

GOVERNMENT PURCHASE CARD (GPC) PROGRAM

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This instruction provides the flexibility to apply acquisition reform principles, encourages the use of commercial practices to the maximum extent practicable, and promotes business process improvements in Air National Guard contracts. Billing Officials and cardholders are encouraged to use this flexibility to meet mission needs and to consult their local contracting and comptroller offices for assistance, as necessary. This instruction prescribes AF Form 4009, **Government Purchase Card Fund Cite Authorization**. Records Disposition: Dispose of all records created as a result of processes prescribed in the publication in accordance with AFMAN 37-139, *Record Disposition Schedule*, unless stated otherwise.

**SUMMARY OF REVISIONS**

**This document is substantially revised and must be completely reviewed.**

This revision incorporates changes required to reflect transition to the paperless transaction management, reconciliation, approval, and payment system implemented by the Government Purchase Card vendor bank as required by the terms and conditions of their contract with the General Services Administration (GSA). Other major changes include the addition of general guidelines for the use of the GPC as a payment tool on Air National Guard contracts, a requirement for chiefs of contracting office to brief the installation commander at least annually on the GPC program, clarification on the use of the GPC to pay for training and establishment of minimum qualification requirements for the agency/organization program coordinator, a requirement to collect DD Form 1057, **Monthly Contracting Summary of Actions \$25,000 or Less**, data on purchases valued between \$2,500.01 and \$25,000 and other administrative and clerical changes.

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### **Prescribed Forms**

AF Form 9, **Request for Purchase**

AF Form 332, **Base Civil Engineer Work Request**

AF Form 4009, **Government Purchase Fund Cite Authorization**

SF 44, **Purchase Order - Invoice Voucher**

SF 1081, **Voucher and Schedule of Withdrawals and Credits**

SF 1449, **Solicitation/Contract/Order of Commercial Item**

DD Form 1057, **Monthly Contracting Summary of Actions \$25,000 or Less**

DD Form 1155, **Order for Supplies or Service**

DD Form 1556, **Request, Authorization Agreement, Certification of Training and Reimbursement**

TD Form 1099 MISC, **Statement for Recipients of Miscellaneous Income**

**CHAPTER 1  
PROGRAM OVERVIEW**

**1.1. Glossary of References and Supporting Information.** See Attachment 1.

**1.2. Introduction.** The General Services Administration has awarded a multiple award schedule contract for U.S. Government commercial purchase card services. The contractor (hereinafter referred to as “the Bank”) provides commercial GPCs and associated services to military members and federal civilian employees to make official purchases.

1.2.1. This instruction applies to all Louisiana Air National Guard appropriated funds GPC purchases.

1.2.2. This instruction does not apply to non-appropriated funds GPC purchases.

**CHAPTER 2**  
**AUTHORIZED AND UNAUTHORIZED**  
**USE OF THE GPC PROGRAM**

**2.1. Authorized Use of the GPC.**

2.1.1. The use of the card constitutes expenditure of appropriated funds and is limited to official authorized transaction only. Some organizations have both appropriated and non-appropriated funds available for use. Separate cardholder accounts must contact his local segregate these fund types. All cardholders and/or approving officials must contact their local segregate these fund types. All cardholder and/or approving officials must contact their local comptroller and/or legal office if any doubt exists regarding the proper use of appropriated funds.

2.1.2. The GPC may be used to purchase authorized supplies, equipment, and non-personal services up to the micro-purchase threshold (currently \$2,500). See paragraph 2.2.10 regarding use of the GPC for construction. Purchases under 2,500 are exempt from the Competition in Contracting Act, Buy American Act/Economy Act, Service Contract Act, and the Small Business Set-Aside Program. Non-personal services are further divided into recurring and non-recurring services. Recurring services are those performed at regular intervals and have a demand that can be predicted on an annual basis. Recurring services requirements estimated to exceed 2,500 per year should be acquired through the local contracting office. Non-recurring services involve one-time, unpredictable, or occasional requirements. These ad-hoc services may be purchased with the GPC up to the micro-purchase threshold whenever a requirement occurs. If any doubt exists as to which category a service fall under, the cardholder shall contact with the local contracting office for a determination.

2.1.3. Warranted Contracting Officers and other designated contracting personnel may use the GPC as a method of payment on a contractual document up to the warrant limit of the Contracting Officer (See FAR 13.301). Contracting personnel must comply with the requirements of this instructions for establishing, funding, reconciling, and approving GPC purchases and other transactions even when the GPC is used as a payment method on a pertinent and required procurement and financial management rules and laws associated with the dollar value of the purchase. In addition, as a minimum, the following requirements must be met when the GPC is used as a payment method:

2.1.3.1. The requirements must be loaded in the DoD Standard Procurements System (SPS).

2.1.3.2. The Contracting Officer must ensure sufficient funds have been committed and reserved to support the contract action.

2.1.3.3. The contract action must not be electronically transmitted to DFAS.

2.1.3.4. There must be a distinct separation of duties for purchase, acceptance, and payment for the contract action. No one individual may perform more than one of these functions without higher-level review and approval.

2.1.3.5. The GPC purchase limits should be set to allow for payment of no more than two months worth of requirements in one billing cycle.

2.1.3.6. The contract documents must state that payment will be made by GPC and require authorization from the Contracting Officer to bill against the designated GPC account. The GPC account number shall not be included in the contract document.

2.1.3.7. The Contracting Officer, in consultation with the local comptroller officer, must comply with provisions of the Prompt Payment Act, if applicable.

2.1.3.8. On a limited basis, at the discretion of the Contracting Office and subject to the restrictions in paragraph 3.6, convenience check may also be used as a payment method provided the amount of each invoice does not exceed \$1,000 and invoices are not split to avoid this limitation. For service contracts, the total monthly amount of the contract shall not exceed \$1,000. **Note:** each check is subject to the Bank surcharge paid directly out of the units account (currently 1.7%).

2.1.3.9. GPC micro-purchase should be distributed equitably among qualified suppliers, in accordance with Federal Acquisition of Regulation (FAR) 13.106-(a), with special consideration paid to supporting local, small and small disadvantaged businesses.

2.1.3.10. If specifically authorized to make purchases above 2,500, cardholders not in contracting organizations use the GPC only to obtain items from pre-priced contracts and agreements (e.g., Federal Supply Schedule (FSS), Blanket Purchase Agreement (BPA), Indefinite Delivery/Indefinite Quantity (ID/IQ) contracts, etc.). In this case, authority to use the GPC will not exceed 25,000 per transaction. When purchasing from FSSs and BPAs, cardholders must review prices on at least three contracts/agreements and select the best value item for their requirements. A record of this review will be kept with the cardholder's GPC documentation. In addition, for each transaction between \$2,500.01 and \$25,000 the cardholders must collect required information from the vendor and complete a DD Form 1057. DD Forms 1057 must be submitted to the A/OPC not later than five work days following the end of the month in which the purchase was made (for purchase made in the month of September, DD Forms 1057 must be provided not later 20 September).

2.1.3.11. Purchases with the Defense Automated Printing Services (DAPS) are authorized up to \$100,000.

**2.2. Purchases Requiring Authorization.** Requests for the following supplies, equipment or non-personal services require the cardholder to contact the specified controlling/servicing organization before making the purchase. Except where noted below, documented, verbal approval, included the date and identity of the authorizing official, is sufficient. In most cases, coordination via electronic mail is the most practical method to documented approval.

2.2.1. Hazardous and Potentially Hazardous Materials. Authorizing Official: Base Hazardous Materials Management Process (HMMP) Team. No hazardous or potentially hazardous material may be purchased by any means or brought onto an installation without full compliance with all authorization, approval, and reporting requirements specified in AFI 32-7086, *Hazardous Material Management*, and any MAJCOM or local supplements.

2.2.2. Communication and Computer Equipment and Software, include Telephone Instrument, Cell Phones, and Expansion Plug-in Cards. Authorizing Official: Communications Squadron. Approval through the Communication and Information Requirements Process (AFI 33-103, *Requirements Development and Processing*) must be obtained. This is required to ensure configuration control and compatibility with Air Force and joint systems. Technical solution paperwork provided by the communication and information officer should be maintained in the cardholder's files. **Note:** Secure telephones cannot be purchased direct from vendors using the GPC. All secure phones must be requisitioned through the Base Supply System.

2.2.3. Medical Items. Authorizing Official: Base Medical Logistics Officer.

2.2.4. Paid Advertisements. Approval authority: For AFMC, to the Senior Center Contracting Official; and for other MAJCOMs and field operating agencies (FOAs), the commander and vice commander with authority to redelegate expenditures of \$2,500 or less to the senior commander principally responsible for installation support at each base (or an individual acting in those positions).

2.2.5. Visual Information, Electronic Digital Image and Video Equipment and Services. Authorizing Official: Base Visual Information Manager (AFI 33-117, *Visual Information (VI) Management*).

2.2.6. Test, Measuring, & Diagnostic Equipment (TMDE). Authorizing Official: Precision Measurement Equipment Laboratory (PMEL). PMEL must approve all purchases of TMDE in accordance with Air Force

Metrology and Calibration Program (AFMETCAL) procedures as well as all purchases of TMDE repair services from non-organic sources.

2.2.7. Rental/Lease of Material Handling Equipment/Fleet Motor Vehicles. Authorizing Official: Transportation Squadron.

2.2.8. Rental/Lease of Materials Handling Equipment or Aircraft Support Equipment (e.g., aircraft staircases: baggage handling equipment) when required to sustain operations at deployed locations. Authorized Official: Appropriate Deployed Commander.

2.2.9. Centrally Managed Item Related to Weapon Systems. Authorizing Official: Weapon System's Program Director (SPD). If a part is back ordered and the estimated delivery date is unacceptable, the following procedures can be used if the requirement meets the GPC threshold of \$2,500 or less:

2.2.9.1. A request will be submitted to the applicable SPD for local purchase authority and a qualified source.

2.2.9.2. Approved purchases will use only the Government Purchase Card that is funded with flying hour money (Element of Expense Identification Code (EEIC) 6190, or other funds identified by MAJCOMs). Only funds of the organization that will use the item may be used. Items shall not be purchased for resale to end-users.

2.2.9.3. Cardholders must cancel the original requisition through Base Supply. Base Supply or Depot Supply must capture demand data by processing DOC with TEX Code 9.

2.2.10. Construction Authority Official: Base Civil Engineer. Construction is limited to \$2,000 per project and requires an approved AF Form 332, **Base Civil Engineer Work Request**. All requirements must be processed through the Base Civil Engineer work order approval process.

2.2.11. Civil Engineer Materials Real Property (installed equipment). Authorizing Official: Base Civil Engineer.

2.2.12. Morale, Welfare, and Recreation Items. For gym equipment, (Federal Supply Class 7830), written approval prior to purchased must be granted by the Services Commander and Group Commander to be consistent with allowance standard 410 preface and AFI 34-204, *Air Force Services Logistics Support Program*, and AFI 34-266, *Air Force Fitness and Sports Programs*. For intramural sports uniforms, written approval from Services Commander and requesting organization commander is required prior to purchase. The uniforms must not be personalized with individual names or nicknames and must be returned to the unit following the season or when the member leaves the team. Consult AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation and Nonappropriated Fund Instrumentalities*, paragraph 10-11 and AFI 65-601, Volume 1, *Budget Guidance and Procedures*. Authorizing Squadron.

2.2.13. Bird Aircraft Strike Hazard (BASH) Program. The requesting unit for BASH will coordinate with the installation Munitions Accountable System Officer and OO-ALC/WM, Commercial Off the Shelf (COTS), Munitions Program Manager, or Integrated Materiel Manager prior to using the GPC. The requestor shall have final written approval from OO-ALC/WM and follow the written COTS approval procedures in AFI 21-210, *Department of Energy Visits to Air Force Organizations*, before purchase of the munitions item with the GPC.

2.2.14. Purchase of Commercially Printed Business Cards. Authorizing Official: See AFI 65-601 V1, paragraph 4.36.1.1. Only agencies listed in AFI 65-601, V1, are authorized to purchase commercially printed business cards. See AFI 65-601, V1, paragraph 4.36, for guidance on printing business cards using personal computers and purchase of business cards from the Lighthouse for the Blind, Inc.

