

ARS □ CSREES □ ERS □ NASS

Manual

Title: Research, Education, and Economics Purchase Card Program

Number: 213.3M

Date: February 21, 2008

Originating Office: Acquisition and Property Division, Acquisition Programs and Oversight Branch, AFM/ARS

This Replaces: REE Manual 213.3M, dated April 3, 2007

Distribution: REE Offices in Headquarters, Areas, & Field Locations
(Please distribute to all Purchase Cardholders)

The REE Manual has been revised to incorporate the recent changes in purchase card policy, regulations and procedures. Please note that the REE Manual is not by itself a complete document, as it must be used in conjunction with Departmental Regulation 5013-6.

Table of Contents

1. Abbreviations.....	3
2. Policy.....	4
3. References.....	5
4. Definitions.....	6
- Bank Contractor.....	6
- Construction	6
- Controlled Substance	6
- Fundholder.....	6
- Hazardous Material	
- Management Unit Personnel.....	6
- Profile Accounting Code.....	6
- Profile Budget Object Class (BOC) Code.....	6
- Purchasing Agent.....	6
- Transaction Detail Listing.....	6
- REE Headquarters.....	6
5. Special Instructions.....	7
- AAPC File Maintenance.....	7
- Access to Purchase Card Management System.....	7
- Accountable/Sensitive Property.....	7
- Cardholder Reassignment/Transfer.....	7
- Cardholder Set Up Instructions.....	8
- Changes to Spending Limits.....	8
- Deactivation of Purchase Card Accounts.....	8
- Dispute Process.....	8
- Dormant Cards or Low-Use Cards.....	9
- Federal Procurement Data System Reporting.....	9
- LAPC/AAPC Changes.....	9
- LAPC File Maintenance.....	9
- Locked Transactions.....	9
- Look-Alike IDs.....	9
- Lost/Stolen Information.....	9
- Merchant Category Code.....	10
- PCMS Releases.....	10
- Program Implementation.....	10
- Prohibition of Writing Convenience Checks over \$2,500.....	10
- Purchase of Construction by Nonprocurement Personnel.....	11
- Purchase of Controlled and Hazardous Biological and Radioactive Substances.....	11
- Purchase of Supplies over \$2,500 by Nonprocurement Cardholders.....	12
- Purchase Transactions over \$3,000.....	12
- Record Keeping.....	12

-	Reconciliation and Payment.....	13
-	Retention of Cardholder File.....	15
-	Tax Exempt Status.....	16
-	Year-end Spending.....	16
6.	Training Requirements/Certification.....	16
-	Training Requirements.....	16
-	Training Certification.....	18
7.	Responsibilities and Procedures.....	18
-	REE Purchase Card Team.....	18
-	Summary of Responsibilities.....	19
8.	Purchase Card Management and Oversight.....	23
9.	Procedures to Obtain a Purchase Card.....	26
	Exhibit 1	
	Exhibit 2	
	Exhibit 3	
	Exhibit 4	
	Exhibit 5	
	Exhibit 6	
	Exhibit 7	
	Exhibit 8	
	Exhibit 9	
	Exhibit 10	
	Exhibit 11	
	Exhibit 12	
	Exhibit 13	
	Exhibit 14	
	Exhibit 15	
	Exhibit 16	
	Exhibit 17	
	Exhibit 18	
	Exhibit 19	
	Exhibit 20	

1. **Abbreviations**

AAPC	Area Agency Program Coordinator
AGAR	Agriculture Acquisition Regulation
AFC	Area Finance Contact
AFM	Administrative and Financial Management
APC	Agency Program Coordinator
APD	Acquisition and Property Division
ARS	Agricultural Research Service
CAMS	Cardholder Account Maintenance System
CATS	CRIS Allocation Tracking System
CCR	Central Contractor Registration
CDC	Center for Disease Control
CSREES	Cooperative State Research, Education and Extension Service
DAD	Deputy Area Director – Business Management
DEA	Drug Enforcement Administration
DPC	Departmental Program Coordinator
DR	Departmental Regulation
ERS	Economic Research Service
FAR	Federal Acquisition Regulation
FFIS	Foundation Financial Information System
FPDS-NG	Federal Procurement Data System-Next Generation
FMD	Financial Management Division
FOB	Fiscal Operations Branch
GSA	General Services Administration
IAS	Integrated Acquisition System
LAPC	Local Agency Program Coordinator
LFC	Local Finance Contact
NASS	National Agricultural Statistics Service
NFC	National Finance Center
OB	Operations Branch
OCIO	Office of the Chief Information Officer
OMB	Office of Management and Budget
OSHA	Occupational Safety and Health Administration
PCMS	Purchase Card Management System
REE	Research, Education, and Economics
SAMS	Security Access Management System
TRVL	Travel System
USDA	U.S. Department of Agriculture

2. Policy

It is REE policy that:

- Fundholders or management unit personnel shall designate in writing the employees to be cardholders. Also, ARS fundholders, in consultation with other management unit personnel, shall designate the finance contacts for each ARS Area/Field location/Headquarters office. For the agencies CSREES, ERS, and NASS, finance contacts shall be designated by the respective management unit personnel delegated this responsibility.
- To the maximum extent practicable, purchases that fall within the micro-purchase threshold (\$3,000) shall not be forwarded to the Procurement Office for processing.
- Commercial purchase cards shall not be issued to cooperator employees.
- Cardholders are to seek vendors that accept the purchase card.
- Purchasing agents shall maximize the use of purchase cards for all purchases within the simplified acquisition threshold.
- The purchase of supplies and services with the Government-wide commercial purchase card shall be accomplished in accordance with all requirements of this Manual, FAR, DR, AGAR and other laws and regulations governing simplified acquisitions.
- Purchase card transactions shall be reconciled on a weekly basis by the appropriate personnel in accordance with the requirements of this Manual and DR 5013-6, Use of the Purchase Card and Convenience Check. Refer to REE Agency Plan for Improving Internal Controls dated June 3, 2003.
- Managers/supervisors of cardholders shall be properly trained in the use of the purchase card/convenience check to monitor the purchasing activity of cardholders in their units.
- New cards will be issued to replace lost/stolen cards, replacements for employees retiring, or separating from the agency or to employees being reassigned to other duties that require a card. Refer to REE Agency Plan for Improving Internal Controls dated June 3, 2003.
- Checks shall be issued under the following circumstances and when one of the Debt Collection Improvement Act waivers is applicable. The waivers are shown in Exhibit 1. Cardholders are encouraged to use alternative payment methods identified in AGAR Advisory 52, Prohibition on Using Convenience Checks for Purchase or Payments.

- Vendors that do not accept the purchase card
- Honoraria
- Reimburse employees for **emergency** miscellaneous purchases, not to exceed \$500. Employees shall submit an approved SF-1164 and a justification signed by their supervisor when requesting reimbursement of emergency purchases.
- Managers/supervisors shall determine, in consultation with the AAPC for the Areas or REE Headquarters LAPC for REE Headquarters, who will purchase construction.

3. References

- DR 5013-6 - Use of Purchase Cards and Convenience Checks
- REE P&P 210.1 - Procurement and Property Management Review
- USDA/Procurement Homepage - www.usda.gov/da/procure.html
- APD Homepage - www.afm.ars.usda.gov/divisions/ppd
- APC/LAPC Purchase Card Program Guide
- PCMS/Micro-Purchase Guide
- OMB Circular No. A-123, Management Accountability and Control
- DR 1110-002, Management Accountability and Control
- AGAR Advisory No. 52 – Prohibition on Using Convenience Checks for Purchases or Payments
- AGAR Advisory No. 58A – Prohibition on Using Purchase Cards or Convenience Checks To Acquire Telecommunications
- AGAR Advisory No. 62 – Federal Procurement Data System – Next Generation (FPDS-NG) Reporting Requirements
- Policy Memorandum 23-02A – Energy Initiatives
- 21 CFR 1300-1310 – Drug Enforcement Administration

4. Definitions

Bank Contractor. A commercial financial institution that the Government has contracted to provide commercial purchase cards and related support services.

Construction. Construction is defined as construction, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other real property.

Controlled Substance. Any drug or other substance, or immediate precursor, whose manufacture, possession, and use are regulated by the Government. Any potentially dangerous substance under the regulation of the Drug Enforcement Administration.

Fundholder. The person who is responsible for the effective management and use of assigned program funds and other resources as evidenced on the annual operating plan(s).

Hazardous Material. Any chemical located, used, or stored at a USDA facility that either alone, or in combination with other substances, has the potential to threaten life, health, property, and/or the environment.

Management Unit Personnel. The person who is directly responsible for the effective management of a staff, office, branch, or division, including program funds and resources. These individuals may be Division Directors, Branch Chiefs, and/or Section Heads.

Profile Accounting Code. The accounting code that will be initially charged for the goods/services for each purchase transaction.

Profile Budget Object Class (BOC) Code. The BOC code that will be initially charged for the goods/services for each purchase transaction.

Purchasing Agent. An individual that has been delegated authority to obligate funds on behalf of the Government to make buys within designated limits for simplified acquisitions.

Transaction Detail Listing. A report from the Official Accounting System which displays data sent from PCMS and other NFC feeder systems, i.e., IAS, TRVL, etc.

REE Headquarters. The offices located in the Washington Metropolitan Area of ARS, CSREES, ERS, and NASS.

5. Special Instructions

AAPC File Maintenance. AAPC's are to maintain a file of each LAPC. Include in the file a copy of the LAPC's Training Check List and Certification, LAPC Designation Letter, LAPC PCMS Access Letter, Security Letter, and quarterly reports.

Access to the Purchase Card Management System. User IDs/passwords are required to access the PCMS and data query tool. The LAPC is responsible for obtaining these user IDs/passwords through the SAMS. This information should be forwarded to the user in a secure manner. Exhibit 2 is an example of a memorandum for this purpose.

Accountable/Sensitive Property. When purchasing agents purchase accountable/sensitive property, they are responsible for providing a copy of the purchase document, such as the AD-700, to their personal property office. The purchase document should indicate that a purchase card was used to acquire the accountable property and a description and manufacturer of the item acquired. The property office needs a copy of the purchase document, at the time of purchase, in order to forward it to the accountable property officer or fundholder to request required information for reconciliation of the agency suspense report.

