

U.S. DEPARTMENT OF COMMERCE
Office of Inspector General



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*NATIONAL OCEANIC AND
ATMOSPHERIC ADMINISTRATION*

*Improvements Are Needed in the
Northwest Fisheries Science Center
Use of Bankcards*

Audit Report No. STL-12555-0-0001/June 2000

Office of Audits, Seattle Regional Office





UNITED STATES DEPARTMENT OF COMMERCE
The Inspector General
Washington, D.C. 20230

June 27, 2000

MEMORANDUM FOR: Penelope Dalton
Assistant Administrator
National Marine Fisheries Service
National Oceanic and Atmospheric Administration

FROM:

Johnnie E. Frazier

SUBJECT:

*Improvements Are Needed in the Northwest Fisheries
Science Center Use of Bankcards*
Audit Report No. STL-12555-0-0001

As a follow up to our draft report, dated April 18, 2000, this is our final report on our audit of bankcard transactions at the National Marine Fisheries Services's Northwest Fisheries Science Center at Seattle for the 12-month period ended September 30, 1998 to determine whether the purchases were in compliance with applicable *Federal Acquisition Regulation* and *Commerce Acquisition Manual* requirements. By using the bankcard, the Northwest Fisheries Science Center has generally reduced the administrative burden and cost associated with small purchases and enhanced its ability to fulfill its mission. However, to increase the efficiency of the bankcard purchasing power, we believe the large number of cardholders should be reduced. We also found certain deficiencies in internal control practices, which we believe can be strengthened through cardholder training and increased oversight from cognizant agency officials.

Your response, which concurred with the audit recommendations and described the actions planned or taken in response, constitutes an acceptable Audit Action Plan required by Department Administrative Order 213-5. We believe that the actions planned or taken as described in your response, if properly implemented, will meet the intent of our recommendations. Accordingly, pursuant to DAO 213-5, we regard the audit report as resolved. Should you have any questions, please contact Ray McIntosh, Seattle Regional Inspector General for Audits, on (206) 220-7970.

We appreciate the cooperation and courtesies extended by your staff during the audit.

INTRODUCTION

In 1986, several agencies, including the Department of Commerce, conducted a pilot project to evaluate the use of credit cards (the "bankcard") for small purchases. In 1989, the bankcard was made available governmentwide through a contract administered by the General Services Administration. The objectives of the bankcard program are to (1) reduce procurement administrative costs and improve cash management by expediting and simplifying small purchases and (2) improve internal controls by eliminating the vulnerability to fraud and abuse existing in other small purchase methods.

Bankcard use was facilitated by the Federal Acquisition Streamlining Act of 1994 and Executive Order 12931, which eliminated some requirements related to purchases of \$2,500 or less (known as “micro-purchases”) and encouraged agencies to move the authority to make simple purchases from procurement offices to program offices. The General Accounting Office¹ found that the use of bankcards has increased dramatically, and “using the purchase card has helped government agencies achieve administrative savings and efficiencies, absorb some of the impact of staffing cuts, and improve their abilities to fulfill their missions.”

Although use of the bankcard was enabled by the Federal Acquisition Streamlining Act, Northwest Fisheries Science Center officials are responsible for ensuring that their employees’ use of bankcards complies with the *Federal Acquisition Regulation (FAR)* and *Commerce Acquisition Manual (CAM)* requirements. The Department’s Office of Acquisition Management is responsible for overseeing the management of the bankcard program within Commerce and, in turn, has delegated purchasing authority to local approving officials and individual cardholders. Heads of Contracting Offices (HCOs), approving officials, and cardholders all have responsibilities to ensure that the bankcard program is properly administered.

PURPOSE AND SCOPE OF AUDIT

We conducted the audit to determine whether the center was utilizing its bankcards in accordance with *FAR*, Part 13, “Simplified Acquisition Procedures”; and *CAM*, Part 13, Chapter 1, “Commerce Purchase Card Procedures”. Our audit covered the 12-month period ended September 30, 1998.