2.2.15. Printing, Copying Services, or Copier Services Provided by Commercial Sources. Authorizing Official: Local DAPS or Government Printing Office. DAPS is the required source for these services. The GPC may be used only if DAPS cannot provide the service. Cardholders must obtain prior approval from the local DAPS or

Government Printing Office. The single purchase limit for GPC use with DAPS is \$100,000. When DAPS is not available and authorization is received to use commercial printing sources, the limit is \$2,500 per purchase.

2.2.16. Any and all MAJCOM and/or locally mandated approvals.

### 2.3. Purchases Requiring Coordination/Review

2.3.1. Non-expendable (budget code 9) Equipment Assets Over the Micro-purchase Threshold. If these are purchased on existing contracts with the GPC they must have accountability records established through Base Supply Equipment Management Element immediately upon receipt of the asset.

2.3.2. Repair Services for General Equipment. Before acquiring repair services, the cardholders will contract the resource advisor or contracting squadron/office to verify that the repair is not already covered by an existing preventative maintenance agreement. The cardholders shall document the name of the person contacted. In addition, consult the organization equipment custodian to ascertain whether repair may be covered under an existing warranty at no cost to the Air Force.

2.3.3. Book, Periodicals, and Manuals. Specific guidance can be found in AFMAN 23-110, Vol 2, Part 2, Chapter 9, *USAF Standard Base Supply System*. Generally, for books, periodicals, or manuals in direct support of Air Force mission requirements, coordinate with the library to determine if central library funds encouraged checking with the library prior to using the GPC.

2.3.4. Professional Services. Professional services are those services rendered by the persons who are members of a particular profession or possess a special skill (e.g., accountants, lawyers, architects, engineers, physicians profession or possess a special skill, etc.). State law may require that services rendered by these individuals be performed or approved by a person who is licensed, registered or certified to provide the service. Organizations should consult with the Contracting Squadron/Office to ensure that there is not an existing contract providing the same services requested and to verify that such services are not of a personal services nature.

2.3.5. Payment for the Domestic Express Next Business Day Small Package Delivery Service Contract may be made using the GPC. Cardholders must coordinate with their Transportation Management Office prior to setting up an account; units will be billed at a much higher commercial rate.

**2.4. Unauthorized Use of the GPC.** The GPC shall not be used (unless otherwise noted in exceptions) for the following purposes:

2.4.1. Cash Advances. Cash advances are prohibited. Money orders and traveler checks are considered to be cash advances and shall not be purchased by cardholders to obtain item from merchants who do not accept the GPC. (See paragraph 3.6., Convenience Check Accounts).

2.4.2. Travel Related Purchases. This included rental/lease of motor vehicle associated with travel or temporary duty supported by travel orders (purchase of airline, bus, and train tickets), purchase of meals, drinks, lodging, or other travel or subsistence costs associated with official government travel that will be reimbursed on a travel voucher. **Exception:** If the travel voucher, i.e., Reserve duty/exercise, air mobility aircrews at ports where the costs of the lodging and meals are a host unit expense, costs may pay with host unit GPC. Subsistence items (not prepared meals) not associated with individual travel may be purchased with the GPC from the troop issue (Prime Vendor) and the commissary cannot support the requirement. Prepared meals for dignitaries may only be purchased with Official Representational Funds. For purchases of prepared meals, the GPC can be used if the approving official that the official government travel card cannot be used to satisfy the requirement approves a written determination.

2.4.3. Rentals or Leases of Land or Buildings Exceeding 30 days. **Exception:** Rental lease of temporary storage to facilitate office reconfiguration not to exceed 90 day provided the total price of rental does not exceed \$2,500 and the rental period does not cross a fiscal year and subject to the written approval of the civil engineering real property officer.

2.4.4. Purchase of Aviation, Diesel, Heating Fuel, Gasoline Fuel or Oil for Aircraft and Motorized Vehicles. Packaged oil and lubricants needed to support base maintenance shops, however, may be purchased using the GPC. Otherwise, petroleum products will be purchased using the commercial credit cards provided by the Defense Energy Support Center.

2.4.5. Repair of Leased Vehicles.

2.4.6. Purchase of Major Telecommunications System including Federal Telecommunications/Telephone System 2000 or Defense Switched Network.

2.4.7. Purchases of Hazardous/Dangerous Items such as explosives, munitions, toxins, and firearms. This specifically includes weapons, small arms, and ammunition. **Exception:** BASH Program, see paragraph 2.2.13.

2.4.8. Personal Services. Personal services contract are contracts that, by its express terms or as administered, makes the contractor personnel appear, in effect, to be government employees (e.g., consultants directly under government supervision, temporary office help).

2.4.9. Gifts (e.g., retirements, farewells). These include food/beverages for organizational functions (commander's call, picnics, parties, awards programs), promotional items for conferences, meetings, symposia (coins, mugs, coasters), and cash incentive awards. U.S. flags may be purchased with unit funds for military retirees only. Note that light snacks may be purchased with the GPC by hosting unit in conjunction with a conference.

2.4.10. Purchases of Controlled Cryptographic Item (CCI). The GPC shall not be used to purchase secure telephone instruments or CCI assets. These must be requisitioned through Base Supply to ensure proper accountabilities records are established.

2.4.11. Budget code 8 XD/XF Items. These cannot be purchased with the GPC.

2.4.12. Utility Services. This includes electric, gas, water, phone, waste removal, and cable services. These services are typically consolidated base-wide and purchased through contracts that generally exceed \$2,500 a year. In addition, some utilities require payment in advance that is also prohibited with use of the GPC. An exception, however, exists for units that are physically isolated from the base either in an offsite location (e.g. Air Force recruiting office) or located in a remote portion of the base (often non-contiguous) so as to not be part of the base infrastructure (e.g., a building or an annex to the base which is connected to another municipality's water supply). The card may be used to purchase these services provided the dollar amount does not exceed \$2,500 per year. An additional exception concerns cell phone service. As a rule, cell phone service should be purchased on a base-wide contract similar to other utilities. In locations where there is no base-wide service contract, individuals may pay their own cell phone bills using card if the annual bill does not exceed \$2,500 and cardholders don't enter into agreements with cell phone companies that obligated the government to pay cancellation fees if the service is discontinued.

2.4.13. All MAJCOM or local restrictions.

2.4.14 See AFI 65-601 and AFI 65-301, *Audit Reporting Procedures*, for more detailed guidance on authorized and unauthorized uses of appropriated funds. If in doubt, contact the local comptroller squadron/office.

## **2.5. Use of the GPC in Support of Contingency/Exercise Operations.**

2.5.1. Warranted Contingency Contracting Officer (CCOs) is authorized to use the GPC in support of contingency/exercise operations. All CCOs shall have a GPC ready for use to support contingencies. The approving official in each case will be the contracting squadron commander/chief of the contracting office or his/her designated representative. When individuals participating in the operation or exercise are in temporary duty (TDY) status, they must document why they used the GPC in lieu of their government travel card to pay for commercial lodging facility and meals.

2.5.2. Cardholders who are not CCOs may continue to use unit-funded GPCs when deployed for a short duration (typically less than 30 days) exercise or contingency. The approving official in this situation will not change. An example of this type of situation is a Red Horse organization deploying for a two-week and then returning to their home station. Medical Dental Division (MDD) funded cards for which purchases will be reissued through the Mobile Medical Logistics Computer System (MOMEDLOG) may be used regardless of the duration of the deployment or exercise. In all cases, the cardholder and approving officials must ensure there are no delays in review and reconciliation of purchase made while the cardholders are deployed.

2.5.3. Except for purchase of Hazardous and Potentially Hazardous Materials paragraph 2.2.1 and weapons system parts paragraph 2.2.9, the authorizations and coordination's delineated paragraphs 2.2 and 2.3, are not required for purchase made in support of contingency/exercise operations if the cardholders is not collocated with the authorizing official or coordinating office.

2.5.4. Warranted CCOs may use the GPC as a payment method up to the limit of their warranted to cover written orders, SF 1449, **Solicitation/Contract/Order of Commercial Item** or DD Form 1155, **Order for Supplies or Service**. When the GPC is used as a payment method, copies of SF1449 and DD Form 1155 will not be distributed to finance and/or processed through 159 SPS by the CCO. In addition, in support of a JCS-declared contingency operation a single purchase limit up to \$200,000 may be established for warranted CCOs for market purchased made and performed outside the United States when the GPC is used in the same manner as a SF 44, **Purchase Order - Invoice Voucher**, (See DFARS 52-213.301).

2.5.5. If Internet capability is available at the deployed location the cardholder will reconcile all transactions via the Bank's electronic access system using normal procedures. If not the cardholder will coordinate with the approving official will reconcile all transactions on behalf of the cardholder.

2.5.6. When initiating cardholder's set-up for a CCO who is not scheduled to deploy immediately, single purchased and monthly spending limits should be set at a low level. At the time the CCO is deployed, the limit can be raised on-the-spot by the A/OPC via the Bank's electronic access system. The limit should be set realistically based on the expected purchase volume for that account. Upon the return of the CCO to his or her home base, the spending limits should be lowered to the previous level.

2.5.7. Aerospace Expeditionary Force (AEF) Deployments. All AEF eligible, military contracting personnel shall receive GPC training at their local contracting office. A copy of the training record shall be maintained in their unit deployment folder. Upon selection for an AEF task, designated CCOs will be notified, through Personnel Readiness Unit, regarding unique GPC requirements, if any, for the operation or exercise they are tasked to support. In some cases, the CCO may be issued a GPC specific to the operation or exercise.

**2.6. Government Contractors:** Government contractor employees shall not be issued GPCs nor shall they be appointed as approving officials.

**2.7. Use of GPC for Environmental Protection Agency (EPA) Guidelines Items:** The Resource Conservation and Recovery Act and Solid Waste Disposal Act require agencies to use recovered materials for EPA-designated items to the maximum extent practicable without jeopardizing the intended use of the item.

2.7.1. A list of EPA guideline items can be requested from the Environmental Management Section at the Base Civil Engineer Squadron. Items include paper products, vehicular products, construction and transportation products, park and recreation products, landscaping products, and non-paper office products.

2.7.2. Acquisition of EPA-designated items that do not meet the EPA minimum recovered material standard must be approved by the cardholder's squadron commander or equivalent. Compliance with the Affirmative Procurement Executive Order 13101 is required at all dollar levels. A written determination based upon one of the following reasons must be maintained by the cardholder organization for any orders above \$2,500.

2.7.2.1. Items containing EPA-recommended recovered content standards are not available within a reasonable period of time.

2.7.2.2. Items are available at an unreasonable price. Included sufficient information to support price decision.

2.7.2.3. Items are not available from a sufficient number of sources to maintain a satisfactory level of competition. Include list of sources queried.

2.7.2.4. Item based upon technical verification fail to meet performance standards or specifications.

2.7.2.5. When conditions apply for repetitive purchases of the same item, an annual blanket determination, approved by the contracting squadron commander/chief of the contracting office, may be approved and maintained by the cardholder's organization.

## 2.8. Use the GPC for Training and Education.

2.8.1. The GPC shall be used by training and education office personal to pay for government, non-government and/or off-the-shelf training and education up to \$25,000 for an individual or planned series of the same training event, activity, or course material.

2.8.2. Organizations may pay for government, non-government and/or off-the-shelf training and education with their unit funds up to \$25,000; however, the following procedures must be completed prior to attending training. In accordance with DoD Financial Regulation, Volume 10, DoD Administrative Instruction Number 40, *Employee Career Development and Training (ECD&T)*, and AFI 36-401, *Employee Training and Development*, a DD Form 1556, **Request, Authorization Agreement, Certification of Training and Reimbursement**, must be submitted to the training and education office and approval obtained before an individual's supervisor, second-level supervisor, the organization's training coordinator, and submittal to the training and education office for review and approval prior to the training start date. The employee development manager will ensure requested training is in compliance with all statutory, legal, and administrative requirements. The cardholder must have an approved DD Form 1556 prior to contacting a vendor.

2.8.3. Off-the-self training is defined as training products and service regularly available to the general public and/or government personnel. The term includes training offered in catalogs or other printed material by college, university, professional association, consultant firm or organization. It does not include training specifically developed, designed, and produced to meet requirements unique to an organization and/or program. An AF Form 9, **Request for Purchase**, submitted to the Contracting Squadron/Office, is required to purchase training designed specifically to meet a requirement particular to an organization.

