Welcome

Hello. My name is Jim Lawson. I have extensive experience as a Department of Defense (DoD) Governmentwide Commercial Purchase Card (GPC) Cardholder, Approving/Billing Official and Certifying Officer. I will be your mentor for the CLG001 DoD Governmentwide Commercial Purchase Card Overview module.

I have three tasks:

1. Help you transition between concepts
2. Introduce you to training scenarios
3. Act as a virtual guide when necessary

The DoD GPC Overview module is designed for all DoD Components.

Let's get started by taking a look at the module objectives and organization.
Module Lessons

The objective of this module is to learn how to make and process GPC transactions in accordance with applicable laws, regulations, and policies.

This module consists of six lessons:

- Lesson 1: DoD Governmentwide Commercial Purchase Card Overview
- Lesson 2: Controls and Procedures
- Lesson 3: Documentation, Record Retention and Other Processes
- Lesson 4: Additional GPC Authorized Uses
- Lesson 5: GPC Challenges and Resolutions
- Lesson 6: GPC Additional Issues
Course Credit

You will learn about the GPC Program during the next twelve (12) hours of instruction. This module is worth twelve (12) Continuous Learning Points (CLPs).

The DoD GPC Basic and Refresher Training is:

<table>
<thead>
<tr>
<th>Participant</th>
<th>Mandatory</th>
<th>Highly Recommended</th>
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<tr>
<td>Primary/Alternate Level 3 Agency/Organization Program Coordinators (A/OPCs)</td>
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Long Description

Table identifying the participants and their requirements for taking the module. The requirements are Mandatory, Highly Recommended, and Recommended.

Those participants for whom the training is mandatory include: Primary/Alternate Level 3 Agency/Organization Program Coordinators (A/OPCs), Primary/Alternate Level 4 A/OPCs, Primary/Alternative Approving Billing Officials (A/BOs), Cardholders (CHs), Convenience Check Writers, CPC Certifying Officers who are not A/BOs.

Those participants for whom the training is highly recommended include: Supervisors of Primary/Alternate Level 4 A/OPCs, Supervisors of Primary/Alternate A/BOs, Supervisors of CHs, and Supervisors of GPC Certifying Officers.

Those participants for whom the training is recommended include: Comptrollers, Resource Managers (RMs) or Budget Officials supporting GPC accounts, and Supervisors of Level 3 A/OPCs.
Course Credit

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The DoD GPC Basic and Refresher Training is:

Level 4

For the purposes of this course, the term Level 4 A/OPC refers to Level 4 for Army/Air Force/Defense Agencies, and Level 5 for Navy/USMC.

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Refresher Training

Refresher training in GPC processes and policies is mandatory once every two years from the date of the original Basic Training completion by GPC Program officials, in order to continue in their GPC roles.

- If the GPC role has not been delegated or appointed within six (6) months of the individual's Basic Training completion date, then the individual is required to re-take the training course as a refresher prior to delegation or appointment. Thereafter, the refresher training date will commence 2 years after the latest date of training.

- Level 4 A/OPCs will ensure that completion of the refresher training requirement is part of their mandatory annual review of all managing accounts (MAs), to include the Primary and Alternate A/BOs, CHs, Check Writers and GPC Certifying Officers (who are not A/BOs) under their cognizance.
Why is This Training Important?

Before you begin the module, I'd like to emphasize why this training is important to you.

This training is designed to provide GPC Program officials with fundamental information. It leads you through the laws, regulations, and policies governing the GPC Program and the importance of each GPC role. In addition to the basics, other authorized uses, restrictions, and laws governing fraud, waste, misuses and abuses are also explained.

As a GPC Program official, it is critical for you to accurately and efficiently perform your tasks to protect both yourself and the interests of the Government and to reduce Government costs.

This training includes event-based situations with problems that are both real and potential scenarios, as well as expertise and best practices from DoD subject-matter experts. Take your time; the module is self-paced.
Congratulations! You have completed this lesson.

If the Next button is active please proceed, if not close this window.
Welcome

Jim: Hello, again. Remember me? I am here to help you progress through the lesson and share my experience as a Department of Defense (DoD) Governmentwide Commercial Purchase Card (GPC) Cardholder, Approving/Billing Official and Certifying Officer.

Susan: Hi. I'm Susan. I'll be taking the module with you. Jim has asked that you and I work together as we go through the module, so I may be asking a few questions from time to time.

Jim: Now that we've all been introduced, let's take a quick look at the lesson objectives.
Lesson Objectives

The learning objective for this lesson is:

- Describe the GPC Program.

Upon completion, you should be able to:

- Identify the business model for the GPC Program.
- Recognize the governing process flow of the GPC Program.
- Identify the key roles and responsibilities of various officials in the GPC Program.
- Identify the requirements for and capabilities of the Purchase Card Online System (PCOLS).
So Where Do We Start?

Susan: OK Jim, so where do we start?

Jim: Well this lesson covers a broad amount of material. It addresses the GPC Program business model, key terms and concepts, authorized uses, processes, various individuals' roles and responsibilities as well as the Purchase Card Online System (PCOLS).

Susan: Hold on...that's a lot to remember.

Jim: I know... but no need to worry. We will take it a step at a time.

First things first. It's important to have a solid understanding of the key terms and concepts that are relative to the GPC. So let's start there...

Susan: Key terms and concepts...that makes sense to me...
Key Concepts and Terms

The key terms and concepts of the GPC program are divided into three areas or topics: Concepts/Terms, Individuals involved in the GPC program, and Account Payment Models.

Select each topic to learn more.
DoD Components

The term **DoD Components** is used throughout the GPC program. DoD Components include the following:

- The Office of the Secretary of Defense (OSD)
- Chairman, Joint Chiefs of Staff and the Joint Staff
- DoD Inspector General
- Military Departments, including the Coast Guard when assigned to the Department of the Navy
- Defense Agencies
- DoD Field Activities
- Combatant Commands
- Uniformed Services University of the Health Sciences
- All non-appropriated-fund instrumentalities
Hierarchies

The DoD GPC Program is structured to follow the procurement authority necessary in the Program. The various authorities within the Program are referred to as "levels" and represent all the groups of GPC participants based on the level of their authority, with the cardholder (CH) at the base of the structure as Level 6 (except for Navy, where the CH is Level 7), and the Purchase Card Policy Office (PCPO) at the top of the structure as Level 1. The Level 4 for the Army/Air Force and Defense Agencies is equivalent to the Level 5 for the Navy and USMC.

This structure, or hierarchy of authority, serves for the efficient flow of information and guidance to all participants. This lesson will identify the overall structure and provide the roles and responsibilities inherent in each level.

Select Air Force/Army/Defense Agencies Levels 4–6 and Navy/USMC Levels 4–7 to view their hierarchical structures.
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An interactive pyramid graphic representing each level of authority and groups of the GPC Program as indicated:

**Air Force/Army/Defense Agency/Navy (USMC)**
- Level 1 – PCPO
- Level 2 – Component Level 2 Program Managers
- Level 3 – A/OPC (Headquarters level)

**Air Force/Army/Defense Agencies Levels**
- Level 4 – A/OPC (Contracting Office)
- Level 5 – A/BO (MA)
- Level 6 – CH

**Navy/USMC**
- Level 4 – A/OPC (Type Command (TYCOM))
- Level 5 – A/OPC (Activity)
- Level 6 – A/BO
- Level 7 – CH
Separation of Duties

The practice of separation of duties is required to reduce the risk of errors and increase the likelihood that attempts at GPC fraud or embezzlement would be detected.

Key duties include:

- Authorizing, approving, and recording transactions
- Issuing or receiving assets
- Making payments
- Issuing convenience checks
- Certification of funding
- Reviewing or auditing

Separate individuals shall be assigned these duties to minimize the risk of loss to the government.

For more information see:
Department of Defense Financial Management Regulation (DoDFMR), Volume 5 - Disbursing Policy, Chapter 1
Managing Account

Another term used throughout this module is Managing Account (MA). An MA is the higher-level account under which up to seven CH accounts may be established.

The MA cannot be used to make purchases but instead is used to roll up CH accounts under the A/BO for their review and disbursement processing. The MA billing statement (also referred to as the invoice) is the document the Certifying Officer certifies for payment.
Key Concepts and Terms

The key terms and concepts of the GPC program are divided into three areas or topics: Concepts/Terms, Individuals involved in the GPC program, and Account Payment Models.

Select each topic to learn more.
Individuals

Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM). **NOTE**

Select the tabs to learn more about each individual’s role.

