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# Coordinator's Purchase Card Program Guide EXHIBITS

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## USDA Purchase Card Program



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USDA OPPM Charge Card Service Center  
<http://www.da.usda.gov/procurement/ccsc/>

Originated: June 2009  
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**USDA PURCHASE CARD PROGRAM**

## **EXHIBITS**

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**Coordinator Nomination Request Form**  
**(Fax Form to DPM or APC)**

Requested by: \_\_\_\_\_ Telephone No. \_\_\_\_\_

Title of Requestor: \_\_\_\_\_

Signature of Requestor: \_\_\_\_\_ Date: \_\_\_\_\_

APC or LAPC Name: \_\_\_\_\_

Agency/Location: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

Email Address: \_\_\_\_\_

Copy of Training Certificate Attached: ( ) Yes ( ) No

User ID: \_\_\_\_\_ (Enter if existing LAPC)

Qualifications: ( ) 1102 ( ) 1105 ( ) Other \_\_\_\_\_

**Acquisition Training**

Requirements Met:

( ) Yes ( ) No (if no, state when training requirements will be met to qualify as LAPC)

**For APC Use Only:**

Agent \_\_\_\_\_ Company \_\_\_\_\_ Division \_\_\_\_\_ Department \_\_\_\_\_

Level 1 \_\_\_\_\_ Level 2 \_\_\_\_\_ Level 3 \_\_\_\_\_ Level 4 \_\_\_\_\_

Level 5 \_\_\_\_\_ Level 6 \_\_\_\_\_ Level 7 \_\_\_\_\_

Rec'd Date \_\_\_\_\_ Reject Date \_\_\_\_\_

Reject Reason:

( ) Does not meet qualification requirements

( ) Other \_\_\_\_\_

**CARD/CHECKS DESTRUCTION FORM**

**Cardholder Name:** \_\_\_\_\_

**Account Number:** \_\_\_\_\_

**Check Numbers of Destroyed Convenience Checks (e.g., 101 through 125):**

**Beginning/Ending Nos.:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**I certify that I have destroyed the purchase card and all unused checks issued to the cardholder by US Bank.**

\_\_\_\_\_  
**Print AO or LAPC Name**                      **AO or LAPC Signature**                      **Date**

**Witnessed by:**

\_\_\_\_\_  
**Witness Name**                      **Witness Signature**                      **Date**

CARDHOLDER REQUEST FOR PURCHASE CARD

\*All fields are required information

Cardholder Information:

Name: \_\_\_\_\_

Agency/Division/Office: \_\_\_\_\_

Third Line Embossing: \_\_\_\_\_  
(The first 8 characters will be embossed on the card)

Address: \_\_\_\_\_  
(36 characters max)

Address 2: \_\_\_\_\_  
(35 characters max)

City: \_\_\_\_\_ State: \_\_\_\_\_ Zipcode: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Single Purchase Limit: \_\_\_\_\_ Monthly Office Limit: \_\_\_\_\_

Accounting Segments: \_\_\_\_\_ \*BOC: **2670**

Convenience Checks: ( ) Yes ( ) No Copy of Training Certificate Attached: ( ) Yes ( ) No

Approving Official Information:

Name: \_\_\_\_\_

Agency/Division/Office: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-mail: \_\_\_\_\_ Copy of Training Certificate Attached: ( ) Yes ( ) No

\_\_\_\_\_  
Signature of Approving Official Date

For LAPC/APC use only:

Agent \_\_\_ Company \_\_\_\_\_ Division \_\_\_\_\_ Department \_\_\_\_\_

Level 1: 00012 Level 2: 01201 Level 3: \_\_\_\_\_ Level 4: \_\_\_\_\_ Level 5: \_\_\_\_\_ Level 6: \_\_\_\_\_ Level 7: \_\_\_\_\_

Rec'd Date: \_\_\_\_\_ Reject Date: \_\_\_\_\_

Reject Reason: ( ) Incomplete (missing information) ( ) Other \_\_\_\_\_

## Debt Collection Improvement Act Waivers for Check Writing Purposes

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

### Approving Official Checklist

**Note to AO:** It is required that you review cardholder transactions on a monthly basis. Use this checklist as a guide for reviewing the transactions in accordance with DR 5013-6 and OMB Circular A-123, Appendix B. If a cardholder leaves, immediately notify the LAPC to cancel the card and assure that automatic recurring transactions such as subscriptions and/or FedEx are canceled.

	YES	NO
All transactions were for official Government business and represent legitimate needs of the Government		
Transactions are within the cardholder's single purchase limit		
Adequate item descriptions for transactions are entered and approved as required		
Was prior approval obtained before procuring the supplies/services?		
Are there any split transactions?		
Adequate documentation to support transactions.		
Transactions over \$300. Evidence of independent receipt and acceptance from someone other than cardholder is on file.		

## Required Sources of Supply

Part 8 of the Federal Acquisition Regulations set forth statutory requirements to acquire supplies and services from priority sources when available and meeting your needs. Other sources should be considered for use only after the priority sources have been considered for fulfilling requirements.