Cardholders and property officials will work together to ensure that property officials receive appropriate purchase documentation at the time of purchase for all accountable/sensitive property acquired with the purchase card.

The following is a list of property determined sensitive for REE. Only procurement personnel may acquire these items:

- Firearms (regardless of cost)
- Law enforcement badges (regardless of cost)

Cardholder Reassignment/Transfer.

- **Reassignment/Transfer within an ARS Area.** The AAPC and/or Alternate has capability to reassign/transfer an existing cardholder within the specific Area (e.g., from Orlando, Florida (SAA location), to Raleigh, North Carolina (SAA location)). This is accomplished by: (1) making the modification to the "Unit" field in CAMS, and (2) using the "Insert SAC" option in SAMS to insert the new "Unit" number. The LAPC shall forward the request using the information in Exhibit 3 to the AAPC.
- **Reassignment within ARS Headquarters, CSREES, ERS, and NASS.** The LAPC for these offices/agencies has the capability to reassign/transfer an existing cardholder within the respective offices of ARS Headquarters, CSREES, ERS, and NASS, (e.g., for ARS Headquarters, CSREES, ERS and NASS Headquarters' agency to agency; NASS field from State-to-State).

- **Reassignment/Transfer within ARS.** The APC has the capability to perform reassignments/transfers within ARS. AAPC's/LAPC's shall forward the request using the information that is shown in Exhibit 3 to the APC.

Cardholder Set Up Instructions. When ordering cards, the following information should be entered: Office Address 1 field, enter the Department/Agency/Area, e.g., USDA-ARS-PWA. Additional address information may be added to Office Address 1. In Office Address 2, enter the street address of the cardholder. The LAPC should review the account information to ensure it has been entered correctly.

Changes to Spending Limits. Changes to increase the single purchase limit or monthly office limit for a nonprocurement cardholder shall be requested by the manager/supervisor of the cardholder. The manager/supervisor shall forward a request to the appropriate LAPC via e-mail and include the cardholder's name and recommended limit increase. The e-mail request will be maintained in the cardholder's file as documentation.

Non-procurement cardholders with a single purchase limit of \$3,000 cannot have check writing capability. These cardholders shall be issued a letter, similar to the example in Exhibit 4, to the affected nonprocurement cardholder. A copy of the letter is to be filed in the cardholder's file.

Deactivation of Purchase Card Accounts. Purchase card accounts will be deactivated for cardholders that have unreconciled transactions over 60 days in PCMS. In addition, the LAPC shall deactivate cardholders for incomplete item descriptions, splitting purchase transactions, and infractions of purchase card policy. Cardholder supervisors will be notified when cardholders have been deactivated.

Dispute Process. The Dispute Process is as follows:

1. Contact vendor to dispute the transaction prior to disputing the transaction in PCMS. For convenience, create a reminder to follow up with vendor if the credit has not been received within a reasonable time period (normally within 2 weeks).
2. If the vendor has not issued a credit, dispute the transaction in PCMS, i.e., change the action code from "U" to "D."
3. The cardholder is required to complete the PCMS Online Dispute Form. A copy of the PCMS dispute form should be kept in the cardholder's files.
4. Download the Bank of America Dispute form. This form is available at <https://www.gcsuthd.bankofamerica.com/forms/doc/C12A1198.doc>. A copy of this form should also be kept in the cardholder's file.

5. When the credit has been received from the bank, change the disputed action code from “D” to “Resolved” and reconcile the credit in PCMS with an action code of “A”.

Dormant Cards or Low-Use Cards. LAPC’s shall review open purchase card accounts on a yearly basis to identify dormant (accounts with no purchase card transaction activity) or low use cards. Purchase card accounts that have less than 12 transactions in the previous year are to be deleted, unless extenuating circumstances require the card to remain open. The manager/supervisor shall justify in writing the need for the card. The copy of the justification shall be maintained in the cardholder’s file for future reference.

Federal Procurement Data System Reporting. Warranted procurement personnel must reconcile transactions at or above \$3,000 and all awards in the Small Business Competitiveness Demonstration Program regardless of dollar value in the designated industry groups by using code “22” in the SF-281 Code Block in the Transaction Maintenance Screen in PCMS. This does not relieve the procurement personnel of completing an FPDS-NG Report. Procurement personnel should follow the guidance contained in APD Alert 2003-10 for assigning a document number for entering actions in FPDS-NG.

LAPC/AAPC Changes. When there are changes to an LAPC or AAPC, the APC must be notified to process these changes through PCMS/CAMS and SAMS. Submit the Request for Assistance form to the REE APC. See Exhibit 5.

The cognizant LAPC or AAPC should be notified when there are changes to a Finance Contact.

LAPC File Maintenance. LAPCs are to maintain a file of each cardholder. Include in the file a copy of the Cardholder’s Training Checklist and Certification, Security Letter, requests to reconcile transactions, and any requests to modify/change names and spending limits.

Locked Transactions. Occasionally a transaction may become locked during the feed to/from FFIS. When this happens, a cardholder will inform the LAPC with transaction information (i.e., cardholder name, purchase date, vendor, and dollar amount) to resolve the locked transaction. LAPC’s are to forward the locked transaction information to the PCMS Help Desk either via fax (504-255-5037) or email (cshelp@usda.gov). The Help Desk will notify the LAPC when the locked transaction has been resolved. The LAPC will then notify the cardholder of the resolution.

Look-Alike Ids. LAPCs and AAPCs are to complete Exhibit 5 and forward it to the REE APC to request a look-alike ID to reconcile trailing transactions when a cardholder leaves an agency or is out of the office for an extended period of time.

Lost/Stolen Information. Cardholders are to immediately report lost/stolen information directly to the bank at 1-800-472-1424. The bank customer service representative will ask for your purchase card account number. At that time, inform the bank’s customer service representative that you are reporting a lost/stolen card. The bank will issue a replacement card. The cardholder must contact their

respective LAPC when the new card is received to ensure the new account number has been inserted into PCMS. NFC attaches the replacement card to the cardholder's existing PCMS user ID. Cardholders are reminded not to use the card until the new account number appears in PCMS. When the card number is inserted into PCMS and the cardholder cannot see the new transactions on the replacement card, the cardholder should contact their LAPC and the LAPC must then access the SAMS to ensure the new card number has been attached to the user ID.

Merchant Category Code. The Merchant Category Code restricts the types of merchants from which purchases can be made. Due to the wide variety of supplies and services acquired in support of USDA's programs, Merchant Category Code 0000, which designates all types of merchants, has been authorized.

PCMS Releases. The APC will notify the AAPC's, LAPC's, and the REE Office of the Chief Information Officer (OCIO) representative when an update to PCMS is ready for release. The OCIO representative will inform the ARS Area Computer Specialists and the OCIO representatives for CSREES, ERS, and NASS.

Program Implementation. Each role (i.e., AAPC and LAPC) must be identified with the bank contractor prior to participating in the Purchase Card Program. This action is performed by the APC. First, the DAD shall forward the AAPC nomination request to the APC. If the nomination is in compliance with the qualifications established by the Department, then the APC will establish the role of the AAPC in the Area. Once the AAPC has been established, the next role to be established is the LAPC. The AAPC shall forward the LAPC requests to the APC. Both requests should include the AAPC/LAPC's complete name, user ID (if one exists), social security number (SSN), telephone number, etc. A sample request form is shown in Exhibit 5. It is equally important to identify the Finance Contacts for each ARS field location and Area office, including the agencies of CSREES, ERS, and NASS. Information needed to establish the Finance Contacts should be sent to the respective LAPC or AAPC. For ARS Headquarters and the agencies of CSREES, ERS, and NASS, the information should be forwarded to the LAPC who is located in the Acquisition Programs and Oversight Branch (APOB), Acquisition and Property Division (APD), Beltsville, Maryland. Requests for cards/checks cannot be submitted to the bank contractor until this process has been completed.

Each office is encouraged to designate an Alternate to manage the Program in the absence of the primary AAPC/LAPC. The same information that is needed to set up a primary AAPC/LAPC is also required to set up an Alternate.

Prohibition on Writing Convenience Checks Over \$2,500. AGAR Advisory No. 52, dated July 2, 2003, prohibits the issuance of convenience checks over \$2,500. Warranted purchase cardholders that need to issue convenience checks over \$2,500 due to a **documented emergency** shall secure approval from the REE Agency Program Coordinator. An emergency is defined as an unexpected, serious occurrence or situation that would result in injury, financial, or otherwise, to the Government. Warranted purchase cardholders are to follow the guidance in APD Alert No. 2004-09, dated May 2004 to obtain approval.

Purchase of Construction by Nonprocurement Cardholders. The single purchase limit for construction is \$2,000. Refer to the Section 3 of this manual for the definition of construction. In USDA, construction is required to be reported into the official Congressional reporting tool, FPDS-NG, at any dollar level. Nonprocurement cardholders shall comply with the FPDS-NG and the CCR System requirements (a contractor must be registered in the CCR to process an FPDS-NG report). The following procedures will be used by nonprocurement cardholders when purchasing construction:

- Prior to purchasing construction, the nonprocurement cardholder shall contact their Servicing Procurement Office to verify that the merchant/vendor is in the CCR.
- The Servicing Procurement Office will screen print the contractor information from the CCR and give a copy of this information to the cardholder. If the vendor is not in the CCR, the Servicing Procurement Office will provide another merchant/vendor for the nonprocurement cardholder to use.
- The nonprocurement cardholder will then proceed with the construction purchase. The nonprocurement cardholder will annotate on the copy of the CCR print screen the dollar amount, purchase date, and item description. A copy of this information will be forwarded to the Servicing Procurement Office immediately after purchase in order that the Servicing Procurement Office can input the information in the FPDS-NG within the established timeframe.
- The nonprocurement cardholder shall enter “22” in the SF-281 field in PCMS when construction, alteration, or maintenance of real property is purchased at any dollar level. This code identifies the action as one that requires FPDS-NG reporting.

Purchase of Controlled and Hazardous Biological and Radioactive Substances.

Requests for purchases of firearms, ammunition, explosives, or biological and radioactive materials shall be submitted to the servicing Procurement Office with a copy of the required approvals and licenses and/or permits. A requisition shall be prepared by the requester with a “certification statement” that the materials are required in support of the research project and they meet agency, departmental and regulatory requirements as applicable. The Research Leader/fundholder must approve purchases of all hazardous biological and radioactive substances and maintain original copies of all authorizations in their personal files and provide facsimile copies to the purchasing agent for their files.

