CO must certify the invoice for payment within 3 business days after the cycle close date.



DECA RISK ANALYSIS - FY2013									
Assessable Unit: GPC Program - AMP									
Assessable Unit Manager: Pamela Croli									
Control Number	Process	Risk	Likelihood	Impact	Inherent Risk	Internal Control Currently in Place (ICoIP)	Does the ICoIP mitigate the stated risk?	Control Risk	Internal Control Test Method Used
1	GPC Card Purchases	Items will be purchased that exceed the Governments need or for personal use or purchased from other than the required source.	3	1	Low	DeCAF 10-16 required for all purchases over \$75.00 and must be signed by Approving Official.	Yes	High	Inspection
2	GPC Card Purchases	Obligations created without sufficient funding/violation of Anti Deficiency Act.	3	3	Low	DeCAF 10-16 required for all purchases over \$75.00 and must be signed by Approving Official.	Yes	High	Inspection
3	GPC Card Purchases	Items will be paid for without having received them.	3	3	Low	Proof of delivery required for 100% of transactions, excluding FedEx.	Yes	High	Inspection
4	GPC Card Purchases	Payments will be made for more than what was ordered/received or the price quoted or paid twice.	3	3	Low	Copy of detailed invoice required for all transactions.	Yes	High	Inspection
5	GPC Card Purchases	Bank may have processed transactions not authorized or for merchandise not ordered or received, or in amounts other than agreed to by cardholder and merchant at time of order.	3	3	Low	Cardholder required to reconcile all transactions with purchase log. GPC account can not be certified until all transactions have been matched with an Order Record from purchase log. Automatic within Esystem.	Yes	High	External Assurance
6	GPC Card Purchases	Unauthorized items transaction may be posted to the account.	3	3	Low	Cardholder required to reconcile all transactions with purchase log. GPC account can not be certified until all transactions have been matched with an Order Record from purchase log.	Yes	High	External Assurance
7	GPC Card Purchases	Cardholder may purchase items for personal use, or applied incorrect line of accounting.	3	3	Low	Certifying Officer must mark each transaction 'Final Approved' by reviewing every transaction before the system will allow the account to be certified for payment. Automatic within system.	Yes	High	External Assurance
8	GPC Card Purchases	Forgets to certify and account goes into delinquency, costing late payment interest.	3	3	Low	APC 4 runs certification report to identify accounts not certified on 4th, 5th and 6th day after cycle end. Accounts not certified by 5th day are suspended for further use until certified.	Yes	High	Inspection

Management Internal Control Narrative
Figure 8-2 (cont.)

Test Plan		
Entity		
Preparer	Name of person who is completing the test plan	Pamela Croll
Acct Line	Implementation area or business cycle	DeCA GPC Program Management Office - AMP
Control#		Controls 1-8
Risk		Low
Internal Control Currently in Place		Manual Reviews and automatic controls
Control Type	Identify whether the control is Manual or Automated	Manual Reviews, except controls 5-7 which are automatic
Control Frequency	How often the control is performed (e.g. Continuous, Daily Weekly, Biweekly, Monthly, Quarterly, Annually)	Continuous
Testing Period	The timeframe when the test samples are being reviewed (1 year's worth, 1 week's worth, 1 day's worth/4th work day, 2nd quarter).	1st and 2nd qtr FY 2013 (6 months)
Test Method	Identify the basic control test that is performed on the key control. The four basic types of tests include Inquiry/Interview, Inspection, Observation, and Re-performing a given control procedure. External Assurance is also acceptable for internal controls performed by external sources.	Inspection
Documentation Location	If applicable to the testing, cite the location of the documents to be sampled and the office responsible for maintaining the documentation.	Originals are with the Certifying Officer. Duplicates are in the GPC Program Office.
Population and Sample Size	A population is the total number of times the control is performed within the given time period, from which you wish to describe or draw conclusions. A sample is a group of units selected from the population. By studying the sample it is hoped to draw valid conclusions about the larger group. The sample size is the number of items selected for review.	Population is 45. Sample size is 20% of accounts with a completed annual audit during the time frame identified above, OR 9 accounts.
Criteria for Effectiveness/Tolerance Rate	State the tolerance rate: How many exceptions are acceptable for the test to still be successful? Provide the decision basis for establishing your tolerance rate. The tolerance rate is the maximum allowable number of deviations from the prescribed control. Give sample size and number of allowable exceptions.	Different rates of acceptable failure apply to different controls.
Test Description	Describe how the test plan will be performed, where it will be performed and who will perform the testing.	Test plan is captured by the Annual Review Audit of accounts plan. Performed by GPC Procurement Analyst, in the GPC Program Office.
Test Strategy	Describe how the test is intended to validate that the control effectively mitigates identified risk as designed and operated.	The Annual audit identifies areas where internal controls are not being followed and generates a letter requiring action to correct those deficiencies.
Test Results	How many samples passed/failed testing?	100% OF THE SAMPLES PASSED TESTING