We reviewed applicable regulations, policies, and procedures; examined documentation, management reports, and records; and interviewed cardholders and officials as deemed necessary. We performed audit fieldwork at the Northwest Fisheries Science Center in Seattle and field sites in Manchester and Pasco, Washington. We completed our fieldwork in November 1999, and conducted our exit briefing in March 2000.

We reviewed administrative and accounting internal controls at the center related to the use of the bankcard, including controls over the physical security and authorized use of the bankcards, and the approval, order, and receipt of purchased items. We used judgmental sampling techniques to select transactions for review. We found that the center needs to improve internal control practices as discussed in the findings section of this report. As part of our audit, we interviewed 55 of the 227 cardholders and examined 773 transactions in their bankcard statements and records, based on a judgmental sampling of 10,256 transactions totaling about \$2.56 million in fiscal year 1998.

¹ GAO report number GAO/NSIAD-96-138, Acquisition Reform, August 1996.

In conducting our audit, we relied on computer-processed data and tested the accuracy of the data by tracing the data to original source documents. Based on our tests, we concluded that the data was sufficiently reliable for use in meeting our audit objectives.

We also evaluated the center's compliance with laws, regulations, and Department of Commerce directives applicable to the use of government bankcards, and found the center was not in compliance. The instances of noncompliance are detailed in the findings section of this report. We found no evidence of fraud.

This audit was conducted in accordance with generally accepted government auditing standards and was performed under the authority of the Inspector General Act of 1978, as amended, and Department Organization Order 10-13, dated May 22, 1980, as amended.

FINDINGS AND RECOMMENDATIONS

Our audit found that the center needs to improve internal control procedures over the bankcard program, including training of cardholders and documenting alternate approving officials. In many of the 773 tested bankcard transactions, we noted instances of noncompliance with *FAR*, Part 13, and *CAM*, Part 13, Chapter 1.

Number of Cardholders Should Be Reevaluated

At the time of our review, the center had 227 cardholders among its 290 center employees, a ratio of almost one card to each employee. As a general rule, the center issued cards to all employees involved with projects requiring the purchase of goods. Single purchase and monthly credit limits generally were \$2,500 and \$10,000, respectively; six employees had monthly limits of \$25,000 or greater.

We selected a judgmental sample of 55 cardholders and selected 773 transactions from their bank card statements during November 1997, March 1998, and September 1998. Our test showed that 17 of the 55 cardholders, or about 31 percent of the sample, used the card minimally during the fiscal year. We considered cardholders with fewer than four transactions to be minimal users. Six employees did not use the cards at all during the months selected. We believe that the total number of cardholders is much higher than needed, given the unused purchasing capacity and the administrative burden of maintaining proper oversight of card use as required by the *Commerce Acquisition Manual*. A review of the need for so many cards might result in the reduction of the total number of cards and permit more efficient utilization of the remaining cards.

Required Training Needs to Be Provided

All cardholders are required to complete training to learn how to properly use the bankcard. *CAM*, Part 13, Chapter 1, Section 7(b)(4), requires the HCO to ensure that all cardholders and approving officials review the bankcard policies and procedures and view the training video every 24 months. We found that 48 of the 55 cardholders had not viewed the training video in the previous 24 months. In addition, 6 of the 55 cardholders were also approving officials. None of the approving officials had viewed the training video, nor were they familiar with any training applicable to their approving authority. As a result, there was no assurance that cardholders were familiar with the bankcard policies and procedures addressed in *CAM*.

CAM, Part 13, Chapter 1, Section 6(c)(9), requires that the HCO ensure that all cardholders possess requisite business acumen to make sound decisions by administering a qualifying examination, ensuring that cardholders have completed required training, and reviewing cardholders' historical performance record before issuing bankcards. We found that the HCO gave qualifying tests for cardholders with purchase authority for one-time purchases over \$2,500. These tests included questions to determine if the cardholders were familiar with *CAM* requirements. However, the HCO did not perform a qualifying examination for cardholders with purchase authority below \$2,500 or background checks for cardholders and, as mentioned above, needs to improve bankcard training for both cardholders and approving officials.