Requests for controlled substances listed in Exhibits 6 and 7 shall be submitted to the servicing Procurement Office. Licenses or permits are not required to purchase the chemicals listed in these exhibits. However, a requisition shall be prepared by the requester with a “certification statement” that the controlled substances are required in support of the research project and that they meet agency, departmental, and regulatory requirements, as applicable. Purchasing agents shall comply with the tracking requirements by completing the required compliance form as instructed by the merchant. A copy of the compliance form shall be included in the purchase card file.

In addition to the types of items identified in DR 5013-6, non-procurement cardholders are restricted from using the purchase card/convenience check to buy hazardous materials listed in Exhibits 6, 7, and 8.

Purchase of Supplies over \$2,500 by Nonprocurement Cardholders. The single purchase limit for supplies is \$3,000. Enter “ZZ” in the SF-281 block in PCMS for each purchase transaction ranging from \$2,500 to \$3,000. When reconciling a transaction in PCMS that equals or exceeds \$2,500, PCMS automatically prompts a cardholder to enter an SF-281 code. The “ZZ” is the appropriate SF-281 code to be used in this instance. This code allows the transaction to be reconciled.

Purchase Transactions over \$3,000. Acquisition personnel shall ensure that vendors are registered in the CCR database prior to using the purchase card over \$3,000. Vendors are not required to be registered in the CCR for purchases \$3,000 or less. A purchase order or contracting document, including applicable FAR clauses, shall be generated for all open-market purchases over \$3,000 when the payment method is by purchase card. When noncommercial items are being acquired, FAR Subpart 52.213-4, Terms and Conditions-Simplified Acquisitions (Other Than Commercial Items), shall be incorporated into simplified acquisitions above the micro-purchase threshold. FAR Subpart 12.301 shall be reviewed to determine the appropriate clauses to incorporate when acquiring commercial items above the micro-purchase threshold. Include the appropriate terms and conditions in the purchase card file for actions exceeding the micro-purchase threshold.

Record Keeping. Cardholders shall keep a purchase card transaction log as support for funds control operations and to verify invoices of the purchase. In accordance with program requirements, cardholders are to enter the purchase in the purchase card log each time the card is used. See Exhibit 9 for an example of the purchase card log. This log (manual or automated) may be modified to meet the needs of the cardholder, but must include the following categories as a minimum:

- Date ordered
- Name of the supplier
- Description of supplies or services
- Total price
- Date delivered
- Purchase Card or Check Transaction

The reports generated from the PCMS or CATS are acceptable logs. The entries on the log shall be sequentially numbered to facilitate reconciliation. Documentation to support the transaction is to be labeled using the sequentially numbered log number. Records are to be maintained in the event transactions are not posted in PCMS within a reasonable time period.

ARS only. Each month, a copy of the purchase card log must be forwarded to the respective Local Finance Contact (LFC) to enable the reconciliation of the transactions with the NFC reports at month-end. During internal reviews, the log must be forwarded to the LAPC, AAPC, or APC when requested. If the information is entered into CATS, copies of the log are not required by the accounting personnel.

- **Over-the-Counter Purchases.** When cardholders make over-the-counter purchases, they must record the purchase in the log and obtain a copy of the charge slip. They should also make sure all carbons have been destroyed; the sales receipt will become the accountable document.
- **Telephone/Internet Orders.** Cardholders must record all commercial purchase card telephone/internet orders on the log. Shipping documents and/or printout of the electronic confirmation associated with the order will become the accountable document.

When a check is issued, annotate on the supporting documentation and log with the date the check was issued, the check number, cardholder's name, and the waiver number applicable to the check. The Tax Identification Number (TIN) or Social Security Number (SSN) and waiver number shall also be entered into PCMS when reconciling the transaction.

Reconciliation and Payment. Guidelines for reconciling a transaction with the PCMS/FFIS interface are available in the "Cardholder PCMS Quick Guide for Reconciling Purchase Card Transactions." This guide is available from the Purchase and Fleet Card Regulations and Guides page at <http://www.usda.gov/procurement/card/guide.html>. When a purchase is made using the purchase card or convenience check, the transaction travels through several processes prior to reconciliation.

The cardholder should notify the LAPC when experiencing problems in reconciliation. In the absence of a cardholder, the LAPC must obtain authorization to reconcile a cardholder's purchase card transactions. The LAPC will submit the form in Exhibit 5 with the appropriate information to the APC. The NFC will pay the electronic invoice and schedule payment with the U.S. Treasury regardless of whether the purchases are reconciled.

- **Purchase Card Transactions.** The mandatory fields to be completed when reconciling purchase card transactions in PCMS are: Action, Date Received, SF-281 Code (if \geq \$2500, enter 22), Item Description (for training, include the name of the employee and title of training course; for FedEx enter the air bill or invoice number), **and** Agency Reference Number (ARN). The ARN is the log reference number used by the financial and property communities to validate charges and reconcile cardholder activity. In order for the ARN to be fed to FFIS, changes to the accounting fields must be made (i.e., accounting code or budget object code (BOC)). In the event, there is no change in the profile accounting data; the cardholder must re-key the BOC. Cardholders are to re-key the BOC only when there is no change to the accounting code or BOC when reconciling transactions in PCMS to feed the ARN to FFIS. In the ARN field, a cardholder must enter a Document Control Number (DCN) for each transaction to enable the Servicing Funds Control Office to validate PCMS transactions that appear on the Agency's FFIS Transaction Detail Listing. In order to be consistent in assigning the DCN, the cardholder will input their first initial and last name, followed by their sequentially assigned DCN, e.g., DJones 0002. Only the first 20 characters of the ARN will pass to FFIS and spaces or dashes are considered as characters.
- **Check Transactions.** The mandatory fields to be completed when reconciling check transactions in PCMS are: Merchant Address, Merchant City, Merchant State & Zip Code, Action, Date Received

(enter date the check was written), SF-281 Code (if \geq \$2500, enter 22), TIN or SSN, ARN, Comments (enter applicable waiver number), Item Description (for training, include the name of the employee and the title of the training course), and Modify (when applicable). For check fees, complete the Action, Date Received (enter date check was written), Item Description (enter check number), and Modify Accounting (enter BOC code).

The TIN is a 9-digit unique identifier assigned to all individuals and businesses that file tax returns in the United States. For individuals, the SSN serves as the TIN (formatted 000-00-0000). For U.S. businesses, the Employer Identification Number (formatted 00-0000000), assigned by the Internal Revenue Service, serves as the TIN. For international (Foreign) orders, use 98-9898989 and for government entities (local, state, and federal) and universities use 787878787.

- Specific BOC codes should be used in reconciling transactions. These codes are shown in the following table.

TYPE OF ACTION	BUDGET OBJECT CODES
Purchases <\$1,000	2670 (ARS and CSREES use only)
Training (SF-182's)	2523
Check Fees	2581
Registration Fees	2570
Honoraria	2542
Foreign Orders/Government Entities/Universities	2670

- **Reconciliation Process.** LAPC's and AAPC's have a responsibility to ensure that cardholders reconcile timely and in compliance with existing Departmental/Agency guidelines and procedures. A reconciliation process has been designed to allow a cardholder 60 days to reconcile transactions before deactivating the account. The process is as follows:
 1. LAPC sends a written notification to cardholders who have not reconciled their transactions within the 30-day time frame. This notification should be routed through the appropriate supervisor/manager. See enclosed Exhibit 10 for sample notification message which includes a specific date to reconcile transactions, a deactivation date if transactions have not been reconciled by that date, and information on the re-activation process.

- **Query Report.** On the 7th of each month, LAPC’s and/or AAPC’s will query the “unapproved” transactions of the previous month in PCMS using the “Unreconciled Transaction Report” in the Discoverer application. This is the 30-day report.
 - **Notify Cardholders.** Using this report, an LAPC will notify each card holder through the appropriate supervisor/manager. This is the only notification the cardholder and/or manager/supervisor will receive.
2. Second Report (60-day). Using same date parameters as #1, run another report 30 days after the first notification. Purchase card accounts appearing on the list will be deactivated, absent extenuating circumstances.
 3. To re-activate the card, the cardholder’s supervisor must submit a request to the LAPC and include in the request an agreement from the cardholder to abide by the purchase card policy to reconcile within the 30-day time frame.

Month	Run 30-Day Report	Run 60-Day Report	Date Parameters
OCT	DEC 7	JAN 7	OCT 7 – NOV 6
NOV	JAN 7	FEB 7	NOV 7 – DEC 6
DEC	FEB 7	MAR 7	DEC 7 – JAN 6
JAN	MAR 7	APR 7	JAN 7 – FEB 6
FEB	APR 7	MAY 7	FEB 7 – MAR 6
MAR	MAY 7	JUN 7	MAR 7 – APR 6
APR	JUN 7	JUL 7	APR 7 – MAY 6
MAY	JUL 7	AUG 7	MAY 7 – JUN 6
JUN	AUG 7	SEP 7	JUN 7 – JUL 6
JUL	SEP 7	OCT 7	JUL 7 – AUG 6
AUG	OCT 7	NOV 7	AUG 7 – SEP 6
SEPT	NOV 7	DEC 7	SEPT 7 – OCT 6

Retention of Cardholder Files. In addition to the information in DR 5013-6, cardholder files shall be maintained by fiscal year. All documentation to substantiate the purchase transaction shall be retained, including purchase card log, 3 years from the date of purchase for micro-purchases.

Tax Exempt Status. GSA requested States/Commonwealths to:

- recognize that purchase card purchases made and paid directly by the Federal Government be tax exempt, and
- rescind any requirement to provide a tax exempt certificate when a Federal Government purchase card is used as the method of purchase.

Responses to GSA's request by States/Commonwealths are available at www.fss.gsa.gov/services/gsa-smartpay/taxletter. Download a copy of the specific State letter to present to a merchant when the merchant is requesting a tax exempt certificate. Please note that this may not satisfy the merchant and additional information may be required.

Year-end Spending. In the event that orders placed are not processed in PCMS by September 30 of the current fiscal year, a period-end estimate must be submitted to cover those orders that are not processed. The procedures in the Agency's yearly year-end closing instructions and procedures memorandum should be followed to report the period-end estimate.