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**Agency/Organization Program Coordinator (A/OPC)**

The appointed individual responsible for management and oversight of the GPC Program.
Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM).

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**Approving/Billing Official (A/BO)**

The appointed individual responsible for reviewing the transactions of no more than seven cardholder accounts. Each A/BO is associated with a Managing Account (MA), also called a Billing Account.

This individual may also be called the Approving Official or the Billing Official. Most DoD A/BOs are also appointed as the Certifying Officer.
Individuals

Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM). **NOTE**

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**Cardholder (CH)**

The individual delegated procurement authority to use a GPC account to make purchases and payments. This term includes also individuals issued convenience check accounts or GPC "cardless" accounts.

Cardless account holders are not issued a plastic card, but are simply provided an account number.
Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM). **NOTE**

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**Certifying Officer**

The appointed individual responsible for certifying the MA billing statement (also referred to as the GPC invoice) for payment.
Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM). **NOTE**

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**Resource Manager (RM)**

The individual responsible for ensuring appropriate lines of accounting and adequate funding are available for each GPC account.

This individual may also be called the Comptroller, Financial Manager, Budget Office, and Other Fund Control Manager.
Several individuals are involved in and responsible for the execution of the GPC program including: Agency/Organization Program Coordinator (A/OPC), Approving/Billing Official (A/BO), Cardholder (CH), Certifying Officer, and Resource Manager (RM). **NOTE**

**NOTE:** This page briefly introduces the individuals. Additional information about each individual’s roles and responsibilities is addressed later in this lesson.
Key Concepts and Terms

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Select each topic to learn more.
Account Payment Models

"Confirm and Pay" and "Pay and Confirm" are account payment models associated with the GPC program.

**Select the tabs to learn more about each type of account payment model.**

- **Confirm and Pay**
- **Pay and Confirm**

**Confirm and Pay**

Most DoD GPC accounts are reconciled using the Confirm and Pay model. In this model, the A/BO is dual-hatted as the Certifying Officer.

**As the A/BO**, this individual is responsible for performing a detailed review of each transaction and its associated supporting documentation to ensure the transaction fulfills a valid government need and that the CH followed applicable procurement policies and procedures when making the transaction.

**As the Certifying Officer**, this same individual then validates that adequate and appropriate funds are available for payment prior to certifying the GPC MA billing statements for payment.
Account Payment Models

"Confirm and Pay" and "Pay and Confirm" are account payment models associated with the GPC program.

Select the tabs to learn more about each type of account payment model.

Confirm and Pay  Pay and Confirm

Pay and Confirm

Only components that have requested and been granted a waiver from the OSD Purchase Card Policy Office Level 1 A/OPC and the OSD Comptroller are authorized to use the Pay and Confirm model.

Pay and confirm procedures allow the Financial Management Analysis Officer to certify payment independently of the statement being approved by the A/BO. The A/BO and Certifying Officer roles are performed by different individuals.

Concurrent with or after certification has occurred, the A/BO is responsible for performing a detailed review of each transaction and its associated supporting documentation to ensure the transaction fulfills a valid government need and that the CH followed applicable procurement policies and procedures when making the transaction. The A/BO also must ensure that all goods and services received are accepted within 45 days.
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Financial Management Analysis Officer

Also called the Super Certifier or Financial Services Officer (FSO).
Key Concepts and Terms

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Select each topic to learn more.
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Susan: Now that I am familiar with the GPC key terms and concepts and the individuals associated with the GPC, what's next? Using the card?

Jim: Obviously, using the card appropriately is your main concern. However, a general understanding of the intent of card use, its advantages, and its limitations will be helpful as you make purchasing decisions with your card.

Susan: Good point. So, what's next?

Jim: We will look at the business model and characteristics of the GPC program.
Business Model

A GPC is a card, similar in nature to a commercial credit card, issued to DoD civilian employees and members of the U.S. Armed Forces to acquire and pay for mission-essential purchases. The General Services Administration (GSA) SmartPay® is a government initiative combining commercially available products and services with unique government requirements and systems. GSA awards Master Contracts with the card-issuing banks to provide purchase card services through individual Task Orders for DoD. These arrangements produce several advantages for the GPC Cardholders.

Select each tab to learn more about the advantages of using the GPC.

Reduced Costs | Increased Information | Quicker Payments | Earn Rebates

Reduced Costs

The GPC reduces DoD invoicing costs by reducing the number of payments the Defense Finance and Accounting Service (DFAS) must process because numerous cardholder transactions are processed as a single monthly payment rather than as individual invoices. 

NOTE

Defense Finance and Accounting Service

Providing payment services of the U.S. Department of Defense
Business Model

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Select each tab to learn more about the advantages of using the GPC.

- Reduced Costs
- Increased Information
- Quicker Payments
- Earn Rebates

Increased Information

The GPC program improves buying decisions by giving DoD access to information about what its Components buy.
Business Model

A GPC is a card, similar in nature to a commercial credit card, issued to DoD civilian employees and members of the U.S. Armed Forces to acquire and pay for mission-essential purchases. The General Services Administration (GSA) SmartPay® is a government initiative combining commercially available products and services with unique government requirements and systems. GSA awards Master Contracts with the card-issuing banks to provide purchase card services through individual Task Orders for DoD. These arrangements produce several advantages for the GPC Cardholders.

Select each tab to learn more about the advantages of using the GPC.

Reduced Costs  Increased Information  Quicker Payments  Earn Rebates

Quicker Payments

The GPC expedites payment to merchants. It allows merchants to be paid more quickly than the traditional government payment process—making more merchants likely to accept government business.
Business Model

A GPC is a card, similar in nature to a commercial credit card, issued to DoD civilian employees and members of the U.S. Armed Forces to acquire and pay for mission-essential purchases. The General Services Administration (GSA) SmartPay® is a government initiative combining commercially available products and services with unique government requirements and systems. GSA awards Master Contracts with the card-issuing banks to provide purchase card services through individual Task Orders for DoD. These arrangements produce several advantages for the GPC Cardholders.

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Reduced Costs  Increased Information  Quicker Payments  Earn Rebates

Earn Rebates

The GPC enables the government to earn rebates for purchases based on the dollar volume of transactions and how quickly DoD pays its bill after receipt of the billing statement—similar to the rewards and rebates consumers earn when they use their own credit cards.

NOTE

BEST PRACTICE
Business Model

A GPC is a card, similar in nature to a commercial credit card, issued to DoD civilian employees and members of the U.S. Armed Forces to acquire and pay for mission-essential purchases. The General Services Administration (GSA) SmartPay® is a government initiative combining commercially available products and services with unique government requirements and systems. GSA awards Master Contracts with the card-issuing banks to provide purchase card services through individual Task Orders for DoD. These arrangements produce several advantages for the GPC Cardholders.

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Earn Rebates

The GPC enables the government to earn rebates for purchases based on the dollar volume of transactions and how quickly DoD pays its bill after receipt of the billing statement—similar to the rewards and rebates consumers earn when they use their own credit cards.

**NOTE:** The quicker DoD GPC program officials review and certify statements for payment each month, the more rebates DoD earns and the less prompt payment interest DoD pays. In other words, your processing delays translate directly into increased government costs.
Business Model

A GPC is a card, similar in nature to a commercial credit card, issued to DoD civilian employees and members of the U.S. Armed Forces to acquire and pay for mission-essential purchases. The General Services Administration (GSA) SmartPay® is a government initiative combining commercially available products and services with unique government requirements and systems. GSA awards Master Contracts with the card-issuing banks to provide purchase card services through individual Task Orders for DoD. These arrangements produce several advantages for the GPC Cardholders.

Select each tab to learn more about the advantages of using the GPC.

- Reduced Costs
- Increased Information
- Quicker Payments
- Earn Rebates

Earn Rebates

The GPC enables the government to earn rebates for purchases based on the dollar volume of transactions and how quickly consumers earn. To increase rebates and avoid payment penalties:

**BEST PRACTICE:**

- Cardholders should reconcile and approve their monthly Cardholder Statements of Account within 3 days of the billing cycle end date.
- Certifying Officers (usually the Approving/Billing Officials, or A/BOs) should complete their reviews and certify their monthly Managing Account (MA) Billing Statement within 5 days of the billing cycle end date.
Knowledge Review

Which characteristics describe the GPC business model? (Select all that apply)

- [x] Similar to a commercial credit card
- [ ] Is the less-preferred alternative to the convenience check
- [ ] Used for personal items when cardholder travels for official business

The GPC business model is **similar to a commercial credit card.**
Knowledge Review

What are the advantages to using a GPC instead of other forms of payment? (Select all that apply)

- [x] Reduced invoicing costs
- [x] Expedited payment to merchant
- [ ] Reduced merchant rebates
- [x] Increased likelihood of merchant doing business with the Government

The advantages of using a GPC card are reduced invoicing costs, expedited payment to merchant, and increased likelihood of merchant doing business with the Government.
Authorization Uses (A Conversation)

Jim: So now you have a basic understanding of the GPC business model, the intent of card use, its advantages, and its limitations.

