



DEPARTMENT OF THE ARMY
UNITED STATES ARMY GARRISON WIESBADEN
UNIT 29623
APO AE 09096-0050

REPLY TO
ATTENTION OF

IMEU-WSB-ZB

9 JUL 08

MEMORANDUM FOR

USAG Wiesbaden, APO AE 09096
USAG Baumholder, APO AE 09034

SUBJECT: Memorandum of Instruction for Government Purchase Card Usage

1. References:

- a. FAR Part 8, Required Sources of Supplies and Services; Part 13, Simplified Acquisition Procedures, Part 13.301, Government Wide Commercial Purchase Card; and Part 25.7, Restricted Sources, <http://www.acquisition.gov/far/>.
- b. AFARS Subpart 13 Subpart 5113.270, Use of Government-Wide Commercial Credit Cards, <http://farsite.hill.af.mil/>.
- c. DFARS Part 213.301 Government-Wide Commercial Purchase Card <http://www.acq.osd.mil/dpap/dars/dfarspgi/current/index.html>.
- d. Defense Finance and Accounting Service –Indianapolis Center Regulation 37-1, Finance and Accounting Policy Implementation, Chapter 9, 090207, Using Credit Cards for Small Purchases, <https://dfas4dod.dfas.mil/centers/dfasin/library/ar37-1/index.htm>.
- e. AR 710-2, Supply Policy below the National Level, 8 Jul 05.
- f. AR 25-1, Army Knowledge Management and Information Technology, 15 Jul 05.
- g. AR 715-xx, Government Purchase Card Program (GPC Draft Army Regulation revised), 21 Mar 06.
- h. AR 25-30, The Army Publishing Program, 27 Mar 06.
- i. AE Sup 1 to AR 25-1, Army Knowledge Management and Information Technology, 28 Apr 06.
- j. C.A.R.E User Manual, U.S. Bank.

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2. Purpose: This memorandum of instruction (MOI) provides information on the use of the government purchase card (GPC).

3. Scope: This MOI applies to all cardholders, approving officials and certifying officers of the USAG Wiesbaden AOR.

4. General: VISA GPC is an alternate method of micro-purchasing (equal to or less than \$2,500.00) of supplies and services and does not take the place of existing supply methods. Special provisions apply to card holders authorized to conduct purchases up to \$25K. This MOI supplements existing GPC regulations.

5. Definitions:

a. Cardholder: The GPC is issued directly to the cardholder. The card bears the individual's name and may be used only by this individual to pay for authorized US government purchases.

b. Approving Official and Certifying Officer (AO and CO): The AO and CO will review the cardholders' monthly statements; serve as liaison between the cardholder and the agency program coordinator and certify monthly billing statements for payment. A cardholder cannot be their own AO or CO. The AO and CO should be the cardholder's immediate supervisor or an individual next higher in rank or grade.

c. Servicing Contracting Office: Wiesbaden Regional Contracting Center (WRCC) is the servicing contracting offices. The appropriate contracting office will issue the delegation of authority to the cardholder. The delegation will specify the authority and limitations in accordance with the appropriate unit commander's guidance.

d. Agency Program Coordinator: The agency program coordinator can be reached at WRCC via e-mail to wccrcogpc@eur.army.mil.

6. Use of the GPC: The GPC may be used to pay for micro-purchases of services or supplies under the dollar limitation of \$2,500 or \$25,000 (per single purchase) based on the card holders authority. All GPC purchases must comply with FAR and established supply regulations. Without exception, the GPC may only be used to pay for authorized US government purchases.

a. The total of a single purchase to be paid using the card may be comprised of multiple items and cannot exceed the authorized single purchase limit. Purchases will not be split in order to stay within the single purchase limit.

b. An over the counter item purchased must be available at time of purchase. No back ordering is allowed.

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c. GPC purchases are usually for expendable or consumable items. All supply type purchase requests must go through the servicing Installation Property Book Officer (IPBO) prior to purchase.

d. All purchases are exempt from state, local and the German Value-Added Tax (Mehrwertsteuer). The invoice and receipt must show that the tax was deducted from the cost. The tax relief form (Abwicklungsschein) must be used for these purchases.