6. Training Requirements/Certification

Training Requirements. The APC is responsible for training the AAPC and the LAPC for REE Headquarters and the agencies of CSREES, ERS, and NASS. The APC is also responsible for coordinating the training of the Finance Contacts at REE Headquarters. All participants in the Purchase Card Program must be thoroughly trained to ensure proper management and oversight of the Purchase Card Program. The AAPC is responsible for training the LAPC in the proper management of the Purchase Card Program within their respective locations. The LAPC shall have responsibility for ensuring that all prospective cardholders and supervisors/managers are trained in procedures for properly using the commercial purchase card with associated check writing feature and reconciling their transactions. Training materials will be provided by those individuals conducting the training. Prior to issuing a card to cardholders, all training, including training for cardholder's manager/supervisor, shall have been completed.

LAPC's should also coordinate training with the LFC's at their respective field locations.

Listed below is the training that is required and developed for each user group (cardholders, LAPC's, and AAPC's) in the Purchase Card Program. The training materials were developed to meet the training needs and to adequately address the PCMS processes and procedures.

- **APC/AAPC/LAPC** (individuals in the 1102/1105 Series):
 - review DR 5013-6 and this Manual;
 - view the AbilityOne Program videos;

- complete “Buy Green” Training;
 - complete Section 508 (www.section508.gov);
 - complete USDA Purchase Card Ethics Training;
 - complete APC\LAPC Training Manual (Lessons 1-8) and Final Assessment;
 - complete Discoverer Training Materials for Purchase Card Program (Exercises 1-8).
 - review APC/LAPC Reference Materials which includes “APC/LAPC PCMS Users Guide”, “APC/LAPC Purchase Card Program Guide”, “APC/LAPC PCMS Quick Guide for Managing Purchase Card Holder Accounts”, “Cardholder Quick Guide for Reconciling Purchase Card Transactions”, “PCMS Quick Guide: Understanding the Relationship between 1099’s, TINS, and BOCCs”; and “PCMS User Messages/Alerts Training Guide”; and
 - review GSA SmartPay Blueprint for Success: Purchase Card Oversight.
- **Finance Contacts:**
 - review DR 5013-6 and this Manual; and
 - complete Discoverer Training Materials for Purchase Card Program (Exercises 1-8).
- **Procurement Personnel** (warranted CO’s having completed 40 hours of simplified acquisition training):
 - review DR 5013-6 and this Manual;
 - view the AbilityOne Program video;
 - Complete “Buy Green” Training;
 - complete Section 508 Training;
 - USDA Purchase Card Ethics Training;
 - complete the Cardholder Training Manual Lessons 1-8; and
 - review Cardholder Reference Materials, i.e., “Purchase Card Quick Guide: Proper Use of the Card and Convenience Checks” “Cardholder PCMS Quick Guide: Reconciling Purchase Card Transactions”, and “PCMS Cardholders User’s Guide”
- **Non-procurement Personnel:**
 - review DR 5013-6 and this Manual;
 - view the AbilityOne Program video;
 - complete Cardholder Training Materials Lessons 1-8;
 - review and complete the Micro-Purchase Self-Test in the PCMS/Micro-Purchase Guide;
 - complete “Buy Green” Training;
 - complete USDA Purchase Card Ethics Training;
 - complete Section 508 Training;
 - review Cardholder Reference Materials, i.e., “Purchase Card Quick Guide: Proper Use of the Card and Convenience Checks” “Cardholder PCMS Quick Guide: Reconciling Purchase Card Transactions”, and “PCMS Cardholders User’s Guide”

As part of training, it is recommended that cardholders be given the following brochures/booklets to assist them in complying with required sources of supplies and services: Buyers Guide to the AbilityOne Program, GSA Customer Supply Center for the Specific Region, UNICOR Quick Ship Credit Card Catalog, AbilityOne Skilcraft Products and Services Catalog, and “Using Your Purchase Card to Buy ‘Green’ Products.”

Training should be conducted for the cardholders when the purchase card/check, training materials, and user ID/password have been received by the LAPC. This will allow cardholders to receive “just-in-time” training.

- **Managers/Supervisors:**

- review DR 5013-6 and this Manual;
- view the AbilityOne Program video;
- complete the USDA Purchase Card Ethics Training;
- review the PCMS/Micro-Purchase Guide and complete the Micro-Purchase Self-Test in the PCMS/Micro-Purchase Guide;
- complete Section 508 Training; and
- complete “Buy Green” Training

Training Certification. All cardholders, LAPC’s, managers, and AAPCs should receive some form of training certification that documents successful completion of training and receipt of the training materials in support of the Purchase Card Program. To document this training, sample forms are shown in Exhibits 11, 12, and 13. Warranted personnel will receive credit toward their maintenance training requirements based upon the duration of time spent receiving official AAPC/LAPC and/or cardholder training as follows:

AAPC/LAPC - 24 hours
Cardholder - 16 hours
Managers – 16 hours

7. Responsibilities and Procedures

REE Purchase Card Team. Within REE, individuals have been designated to manage and provide oversight of the Purchase Card Program at different organizational levels. The roles determine the responsibilities of the individuals. Exhibit 14 is a diagram of the REE Purchase Card Program Roles. Cardholders are to first contact the LAPC in an effort to resolve any issues concerning the purchase card/convenience check or PCMS. When the LAPC cannot resolve the issue, the LAPC will forward the issue to the AAPC for resolution. The issue will be forwarded up the PCMS hierarchical chain by the appropriate individual until resolved.

Summary of Responsibilities. The following are specific responsibilities associated with each role involved in the REE Purchase Card Program:

APC. The APC position is located in APD, AFM, Beltsville, Maryland. The following responsibilities are in addition to those listed in the APC/LAPC Purchase Card Program Guide:

- Coordinates the implementation of the program within REE through the Department's Contracting Officer Technical Representative or the Department Program Coordinator, the bank contractor, the GSA, and the AAPC.
- Maintains open communication with the FMD and OCIO on policy, procedures and problems relating to the Purchase Card Program.

AAPC. The AAPC and Alternate will be recommended by the DAD for the ARS Areas in consultation with the APC. The Alternate AAPC will perform the duties of the AAPC in the absence of the AAPC. The AAPC/Alternate has the following responsibilities:

- Point of Contact for the Purchase Card Program in the Area.
- Provides training and guidance to the LAPC.
- Establishes and maintains the Purchase Card Program within his/her designated Area.
- Monitors purchases using the Discoverer software and provides the Area management with information from PCMS utilizing data query.
- Conducts random monthly or quarterly:
 - cardholder reviews using established standard reports and the audit form (Exhibit 15); and
 - LAPC file reviews for compliance with existing purchase card policy.
- Reports cases of fraud, waste, and abuse. The USDA Office of Human Resources has provided a list of suggested penalties for specific offenses which is provided in Exhibit 16. The types of misconduct are listed with recommended disciplinary actions for inappropriate use of the purchase card and convenience checks. Offices may institute stricter but not more lenient disciplinary measures.
- Reconciles, on an emergency basis, cardholder accounts in the absence of the LAPC.
- Submits Area Quarterly Report on Purchase Card/Check Use and Reconciliation to the APC as stipulated in this Manual.

LAPC. The LAPC will be recommended by the cognizant ARS Procurement Assistance Officer for the ARS Areas, in consultation with the APC. For REE Headquarters, CSREES, ERS, and NASS; the LAPC will be located in APD, APOB, and designated by the Chief of APOB. The maximum number of cardholders assigned to an LAPC cannot exceed 75. However, in consultation with the AAPC, this number can be adjusted. The following listed responsibilities are in addition to those listed in the APC/LAPC Purchase Card Program Guide:

- Works with the cardholders, Finance Contacts, and the AAPC in the implementation and management of the program.
- Conducts random monthly cardholder reviews using established standard reports and the audit form in Exhibit 15 for compliance with existing purchase card and Federal acquisition policy.
- Ensures that prospective cardholders and managers complete appropriate training requirements in simplified acquisition and commercial purchase card procedures. Upon completion of the Micro-Purchase Self-Study Test, returns the course booklet to the cardholder for future reference.
- Establishes single purchase and monthly cardholder limits, in consultation with the fundholder and appropriate management unit.
- Prepares and submits monthly or quarterly unauthorized purchase card/convenience check reports to the AAPC. The LAPC can modify the quarterly report to reflect monthly review of purchase card data.
- Prepares and forwards monthly or quarterly cardholder reports to managers/supervisors.
- Ensures that reassigned and/or departing cardholders surrender their commercial purchase cards/convenience checks in accordance with the requirements of this Manual and DR 5013-6.
- Ensures that cards issued under their authority are properly utilized for official Government business only.
- Issues warning notices for the following types of misconduct:
 - writing checks when vendor accepts purchase cards
 - failing on a consistent basis to reconcile transactions in PCMS
 - allowing or authorizing another employee to use purchase card
 - circumventing single purchase limit
 - cardholder sharing their PCMS user IDs and passwords, whereby breaching security

- Deactivates purchase card/convenience checks for repetitive misuse of purchase cards/convenience checks after consultation with cardholder's supervisor.
- Cancels cardholder purchase card/convenience check for violation of Agency, Departmental, and Federal purchase card rules and regulations.
- Reports cases of fraud, misuse and abuse to the REE APC.
- Conducts random review of manager/supervisor files.

Cardholder. The cardholder has the following listed responsibilities in addition to those listed in the APC/LAPC Purchase Card Program Guide and the PCMS/Micro-Purchase Guide:

- Selects 1 day to routinely reconcile on a weekly basis.
- Documents all commercial purchase card/check transactions in accordance with the requirements of this Manual and DR 5013-6.
- Makes corrections in PCMS to accounting, BOC, and sub account codes.
- Changes profile accounting at the end of the current fiscal year to reflect new fiscal year accounting (as required).
- Ensures property information is forwarded to appropriate Property Officer for accountable/sensitive property purchases.
- Prepares log and submits to the Finance Contact, when applicable.
- Initiates disputes in PCMS and follows up on disputes to resolve issue, whether to the bank or merchant, in a timely manner.

Manager/Supervisor. These individuals determine, in writing to the LAPC, who within their organizations should receive purchase cards and convenience checks. Exhibit 17 (or a similar document) shall be used for this purpose. Managers shall ensure that purchase card or convenience check authority is segregated among employees to reduce the risk of error or fraud. Managers shall exercise appropriate oversight to ensure cardholders do not exceed or abuse their delegated authorities. The manager/supervisor shall have the following responsibilities:

- Determines the necessity and appropriateness of each card.
- Determines single and monthly purchase limits.