Susan: I think I got it.

Jim: Great... Let me ask you a question Susan. You probably already know something about GPCs from working with people who use them, right?

Susan: Well, yes a little. I have several colleagues that use the GPC. Why do you ask?

Jim: Do you know when your coworkers can and cannot use their GPC? Do you know when you are authorized to use a GPC?

Susan: No I don't. But I'm betting that's what we're going to discuss next, authorized use.

Jim: You're right. But before actually discussing GPC authorized uses, how would you like to test yourself to see if you can identify some GPC authorized uses.

Susan: Sure. Let's see what I know.
Authorized Uses: How much do you already know?

You probably already know something about GPCs from working with people who use them. How many of the authorized uses can you identify? **Drag the correct items onto the the Authorized DoD GPC Use box and select Check Answer.**

*Authorized DoD GPC Use*

- Open-market micro purchases
- Ordering Officer purchases
- Payments for training requirements on approved Standard Form (SF) 182
- Contract payments
- Overseas purchases up to $25,000

*GPCs are authorized for use* as indicated. All of these GPC uses will be discussed in this module.
Authorized Uses Results

**Jim:** So how did you do? You probably recognized some of the authorized uses for GPCs.

**Susan:** I did select some of the authorized uses, but not all of them. While I do hear my coworkers talking about their GPCs, I've never overheard them talk about nor have I asked them specifics about its authorized uses.

**Jim:** Not to worry. That's why we are here! Some people are brand new to using GPCs; others are taking a refresher. Let's learn about GPC authorized uses.

**Susan:** I'm here to learn...
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

Select each authorized use to learn more.
Open-Market Micro-Purchases

The GPC Program provides DoD Services and Defense Agencies (hereinafter referred to as Components) with the ability to use charge cards to streamline micro-purchases and the payment process for mission-essential supplies, services, and construction under the micro-purchase thresholds.

These types of procurements are referred to as open-market micro-purchases.

The micro-purchase threshold is defined in the Class Deviation 2018-00018, Micro-Purchase Threshold, Simplified Acquisition Threshold, and Special Emergency Procurement Authority, and amends the definition at Federal Acquisition Regulation (FAR) part 2.101. This class deviation rescinds and supersedes Class Deviation 2018-00013 and is effective until it is incorporated into the FAR and DFARS or is otherwise rescinded.

Open-market micro-purchases can be made using GPC CH accounts or convenience check accounts. **NOTE**
Open-Market Micro-Purchases

The GPC Program provides DoD Services and Defense Agencies (hereinafter referred to as Components) with the ability to use charge cards to streamline micro-purchases and the payment process for mission-essential supplies, services, and construction under the micro-purchase thresholds.

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NOTE:

The number of convenience check accounts issued is tightly constrained due to:

- Increased cost to DoD for using convenience checks.
- Increased risk of fraud, misuse, or abuse associated with convenience check accounts.
- Convenience checks cannot be disputed.
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

Select each authorized use to learn more.
Ordering Officer Purchases and Payments

The GPC Program provides authority for specifically trained and appointed individuals in accordance with their Component Ordering Officer procedures to use the GPC against existing government contracts when the requirements are legal, proper, mission essential, and correct in accordance with government laws, regulations, and policies governing the specific type of order and payment.
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

*Select each authorized use to learn more.*

- Open-Market Micro-purchases
- Ordering Officer Purchases and Payments
- Contract Payments
- Overseas Purchases up to $25,000
- SF – 182 Training Payments
Contract Payments

The GPC Program provides authority for specifically appointed individuals to use the GPC above the micro-purchase threshold as a payment vehicle against existing government contracts when the merchant agrees to accept GPC payments.

The Contracting Officer authorizing payment via the GPC is required to include prescribed Defense Federal Acquisition Regulation Supplement (DFARS) clauses and must ensure the GPC Program officials understand their responsibilities for adhering to the contract payment terms and conditions.
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

*Select each authorized use to learn more.*

- Open-Market Micro-purchases
- Ordering Officer Purchases and Payments
- Contract Payments
- Overseas Purchases up to $25,000
- SF-182 Training Payments
Overseas Purchases up to $25,000

The GPC Program provides authority for use of the GPC as a simplified acquisition method outside the United States and U.S. jurisdictions:

- For commercial item supply/service purchases exceeding the micro-purchase threshold but not exceeding $25,000, if the purchase is made outside the United States and its jurisdictions for use outside the United States and its jurisdictions.

To qualify for this use, the CH, merchant, and supply delivery/service execution must all be outside the United States and its jurisdictions.

Because these are not micro-purchases, the CH must receive customized training related to their Component procedures for processing these transactions.

Examples of training topics include the GPC Program participant's role in ensuring:

- Necessary contract reporting requirements are fulfilled, and
- Maximum practicable competition is obtained by getting quotes from at least three sources.
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

Select each authorized use to learn more.

- Open-Market Micro-purchases
- Ordering Officer Purchases and Payments
- Contract Payments
- Overseas Purchases up to $25,000
- SF-182 Training Payments
SF-182 Training Payments

The GPC is mandated for use as the **method of payment** for all commercial training requests using the SF-182 valued at or below $25,000.

This GPC merchant payment is in lieu of a direct employee reimbursement by miscellaneous payment. GPC Program participants involved in SF-182 payments must receive customized training related to their Component procedures for processing these transactions.

For more information see:

- DoD Financial Management Regulation (FMR) *Volume 10, Chapter 12, Section 120327*
- DoDI 1400.25 DoD Civilian Personnel Management, Volume 410
Authorized Uses

DoD GPCs are authorized for specific uses. The authorized uses include: Open-market micro-purchases, Order Officer Purchases and Payments, Contract Payments, Overseas Purchases up to $25,000 and SF-182 Training Payments.

*Select each authorized use to learn more.*
Limits of Delegated Authority

The vast majority of DoD CH authority is limited to making open-market micro-purchases using GPC carded/cardless (as opposed to convenience check) accounts in the United States.

Therefore, this training primarily addresses the use of GPC cards rather than convenience checks. Other authorized account uses are addressed in policies specific to each DoD Component.

CHs can determine whether they can take any action other than making an open-market micro-purchase within the United States using a carded account:

- By reviewing the authorities granted to them in the Letter of Delegation of Procurement Authority they receive prior to receiving their GPC account.
- Because they will receive specific training from their DoD Component A/OPC detailing their additional roles and responsibilities.
- Because they will be issued checks in lieu of a card if they are a convenience check account holder.
- Because they are physically located outside the United States and its jurisdictions.
Authorized Uses Practice

Select and drag each Authorized Use to its Description and then select Check Answer.

<table>
<thead>
<tr>
<th>Authorized Use</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Open-market Micro-purchases</td>
<td>Use of the GPC above the micro-purchase threshold as a payment vehicle for existing government contracts.</td>
</tr>
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<td>Ordering Officer purchases and payments</td>
<td>Used outside the U.S. for purchases exceeding the micro-purchase threshold but not exceeding $25,000.</td>
</tr>
<tr>
<td>Contract payments</td>
<td>Authority granted to individuals to use the GPC above the micro-purchase threshold.</td>
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<tr>
<td>SF-182 Training Payments</td>
<td>Use of GPC to streamline micro-purchases and payment for mission-essential supplies and services.</td>
</tr>
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<td>Overseas Purchases up to $25,000</td>
<td>Mandated method for payment for requests using SF-182 up to $25,000.</td>
</tr>
</tbody>
</table>

The correct matches are indicated.

Check Answer
Process Introduction

**Jim:** So now you have a pretty good idea of the GPC authorized uses.

**Susan:** Yes, I think so. I know it's important to understand card limits or thresholds.

**Jim:** Sounds like you have good start, now it's onto learning about the GPC process flow.

**Susan:** Process Flow...?

**Jim:** Yes. As you're probably aware, the Government has laws, regulations and policies governing the purchase to ensure purchase of supplies, services and construction are properly acquired. The GPC Program process flow illustrates how the government goes about ensuring goods and services are correctly acquired for government mission use only.