### SUPPLIES

#### 1. Activity Inventory (On-Hand Stock/Cupboard Stock)

The *First* source is on-hand stock. Items needed may be available from stocking facilities at areas, locations, or headquarters. Items such as forms, posters, and other supplies in common use by the department are specified in form AD-640, Departmental Forms Catalog. Requests for these items are submitted to the purchasing office.

#### 2. Excess Personal Property

The *Second* source is excess personal property. Whenever possible, it should be used instead of purchasing new property from other sources. Each GSA Region publishes an Excess Personal Property Catalog, which lists the items available with instructions for ordering. The Cardholder must check with the appropriate property management officer before making a purchase elsewhere.

#### 3. Federal Prison Industries (FPI)

The *Third* source is FPI, which is also known as UNICOR. FPI produces commonly used items such as brooms, brushes, furniture, clothing, textiles, and electrical equipment. FPI is also a mandatory source unless a clearance is obtained. FPI clearances are not required when:

- a. The contracting officer makes a determination that the FPI item of supply is not comparable to supplies available from the private sector that best meet the Government's needs in terms of price, quality, and time of delivery;
- b. The item is acquired in accordance with 8.602(a)(4);
- c. Public exigency requires immediate delivery or performance;
- d. Suitable used or excess supplies are available;
- e. The supplies are acquired and used outside the United States;
- f. Acquiring listed items total \$3,000 or less;
- g. Acquiring items that FPI offers exclusively on a competitive (non-mandatory) basis, as identified in the FPI Schedule; and/or
- h. Acquiring services.

#### 4. Procurement List of Products and Services Available Through the Committee for Purchase from People Who Are Blind or Severely Disabled



The **Fourth** source for supplies is the distribution channels authorized by the Committee for Purchase from People Who Are Blind or Severely Disabled. Items available from this source are published in a current status on the AbilityOne (formerly JWOD) home page, <http://www.jwod.gov>. The *List of JWOD Supplies and Services* is a list of supplies/services that are available from the Committee for Purchase from People Who Are Blind or Severely Disabled. Copies should be maintained in all procurement offices. The listing is organized by class of supply, as in the GSA Supply Catalog. GSA is a distributor for most of these products and accepts the purchase card.

This program creates employment and training opportunities for people who are blind or who have other severe disabilities. Its primary means of doing so is to require government agencies to buy selected products and services from nonprofit agencies employing such individuals. As a result, AbilityOne employees are able to lead more productive, independent lives.

The Committee administers the AbilityOne Program. Two national organizations, National Industries for the Blind (NIB) and NISH (serving people with a range of disabilities), have been designated to provide support to participating state and private nonprofit agencies.

Products furnished include office supplies, cleaners, and others. Many office products carry the SKILCRAFT brand name. A wide array of AbilityOne services are also performed, from administrative work, custodial operations and grounds maintenance to order processing, switchboard operation, and warehousing. At this time, six commercial vendors on GSA Schedule 75 IIIA offer these products in an easy to use telephone ordering, overnight delivery mode.

### ***Buy AbilityOne; Pay with your Purchase Card...***

You can comply with your need to use the government purchase card whenever possible and at the same time carry out public policy by filling your needs by buying products of services offered through the AbilityOne Program. All distributors of AbilityOne office supplies and common-use items accept the purchase card.

There are several ways to order, either through the commercial vendors or through the GSA system.

### ***Commercial Vendors Office Supplies***

Federal customers can purchase mandatory AbilityOne office supplies from authorized AbilityOne distributors with next-day, desktop delivery. Orders can be placed by telephone, fax, or EDI. Walk-in store purchases are not included. The vendors accept purchase cards. Contract terms require overnight delivery of product to the cardholder's desk.

- Complete List of authorized AbilityOne distributors can be obtained from: [http://www.abilityone.gov/jwod/participate/authorized\\_distributors.html](http://www.abilityone.gov/jwod/participate/authorized_distributors.html)

- AbilityOne Program Information can be obtained from: <http://www.abilityone.gov>  
Telephone: 877/GETJWOD; FAX: 877/FAXJWOD
- National Industries for the Blind (NIB): <http://www.nib.org>  
Headquarters (703) 998-0770 or Customer Hotline (800) 433-2304
- NISH: <http://nish.org>  
National Office (703) 560-6800

### ***GSA Customer Supply Centers (CSCs)***

CSCs are GSA's retail outlets. These allow purchase card payment. Place orders by telephone or fax, using a purchase card account number. Orders are shipped in 24 hours and usually arrive within 2-5 days. For assistance in establishing an account at your local CSC, call the GSA National Help Line at (800) 488-3111 for the name of a Customer Service Director in your state.

### ***GSA Advantage!***

GSA Advantage! On-line Shopping Service allows you to browse, search for specific items, review prices, and place orders via the Internet. You choose the delivery times and the payment method, including the purchase card. GSA Advantage! Is developing incrementally with Stock Program ordering open; schedules and special order items are being phased in. Visit GSA Advantage! At <http://www.gsa.gov> or call (703) 305-7359 for more information. GSA Advantage! is also available through the USDA Internet Acquisition Toolkit at <http://www.usda.gov/da/procure.html>.