Management Internal Control Narrative
Figure 8-3 (cont.)

SECTION 12: GPC PROGRAM MANDATORY TRAINING AND OTHER REQUIREMENTS

12.1. MANDATORY TRAINING REQUIREMENTS. This requirement applies to all DeCA personnel involved in the DeCA GPC Program. Documentation of completion for each of the items below must be provided to the DeCA GPC Training Coordinator. An appointment in the GPC Program cannot be completed until ALL required training documentation is received in the GPC Office; therefore nominees should complete ALL training and send the documentation (certificates and/or post-tests) as one complete package to the GPC Training Coordinator or GPCProgram@deca.mil. Additionally, all questions related to the DeCA GPC Program training requirements should be forwarded to this email address.

a. DOD Government Purchase Card training (Certificate of Completion required)
Title: CLG001 DOD Government-wide Commercial Purchase Card Overview. If item ‘a.’ above is more than two years old, complete CLG 004, DOD Government Purchase Card Refresher Training instead of CLG 001. (Certificate Required)

b. DeCA Introduction to the Government Purchase Card (Post Test).

c. DeCA Split Purchases Training (Successful completion of Post Test required).

d. Annual Ethics Training (Certificate required).

e. DeCA Mandatory Products and Sources (Certificate required).

f. DeCA PCOLS Training (Certificate required).

g. DeCA Access Online. (Successful completion of Post Test required).

h. Ordering Officer Training (Cardholders only).

i. Update Defense Eligibility and Enrollment Reporting System (DEERS).

j. Certifying Officers ONLY: Annual CLG006 Certifying Officer Legislation (COL) Training for Purchase Card Payments (Certificate required).

12.2. DETAILS FOR EACH TRAINING REQUIREMENT.

- a. All GPC training information can be found on the DeCA SharePoint site at:
(<https://portal.apps.deca.mil/SitePages/Home.aspx>)
 - “DeCA’s Public Documents”
 - “Contracting”

“Government_Purchase_Card_Public_Documents”
“Training”

b. DOD requires that the nominee complete mandatory training entitled ‘DOD Government-wide Commercial Purchase Card Overview CLG 001.’

(1) The training is available only on the Internet.

(2) Register for the training at the ACQTAS training site.

(3) The course takes about 4 hours to complete.

(4) CLG 004 DOD Government Purchase Card Refresher Training must be completed at least every two years. If the date on your DOD Government-wide Commercial Purchase Card Overview CLG 001 certificate is more than two years old, you must complete refresher training. Training is completed either by retaking CLG001 and sending the new certification of completion OR by completing DOD Government Purchase Card Refresher Training CLG004. Note: CLG004 can only be used for refresher training and cannot be used for the INITIAL training requirement. Email the certificate to GPCProgram@deca.mil.

b. Introduction to the GPC training. Before starting the training, print the ‘answer sheet’ for the post-test (located within the training) and complete the test as you take the training. Mark your answers to the test on the ‘answer sheet,’ and email only the post-test answer sheet to ‘GPCProgram@deca.mil.’

c. Split Purchase training. Before starting the training, print the ‘answer sheet’ for the posttest (located within the training) and complete the test as you take the training. Mark your answers to the test on the ‘answer sheet,’ and email only the post-test answer sheet to ‘GPCProgram@deca.mil.’

d. Ethics training must be completed annually. There are multiple sources for the training. One source is available at Defense Acquisition University. Information can be found on the DeCA SharePoint site. Email the certificate to GPCProgram@deca.mil.

e. Mandatory Products and Sources training: The Federal Government requires that GPC cardholders comply with certain preference programs for categories of products and services. A certificate is located with the training. Email the certificate to GPCProgram@deca.mil.

