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Manual

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Distribution: REE Offices in Headquarters, Areas, & Field Locations
(Please distribute to all Purchase Cardholders)

The REE Manual has been revised to incorporate the recent changes in purchase card policy, regulations and procedures. Please note that the REE Manual is not by itself a complete document, as it must be used in conjunction with Departmental Regulation 5013-6.

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1. Abbreviations

AAPC	Area Agency Program Coordinator
AGAR	Agriculture Acquisition Regulation
AFC	Area Finance Contact
AFM	Administrative and Financial Management
AO	Approving Official
APC	Agency Program Coordinator
APD	Acquisition and Property Division
ARS	Agricultural Research Service
AXOL	Access® Online
CATS	CRIS Allocation Tracking System
CCR	Central Contractor Registration
CDC	Center for Disease Control
DAD	Deputy Area Director – Business Management
DEA	Drug Enforcement Administration
DPM	Departmental Program Manager
DR	Departmental Regulation
ERS	Economic Research Service
FAR	Federal Acquisition Regulation
FEG	Functional Entitlement Group
FPDS-NG	Federal Procurement Data System-Next Generation
FMD	Financial Management Division
FMMI	Financial Management Modernization Initiative
FOB	Fiscal Operations Branch
FPOC	Financial Point of Contact
GSA	General Services Administration
IAS	Integrated Acquisition System
LAPC	Local Agency Program Coordinator
LFC	Local Finance Contact
MCC	Merchant Category Codes
NASS	National Agricultural Statistics Service
NFC	National Finance Center
NIFA	National Institute of Food and Agriculture
OB	Operations Branch
OCIO	Office of the Chief Information Officer
OMB	Office of Management and Budget
OSHA	Occupational Safety and Health Administration
REE	Research, Education, and Economics
TRVL	Travel System
USDA	U.S. Department of Agriculture

2. Policy

It is REE policy that:

- Supervisors-of-record shall designate in writing the employees to be cardholders.
- The supervisor-of-record or equivalent is the designated approving official (AO) for a cardholder. The “equivalent AO” must be the same or higher grade than the supervisor-of-record, must be in the same program or Area/Location/Office as the cardholder or supervisor-of-record, and must satisfy the mandatory AO training requirements. A written justification must be submitted by the Local Agency Program Coordinator (LAPC) to the Agency Program Coordinator (APC) explaining why a change in the AO is required. When the AO role becomes vacant, the office shall designate an Acting AO in accordance with the above-mentioned guidance.
- To the maximum extent practicable, purchases that fall within the micro-purchase threshold (\$3,000-supplies; \$2,500-services; and \$2,000-construction) shall not be forwarded to the Procurement Office for processing.
- Commercial purchase cards shall not be issued to cooperator employees.
- Cardholders are to seek vendors that accept the purchase card.
- Purchasing agents shall maximize the use of purchase cards for all purchases within the simplified acquisition threshold.
- The purchase of supplies and services with the Governmentwide commercial purchase card shall be accomplished in accordance with all requirements of this Manual, FAR, DR, AGAR, OMB, and other laws and regulations governing simplified acquisitions.
- Purchase card transactions shall be approved/final approved on a monthly basis by the appropriate personnel in accordance with the requirements of this Manual and DR 5013-6, Use of the Purchase Card and Convenience Check.
- The use of the purchase card/convenience check with Recovery Act funds is prohibited.
- AO’s of cardholders shall be properly trained in the use of the purchase card/convenience check to monitor the purchasing activity of cardholders in their units.
- New cards will be issued to replace lost/stolen cards, replacements for employees retiring, or separating from the agency or to employees being reassigned to other duties that require a card. Refer to REE Agency Plan for Improving Internal Controls dated June 3, 2003.
- The maximum number of cardholders assigned to an LAPC cannot exceed 75. However, in consultation with the AAPC, this number can be adjusted.

- Checks shall be issued under the following circumstances and when one of the Debt Collection Improvement Act waivers is applicable. Cardholders are encouraged to use alternative payment methods identified in AGAR Advisory 52, Prohibition on Using Convenience Checks for Purchase or Payments and DR 5013-6.
 - Vendors that do not accept the purchase card
 - Honoraria
 - Reimburse employees for **emergency** miscellaneous purchases, not to exceed \$500. Employees shall submit an approved SF-1164 and a justification signed by their supervisor when requesting reimbursement of emergency purchases.

3. References

- DR 5013-6 - Use of Purchase Cards and Convenience Checks
- REE P&P 210.1 - Procurement and Property Management Review
- USDA/Procurement Homepage - www.usda.gov/dm/procure.html
- USDA Charge Card Service Center - <http://www.dm.usda.gov/procurement/ccsc/>
- APD Homepage - <http://www.afm.ars.usda.gov/aboutAFM/APD/>
- Coordinator's Purchase Card Program Guide
- Cardholder's Purchase Card Program Guide
- Approving Official's Purchase Card Program Guide
- OMB Circular No. A-123, Management Accountability and Control
- DR 1110-002, Management Accountability and Control
- AGAR Advisory No. 52 – Prohibition on Using Convenience Checks for Purchases or Payments
- AGAR Advisory No. 58A – Prohibition on Using Purchase Cards or Convenience Checks To Acquire Telecommunications
- AGAR Advisory No. 72 – Federal Procurement Data System – Next Generation (FPDS-NG) Reporting Requirements
- Policy Memorandum 23-02A – Energy Initiatives

- 21 CFR 1300-1310 – Drug Enforcement Administration
- GSA Blueprint for Success: Purchase Card Oversight - [http://www.gsa.gov/graphics/fas/Blueprint For Success PurchaseCard Oversight.pdf](http://www.gsa.gov/graphics/fas/Blueprint%20For%20Success%20PurchaseCard%20Oversight.pdf)
- CAAC Letter 99-02, Governmentwide Commercial Purchase Card Purchases Above the Micro-purchase Dollar Threshold

4. Definitions

Agency Reference Number (ARN). The purchase card log number assigned by a cardholder to identify/reference the purchase transaction. This may also be referred to as the document control number. In order to be consistent in assigning the ARN, the cardholder will input their first initial and last name, followed by their sequentially assigned purchase card log number, e.g., DJones 0002.

Bank Contractor. A commercial financial institution that the Government has contracted to provide commercial purchase cards and related support services.

Budget Object Class (BOC) Code. The BOC code that will be initially charged for the goods/services for each purchase transaction.

Default Accounting Code (DAC). The accounting code that will be charged initially for the goods/services for each purchase transaction.

Functional Entitlement Group (FEG). A grouping of available tasks and functions in AXOL assigned to a group of purchase card users to establish the tasks and functions a group of users may access.

Fundholder. The person who is responsible for the effective management and use of assigned program funds and other resources as evidenced on the annual operating plan(s).