- Submits the prospective cardholder's name, work address (including all acronyms), telephone number, e-mail address, single purchase limit, monthly cardholder limit, accounting information, and check writing capability to the LAPC. Also include the direct Supervisor's name and e-mail address.
- Ensures that cards issued under their authority are properly utilized for official Government business only.
- Takes disciplinary action or other appropriate action for misuse of purchase cards when notified by the LAPC and notify the LAPC of action taken.
- Notifies LAPC when cardholder is absent from office due to extenuating circumstances.
- Reviews cardholder transaction reports on a quarterly basis and maintains the reports per instructions in DR 5013-6.
- Notifies the LAPC of questionable transactions or possible misuse of the purchase card/convenience check.

Headquarters Finance Contact (Chief, FOB and/or Chief, FFIS OB). These positions are located in FMD, AFM, Beltsville, Maryland, and shall have the following responsibilities:

- Works with the APC to ensure accounting requirements are included in the purchase card policy.
- Communicates any financial concerns to the APC and NFC.
- Interacts with NFC to resolve accounting related issues.
- Provides guidance and instructions to the Area Finance Contacts (AFC's) and LFC's relating to financial issues in PCMS and utilizes the Discoverer tool application to obtain financial information from PCMS.

AFC (Area Budget and Fiscal Office). The AFC shall be designated by DAD in consultation with the AAPC for the ARS Areas. For REE Headquarters, the AFC will be located in FOB. For the offices of CSREES, ERS, and NASS, the AFC will be located in their respective Headquarters offices in Washington, D.C.

The responsibilities of the AFC are as follows:

- Reports any Transaction Detail Listing or accounting irregularities to the FMD-FOB and AAPC (for AFM, CSREES, ERS, and NASS, this is the LAPC).

- Works with the LAPC (for CSREES, ERS, and NASS) to ensure accounting requirements are communicated to the Cardholders and fundholders/management unit personnel.
- Maintains a good understanding of PCMS.
- Maintains open communication with the designated LFCs for ARS field locations on policy, procedures, and problems relating to the Purchase Card Program.

LFC's. The LFC's will be designated by the cognizant ARS DAD for the ARS Areas. The LFC has the following responsibilities:

- Reviews purchase card/check transactions using data query tool to assure the correct agency, accounting code, and benefiting subaccount are assigned to all purchase card/check transactions befitting their management unit.
- Follow-up with cardholders to ensure errors are corrected.

OCIO Contact. The OCIO Contact at REE Headquarters is responsible for:

- Ensuring that PCMS software will operate on existing REE computer environments.
- Providing detailed downloading/installation instructions to Area Computer Specialists and OCIO representatives from CSREES, ERS, and NASS on PCMS.
- Maintaining open communication with the Area Computer Specialists and OCIO representatives from CSREES, ERS and NASS on policy, procedures, and problems relating to the Purchase Card Program.

8. Purchase Card Management and Oversight

To aid in the review of purchase card data, several standard reports are available for the APC, AAPC's, LAPC's and supervisors/managers to use and assist with management and oversight of the Purchase Card Program. These reports are explained below:

- Purchase Card Master File (for use by APC, AAPC, and LAPC). This report includes the information pertaining to cardholder account setup requests that have been transmitted to the bank by NFC. Use this report to verify that hierarchy and purchase limit information returned from the bank is correct.
- Aged Transaction Report (for use by APC). This report summarizes the number of transactions per cardholder that have not been reconciled in accordance with existing policy.

- Unreconciled Transaction Report (for use by LAPC, AAPC, and APC). Use this report to verify timely reconciliation. This report also displays the transactions by cardholder listed in the Aged Transaction Report that have not been reconciled.
- LAPC's Monthly User Messages Report (for use by LAPC, AAPC and APC). Use this report to respond to transactions selected for statistical sampling and to identify possible misuse and/or fraud of the purchase card/convenience check.
- Quarterly Cardholder Management Report for Managers/Supervisors (for use by LAPC, AAPC, APC, and Manager/Supervisor). This report lists all transactions purchased by the cardholder. LAPC's shall forward this report to the cardholder's supervisor/manager. Supervisors/managers are to use this report to ensure items purchased by the cardholder are legitimate Government purchases.
- Check Report (for use by APC). This report is used for reviewing check transactions. The report is forwarded to the AAPC's on a quarterly basis to verify compliance with existing check writing policies.
- Questionable Transaction Report (for use by APC, AAPC, and LAPC). Report shows questionable transactions reconciled by cardholders. LAPC's are to remind cardholders of the bank established dispute period to avoid waiving their dispute right.
- Dispute Transaction Report (for use by APC, AAPC, and LAPC). The report is a list of transactions that have been disputed by a cardholder. LAPC's are to contact cardholders to ensure the proper dispute process has been followed and that credits from the disputes have been received.
- Incomplete Item Description Report (for use by APC, AAPC, and LAPC). The report identifies transactions that have been reconciled in accordance with existing guidelines. LAPC's are to contact cardholders to enter a complete item description for the goods/services.

The chart identifies the responsible individual and frequency of the reports.

Type of Report	Responsible Individual	Report Frequency
Purchase Card Master File	LAPC	As required
Management Report for Managers/Supervisors	LAPC	Quarterly
Aged Transaction Report	APC	Every 45 days
LAPCs Monthly User Messages Report	LAPC, AAPC	Monthly
Cardholder Monthly Reconciliation Report	APC	Monthly
(Also used for Stat Sampling)	APC	Quarterly
Check Report	APC	Quarterly
Dispute, Questionable, and Incomplete Item Description Reports	APC	Monthly
Unreconciled Transaction Report	LAPC, AAPC	Monthly

Program Reviews. Management and oversight of the Purchase Card Program within a specific Area/Field location/Office/Agency is the responsibility of the LAPC/AAPC. Random cardholder and LAPC reviews are to be performed monthly.

APC Review. The APC shall conduct program reviews and monthly cardholder reviews using established standard reports. In conjunction with the Procurement and Property Management Reviews, the APC reviews purchase card transactions.

AAPC Review. The AAPC shall conduct random monthly or quarterly physical reviews of LAPC files. The LAPC file review shall be commensurate with the number of LAPCs in the Area. It is encouraged that the AAPC keep a separate file of the LAPC reviews with supporting documentation selected for review. When requested, forward this entire file to the APC for review.

LAPC Review. The LAPC shall conduct random quarterly physical reviews of cardholder files. The cardholder review should be commensurate with the number of cardholders at the location. LAPC's are to report quarterly review findings to the AAPC. LAPC's will be required to review at least 10 percent of their cardholder transactions each month.

Supervisor/Manager/Fundholder Review. On a quarterly basis, managers/supervisors shall conduct a review of purchase card data of cardholders in their offices using the Management Report for Managers/Supervisors to ensure cards are properly utilized for official Government business. Managers/supervisors are to use the Manager/Supervisor Checklist Quarterly Review of Purchase Card/Convenience Check Transactions (Exhibit 18) to document the review.

APC, AAPC, and LAPC review findings are to be incorporated in the applicable Monthly or Quarterly Report on Purchase Card/Check Use and Reconciliation. The reports are shown as Exhibits 19 and 20. The LAPC quarterly report is submitted to the AAPC and the AAPC quarterly report is submitted to the APC. Negative reports are required. The quarterly reports are required as follows:

Purchase Card – Exhibit 19

<u>Reporting Date</u>	<u>Period Covered</u>
January 31	October-December
April 30	January-March
July 31	April-June
October 31	July-September

Convenience Check – Exhibit 20

<u>Reporting Date</u>	<u>Period Covered</u>
March 20	October-December
May 20	January-March
September 20	April-June
November 20	July-September

Unauthorized use of the Governmentwide commercial purchase card/convenience check shall result in disciplinary action (Exhibit 16).

9. Procedures to Obtain a Purchase Card

Responsible Person/Office	Action
APC	1. In consultation with AAPCs, identifies and establishes each role (LAPC) with the bank contractor using PCMS.
Fundholder or Management Unit Personnel	2. Identifies, in writing to the LAPC (Exhibit 17), the names of the prospective cardholder(s) and finance contact(s) after: <ol style="list-style-type: none"> a. Ensuring that the requested number of cardholders is consistent with the fundholder’s purchasing requirements. b. Reviewing the need and appropriateness of the requested number of cardholders and check writers. c. Requiring that the finance contacts be familiar with DR 5013-6, this Manual, and the Discoverer tool for managing funds in PCMS.
	3. Uses PCMS to electronically submit the requests for purchase

LAPC	<p>cards/checks directly to NFC for transmission to the Bank contractor.</p> <p>Orders and forwards training materials for the cardholders and supervisors/managers.</p>
Prospective Cardholder Manager/Supervisor	4. Completes the Micro-Purchase Self-Test and forwards to LAPC for review. (This test is located in Appendix B of the PCMS/Micro-Purchase Guide).
LAPC	<p>5. Upon receipt of the purchase cards/checks and Micro-Purchase Self-Test, LAPC trains the prospective cardholders and managers in accordance with this Manual. The self-study test shall be returned to the cardholder and manager after review.</p> <p>Issues training certificate to document successful completion of training to cardholder and manager and security letter to access PCMS to cardholder.</p>
Cardholder	<p>6 Upon receipt of the Commercial Purchase Card/Checks, the Cardholder must:</p> <ol style="list-style-type: none"> a. Check the commercial purchase card/check for accuracy of information. If correct, activate the card using the Bank's voice response unit in accordance with the instructions provided. b. If the commercial purchase card/check information is incorrect, the cardholder must notify the LAPC who will notify the bank contractor using PCMS. c. Log into PCMS at the Profile Accounting Screen to verify that profile accounting information has been established. If profile accounting information is missing or incorrect enter profile accounting information at that time.