Prohibited Items Were Purchased

Five cardholders purchased items that were prohibited. *CAM* Part 13, Chapter 1, Section 10 identifies several items that may not be acquired with bankcards. These items include janitorial or yard maintenance services, building services and alterations, and xerographic paper. We found the following examples of prohibited purchases:

- One cardholder purchased three separate items relating to labor and equipment costs for a building security system (amounting to \$5,830).
- Another cardholder used his card twice to pay for plumbing and labor costs to renovate a laboratory (amounting to \$4,819).

Competition Needed for Purchases Over \$2,500

Three cardholders at the center made seven purchases in excess of \$2,500 without obtaining required competitive quotations or developing a sole-source justification. As a result, the center was not able

to show that the most competitive price was received. For purchases exceeding the micro-purchase threshold of \$2,500, *FAR*, Part 13.106-2, states that “Solicitation of at least three sources generally may be considered to promote competition to the maximum extent practicable.”

Also, Part 13.106-2(d)(3) of the regulation states that “If only one source is solicited and the acquisition does not exceed the simplified acquisition threshold [\$100,000], an additional notation shall be made to explain the absence of competition ...”

During March and September 1998, a cardholder bought two computers for \$5,558 and an environmental monitor for \$7,073 without obtaining competitive quotes or developing a sole-source justification. Although the cardholder was authorized to make a purchases above \$2,500, he should have documented the steps taken to show that the government received the best prices for the items purchased.

Similarly, during the same months, another cardholder contracted for plumbing work at a cost of \$3,307, purchased various plumbing parts for \$2,964, and bought miscellaneous electrical parts for \$2,587. The cardholder’s records did not show that the purchases were justified by obtaining competitive quotes or developing sole-source justifications. To ensure that the center receives the lowest price, the cardholders must ensure that all purchases over \$2,500 conform to the *FAR*.

Purchases Should Be Preapproved

The center did not establish control procedures for documenting preapproval of bankcard purchases. Procurement Memorandum 95-23, issued by the Department’s Chief Financial Officer on August 9, 1995, states that “Cardholders are now required to obtain prior approval from their supervisor or cardholder approving official before making any purchase.”

Our review showed that only 19 of the 773 transactions in the sample were preapproved by the cardholders’ supervisors or approving officials. The cardholders for the preapproved transactions had a document showing the necessary preapproval data, such as the type of items to be purchased and signed by the appropriate officials. The required approval need not be administratively burdensome; an electronic e-mail message, management’s initials on the log, or other informal documentation is adequate.

Approving Officials Signatures Should Be Obtained

In our review of the bankcard statement approval process, 13 of the 773 transactions did not have any signatures of approving officials showing that the transactions had been reviewed. CAM, Part

13, Chapter 1, Section 8(b)(6), requires approving officials to review the cardholders' "Statements of Account" for authorized purchases. Without this documentation, it is impossible for the finance office to verify that all purchases have been approved.

Property Transactions Forms Need to Be Completed

Four cardholders did not complete the required Property Transaction Form (CD 509) for seven purchases of accountable property. The purchases were for personal computers valued at \$25,287. The cardholders did not send the required Property Transaction Request or a property receipt to the property office. As a result, there was no assurance that the purchases were included on the inventory system as accountable property.

CAM, Part 13, Chapter 1, Section 16, states that "When purchasing any personal property at \$2,500 or more, or "sensitive" items ... the cardholder must forward a Form CD 509, "Property Transaction Request," or the property receipt to their servicing property office." This form is necessary to ensure that accountable property is included in the inventory system.

Purchase Order Log Should Be Maintained

Of the 55 cardholders, 24 (or 44 percent) did not maintain the required purchase order log for bankcard transactions. The other 31 cardholders either kept a log of the purchases or did not make any purchases at all during our test period. The log (provided in Attachment B of *CAM*) is the cardholder's record of account and is designed to provide all financial, administrative, and shipping data for each bankcard transaction. Unless the log is used to record all bankcard transactions when made, cardholders cannot adequately document, control, and reconcile purchase activity with the bankcard statement, and approving officials cannot adequately determine whether the transactions are appropriate and properly categorized.