Management Unit Personnel. The person who is directly responsible for the effective management of a staff, office, branch, or division, including program funds and resources. These individuals may be Division Directors, Branch Chiefs, and/or Section Heads.

Purchasing Agent. An individual that has been delegated authority to obligate funds on behalf of the Government to make buys within designated limits for simplified acquisitions.

Transaction Detail Listing. A report from the Official Accounting System which displays data sent from AXOL and other NFC feeder systems, i.e., IAS, TRVL, etc.

REE Headquarters. The offices located in the Washington Metropolitan Area of ARS, NIFA, ERS, and NASS.

5. Special Instructions

AAPC File Maintenance. AAPCs are to maintain a file of each LAPC. Include in the file a copy of the LAPCs Training Certification, LAPC Designation Letter, completed quarterly reports, and other documents as required by the APC or DPM. Maintaining an electronic file that includes the required certifications and documents of each LAPC is acceptable.

Access to AXOL. User IDs/passwords are required to access AXOL. The cardholder self-registers to create a unique user ID/password to log in to AXOL. LAPCs are responsible for creating the user ID/password for AOs. LAPCs will be given access by either the AAPC or REE APC.

Accountable/Sensitive Property. When purchasing agents purchase accountable/sensitive property, they are responsible for providing a copy of the purchase document (e.g., requisition, SF 1449, or SF 347) to their personal property office. The purchase document should indicate that a purchase card was used to acquire the accountable property and a description and manufacturer of the item acquired. The property office needs a copy of the purchase document, at the time of purchase, in order to forward it to the accountable property officer or fundholder to request required information for reconciliation of the agency suspense report.

Cardholders and property officials will work together to ensure that property officials receive appropriate purchase documentation at the time of purchase for all accountable/sensitive property acquired with the purchase card.

The following is a list of property determined sensitive for REE. Only procurement personnel may acquire these items:

- Firearms (regardless of cost)
- Law enforcement badges (regardless of cost)

Approval/Final Approval Process. Guidelines to approve/final approve transactions within AXOL are available in the “*Cardholder’s Purchase Card Program Guide* and the *Approving Official’s Purchase Card Program Guide*.” These guides are available at http://www.dm.usda.gov/procurement/ccsc/pc_guides_ref.htm.

For additional guidance, several “quick guides” are also available at the website to assist cardholders and AOs in the approval process.

- **Purchase Card Transactions.** In addition to the information in the *Coordinators’ Purchase Card Program Guide* and *Cardholders’ Purchase Card Program Guide*, when entering an Item Description for training, include the name of the employee and title of training course; for delivery mail services enter the air bill or invoice number. If the air bill number is included in the Merchant Name field, enter “shipping charges” in the Item Description field. In the Agency Specific Data field, a cardholder must enter the purchase card log number for each transaction to facilitate review of the purchase card transaction.

- **Check Transactions.** In addition to the information in the *Coordinators' Purchase Card Program Guide* and *Cardholders' Purchase Card Program Guide*, when entering Goods Rcvd Date, enter the date the check was written. When entering the Item Description for training, include the name of the employee and the title of the training course.
- **Locked Transactions.** Cardholders/AOs are to perform a manual approval of transactions that are no longer available under the cardholder's approval queue. Cardholders are to select the transaction from the Transaction Management/Transaction List screen. Cardholders are to click on the "Comments" tab and print a copy of the Comments page. Cardholders are to enter the appropriate information for each field on the printed document and obtain manual approval from the AO. The AO is to certify that the transaction is for official government business. The documentation is to be filed in the cardholder's transaction file.

Specific BOC codes should be used in approving transactions. These codes are shown in the following table. **Please note: The BOC should be changed at any dollar amount for the "Type of Action" identified by an asterisk (*).**

TYPE OF ACTION	BUDGET OBJECT CODES
Purchases <\$1,000	2670 (ARS and NIFA use only)
Training (SF-182's)*	2523
Check Fees*	2581
Registration Fees*	2570
Honoraria*	2542
FedEx, mail services*	2353
Foreign Orders/Government Entities/Universities*	2670

Approval Review Process. LAPC's and AAPC's have a responsibility to ensure that cardholders approve and AO's final approve transactions timely and in compliance with existing guidelines and procedures. A process has been designed to allow cardholders and AO's 60 days to approve/final approve transactions before temporary closing the account. The process is as follows:

LAPC sends a written notification to cardholders/AO's who have not approved/final approved their transactions/accounts within the 30-day time frame. This notification should be routed through the appropriate supervisor/manager. See Exhibits 1 and 2 for sample notification messages which include a specific date to approve/final approve transactions/accounts, a temporary closing date if transactions have not been approved/final approved by that date, and information on the re-activation process. This is the only notification the cardholder/AO will receive.

- a. **30-day Report.** Per the reporting calendar listed below, LAPC's and/or AAPC's will query the "Pending Cardholder Approval and Pending Manager Approval" reports in AXOL.

b. **60-day Report.** Per the reporting calendar listed below, LAPC’s and/or AAPC’s have the option of querying a 60-day report on “Pending Cardholder Approval and Pending Manager Approval” 30 days after the first notification. Purchase card accounts and all accounts under the AO appearing on the reports will be temporary closed, absent extenuating circumstances.

c. To re-activate the card or accounts, the cardholder’s or AO’s supervisor must submit a request to the LAPC and include in the request an agreement from the cardholder/AO to abide by the purchase card policy to approve/final approve transactions within the 30-day time frame.

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

NOTE: If the date falls on a weekend, run the reports on the next available date.

AXOL Releases. US Bank will inform all users when an update to AXOL is ready for release. This information will be posted in AXOL.

Cardholder Reassignment/Transfer.

- **Reassignment/Transfer within an ARS Area.** The AAPC and/or Alternate has capability to reassign/transfer an existing cardholder within the specific Area (e.g., from Orlando, Florida (SAA location), to Raleigh, North Carolina (SAA location)). This is accomplished by: (1) making the modification to the “Company” field in AXOL. The LAPC shall forward the request using the information in Exhibit 3 to the AAPC.
- **Reassignment within ARS Headquarters, NIFA, ERS, and NASS.** The LAPC for these offices/agencies has the capability to reassign/transfer an existing cardholder within the respective offices of ARS Headquarters, NIFA, ERS, and NASS, (e.g., for ARS Headquarters, NIFA, ERS, and NASS Headquarters’ agency to agency; NASS field from State-to-State).
- **Reassignment/Transfer within ARS.** The APC has the capability to perform reassignments/transfers within ARS. AAPC’s/LAPC’s shall forward the request using the information that is shown in Exhibit 3 to the APC.

Cardholder Set Up Instructions. When ordering cards, the following information should be entered on the form (Exhibit 4): Agency/Division/Office, enter the Agency/Area/Office/Staff, e.g., USDA ARS PWA. In Office Address 1, enter the street address of the cardholder. The LAPC should review the account information to ensure it has been entered correctly. The completed form is to be forwarded to the REE APC for processing.