2.8.4. Non-government sources include, but are not limited to:

2.8.4.1. State government or instrumentality

2.8.4.2. Interstate government organization

2.8.4.3. Medical, scientific, technical, educational, research, or professional institution, foundation, or organization

2.8.4.4. Universities, technical, business, and vocational schools; business, commercial, or industrial firm, corporation, partnership, proprietorship, or other organization

2.8.4.5. Training and education cards will be established with a single purchase limit of \$25,000. All merchant category codes will be blocked except the following source of training:

(1) 7392-Management, Consulting and Public Relations Service

(2) 7399-Business Service (Not Elsewhere Classified)

(3) 8220-Colleges, universities, junior colleges, and other professional schools

- (4) 8241-Correspondence schools
- (5) 8244-All business/secondary schools
- (6) 8249-Vocational/trade schools
- (7) 8299-School and Education Services (nor Elsewhere Classified)

**2.9. Accountability of Equipment.** For items equal to or under the micro-purchase threshold accountability of equipment items is the responsibility of unit commanders. Unit commanders must establish a locally devised program that provides visibility and audit trail capability. This may include use of hand receipts and spreadsheets. See paragraph 2.3.1. for accountability requirements for equipment items valued in excess of the micro-purchase procedures.

### CHAPTER 3 PROCEDURES FOR ESTABLISHING A GPC ACCOUNT

**3.1. Letter of Appointment.** Commanders or Chiefs of the requiring activities shall prepare a letter of appointment designating cardholders and approving officials (send letter as an attachment), no e-mails will be accepted as letters of appointment. The letter of appointment must fully describe the types of purchases to be made and identify the name, rank, duty title, telephone number and e-mail address of the cardholder or approving official. The letter must also include the requested limits as specified in paragraph 3.2. Coordination with the serving Financial Service Officer (FSO) is mandatory to ensure that the proper funds are allocated for the GPC charges. For new approving official accounts, the approving official must also initiate a request for a funding document, AF Form 4009, from the serving FSO. Subsequent changes to approving official limits must be submitted to the A/OPC, in writing by, the appointed official. The approving official must submit subsequent changes to cardholder limits to the A/OPC, in writing. Subsequent changes to cardholder limit must be submitted to the A/OPC, in writing, by the approving official.

3.1.1. Defense Acquisition University. Commanders or Chiefs of the requiring activities shall have all nominated cardholders and approving officials go to the following Defense Acquisition University Continuous Learning web-site [http://clc.dau.mil/kc/no\\_login/portalsp](http://clc.dau.mil/kc/no_login/portalsp) and take the Department of Defense Government Purchase Card Tutorial. This tutorial includes ten lessons that present mandatory requirements and other guidelines to consider and apply, as appropriate, when using the Government Purchase Card. Cardholders, Approving officials must complete this course prior to set-up or issuance of the DoD purchase card. This tutorial is mandatory for all of DoD. Upon satisfactory completion of the tutorial, a certificate of completion will be issued via the electronic training module, this certificate must be forwarded along with the letter of appointment to the A/OPC (contracting office) before local Government Purchase Card training or account set-up can begin.

**3.2. Limits.** Use of the GPC is subject to a single purchase limit, a monthly cardholders limit, an approving official 30-day limit (which encompasses all of the cardholders' 30-day limits assigned for any billing cycle) and a funding document limit. The A/OPC initiates the GPC account via the Bank's automated access system subject to the limits requested by the cardholder's organization.

3.2.1. Single Purchase Limit. The single purchase limit on the card cannot exceed \$2,500 unless the cardholder is a Warranted Contracting office or has specified authority to place orders from pre-priced contractual instruments up to \$25,000. For these orders the single purchase limit will be established by the approving official and shall not exceed \$25,000. The single purchase/order limit must be set in increments of \$100.

3.2.2. Monthly Cardholder Limit. The monthly cardholder limit is the total dollar value of the cardholder's GPC purchases allowed for any given monthly billing cycle. The monthly cardholder limit shall be set in increments of \$100.

3.2.3. Funding Document Limit. The funding document limit is a budgetary limit established on the Air Force Government Purchase Card Funding Authorization Form, AF Form 4009, by the approving official shall obtained a certified funding document upon receipt of the 16 digit account number from the A/OPC before the card can be used by the cardholder. A certified copy of the AF Form 4009 shall be forwarded to the A/OPC. For Contingency/Exercise Operations accounts see paragraph 2.5. **NOTE:** Overspending funds available on the AF Form 4009 will result in unit commander notification and may result in suspension of the cardholder's and/or approving official's GPC privileges and/or other disciplinary action. Positive funds control can be achieved by the FSO setting the quarterly spending limits on the approving official account at the same dollar value as the AF Form 4009. Refer to paragraph 4.3.6.2. for more information on funding procedures.

**3.3. Merchant Activity Type (MAT) Codes.** When initiating a GPC account, the A/OPC shall incorporate the MAT codes that are identified in the requiring organization's request. Cardholders will not be permanently assigned the unrestricted MAT Code "000" unless specifically approved, in writing, by the Contracting Squadron Commander/Chief of Contracting specifically approved, in written, by the Contracting Squadron Commander/Chief of Contracting Office. However, warranted Contingency Contracting Officer cards will be assigned the MAT Code "000" in order to support the contingency/exercise to which they are temporarily assigned.

**3.4. Account Set-Up.** Account set up begins upon of the letter of appointment specified in paragraph 3.1 at the contracting squadron/office and an initiation of an AF Form 4009 at the comptroller squadron/office.

3.4.1. The A/OPC will use the letter of appointment as the basis to initiate cardholder or approving official account set up via the Bank's automated system. The A/OPC will also make any subsequent adjustments, to include account suspension and closure, via this system. Upon completion of formal training and receipt of confirmation that the account set up is completed (including establishment of a certified funding documented), a delegation of authority letter, signed by the contracting squadron commander/chief of the contracting office, shall be forwarded to the cardholder. This letter delegates the authority to the cardholder to use the GPC to obtained supplies, equipment, and service with GPC, subject to the limits identified in the letter. This letter does not constitute limited contracting officer authority as defined in AFFARS 5301.603-2-90.

**3.5. Receipt of Card.** The Bank will mail the GPC to the cardholder within 24 hours after receiving the cardholder's account set-up information. The Bank uses a Voice Response Unit (VRU) to verify that the cardholder has received the GPC. When the cardholder receives the GPC, they must immediately access the VRU. The VRU is accessible toll free (or direct telephone number for foreign users).

**3.6. Convenience Check Accounts.** Convenience checks provide an alternative only when the use of the GPC is not feasible. The use convenience checks shall be evaluated and determined to be advantageous to the activity, after evaluating all alternatives to accomplish the same purpose. The checks provide Air Force activities the flexibility to issue low volume, low dollar payments for supplies and services. The management controls, procedures, and restriction checks will be pre-numbered and the check writer using a separate convenience check register for each account will maintain additional controls. The funding documented for establishment of convenience check accounts is also the AF Form 4009. The convenience check-funding document, master account code, approving official number, and cardholder number must be unique and cannot be used jointly with existing GPC accounts. A convenience check writer may also have a GPC account and a separate convenience checking account.

3.6.1. Requirements: As specified in the DoD Financial Management Regulation, Volume 5, Chapter 2, the following requirements must be met when administering a convenience check account:

3.6.1.1. All organizations authorized to maintain a convenience checking account should hold an active (in good standing) GPC account before approval of a purchase card convenience checking account.

3.6.1.2. Before a check is issued, the requiring organization must make every effort to use the GPC. Maximum efforts shall be made to find and use vendors that accept the GPC.

3.6.1.3. The authority to maintained a checking account should be justified on an individual organization basis and controlled and monitored by the organization commander.

3.6.1.4. The number of checkbooks per installation must be kept to a minimum and should, in most cases, be limited to no more than one checkbook per organization. Unit Commanders shall provide a written justification to establish a second checking account. The Contracting Squadron commander/chief of the contracting office is the approval authority for a second checking account.

3.6.1.5. The approving official is responsible for the implementation of appropriate internal controls. The approving official must conduct quarterly reviews of each checking account as a part of the regular surveillance activities. The A/OPC will review each checking account under an approving official as a part of the annual surveillance of accounts.

3.6.1.6. Convenience checks shall not be issued for more than \$2,500 per check and shall be issued for the exact payment amount. "Splitting" amounts across more than one check to keep below the \$2,500 limits is prohibited.

3.6.1.7. Convenience checks shall not be issued as an example "exchange-for-cash" vehicle to establish cash funds. If vendors issue credit checks or refunds by cash or check, funds must immediately be turned in to the local FSO.

3.6.1.8. The unit is responsible for all administrative cost associated with the use of these checks. The total purchased amount plus the program fee must be accounted for on the check writers check register and deducted from the funding documented balance. Likewise, all checks must be inputted into the Bank's electronic access system in the same manner as a GPC transaction. (The current program fee for convenience checks is 1.7% of the face value of the check. A 2% fee is charged on check written outside the CONUS.)

3.6.1.9. Convenience checks may be mailed provided internal controls are in place to avoid duplicate payments to payee. Lost checks are the responsibility of the check writer [see DoD 7000.14-R, Vol 5, *Department of Defense Financial Management Regulations (FMRS)*].

3.6.1.10. Convenience checks may be used for overseas transactions up to \$2,500. Convenience checks may only be written in U.S. dollars. Warranted contingency contracting officer may use the convenience check up to \$10,000 for overseas transactions in support of contingencies declared by the Secretary of Defense.

3.6.1.11. Check writers are responsible for the capture of TD Form 1099 MISC, **Statement for Recipients of Miscellaneous Income**, data for services paid by convenience checks. This includes services, rent, and medical expense. Check written for a combination of supplies and service must also be reported. **NOTE:** (All amounts must be captured and reported because payments from several installation/agencies may total over \$600 which is the Internal Revenue Service reporting level for TD Form 1099 data.) The information shall be reported to DFAS in accordance instruction issued by DFAS. (See <https://dfas.mil/systems/1099>) The required information consists of the following:

- a. Payee's full name
- b. Complete mailing address
- c. Phone number (including area code)
- d. Social Security Number or Tax Identification Number
- e. Check number and amount(s) paid
- f. Date(s)
- g. Total paid to Payee in the reporting period

3.6.1.12. Checks are negotiable instruments and must be stored in a locked container, such as a safe or metal filing cabinet. Checks will be accounted for appropriately to prevent loss, theft or potential forgery. Checks will be accounted for appropriately to transactions. Checks are printed on duplicate paper to facilitate tracking and reconciliation. Duplicate copies of checks must retain as a part of the account holders' original documentation files.

### 3.6.2. Authorization of Accounts

3.6.2.1. Approving official responsibilities for check accounts are the same as those for the GPC (see paragraph 4.3.4.).

3.6.2.2. Only the named person shall be designed as the convenience check writer and have the authority to sign and issued convenience checks. Check account shall be under the custody of an individual who is not responsible for the origination, approval and/or processing of the requirement for a check.

### 3.6.3. Establishing Convenience Check Accounts.

3.6.3.1. Requests to establish convenience check accounts shall be justified by the organization's commander/director and forward to the A/OPC. A separate delegation of authority to maintain and use convenience checks shall be provided to the activity approving official and check writer (by name) by the activity's commander/director.

3.6.4. Use of Convenience Check Accounts. Convenience checks purchased are subject to the same requirements and restrictions as the GPC and used for purpose where purchase using appropriated funds in not otherwise authorized. In addition, supplies or services purchased with the convenience checks must be available for delivery within 15 days at the contractor's place of business or at destination.

3.6.5. Disputes/Stop Payments.

3.6.5.1. The disputes process available with the GPC is not available with convenience checks. Any concerns over a purchased made with a check must be resolved directly with the merchant. The check writer is solely responsible for checks written on the account; unless it is determined fraud is involved.

3.6.5.2. In some cases, payment can be stopped on a convenience check that has been written if the check has not yet posted to an account. To stop payment on check, call the Bank Customer Service to receive instruction on processing the action. The stop payment action will in place for 6 months, and a fee will be charged (and accounted for on purchase log/funding documented balance) directly to the account. If the check has already posted to the account, a request to stop payment cannot be honored. (The current Stop charge is \$25.00.)

3.6.5.3. Copies of posted checks are retained on file at the Bank for 3 1/2 years. If a check copy is needed, it will be mailed within 14 calendar days of requested. A fee will be charged (and must be accounted for on the purchase log/funding document balance) directly to the requesting account. (The current charge for check copies is \$2.00.)

