

**WASHINGTON HEADQUARTERS SERVICES (WHS)  
ACQUISITION AND PROCUREMENT OFFICE (A&PO)  
OSD/WHS PURCHASE CARD PROGRAM OFFICE**

**PURCHASE CARD ALERT NUMBER 43**

(Issue date: August 30, 2007)

THIS ALERT IS APPLICABLE TO:

APPROVING OFFICIALS



CARDHOLDERS



SUBJECT: Government Purchase Card File Documentation Requirements

In June 2007, the Purchase Card Program Office completed an annual review of randomly selected Fiscal Year 2006 purchase card account records. The review revealed instances where the accountholders had questions regarding the rules for retention of official purchase card file documents.

The purpose of this Purchase Card Alert is to provide guidance to accountholders on documentation requirements and retention rules for Purchase Card Files.

**\* Note: WHS Administrative Instruction (AI) 105 contains specifics regarding file documentation and other Purchase Card Program information. It can be located at: <http://www.dtic.mil/whs/directives/corres/pdf/a105p.pdf>**

**CARDHOLDER (CH)**

This portion focuses on documentation that shall be retained by the CH. Except as otherwise specified, the CH must retain files for **three (3) years after the date of final payment.**

- 1) Delegation of Authority (DOA) Memorandum signed by the Purchase Card Program Manager delegating purchasing authority to the CH. The DOA Memorandum is effective until it is cancelled, superseded, or the CH separates from their current position. All DOA Memorandums, to include historical ones, shall be maintained in the CH official purchase card files.
- 2) Supporting documentation for each purchase to include invoices, receipts, e-mails, etc., for items posted as well as for disputed purchases in the Access Online System.
- 3) After the AO has reviewed/approved purchases made by the CH, the CH shall print and retain the following items from the US Bank Access Online System:
  - a. The signed CH Monthly Statement of account;
  - b. The Transaction Detail Report;
  - c. Receipts and documentation pertaining to purchases during the monthly billing cycle etc.;

- d. The cost distribution sheet and credit vouchers for each purchase, as applicable.

**\*IMPORTANT:** The CH files should be placed in a binder (separate from the Approving Official files), organized by billing cycle with a divider indicating each billing cycle month of the year.

- 4) If for any reason a receipt is missing for a purchase, an MFR must be placed in the CH files indicating why the receipt is not available. The MFR must be signed by the AO and include the date of purchase, vendor's name, items that were purchased and signature of a receiver.
- 5) Although the Purchase Card Program Management Office is required to retain a copy of each training certificate documenting mandatory training attended by the CH's, the CH should retain a copy of each training certificate in the official purchase card files.

### **APPROVING OFFICIAL (AO)**

This section addresses the documentation that shall be retained by the AO. The AO shall retain the following files for **six years and three months after the date of final payment.**

- 6) The DOA Memorandum signed by the Purchase Card Program Manager. The DOA Memorandum is effective until the AO's separation from their current position or until it is cancelled or superseded. All DOA Memorandums, to include historical ones, shall be maintained in the AO official purchase card files.
- 7) A copy of each training certificate documenting the AO's completion of mandatory training.
- 8) Monthly Managing Account Statement printed from the US Bank Access Online System.
- 9) When it is necessary for the AO to act on behalf of the CH in the Access Online System, an MFR must be prepared by the AO documenting the reason for this action. The MFR shall be kept with the AO's Managing Account Statement for that billing cycle.

## General Information

1. AO and CH records shall be maintained in separate binders.
2. The AO is responsible for ensuring that the CH's do not exceed their assigned monthly limits.
3. If a cardholder leaves the organization, the official purchase card records shall be forwarded to the existing AO. If the AO leaves their current position all purchase card records shall be given to their replacement or current supervisor.

Janette Ray is available to address questions on Government Purchase Card file documentation requirements, either individually or in a group setting.

We hope you will continue to tell us when we are doing a good job of satisfying your needs as well as when we need to improve our efforts. You may submit your comments through the ICE Program at [ICE Purchase Card Program](#) or send them to the Agency Program Coordinators at [purchasecard@bfd.whs.mil](mailto:purchasecard@bfd.whs.mil) or directly to the Program Manager at [Claudia.colvin@whs.mil](mailto:Claudia.colvin@whs.mil).