Federal Procurement Data System Reporting. Warranted procurement personnel must complete an FPDS-NG Report for purchase card transactions at or above \$3,000, over \$2,500 for services, and actions within the Small Business Competitiveness Demonstration Program at any dollar amount. Procurement personnel should follow the guidance contained in APD Alert 2003-10 for assigning a document number for entering actions in FPDS-NG.

FEG. For REE purposes, the following FEGs are available to be assigned to the following users to perform management and oversight of the purchase card program, including querying reports:

<u>User/Role</u>	<u>Functional Entitlement Group</u>
Approving Official	PAGC_AO4
LAPC/AAPC	PAGC_APC-LAPC
FPOC	PAGC_RPT

LAPC/AAPC Changes. When there are changes to an LAPC or AAPC, the APC must be notified to process these changes through AXOL. Submit the AAPC/LAPC Nomination Request Form to the REE APC. See Exhibit 5.

The LAPC or AAPC should be notified when there are changes to a Finance Point of Contact (FPOC).

LAPC File Maintenance. LAPCs are to maintain a file of each cardholder and AO. Include in the file a copy of the training certification, requests to approve/final approve pending transactions, copies of administrative and/or disciplinary actions, and any requests to modify/change names and spending limits.

Merchant Category Code. The Merchant Category Code (MCC) restricts the types of merchants from which purchases can be made. The blocked MCCs can be viewed at http://www.dm.usda.gov/procurement/ccsc/MCCandBOCcrosswalk_20090123.htm.

Program Implementation. Each role (i.e., AAPC, LAPC, AO, and FPOC) must be identified with the bank contractor prior to participating in the Purchase Card Program.

- **AAPC/LAPC.** The REE APC performs this action for the AAPC and LAPC. First, the DAD shall forward the AAPC nomination request (Exhibit 5) to the APC. If the nomination is in compliance with the qualifications established by the Department, then the APC will establish the role of the AAPC in the Area and forward a designation letter to the AAPC. Once the AAPC has been established, the next role to be established is the LAPC. The AAPC shall forward the LAPC nomination request (Exhibit 5) to the REE APC. The request should include the LAPC's complete name, user ID (if one exists), and demographic information, i.e., address, telephone

number, etc. The APC will establish the LAPC role and forward a designation letter to the LAPC. Each office is encouraged to designate an Alternate to manage the program in the absence of the primary AAPC/LAPC. The same information that is needed to set up a primary AAPC/LAPC is also required to set up an Alternate.

- **AO.** To establish an AO, the LAPC/AAPC must complete the AO Setup/Maintenance form (Exhibit 6) and submit to the REE APC. If the AO has successfully met the training requirements established by the Department, then the APC will establish the role of the AO and forward a designation letter to the AO with a copy to the appropriate AAPC and LAPC.
- **FPOC.** The AAPC/LAPC must complete the FPOC Setup/Maintenance form (Exhibit 7) to establish the FPOC at the Area or Location. Forward the FPOC Setup/Maintenance form and attach the completed training certificates. The APC will establish the role, create a FPOC user id in AXOL, and notify the AAPC/LAPC.

Prohibition on Acquiring Telecommunications. Cardholders shall not use the purchase card and/or the related alternative payment methods to acquire or pay for telecommunications services, supplies, or equipment in excess of \$350, except as provided in AGAR Advisory No. 58A.

Prohibition on Writing Convenience Checks Over \$2,500. AGAR Advisory No. 52, dated July 2, 2003, prohibits the issuance of convenience checks over \$2,500. Warranted purchase cardholders that need to issue convenience checks over \$2,500 due to a **documented emergency** shall secure approval from the REE Agency Program Coordinator. An emergency is defined as an unexpected, serious occurrence or situation that would result in injury, financial, or otherwise, to the Government. Purchase cardholders are to follow the guidance in APD Alert No. 2004-09, dated May 2004 to obtain approval.

Purchase of Construction by Non-procurement Cardholders. As a reminder, the single purchase limit for construction is \$2,000. Refer to DR 5013-6, Definitions, for the definition of construction. In USDA, construction is required to be reported into the official Congressional reporting tool, FPDS-NG, at any dollar level. Non-procurement cardholders shall comply with the FPDS-NG and the Central Contractor Registration (CCR) System requirements (a contractor must be registered in the CCR to process an FPDS-NG report). The following procedures will be used by non-procurement cardholders when purchasing construction:

- Prior to purchasing construction, the non-procurement cardholder shall contact their Servicing Procurement Office to verify that the merchant/vendor is in the CCR.
- The Servicing Procurement Office will screen print the contractor information from the CCR and give a copy of this information to the cardholder. If the vendor is not in the CCR, the Servicing Procurement Office will provide another merchant/vendor for the non-procurement cardholder to use.
- The non-procurement cardholder will then proceed with the construction purchase. The non-procurement cardholder will annotate on the copy of the CCR print screen the dollar amount, purchase date, and item description. A copy of this information will be forwarded to the

Servicing Procurement Office immediately after purchase in order that the Servicing Procurement Office can input the information in the FPDS-NG within the established timeframe.

Purchase of Controlled and Hazardous Biological and Radioactive Substances. Requests for purchases of firearms, ammunition, explosives, or biological and radioactive materials shall be submitted to the Servicing Procurement Office with a copy of the required approvals and licenses and/or permits. A requisition shall be prepared by the requester with a “certification statement” that the materials are required in support of the research project and they meet agency, departmental and regulatory requirements as applicable. The Research Leader/fundholder must approve purchases of all hazardous biological and radioactive substances and maintain original copies of all authorizations in their personal files and provide facsimile copies to the purchasing agent for their files.

Requests for regulated chemicals listed in Exhibits 8 and 9 shall be submitted to the Servicing Procurement Office. Licenses or permits are not required to purchase the chemicals listed in these exhibits. However, a requisition shall be prepared by the requester with a “certification statement” that the regulated chemicals are required in support of the research project and that they meet agency, departmental, and regulatory requirements, as applicable. Purchasing agents shall comply with the tracking requirements by completing the required compliance form as instructed by the merchant. A copy of the compliance form shall be included in the purchase card file.

In addition to the types of items identified in DR 5013-6, non-procurement cardholders are restricted from using the purchase card/convenience check to buy hazardous materials listed in Exhibits 8, 9, and 10.