LARRY R. CULLUMBER
 Director
 Acquisition and Property Division

Exhibits

- 1 Debt Collection Improvement Act Waivers for Check Writing Purposes
- 2 Security Letter
- 3 Reassignment/Transfer Request

4	Single Purchase Limits
5	Request for Assistance
6	List I – Controlled Substances
7	List II – Controlled Substances
8	Restricted Hazardous Materials and Controlled Substances
9	Purchase Card Transaction Log
10	Notification of Unreconciled Transactions in PCMS
11	Cardholder Training Check List and Certifications
12	LAPC/AAPC Training Check List and Certification
13	Manager/Supervisor Training Check List and Certification
14	REE Purchase Card Program Roles
15	Audit-Statistical Sampling
16	Recommended Disciplinary Action
17	Cardholder Request for Purchase Card
18	Manager/Supervisor Quarterly Review of Purchase Card/Check Transactions
19	Quarterly Report on Purchase Card Use and Reconciliation
20	Quarterly Report on Check Use and Reconciliation

Debt Collection Improvement Act Waivers for Check Writing Purposes

Waiver No.	Short Description	Long Description
01	Individual Determination	Where an individual determines, in his/her sole discretion that use of the purchase card would cause a financial hardship or impose a hardship due to a physical or mental disability, or a geographic, language, or literacy barrier. (Agency personnel may not challenge an individual's hardship determination).
02	Agency Makes One Payment	Where the agency does not expect to make more than one payment to the same recipient within a one-year period (e.g., spot awards, emergency salary payments).
03	Foreign Country Infrastructure	Where the infrastructure of a foreign country does not support electronic transfers.
04	Transaction in Disaster Area	Where the transaction is with a vendor/recipient in a declared disaster area.
05	Threat to National Security	Where a threat may be posed to national security, the life or physical safety of any individual may be endangered, or a law enforcement action may be compromised.
06	Unusual and Compelling Urgency	Where an agency's need for goods and services is of such unusual and compelling urgency that the Government would be seriously injured unless the transaction is processed by other than electronic means.
07	One Source for Required Supplies or Services	Where there is only one source for the required supplies or services and the Government would be seriously injured unless the transaction is processed by other than electronic means.

SECURITY LETTER

SUBJECT: Access to the Purchase Card Management System
TO: REE Purchase Cardholders/LAPCs/AAPCs/Finance Contacts
FROM: _____
LAPC/AAPC/APC

You have been given access to the Purchase Card Management System (PCMS). To gain access to PCMS, you are required to use a User ID/password. Your User ID/password is _____. Please change your password immediately since you have been given a generic password for this application.

It is your responsibility to safeguard your User ID/password at all times. Never share this information with anyone since this increases risk and reduces accountability. If you feel your User ID/password has been compromised in any way, please call _____ (insert LAPC/AAPC/APC telephone number).

If you encounter problems with your User ID/password, i.e., password has expired or needs to be reset, please contact me at the above listed telephone number.

In accordance with existing National Finance Center (NFC) Security regulations, listed below are a few important facts to remember:

1. Passwords should be unique--at least 8 characters long and must contain at least one numeric character.
2. Passwords should be changed every 90 days. You will be alerted in PCMS to change your password.
3. Passwords are suspended after three attempts to log on.
4. NFC requires that the first four characters of your password be different from the previous password.

REASSIGNMENT/TRANSFER REQUEST

Submitted by: _____ Date: _____
(LAPC or AAPC)

Type of Request: () Reassignment/Transfer within REE (forward request to APC)
() Reassignment/Transfer within Area (forward to AAPC)
() Drop LAPC/AAPC. User no longer works for REE. (forward to APC)

User's Name: _____

User's ID: _____

Account Number: _____ (include last 4 digits of cardholder's account number)

Complete for Reassignment/Transfer:

	FROM	TO
Agency:	_____	_____

Region:	_____	_____
---------	-------	-------

Unit:	_____	_____
-------	-------	-------

Subunit:	_____	_____
----------	-------	-------

New Address: _____

Telephone: _____

Supervisor's Address: _____

Supervisor's Telephone No.: _____

Supervisor's Email Address: _____

Exhibit 4

SUBJECT: Single Purchase Card Limits
TO: Cardholder (Nonprocurement Cardholder Only)
FROM: LAPC

This letter is issued to remind you of your single purchase card to satisfy legitimate agency requirements. You may use the Governmentwide commercial purchase card as follows:

- \$3,000 for supplies. Until further notice, enter “ZZ” in the SF-281 field for supplies that exceed \$2,500 in the Purchase Card Management System (PCMS) when prompted. This code allows the transaction to be reconciled.
- \$2,500 for services.
- \$2,000 for construction. Construction is defined as construction, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other real property. Follow these procedures when purchasing construction:
 1. Prior to purchasing construction, contact your Servicing Procurement Office to verify that the merchant/vendor is in the Central Contractor Registration (CCR) System.
 2. The Servicing Procurement Office will screen print the contractor information page from the CCR and give a copy of this information to the cardholder. If the vendor is not in the CCR, the Servicing Procurement Office will provide another merchant/vendor for you to use.
 3. Proceed with the construction purchase. Annotate on the copy of the CCR screen print page the dollar amount, purchase date, and item description. Forward a copy of this information to your Servicing Procurement Office immediately after purchase in order that they may input the information in the Federal Procurement Data System-Next Generation within the established time frame.
 4. Enter “22” in the SF-281 field in PCMS when construction, alteration, or maintenance of real property is purchased.

All purchases must be made in accordance with applicable laws and regulations, including but not limited to, the Federal Acquisition Regulation, Departmental Regulation 5013-6, and the 213.3M Research, Education, and Economics Purchase Card Manual.

Direct questions concerning this memorandum to _____ (enter LAPC’s telephone number and e-mail address).

Request for Assistance*

Requested by: _____ Telephone No. _____
(LAPC/AAPC)

Date of Request: _____

- Type of Request: () Establishment of AAPC (forward to APC)
() Establishment of LAPC (forward to APC)
() Request for APC assistance (forward to APC)
() Request for NFC (see below)*

Name: (Enter name of individual)
Telephone No.: (Enter telephone no. of individual)
Role: (Enter either CH, LAPC, AAPC, or Finance Contact)
Program: (Enter first six digits of purchase card number)
Dept: (Enter 12 for USDA)
Agency: (Enter 03=ARS, 18=ERS, 20=NASS, 22=CSREES)
Region: (Enter two-digit assigned region no.)
Unit: (Enter two-digit assigned unit no.)
Subunit: (Enter 0000)
Account No.: (Enter last 10 digits of purchase card number. Leave Blank for LAPC/AAPC/Finance Contact)
User ID: Enter existing NFC User ID.
SSN: Enter social security number

(Complete for Establishment of AAPC/LAPC only):

Series: Enter 1102 or 1105. If not in 1102/1105 series, state if training requirements have been met or when training requirements (CO Warrant System) will be met to qualify as LAPC/AAPC.

(Complete for NFC Assistance (complex problems only)):

Problem: State the problem.

*After completion, fax to NFC at 504-255-5037. For Bank assistance, fax to 301-504-1739.

Exhibit 6

List I – Chemicals

- 1) Anthranilic acid, its esters, and its salts
- 2) Benzyl cyanide
- 3) Ephedrine, its salts, optical isomers, and salts of optical isomers
- 4) Ergonovine and its salts
- 5) Ergotamine and its salts
- 6) N-Acetylanthranilic acid, its esters, and its salts.
- 7) Norpseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 8) Phenylacetic acid, its esters, and its salts
- 9) Phenylpropanolamine, its salts, optical isomers, and salts of optical isomers
- 10) Piperidine and its salts
- 11) Pseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 12) 3, 4-Methylenedioxyphenyl-2-propanone
- 13) Methylamine and its salts
- 14) Ethylamine and its salts
- 15) Propionic anhydride
- 16) Isosafrole
- 17) Safrole
- 18) Piperonal
- 19) N-Methylephedrine, its salts, optical isomers, and salts of optical isomers (N-Methylephedrine)
- 20) N-Methylpseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 21) Hydriodic Acid
- 22) Benzaldehyde
- 23) Nitroethane
- 24) Gamma-butyrolactone (Other names include: GBL; 'dihydro-2 (3H)-furanone; 1, 2-Butanolide; 1,4-Butanolide; 4-Hydroxybutanionic acid lactone; gamma-hydroxybutyric acid lactone)
- 25) Red Phosphorus
- 26) White Phosphorus (Other names: Yellow Phosphorus)
- 27) Hypophosphorous acid and its salts (including ammonium hypophosphite, calcium hypophosphite; iron hypophosphite, potassium hypophosphite, manganese hypophosphite, magnesium hypophosphite and sodium hypophosphite)
- 28) N-phenethyl-4-piperidone (NPP)
- 29) Iodine

Exhibit 7

List II – Chemicals

- 1) Acetic anhydride
- 2) Acetone
- 3) Benzyl chloride
- 4) Ethyl ether
- 5) Potassium permanganate
- 6) 2-Butanone (or Methyl Ethyl Ketone or MEK)
- 7) Toluene
- 8) Hydrochloric acid (including hydrogen chloride)
- 9) Sulfuric acid
- 10) Methyl isobutyl Ketone (MIBK)
- 11) Sodium Permanganate

Exhibit 8

Restricted Hazardous Materials and Controlled Substances

Hazardous Compound Group	Regulatory Citation and Agency	License or Permit Required for Purchase	Items Covered
Carcinogenic Compounds	29 CFR 1910.1003 OSHA	No	http://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&P_ID=10007
Controlled Substances (Drugs and other Substances)	21 CFR 1300-1308 DEA	Yes	http://www.deadiversion.usdoj.gov/schedules/schedules.htm
Controlled Substances	21 CFR 1310 DEA	No	http://www.deadiversion.usdoj.gov/21cfr/cfr/1310/1310_02.htm
Select Agents and Toxins (Biological Materials)	7 CFR 331, 9 CFR 121, and 42 CFR 73 APHIS and CDC	Yes	http://www.cdc.gov/od/sap/docs/salist.pdf
Mutagens & Teratogens (Reproductive Toxins)	ARS Policy (under development)	No	http://research.dfci.harvard.edu/ehs/Chem%20and%20Lab/Reproductive%20Toxins.htm
Restricted-Use Pesticides (Insecticides, Fungicides, Herbicides)	40 CFR 152.160-175 EPA	Yes	http://frwebgate.access.gpo.gov/cgi-bin/get-cfr.cgi?YEAR=current&TITLE=40&PART=152&SECTION=175&SUBPART=&TYPE=TEXT
Terrorists Materials (Nerve or Blood Agents Precursors, Hydrogen Cyanide Precursors, Mustard Agents, and Biological Agents)	DHS	If applicable	http://www.tisp.org/files/pdf/ci_jan_07_2005.pdf (see pages 11-13)

Purchase Card Transaction Log for the Month of _____

Name of Cardholder:

Profile Accounting Code:

Order Number	Req. Number	Date Purch.	Vendor	Item Description	Trans. Amount	Check Number	Object Class Code	Accounting Code	Sub Account	Dollar Amount	Date Received

A copy of this record must be sent to the Local Finance Center or AFC by the 1st workday of the following month. Include a copy of the log in the transaction file to support the purchase of the goods or services.