3.6.5.4. Although a check is written, it may not immediately post, and therefore, may not be reflected in that month's statement of account of the check writer. When a check is presented to the Bank for payment, in addition, a check cannot exceed to the single purchased limit assigned to the account. If a check presented exceeds any of the limits, the result may be a Non-Sufficient Funds (NSF) situation and the check may be returned unpaid to the merchant or payee. A NSF fee will be assigned against the check writer's account. (The current NSF fee is \$15.00; however, the merchant may also charge a returned check charge.)

## CHAPTER 4

### PROGRAM STRUCTURE

#### 4.1. Air Guard Level:

4.1.1. NGB/AQ is designed the Air Guard GPC focal point.

#### 4.2. MAJCOM/FOA/DRU Level:

4.2.1. Appointment of MAJCOM/FOA/DRU Program Manager: Each MAJCOM/FOA/DRU Chief of Contracting shall appoint a MAJCOM/FOA/DRU GPC focal point.

#### 4.3. Installation Level:

4.3.1. Installation Commander: The installation commander or equivalent shall have overall responsibility for the operation of the GPC program on their installation. The contracting squadron commander/chief of the contracting office shall brief the installation commander on the GPC program at least annually, to include a summary of violations and corrective action taken.

4.3.2. The chief of the contracting office shall designate, at least one primary and one alternate A/OPC to manage the installation GPC program. The primary A/OPC must be as a minimum, a GS-1102 series civil servant, or a 6C051 enlisted contract specialist.

4.3.2.1. Chiefs of contracting offices must issue written authority to cardholders not in contracting organization to make purchases or place orders. A sample delegation of authority letter is provided as Attachment 2. The following thresholds for single purchase limits apply:

4.3.2.1.1. Personnel not assigned to a contracting office shall not be delegated authority to use the GPC to make single purchase for commercially available products or services from open market sources, which exceed \$2,500.

#### 4.3.3. Agency/Organization Program Coordinator:

4.3.3.1. General: This individual is responsible for the operation of the installation's GPC program. Functions include the initiation of GPC accounts; issuing delegations of contracting authority; providing mandatory GPC training and surveillance; and providing business advice to cardholders and approving officials. Additional responsibilities of the A/OPC include the following:

4.3.3.1.1. Acts as the point of contact with the Bank for all GPC issues

4.3.3.1.2. Initiates the revocation and suspension of GPC account privileges for individuals (cardholders and approving officials under their jurisdiction).

4.3.3.2. Verification of cardholders: The A/OPC shall maintain a current listing of all cardholders and approving officials under their jurisdiction.

4.3.3.3. Cardholder/Approving Official Training: The A/OPC is responsible for training all cardholders and approving officials.

4.3.3.3.1. The length of the required training sessions shall be established by the A/OPC. However, a minimum of four hours is required for those cardholders who have not previously completed formal training in small purchases/contracts. The training requirement for cardholders trained at a previous duty station may be abbreviated or waived as determined by the refresher training to all cardholders on an annual basis. This "continuing education" requirement can be satisfied by holding

a classroom session, providing periodic newsletters, accessing web-based training or other suitable n=vehicles. The A/OPC should document these sessions and, when practicable, compile and retain a list of attendees.

4.3.3.3.2. All trainees must sign a statement of training certifying they have received the initial GPC program training, they understand the training provided, GPC program training materials have been provided or made available, and they understand the penalties associated with misuse of the card. A sample training record is provided as Attachment 3. This document shall be retained by the A/OPC while the cardholder's account remains active. Cardholders should keep a copy of the training certificate for future reference.

4.3.3.3.3. Required Training Areas: The training program shall cover the following subject areas:

- HQ LA ANGI 64-1, *Government Purchase Card Program*.
- Defense Acquisition University Government Purchase Card Tutorial: [http://clc.dau.mil/kc/no\\_login/portalsp](http://clc.dau.mil/kc/no_login/portalsp)
- The Bank's electronic access system. The Bank provides a web-based training program that covers this system. All cardholders and approving officials must complete this training before being issued a GPC.
- Specific guidance on use of required sources and order of precedence of sources as prescribed in FAR, Part 8, and DFARS, Part 208, *Required Sources of Supplies and Services*, e.g., National Prison Industries (ak.a. UNICOR), and FSS/GSA schedule requirements. In addition to those mandatory sources listed in FAR Part 8, cardholders should strongly consider using small and small disadvantage business whenever possible.
- Funding document maintenance, account certification and billing procedures. The FSO shall provide this training.
- Federal, Defense, and Air Force acquisition policies and procedures.
- Use of recovered material (purchased of EPA guideline items-Affirmative Procurement). (The Civil Engineering Environmental Flight provides this training.)
- Hazardous materials. HMMP Team is responsible for providing this training.
- Competition and price reasonableness.
- Documentation requirements.
- Prohibition against splitting requirements.
- Equitable distribution of purchases among qualified
- Construction purchase requirements. (The Civil Engineering Operation flight provides this training as part mandatory cardholder training session).
- Purchased of non-medical equipment items, allowances standards, and placing equipment items on an organization account after receipt. Base Supply provides this training.
- Instruction on use of warranties/extended service agreements.

- Information on existing and agreements, which should be utilized by cardholders.
- A/OPCs encouraged providing procurement ethics training to all cardholders and approving official who are not employed in contracting or procurement and who have decision-making responsibilities regarding GPC expenditures.
- Contracting Support: The contracting squadron/office shall advise cardholders on the business support that they will provide.
- Cardholders, and the associated approving official, authorized to order from existing, pre-priced contracts and agreements up to \$25,000 (see paragraph 2.1.3.10) shall be provided auxiliary training on the appropriate use of these contract instruments and the additional requirements associated with using them.

4.3.3.4. Violation of Air Guard GPC procedures. If, as a result of finding from a surveillance visit, or by any other means, it is discovered that a cardholder or approving official has violated GPC procedures, the A/OPC shall document the violation and action to resolve the noncompliance to include, if necessary, retraining of the cardholder or approving official and/or temporarily suspending the cardholder or approving official's GPC privileges. Any determination to cancel or permanently suspend a cardholder or approving official account shall be made by the contracting squadron commander/chief of the contracting office, in writing, and their findings forwarded to the cardholders and/or approving official's unit commander. (Also, see Attachment 5, paragraph 2a. (5)(b).

4.3.3.4.1. Evidence of deliberate abuse shall be referred to the cardholder's and/or approving official's unit commander by the contracting squadron commander/chief of the contracting office for appropriate action in accordance with the Uniform Code of Military Justice or civilian disciplinary rules.

4.3.3.4.2. Evidence of fraud or other criminal activity shall be referred, by the contracting squadron commander/chief of the contracting office, to the local detachment of the Air Force Office of Special Investigation.

4.3.3.4.3. The violation and action taken shall document in the A/OPC's files.

4.3.3.5. Card Reissue: The Bank will reissue the GPC every 24 months to each active cardholder. The Bank will forward to each A/OPC, at least three months prior to the expiration of each GPC, a Card Reissue Report, which lists each active GPC scheduled for renewal. The A/OPC must inform the Bank, in writing within 30 work days after receipt of the report, of any GPCs which should not be reissued and advise the Bank of any cards that should be reissued that are not on the Bank's listing.

4.3.3.6. GPC Surveillance Requirements:

4.3.3.6.1. Surveillance will be accomplished by the A/OPC at least every 12 months. A random sample of 25% of cardholders assigned to the approving official shall be reviewed as part of the surveillance conducted by the A/OPC. Convenience check account shall be reviewed the approving official every quarter. Newly appointed cardholders should be actively reviewed during the first three months to ensure they are effectively performing their duties and following all procedures.

4.3.3.6.2. The surveillance guide, Attachment 4, may be used to assist with surveillance.

4.3.3.6.3. Surveillance results will be maintained on file in the A/OPC office. Copies of surveillance results will be provided to the approving official's organizational with the approving official, and, if applicable, the cardholder. The A/OPC will meet with the approving official to discuss each finding of noncompliance. Surveillance of GPC purchases made during contingency/exercise operations will occur within 30 days following the conclusion of the

contingency/exercise deployment of the cardholder or the receipt of the final statement, whichever is later.

4.3.3.6.4. If as a result of surveillance or any other means, the A/OPC, approving official or cardholder suspect a GPC account number has been compromised, the cardholders account shall immediately be cancelled and a new account established. Likewise, if arrangement, the cardholders should immediately report this contact to the A/OPC.

#### 4.3.4. Approving Official:

4.3.4.1. The approving official should normally be in the same chain of command as the cardholder (e.g. unit or squadron) and the level of responsibility inherent in this position suggests that the grade of the approving official needs to be commensurate with that responsibility. A cardholder cannot be his/her own approving official shall also be designated for each approving official account. The approving official has the authority to direct the A/OPC to take action to cancel the GPC for any of his/her cardholders at any time.

4.3.4.2. Establishing Dollar Limits: The approving official is responsible for providing GPC dollar limits to the A/OPC for all of their cardholders and to ensure that established limits are not exceeded.

4.3.4.3. Each month the approving official accesses accounts to:

4.3.4.3.1. Review each cardholder's electronic statement of accounts.

4.3.4.3.2. Not later than 30 day after the end of the billing cycle, verify that all transactions are appropriate, given the duties of the cardholder and mission of the unit, and those purchases were in accordance with this instruction and if so, approve the statement of accounts. Approving official accounts, which have been reconciled and approved within 30 days of the end of a billing cycle, should be temporarily suspended by the A/OPC.

4.3.4.3.3. The approving official will maintained all original supporting documentation (receipts, approvals, etc.) for all accounts even when the cardholders has transferred, been reassigned, or retired and the account is closed.

4.3.4.3.4. Prior to 15 days after the end of the billing cycle, the approving official may log into the Bank's electronic access system and act on behalf of the cardholder. This feature should be used if the cardholder is absent from their duty station and cannot log into the system from a remote location to reconcile their transactions.

4.3.4.3.5. The approving official shall conducted reviews of 100% of cardholder files at least every 12 months to ensure documentation and reconciliation is being performed properly.

4.3.4.4. Cancellation of GPC accounts:

4.3.4.4.1. Forward to the A/OPC, in writing, (e-mail acceptable) a request to permanently cancel the account. The request must state that all transaction (charges and/or credits) has cleared the Bank and the card has been destroyed. When possible, cardholders' accounts should be cancelled 60 days prior to reassignment or retirement to ensure all monthly statements of account have been reconciled and items purchased have been received.

4.3.4.4.2. Notify the serving FSO for adjustments to the funding document.

4.3.4.4.3. Approving officials must notify the A/OPC, on a quarterly basis, of cardholders who have retired, separated, been reassigned, or who no longer have cardholder responsibilities.

4.3.4.5. Lost or Stolen Cards: The approving official shall submit a written report (e-mail acceptable) to the A/OPC. The report will include:

- 4.3.4.5.1. The GPC number, the cardholder's complete name;
- 4.3.4.5.2. The date and location (if known) of the lost/stolen card and date reported to police;
- 4.3.4.5.3. The date and time Bank was notified;
- 4.3.4.5.4. Any purchase(s) made on the day GPC was lost or stolen;
- 4.3.4.5.5. Any other pertinent information.
- 4.3.4.5.6. A new GPC will be mailed within 24 hours of the reported loss or theft (Monday through Friday). For international card replacement, the Bank will replace lost or stolen cards within 48 hours of the reported loss of theft. If the cardholders finds the original GPC, it shall be cut in half and given to the approving official who will complete the destruction notice and forward it to the A/OPC. The A/OPC will contact the Bank to ensure the account is closed.

#### 4.3.5. Cardholder:

4.3.5.1. General: The GPC bears the cardholder's name and shall only be by the named cardholder to pay for authorized US Government purchases. The GPC was specially imprinted with the Great Seal of the US and the words "makes unauthorized purchases, allows dollars amount of unauthorized purchased made in connection with the misuse or negligence". He or she may also be subjected to disciplinary action under DoD and USAF directives, regulations, Federal law and the Uniform Code of Military Justice the government shall be liable for use of GPCs by authorized cardholders.

4.3.5.2. Conditions for Use: Each cardholder must ensure purchase limits assigned to the card account are not exceeded. The total amount of a single purchased may be comprised of multiple items, but it may not exceed the authorized single purchase limit. Purchases will be denied if the authorized single purchases shall not be split in order to stay within the single purchase limit. Purchases which would exceed the single purchase limit must forward through the proper channels to the contracting office for procurement.