Purchase Card Transactions over \$3,000. Acquisition personnel shall ensure that vendors are registered in the CCR database prior to using the purchase card and/or convenience check over \$3,000. Vendors are not required to be registered in the CCR for purchases \$3,000 or less. A contracting document (e.g., letter form, OF 347, SF 1449, or IAS processed purchase order), including applicable FAR clauses, shall be generated for all open-market purchases over \$3,000 when the payment method is by purchase card or convenience check. When noncommercial items are being acquired, FAR Subpart 52.213-4, Terms and Conditions-Simplified Acquisitions (Other Than Commercial Items), shall be incorporated into simplified acquisitions above the micro-purchase threshold. FAR Subpart 12.301 shall be reviewed to determine the appropriate clauses to incorporate when acquiring commercial items above the micro-purchase threshold. Include the appropriate terms and conditions in the purchase card file for actions exceeding the micro-purchase threshold.

Purchase of Nonmonetary Awards. Cardholders are reminded to follow the guidance in the USDA Guide for Employee Recognition and Human Resources Division (HRD) guidance at <http://www.afm.ars.usda.gov/hrd/awards/index.htm> or agency internal guidance for purchasing non-monetary award items. According to the guidance in the USDA Guide for Employee Recognition, non-monetary awards cannot exceed \$250 on any one item and should be appropriate for Federal recognition, suitable for display, and display the Agency’s logo. Further defined from the Department, the keepsake item should clearly symbolize the employer-employee relationship and be something that the recipient could reasonably be expected to value, but not something that conveys a sense of monetary value, i.e., luxury item.

Recordkeeping. Cardholders shall keep a purchase card transaction log as support for funds control operations and to verify invoices of the purchase. In accordance with program requirements, cardholders are to enter the purchase in the purchase card log each time the card is used. See Exhibit 11 for an example of the purchase card log. This log (manual or automated) may be modified to meet the needs of the cardholder, but must include the following categories as a minimum:

- Agency Reference Number (ARN)
- Date ordered
- Name of the supplier
- Description of supplies or services
- Total price
- Date delivered
- Purchase Card or Check Transaction

The reports generated from AXOL or CRIS Allocation Tracking System (CATS) are acceptable logs. The entries on the log shall be sequentially numbered to facilitate purchase card reviews. Documentation to support the transaction is to be labeled using the sequentially numbered log number (referred to as the ARN). Records are to be maintained in the event transactions are not posted in AXOL within a reasonable time period.

ARS only. Each month, a copy of the purchase card log must be forwarded to the respective Local Finance Contact (LFC) to enable the reconciliation of the transactions with the NFC reports at month-end. During internal reviews, the log must be forwarded to the LAPC, AAPC, or APC when requested. If the information is entered into CATS, copies of the log are not required by the accounting personnel.

- **Over-the-Counter Purchases.** When cardholders make over-the-counter purchases, they must record the purchase in the log and obtain a copy of the charge slip. They should also make sure all carbons have been destroyed; the sales receipt will become the accountable document.
- **Telephone/Internet Orders.** Cardholders must record all commercial purchase card telephone/internet orders on the log. Shipping documents and/or printout of the electronic confirmation associated with the order will become the accountable document.
- When a check is issued, annotate on the supporting documentation and log with the date the check was issued, the check number, cardholder's name, and the waiver number applicable to the check. The Tax Identification Number (TIN) or Social Security Number (SSN) and waiver number shall also be entered into AXOL when approving the transaction.

Retention of Cardholder Files. In addition to the information in DR 5013-6, cardholder transaction files shall be maintained by fiscal year. All documentation to substantiate the purchase transaction shall be retained, including purchase card log, according to the retention period in the Coordinators' Purchase Card Program Guide.

Year-end Spending. In the event that orders placed are not processed in AXOL by September 30 of the current fiscal year, a period-end estimate must be submitted to cover those orders that are not processed. The procedures in the Agency’s yearly year-end closing instructions and procedures memorandum should be followed to report the period-end estimate.

6. Training Requirements/Certification

Training Requirements. All roles (Coordinators, AOs, and cardholders) in the Purchase Card Program must be thoroughly trained to ensure proper management and oversight of the Purchase Card Program. The required training is listed in the specific Purchase Card Program Guide for each role. Prior to issuing a card to cardholders, all training, including training for the cardholder’s AO, shall be completed.

For FPOC’s, the required AXOL training is listed below. Also note that user IDs for FPOC’s are not to be established until AXOL training has been completed.

Navigation Basics
My Personal Information
Reporting

Training Certification. All cardholders, AO’s, FPOC’s, LAPC’s, and AAPC’s should receive a certificate that documents successful completion of training. A copy of the training certificate is to be retained in the file for each role as follows.

<u>Role</u>	<u>Certificates Maintained by</u>
AAPC	REE APC
LAPC	AAPC
Cardholder/AO	LAPC
FPOC	LAPC/AAPC

7. Responsibilities and Procedures

REE Purchase Card Team. Within REE, individuals have been designated to manage and provide oversight of the Purchase Card Program at different organizational levels. The roles determine the responsibilities of the individuals. Cardholders are to first contact the LAPC in an effort to resolve any issues concerning the purchase card/convenience check or AXOL. When the LAPC cannot resolve the issue, the LAPC will forward the issue to the AAPC for resolution. The issue will be forwarded up the hierarchical chain by the appropriate individual until resolved.

Summary of Responsibilities. The following are specific responsibilities associated with each role involved in the REE Purchase Card Program:

APC. The APC position is located in APD, AFM, Beltsville, Maryland. The following responsibilities are in addition to those listed in the *Coordinator's Purchase Card Program Guide*:

- Coordinates the implementation of the program within REE through the Department's Contracting Officer Technical Representative or the Departmental Program Manager (DPM), the bank contractor, the GSA, and the AAPC.
- Maintains open communication with the FMD on policy, procedures, and problems relating to the Purchase Card Program.
- Submits APC Annual Purchase Card Program Review to DPM as stipulated in DR 5013-6.

AAPC. The AAPC and Alternate will be recommended by the DAD for the ARS Areas in consultation with the APC. Use Exhibit 5 in this Manual to submit nominations. The Alternate AAPC will perform the duties of the AAPC in the absence of the AAPC. The AAPC/Alternate has the following responsibilities in addition to those listed in the *Coordinator's Purchase Card Program Guide*:

- Point of Contact for the Purchase Card Program in the Area.
- Provides guidance to the LAPC.
- Establishes and maintains the Purchase Card Program within his/her designated Area.
- Monitors purchases using the AXOL and VISA IntelliLink software application and provides the Area management with information from AXOL utilizing data query.
- Conducts random quarterly LAPC file reviews for compliance with existing purchase card policy.
- Reports cases of fraud, waste, and abuse to REE APC.
- Approves/final approves, on an emergency basis, cardholder/AO accounts in the absence of the LAPC.
- Submits Area Quarterly Purchase Card Program Review to the APC as stipulated in this Manual.