Reconciliation of Account Statements Should Be Improved

CAM, Part 13, Chapter 1, Section 17(b)(9), requires cardholders to attach the original receipts to the account statements, describe each item in enough detail to be able to identify them, and keep copies of all documents. We found that 49 of the 773 transactions were not supported by sales slips or by copies of the Purchase Card Order Log. We also found that for 22 transactions, the account statements did not provide an adequate description of the items purchased. Of the 55 cardholders, 31 did not keep copies of sales receipts supporting the purchases that were sent to the Western Administrative Support Center.

Bankcards Should Be Kept Secure

Of the 55 cardholders, 47 (or 86 percent) kept their cards in their wallets or handbags. If bankcards are left in a wallet or purse, or even in an unlocked file cabinet or desk, there is a risk that the card could be stolen. According to *CAM*, Part 13, Chapter 1, Section 8(c)(10), cardholders must keep the bankcard in a secure place, such as a locked drawer or cabinet.

Recommendations

We recommend that the HCO for NMFS's Northwest Fisheries Science Center ensure that effective internal control procedures for bankcard usage are developed and properly implemented by the center. We further recommend that the HCO monitor the effectiveness of the internal control procedures through his/her continuing reviews of the center's procurement activity and ensure that:

- a needs analysis is performed during the next annual bankcard review to determine whether the number of bankcards currently held can be reduced.
- all cardholders are adequately trained, and new cardholders are administered a qualifying exam and have their historical performance record reviewed before being issued a bankcard.
- cardholders do not purchase prohibited items.
- cardholders comply with the *FAR* requirements for proper competitive procedures or sole-source justifications for purchases over \$2,500.
- cardholders obtain prior written approval from management for all purchases.
- approving officials review and authorize the payment of purchases shown in the account statements.
- required Property Transaction Request Forms (CD 509) are completed and forwarded to the servicing property office.
- cardholders use the purchase order log to record all transactions made and provide support for transactions when necessary.

- statements of accounts are adequately reconciled by providing the purchase sales receipts, verifying the vendor billings with the purchase order logs, and keeping copies of documents sent to the Western Administrative Support Center.
- bankcards are kept in a secure location when not being used by the cardholder.

NOAA's Comments

NOAA concurred with all audit findings and recommendations noted in the draft audit report and provided specific actions taken or planned in response to the recommendations. For instance, during fiscal 2000, the center's approving officials will review bankcard usage to determine possible elimination of cards and initiate cancellation of applicable bankcards. As of April this year, the center held several bankcard training sessions with the agency program coordinator at the main offices and two field sites. To address the purchases of prohibited items, the center management canceled the bankcards of the cardholders who committed the purchase violations. The center, however, noted that CAM Notice 00-01 issued April 5, 2000 superceded CAM Chapter 13-1, dated July 1996. The Notice changed a few statements relating to prohibited items, specifically the purchases of xerographic papers. Cardholders may now purchase copy paper from the open-market if the purchase was cost-effective. A copy of NOAA's response is included as Attachment 1.

OIG Comments

We appreciate NOAA's immediate and constructive response to the draft audit report. NOAA showed decisive resolve in improving the center's operations by implementing many of our recommendations during the course of the audit. Specifically, we applaud the management decision to conduct several bankcard training sessions at the center and two field stations before the issuance of the draft report.

Attachment

cc (w/att): Sonya G. Stewart, Chief Financial Officer and Chief Administrative Officer, NOAA
Barbara Martin, Chief, Audit and Internal Control Staff Office, NOAA
Dr. Usha Varanasi, Director, Northwest Fisheries, Science Center, NOAA



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
CHIEF FINANCIAL OFFICER/CHIEF ADMINISTRATIVE OFFICER

MAY 25 2000

MEMORANDUM FOR: Mary L. Casey
Acting Assistant Inspector General for Auditing

FROM: Sonya G. Stewart *Sonya G. Stewart*

SUBJECT: OIG Draft Report, "Improvements Are Needed in
the Northwest Fisheries Science Center Use of
Bankcards," Report No. STL-12555-0-XXXX,
dated April 2000

Thank you for the opportunity to review and comment on the subject draft report concerning the internal controls over the Northwest Fisheries Science Center Bankcard Program. The National Oceanic and Atmospheric Administration agrees with the Office of Inspector General's (OIG) findings and concurs with the recommendations made by the OIG to improve the Northwest Fisheries Science Center Bankcard Program.