**Susan:** Yes, the Government does have laws, regulations and policies governing the purchase card program. I also know that if you don't do things right, you can get yourself into trouble and nobody needs that.
Process Overview

Government laws, regulations, and policies require government-unique steps to ensure that goods and services are correctly acquired for official government mission use only.

*Select the GPC Process Flow graphic below to display a larger interactive version which allows you to learn more about the process.*
Sort the GPC Process Flow steps in chronological order by selecting each step and dragging it into position. Then select Check Answer to view results.

- Requirements organization clearly requests mission-essential supply and service.
- CH obtains required approvals.
- Merchant transmits purchase info through charge card association to card-issuing bank for processing.
- Bank pays merchant and posts transaction to the CH account.
- A/BO reviews transactions and supporting documentation and signs certification statement.

The correct order is provided.
Personal Financial Liability

Individuals serving in the following GPC roles may be held personally financially liable if the Government can prove the individual violated regulations or engaged in GPC fraud, misuse, or abuse:

- Certifying Officers
- A/BOs
- CHs (including convenience check account holders)
- Any other GPC program participant appointed as a Certifying Officer or Departmental Accountable Official (DAO) on the DD Form 577

For more information, see Title 10 U.S.C. Section 2784 enacted in 2012.
Approver Liability

CHs and A/BOs who approve GPC Statements of Account, and Certifying Officers who certify MA Billing Statements for payment, are liable for costs that are:

- Illegal
- Improper
- Incorrect
- In violation of regulation

These individuals can be prosecuted in court and required to pay all or part of the disputed expenses out of their own personal funds.
Pecuniary Liability

Certifying Officers are assigned an enhanced type of personal financial liability called pecuniary liability.

Pecuniary liability is imposed to protect the Government against errors and theft. Pecuniary liability carries the presumption of negligence for all fiscal irregularities associated with the Certifying Officer's certification.

Simply put, the Certifying Officer may be held financially responsible whether the erroneous payment was made **accidentally or intentionally**. The government is **not** required to prove regulations were violated or that there was GPC misuse, abuse, or fraud in order to recoup payment directly from the Certifying Officer.

Procedures and further guidance concerning liability are found in:

- DoD FMR Volume 5, Chapter 5
- DoD FMR Volume 5, Chapter 6
Protecting Yourself

To protect yourself, be diligent and practice thorough work processes to prevent erroneous payments when approving or certifying GPC CH Statements of Account or MA Billing Statements.

Select the tabs to learn more about the DO'S and DON'TS of how to protect yourself from pecuniary liability.

- **Minimize opportunities for errors**
- **Escalate questionable payment requests**
- **Collect the evidence**

### HOW TO PROTECT YOURSELF FROM PECUNIARY LIABILITY

<table>
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<th><strong>DO:</strong></th>
<th><strong>DON'T:</strong></th>
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<tr>
<td>Minimize opportunities for errors:</td>
<td>Assume that all requests are valid and complete.</td>
</tr>
<tr>
<td>• Establish routines that work for you.</td>
<td>Allow anyone else to use your personal certificate or CAC. You may be liable for an incorrect payment approved by another person using your identity.</td>
</tr>
<tr>
<td>• Don't wait until the last minute.</td>
<td></td>
</tr>
<tr>
<td>• CHs should enter transactions in their purchase log and collect documentation as the transaction/purchase is made.</td>
<td></td>
</tr>
<tr>
<td>• A/BOs must monitor CHs to ensure they follow procedures.</td>
<td></td>
</tr>
<tr>
<td>• Be alert to the possibility that a transaction charge is being processed a second time.</td>
<td></td>
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Protecting Yourself

To protect yourself, be diligent and practice thorough work processes to prevent erroneous payments when approving or certifying GPC CH Statements of Account or MA Billing Statements.

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<tr>
<td>---</td>
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<tr>
<td>Escalate questionable payment requests:</td>
</tr>
<tr>
<td>• Follow the dispute process of the card-issuing bank if there are doubts regarding a transaction charge.</td>
</tr>
<tr>
<td>• Track disputes to resolution.</td>
</tr>
<tr>
<td>• When in doubt, seek guidance from the RM or A/OPC.</td>
</tr>
<tr>
<td>• Follow your local policy to request guidance on obtaining an advance decision from the Comptroller General when you have doubts about the legality of payments.</td>
</tr>
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Protecting Yourself

To protect yourself, be diligent and practice thorough work processes to prevent erroneous payments when approving or certifying GPC CH Statements of Account or MA Billing Statements.

Select the tabs to learn more about the DO'S and DON'TS of how to protect yourself from pecuniary liability.

Minimize opportunities for errors | Escalate questionable payment requests | Collect the evidence

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<td><strong>DO:</strong></td>
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<td>Collect the evidence:</td>
</tr>
<tr>
<td>• Verify funds before approving payments.</td>
</tr>
<tr>
<td>• Ensure receipts, special approvals, and any other documentation is collected to support the transaction.</td>
</tr>
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</table>
Key Roles and Responsibilities Introduction

**Jim:** Susan, I'm sure you remember, an earlier part of the lesson discussed the key terms and concepts. As part of that section, several individuals who are part of the GPC program were introduced.

**Susan:** Yes, I remember them...

**Jim:** Excellent. Well, this section addresses the roles and responsibilities of those individuals. It also introduces a few more individuals who participate in the GPC program.

**Susan:** Great, I look forward to learning more and finding out where I fit in.

**Jim:** One more thing...this section also discusses Organizational Authority.
Key Roles and Responsibilities

The GPC Program is composed of several different individuals, each with varying roles and responsibilities. In addition several organizations are responsible for the successful execution of the GPC program.

Select Organizational Authority and Individuals to learn more.
Defense Finance and Accounting Services (DFAS) is responsible for:

- Notifying Certifying Officers of rejected payments so necessary corrections can be made to facilitate timely payment and avoid interest penalties.
- Disbursing Electronic Fund Transfer (EFT) payments to the card-issuing banks based on certified MA billing statements.
Card-Issuing Bank

Government credit card services, including the GPC, are obtained through a Master Contract awarded by GSA for credit card services. After the Master Contract was awarded, each of the Services/Agencies issued task orders for the specific type of credit card they need (Purchase, Travel, Fuel, etc.).

The Card-issuing Bank has the following roles and responsibilities:

- Provides credit for all GPC charges
- Issues and administers the distribution of cards
- Provides bank training on the bank’s EAS, to include CH log and other EAS functionalities to support the appropriate Component task order
- Investigates all disputes
- Issues rebates

The GSA contract with the card-issuing bank requires the Government to pay for purchases when an authorized CH uses the card-issuing bank card or check fraudulently or improperly. The Government must recover the funds from the responsible CH and take appropriate administrative/criminal action against that individual.
Key Roles and Responsibilities

The GPC Program is composed of several different individuals, each with varying roles and responsibilities. In addition, several organizations are responsible for the successful execution of the GPC program.

Select Organizational Authority and Individuals to learn more.
Key Roles and Responsibilities

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Key Roles and Responsibilities

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Select Organizational Authority and Individuals to learn more.
Authority Levels

The various authorities within the Program are referred to as 'levels' and represent all the groups of GPC participants based on the level of their authority. Levels 1-3 roles and responsibilities are addressed here. These individuals must be active duty military or DoD civilian employees. Level 4 roles and responsibilities are detailed on the following pages.

Select the tabs to review the information.

Level 1 - PCPO Level 2 - A/OPC Level 3 - A/OPC

Level 1 - DoD Purchase Card Policy Office

The PCPO has the following roles and responsibilities:

- Disseminate OMB, Office of Personnel Management (OPM), OSD Comptroller, and DPAP policies that impact the GPC Program
- Develop and implement a data-mining capability (along with the associated rules) that will enable Components to identify and investigate, as necessary, high-risk card transactions
- Maintain a DoD-wide blocked Merchant Category Code (MCC) list
- Develop and maintain functional requirements for the GPC Program
Authority Levels

The various authorities within the Program are referred to as 'levels' and represent all the groups of GPC participants based on the level of their authority. Levels 1-3 roles and responsibilities are addressed here. These individuals must be active duty military or DoD civilian employees. Level 4 roles and responsibilities are detailed on the following pages.

Select the tabs to review the information.