LAPC. The LAPC will be recommended by the cognizant ARS Procurement Assistance Officer for the ARS Areas, in consultation with the APC. For REE Headquarters, NIFA, ERS, and NASS, the LAPC will be located in APD, Acquisition Programs and Oversight Branch (APOB), and designated by the Chief of APOB. Use Exhibit 5 in this Manual to submit the nomination. The following listed responsibilities are in addition to those listed in the *Coordinator's Purchase Card Program Guide*:

- Works with the cardholders, Finance Contacts, and the AAPC in the implementation and management of the program.
- Conducts random quarterly cardholder reviews using established standard reports for compliance with existing purchase card and Federal acquisition policy.
- Reviews single purchase and monthly cardholder limits, in consultation with the fundholder and appropriate management unit.
- Prepares and submits quarterly report to the AAPC in accordance with the requirements of this Manual and DR 5013-6.
- Issues warning notices for the following types of misconduct:
 - writing checks when vendor accepts purchase cards
 - failing on a consistent basis to approve/final approve transactions in AXOL
 - allowing or authorizing another employee to use purchase card
 - circumventing single purchase limit
 - cardholder sharing their AXOL user IDs and passwords, whereby breaching security
- Temporarily closes purchase card/convenience check accounts for repetitive misuse of purchase cards/convenience checks after consultation with cardholder's supervisor.
- Cancels cardholder purchase card/convenience check for violation of Agency, Departmental, and Federal purchase card rules and regulations.
- Reports cases of fraud, misuse and abuse to the REE APC through the AAPC.
- Conducts random review of AO files.

Cardholder. The cardholder has the following listed responsibilities in addition to those listed in the *Cardholder's Purchase Card Program Guide*. Use Exhibit 4 in this Manual to nominate prospective cardholders.

- Forwards purchase card transaction documentation for AO's use in final approving transactions in AXOL.
- Documents all commercial purchase card/check transactions in accordance with the requirements of this Manual and DR 5013-6.
- Makes corrections in the financial system to accounting, BOC, and subaccount codes.
- Changes profile accounting at the end of the current fiscal year to reflect new fiscal year accounting (as required).

- Ensures property information is forwarded to appropriate Property Officer for accountable/sensitive property purchases.
- Prepares log and submits to the Finance Contact, when applicable.
- Initiates disputes in AXOL and follows up on disputes to resolve issue, whether to the bank or merchant, in a timely manner.

AOs. These individuals determine, in writing to the LAPC, who within their organizations should receive purchase cards and convenience checks. Exhibit 6 in this Manual shall be used for this purpose. AOs shall ensure that purchase card or convenience check authority is segregated among employees to reduce the risk of error or fraud. AOs shall exercise appropriate oversight to ensure cardholders do not exceed or abuse their delegated authorities. The AO shall have the following responsibilities in addition to those listed in the *Approving Official's Purchase Card Program Guide*:

- Submits the prospective cardholder's name, work address (including all acronyms), telephone number, e-mail address, single purchase limit, monthly cardholder limit, accounting information, and check writing capability to the LAPC. Also include the supervisor-of-record demographic information. Refer to Exhibit 4.
- Takes disciplinary action or other appropriate action for misuse of purchase cards when notified by the LAPC and notify the LAPC of action taken.
- Reviews cardholder transaction documentation on a monthly basis when final approving transactions in AXOL per instructions in DR 5013-6.

FPOC. For REE purposes, these individuals may be located in either the Area or Location. Use Exhibit 7 to nominate FPOCs.

- **Headquarters Finance Contact (Chief, FOB and/or Chief, Financial Systems and Analyses Branch).** These positions are located in FMD, AFM, Beltsville, Maryland, and shall have the following responsibilities:
 - Works with the APC to ensure accounting requirements are included in the purchase card policy.
 - Communicates any financial concerns to the APC and NFC.
 - Interacts with NFC to resolve accounting related issues.
 - Provides guidance and instructions to the Area Finance Contacts (AFC's) and LFC's relating to financial issues in AXOL
- **AFC (Area Budget and Fiscal Office).** The AFC shall be designated by the DAD in consultation with the AAPC for the ARS Areas. For REE Headquarters, the AFC will be

located in FOB. For the offices of NIFA, ERS, and NASS, the AFC will be located in their respective Headquarters offices in Washington, D.C.

The responsibilities of the AFC are as follows:

- Reports any Transaction Detail Listing or accounting irregularities to the FMD-FOB and AAPC (for AFM, NIFA, ERS, and NASS, this is the LAPC).
- Works with the LAPC (for NIFA, ERS, and NASS) to ensure accounting requirements are communicated to the Cardholders and fundholders/management unit personnel.
- Maintains a good understanding of AXOL.
- Maintains open communication with the designated LFCs for ARS field locations on policy, procedures, and problems relating to the Purchase Card Program.
- **LFCs**. The LFCs will be designated by the cognizant ARS DAD for the ARS Areas. The LFC has the following responsibilities:
 - Reviews purchase card/check transactions using data query tool to assure the correct agency, accounting code, and benefiting subaccount are assigned to all purchase card/check transactions befitting their management unit.
 - Follow up with cardholders to ensure errors are corrected.

8. Purchase Card Management and Oversight

To aid in the review of purchase card data, several standard reports are available for the APC, AAPCs, LAPCs and AOs to use to create and assist with management and oversight of the Purchase Card Program. An explanation of the reports is listed in the *Coordinator's Purchase Card Program Guide*, Section 7.

Program Reviews. Management and oversight of the Purchase Card Program within a specific Area/Field location/Office/Agency is the responsibility of the LAPC/AAPC. Random cardholder and LAPC reviews are to be performed quarterly.

APC Review. The APC shall conduct an annual program review in accordance with the guidance provided in DR 5013-6. The APC may conduct cardholder reviews using established standard reports as outlined in DR 5013-6. In conjunction with the Procurement and Property Management Reviews, the APC reviews purchase card transactions.

AAPC Review. The AAPC shall conduct random monthly or quarterly physical reviews of LAPC files according to the review schedule in the *Coordinator's Purchase Card Program Guide*. The LAPC file review shall be commensurate with the number of LAPCs in the Area. It is encouraged that the AAPC keep a separate file of the LAPC reviews with supporting

documentation selected for review. When requested, forward this entire file to the APC for review.

LAPC Review. The LAPC shall conduct monthly or quarterly physical reviews of cardholder files according to the review schedule in the LAPC Quarterly Review Report. LAPCs are to report quarterly review findings to the AAPC.

AO Review. During the final approval process, AOs shall physically review supporting cardholder transaction documents submitted by the cardholders. AOs may utilize the check list in the *Approving Official's Purchase Card Program Guide*, Exhibit 8, as a guide for reviewing the transactions.

APC, AAPCs, and LAPCs are to capture review findings in the applicable review report shown in Exhibits 12 and 13 and apply the administrative action recommended in the *Coordinators' Purchase Card Program Guide*. In addition to the recommended administrative actions listed in the *Coordinator's Purchase Card Program Guide*, Exhibit 14, provides additional types of misconduct and recommended administrative actions.