If you have any questions concerning our attached response, or should require further assistance, please contact Barbara Martin, Director, Audits and Internal Control Office, on 301-713-1150.

Attachment



**NOAA Response to Draft OIG Report
Improvements Are Needed in the Northwest Fisheries Science Center
Use of Bankcards, Report No. STL-12555-0-XXXX, dated April 2000**

OIG Finding: Number of Cardholders Should Be Reevaluated

OIG Recommendation 1: Ensure that a needs analysis is performed during the next annual bankcard review to determine whether the number of bankcards currently held can be reduced.

NOAA Response: Concur. Several Northwest Fisheries Science Center (NWFS) bankcard holders utilize their bankcards more frequently during their specific field seasons when they are in remote or distant locations. As a result, their level of use may fluctuate greatly during the fiscal year. The months surveyed, March, September, and November, would most likely not reflect a high level of use as they do not represent peak field season times. September and November are months in which purchasing is restricted by the NWFS due to end of fiscal year close out activities and lack of budgets being distributed at the beginning of the fiscal year. Therefore, the NWFS will review the use of bankcards during FY 2000 at the conclusion of the fiscal year. Each approving official will review individual cardholders, determine possible cards for elimination, and initiate the cancellation of applicable bankcards. Any terminations of bankcards will be completed by December 8, 2000. The NWFS will also review all cardholders that have departed the NWFS and ensure they have been properly canceled and removed from the system. This will be completed by August 31, 2000.

OIG Finding: Required Training Needs to Be Provided

OIG Recommendation 2: Ensure that all cardholders are adequately trained, and new cardholders are administered a qualifying exam and have their historical performance record reviewed before being issued a bankcard.

NOAA Response: Concur. The NWFS held several bankcard training sessions conducted by Angela Hunter, the Agency Program Coordinator. These sessions were held at our Newport, Oregon Field Station on November 10, 1999; at our Hammond Field Station on November 9, 1999; and at the NWFS on March 28, March 30 and April 5, 2000. During these sessions, Commerce Acquisition Manual (CAM) regulations and all cardholder responsibilities were reviewed. A total of 147 cardholders and approving officials

attended these sessions. Additional sessions will be organized in the fall of 2000, after the field seasons conclude, to allow opportunities for the remaining cardholders to attend. Training materials were distributed for current and future reference. These packets will also be distributed to new cardholders. The training video provided for cardholder viewing has not been updated in several years and therefore it does not represent the current regulations surrounding bankcard procedures. As a result, this training has been held and will continue to be scheduled, and will replace the video at this time.

Qualifying exams are required for bankcard holders with single purchase limits above \$2,500. These exams are required and offered only after the cardholder has successfully completed 40 hours of simplified acquisition training. Any additional qualifying examinations below the single purchase limit would be at the discretion of the Agency Program Coordinator and the Head Contracting Officer.

OIG Finding: Prohibited Items Were Purchased

OIG Recommendation 3: Ensure that cardholders do not purchase prohibited items.

NOAA Response: NOAA concurs with the recommendation as it applies to the updated regulation. Approving officials and the Agency Program Coordinator (APC) have addressed the purchase of prohibited items with the applicable cardholders. In some cases, such as the janitorial and yard maintenance service, these were circumstances where the purchase was a single occasion and not a repetitive purchase. For example, the removal of large diseased trees that were damaged in a wind storm and required emergency removal to avoid damage to the facility, power, and telephone lines. In specific cases of cardholder misuse, the bankcard has been canceled and authority to purchase has been removed. Recent and ongoing training has provided the cardholders with an updated list of items that are prohibited to purchase.