- Level 1 - PCPO
- Level 2 - A/OPC
- Level 3 - A/OPC

Level 2 - Component Program Managers

The Level 2 A/OPC who serves as the Component functional representative to the Level 1, PCPO, has the following roles and responsibilities:

- Maintain hierarchies and monitor appointment of Level 3 A/OPCs by Level 3 Heads of Activities. New hierarchy Level 3s will not be established without the existence of clear delegations of procurement authority.
- Provide guidance and assistance to Level 3 A/OPCs (and Level 4 A/OPCs for Navy).
- Monitor dispute reports.
- Monitor delinquencies to ensure accounts are not suspended.
- Ensure PCOLS flagged transactions are not escalated to the Level 1.
Authority Levels

The various authorities within the Program are referred to as 'levels' and represent all the groups of GPC participants based on the level of their authority. Levels 1-3 roles and responsibilities are addressed here. These individuals must be active duty military or DoD civilian employees. Level 4 roles and responsibilities are detailed on the following pages.

Select the tabs to review the information.

- Level 1 - PCPO
- Level 2 - A/OPC
- Level 3 - A/OPC

Level 3 - Headquarters

The Level 3 A/OPC, appointed by the appropriate contracting official to be responsible for the management, administration, and day-to-day operations of the Component GPC Program has the following roles and responsibilities:

- Serve as the Component functional representative with the Level 2 Program Manager
- Manage and ensure the integrity of the GPC Program
- Ensure flagged PCOLS transactions are not escalated to the Level 2 A/OPC
- Submit OMB Quarterly and Semi-Annual Reporting requirements to the Level 1 PCPO in the specified timeframes
- Act as a liaison with the card-issuing bank, serving as a point of contact to discuss any matters that may arise due to GPC or check usage under the oversight and management of the Level 3 A/OPC
Level 4 A/OPC

The Level 4 A/OPC, who must be an active-duty military or DoD civilian employee, has the following roles and responsibilities:

- Responsible for implementing, maintaining, monitoring, and overseeing the GPC Program under their cognizance in accordance with governing statute, regulations, policies, and procedures
- Utilize PCOLS to establish, maintain, and terminate GPC Program roles
- Complete appropriate training:
  - PCOLS training
  - Card-issuing bank Electronic Access System (EAS) training
- Ensure A/BOs and CHs have completed all required training prior to appointment or delegation of their respective GPC role and responsibilities.
- Separation of duties:
  - A/OPCs shall not hold any other GPC role or responsibility.
  - A/OPCs shall not act on behalf of any other GPC role or responsibility.
  - A/BOs shall not be CHs under their own MAs. Property Book Officer shall not hold a GPC role or responsibility. **NOTE**
Level 4 A/OPC

The Level 4 A/OPC, who must be an active-duty military or DoD civilian employee, has the following roles and responsibilities:

- Responsible for implementing, maintaining, monitoring, and overseeing the GPC Program under their cognizance in accordance with governing statute, regulations, policies, and procedures.
- Utilize PCOLS to establish, maintain, and terminate GPC Program roles.
- Complete appropriate training:
  - PCOLS training
  - Card-issuing bank Electronic Access System (EAS) training
- Ensure A/BOs and CHs have completed all required training prior to appointment or delegation of their respective responsibilities.
- Separation:
  - A/OPC
  - A/BO
  - CH

Card-issuing Bank Electronic Access System (EAS) Training

- **US Bank** (password provided by bank)
- **Citibank**

*NOTE*
Level 4 A/OPC

The Level 4 A/OPC, who must be an active-duty military or DoD civilian employee, has the following roles and responsibilities:

• Responsible for implementing, maintaining, monitoring, and overseeing the GPC Program under their cognizance in accordance with governing statute, regulations, policies, and procedures
• Utilize PCOLS to establish, maintain, and terminate GPC Program roles
• Complete appropriate training:
  • PCOLS training
  • Card-issuing bank Electronic Access System (EAS) training
• Ensure A/BOs and CHs have completed all required training prior to appointment or delegation of their respective GPC role and responsibilities.
• Separation of duties:
  • A/OPCs shall not hold any other GPC role or responsibility.
  • A/OPCs shall not act on behalf of any other GPC role or responsibility.
  • A/BOs shall not be CHs under their own MAs. Property Book Officer shall not hold a GPC role or responsibility. **NOTE**

**NOTE:** This does not impact Property Book Hand Receipt Holders.
Level 4 A/OPC, Cont.

The Level 4 A/OPC is responsible for:

- Ensuring no MA has more than seven (7) GPC accounts associated with it. Because this control is intended to ensure the A/BO has adequate time to provide appropriate oversight of their CH accounts, this control should read to mean no individual A/BO should be responsible for reviewing transactions and providing support to more than seven CH accounts.

  • Requests for waivers to the 1 to 7 ratios are required to be submitted through the DoD Component's Level 2 to the Level 1 (PCPO).

- Monitoring flagged PCOLS transactions to prevent escalation beyond 21 business days from the flagged notification date.

- Conducting annual reviews of each MA. See the DoD PCPO GPC Review Best Practice Checklist for more information.

- Monitoring disputes for patterns that could indicate potential fraud, waste, or abuse by CHs.

- Monitoring lost/stolen cards for patterns that could indicate potential fraud, waste, or abuse by CHs.

A/OPCs with authority to delegate procurement authority to GPC CHs shall receive both a written Delegation of Procurement Authority Letter and an A/OPC Appointment Letter (they may be issued as a single document), which clearly state their authority to further delegate procurement authority and their other program roles and responsibilities. **NOTE**
Level 4 A/OPC, Cont.

The Level 4 A/OPC is responsible for:

- Ensuring no MA has more than seven (7) GPC accounts associated with it. Because this control is intended to ensure the A/BO has adequate time to provide appropriate oversight of their CH accounts, this control should read to mean no individual A/BO should be responsible for reviewing transactions and providing support to more than seven CH accounts.
  - Requests for waivers to the 1 to 7 ratios are required to be submitted through the DoD Component's Level 2 to the Level 1 (PCPO).
- Monitoring flagged PCOLS transactions to prevent escalation beyond 21 business days from the flagged notification date.
- Conducting annual reviews of each MA. See the [DoD PCPO GPC Review Best Practice Checklist](#) for more information.

**NOTE:** A/OPCs with authority to sign CH Delegation of Authority Letters must hold a position in an Acquisition Professional series and be issued a Delegation of Authority Letter that clearly states their authority to further delegate procurement authority on behalf of their Service or Agency. This letter must be signed by a designated appointing procurement official who is within a designated contracting activity (i.e., U.S. Army Contracting Command, Naval Air Systems Command, Air Force Materiel Command, and DLA Acquisition (J-7)).
Key Roles and Responsibilities

The GPC Program is composed of several different individuals, each with varying roles and responsibilities. In addition, several organizations are responsible for the successful execution of the GPC program.

*Select Organizational Authority and Individuals to learn more.*
Delegations

CHs are delegated procurement authority to process purchases and payments. The GPC Delegation of Authority Letter will include:

- Type of delegation (to make open-market micro-purchases, contract payments, SF-182 payments, or other specified thresholds.) Training commensurate with delegated authority must be completed prior to issuance of Delegation of Authority Letter.
- Name of A/BO or directions on how to identify their A/BO.
- Single Purchase Limit.
- Instructions on the specific type of delegation.
- Acknowledgement signature of the CH.

A/OPCs with authority to delegate procurement authority to GPC CHs shall be delegated in writing via a combination Appointment and Delegation of Authority Letter that clearly states their authority to further delegate procurement authority. **NOTE**
Appointments

A/OPCs who are not delegated procurement authority shall be appointed in writing via a GPC Appointment Letter.

A/BOs are appointed and are not delegated procurement authority. The A/BO Appointment Letter includes:

- Type of appointment for CHs with open-market micro-purchase authority or other GPC authorized use or thresholds. A/BOs reviewing and approving CH accounts must be provided training addressing each GPC authorized use for which they will be responsible for overseeing. This training must be completed prior to issuance of their Appointment Letter.

- Name of CHs assigned to the A/BO or instructions on how to identify the CHs associated with their MA.

- Instructions on the specific appointment.

- Acknowledgement signature of the A/BO.
Susan: Well, Jim, I have a better understanding of the roles and responsibilities of the various individuals involved in the GPC program. I also understand the importance of delegations and appointments.

Jim: That's good to hear. Now we move onto another important topic, Governing Authorities.