### ***USDA Advantage!***

USDA's virtual marketplace is known as USDA Advantage! This system is part of USDA's IAS "e-alliance" initiative. It is a partnership between the USDA OPPM, USDA agencies, the GSA, and selected agency partners.

Unlike other Internet based shopping sites, this site is designed especially for USDA personnel. Because USDA is leveraging its buying power as a whole, USDA Advantage! includes lower prices than those typically available from GSA. Prices from USDA Advantage! are negotiated solely for USDA personnel. These lower prices can help you stretch your budget further to better deliver your organization's mission to the American public.

The USDA Advantage! website address is:

[https://usdaadvantage.gsa.gov/advgsa/advantage/main/start\\_page.do?store=USDA](https://usdaadvantage.gsa.gov/advgsa/advantage/main/start_page.do?store=USDA)

Log into USDA Advantage! using your GSA Advantage! user id and password.

USDA maintains updated procurement lists on the Internet. The web site address is <http://www.usda.gov/da/procure.html>.

## 5. Wholesale Supply Sources

Wholesale supply sources are the *Fifth* source of supply. They are:

- a. **GSA.** The GSA Supply Catalog is published annually and updated quarterly. It is an illustrated book that serves as the primary source for identifying items and services offered from GSA supply sources.

When an order is placed from GSA catalogs, adequate lead-time must be allowed for delivery. GSA requires about 30 days or less to deliver standard stock items within a Region. Furniture and other office equipment may take up to 6 months for delivery. Delivery for items ordered could be determined in advance by calling the Customer Service number listed in the GSA catalog.

When the total value of the line item is less than \$100, procurement from other sources is authorized. Also, when the total value of the line item requirement is \$100 or more, but less than \$5,000, procurement from other sources is authorized provided that such action is documented to be in the best interest of the government in terms of the combination of quality, timeliness, and cost that best meets the requirement. Cost comparisons must include the agency administrative cost to affect a local purchase.

- b. **Defense Logistics Agency and Military Inventory Control Points.** The Department of Defense (DOD) has contracts for fuel oil and lubricants refined to federal specifications. Listings of these contracts are contained in the annual DOD Oil Contract Bulletin located in the purchasing office.

## 6. Mandatory Federal Supply Schedules (FSS)

The *Sixth* source of supply is mandatory FSS. A listing of these groups and instructions for obtaining vendor price lists can be found in the GSA Schedules e-Library at [www.gsaelibrary.gsa.gov/elibMain.ElibHome](http://www.gsaelibrary.gsa.gov/elibMain.ElibHome).

Once at this site, select *Schedules e-Library* and click on *View the Complete Federal Supply Schedule Listing*. Schedules e-Library is an online source for the latest contract award information. It provides an alphabetical listing of available contractors, allowing customers to easily locate all Schedule contractors. Access to Schedules e-Library is available 24 hours a day, 7 days a week.

It is the responsibility of the cardholder to resolve any discrepancies in the services or supplies ordered. If a satisfactory settlement cannot be made, the matter must be referred to the GSA Contracting Officer in charge of that contract (listed under "GSA Assistance" in the schedule).

## **7. Optional Use FSS**

The *Seventh* source of supply is Optional Use FSS. If an executive agency is not specified in the individual Schedules as a mandatory user, then it is an optional user. If a contractor accepts an order from an optional user under a schedule contract, all terms of the schedule contract apply to that order.

## **8. Commercial Sources**

The *Eighth* source for supplies is “open-market” commercial sources. This type of purchase is used only when the items requested are not available from the aforementioned sources.

## **SERVICES**

### **1. Procurement List of Services Available from the Committee for Purchase from People Who Are Blind or Severely Disabled**

The *First* source for services is the Procurement List. (See the definition under “Supplies”).

### **2. Mandatory FSS**

The *Second* source for services is mandatory FSS and Optional Use GSA Term Contracts. A listing of both is located in the FSS Program Guide. (See the definition under “Supplies”).

### **3. Optional Use FSS**

The *Third* source for services is Optional Use FSS. (See the definition under “Supplies”).

### **4. Federal Prison Industries (FPI)**

The *Fourth* source for services is FPI/UNICOR. UNICOR does not have priority over commercial sources for the procurement of services. (See the definition under “Supplies”).

### **5. Open-Market Commercial Sources**

The *Fifth* source for services is open-market commercial sources, only when the service requested is not available from the aforementioned sources. Commercial sources and FPI/UNICOR have equal priority for the procurement of services.

Information for purchasing items from UNICOR, Committee for Purchasing from People Who Are Blind or Severely Disabled, and mandatory or optional use FSS is available in the procurement office.