SUBJECT: Notification of Unreconciled Transactions in PCMS

THROUGH: (Cardholder's Supervisor)

TO: (Name of Cardholder)

FROM: (Name of LAPC)

Enclosed is a report of your unreconciled transactions which shows (insert number of transactions) unreconciled transaction for the period (insert date) . This is to advise that unless all of the transactions are reconciled 30 days from the date of this message your purchase card account will be deactivated for failure to reconcile transactions in a timely manner.

Timely reconciliation of transactions is your responsibility and was addressed in purchase card training. Departmental Regulation 5013-6, Use of the Purchase Card and Convenience Check, Section 6, Paragraph j, states, "Requirement to Timely and Accurately Reconcile. It is USDA policy that cardholders shall reconcile their accounts not later than 30 calendar days after a transaction appears in PCMS, absent extenuating circumstances. Failure to timely and accurately reconcile may cause inaccuracies in agency status of funds information. In addition, failure to cite correct budget object classification codes, and for convenience check recipients, Employer Identification Numbers (EINs) for Social Security Numbers (SSNs), may cause 1099's to erroneously be issued to USDA employees and vendors. Failure to timely and accurately reconcile shall constitute grounds for management to revoke purchase card and convenience check privileges, and possible disciplinary action. For additional information on cardholder responsibilities, refer to "PCMS/Micro-Purchase Guide."

This is the only notification that you will receive in regards to the unreconciled transactions listed on the enclosed report. If all transactions are not reconciled within this 30-day period, you must submit the purchase card, all unused convenience checks, the check register, and check carbons to me by (insert date) . Your purchase card account will be deactivated for a minimum of 30 days or until all transactions are reconciled. The account may then be re-activated based on the written request of your supervisor assuming that all transactions are reconciled at that time. If the transactions are not reconciled within 60 days, the account is subject to cancellation.

Please be advised that it is REE policy that purchases that fall within the micro-purchase threshold (\$2,500-\$3,000 for supplies (whichever is applicable), \$2,500 for services, and \$2,000 for construction) shall not be forwarded to the servicing Procurement Office for processing. Deactivation of your card will affect your office's ability to obtain needed supplies and/or services in a timely manner.

If there are any extenuating circumstances preventing you from reconciling, please contact me on (LAPC's telephone number) . Your cooperation in this matter will be greatly appreciated.

Enclosure

cc:

Cardholder's supervisor

AAPC

**CARDHOLDER
TRAINING CHECK LIST AND CERTIFICATIONS**

NAME: _____ Date of Training: _____

TRAINING MATERIALS	DATE GIVEN TO TRAINEE
CARDHOLDER TRAINING MANUAL LESSONS 1-5 & FINAL ASSESSMENT	
PCMS/MICRO-PURCHASE GUIDE	
BUY GREEN (Certificate of Completion Required)	
USDA PURCHASE CARD ETHICS TRAINING (Certificate of Completion Required) http://www.usda-ethics.net/training/module_20/index.htm	
SECTION 508 TRAINING www.section508.gov (Certificate of Completion Required)	
BUYERS GUIDE TO ABILITYONE www.jwod.gov/documents/jwod%20buyers%20guide.doc	
GSA CUSTOMER SUPPLY CENTER CATALOG	
UNICOR QUICK SHIP CATALOG	
ABILITYONE SKILLCRAFT PRODUCTS AND SERVICES CATALOG	
SECURITY LETTER	
DR 5013-6	
REE MANUAL 213.3M, PURCHASE CARD PROGRAM	
ABILITYONE PROGRAM VIDEO	
CARDHOLDER PCMS USER'S GUIDE	
CARDHOLDER PCMS QUICK GUIDE FOR RECONCILING PURCHASE CARD TRANSACTIONS	
PURCHASE CARD QUICK GUIDE TO PROPER USE OF THE PURCHASE CARD AND CONVENIENCE CHECKS	
PCMS QUICK GUIDE TO UNDERSTANDING THE RELATIONSHIP BETWEEN 1099S, TINS, AND BOCCs	

I certify that I reviewed and understand the above listed training materials and received training to effectively support the USDA Purchase Card Program.

Signature of Trainee _____

LAPC/AAPC
TRAINING CHECK LIST AND CERTIFICATIONS

NAME: _____ Date of Training: _____

TRAINING MATERIALS	DATE GIVEN TO TRAINEE
APC/LAPC TRAINING MANUAL LESSONS 1- 8 WITH FINAL ASSESSMENT	
BUY GREEN (Certificate of Completion Required)	
USDA PURCHASE CARD ETHICS TRAINING (Certificate of Completion Required) http://www.usda-ethics.net/training/module_20/index.htm	
SECTION 508 TRAINING www.section508.gov (Certificate of Completion Required)	
BUYERS GUIDE TO ABILITYONE www.jwod.gov/documents/jwod%20buyers%20guide.doc	
SECURITY LETTER	
DR 5013-6	
REE MANUAL 213.3M, PURCHASE CARD PROGRAM	
ABILITYONE PROGRAM VIDEO	
APC/LAPC PURCHASE CARD PROGRAM GUIDE	
PCMS USER MESSAGES/ALERT TRAINING GUIDE	
APC/LAPC PCMS USER'S GUIDE	
DISCOVERER PURCHASE TRAINING MATERIALS EXERCISES 1-8	
- APC/LAPC PCMS QUICK GUIDE FOR RECONCILING PURCHASE CARD TRANSACTIONS - APC/LAPC QUICK GUIDE FOR MANAGING PURCHASE CARDHOLDER ACCOUNTS - PCMS QUICK GUIDE: UNDERSTANDING THE RELATIONSHIP BETWEEN 1099's, TINs, AND BOCCs -	

*See Section 4 for training of Finance Contacts

I certify that I reviewed and understand the above listed training materials and received training to effectively support the USDA Purchase Card Program.

Signature of Trainee _____

**MANAGER/SUPERVISOR
TRAINING CHECK LIST AND CERTIFICATIONS**

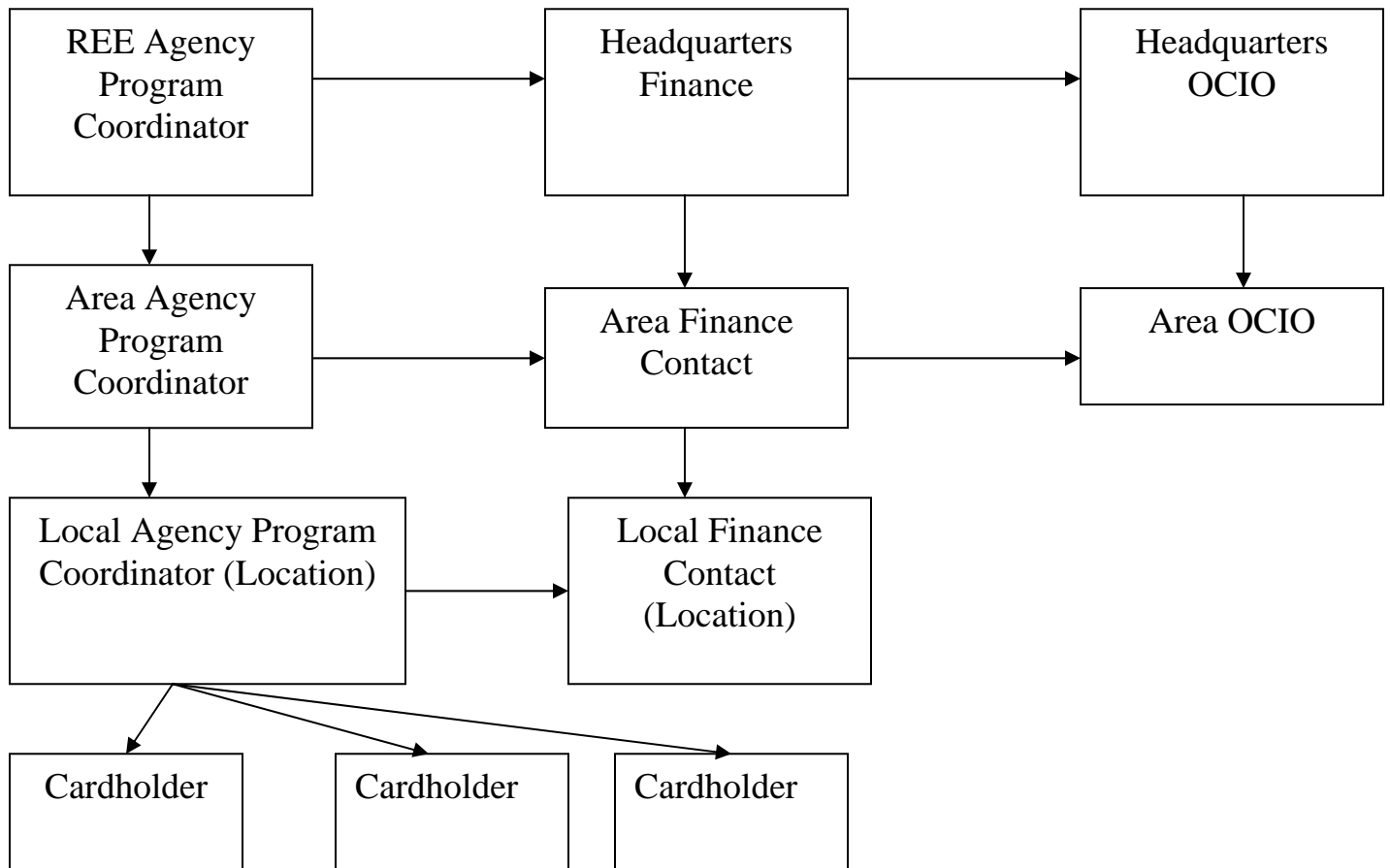
NAME: _____ Date of Training: _____

TRAINING MATERIALS	DATE GIVEN TO TRAINEE
PCMS/MICRO-PURCHASE GUIDE	
BUY GREEN (Certificate of Completion Required)	
USDA PURCHASE CARD ETHICS TRAINING (Certificate of Completion Required) http://www.usda-ethics.net/training/module_20/index.htm	
SECTION 508 TRAINING www.section508.gov (Certificate of Completion Required)	
DR 5013-6 – http://www.ocio.usda.gov/directives/doc/DR5013-006.htm	
REE MANUAL 213.3M, PURCHASE CARD PROGRAM – http://www.afm.ars.usda.gov/ppweb/pdf/213-3M.pdf	
ABILITYONE PROGRAM VIDEO	

I certify that I reviewed and understand the above listed training materials and received training to effectively support the USDA Purchase Card Program.