As you will soon find out, the GPC is governed by several authorities including the Federal Acquisition Regulation (FAR), Defense Federal Acquisition Regulation Supplement (DFARS), and the DoD Government Charge Card Guidebook for Establishing and Managing the Purchase, Travel and Fuel Card Programs, just to name a few.

Susan: Thanks. Let's get started right now.
Individuals Key Roles and Responsibilities

The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

Resource Managers
Approving/Billing Officer
Cardholder Supervisor
Certifying Officer
Cardholder
Check writer
Departmental Accountable Official
Resource Managers

Resource managers (RMs) include Comptrollers, Financial Managers, the Budget Office, and other fund control managers.

The RM is responsible for:

- Establishing and maintaining lines of accounting in GPC electronic systems.
- Utilizing PCOLS functionality to the maximum extent possible, unless a PCOLS waiver has been approved by the OSD.
- Coordinating with the A/OPC to review and adjust spending limits based on account historical spending data.
- Providing appropriate funding for GPC accounts.
- Monitoring rejected payments and coordinating with the Certifying Officer to resolve issues to ensure the payments are successfully processed.
The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

- Resource Managers
- Approving/Billing Officer
- Cardholder Supervisor
- Certifying Officer
- Cardholder
- Check writer
- Departmental Accountable Official
The A/BO must be an active-duty military or DoD civilian employee.

Responsibilities of the A/BO include Reviewing, approving, or disapproving transactions for up to seven (7) GPC CH accounts.

The A/BO:

- Should be the CH's immediate supervisor.
  - A/BOs who are not the CH's Supervisor must provide the CH's Supervisor with input for the CH's performance appraisal to recognize good work, identify areas of concern, and recommend the CH's Supervisor take disciplinary action when warranted.

- Must complete appropriate training:
  - PCOLS training
  - Card-issuing bank EAS training

- Has no delegated authority to purchase or pay for purchases. So they cannot order, purchase, or pay for any GPC transaction.
A/BO and Managing Accounts

The A/BO is responsible for the overall management of the GPC MA.

Select each tab to learn more about processing MA billing statements with each type of account payment model.

Confirm and Pay  Pay and Confirm

Confirm and Pay

For Components using the Confirm and Pay account payment model:

- A/BOs for these accounts are required to be appointed as Certifying Officers on the DD Form 577 in accordance with the DoDFMR and Component procedures.

- These individuals may also be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.
A/BO and Managing Accounts

The A/BO is responsible for the overall management of the GPC MA.

Select each tab to learn more about processing MA billing statements with each type of account payment model.

**Confirm and Pay**  **Pay and Confirm**

**Pay and Confirm**

For Components that have been granted a waiver by OSD to process MA billing statements using the Pay and Confirm account payment model:

- Certifying Officers for these accounts are known as FSOs or Super Certifiers; they are Comptroller employees. They must be appointed as Certifying Officers on the DD Form 577 in accordance with Component procedures.

- A/BOs for these accounts may be appointed as DAOs on a DD Form 577. Regardless of DAO appointment, these individuals may be held personally financially liable under *Title 10 U.S.C., Section 2784*, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.
A/BO and PCOLS

The A/BO must use PCOLS to:

- Request a new account
- Maintain accounts
- Terminate accounts

An exception to this requirement is when the Component has been granted a waiver by OSD to use an alternative system.
A/BO Transaction Responsibilities

The A/BO must ensure:

- Transactions meet the laws, regulations, and policies required for the transaction.
- Necessary guidance is provided to cardholders in a timely manner.
- All CH self-generated transactions have been approved by the Primary or Alternate A/BO prior to purchase.
- CH documentation demonstrates each transaction is complete, accurate, and sufficient to support the transaction. Examples include:
  - Purchase requests
  - Detailed receipts/invoices
  - Any required prior written approvals (e.g., for self-generated purchases or other special items)
  - Proof of independent delivery/receipt and acceptance
The A/BO must verify that all transactions are recorded in the CH’s purchase log. **NOTE**

The purchase log:

- Shall be maintained in the automated system where the individual card transactions and MA billing statement are approved and certified for payment
- Will include, at a minimum
  - Date the item/service was ordered
  - Name of the requestor and/or requesting organization
  - **Description of the item/service**
- Shows purchases less than $75 at the summary level using a general commodity code
A/BO and the Purchase Log

The A/BO must verify that all transactions are recorded in the CH's purchase log. **NOTE**

**NOTE:** OSD policy requires use of the card-issuing bank's EAS CH Log (called Order Management for U.S. Bank issued accounts) to record all transactions unless the Component has been granted a waiver by OSD to use an alternative system.

- Shall be a record of card transactions and MA billing statement are approved and certified for payment
- Will include, at a minimum
  - Date the item/service was ordered
  - Name of the requestor and/or requesting organization
  - **Description of the item/service**
- Shows purchases less than $75 at the summary level using a general commodity code
A/BO and the Purchase Log

The A/BO must verify that all transactions are recorded in the CH's purchase log. **NOTE**

The purchase log:

- Shall be maintained in the automated system where the individual card transactions and MA billing statement are approved and certified for payment.
- Will include, at a minimum:
  - Date
  - Description of the item/service
  - Name
  - Description of the item/service is to include the following:
    - Merchant's name
    - Number of items purchased
    - Unit Price
    - Total dollar value of the transaction
    - Name of the recipient/acceptor
    - Date received
    - Any additional data required by Component-specific instructions
A/BO and Reconciliation

The A/BO must ensure CHs:

- Promptly reconcile and approve their statement of account **BEST PRACTICE**
- Promptly certify their MA billing statements **BEST PRACTICE**
- Seek and receive appropriate guidance before approving a purchase about which they have any doubts. CHs can obtain guidance from the:
  - Component fiscal attorney
  - GPC A/OPC
  - Component Comptroller/Financial/RMs
A/BO and Reconciliation

The A/BO must ensure CHs:

- Promptly reconcile and approve their statement of account

  **BEST PRACTICE**

- **BEST PRACTICE:** Within three business days of the billing cycle end date to maximize rebates and prevent interest penalties
- Seek and receive appropriate guidance before approving a purchase about which they have any doubts. CHs can obtain guidance from the:
  - Component fiscal attorney
  - GPC A/OPC
  - Component Comptroller/Financial/RM's
A/BO and Reconciliation

The A/BO must ensure CHs:

- Promptly reconcile and approve their statement of account
  **BEST PRACTICE**
- Promptly certify their MA billing statements **BEST PRACTICE**
- Seek **BEST PRACTICE**: Within five business days of the billing cycle end date to maximize rebates and prevent interest penalties.

Guidance from the:

- Component fiscal attorney
- GPC A/OPC
- Component Comptroller/Financial/RMs
A/BO and Hand Receipts

The A/BO must also make sure:

- The appropriate Property Book Officer or Organization Hand Receipt Holder has been notified of any accountable property acquired, to include pilferable property.

- Written independent receipt and acceptance by a Government employee other than the CH is documented in accordance with Component procedures when:
  - The CH is a Hand Receipt Holder.
  - The CH processes self-generated purchases.
  - Accountable property is purchased.
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**
  - The GPC is used as a method of payment against an existing contract. **NOTE**

**NOTE**

The GPC is used as a method of payment against an existing contract. **NOTE**
A/BO and Hand Receipts

The A/BO must also make sure:

- The appropriate Property Book Officer or Organization Hand Receipt Holder has been notified of any accountable property acquired, to include pilferable property.

- Written independent receipt and acceptance by a Government employee other than the CH is documented in accordance with Component procedures when:
  - The CH is a Hand Receipt Holder.
  - The CH processes self-generated purchases.
  - Accountable property is purchased.
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**

**NOTE:** Acceptable written independent receipt and acceptance is documented when the Government acceptor affixes a legible signature and date to the invoice, packing slip, or other document listing the items that were ordered, billed, and received. To ensure proper identity, the acceptor must also have printed or typed their name on the document.
A/BO and Hand Receipts

The A/BO must also make sure:

- The appropriate Property Book Officer or Organization Hand Receipt Holder has been notified of any accountable property acquired, to include pilferable property.