## Buying Green

There are many strategies that can be used when purchasing products and services with the idea of buying “green.” “Green” products are readily available. Regardless of the type of products, cardholders should check first to see if they fall under the following categories:

- A. **Recycled Product Content** – Products/services in this category are made from post consumer or recovered material, reduced energy needs, saving landfill space, and eliminating the need to use virgin resources. The EPA designates recycled content products that government agencies must buy. For products which have been designated by EPA, the cardholder must purchase those which contain recycled content as long as they are available, meet your performance needs, and are cost-competitive. EPA recommends the required minimum percentage of recycled content that the products should contain (<http://www.epa.gov/oppt/epp>).
- B. **Bio-based Products** – Products/services in this category are often not made of recycled content, but the material they are made from is renewable, often a biological process by-product, or a domestic agricultural material, including plant, animal and marine materials. One way to think of these kinds of products is that they are “natural” substitutes for products made from many more chemicals and non-renewable resources. Information concerning these products can be obtained from USDA (<http://www.ofee.gov>), click on “Green Purchasing.”
- C. **Energy Efficient Products** – Products/services in this category exhibit the “Energy Star” logo and are designed to conserve energy during their operation. “Energy efficient” also includes energy efficient products in the top 25<sup>th</sup> percentile of efficiency and standby power devices. The Department of Energy’s Federal Management Program (FEMP) has established a Stand-By Power Device Product Listing with information on such products as computers, fax machines, and printers. Refer to [www.eren.doc.gov/femp/procurement](http://www.eren.doc.gov/femp/procurement) for efficiency recommendations, cost-effectiveness examples, buyer tips, product sources, and for additional information.
- D. **Reduced Toxicity or Hazardous Chemicals** – Products/services in this category are made with few or even no chemicals that have been shown to cause human and environmental health problems. These products can be viable alternatives to products that contain hazardous materials or toxic chemicals.

Information on these policies is included in:

- Executive Order 13101, Greening the Government Through Waste Prevention, Recycling, and Federal Acquisition
- Executive Order 13123, Greening the Government Through Efficient Energy Management
- Executive Order 13221, Energy-Efficient Standby Power Device
- USDA Biobased Products List
- Resource Conservation and Recovery Act (RCRA), Section 6002

- EPA Comprehensive Procurement Guidelines
- Federal Acquisition Regulation Subpart 23.4, Use of Recovered Materials and Agriculture
- Agriculture Acquisition Regulation Part 423
- Department of Energy Product Energy Efficiency Recommendations

Why does the federal government support these types of products?

- Promote conservation of natural resources
- Cleaner air
- Create business and employment opportunities
- Conserve disposal (landfill) capacity

Some common recycled, environmentally preferable, and energy-efficient products available are:

- Paper -- minimum 30% post consumer content
- Recycled toner and inkjet cartridges
- Energy-efficient computer monitors, printers, and fax machines
- Non-paper office supplies (e.g., plastic covered binders and desktop accessories, trash cans)
- Retread tires for federally-owned or leased vehicles
- Carpet made from recycled polyethylene terephthalate
- Re-refined oil, bio-based oils
- Energy-star computers
- Construction materials, e.g., building insulation
- Computer disks

Recycled products must meet your performance standards and be competitive in price. Products, which are made from recycled recovered materials, will say so on the packaging.

Information on the Federal green purchasing program is available at the following web sites:

- Recycled Content Products – <http://www.epa.gov/cpg/>
- Energy Efficient Products – [www.enertystar.gov](http://www.enertystar.gov) or <http://www.eere.energy.gov/femp/procurement/>
- Biobased Products- <http://www.usda.gov/procurement/programs/biobased/biobaseditems.htm>
- Environmentally preferable products and services – <http://www.epa.gov/opptintr/epp>
- Non-ozone Depleting Substances – <http://www.epa.gov/Ozone/snap/index.html>
- EPA's Comprehensive Procurement Guidelines
- Greening the Government (available from Federal Environmental Executive by calling 202/690-1297)

### Prohibited Items

This list identifies the most common items that are prohibited or require some form of pre-purchase approval. This list is not all inclusive. If an item seems questionable, cardholders should contact their LAPC or APC for guidance.

Categories	Examples
Cash advances	Money orders, traveler checks, and gift certificates/cards are also considered to be cash advances and shall not be purchased by cardholders.
Cash awards	
Salary payments	
Long-term rental or lease of land or buildings	Long-term is generally defined as more than 180 days.
Travel related purchases	Excludes conference rooms, meeting spaces, and local transportation services (such as Metro fare cards, subway fare cards, EZ pass).
Rental or lease of motor vehicles	
Repair of leased vehicles	
Fuel	
Personal purchases	This includes, but is not limited to commuting expenses, parking fees, parking tickets, personal fines, gifts, personal membership fees, personal clothing and footwear, decorative items, personal qualification expenses. Agency personnel should contact their financial management officials and/or consult with the Office of the General Counsel to determine if the expense is allowable.
Acquisition of telecommunication resources	Includes telecommunication services, supplies, or equipment in excess of \$350, except as provided in AGAR Advisory No. 58A.
Transit subsidies	
Construction services over \$2,000	Exception: warranted contracting personnel.
Wire Transfers	
Savings Bonds	
Dating & Escort Services	
Betting, Casino Gaming Chips, Off-Track Betting	
Transactions with Political Organizations	