4.3.5.3. Cardholders are prohibited from making repeat buys of the same item to avoid the \$2,500 limitation for purchasing and the \$25,000 limitation for ordering using the GPC. In addition, no purchased from the same vendor may exceed the single purchased limit of \$25,000 even if the individual items comprising the purchase have unit prices that are less than \$25,000. The GPC was implemented to avoid the need for warehousing items and requisitioning items through the Supply system. This "just-in time" buying philosophy allows organizations the flexibility to buy items when they need them. However, there is no basis in regulation or law to permit cardholders to repetitively purchase an item when the cardholder knows or should have known of additional requirements for the same item that would result in an aggregate purchase greater than \$2,500. There is a distinction between buying supplies and services based on one's own needs known at the time and buying for one's organization based on the known organizational requirement or forecast. The following two examples illustrate the distinction:

- Example 1: On a Monday, a cardholder buys one \$2,400 widget because that is their known requirement. The next day, they learn that someone in their organization needs another identical widget. As long as they made an honest effort to consolidate their organization's requirements when they made the first buy, they have not split the requirement.
- Example 2: A cardholder normally holds all requests for widget until the end of the day/week/month so they will only have to make one buy. There is a steady, recurring requirement for this widget. After realizing that their request has exceeded \$2,500, they decide requirements one day and the remainder the next. This constitutes splitting a requirement

because it was known or should have been known that the requirements exceeded \$2,500. In cases such as these, a formal contract action must be with the contracting office. The key component is the knowledge of the requirement the cardholder possessed at the time of purchase. Business advice should be sought from the contracting office to decide the best strategy for obtained repetitive buy items and services. If a cardholder thinks reviewers may view their circumstance as splitting a requirement, they should contact their A/OPC for guidance. The cardholder should document the reason for any buy that may have the appearance of a split requirement.

4.3.5.4. All items purchased/ordered should, in most cases, be available by the end of the next billing cycle. The item should be received or the service completed before the item appears on a statement of account. (Exception: Subscription and training approved on a DD Form 1556). The Bank's electronic access system does allow for approval of and payment for partial shipments. Approving official has the discretion to authorize partial shipments; however, cardholders must track the remaining items to ensure they are received in a timely manner.

4.3.5.5. For all purchases, the cardholder shall inform the merchant that it is for official US Government purpose and, therefore, not subject to state or local sales tax. The card is embossed with "U.S. GOVT TAX EXEMPT" for additional clarification. Each cardholder is responsible for providing the tax-exempt number to the merchant if requested to do so. **NOTE:** Overseas cardholders are not exempt from paying foreign taxes unless foreign tax agreements so specify.

4.3.5.6. Making Government GPC purchases:

4.3.5.6.1. General: All acquisition, supply, and finance regulations apply to GPC purchases. Cardholders and approving officials must accomplish the following:

- Document all GPC purchases in the electronic transaction management log provided by the Bank. Receipt for each purchase and other supporting documentation such as special approval shall be maintained in a separate file and be available for review by the approving official and A/OPC, upon request.
- Ensure that funds are available to pay for items being purchased. Only firm-fixed price transactions are authorized.
- Ensure supplies or services provided by required (statutory) sources of supply IAW FAR Part 8 (Federal Prison Industries (FPI), Javits-Wagner-O' Day Program as implemented by National Industries for the Blind (NIB) and National Industries for the Severely Disabled (NISH), etc) are purchased/ordered from these sources.
- Ensure the vendor is responsible for delivery to the location cardholder identifies when ordering (referred to as "free on board" (f.o.b.) destination). The vendor may separately identify shipping charges on an invoice but these costs will be included in the single transaction when the purchase is made.

4.3.5.6.2. Rotate Sources. Whenever practical, solicit suppliers other than the previous vendor before placing repeat orders.

- Ensure that a reasonable price is obtained. Comparing prices offered by other vendors for the same or similar item or service is the preferred method to determine prices as being fair and reasonable. If suppliers furnish standing price quotations or catalog prices on a recurring basis, obtaining competition on individual purchases is not necessary, but the prices should be periodically confirmed as current. When determining the number of sources to solicit, consider the nature of the item or service to be periodically confirmed as current. When determining the number of sources to solicit, consider the nature of the item or service to be purchased and or service; the

urgency of the purchase; the dollar value of the purchased; and past experience concerning dealer prices. A special effort should be made to solicit small disadvantaged business as a source for supplies and services whenever practicable.

4.3.5.6.3. Open-market transactions:

- Advise the merchant that the purchase is not subject to state and local tax. (A notice of tax exemption also appears on the GPC). Overseas purchased may include the tax if vendors do not acknowledge tax-exempt status.
- Verify that the dollar amount is correct and that no sales tax has been included.
- For “over-the counter purchase” sign the sales draft and retained a copy purposes.

4.3.5.6.4. Mail or telephone order purchases: When placing a telephone order to be paid using the GPC, the cardholder shall:

- Notify the vendor that the purchase is tax-exempt. Provide the tax-exempt number to the merchant if requested.
- Confirm the vendor agrees to charge the GPC when shipment is made so that receipt of the supplies may be certified on the monthly Statement of Accounts.
- Instruct the vendor to include the following information on the shipping documented or packing slip to alert the receiving offices and requisitioning office that the supplies have been purchased with the GPC.
- Cardholder name and correspondence symbol;
- Building number, room number, street address, city and state;
- Cardholder telephone number; and
- The term “Government Purchase Card.”
- Cardholder shall document all telephone, mail order, and Internet purchases in the transaction management log when the order is placed.

4.3.5.6.5. Internet Purchases. Internet purchases must be limited to those web sites that provide secure transaction safeguard. Purchase made via the Internet must comply with the requirements of 4.3.5.2. To the maximum extent practicable, subject to the limitations of web site.

4.3.5.7. Manufacturer/Retailer Rebates: Cardholders should take advantage of any rebates offered. Manufacturer/retailer rebates shall be made payable or endorsed to the USAF. All rebates in the form of checks or cash should be forwarded to the FSO. Rebates will be processed as an appropriation refund to the approving official’s organization and should be credited to the applicable funding document.

4.3.5.8. Documentation and Retention: The following documentation shall be maintained:

4.3.5.8.1. Documents received and/or generated by the cardholder to support purchase transactions (receipts, approvals, etc.) 3 years after final payment. Data residing in the Bank’s electronic access system for up to the previous two year. Reports covering data for periods beyond the previous two years are available from the Bank upon request.

4.3.5.8.2. Documents generated at the FSO level supporting a certified invoice for payment (e.g., certified Bank invoices; pre-certified statement or electronic files received from cardholders supporting respective invoice; and all notices of invoice adjustment that changed the amount of the invoice) 6 years and 3 month after the final payment is made (AFMAN 37-139, Table 177-18, R 6); and

4.3.5.8.3. Documents generated by the A/OPC supporting cardholder and approving officials (training records, surveillance records, delegation of authority, etc.), retain for one year after final payment in accordance with AFMAN 37-139, Table 64-4, R-26.

4.3.5.9. Reconciliation and Payment Procedures: Each month the cardholder must reconcile the statement of account (SOA) via the Bank's electronic access system. Cardholders must reconcile transactions within 15 days of the end of the billing cycle. Approving officials must review and approve the cardholder's statement of account via the Bank's electronic access system not later than 30 days after the end of the billing cycle. Ideally, both the cardholder reconciliation and approving official approval should take place within five working days. Cardholders are encouraged to reconcile transactions periodically the billing cycle, as they are posted, to expedite this process. When the cardholder is transferred, reassigned, or retires, all original supporting documentation (receipts, approvals, etc) will be provided to the approving official.

4.3.5.9.1. Review and reconcile all transactions on the statement of accounts. The cardholder shall take note of any purchases bill, which have not yet been received, and any items that have been received but not yet billed. If either of these conditions exists, the cardholder shall take appropriate following-up action.

4.3.5.9.2. Retain in the file a copy of original supporting documentation as indicated in paragraph 4.3.5.8.1.

4.3.5.10. Resolving Problems with the SOA. Cardholders should try resolving problems directly with the vendor. In most cases, Cardholder will be able to resolve problems by contacting the vendor. If problems cannot be resolved with the vendor, the cardholder may dispute any item on their statement of accounts via the Bank's electronic access system. Disputes must be file within 60 days from the end of the billing cycle in which the charges were posted.

4.3.5.10.1. If the disputed charge involves sales tax or transportation costs charged erroneously by the merchant, the amount of the tax or erroneous transportation costs cannot be disputed through Visa Charge back Regulations. Cardholder shall make every effort to obtain a credit for the amount of the tax or transportation costs from the merchant. If a credit is not obtained, ordering agencies must pay the tax or transportation costs.

4.3.5.10.2. If items purchased with the card are found to be defective, the cardholder shall obtain a replacement or correction of the item as soon as possible. If the merchant refuses to place or correct the fault item, the cardholder will consider the item in dispute. Items in dispute are handled in the same manner as billing errors. Credit amounts may not be added back to the funding document or reused by the cardholder without coordination from the FSO.

4.3.5.11. Leave or Travel: If the cardholder will be leave or TDY for an extended period they must notify the approving official prior to departure and provide whatever information the approving official deems necessary to act on the cardholder's behalf. In the cardholder's absence, the approving official must, within 15 days from the start of the billing cycle, log in to the bank's electronic access system "as the cardholders" and reconcile all valid transactions. The approving official will then access the Bank's electronic access system as usual and approve all valid transactions. **Note:** If the cardholder has access to the Internet, they can reconcile transactions from TDY locations and every attempt should be made to do so.

4.3.5.12. Cancellation of GPC account: Upon reassignment, separation, retirement, etc., a cardholder shall surrender the GPC to the approving official at least 30 days prior to departure. In addition, the cardholder

will provide to the approving official a record of all outstanding purchases that have yet to be received or billed to their GPC account or credits due and a forwarding address and phone number. If there are no pending chargeable to the account or credits due. The approving official will send e-mail to the A/OPC stating all request cancellation. The A/OPC will cancel the account the account via the Bank's electronic access system. At the discretion of the A/OPC, closeout surveillance may be required prior to cancellation of accounts.

4.3.5.13. Security: The cardholder will safeguard the GPC and account number at all times. When the GPC is not being used, it shall either be carried on the cardholder's person (in wallet or purse) or secured in a locked container. A cardholder shall not allow anyone to use his or her GPC or account number.

#### 4.3.6. Financial Services Offices (FSO)

4.3.6.1. General. The FSO is responsible for providing training and advice on financial issues, account reconciliation and confirmation, certification procedures, and the appropriate use of funds to cardholders and approving officials. The FSO is also responsible for providing a certified funding document for each account established and certification of payment invoices. The FSO also serves as the liaison between the installation and the paying office.

4.3.6.2. Funding documented: The Government Purchase Card Fund Cite Authorization Document, AF Form 4009, is to be designated the accounting classification to be charged at the time of payment for all purchases made by cardholders assigned to the respective account. A funding document with \$1.00 may be established in order to designate a Master Account Code for Contingency Contracting Officers who will be purchasing in support of contingencies or exercises.

4.3.6.3. The AF Form 4009 is used as the funding document and is used to record commitments into the Integrated Accounts Payable System (IAPS). Commitment is not posted directly to the General Accounting and Finance System (GAFS). The structures of the Document Control Number on all AF Forms 4009 are positions 5-16 of the Managing Account Number followed by the two-position fiscal year. Example: If position 5-26 equal 30455123456, then the fiscal year 02 documented number would read as follows: 30455512345602.

4.3.6.4. Commitment is loaded in IAPS for Stock Fund Accounts such as Medical and Dental Account (Fund Code 6B) or for Centrally Managed Accounts such as the Military Personnel Account (Fund Code 32) as non-addressable entire. The AF Form 4009 should be prepared and entered with an XPSR/XDSr address to control the quarterly spending limit. Fund certification is not required. The Management Account Number, full lines of accounting and Stock Record Account Number (SRAN) for Stock Fund accounts are required to be provided to the DFAS Operating Location (OPLOC) point of contact to allow the contract to be established manually.

4.3.6.5. The funding documented may be issued on a quarterly or yearly basis. In most cases, the AF Form 4009 expiration date is annual (1 October through 30 September). Any other expiration data should be coordination with the Base Contracting Office and Financial Analysis.

4.3.6.6. The FSO will also provide training for maintenance, reconciliation and approval of monthly statements, as well as the process related to vendor payment.

4.3.6.7. Limit funds cites to the funds supporting the operation of the organization to which the funding document is issued. Funding documents may not be issued that would result in "cross disbursements" or "for others."