Authorization to purchase prohibited items is requested from the APC and if authorized, may be purchased on the bankcard. Usually this authorization is received via email. The NWFSC will make sure supporting documentation is attached to the bankcard statements that may contain purchases made with the APC's authorization.

As an additional notation, some prohibited items are no longer prohibited resulting in a change of our planned action. Examples of this include xerographic paper. The current CAM Notice 00-01 issued April 5, 2000, superceded CAM Chapter 13-1, dated July 1996. This Notice reflects a change in prohibited items. Please refer to CAM Part 13, Section 301 Section 3.4 (a), (b). Specifically in regards to xerographic paper, CAM 1313.301 section 3.4 (b) (2) indicates an exception which reads:

... Cardholders operating in units outside the Washington, D.C. metropolitan area may utilize the purchase card to purchase paper from regional GPO offices, GSA or GSA Federal Supply Schedules. Cardholders may purchase copy paper from open-market sources if determined to be more cost-effective. The NWFSC's purchase of xerographic paper was only from GSA or GSA Federal Supply Schedules, or open market when more cost effective and conducted after receipt of verbal authorization. The NWFSC will maintain documentation of all approvals received from the APC.

OIG Finding: Competition Needed for Purchases Over \$2,500

OIG Recommendation 4: Ensure that cardholders comply with the FAR requirements for proper competitive procedures or sole-source justifications for purchases over \$2,500.

NOAA Response: Concur. The NWFSC will distribute current copies of the FAR requirements to the cardholders maintaining a single purchase limit above \$2,500. Approving officials will review the purchase of items above \$2,500 and determine that proper procedures have been followed and that documentation is attached to the bankcard statements.

OIG Finding: Purchases Should Be Pre-approved

OIG Recommendation 5: Ensure that cardholders obtain prior written approval from management for all purchases.

NOAA Response: Concur. On October 1, 1999, the NWFSC provided direction for FY 2000 to comply with this requirement. Approving officials issued a letter of authorization to their cardholders granting purchasing authorization. Please see attached example. In addition, specific approving officials require additional information and provide authorization on a form on a case-by-case basis. Please see attached sample.

OIG Finding: Approving Officials Signatures Should Be Obtained

OIG Recommendation 6: Ensure that approving officials review and authorize the payment of purchases shown in the account statements.

NOAA Response: Concur. The NWFSO will direct the approving officials to review their monthly Detailed Account Cycle Reports and compare the cardholders statements on the report to those received. This will confirm that all statements have been received by the approving official for review and signature.

OIG Finding: Property Transactions Forms Need to Be Completed

OIG Recommendation 7: Ensure that required Property Transaction Request Forms (CD 509) are completed and forwarded to the servicing property office.

NOAA Response: Concur. The approving officials at the NWFSO will review statements for property items and provide the required CD 509 to the cardholder for completion. The approving official will ensure the appropriate information is provided to the applicable property custodian for completion and submission to the Western Administrative Support Center Personal Property office for addition to the property inventory.

OIG Finding: Purchase Order Log Should Be Maintained

OIG Recommendation 8: Ensure that cardholders use the purchase order log to record all transactions made and provide support for transactions when necessary.

NOAA Response: Concur. The NWFSO held purchase card training sessions on November 9 and 10, 1999; March 28 and 30, 1999; and April 5, 1999. During these training sessions the requirement of a purchase log was reviewed and a purchase log was provided to cardholders to utilize. This log was also provided to the approving officials for distribution to cardholders that may not have attended the training sessions. Approving officials will return statements to cardholders for completion of a purchasing log, if it is not properly attached.

OIG Finding: Reconciliation of Account Statements Should Be Improved

OIG Recommendation 9: Ensure that statements of accounts are adequately reconciled by providing the purchase sales receipts, verifying the vendors' billings with the purchase order logs, and keeping copies of documents sent to the Western Administrative Support Center.