Court Costs, Alimony, Child Support	
Bail and Bond Payments	
Tax Payments	
Hazardous Items	Exception: warranted contracting personnel with required approvals.
Establishment/maintenance of imprested funds	
Replenishment of cash balance in imprested funds	
Bottled Water Services	Exception: Report from an outside water-testing agency determining that the drinking water is harmful if consumed.
Food	<p>Appropriated funds are not available to pay for food or refreshments, except as follows:</p> <ol style="list-style-type: none"> <li>(1) Sponsoring agency may serve light refreshments on breaks at Government-sponsored conferences where 51% of attendees are in travel status.</li> <li>(2) Sponsoring agency may serve meals at formal meetings and conferences attended by some percentage of non-government employees.</li> <li>(3) Sponsoring agency may serve refreshments/meals at training meetings where actual training is conducted and not just discussions or open forums relating to problems and day-to-day operations of the agency.</li> <li>(4) Sponsoring agency may serve light refreshments at award ceremonies honoring individuals recognized under the Civilian Employee's Incentive Award Program.</li> <li>(5) Formal Ethics Awareness Program where food samples relating to the particular ethnicity are served as part of an education program.</li> </ol>



## USDA ACCOUNTING SEGMENTS

Order	Segment Label	Segment Description	Segment Length	Position in DAC
1	Agency	Agency code within FFIS (Required field for ALL Agencies)	2	1-2
2	BBFY	Begin Budget Fiscal Year	2	3-4
3	EBFY	End Budget Fiscal Year	2	5-6
4	Fund	Fund Code	6	7-12
5	Org	Organization	7	13-19
6	Sub Org	Sub Organization	2	20-21
7	Program	Program	9	22-30
8	Job	Job	8	31-38
9	Reporting Category	Reporting Category	4	39-42
10	Cost Org	Cost Organization	7	43-49
11	Cost Sub Org	Cost Sub Organization	2	50-51
12	Division	Division	4	52-55
13	SEC1	Sec1 Code (Required field for ALL Agencies)	4	56-59
14	Sub BOC	Sub Object Code	2	60-61
15	BOC	Object Revenue Source	4	62-65
16	DCN	Document Control Number	6	66-71

## Purchase Card Reporting Calendar

<b>Month</b>	<b>30-Day</b>	<b>45-Day</b>	<b>60-Day</b>
January	12/1 - 12/31	11/15 - 12/31	11/1-12/31
February	1/1 - 1/31	12/15 - 1/31	12/1 - 1/31
March	2/1 - 2/28	1/15 - 2/28	1/1 - 2/28
April	3/1 - 3/31	2/15 - 3/31	2/1 - 3/31
May	4/1 - 4/30	3/15 - 4/30	3/1 - 4/30
June	5/1 - 5/31	4/15 - 5/31	4/1 - 5/31
July	6/1 - 6/30	5/15 - 6/30	5/1 - 6/30
August	7/1 - 7/31	6/15 - 7/31	6/1 - 7/31
September	8/1 - 8/31	7/15 - 8/31	7/1 - 8/31
October	9/1 - 9/30	8/15 - 9/30	8/1 - 9/30
November	10/1 - 10/31	9/15 - 10/31	9/1 - 10/31
December	11/1 - 11/30	10/15 - 11/30	10/1 - 11/30

**Purchase Card Reporting Matrix**

<b>Report Name</b>	<b>Report Description</b>	<b>Responsible Owner</b>	<b>Report Frequency</b>	<b>Location of Report in AXOL</b>
Account List	Displays cardholder account level information (hierarchy) such as open date, last transaction date, and purchase limits.	LAPC, APC, CCSC	Monthly	Reporting/Program Management/ Administration/Account List
Dormant/Low Use	Displays frequency of use of card accounts.	LAPC, APC, CCSC	Semi-Annually	Reporting/Program Management/ Administration/Account List
Convenience Check Privileges	Displays who has been given check writing authority	LAPC, APC, CCSC	Monthly	Reporting/Program Management/ Administration/Account List
Check Report	Identifies check writer and displays convenience check information such as TIN, waiver code, object class, item description, and merchant information.	LAPC, APC, CCSC	Monthly/Quarterly	Reporting/Flex Data Reporting
Managing Account Report	Identifies the cardholders within a hierarchy by LAPC.	LAPC, APC, CCSC	Monthly	Reporting/Program Management/ Administration/Account List
Pending Transactions	Lists pending transactions by cardholder or approving official	LAPC, APC, CCSC	See reporting calendar	Reporting/Program Management/ Administration/Transaction Approval Status
Prohibited or Questionable Purchases Report	Identifies questionable and/or prohibited purchases by cardholders. Refer to Exhibit 7 of the Coordinators Purchase Card Program Guide.	LAPC, APC, CCSC	Monthly/Quarterly	Reporting/Flex Data Reporting