f. PCOLS training. DOD requires that the nominee complete training for PCOLS. A certificate is located with the training. Email the certificate to ‘GPCProgram@deca.mil.’

g. Access Online training. Successful completion of a post-test is required. Post-test questions are embedded in the training. Before starting the training, print the post-test answer sheet and record your answers on the sheet as you take the training. Mark your answers to the test on the ‘answer sheet,’ and email only the post- test answer sheet to ‘GPCProgram@deca.mil.’

h. Ordering Officer Training. Before starting the training, print the ‘answer sheet’ for the posttest (located within the training) and complete the test as you take the training. Mark your answers to the test on the ‘answer sheet,’ and email only the post-test answer sheet to ‘GPCProgram@deca.mil.’

i. Update DEERS registration to include your primary work email, address, and telephone number. Use the instructions posted at DeCA’s SharePoint site.

j. Certifying Officer Legislation Training: The DOD Financial Management Regulation requires all Certifying Officers and Alternate Certifying Officers to annually complete CLG 006 Certifying Officer Legislation Training for Purchase Card Payments.

(1) The training is available only on the Internet.

(2) Register for the training at the ACQTAS training site.

(3) Instructions for registering, accessing, and printing the certificate of completion are available at DeCA SharePoint site. Email the certificate to GPCProgram@deca.mil.

GLOSSARY

G.1. ACRONYMS

AAC	Alternate Accounting Codes
AAFES	Army and Air Force Exchange Service
A/BO	Approving / Billing Official
A/CO	Alternate Certifying Officer
ACS	Accounts Control Section
ACQTAS	Acquisition Training Application System
ADP	Automated Data Processing
A/OPC	Agency/Organization Program Coordinator
APM	Agency Program Manager
BAS	Billing Account Statement
BPA	Blanket Purchase Agreement
CFE	Chief Financial Executive
CH	Card Holder
CLG	Government Purchase Card Training (assigned Defense Acquisition University continuous learning module 3-letter identifier code)
CMPP	Central Meat Processing Plant
CO	Certifying Officer
COL	Certifying Officer Legislation Training
DAPS	Defense Automated Printing System
DeCA	Defense Commissary Agency
DeCAARS	Defense Commissary Agency (DeCA) Acquisition Regulation Supplement
DeCAD	Defense Commissary Agency Directive
DeCAF	Defense Commissary Agency Form
DeCAH	Defense Commissary Agency Handbook
DeCAM	Defense Commissary Agency Manual
DEERS	Defense Eligibility Enrollment Reporting System
DFAR	Defense Federal Acquisition Regulation Supplement
DIBS	DeCA's Interactive Business System
DFARS	Defense Federal Acquisition Regulation Supplement
DFAS	Defense Finance and Accounting Service
DLA	Department of Logistics Agency
DOD	Department of Defense
DPAS	Defense Property Accountability System
DWCF	Defense Working Capital Fund

EAS	Electronic Access System (a.k.a. Access Online)
eDARTS	Electronic Defense Acquisition Requisition and Tracking System
eMail	Electronic Mail
FAR	Federal Acquisition Regulation
FIP	Federal Information Processing
FMR	Financial Management Regulation
FPDS	Federal Procurement Data System
FPO	Functional Process Owner
FSSI	Federal Strategic Sourcing Initiative
FOA	Field Operating Activities
GPC	Government Purchase Card
GSA	General Services Administration
HCA	Head of the Contracting Activity
HQ	Headquarters
IT	Information Technology
IDIQ	Indefinite Delivery/Indefinite Quantity (Type of Contract)
IMPAC	International Merchant Purchase Authorization Card
LEA	Acquisition Management Directorate
LEAP	Contract Policy and Systems Division
MA/DA	
MAT	Merchant Activity Type
MCC	Merchant Category Code
MFER	Monthly Financial Execution Report
MICP	Managers Internal Control Plan
NAF	Non-Appropriated Funds
NIB	National Industries for the Blind
NISH	National Industries for Severely Handicapped (now, “SourceAmerica”)
OGC	Office of General Counsel
OSA	Off-Shore-Acquired or Offshore Acquisition
PAB	Property Accountability Business Branch
PCPO	Purchase Card Policy Office
PCOLS	Purchase Card Online System
POC	Point of Contact

RM	Resource Management Directorate
ROA	Resale Ordering Agreement
RTC	Requirements Type Contract
SAIL	Standard Automated Item List
SIC	Standard Industry Codes
SOA	Statement of Account
TDY	Temporary Duty
VISA	Virtual Instrument Standard Architecture
UPS	United Parcel Service
U.S.	United States
WAWF	Wide Area Workflow

G.2. DEFINITIONS

Access online. The Electronic Access System (EAS) from U.S. Bank providing Internet-based, paperless transaction and purchase log management, reconciliation, accounting code application, and certification for payment of the monthly credit card statement.