4.3.6.8. If O&M funds are used, use the predominant EEIC that applies to the majority of the purchases to be made on the account. If there is no predominant EEIC, use 61950. (Not applicable to accounting classifications not requiring an EEIC.) Authorized medical logistics personnel will use MDD fund cities and process purchases through Medical Logistics Computer System (MEDLOG) to appropriately expense issue to O&M funded activities.

4.3.6.9. The resource advisor must certify funds availability on the funding document. The funding certification is a qualified certification. The certification is accomplished at the funding document is issued and it does not have to be re-certified each quarter. If funds are not available, notify the approving official that purchases cannot be made on the account until notification is received that funds are available.

4.3.6.10. Recording commitments. The quarterly commitment amount will be recorded in either the GAFS or the Central Procurement Accounting System (CPAS). At the beginning of the second, third, and fourth quarter, increase the existing amount by the quarterly commitment amount shown on the funding documented, as applicable. See the payment office procedures in paragraph 4.4 for de-commitment and obligations recording.

4.3.6.11. Centrally Managed Allotment (CMAs). Funding documents are required for cards that make Purchases that are paid from CMAs such as subsistence-in-kind (SIK) purchases from the commissary. The FSO will establish a master account code for those funding documents and verify that is correct. No fund certification is required.

4.3.6.12. Fiscal Year End Close-out Producers:

4.3.6.12.1. Funding documents will be issued with an expiration date of the last day of the fiscal year (September 30, XXXX). This will allow continued use of the card with full funding at all times.

4.3.6.12.2. Estimating Obligations for September. On or about September 1, the FSO will begin to coordinate with each approving official for each account to determine the amount to be obligated for purchases expected to be made during September. The estimated amount should include any purchases that are unbilled as of the August bill, planned purchases to be made during, and the amount of any unresolved disputes. These estimates should be provided to OPLOC or paying office not later than eight business days prior to the end of the fiscal year. Adjustments to the estimated amounts may be needed and are authorized as required.

4.3.6.12.3. Recording of Obligations. Upon receipt of the estimated amounts of obligation for September, OPLOCs and paying offices will immediately begin closing out the AF Form(s) 4009 by de-committing the remaining balance and recording an obligation in the amount of the estimate provided by the FSO. If an estimate has not been received by September 25<sup>th</sup>, the OPLOC will de-commit the remaining balance and recording an obligation for the remaining balance of the AF Form 4009. Obligations for September may be recorded using the BPA call process or by establishing a Miscellaneous Obligation Requirement Documents (MORD) for each account. The OPLOC will provide the September obligating document reference number to the FSO for the use with the September invoice and for any prior year charges received after the September invoice.

4.3.6.12.4. Liquidation of the September Obligation. When the electronic billing file is received by the FSO, the FSO will process the payment in October certify the payment citing the funds on the obligating documents (BPA or MORD). If the amount of obligation is insufficient to cover the amount of the payment, the FSO must obtain necessary funding to either increase or record the amount on a MORD.

4.3.6.12.5. Liquidation of Prior-Year Obligations. When invoice is received, the FSO may not know that there are prior year charges included in the gross amount of the invoice. The FSO should follow Pay and Confirm procedures as defined above and certify the invoice/voucher for payment citing current year funds. Based on the date the item was charged, the FSO will cite the appropriate fiscal year. If any corrections are required, the approval official will then be responsible for providing detail purchase level transaction records showing a date of purchase of September 20 or earlier to support any fiscal year adjustments. The FSO will use the detail transaction to support preparation of a SF 1081, **Voucher and Schedule of Withdrawals and Credits**, to make the fiscal year adjustment. Submit the SF 1081 to the OPLOC for processing in the accounting system.

4.3.6.12.6. Closeout of Prior Year Obligation Amounts. Estimated obligations for prior year charges remain recorded as an obligation until all prior year purchases have been billed and paid. The FSO, in coordination with the approving official, will determine when all prior year purchases have been billed and paid. The FSO will then notify the OPLOC to de-obligate any residual balance on the obligating document for the applicable account.

4.3.6.12.7. Establishing Funding Documents for the New Fiscal Year. As part of the close-out of the AF Form(s) 4009 for the new fiscal year with the approving officials. Although funding may not be available at the beginning of the new fiscal year or is only received in quarterly phased amounts, the new AF Form 4009 should be established with an expiration date at the end of the fiscal year. The MAC code assigned to the prior year funding document must be carried forward to the new funding document. A single funding document is required for all GPC accounts established or carried forward into the new fiscal year. All accounts must be established or carried forward with only one funding document supporting purchases made by all cardholders assigned to that approving official.

4.3.6.12.8. Government Purchase Cards funded by MDD do not require recurring issue-of-funding documents, funding document expiration dates, or establishment of a MORD. At the beginning of each fiscal year, the Base Medical Logistics Officer will provide the Head of Contracting Activity (HCA) written authorization for continued use of the AF Working Capital Fund-MDD fund cite by each authorized medical logistics GPC user.

4.3.6.13. Certification of the Invoice for Payment. GPC invoices will be paid using "Pay and Confirm" procedures. The FSO will designate a certifying officer to certify the monthly installation invoices for payment prior to receipt of the confirmation statements from the approving officials. (For detailed certifying officer procedures, see Attachment 5.)

4.3.6.13.1. The FSO is the office designated to receive the invoice for the GPC program. Upon receipt of the official invoice, the FSO will verify the amount remaining on each funding document is sufficient to cover the total amount of the invoice. The available balance may be as recorded as an obligation on a call placed against the funding document, or may be recorded as a commitment as part of the quarterly commitment amount. An increase to the commitment or call obligation amount must be posted if sufficient funds are not available on the funding document.

4.3.6.13.2. If the Management Account Number is shown in the accounting code line on the invoice, the FSO will annotate the applicable funding document numbers for each account on the invoice and certify the invoice for payment on a "pay and confirm" basis. The FSO will contact the A/OPC to update the cardholder's account setup information.

4.3.6.13.3. The FSO will not reconcile approving official certified SOAs with invoices paid prior to certifying the invoice for payment.

4.3.6.13.4. Cardholders and approving officials will verify the statements and resolve any irregularities through the dispute process. Disputes will be resolved between the cardholder and the vendor to the maximum extent possible. If the dispute cannot be resolved with the vendor, follow the process described in 4.3.5.10.

4.3.6.14. Cancellation of Approving Official or Cardholder Accounts:

4.3.6.14.1. Upon reassignment, separation, or retirement, the approving official must turn in his/her funding document to the FSO. If a new approving official is being assigned, a replacement-funding document should be issued to the new approving official. The replacement funding document may be assigned the same Management Account Number if the fund cite remains the same and the new approving official agrees to assume responsibility for the pre-existing funding document. All cardholder accounts remain active under the new approving official and those cardholders will continue to be able to make purchases.

4.3.6.14.2. If the new funding document is issued with a different Management Account Number and the fund site remains the same; the cardholder's account setup information must be updated with the new Management Account number. After updating the Management Account Number, all cardholder's account will remain active under the new approving official.

4.3.6.14.3. If a new funding document with a different fund cite is issued to a new approving official, all cardholders assigned must establish new accounts with the new Management Account Number. The departing approving official must close and reconcile their account with the FSO. All cardholders assigned to the old account must turn in their cards.

4.3.6.14.4. Upon reassignment, separation, or retirement, the cardholder must surrender his/her card(s). The approving official shall request the FSO to adjust funds authorized on the funding document if necessary. Normally, if another cardholder is assigned and replaces the previous cardholder, an adjustment should not be necessary.

4.3.6.15. GPC Rebates: During the year, the Bank provides rebates, in the form of credits to the billing accounts, based on sales and prompt payment. These rebates will be returned to the approving official and cardholder accounts and shall be processed as an appropriation refund. Rebates attributable to accounts closed during the rebates cycle will be e=returned to the servicing FSO for appropriate redistribution.

4.3.7. Chief of Supply (COS): The COS is encouraged to delete stock levels of commercial items but use discretion to accommodate local circumstances. The COS informs base activities which types of categories of commercial items will no longer be stocked to enable the base activities top procure the items through commercial sources. For installations that use Logistics Management Control Activities (LMCAs), cardholders may contact LMCA instead of the COS and the LMCA has the responsibility assigned to the COS above.

**4.4. Defense Finance and Accounting Service (DFAS).** DFAS Operating Locations (OPLOCS) will continue to support GPC payments for non-Air Force customer accounts, The OPLOC/ Regional Accounting and Finance Office (RAFO) will also continue to provide disbursement support for all GPC payments upon receipt of electronic funds transfer (EFT) data from the wing/base/installation FSO. In certain circumstances, valid GPC transactions may not be recorded in the electronic billing file received in the FSO. In these cases, the OPLOC/RAFO will provide payment support. The FSO will prepare and process an "OS" MORD to authorize an obligation to be recorded in the Installation Accounting Purchasing System (IAPS). The OS MORD and a copy of the Approving Official Statement of Account must be forwarded to the Air Force Vendor Pay Branch as supporting documentation for any GPC bills not paid via the Automated GPC Payment System (APCS).

4.4.1. Cost Distribution: Routine GPC purchases should be charged to a single line of accounting without further cost distribution by journal voucher (s). Cost distribution is authorized for unusual situations such as collection of costs by Emergency and Special Program Code (ESP) codes, appropriated fund support for morale, welfare and recreation, etc., in lieu of establishing additional funding documents and cards, and to transfer changes to the correct fiscal year funding document based on the date of purchase. To provide cost distribution, the approving official will prepare a Journal Voucher showing full accounting classifications to be credited and debited. The credit and debit amounts must be equal. Accounting detail should be kept to the minimum necessary for management purposes, and all distributions will be made at Program Summary Record (PSR) level. The cost distribution process cannot be used to distribute costs to other organizations except in unusual cases.

**4.5. The Bank Card System.** The following highlights the Bank's functions and responsibilities:

4.5.1. Training: The Bank will provide training via their Internet-based training site.

4.5.2. Card Distribution: The Bank will mail the GPC the cardholder or designated distribution point within 24 hours of receipt of the electronic request.

4.5.3. Replacement of Lost or Stolen Cards: The Bank will replace lost or stolen cards within 24 hours after the loss is reported to the Bank (Monday through Friday). For international card replacement, the Bank will replace lost or stolen cards within 48 hours.

4.5.4. Card Reissue. The Bank will reissue GPCs every 24 months to each cardholder. The Bank will send to each A/OPC a card reissue report, which lists each card scheduled for renewal at least three months prior to the expiration date of each GPC.

4.5.5. Standard and ad hoc reports are available through queries of the Bank's electronic access system.

4.5.6. Foreign Draft Service. This service allows account holders the ability to issue drafts in foreign currency at locations where charge cards are not accepted.

4.5.7. Customer Service: The Bank will provide dedicated customer service and billing adjustment personnel support to both domestic and international cardholders 24 hours per day, 365 days a year. These services include, at a minimum, transaction authorization and verification, reporting of lost or stolen cards, cardholder account inquires, and account maintenance.