- Written independent receipt and acceptance by a Government employee other than the CH is documented in accordance with Component procedures when:
  - The CH is a Hand Receipt Holder.
  - The CH processes self-generated purchases.
  - Accountable property is purchased.
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**
  - The GPC is used as a method of payment against an existing contract. **NOTE**

**NOTE:** DFARS requires use of Wide Area Workflow to document independent receipt and acceptance when the GPC is used as the method of payment against contracts.
A/BO and GPC Challenges

When GPC challenges arise, the A/BO is responsible to ensure:

- Disputes are tracked to resolution.
- Lost/stolen cards or checks are monitored to detect and prevent potential fraud, waste and/or abuse by the CH.
- All fraud, waste, and abuse is reported to the A/OPC.
- PCOLS flagged transactions are dispositioned with 16 business days to prevent escalation.
- All GPC supporting documents/disbursing officer records (e.g., procurement requests, detailed/itemized receipts, approvals for special purchases, proof of delivery, and any documentation that supports the purchases on the MA billing statement) are retained for six years and three months after final payment.

  - Confirm and Pay Account Payment Model: A/BOs are dual-hatted as the Certifying Officer and are responsible for retaining these records per their Certifying Officer roles and responsibilities.
  - Pay and Confirm Payment Model: Components operating under Pay and Confirm procedures must follow Component procedures to ensure GPC supporting documentation/disbursing office records are properly retained in accordance with all relevant DoD record retention requirements.

- All MAs must have at least one (1) Alternate A/BO assigned to the account to provide approvals and guidance to CHs and to certify MA billing statements in a timely manner to prevent interest penalties in the event the Primary A/BO is unavailable.
The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.
The CH Supervisor has the following roles and responsibilities:

- Selects active-duty military or DoD civilian employees who are trustworthy to carry out assigned roles and responsibilities.
- Takes appropriate personnel action(s) against individuals committing GPC fraud, waste, and/or abuse.
- Utilizes PCOLS to establish and maintain GPC roles.
- Continually assesses the need for new GPC accounts to ensure program officials have adequate time and resources to carry out assigned duties.
- Requests cancellation of unnecessary card accounts—accounts with no or very low use or accounts no longer required to meet mission needs.
Individuals Key Roles and Responsibilities

The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

- Resource Managers
- Approving/Billing Officer
- Cardholder Supervisor
- Certifying Officer
- Cardholder
- Check writer
- Departmental Accountable Official
Certifying Officer

The Certifying Officer must be an active-duty military or DoD civilian employee (includes Direct-Hire Foreign Nationals—see DoD FMR Volume 5, Chapter 1, Paragraph 010303 D) appointed as a Certifying Officer on a DD Form 577 in accordance with the DoD FMR and established Component-level Comptroller/Financial/RM procedures.

"Direct-hire Foreign Nationals as Certifying Officers" does not apply to A/BOs who are Certifying Officers; it applies to Certifying Officers who are not A/BOs (AF Super Certifiers, Pay and Confirm). In order for Certifying Officers to not be A/BOs, a waiver from OSD is required.

PCOLS provides the ability to appoint Certifying Officers via DD 577 electronically for those activities that are electronically certifying their payments. If your activity has accounts that are manually certified, then you are required to process paper DD 577s to DFAS for those accounts. Work with your A/OPC to ensure you are using the appropriate process for Certifying Officer appointment.

In making a certification, the Certifying Officer is responsible for ensuring the existence, accuracy, and legality of information on an MA billing statement.

The Certifying Officer is responsible for promptly certifying that GPC MA billing statements are legal and proper for payment. **BEST PRACTICE**

The Certifying Officer is also assigned pecuniary liability for illegal, improper, or incorrect payments resulting from improper certification. See DoD FMR Volume 5, Chapter 5, for more information.
Certifying Officer

The Certifying Officer must be an active-duty military or DoD civilian employee (includes Direct-Hire Foreign Nationals—see DoD FMR Volume 5, Chapter 1, Paragraph 010303.D) appointed as a Certifying Officer on a DD Form 577 in accordance with the DoD FMR and established Component-level Comptroller/Financial/RM procedures.

"Direct-hire Foreign Nationals as Certifying Officers" does not apply to A/BOs who are Certifying Officers; it applies to Certifying Officers who are not A/BOs (AF Super Certifiers, Pay and Confirm). In order for Certifying Officers to not be A/BOs, a waiver from OSD is required.

PCOLS provides the ability to appoint Certifying Officers via DD 577 electronically for those activities that are electronically certifying their payments. If your activity has accounts that are manually certified, then you are required to process paper DD 577s to DFAS for those accounts. Work with your A/OPC to ensure you are using the appropriate process for Certifying Officer appointment.

In making a certification, the Certifying Officer is responsible for ensuring the existence, accuracy, and legality of information on an MA billing statement.

The Certifying Officer is responsible for promptly certifying that GPC MA billing statements are legal and proper for payment. **BEST PRACTICE**

**BEST PRACTICE:** This should be done within five (5) business days of the billing cycle end date to maximize rebates and prevent interest penalties.

DoD FMR Volume 5, Chapter 5, for more information.
Certifying Officer, Cont.

The Certifying Officer is required to fulfill the Disbursing Office Record Retention Requirements for GPC electronically certified MA billing statements. For more information, see DoD FMR Volume 5, Chapter 15.

In accordance with these policies, GPC Certifying Officers are required to retain GPC transaction supporting documentation (which are disbursing office records) for six years three months after final payment.

When authorized in Component GPC procedures, retention in an approved electronic record retention system negates the need for retention of hard copy (paper) documentation.

- DoD Components funding GPC transactions with foreign military sales (FMS) funding must follow the retention guidance in DoD FMR Volume 15, Chapter 6, Paragraph 060102D, and ensure the FMS documents are retained for ten years from the date of final case closure.

- Components operating under Pay and Confirm procedures must follow Component procedures to ensure GPC supporting documentation disbursing office records are properly retained in accordance with all relevant DoD record retention requirements.
Certifying Officer, Cont.

The Certifying Officer also processes MA billing statements using the Confirm and Pay and the Pay and Confirm account payment models.

Select each tab to learn more.

Confirm and Pay  Pay and Confirm

Confirm and Pay

For Components that process MA billing statements utilizing the Confirm and Pay account payment model:

- A/BOs for these accounts are required to be appointed as Certifying Officers on the DD Form 577 in accordance with the DoD FMR and component procedures.

- These individuals may also be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.

For more information on Certifying Officers, see the DoD FMR Volume 5, Chapter 5, or contact your Level 4 A/OPC.
The Certifying Officer also processes MA billing statements using the Confirm and Pay and the Pay and Confirm account payment models.

Select each tab to learn more.

**Certifying Officer, Cont.**

The Certifying Officer also processes MA billing statements using the Confirm and Pay and the Pay and Confirm account payment models.

**Pay and Confirm**

For Components that have been granted a waiver by OSD to process MA billing statements utilizing the Pay and Confirm account payment model:

- Certifying Officers for these accounts are known as FSOs or Super Certifiers; they are Comptroller employees. They must be appointed as Certifying Officers on the DD Form 577 in accordance with Component procedures.
- A/BOs for these accounts may be appointed as DAOs on a DD Form 577. Regardless of DAO appointment, these individuals may be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.

**NOTE**

For more information on Certifying Officers, see the DoD FMR Volume 5, Chapter 5, or contact your Level 4 A/OPC.
Certifying Officer, Cont.

The Certifying Officer also processes MA billing statements using the Confirm and Pay and the Pay and Confirm account payment models.

Select each tab to learn more.

[Confirm and Pay] [Pay and Confirm]

Pay and Confirm

For Components that have been granted a waiver by OSD to process MA billing statements utilizing the Pay and Confirm account payment model:

- Certifying Officers for these accounts are known as FSOs or Super Certifiers; they are Comptroller employees. They must be appointed as Certifying Officers on the DD Form 577 in accordance with Component procedures.

- A/BOs for these accounts may be appointed as DAOs on a DD Form 577. Regardless of DAO appointment, these individuals may be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.

**NOTE**

**Note:** Pay and Confirm is when the Certifying Officer certifies the MA billing statement for payment prior to the CH and A/BO confirming the charges are accurate and providing the Certifying Officer with receipts/invoices and supporting documentation for the purchases.

For more information on Certifying Officers, see the DoD FMR Volume 5, Chapter 5, or contact your Level 4 A/OPC.
Individuals Key Roles and Responsibilities

The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.
Cardholder

The CH must be an active-duty military or DoD civilian employee with the legal delegated authority to use the GPC to purchase and pay for supplies and services to support valid mission needs.