Agency/organization program coordinator level 3 (A/OPC). The individual in the Contract Policy and Systems Division (LEAP), Contracting Division, who is responsible for the development, implementation, and maintenance of policy, procedures, oversight, and overall integrity of the Defense Commissary Agency (DeCA) Government Purchase Card (GPC) Program. The Agency/Organization Program Coordinator (A/OPC) establishes/maintains accounts with the servicing bank, prepares Delegations of Authority, provides corporate overview of the program, performs contract administration, develops and implements the training program, and resolves disputes for the DeCA GPC Program. The A/OPC is the liaison between the servicing bank, the Defense Finance and Accounting Service (DFAS), the Department of Defense Purchase Card Policy Office (DOD PCPO), HQ DeCA, Field Operating Activities, Area Offices, and commissaries. Responsibilities are at the Agency level (Level 3) and include all accounts in DeCA. The Agency/Organization Program Coordinator is the Level 3 Coordinator.

Agency/organization program coordinator level 4 (A/OPC).- The individual responsible for the day to day implementation, account management, training, and oversight of the GPC program at the Area level (Level 4).

Agency program manager (APM). The appointing official for GPC cardholders. The individual in the Contract Policy and Systems Division (LEAP), Contracting Division, who manages the overall DeCA GPC Program, implements policy, establishes procedures (including

automation) and establishes and monitors the GPC training program and A/OPC's. The Program Manager is the supervisor of the Level 3 and Level 4 A/OPCs. DeCA's APM and A/OPC Level 3 are usually the same person.

billing account or management account. An 'umbrella' account under which individual cardholder accounts are issued and billed. All cardholder accounts must have a 'managing account.' A managing account may have more than one cardholder account. The billing account or managing account, serves as a collection point for all the cardholder accounts under one certifying officer.

Billing account statement (BAS). The consolidated monthly invoice provided to the Certifying Officer for all purchase/payments made by the cardholders under his/her oversight. For accounts with electronic certification capability using an EAS, the statement is electronic and available in the Internet via the EAS the day after cycle end.

Billing cycle. A 30-day period usually beginning on the 20th of one month and ending on the 19th of the following month. All transactions posting to a GPC account during that period becomes part of the billing account statement for that account for the 30 day period. When the 19th of a month falls on a weekend, the closing date of the cycle will be the date of the previous Friday and the cycle start date will be the next day (Saturday).

Billing cycle office limit or office 30-day limit. The total dollar amount authorized for all cardholders in aggregate under one Certifying Officer Managing Account for a 30 day period. Limits are set in accordance with spending history and purchasing trends. Limits are coordinated with the Resource Management Store Execution Branch.

Billing cycle purchase limit or cardholder 30-day limit. The total amount of money available for an individual cardholder for a 30 day period. The total dollar value of all purchases made by a single cardholder in the billing cycle may not exceed this limit. The 30 day limit is refreshed automatically the first day of the new billing cycle. The cardholder 30 day limit is recommended by the cardholder's supervisor and coordinated with the cognizant Resource Management Office.

blanket purchase agreement (BPA). A contractual instrument that establishes items, prices, terms, and conditions for purchases. The GPC may be used to order items from an established BPA, when the BPA terms and conditions include order and payment by GPC.

cardholder (CH). The Cardholder (CH) is the individual to whom a Government-wide Purchase card is issued. The CH must be nominated by their supervisor and appointed by the DeCA GPC Program Manager. The card bears the individual's name and may only be used by the named individual to pay for authorized U.S. Government Purchases. The CH is the only individual that can place orders that will be paid for with the GPC.

cardholder statement of account (SOA). The monthly listing of all purchases/payments/credits authorized for purchase by the cardholder and billed by the merchant.

certifying officer (CO). The individual responsible for providing oversight of the GPC in their office and certification for payment of the monthly GPC invoices. Ensures all transactions are necessary, authorized, for official Government purposes, properly conducted, and have the correct appropriation applied. Within DeCA, can be used interchangeably with Approving/Billing Official ('A/BO').

chief financial executive (CFE). The appointing official for GPC certifying officers and alternate certifying officers.

contracting division. The office at DeCA HQ with overall responsibility for the Agency GPC Program.