BY ORDER OF THE GOVERNOR

BENNETT C. LANDRENEAU  
Major General, LAARNG  
The Adjutant General

OFFICIAL

//SIGNED//

JOHN G. ROBINSON, COL, LA ANG  
Executive Support Staff Officer

## Attachment 1

## GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

*References*

AFI 21-210, *Department of Energy Visits to Air Force Organizations*  
 AFMAN 23-110, Vol 2, Part 2, *USAF Standard Base Supply System*  
 AFI 32-7086, *Hazardous Material Management*  
 AFI 33-103, *Requirements Development and Processing*  
 AFI 33-117, *Visual Information (VI) Management*  
 AFI 34-204, *Air Force Services Logistics Support Program*  
 AFI 34-266, *Air Force Fitness and Sports Programs*  
 AFI 36-401, *Employee Training and Development*  
 AFMAN 37-139, *Record Disposition Schedule*  
 AFI 65-106, *Appropriated Fund Support of Morale, Welfare, and Recreation and Nonappropriated Fund Instrumentalities*  
 AFI 65-301, *Audit Reporting Procedures*  
 AFI 65-601, Volume 1, *Budget Guidance and Procedures*  
 DoD 5500.7R, *Joint Ethics Regulation (JER)*  
 DoD 7000.14-R, Vol 5, *Department of Defense Financial Management Regulations (FMR)*  
 DoD Administrative Instruction Number 40, *Employee Career Development and Training (ECD&T)*  
 DoD Financial Management Regulation, Volume 5, Chapter 2  
 DoD Financial Management Regulation, Volume 5, and Chapter 33  
 DoD Financial Regulation, Volume 10  
 AFFARS 5301.603-2-90  
 DFARS, Part 208, *Required Sources of Supplies and Services*  
 DFARS 52-213.301  
 FAR, Part 8  
 FAR 13.106-(a), *Soliciting Competition*  
 FAR 13.301, *Governmentwide Commercial Purchase Card*

*Abbreviations and Acronyms*

**AEF**---Aerospace Expeditionary Force  
**AFMETCAL**---Air Force Metrology and Calibration Program  
**A/OPC**---Agency/Organization Program Coordinator  
**APCS**—Automated GPC Payment System  
**BASH**---Bird Aircraft Strike Hazard  
**BPA**---Blanket Purchase Agreement  
**CCI**---Controlled Cryptographic Item  
**CCO**---Contingency Contracting Officer  
**CMAS**—Centrally Managed Allotment  
**COS**---Chief of Supply

**COTS**---Commercial off the shelf

**CPAS**—Central Procurement Accounting System

**DAPS**---Defense Automated Printing Service

**DFAS**---Defense Finance and Accounting Service

**DoD**---Department of Defense

**DSCP**---Defense Supply Center-Philadelphia

**EEIC**---Element of Expense/Investment Code

**EFT**---Electronic Funds Transfer

**EPA**---Environmental Protection Agency

**ESP**---Emergency and Special Program Code

**FAMS**---Fuel Automated Management System

**FAR**---Federal Acquisition on Regulation

**FOA**---Field Operating Agency

**FOB**---Free on Board

**FPI**---Federal Prison Industries

**FSO**---Financial Service Office

**FSS**---Federal Supply Schedule

**GAFS**—General Accounting and Finance System

**GPC**--- Government Purchase Card

**GSA**---General Services Administration

**HCA**---Head of Contracting Activity

**HMMP**---Hazardous Materials Management Process

**IAPS**---Integrated Account Payable System

**ID/IQ**---Indefinite Delivery/Indefinite Quantity

**LMCA**---Logistic Material Control Activity

**MAT**---Merchant Activity Type

**MEDLOG**---Medical Logistics Computer System

**MDD**---Medical Dental Division

**MOMEDLOG**---Mobile Medical Logistics Computer System

**MORD**---Miscellaneous Obligation Reimbursement Document

**MWR**---Morale, Welfare, and Recreation

**NIB**---National Industries for the Blind

**NISH**---National Industries for the Severely Disabled

**NSF**---Non-Sufficient Funds

**OPLOC**---Operating Location (DFAS)

**PMEL**---Precision Measurement Equipment Laboratory

**PSR**---Program Summary Record

**RAFO**---Regional Accounting and Finance Office

**RMAN**---Recovered Material Advisory Notice

**SIK**---subsistence-in-kind

**SOA**---Statement of Account

**SPD**---System's Program Director Weapon

**SPS**---Standard Procurement System

**SRAN**---Stock Record Account Number

**TCMD**---Transportation Control and Movement Document

**TDY**---Temporary Duty

**TMDE**---Test Measurement and Diagnostics Equipment

**VRU**---Voice Response Unit

### *Terms*

**Activity Type Codes:** Codes developed by and customized for each organization during the authorized process that alert the Bank to purchases that should be prohibited. The activity type codes are also encrypted on the magnetic strip of the card.

**Air Force Working Capital Fund Medical Dental Division (MDD):** Non-apportioned division of the AF Working Capital Fund used to manage medical supply and equipment and purchases.

**Approving Official (AO):** The official appointed in writing by the organizational commander who is responsible for the oversight of one or more cardholders. Must review and approve each cardholder's monthly reconciliation of the Statement of Account (SOA).

**Base Medical Logistics Officer:** Officer appointed by the Director of Medical Services to Account for and manages medical material and equipment purchases.

**Billing Cycle:** The period of time, 30 days, in which all accumulated merchant charges or the Bank to the cardholder's accounts posts any credits. The billing cycle period for the Air Guard is from the 24<sup>th</sup> of each month to the 23<sup>rd</sup> of the following month.

**Chief of Supply (COS):** The COS is the installation supply accountable officer.

**Communications and Information Officer:** The individual in the Communications Squadron, who works with user to devise, implement and approve the technical solution to meet their communications and information requirements.

**Defense Supply Center-Philadelphia (DSCP):** Department of Defense agency with the responsibility for managing medical material and equipment for the Department of Defense. DSCP negotiates numerous contracts and decentralized blanket purchase agreement designed to employ industry standard "group buying" concept that achieves "lowest delivered cost" for DoD medical facilities.

**Electronic Funds Transfer (EFT):** A process used to transfer payment of funds electronically. EFT is faster, more secure method of transferring funds versus using checks.

**EPA Guideline Item:** It is an item that is or can be made with recovered materials which is listed by the EPA in procurement guidelines and for which EPA has provided purchasing recommendations in a related Recovered Material Advisory Notice (RMAN).

**Financial Service Office (FSO):** The Air Force Financial Services Office (office symbol usually is FMF) that provides direct customer service to an assigned organization and as the liaison among wing, and tenant organizations, and the Defense Finance and Accounting Services Operating Location (OPLOC).

**Head of the Contracting Activity (HCA):** The person designated in the Air Force FAR Supplement 5301.601-91 (or authorized designee). The HCA designee (usually the Contracting Squadron Commander) issue wrote delegations of authority to make GPC purchases.

**Agency/Organization Program Coordinator (A/OPC):** Designated Servicing Contracting Office employee responsible for managing the installation's GPC program including establishment, training, and surveillance.

**Merchant Account Type (MAT) Code:** The Bank categorizes each merchant according to the type of business in which the merchant is engaged, and the kinds of goods and services provided. The Bank then assigns each merchant a corresponding merchant type code. These codes are used as an authorized activity type code on an individual's card to flag those merchants that are not authorized for that cardholder. The codes assigned to cardholders shall be tailored to reflect their duties and the mission of their organization. The merchant type codes encrypted on the magnetic strip of the card.

**Operating Location (OPLOC):** One of the Defense Finance and Accounting Service consolidated locations, which provide accounting and paying services to DoD activities.

**Single Purchase Limit:** The maximum amount authorized for a single purchase on GPC. This limit cannot be exceeded. A "single purchase," however, may include multiple items.

**Statement of Account (SOA):** The SOA is a monthly listing of all purchases made by the cardholder and all credits returned by the Bank during the previous billing cycle.

**Attachment 2**

**Sample Delegation of Contracting Authority Letter**

MEMORADUM FOR (Cardholder's Name, Rank, and Title)

FROM:

SUBJECT: Delegation Contracting Authority for Government Purchase Card (GPC) Use

1. You have successfully completed the mandatory GPC training program. You are, therefore, authorized to obtain supplies and non-personal services and to pay for them using the GPC. Any single purchase may not exceed (cardholder's single purchase limit), nor may your total monthly purchases exceed (cardholder's monthly limit).
2. The supplies and non-personal services you obtained with the GPC must be for official Government requirements and be consistent with your assigned responsibilities and your card purchase limits, including commodity restrictions, set by your approving official. This authorization does not exempt you from the requirement to obtain curtailed supplies from required sources of supply listed in Federal Acquisition Regulation (FAR) Part 8, or from other organizations which have been given exclusive contracting authority for that commodity or service.
3. All purchases using the GPC shall comply with applicable laws and regulations, including but not limited to the FAR and HQ LA ANGI 64-1. If you purchased such supplies or services, you shall be subject to fines and adverse disciplinary action for misusing the GPC.
4. Your approving official will periodically review your use of the GPC. He/she may determine that you no longer need to use the card and cancel it. He/she may also confiscate your card or, in less severe cases, reduce your monthly purchase limit to \$1.00 until such a time that satisfactory remedial training has been accomplished. The type of violations which may result in cancellation or suspension of the account include but are not limited to: allowing someone else to use your card; failing to perform timely reconciliation; or failing to resolve disputed charges.
5. When you separate from (insert name of activity), through dismissal, retirement, transfer, or any other reason, this delegation is automatically terminated and the GPC must be returned to your approving official for destruction.

(Signature Element)

**Attachment 3****Sample Training Record**

The original training record should be maintained by the approving official and a copy provided to the cardholder for their records.

1. I have completed the Bank's web-base training program.
2. I have received, read, and understand HQ LA ANGI 64-1, *Government Purchase Card Program*, and the (MAJCOM, if applicable) operating instructions.
3. On (date), I received training by (local contracting officer) on GPC procedures. I understand how to properly use the GPC to obtained supplies and non-personal services. I understand that the card has restricted use and agree to abide by those restrictions.
4. I am aware of how the standards of conduct contained in DoD 5500.7-R, *Joint Ethics Regulation (JER)*, affect my use of the GPC.
5. I understand the reconciliation requirement and the disputes processing.

(Cardholder signature and date)

**Attachment 4****GPC Surveillance Guide**

Surveillance is one of the cornerstones of a strong, viable GPC program. It is imperative that an impartial review of accounts is conducted to ensure appropriated funds are being used correctly for valid organization requirements. As an aid to your surveillance reviews, questions such as these may be used to review accounts and document compliance with producers associated with use of the GPC. This not an all-inclusive guide. MAJCOM/FOA/DRUs or local installations may supplement this guide as needed.

**Review of Approving Official Account  
GPC REVIEW**

1. Does the approving official have a Letter of Appointment signed by the organization commander/director, which designates him/her as an approving official? Para 3.1
2. Has the approving official received a minimum of 4 hours training from the A/OPC on Air Guard GPC procedures? Para 4.3.3.3.1.
3. If the approving official is a cardholder, is his/her cardholder account assigned to another approving official? Para 4.3.4.1
4. Is the approving official's supervisor(s) a cardholder in any of the approving official's accounts? Para 4.3.4.1.
5. Has the approving official accomplished surveillance of each of their cardholder's accounts within the past 12 months? Para 4.3.3.6.1.
6. Does the approving official review and approve Statement of Account within 30 days after the end of the billing cycle? Para 4.3.5.9.
7. Does the approving official promptly notify the A/OPC when cardholder accounts are cancelled? Para 4.3.4.4.1.
8. Has the approving official notified the FSO when adjustments to the funding document are required? 4.3.4.4.2.
9. Has the approving official notified the A/OPC, quarterly, of the retired, separated, reassigned cardholders? Para 4.3.4.4.3.
10. Has the approving official notified the A/OPC of any lost/stolen cards within 5 workdays of the loss/theft? Para 4.3.4.5.
11. If approving official has Convenience Check accounts with his/her account, are quarterly surveillance reviews conducted? Para 3.6.1.5.
12. Have any Convenience Check accounts under the approving official written checks for more than \$2,500? Para 3.6.1.6.
13. Does the approving official have a Convenience Check account in his/her name? Para 3.6.2.2.
14. Has the approving official notified the A/OPC of any cardholder/check holder account procedures violations discovered? Para 4.3.3.4.

15. Does the approving official maintain original supporting documents for closed cardholder/check writer accounts? Para 4.3.4.3.3.
16. Does the approving official coordinate with the FSO to determine when all prior year purchases have been billed and paid? Para 4.3.6.12.6.
17. Does the approving official coordinate with the FSO to establish funding document for the new fiscal year? Para 4.3.6.12.7.
18. Has the approving official been designated, in writing, as an accountable official by the unit commander, agency director, office chief, or their equivalent? Atch 5, Para 2.b.
19. Was surveillance accomplished within 30 days following conclusion of cardholder contingency/exercise deployment? Para 4.3.3.6.3.
20. Did approving official participate in refresher training sessions or receive updated refresher training information? Para 4.3.3.3.1.
  - A. How many cardholder accounts under this approving official were reviewed by the A/OPC as a part of this annual review?
  - B. Do the cardholder accounts reviewed represent at least 25% of the approving official's total cardholder/check writer accounts?
  - C. Checklists for all randomly selected cardholder accounts shall be attached to account annual review. (See checklist for cardholders.)
  - D. Taking into consideration their other duties and the number of transactions that their cardholder makes each month does the number of cardholders assigned to each approving official them to adequately monitor their cardholder purchase activity?