9. Procedures to Obtain a Purchase Card

Responsible Person/Office	Action
APC	1. In consultation with AAPCs, identifies and establishes each role (LAPC) with the bank contractor using appropriate bank forms and following established Departmental guidance.
Prospective Cardholder/AO	2. Completes the required Web-based system and policy training.
AO	3. Identifies, in writing to the LAPC (Exhibit 4) with appropriate documentation attached, the names of the prospective cardholder(s): <ol style="list-style-type: none"> a. Ensuring that the requested number of cardholders is consistent with the fundholder's purchasing requirements. b. Reviewing the need and appropriateness of the requested number of cardholders and check writers. c. Ensuring cardholder has completed the required policy and system Web-based training modules.
LAPC	4. Reviews Cardholder Nomination Application to ensure required documentation has been submitted prior to initiating request for card/checks. 5. Ensures cardholder and AO have completed required policy and system web-based training modules.

	<p>6. Submits cardholder Request for Purchase Card to REE APC for processing. Note: Future process - Uses AXOL to electronically submit the requests for purchase cards/checks directly to Bank for processing.</p>
<p>Cardholder</p>	<p>7. Upon receipt of the Commercial Purchase Card/Checks, the Cardholder must:</p> <ol style="list-style-type: none"> a. Check the commercial purchase card/check for accuracy of information. If correct, activate the card using the Bank's voice response unit in accordance with the instructions provided. b. If the commercial purchase card/check information is incorrect, the cardholder must notify the LAPC who will notify the bank contractor. c. Create cardholder user ID in AXOL. d. Log into AXOL to verify that default accounting (DAC) information has been established. If DAC incorrect, enter the correct DAC at that time.

LARRY R. CULLUMBER / S /
 Director
 Acquisition and Property Division

Exhibits

- 1 Notification of Pending Transactions in AXOL (Memo to Cardholder)
- 2 Notification of Pending Transactions in AXOL (Memo to AO)
- 3 Reassignment/Transfer Request
- 4 Cardholder Request for Purchase Card
- 5 AAPC/LAPC Nomination Request Form
- 6 Approving Official Setup/Maintenance Request Form
- 7 FPOC Setup/Maintenance Form
- 8 List I – Regulated Chemicals
- 9 List II – Regulated Chemicals
- 10 Restricted Hazardous Materials, Controlled Substances, and Regulated Chemicals
- 11 Purchase Card Transaction Log
- 12 LAPC Quarterly Review Report
- 13 AAPC Quarterly Purchase Card Program Review
- 14 Recommended Administrative Actions

Memo to Cardholder

SUBJECT: Notification of Pending Transactions in AXOL

THROUGH: (Cardholder's AO)

TO: (Name of Cardholder)

FROM: (Name of LAPC)

Enclosed is a report of your pending transactions which shows (insert number of transactions) transactions pending approval for the period (insert date). This is to advise that unless all of the transactions are approved 30 days from the date of this message your purchase card account will be temporary closed for failure to approve transactions in a timely manner.

Timely final approval of transactions is your responsibility and was addressed in purchase card training. Departmental Regulation 5013-6, Use of the Purchase Card and Convenience Check, Section 9, Paragraph o, "Requirement to Timely and Accurately Approve Transactions by Cardholders", states that cardholders shall approve their accounts not later than 30 calendar days after a transaction appears in AXOL absent extenuating circumstances. Failure to timely and accurately approve may cause inaccuracies in agency status of funds information. In addition, failure to cite correct budget object classification codes, and for convenience check recipients, Employer Identification Numbers (EINs) or Social Security Numbers (SSNs) may cause 1099's to erroneously be issued to USDA employees and vendors. Failure to timely and accurately approve shall constitute grounds for management to revoke purchase card and convenience check privileges, and possible administrative/disciplinary action. For additional information on cardholder responsibilities, refer to "*Cardholder's Purchase Card Program Guide*."

This is the only notification that you will receive in regards to the pending transactions listed on the enclosed report. If all transactions are not approved within this 30-day period, you must submit the purchase card, all unused convenience checks, and check carbons to me by (insert date). Your purchase card account will be temporary closed for a minimum of 30 days or until all transactions are approved. The account may then be re-activated based on the written request of your supervisor assuming that all transactions are approved at that time. If the transactions are not approved within 60 days, the account is subject to cancellation.

Please be advised that it is REE policy that purchases that fall within the micro-purchase threshold (\$2,500-\$3,000 for supplies (whichever is applicable), \$2,500 for services, and \$2,000 for construction) shall not be forwarded to the Servicing Procurement Office for processing. Deactivation of your card will affect your office's ability to obtain needed supplies and/or services in a timely manner.

If there are any extenuating circumstances preventing you from approving, please contact me on (LAPC's telephone number). Your cooperation in this matter will be greatly appreciated.

Enclosure

cc:
Cardholder's supervisor
AAPC

Exhibit 2

Memo to AO

SUBJECT: Notification of Pending Transactions in AXOL
THROUGH: (AO's Supervisor)
TO: (Name of AO)
FROM: (Name of LAPC)

Enclosed is a report of your pending transactions which shows (insert number of transactions) transactions pending for final approval for the period (insert date) . This is to advise that unless all of the transactions are final approved 30 days from the date of this message the accounts assigned to you will be temporary closed for failure to final approve transactions in a timely manner.

Timely final approval of transactions is your responsibility and was addressed in purchase card training. Departmental Regulation 5013-6, Use of the Purchase Card and Convenience Check, Section 9, Paragraph p, "Requirement to Timely and Accurately Final Approve Transactions by AOs" states that AOs shall final approve their accounts not later than 30 calendar days after a transaction appears in AXOL absent extenuating circumstances. Failure to timely and accurately final approve shall constitute grounds for management to revoke purchase card and convenience check privileges of accounts assigned to you, and possible administrative/disciplinary action. For additional information on AO responsibilities, refer to "*Approving Official's Purchase Card Program Guide*".

This is the only notification that you will receive in regards to the pending transactions listed on the enclosed report. If all transactions are not final approved within this 30-day period, all accounts assigned to you will be temporary closed for a minimum of 30 days or until all transactions are final approved. The account(s) may then be re-activated based on the written request of your supervisor assuming that all transactions are final approved at that time. If the transactions are not final approved within 60 days, the account is subject to cancellation.

Please be advised that it is REE policy that purchases that fall within the micro-purchase threshold (\$2,500-\$3,000 for supplies (whichever is applicable), \$2,500 for services, and \$2,000 for construction) shall not be forwarded to the servicing Procurement Office for processing. Temporary closing of your accounts will affect your office's ability to obtain needed supplies and/or services in a timely manner.