DeCA acquisition regulation supplement (DeCAARS). The Agency-specific body of regulations governing procurement for the Agency, including use of the GPC.

defense enrollment eligibility reporting system (DEERS). *DEERS* is a database that contains information for each Uniformed Service member, U.S.-sponsored foreign military, DOD and Uniformed Services civilians, other personnel as directed by the DOD, and their eligible family members. PCOLS interfaces with DEERS to authorize access to any PCOLS application. Information in DEERS must be correct and up to date to participate in the GPC program.

delegation of authority. A written letter issued by the Contracting Division specifying the authority being delegated and any limitations of the authority. Cardholders receive a 'Delegation of Authority' specifying their appointment as cardholders, and in some cases, 'ordering officers' for the GPC Program and identifying the limitations of that authority.

defense federal acquisition regulation supplement (DFARS). The Department of Defense (DOD) specific body of regulations governing procurement within the DOD, including the GPC.

defense working capital fund (DWCF). One of three sources of funding for the GPC. Use of DWCF funds is limited to specific types of items/services by Federal Law.

electronic access system (EAS). An Internet based paperless system for managing purchase card transactions, purchase logs, reconciliation, lines of accounting, review, approval, and certification for payment. Transactions/invoices certified for payment in the EAS automatically feed accounting information into DeCA's accounting systems and issue payment via Electronic Funds Transfer. The EAS is web-based and provided by the card services provider (U.S. Bank). Called 'Access Online' by U.S. Bank.

emergency requirement. Something needed to prevent loss or harm to DeCA, its employees, or patrons.

government-wide (commercial) purchase card program (GPC). A credit card program for the Federal Government that provides an efficient, cost effective method for acquiring supplies and services below the micro-purchase limit, and a streamlined method of contracting ordering and payment.

GPC program participant. The A/OPCs, cardholders/ordering officers, certifying officers, and alternate certifying officers receiving appointments for official responsibilities within DeCA's GPC Program and their direct line supervisors.

oral purchase procedures. Agreements made in person or by telephone where no written purchase order or contract is issued by the Government.

managers internal control plan. Internal control and testing plan designed to reduce the inherent risk of the credit card program. Developed IAW Office of Management and Budget Circular A-123, Internal Controls.

purchase card online system (PCOLS). Web-based system developed by the DOD to automate managing account and cardholder account issuance and changes. PCOLS includes identity verification via Common Access Card (CAC), and requires the participation of the certifying officer and cardholder supervisors in all requests and changes. PCOLS communicates electronically with the Defense Eligibility Enrollment and Reporting System (DEERS) and with the Bank EAS to issue new GPC accounts and apply changes to existing accounts.

rebate. Refund of money earned by each Managing account as a result of certifying for payment as quickly as possible. The 'refund' appears on the statement as a credit transaction once every 3 months for the preceding 3 month period. The amount of the rebate is based on the total of transactions for three months and the average number of days between the transaction posting and the day U.S. Bank receives payment ('file turn'). The formula for this computation is contained in the Contract between U.S. Bank and the Defense Agencies.

resale funds. One of three types of funding for the GPC. Resale funds are used to stock the commissary sales floor with items for the patrons to purchase (such as grocery, meat, produce, etc.). The Resale funds come from the 'Resale Trust Fund' and by law may not be used for any other purpose.

single purchase limit. The maximum dollar amount a cardholder may authorize for a single purchase or single 'requirement.' A 'single purchase' or single 'requirement' may be comprised of one or multiple items known to be needed at one time and typically available from a single supplier. The single purchase limit is a limitation on the procurement authority delegated to the cardholder by DeCA. The limit may not be exceeded, nor may a total requirement be 'split' in any fashion in order to permit use of the GPC.

surcharge funds. One of three types of funding for the GPC. Surcharge funds originate from the percent 'surcharge' applied to each patron's total purchase. Use of Surcharge funds is restricted to specific purposes by law.

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