<b>Report Name</b>	<b>Report Description</b>	<b>Responsible Owner</b>	<b>Report Frequency</b>	<b>Location of Report in AXOL</b>
Disputed Transactions	Identifies disputed transactions and verifies whether a credit has been issued by US Bank for the dispute.	LAPC, APC, CCSC	Monthly	Reporting/Financial Management/Transaction Detail
Checks over \$2,500	Identifies convenience checks written over \$2,500	LAPC, APC, CCSC	Monthly/Quarterly	Reporting/Financial Management/Transaction Detail
Approved Transactions Report	Identifies transaction information entered by cardholders for management and oversight review and where the required fields have not been entered by the cardholder	LAPC, APC, CCSC	Monthly	Reporting/Flex Data Reporting
AO Final Approving Report	Identifies transactions final approved by the AO. This report is run by the LAPC.	LAPC	Monthly	Reporting/Financial Management/ Transaction Management/ Transaction Detail
Purchase Limit Report	Lists all cardholders purchase limits within a specific hierarchy.	CCSC	Monthly, optional for Coordinators	Custom Report from US Bank
Split Transaction Report	Identifies multiple transactions to a vendor within a short time frame.	APC	Monthly	Custom Report from US Bank
Request Status Report	Lists requests entered in AXOL by the Coordinators such as hierarchy changes, purchase limit changes, and name changes.	LAPC, APC	As required	Program Management/ Administration/Request Status Queue.
System User Report	Identifies AXOL user ids and log in information.	LAPC, APC, CCSC	As required	Reporting/Administration/User Management/System User List
High Spend Merchant Detail Report	Identifies frequently used merchants and high total spend for strategic planning and e-sourcing purposes.	CCSC	Monthly	Reporting/Supplier Management/ Spend/Top Merchant Spend Analysis

## LAPC Quarterly Review Checklist

Completed by: \_\_\_\_\_ Date: \_\_\_\_\_  
 (LAPC Name)

Area/ Location: \_\_\_\_\_

Type of Review: ( ) Onsite ( ) Electronic

**Part 1- LAPC Quarterly Summary of Findings**

**Required No. of Cardholders for Sampling**

*Please use the chart below to assess your required minimum number of cardholder accounts to review based on your total number of cardholders managed. The required number of cardholder accounts to review is only a 'minimum' number and LAPCs may review additional accounts as necessary/desired.*

<input checked="" type="checkbox"/>	For the Months of:	Due Date to APC:	Total # of Cardholders	Min. # of Required Accts to Review
	October – December	January 31	0-75	20
	January – March	April 30	76-150	35
	April – June	July 31	151-300	60
	July – September	October 31	301 + over	100

Total No. of Cardholders: \_\_\_\_\_

Total No. of Records Reviewed: \_\_\_\_\_

Total No. of AOs: \_\_\_\_\_

Total No. of AO Records Reviewed: \_\_\_\_\_

Total No. of cases reported to OIG/APC for possible card misuse and/or abuse \_\_\_\_\_

Total No. of administrative and/or disciplinary actions taken for card misuse, including deactivation/cancellation \_\_\_\_\_

Type of Unauthorized Use	No. of Occurrences	Descriptive Action(s) taken
Cash Advance or Travel Advance		
Long term leases/rental		
Airline, train, bus or common carrier tickets		
Purchases of telecommunication supplies (above \$350)		
Fuel and related supplies/services		

Circumventing thresholds/splitting transactions		
Purchases of hazardous items (hazardous biological radioactive substances), unless by warranted acquisition personnel		
Personal purchases/identification		
Allowing others to use card or account number		
Paying in advance for supplies or services, except when authorized by law		
Failing to approve within 30 days		
Failing to enter item descriptions		
Failing to use required sources		
Purchase of accountable/sensitive property (firearms, ammunition)		
Meals/refreshments unless authorized by law, e.g., bona fide award ceremony		
Personal services; i.e., where Government supervises contractor employee (e.g., services being performed without an SOW so that the government directs the actions of the contractor employee)		
Cardholder failed to maintain invoices/receipts for transactions		
Cards are not kept in secure location		
Writing checks to self or for "cash"		
Writing checks for spot cash awards or emergency salary payments		
Failing to enter SSN/TIN in the "TIN" field		
Writing checks to employees for reimbursement of non-emergency purchases.		
Failing to enter waiver numbers.		
Entering incorrect (bogus) TINs		
Writing checks over \$2,500 without documented approval of the APC		
Using "989898989" for US companies as TIN		
Other unauthorized purchases:		
Greeting cards		
Memberships in an individual's name		
Insurance of items being shipped to or for the Government		
Shipment of household goods		
Parking tickets		
Program payments, i.e., grants or agreements		

**Part 2- Quarterly Review Checklist of Cardholder/AO File**

Cardholder Name: \_\_\_\_\_

Date of Review: \_\_\_\_\_

AO Name: \_\_\_\_\_

F/Y Covered: \_\_\_\_\_

Type of Review: ( ) Onsite ( ) Electronic

**Note: asterisk “\*” optional.**

No.	Specific Review Criteria	Compliant		
		Yes	No	N/A
<b>A</b>	<b>Condition of Card File</b>			
1.	File is neat and orderly*			
2.	File is organized by fiscal year.			
3.	Purchase Card Log is available for review*			
4.	Purchase Card Log and documentation match*			
	<i>Overall findings related to the condition of cardholder and AO file:</i>			
<b>B</b>	<b>Card Usage Requirements</b>			
1.	The cardholder is the only individual who has used his/her card. (Determine if others have used the card or card number in the cardholder’s absence.)			
2	Purchases have not exceeded the cardholder’s SPL. The cardholder’s SPL is _____.			
3	Cardholder has not split requirements to stay under SPL. (Look for repeated orders during a short time period for the same goods/services.			
4	Cardholder has checked Required Sources of Supplies or Services prior to ordering on the open market (i.e., agency inventories or excess property, FPI or UNICOR, NIB/NISH or AbilityOne, GSA Supply Programs, Federal Supply Schedules).			
5	Purchases by the cardholder were for official government business only.			
6	Cardholder should not pay any U.S. State taxes (examine receipts to verify if any taxes have been included.)			
7	Purchase card was not used to purchase any of the following unless a specific authorization was granted in writing:			
	a. Cash advances			
	b. Advance payments except for subscriptions or publications			
	c. Rental or lease of land or buildings not in excess of 180 days			
	d. Official Travel Expenses			
	e. Fleet expenses, except authorized by Department			
	f. Professional Services or medical, legal, design/engineering or consulting services			
	g. Vehicle rental or lease			