If there are any extenuating circumstances preventing you from final approving the transactions, please contact me on (LAPC's telephone number) . Your cooperation in this matter will be greatly appreciated.

Enclosure

cc:
AO's supervisor
AAPC

REASSIGNMENT/TRANSFER REQUEST

Submitted by: _____ Date: _____
(LAPC or AAPC)

Type of Request: () Reassignment/Transfer within REE (forward request to APC)
() Reassignment/Transfer within Area (forward to AAPC)

User's Name: _____

Account Number: _____ (include last 4 digits of cardholder's account number)

Complete for Reassignment/Transfer:

	FROM	TO
Agent/Level 4:	_____	_____

Company/Level 5:	_____	_____
------------------	-------	-------

Division/Level 6:	_____	_____
-------------------	-------	-------

Department/Level 7:	_____	_____
---------------------	-------	-------

New Address: _____

Telephone: _____

Default Accounting Code: _____

Supervisor's Address: _____

Supervisor's Telephone No.: _____

Supervisor's Email Address: _____

Signature of New AO: _____

CARDHOLDER REQUEST FOR PURCHASE CARD

Cardholder Information:

**All fields are required information*

Name: _____
(Name listed above must match the applicant's name on record with the USA's HR Department)

Agency/Division/Office: _____
(21 characters max)

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

Address 1: _____
(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**
(Copy & Paste the Line of Accounting directly from Access Online)

Are Convenience Checks necessary: () Yes () No AAPC/LAPC: () Yes () No AO: () Yes () No

Copy of AXOL Training Certificate attached: () Yes () No

I certify that I have completed all required training, understand the regulations and procedures, and know the consequences of inappropriate actions.

Signature of Cardholder

Date

Approving Official Information:

Name: _____

Agency/Division/Office: _____

Address: _____

City: _____ State: _____ Zip code: _____

Telephone No.: _____ Fax No.: _____

E-mail: _____

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

I certify that I have completed all required training, understand the regulations and procedures, and know the consequences of inappropriate actions.

Signature of Approving Official

Date

For LAPC/APC use only:

Agent _____ Company _____ Division _____ Department _____

Level1: _____ Level2: _____ Level3: _____ Level4: _____ Level5: _____ Level6: _____ Level7: _____

Rec'd Date: _____ Reject Date: _____

Reject Reason: () Incomplete (missing information) () Other _____

**AAPC/LAPC Nomination Request Form
(Fax Form to APC at 301-504-1751)**

Requested by: _____ Telephone No. _____

Title of Requestor: _____

Signature of Requestor: _____ Date: _____

APC or LAPC Name: _____

Agency/Area/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 or cardholder)

Qualifications: () 1102 () 1105 () Other _____

Acquisition Training: Requirements Met:

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

Is the LAPC/AAPC a cardholder: () Yes () No

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 _____

**Approving Official Setup/Maintenance Form
(Purchase)**

Name of Cardholder(s): _____ Date of Request: _____
(Attach additional page if needed)

Type of Action: () Add* () Closure** () Replacement*
*Complete "Incoming AO Information" only
**Complete "Departing AO Information"

Departing AO Information:

AO Name: _____

Agency/Division/Office: _____

AO User ID: _____

Incoming AO Information

AO Name: _____

Agency/Division/Office: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone No.: _____ Fax No.: _____

E-mail: _____

Copy of Training Certificate Attached: () Yes () No Is the AO a cardholder?: () Yes () No

For LAPC/AAPC/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: _____

**Financial Point of Contact Setup/Maintenance Form
(Purchase)**

Name of LAPC/AAPC: _____ Date of Request: _____

Type of Action: () Add* () Closure** () Replacement**

*Complete "Incoming FPOC Information" only

**Complete "Incoming FPOC Information" and "Departing FPOC Information"

Departing FPOC Information:

FPOC Name: _____

Agency/Division/Office: _____

FPOC User ID: _____

Incoming FPOC Information

FPOC Name: _____

Agency/Division/Office: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone No.: _____ Fax No.: _____

E-mail: _____

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

Is the FPOC a cardholder?: () Yes () No

For LAPC/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: _____

List I – Regulated Chemicals

- 1) Anthranilic acid, its esters, and its salts
- 2) Benzyl cyanide
- 3) Ephedrine, its salts, optical isomers, and salts of optical isomers
- 4) Ergonovine and its salts
- 5) Ergotamine and its salts
- 6) N-Acetylanthranilic acid, its esters, and its salts.
- 7) Norpseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 8) Phenylacetic acid, its esters, and its salts
- 9) Phenylpropanolamine, its salts, optical isomers, and salts of optical isomers
- 10) Piperidine and its salts
- 11) Pseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 12) 3, 4-Methylenedioxyphenyl-2-propanone
- 13) Methylamine and its salts
- 14) Ethylamine and its salts
- 15) Propionic anhydride
- 16) Isosafrole
- 17) Safrole
- 18) Piperonal
- 19) N-Methylephedrine, its salts, optical isomers, and salts of optical isomers (N-Methylephedrine)
- 20) N-Methylpseudoephedrine, its salts, optical isomers, and salts of optical isomers
- 21) Hydriodic Acid
- 22) Benzaldehyde
- 23) Nitroethane
- 24) Gamma-butyrolactone (Other names include: GBL; 'dihydro-2 (3H)-furanone; 1, 2-Butanolide; 1.4-Butanolide; 4-Hydroxybutanoic acid lactone; gamma-hydroxybutyric acid lactone)
- 25) Red Phosphorus
- 26) White Phosphorus (Other names: Yellow Phosphorus)
- 27) Hypophosphorous acid and its salts (including ammonium hypophosphite, calcium hypophosphite; iron hypophosphite, potassium hypophosphite, manganese hypophosphite, magnesium hypophosphite and sodium hypophosphite)
- 28) N-phenethyl-4-piperidone (NPP)
- 29) Iodine

List II – Regulated Chemicals

- 1) Acetic anhydride
- 2) Acetone
- 3) Benzyl chloride
- 4) Ethyl ether
- 5) Potassium permanganate
- 6) 2-Butanone (or Methyl Ethyl Ketone or MEK)
- 7) Toluene
- 8) Hydrochloric acid (including hydrogen chloride)
- 9) Sulfuric acid
- 10) Methyl isobutyl Ketone (MIBK)
- 11) Sodium Permanganate