7. Unauthorized use: Unauthorized use of the GPC will not be tolerated. An AO or CO that allows unauthorized purchases to be made will be liable to the U.S. Government for the total dollar amount of unauthorized purchases made in connection with the misuse or negligence; plus any accrued interest charges (pecuniary liability). The cardholder will also be subject to disciplinary action for unauthorized purchases. Examples of unauthorized purchases are:

- a. Use of the GPC by a person other than the trained and authorized card holder.
- b. Use of the GPC not in accordance with this MOI and applicable regulations.
- c. Purchase, rental, or leases of ADP hardware and or software without coordination with IPBO prior to purchase. (refer to AE Sup 1 to AR Reg 25-1 for guidance)
- d. Purchase of reimbursable meals, drinks, lodging, travel tickets or other travel related costs.
- e. Use for rental of vehicles without prior approval.
- f. Purchase of fuel, oil or repairs for a GSA IFMS vehicle.

8. Acquisition Procedures: All applicable acquisition regulations apply to the use of the GPC. Prior to purchase, all required approvals must be obtained. The AO is responsible to ensure that all supply type actions are processed through the IPBO prior to commitment. IPBO will ensure mandatory supply sources are used where possible and ensure accountability of purchased items.

9. Documentation and Reconciliation Procedures: The cardholder will maintain transaction documentation and provide it to the AO or CO to be able to reconcile monthly statements. See ACCESS ONLINE user manual for further details.

10. Billing Errors and Disputes: If a statement reflects any unauthorized charges or purchases not received, the cardholder must dispute the charges in ACCESS ONLINE immediately and notify the AO.

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11. Defective Items: If items purchased with the GPC are found to be defective, the AO or CO has the responsibility to obtain replacement or correction as soon as possible. If the merchant refuses to replace or correct the faulty item, then the purchase of the item will be considered in dispute and handled in the same manner as billing errors.

12. Contact with US Bank: US Bank must be contacted immediately to report a lost or stolen card.

13. Card Security: It is the AO, CO and cardholder's responsibility to safeguard the credit card and protect card account number at all times.

14. Transfer of Cardholder: Prior to transfer or separation of a cardholder, the cardholder must surrender the card to the AO or CO, which will complete the destruction notice and forward the notice to the agency program coordinator (APC). At least sixty (60) days prior to rotation or departure, the cardholder should stop using the GPC for purchases, so that all actions will appear on the final statement. Transfer of a cardholder within the organization can be accomplished if the resource management office (RMO) provides new funding information and is provided the APC.

15. Transfer of AO or CO: Prior to the transfer or separation of the AO or CO, the departing AO or CO must notify the APC, providing the name of the new AO or CO that will accept responsibility for the cardholders presently being controlled by the departing AO or CO.

16. Surveillance of GPC Use: The APC will perform surveillance of cardholder's documentation at least once a year. GPC Surveillance is also part of the Directorate of Logistics (DOL) monitored command supply discipline program.

17. Responsibilities:

a. The Director and Activity Chief will:

(1) Designate cardholders and AO and CO by submitting a written request through the Garrison Commander and coordination with DRM for the FCA and monetary limits, to the servicing contracting office for delegation of authority and appropriate training. The request must specify the authority and limitations desired for the cardholder.

(2) Ensure the IPBO or individuals under the IPBO supervision do not purchase supplies with GPC. DRM, Fund Certification Officers, AO or CO for the fund cites under their direct control.