	h. Caterers, Restaurants, Bars			
	i. Telecommunication resources in excess of \$350			
	j. Construction above \$2,000/transaction			
	k. Services other than construction above \$2,500/year			
	l. Supplies that contain hazardous substances or hazardous waste clean-up and disposal			
	m. Rental and Maintenance Agreements above \$2,500/year			
	n. Membership in organizations including charitable and social organizations			
	o. Personal Services			
	p. Entertainment, amusement and recreational services			
	q. Firearms			
	r. Pesticide purchase or application			
	s. Copying jobs that exceed 5,000 copies of one page (single sided) or 25,000 copies total of multiple pages			
	t. Print jobs that exceed \$1,000			
	u. Money orders, gift cards			
	v. Recurring telecommunication services			
	w. Program payments			
8	Cardholder approves all transactions within 30 days of the transaction.			
	<i>Overall findings related to card usage requirements:</i>			
<b>C</b>	<b>Check Usage Requirements</b>			
1	Spot Awards			
2	Emergency salary payments			
3	Transit subsidies			
4	Reimbursements to employees (effective 12/14/2001)			
5	Local Travel			
6	Travel advances			
7	Vendors that accept purchase card			
8	Establishment of imprest funds and maintenance or replenishment of cash balances in imprest funds*			
9	Cash awards			
10	Money orders, gift cards			
11	Program payments, unless approved by SPE			
	<i>Overall findings related to check usage requirements:</i>			
<b>D</b>	<b>Documentation Requirements</b>			
1	All purchases reviewed are supported by:			



	a. A valid written authorization that describes what is to be purchased and signed by someone with authorized requisitioning authority (i.e., requisition; email from authorized official).			
	b. Budget Office approval			
2	The cardholder's transaction is supported by a purchase card receipt and/or cash register tape when purchase is made over-the-counter, shipping documents when purchase is made by telephone, and printout of electronic confirmation when purchase is made by Internet. If these are not available, a statement in the file indicating why the documentation is not available.			
3	Proof of independent receipt and acceptance when transaction is over \$300			
4	The cardholder entered the purchase in the log each time the card is used. (Ensure that the cardholder is not constructing the log from the AXOL cardholder's report, i.e., purchases on the log and report are in the same order)*			
5	Cardholder has a copy of the Purchase Card Training Materials.			
6	Cardholder is knowledgeable of his or her delegation of procurement authority and knows where to find this information.			
	<i>Overall findings related to cardholder documentation requirements:</i>			
<b>E Processing Requirements</b>				
1	Cardholder records have been retained for 3 years after date of final payment. (If cardholder has had card over 3 years, verify that records are being retained)			
	<i>Overall findings related to processing requirements:</i>			
<b>F Miscellaneous Requirements</b>				
1	Purchase card/convenience check is kept adequately secured. (Is the card kept locked up in the office when not in use?)			
	<i>Overall findings related to miscellaneous requirements:</i>			
<b>G Requirements for Purchases over the micro-purchase threshold</b>				
1	Is there evidence of competition, and supporting documentation for transactions exceeding the micro-purchase threshold? If competition			

	was not obtained, is there a valid sole source justification in the file?			
2	Have domestic purchase exceeding the micro-purchase threshold per transaction been set-aside for small businesses? If not set-aside, is there a valid justification in the file?			
3	In the absence of competition, were prices determined by the Cardholder to be fair and reasonable (if applicable)?			
4	Do individual procurements over \$25,000 comply with all applicable FAR requirements?			
5	For actions under the Small Business Competitiveness Demonstration Program: Confirm FPDS-NG report was completed within three (3) workdays after contract award and that it was processed in accordance with the procedures found in the FPDS-NG User's Manual)			
6	Cardholder files contain a contracting document in the form of either a purchase order or contract, including appropriate FAR and agency specific clauses and are documented to show that representations and certifications were forwarded to the vendor.			
7	Is there evidence in the file that the merchant is registered in the CCR?			
	<b><i>Overall findings related to requirements for purchases over the micro-purchase threshold:</i></b>			
<b>H</b>	<b>AO Review</b>			
	AO has satisfactorily completed required training and certificate is on file.			
	AO is cardholder's supervisor-of-record or approved justification is on file appointing another AO.			
	AO final approves cardholder transaction activity on a monthly basis.			
	<b><i>Overall findings related to AO Review:</i></b>			
<b>I</b>	<b>Additional Findings, Comments, or Recommendations</b>			

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## APC Annual Purchase Card Program Review