Restricted Hazardous Materials, Controlled Substances, and Regulated Chemicals

Hazardous Compound Group	Regulatory Citation and Agency	License or Permit Required for Purchase	Items Covered
Carcinogenic Compounds	29 CFR 1910.1003 OSHA	No	http://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=STANDARDS&P_ID=10007
Controlled Substances (Drugs and other Substances)	21 CFR 1300-1308 DEA	Yes	http://www.deadiversion.usdoj.gov/schedules/schedules.htm
Regulated Chemicals (Lists I and II)	21 CFR 1310 DEA	No	http://www.deadiversion.usdoj.gov/21cfr/cfr/1310/1310_02.htm
Select Agents and Toxins (Biological Materials)	7 CFR 331, 9 CFR 121, and 42 CFR 73 APHIS and CDC	Yes	http://www.cdc.gov/od/sap/docs/salist.pdf
Mutagens & Teratogens (Reproductive Toxins)	ARS Policy (under development)	No	http://research.dfci.harvard.edu/ehs/Chem%20and%20Lab/Reproductive%20Toxins.htm
Restricted-Use Pesticides (Insecticides, Fungicides, Herbicides)	40 CFR 152.160-175 EPA	Yes	http://frwebgate.access.gpo.gov/cgi-bin/get-cfr.cgi?YEAR=current&TITLE=40&PART=152&SECTION=175&SUBPART=&TYPE=TEXT
Terrorists Materials (Nerve or Blood Agents Precursors, Hydrogen Cyanide Precursors, Mustard Agents, and Biological Agents)	DHS	If applicable	http://www.tisp.org/files/pdf/ci_jan_07_2005.pdf (see pages 11-13)

Purchase Card Transaction Log for the Month of _____

Name of Cardholder:

Profile Accounting Code:

ARN	Req. Number	Date Purch.	Vendor	Item Description	Trans. Amount	Check Number	Object Class Code	Accounting Code	Sub Account	Dollar Amount	Date Received

A copy of this record must be sent to the Local Finance Center or AFC by the 1st workday of the following month. Include a copy of the log in the transaction file to support the purchase of the goods or services.

LAPC Quarterly Review Report

Completed by: _____ Date: _____
 (LAPC Name)

Area/ Location: _____ FY Covered: _____

Type of Review: () Onsite () Electronic

Reporting Period: () Oct-Dec () Jan-Mar () Apr-Jun () Jul-Sep

Part 1- LAPC Quarterly Summary of Findings - (Forward Part 1 to AAPC)

Required No. of Cardholders for Sampling

The review should include approximately 25% of the LAPCs' Cardholders each quarter and as a result, the review should cover 100% of the LAPC's Cardholders by the end of the year. This review does not mean you must look at physical documentation from every cardholder within that 25% of cardholders you review each quarter. If the reviews are performed throughout the quarter, the number of reviews stipulated should be manageable for all LAPCs. There should be at least some physical review of documentation done of the reviewed cardholders each quarter in the form of scanned, faxed, or original receipts, purchase orders, or other like documentation.

<input checked="" type="checkbox"/>	For the Months of:	Due Date to AAPC:
	October – December	Feb 15
	January – March	May 15
	April – June	Aug15
	July – September	Nov 15

Total No. of Cardholders: _____

Total No. of Records Reviewed: _____

Total No. of AOs: _____

Total No. of AO Records Reviewed: _____

No. of Check writers: _____

Total No. of cases reported to AAPC 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		

Item	Overall Specific Review Findings
A	Condition of Card File
B	Card Usage Requirements
C	Check Usage Requirements
D	Documentation Requirements
E	Processing Requirements

F	Miscellaneous Requirements
G	Requirements for Purchases over the Micro-purchase Threshold
H	AO Review
I	Additional Findings, Comments, or Recommendations

Part 2- Quarterly Review Checklist of Cardholder/AO File (Keep Part 2 in LAPC file)

Cardholder Name: _____ Date of Review: _____

AO Name: _____ F/Y Covered: _____

Type of Review: () Onsite () Electronic

Note: asterisk “*” optional for Electronic Review.

Compliant

No.	Specific Review Criteria	Compliant		
		Yes	No	N/A
A	Condition of Card File			
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	Card Usage Requirements			
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 (same day or consecutive days) 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			
	<i>Overall findings related to card usage requirements:</i>			
C	Check Usage Requirements			
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>			
D	Documentation Requirements			
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>				
E Processing Requirements				
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>				
F Miscellaneous Requirements				
<u>1</u>	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>				
G Requirements for Purchases over the micro-purchase threshold				
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?			
	<i>Overall findings related to requirements for purchases over the micro-purchase threshold:</i>			
H	AO Review			
	AO has satisfactorily completed required training and certificate is on file.			
	AO is cardholder's supervisor-of-record.			
	AO final approves cardholder transaction activity on a monthly basis.			
	<i>Overall findings related to AO Review:</i>			
I	Additional Findings, Comments, or Recommendations			

AAPC Quarterly Purchase Card Program Review

Part 1- Summary of Findings

Area: _____ Date of Review: _____

AAPC Name: _____ Period Covered: _____

Total No. of Cardholders for the Area: _____ Total No. of AOs for the Area: _____

Total No. of LAPCs: _____ Total No. of LAPC Records Reviewed: _____

Total No. of Check writers: _____

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

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

Reporting Dates:

<input checked="" type="checkbox"/>	For the Months of:	Due Date to APC:
	October – December	February 28
	January – March	May 31
	April – June	August 31
	July – September	November 31

I.	A general introductory paragraph regarding the USDA requirement for an annual review.
	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
II.	Additional findings, comments, recommendations, or best practices (list below):

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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
	LAPC Quarterly Reports				
1.	1st Quarterly Review Submitted (October-December due Feb 15)				
2.	2nd Quarterly Review Submitted (January-March due May 15)				
3.	3rd Quarterly Review Submitted (April-June due Aug 15)				
4.	4th Quarterly Review Submitted (July-September due Nov 15)				

Part 3 - Annual Review Checklist of LAPC File

LAPC Name: _____ Date of Review: _____

AO Name: _____ F/Y Covered: _____

Type of Review: () Onsite () Electronic

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.			

	Additional findings or comments:

RECOMMENDED ADMINISTRATIVE ACTIONS

TYPE OF MISCONDUCT	PENALTY FOR FIRST OFFENSE	PENALTY FOR SUBSEQUENT OFFENSE
Use of (or authorizing the use of) employees or Government-owned, leased or provided property, facilities, services or purchase cards/convenience checks, for inappropriate or nonofficial purposes.	Letter of Reprimand to temporary suspension of purchase card for 30 days	Loss of purchase card privileges
Writing checks when vendor accepts purchase card.	Verbal warning from LAPC	Written warning from LAPC, supervisor, APC or DPC to loss of purchase card privileges.
Splitting purchases to circumvent threshold, writing checks for spot awards, emergency salary payments, and/or transit subsidies, i.e., violation of purchase card/convenience check policy.	Verbal warning from LAPC	Written warning from LAPC, APC or DPC to loss of purchase card privileges for a specific time or entirely.

The LAPC has been authorized to suspend cards for a specific time to permanently terminate accounts for repeat or first time serious violations. Serious violations include blatant violations of purchase card policy, splitting purchases, and/or allowing another employee to use purchase card.