Signature of Trainee _____

REE PURCHASE CARD PROGRAM ROLES



AUDIT - STATISTICAL SAMPLING

Cardholder Name _____ Account Number _____ SPL _____

Reg/Unit _____ Date _____

Indicate type of transaction: Check Purchase Card

Is the transaction reconciled in PCMS: Yes No

Purchase Date: _____ Amount of Purchase: \$ _____

Merchant Name: _____ TIN: _____ (applicable only to checks)

Accounting Data

Agency	Station	Accounting Code	Object Class	Dist. Amount

Total _____

1. What type of purchase/reimbursement is it? Supply Service Spot Cash Award Local Travel
 Misc. Expenses Tuition & Books Emergency Salary
2. What was purchased? (Enter textual description of the purchase).
3. Accounting and budget object class was proper and accurate? Y N
4. Transaction was supported by valid documentation? Y N
5. What type of documentation supports this transaction? SF-287-2 SF-1164 SF-182 AD-202
 AD-343 Receipts Pkg-Slip AD-700
6. Receipts were attached? Y N
7. Employee's SSN was entered? Y N
8. Is approval for the purchase documented? Y N
9. Was purchased approved prior to purchase date? Y N
10. Is transaction within the single purchase limit? Y N
11. Is purchase recorded in Inventory? Y N
12. Comments. Explain any *No* answer.

RECOMMENDED DISCIPLINARY ACTIONS

TYPE OF MISCONDUCT	PENALTY FOR FIRST OFFENSE	PENALTY FOR SUBSEQUENT OFFENSE
Use of (or authorizing the use of) employees or Government-owned, leased or provided property, facilities, services or purchase cards/convenience checks, for inappropriate or nonofficial purposes.	Letter of Reprimand to Removal	5-day Suspension to Removal.
Writing checks when vendor accepts purchase card.	Verbal warning from LAPC	Written warning from LAPC, supervisor, APC or DPC to loss of purchase card privileges.
Failing on a consistent basis to reconcile transactions in PCMS.	Verbal warning from LAPC	Written warning from LAPC, supervisor, APC or DPC to loss of purchase card privilege.
Allowing or authorizing another employee to use purchase card.	Verbal warning from LAPC	Written warning from LAPC, supervisor, APC, or DPC to loss of purchase card privileges.
Splitting purchases to circumvent threshold, writing checks for spot awards, emergency salary payments, and/or transit subsidies, i.e., violation of purchase card/convenience check policy.	Verbal warning from LAPC	Written warning from LAPC, APC or DPC to loss of purchase card privileges for a specific time or entirely.
Sharing of usernames and passwords	Verbal warning from LAPC	Written warning from APC or DPC to loss of purchase card privileges.
Authorizing another employee to reconcile	Verbal warning from LAPC	Written warning from APC or DPC to loss of purchase card privileges.
Writing checks over \$2,500 without justification and approval from APC	Verbal warning from APC	Suspension of check writing privileges for 30 days to loss of check writing privileges by APC

The LAPC has been authorized to suspend cards for a specific time to permanently terminate accounts for repeat or first time serious violations. Serious violations include blatant violations of purchase card policy, splitting purchases, and/or allowing another employee to use purchase card.

CARDHOLDER REQUEST FOR PURCHASE CARD

Cardholder Information:

Name: _____ SSN: _____
(Name must match Payroll record)

Agency/Division/Office: _____

Address: _____

City: _____ State: _____ Zip code: _____

Telephone No.: _____

E-mail Address: _____

Single Purchase Limit: _____ Monthly Office Limit: _____

Accounting Code: _____

Checks: () Yes () No

Construction: () Yes () No

Existing id number, e.g., AR/NA/ES/ER (ES215): _____

Note: PCMS software shall be installed on computer before any training is conducted or card ordered. Contact your agency IT staff for assistance in installing the software.

Supervisor Information:

Name: _____

Address: _____

City: _____ State: _____ Zip code: _____

E-mail: _____

Telephone No.: _____ Fax No.: _____

Signature of Supervisor

Date

**MANAGER/SUPERVISOR
QUARTERLY REVIEW OF PURCHASE CARD/CHECK TRANSACTIONS**

Note to Supervisor/Manager: It is required that you review the transactions listed on the report and randomly select 10 percent of the transactions to review the supporting documentation to substantiate the purchase. Attach this review to the copy of the cardholder’s report furnished by the LAPC and retain in your file. If a cardholder leaves the agency, immediately notify the LAPC to cancel card and assure that automatic recurring transactions such as subscriptions and/or FEDEX are canceled.

	Yes	No
1. All transactions were for official Government business and represent legitimate needs of the Government.		
2. Transactions are within the cardholder’s micro-purchase limit, e.g., \$2,500 for supplies/services and \$2,000 for construction for a single transaction.		
3. Adequate item descriptions for transactions are entered on the PCMS screens and reconciled as required.		

No. of Cardholders Reviewed: _____

Print Name of Supervisor/Manager: _____

Supervisor/Manager Signature: _____

Date of Review: _____

QUARTERLY REPORT ON PURCHASE CARD USE AND RECONCILIATION

Completed by: _____

Date: _____

(Area/Location)

- Quarterly: () **October – December**
 () **January – March**
 () **April – June**
 () **July – September**

- Reporting Dates:**
January 31
April 30
July 31
October 31

<u>No. of Occurrences</u>	<u>Type of* Unauthorized Use</u>	<u>Description of Action(s) Taken</u>
---------------------------	----------------------------------	---------------------------------------

*Mark in column labeled "Type of Unauthorized Use", one of the following:

- | | |
|---|---|
| <ul style="list-style-type: none"> (1) Cash Advance or Travel Advances <li style="padding-left: 20px;">(2) Long term leases/rentals (3) Airline, train, bus, or common carrier tickets, or individual travel expenses (4) Purchases of telecommunication supplies (above \$350) or services (5) Fuel and related supplies and services (6) Circumventing thresholds/splitting transactions (7) Purchase of hazardous items (hazardous biological radioactive substances), unless by purchasing agent (8) Personal purchases/identification (9) Allowing others to use card or account number. (10) Paying in advance for supplies or services, except when authorized by law (11) Failing to reconcile within 30 days (12) Other unauthorized purchases: <ul style="list-style-type: none"> Greeting cards Memberships in an individual's name Insurance of items being shipped to or for the Government Shipment of household goods Parking tickets Grant or agreement payments | <ul style="list-style-type: none"> (13) Failing to enter item descriptions. (14) Failing to use required sources (AbilityOne) (15) Accountable/sensitive property (firearms, ammunition) (16) Meals/refreshments unless authorized by law, e.g., bonafide award ceremony (17) Personal services, i.e., where Government supervises contractor employee (e.g., services being performed without an SOW so that the government directs the actions of the contractor employee) (18) Inadequate item description for transactions entered in PCMS. (19) Cardholder failed to maintain invoices/receipts for transactions. (20) Cards are not kept in secure location. (21) Incorrect Budget Object Code |
|---|---|

QUARTERLY REPORT ON CHECK USE AND RECONCILIATION

Completed by: _____

Date: _____

	(Area/Location)	
For the Months of:	() October – December	Reporting Dates:
	() January – March	March 20
	() April – June	May 20
	() July – September	September 20
		November 20

<u>No. of Occurrences</u>	<u>Type of* Unauthorized Use</u>	<u>Description of Action(s) Taken</u>
---------------------------	----------------------------------	---------------------------------------

*Mark in column labeled "Type of Unauthorized Use", one of the following:

- | | |
|---|--|
| <ul style="list-style-type: none"> (1) Cash Advance or Travel Advances (2) Long term leases/rentals (3) Airline, train, bus, or common carrier tickets, or individual travel expenses (4) Purchases of telecommunication supplies (above \$350) or services (5) Fuel and related supplies and services (6) Splitting of check transactions to circumvent single purchase limits. (7) Purchase of hazardous items (8) Personal purchases/identification (9) Writing checks to self or for "cash" (10) Paying in advance for supplies or services, except when authorized by law (11) Writing checks when vendor accepts purchase card (12) Failing to reconcile within 30 days (13) Other unauthorized purchases: <ul style="list-style-type: none"> Greeting cards Memberships in an individual's name Insurance of items being shipped to or for the Government Shipment of household goods Parking tickets Grants or agreement payments (14) Writing checks for spot cash awards or emergency salary payments in PCMS (15) Failing to enter Social Security Numbers/Tax Identification Numbers (TINS) in the "TIN" field in PCMS. (16) Writing checks to employees for reimbursement of non-emergency purchases. | <ul style="list-style-type: none"> (17) Failing to enter waiver numbers in PCMS. (18) Entering incorrect (bogus) TINS. (19) Checks are kept in a secure location. (20) Failing to use required sources (AbilityOne) (21) Writing checks over \$2,500 without documented approval of the APC (22) Using "989898989" for US Companies as the TIN. (23) Cardholder failed to maintain invoices/receipts for transactions. (24) Accountable/sensitive property (firearms, ammunition) (25) Meals/refreshments unless authorized by the law, e.g., bonafide award ceremony (26) Personal services, i.e., where Government supervises contractor employee (e.g., services being performed with an SOW so that the Government directs the actions of the contractor employee). (27) Inadequate item descriptions for transactions entered in PCMS. (28) Incorrect Budget Object Code. (29) Ensuring the "Comments" field includes a recipient's name when "Convenience Check" is entered in "Merchant Name" field in PCMS. |
|---|--|