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b. Government Purchase Cardholders will:

- (1) Ensure the security of the GPC account number and card.
- (2) Purchase items made meet established purchase criteria.
- (3) Coordinate with the IPBO regarding authorization or the appropriate source of supply for required material. (i.e. SSA/SSO, GSA. or local merchant). A Sample is provided at Enclosure 1.
- (4) Use a hard copy purchase request and obtain written approval from the AO or CO and IPBO prior to purchase.
- (5) Ensure that the appropriated funds certified by DRM, have not been exceeded.
- (6) Provide the IPBO with a receiving report (Email or DD Form 250) and a copy of all purchase receipts and invoices within 5 working days after purchase.
- (7) Ensure the supplies and services are the quantity and quality requested.
- (8) Ensure credit card fees are not added to the price of items purchased. Delivery charges are authorized and are non disputable.
- (9) Complete the tax relief form (Abwicklungsschein) for the vendor.
- (10) Maintain documentation audit trail.
- (11) Reconcile the statement of account in ACCESS ONLINE within 3 days.
- (12) Provide a statement of questioned item to AO or CO for disputed items.
- (13) Retain procurement records for three (3) years after payment.
- (14) Submit requests for funding to DRM, itemizing amounts needed by Common Level of Support Service Program (SSP) designation.
- (15) Maintain a separate spreadsheet of purchases, which identifies the specific SSP for which each purchase was made. This spreadsheet will be provided to DRM as part of the monthly GPC purchases reconciliation report not later than the 5th working day of the next month.

c. The GPC AO or CO will:

- (1) Approve all planed purchases in writing prior to transactions being made.

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(2) Verify that all GPC transactions were necessary government purchases made in accordance with this MOI, FAR, and all other applicable regulations and directives.

(3) Certify the monthly billing statement in ACCESS ONLINE within four (4) days from receipt, and retain documentation for a period of six (6) years and three (3) months

(4) Establish internal controls for cardholders and ensure purchase documentation is available for reconciliation in cardholder absence.

d. The IPBO will:

(1) Review and advise cardholders of the appropriate sources of supply in a short turn-around time (NTE 1 working day).

(2) Advise cardholders of the authorized equipment and supplies.

(3) Review all GPC receipts and invoices for proper property accountability.

(4) Establish accountability for all GPC purchases of non expendable and durable property IAW AR 710-2 and other applicable regulations.

e. The DRM will:

(1) Set funding limits consistent with the current fiscal year budget requirements.

(2) Issue Fund Certification Authority (FCA) with appropriate accounting classification.

(3) Receive statement of accounts in C.A.R.E. and verify accounting classification and obligations.

(4) Provide the IPBO with a list of each cardholder's expenditures monthly to ensure items that require entry into the property book are properly accounted for.

18. The proponent for this MOI is Mr. Lavon Peoples, at DSN 337-1540/6127, Civ: 0611-705-1540/6127, Fax: 337-5193, E-mail: lavon.peoples@eur.army.mil.


ROBERT KANDLER
Deputy to the Commander

USAG Wiesbaden GPC Purchase Request NUMBER (Format: DIR-FY-XXX) _____

1. TO BE COMPLETED BY THE REQUESTING SECTION / BRANCH

From: _____ TO: _____

Date of Request: _____ ATTN: _____

QTY	CLS / SSP	DESCRIPTION OF SUPPLIES / SERVICES	U / PRICE	TOTAL
1				
2				
3				
4				
5				

Source / Vendor: _____ LOCAL Amount (if applicable):
TOTAL \$ Amount (incl S&H): _____

Requester Signature

2. TO BE COMPLETED BY THE CARD HOLDER

STATEMENT: I hereby certify that sufficient funding is available for the purchase of the above requested items(s).

Date

Card Holder Signature

3. TO BE COMPLETED BY THE PROPERTY BOOK OFFICER (for supplies & equipment only; for services continue with 4.)

Above ordered items are: expendable durable non-expendable

Items are authorized IAW: _____

Document Number: _____

Designated HR#: _____ Date: _____ IPBO Signature: _____

4. TO BE COMPLETED BY THE APPROVING OFFICIAL

I certify that above requested items / services are mission essential.

Request approved:

YES
 NO

Date

Approving Official Signature

5. TO BE COMPLETED BY THE CARD HOLDER

Receiving Report completed IAW Para. 17b(6) of the USAG Wiesbaden GPC MOI
(FOR ALL ITEMS, applicable for expendable, non-expendable, and durable items.)

Date

Card Holder Signature