### **Review of Cardholder/Check Writer Accounts**

#### **GPC REVIEW**

1. Does the cardholder have a letter delegating specified procurement authority from the Contracting Squadron commander/Director of Contracting for the installation? Para 3.1.
2. Has the cardholder received a minimum of 4 hours training on Air Guard procedures for using the GPC? Has the cardholder participated in re-fresher training session or received refresher-training material? Para 4.3.3.3.1.
3. Purchase Limits:
  - a. Does the cardholder have an open-market purchase limit, which does not exceed \$2,500? Para 4.3.2.1.1.
  - b. Does the cardholder have a \$25,000 limit for orders off pre-priced contracts and BPAs? Para 2.1.3.10.
  - c. Does the cardholder have a \$100,000 limit for purchases directly from the DAPS? Para 2.2.15.
  - d. Does the cardholder have established monthly limits, which are complied with? Para 3.2

4. Are all purchases documented in the electronic transaction management log? Para 4.3.5.6.1.
5. Does the cardholder's log reflect documented authorizations required under HQ LA ANGI 64-1, Para 2.2 for any purchases requiring an authorization? Para 4.3.5.6.1.
6. Were any construction services approved on an AF Form 332 and under \$2,000? Para 2.2.10
7. Did cardholder coordinate with their resource advisor or Base Contracting Squadron before acquiring repair services? Para 2.3.2
8. Were any unauthorized purchases made by the cardholder? (If answer is yes, describe in "Comments" at the end of this review.) Para 2.4.1. through 2.4.14.
9. If cardholder is a Contingency Contracting Officer and the card was used in place of the official Government-wide travel card, were the reasons documented. Para 2.5.1
10. If the cardholder is a Contingency Contracting Officer and open-market single purchases were made Over \$2,500 (up to \$200K), was written order (SF1449 or SF44) issued to support the purchase? Para 2.5.4.
11. If cardholder obtained EPA Guidelines Items that did not meet EPA minimum recovered material Standards, is a written determination, approved by the cardholder's squadron commander or equivalent, on file in the cardholder's organization? Para 2.7.2
12. Convenience Check Accounts:
  - a. Have any checks been issued for more than \$2,500? Para 3.6.1.6.
  - b. Are the check administrative costs (1.7% of the face value of the check CONUS, 2% OCONUS) accounted for in the check writer's purchase log? Para 3.6.1.8.
  - c. Are internal controls established to avoid duplicate payments for checks, which are mailed? Para 3.6.1.9.
  - d. Does check writer capture all necessary TD 1099 data for IRS reporting? Para 3.6.1.11.
  - e. Are checks stored in locked containers when not in use? Para 3.6.1.12.
  - f. Have any checks been written by someone other than the checking account holder? Para 3.6.2.2.
  - g. If Stop Payment actions were processed against any check, was the \$25 charge deducted from the funds available on the AF Form 4009? Para 3.6.5.2.
  - h. Does check writer account for checks written but not processed by the Bank when reconciling his/her account to assure adequate funds is available? Para 3.6.5.4.
13. Does the cardholder have a signed statement of training on file with the A/OPC? Para 4.3.3.3.2.
14. Did the cardholder allow other to use his/her card? Para 4.3.5.13.
15. Were all items purchases available within the same or next billing cycle (unless vendor agreed to bill when shipment is made)? Para 4.3.5.4.
16. Did the cardholder pay tax on any purchases? Para 4.3.5.5.
17. Did cardholder comply with requirements to purchases items IAW FAR Part 8 (FPI, NIB/NISH)? Para 4.3.5.6.1.

18. Did cardholder rotate sources when placing repeat orders? Para 4.3.5.6.2.
19. Did the cardholder document all telephone, mail order and internet transactions in their electronic transaction management log and annotate log when delivery was received? Para 4.3.5.6.4.
20. Does cardholder maintain supporting documentation, and purchase logs? Para 4.3.5.6.1.
21. Does cardholder reconcile, account statements within the established time periods? Para 4.3.5.9.
22. If cardholder will be TDY or on leave, does he/she forward their purchase log and supporting documentation as required by the approving official to prior to departure? Para 4.3.5.11.

**COMMENTS:** *(This area be used to provide information on the overall condition of cardholder account. Please address good areas, any problems found, and any actions taken as a result of this review.)*

*(The approving official, or A/OPC, MAJCOM/DRU/FOA may want to establish some indicator to define the overall condition of the cardholder's account, such as Outstanding, Excellent, Satisfactory, Unsatisfactory, and provide definitions of what rating represents. This is optional.)*

*(If violations of procedures are discovered during the surveillance, the Approving official should include a RECOMMENDATION describing what should be done to prevent a recurrence of the violation.)*

**Attachment 5****Certifying Officer and Accountable Official Requirements  
For the  
Government Purchase Card**

**1. Background.** DoD policy requires the appointment of Certifying Officers in accordance with Title 31, United States Code, and section 3325. Certifying Officers are pecuniary liable for erroneous payments resulting from their duties in accordance with Title 31, United States Code, section 3328. Further, it is DoD policy that other officials involved in authorizing payments are accountable, and that these Accountable Officials are accountable for erroneous payments resulting from negligent performance of their responsibilities. DoD guidance is provided in DoD Financial Management Regulation, Volume 5, and Chapter 33.

a. Certifying Officers are responsible for certifying that payment vouchers are correct and proper for payment.

b. Accountable Officials. Approving officials, and cardholders are designated as accountable officials and must attest to the accuracy of information and data provided to the Certifying Officer in support of the payment to the Bank. If identified by the installation commander or activity director, other personnel may also be designated as accountable officials. See paragraph 2.b. (3) below.

**2. Responsibilities and Certification Statements.**

a. **Purchasing Card-Certifying Officers.** Each Air Force Financial services Officer (FSO) will appoint the Certifying Officer, and an alternate, for certifying payments to the paying office (disbursing officer) for installation invoices/billing statements. The Certifying Officer is responsible for the accuracy of payments, including the proper citing of appropriations or other funds, certified to the paying office and disbursing officer. Certifying Officers are liable for any illegal, improper, or incorrect payment processed by the Air Force Department as a result of any inaccurate or misleading certification. A Certifying Officer will not approve as proper for payment any charges which charges, which were known to be made by an unauthorized Cardholder. Suspected improper payments should be reported immediately, however payment should still be made to the financial institution. Since payments are to the financial institution, the certifying officer is responsible for certifying the legality and accuracy of the information pertaining to the amount owed the financial institution, not for the total propriety of all the purchases made for the billing period. Every purchase made by an authorized cardholder using an authorized card creates a legality and accuracy of the information pertaining to the amount owed the financial institution, not for the total propriety of all the purchases made for the billing period. Every purchase made by an authorized cardholder using an authorized card creates a legal obligation of the government, even if it is in violation of public law or if it exceeds fund availability. In the event an approving official authorizes a purchase or a cardholder exceeds his/her limit the invoice must be paid and sufficient funds must be obtained from the responsible fund holder.

(1) A Certifying Officer may be relieved from liability if the certification was based on official records and the officer did not know, and by reasonable diligence and inquiry, could not have discovered the correct information. For example, if a cardholder loses the card and fails to make the required notification, and unauthorized purchases are made, the Certifying Officer may be relieved from liability. Also, liability will not be assessed, in most cases, when (1) the obligation was incurred in good faith, (2) no law specifically prohibited the payment; and (3) the United States Government received value for payment.

(2) Certification of the invoice must be accomplished in accordance with “pay and confirm” procedures. Guidance for the “pay and confirm” policy is contained in DoD Purchase Card Reengineering Implementation Memo #3, Streamlined Financial Management Procedures. The memo states “...the Department and its Components shall implement a “pay and confirm” process whereby payment of invoices will be made promptly subject to follow-on verification of receipt and acceptance of goods.

(3) The Financial Services Office is the designated billing office for each installation. The Certifying Officer, upon verification of funding, shall certify the invoice for payment and forward it electronically to

the designed payment office. As identified in the DoD Purchase Card Reengineering Implementation Memo #1, use the following format for the Certifying Officer statement.

**Certifying Officer Statement**

**Date:** \_\_\_\_\_

Pursuant to the authority vested in me, I certify that this invoice (billing statement) is correct and Proper for payment, except as may be noted herein or on supporting documents.

**Authorized Certifying Officer Signature  
(Or electronic signature)**

(4) The official installation GPC invoice is available, on-line, via the Bank's electronic access system. Starting on the day after the end of the billing cycle, usually the 24<sup>th</sup> of the month, the Certifying Officer must verify that the amount of funding, by managing account, is sufficient to cover the total amount of the invoice. An increase to obligation amount must be posted if sufficient funds are not available. Not later than seven days after the end of the billing cycle, the Certifying Officer must the invoice for payment on the "pay and confirm" basis.

(5) Certifying Officer must ensure confirmation procedures and controls are effectively in place. Prior to certifying the current month's invoice, either (1) all confirmation statements from the prior month's invoice must be received within 30 days or (2) notice by the A/OPC must be received that the cards with missing confirmation statements were suspended or cancelled.

(a) If approving official accounts are not reconciled and approved before the next billing cycle, the Financial Services Officer must take documented follow-up actions. (See below for a sample copy of the letter.) The Financial Services Officer (FSO) must notify the A/OPC in writing, identifying which approving officials have not complied. If confirmation is still not received, the A/OPC will reduce the approving officials' monthly limits to \$1.

(b) When approving officials have indicated exceptions (other than questioned items or disputes) to the statements, appropriate and timely corrective actions must be taken.

**b. Purchase Card Accountable Officials.** Accountable Officials are accountable for erroneous payments that result from inaccurate information and data, including designation of the proper appropriations provided to the Certifying Officer, if the erroneous payment is the result of negligence relative to performance of assigned duties.

(1) Approving officials, and alternates, are designated as accountable officials. Each month, the approving official will review and approve, via the Bank's electronic access system each of the cardholder's statements starting 15 days after the close of the billing cycle until the end of the current billing cycle. The approving official is responsible for ensuring that established dollar amounts are not exceed and all transactions are appropriate, given the duties of the cardholders and the mission of the unit. As an accountable official the approving official, via the Bank's electronic system or by hand, must execute the following certification statement: before the next billing cycle.

**Approving Official Statement (as Accountable Official)**

**Date:** \_\_\_\_\_

I certify that the items listed herein are correct and proper for payment from the appropriation(s) designated thereon or on supporting vouchers, and that the payment is legal, proper and correct, except as may be noted herein or on supporting documents.

**Authorized Approving Official Signature  
(Or electronic signature)**

(2) Cardholders are also designated as accountable officials and must the appropriate certification. Cardholders must ensure purchases are authorized in accordance with guidance contained in this instruction. The cardholder’s responsibility includes, as a minimum, reconciling their electronic statement of accounts with supporting documents not later than 15 days after the end of the billing cycle. The Cardholder must review the entire statement for accuracy, comparing each transaction with those recorded in the electronic transaction management log. In addition, a cardholder as accountable official must execute the following certification statement via the Bank’s electronic access system or by hand.

**Cardholder Statement (as Accountable Official)**

**Date:** \_\_\_\_\_

I certify that except as noted herein or on supporting documents, the purchases and amounts listed on this account statement:

- (a) Are correct and required to fulfill mission requirements of my organization.
- (b) Do not exceed spending limits approved by the Resource Advisor.
- (c) Are not for my personal use or the personal use of the receiving individual.
- (d) Are not items that have been specifically prohibited by statute, by regulation, by contract, or by my organization.
- (e) Have not been split into smaller segments to avoid dollar limitations.

**Authorized Cardholder Signature  
(or electronic signature)**

(3) At the discretion of the installation commander or director of the activity, A/OPCs, resource advisors, automated information system administrators or other officials may be identified as accountable officials to the extent they provide data to support the Certifying Officer’s certification. If identified by the installation commander or activity director, the Certifying Officer shall designate each individual shall provide appropriate official certifications to the Certifying Officer.

**SAMPLE OF NON-COMPLIANCE WITH BILLING CONFIRMATION PROCEDURES LETTER**  
**(For Financial Services Officer)**  
**(Use Appropriate Letterhead)**

MEMORANDUM FOR (Insert A/OPCs Name)

SUBJECT: Purchase Card Payment Internal Controls

1. All reconciliation's and approvals have not been completed by the cardholders and approving official for the previous billing cycle for the following accounts:
2. In accordance with HQ LA ANGI 64-1, I cannot certify billing statement for the billing cycle until you notify me that the accounts listed above been suspended.
3. Please suspend the accounts and notify me.

(Financial Services Officer's Signature)