NOAA Response: Concur. The NWFSC held training on November 9 and 10, 1999; March 28 and 30, 1999; and April 5, 2000. In these training sessions the requirement to maintain copies of supporting documentation, including but not limited to receipts, packing slips, justifications, etc., was reviewed. In addition, on March 30, 2000, the Administrative Officer, Julie Paddy, distributed a Western Administrative Support Center wide electronic mail message referencing the regulation and requiring all cardholders to attach receipts to the statements.

OIG Finding: Bankcards Should Be Kept Secure

OIG Recommendation 10: Bankcards are kept in a secure location when not being used by the cardholder.

NOAA Response: Concur. The NWFSC held training on November 9 and 10, 1999; March 28 and 30, 1999; and April 5, 2000. The security of bankcards was reviewed during the training sessions. In addition, the approving officials will review this requirement with cardholders to insure security is being maintained.



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
NATIONAL MARINE FISHERIES SERVICE
Northwest Fisheries Science Center
2725 Montlake Boulevard East
Seattle, WA 98112-2097
(206) 860-3200 Fax (206) 860-3217

October 1, 1999

MEMORANDUM FOR: Suzanne Russell

FROM:

A handwritten signature in black ink, appearing to read "Julie Peddy".

Delegation of Authority

You are hereby delegated authority to purchase supplies and services and pay for such purchases using the Citibank BankCard provided the amount of any single purchase does not exceed \$2500.00 and monthly purchases do not exceed \$10000.00.

Supplies or services may be purchased, consistent with your organizational responsibilities and monthly purchase limits established by the approving official designated to review your purchases, to satisfy legitimate requirements. The delegation does not authorize you to purchase supplies or services on the open market that are required to be obtained from mandatory sources of supply (see FAR Part 8). Nor does it authorize you to procure supplies or services for which procurement responsibility has been assigned to another organizational element.


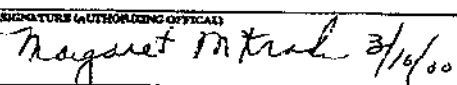
All purchases must be made in accordance with applicable laws and regulations. Cardholders are responsible for insuring that proper funding is available prior to purchase and must follow all established procedures for documenting purchases.

This delegation is valid for Fiscal Year 2000 or will automatically terminate upon separation from the agency or upon reassignment to another office within the agency.



BANKCARD

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<small>U.S. DEPARTMENT OF COMMERCE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION</small>			<div style="border: 1px solid black; padding: 5px; display: inline-block;"> DATE 3/16/2000 </div>		
<h2>BANKCARD PURCHASE</h2>					
CALL # 0FP6500EC474					
DESCRIPTION OF SUPPLIES OR SERVICES		QUANTITY	UNIT PRICE	AMOUNT	
<small>ITEM</small>	<small>P/N</small>				
1. Clear, Target DP Polystand Vials, 1.1 mL, 33 expansion, 100	C4000-7	1	89.00	89.00	
2. UPS Ground Shipment (estimated) Sales Person: Jennifer. Confirmation Number: 119135.		1	16.00 5.62	16.00 5.62	
DE for C. Sloan			ESTIMATED COST FOR BANKCARD PURCHASE ONLY		99.00 94.62
<small>FUNDING CLASSIFICATION</small>	<small>ORGANIZATION CODE</small>	<small>TASK NUMBER</small>	<small>OBJECT CLASS</small>	TOTAL COST <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px auto;"></div>	
	0FP6500	8L1A4251	2624		
<small>DIVISION ADDRESS AND ROUTING CODE</small>			<small>VENDOR NAME</small>		
NOAA, National Marine Fisheries Service Northwest Fisheries Science Center, F/NWC2 2725 Montlake Blvd. E. Seattle, WA 98112 - 2097			National Scientific Company 5855-L Oakbrook Parkway Norcross, GA 30093 800-332-3331 598328		
<small>DATE RECEIVED</small>	<small>AMOUNT RECEIVED</small>	<small>NAME AND TITLE OF AUTHORIZING OFFICIAL</small>			
		Margaret M. Krahn, Supv. Research Chemist			
<small>SIGNATURE</small>			<small>SIGNATURE (AUTHORIZING OFFICIAL)</small>		
			 3/16/00		

EnvironAssess