**Part 1- Summary of Findings**

Agency: \_\_\_\_\_ Date of Review: \_\_\_\_\_

APC Name: \_\_\_\_\_ Period Covered: \_\_\_\_\_

Total No. of Cardholders for the Agency: \_\_\_\_\_ Total No. of AOs for the Agency: \_\_\_\_\_

Total No. of LAPCs: \_\_\_\_\_ Total No. of LAPC Records Reviewed: \_\_\_\_\_

Total No. of cases reported to OIG/APC for possible card misuse and/or abuse \_\_\_\_\_

Total No. of administrative and/or disciplinary actions taken for card misuse, including deactivation/cancellation \_\_\_\_\_

<b>I.</b>	<b>A general introductory paragraph regarding the USDA requirement for an annual review.</b>
	Include a summary of findings pertaining to the following topics:
	a) Findings related to condition of LAPC, cardholder, and AO file
	b) Findings related to card usage requirements
	c) Findings related to check usage requirements
	d) Findings related to cardholder documentation requirements
	e) Findings related to processing requirements
	f) Findings related to miscellaneous requirements
	g) Findings related to requirements for purchases over the micro-purchase threshold
	h) Findings related to the AO Review
<b>II.</b>	<b>Additional findings, comments, recommendations, or best practices (list below):</b>

**Part 2 - Review of LAPC Quarterly Reports**

Please indicate in the chart below whether the LAPC has submitted their quarterly reports and if they were compliant.

No.	Specific Review Criteria	Yes	No	N/A	Comments/ Notes
<b>LAPC Quarterly Reports</b>					
1.	<b>1<sup>st</sup> Quarterly Review Submitted</b> (October-December due January 31)				
2.	<b>2<sup>nd</sup> Quarterly Review Submitted</b> (January-March due April 30)				
3.	<b>3<sup>rd</sup> Quarterly Review Submitted</b> (April-June due July 31)				
4.	<b>4<sup>th</sup> Quarterly Review Submitted</b> (July-September due October 31)				

**Part 3 - Annual Review Checklist of LAPC File**

LAPC Name: \_\_\_\_\_ Date of Review: \_\_\_\_\_

AO Name: \_\_\_\_\_ F/Y Covered: \_\_\_\_\_

Type of Review: ( ) Onsite ( ) Electronic

**Note: asterisk “\*” optional.**

No.	Specific Review Criteria	Compliant		
		Yes	No	N/A
1.	The LAPC keeps individual cardholder files that include training certification, nomination requests, and request for changes to cardholder account information.			
2.	The LAPC performs reviews of cardholder transactions for compliance with existing procurement policies, i.e., random review of cardholder transactions.			
3.	The LAPC performs reviews of AO final approval process in accordance with Departmental procedures.			
4.	The LAPC is maintaining a file of AO training certificates			
5.	The LAPC does not perform oversight of their own purchase card.			
<b>Additional findings or comments:</b>				

**RECOMMENDED ADMINISTRATIVE ACTIONS**

TYPE OF INAPPROPRIATE ACTION	FIRST OCCURRENCE	REPEAT OCCURRENCE WITHIN A 12-MONTH PERIOD
<b>Writing checks when vendor accepts purchase card.</b>	Written warning from LAPC	Loss of purchase card privileges. Forward information to AO with copy to HRD.
<b>Failing on a consistent basis to approve transactions.</b>	Verbal warning from LAPC	Loss of purchase card privilege.
<b>Allowing or authorizing another employee to use purchase card.</b>	Verbal warning from LAPC	Loss of purchase card privileges.
<b>Splitting purchases violation of purchase card/convenience check policy.</b>	Verbal warning from LAPC	Loss of purchase card privileges. Forward to AO with copy to HRD.
<b>Sharing of usernames and passwords</b>	Verbal warning from LAPC	Loss of purchase card privileges for 60 days. Reinstatement only on AO's request.
<b>Authorizing another employee to approve transactions</b>	Verbal warning from LAPC	Loss of purchase card privileges.
<b>Writing checks over \$2,500 without justification and approval from APC</b>	Verbal warning from APC	Suspension of check writing privileges for 30 days to loss of check writing privileges by APC.
<b>Mandatory source violation</b>	Warning letter to employee from LAPC (cc: AO) explaining violation.	Loss of purchase card privileges for 30 days. Reinstatement only on AO's request.
<b>Personal use</b>	Loss of purchase card privileges. Card cancelled. Forward to AO with copy to HRD.	
<b>Exceed authority</b>	Ratification. Reinstatement only on AO's request.	Loss of purchase card privileges.
<b>Purchase without necessary approvals</b>	Warning letter to employee from LAPC (cc: supervisor) explaining error	Loss of purchase card privileges for 30 days. Reinstatement only on AO request.
<b>Other policy violations</b>	Letter to employee (cc: AO) explaining error.	Loss of purchase card privileges.
<b>Improper Purchase by cardholder and/or AO, Section 4.7, OMB Circular A-123, Appendix B</b>	Cancellation of card. In accordance with agency policy, reimburse the government and subject to disciplinary action. Also refer to Departmental Personnel Manual.	
<b>Fraud Purchases</b>	Refer to OIG for investigation	