CHs must receive a formal written delegation of procurement authority and training commensurate with the responsibility delegated to them prior to using the GPC for any of the following GPC authorized uses:

- Open-market micro-purchases
- Payments against contracts
- Placing and paying for orders against contracts
- Payments against training requests on approved SF-182
- As a simplified acquisition method (not a micro-purchase) outside the U.S. and its jurisdictions for commercial item supply/service purchases exceeding the micro-purchase threshold but not exceeding $25,000, if the CH, the merchant, and the supply delivery/service execution are all outside the U.S. and its jurisdictions.
Cardholder, Cont.

CHs also have the following roles and responsibilities:

- Must complete appropriate training.
  - **PCOLS training**
  - Card-issuing bank Electronic Access System (EAS) training:
    - **US Bank** (Password provided by bank) or
    - **Citi Bank**
- Components may appoint CHs as Departmental Accountable Officials (DAOs) via the DD Form 577. Regardless of DAO appointment, CHs may be held personally financially liable under **Title 10 U.S.C., Section 2784**, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.
Use of the purchase log on the card-issuing bank's EAS is mandated unless the Component has been granted a waiver by the OSD.

- CHs must ensure:
  - The GPC and account number are safeguarded at all times. Only the CH is authorized to use the GPC or card number. No other individual may use the GPC account.
  - The GPC is used For Official Use Only and for requirements that fulfill a valid mission need. No personal purchases are permitted.

  - To the maximum extent possible, Component personnel requesting acquisition of item(s) with a GPC should provide written requests (email is acceptable) to the CH. If it is not possible for the requester to make the request in writing, the CH should document in their file the requester's name, item description, quantity, estimated cost, and date of request. GPC transactions lacking a written item/service request shall be considered "self-generated purchases." *(See OMB Circular A-123, Appendix B, Chapter 4.)*

  - Mandatory sources of supply are used as required by *FAR Subpart 8.*
Cardholder, Cont.

CHs also have the following additional roles and responsibilities:

- Transactions are made with responsible merchants in accordance with Component instructions. Written independent receipt and acceptance is obtained from a Government employee other than themselves to ensure the Government received what is stated on the invoice when:
  - The CH is a Hand Receipt Holder
  - The CH processes self-generated purchases
  - Accountable property is purchased
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**

- The GPC is used as a method of payment against an existing contract. **NOTE**
- The appropriate Property Book Officer or organization Hand Receipt Holder has been notified of any accountable property to include pilferable property.
- Proper documentation including (but not limited to) written request, funding availability, local purchase authority, detailed/itemized invoice/receipt, proof of delivery, and property book procedures, as appropriate, is maintained and provided to the A/BO.
- The monthly statement of account is promptly reconciled and approved. **BEST PRACTICE**
Cardholder, Cont.

CHs also have the following additional roles and responsibilities:

- Transactions are made with responsible merchants in accordance with Component instructions.
  Written independent receipt and acceptance is obtained from a Government employee other than themselves to ensure the Government received what is stated on the invoice when:
  - The CH is a Hand Receipt Holder
  - The CH processes self-generated purchases
  - Accountable property is purchased
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**

**NOTE**: Acceptable written independent receipt and acceptance for these instances is documented when the Government acceptor applies a legible signature and date to the invoice, packing slip, or other document listing the items that were ordered, billed, and received. To ensure proper identity, the acceptor must also have printed or typed their name on the document.

- The monthly statement of account is promptly reconciled and approved. **BEST PRACTICE**
CHs also have the following additional roles and responsibilities:

- Transactions are made with responsible merchants in accordance with Component instructions. Written independent receipt and acceptance is obtained from a Government employee other than themselves to ensure the Government received what is stated on the invoice when:
  - The CH is a Hand Receipt Holder
  - The CH processes self-generated purchases
  - Accountable property is purchased
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**

- The GPC is used as a method of payment against an existing contract. **NOTE**

**NOTE:** DFARS requires use of Wide Area Workflow (WAWF) to document when the GPC is used as the method of payment against contracts. (WAWF is addressed later in the module.)

- Proper documentation, including (but not limited to) written request, funding availability, local purchase authority, detailed/itemized invoice/receipt, proof of delivery, and property book procedures, as appropriate, is maintained and provided to the A/BO.

- The monthly statement of account is promptly reconciled and approved. **BEST PRACTICE**
Cardholder, Cont.

CHs also have the following additional roles and responsibilities:

- Transactions are made with responsible merchants in accordance with Component instructions. Written independent receipt and acceptance is obtained from a Government employee other than themselves to ensure the Government received what is stated on the invoice when:
  - The CH is a Hand Receipt Holder
  - The CH processes self-generated purchases
  - Accountable property is purchased
  - Other specific circumstances for which Components elect to require independent receipt and acceptance. **NOTE**

- The GPC is used as a method of payment against an existing contract. **NOTE**

- The appropriate Property Book Officer or organization Hand Receipt Holder has been notified of any accountable property to include pilferable property.

- Proper documentation including (but not limited to) written request, funding availability, local purchase authority, detailed/itemized invoice/receipt, proof of delivery, and property book procedures, as appropriate, is maintained and provided to the A/BO.

- The monthly statement of account is promptly reconciled and approved. **BEST PRACTICE**

**BEST PRACTICE:** Within three business days of the billing cycle end date to maximize rebates and prevent interest penalties.
The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

- Resource Managers
- Approving/Billing Officer
- Cardholder Supervisor
- Certifying Officer
- Cardholder
- Check writer
- Departmental Accountable Official
Check Writer

When a GPC-accepting merchant is not available to meet the Government's requirement, the check writer must be an active-duty military or DoD civilian employee with the legal authority to write checks to purchase supplies and services in support of official Government business.

The check writer has the following roles and responsibilities:

• Check accounts are separate from carded accounts.
• The CH is the only individual authorized to write checks.
• Components may appoint CHs as DAOs via the DD Form 577. Regardless of DAO appointment, CHs may be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.
Check Writer, Cont.

Additionally, the check writer shall ensure:

- Funds are available to cover both the value of the check and the bank fee to process the check.
- Checks are not written to pay for unauthorized purchases.
- Checks are not written to pay for supplies and services that can be obtained from merchants that accept GPC payments.
  - Before any convenience check is issued, every effort should be made to use the GPC to make the necessary purchase. Maximum effort should be made to find and use merchants that accept the GPC as the primary payment vehicle. Convenience checks shall not be written to merchants who accept the GPC. The check writer shall verify with the merchant the merchant does not accept credit cards for purchases.
- He or she has obtained the A/BO's written concurrence that the supply/service cannot be obtained from a merchant who accepts GPC payments prior to ordering a supply/service to be paid with a check.
- The Tax Identification Number (TIN) or Social Security Number (SSN) is obtained for each merchant or supplier being issued a check. This information is used by the CH to file a 1099-MISC for tax reporting.
- Records to fulfill 1099-MISC tax reporting requirements are maintained.

For more information, see DFAS 1099 Tax Reporting Program Convenience Check User's Manual.
Individuals Key Roles and Responsibilities

The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

- Resource Managers
- Approving/Billing Officer
- Cardholder Supervisor
- Certifying Officer
- Cardholder
- Check writer
- Departmental Accountable Official
Departmental Accountable Official

The Departmental Accountable Official (DAO) is an active-duty military or DoD civilian employee who provides information on which a Certifying Officer relies in order to complete certification of MA billing statements for payment.

Component procedures may require appointment of GPC CHs as DAOs. DAOs must be designated in writing on a properly executed DD 577, by the Comptroller, RM, or other Budget Officer designated by the Component.

Regardless of DAO appointment all GPC Program officials may be held personally financially liable under Title 10 U.S.C., Section 2784, for erroneous purchases, negligence, or for engaging in misuse, abuse, or fraud with respect to a GPC.

See DoD FMR Volume 5, Chapter 5, for more information on DAOs.
The GPC Program is composed of several individuals. While many of the individuals share similar roles and responsibilities, they also have specific roles and responsibilities.

Select each individual to learn more.

- Resource Managers
- Approving/Billing Officer
- Cardholder Supervisor
- Certifying Officer
- Cardholder
- Check writer
- Departmental Accountable Official
Knowledge Review

Select and drag the Job Title to its Responsibility and then select Check Answer.

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>CH</td>
<td>Take appropriate personnel action(s) against individuals committing GPC fraud, waste, and/or abuse.</td>
</tr>
<tr>
<td>Certifying Officer</td>
<td>Coordinate with the A/OPC to review and adjust spending limits based on account historical spending data.</td>
</tr>
<tr>
<td>Resource Managers</td>
<td>Ensure transactions are made with responsible merchants in accordance with Component instructions.</td>
</tr>
<tr>
<td>Supervisors</td>
<td>Promptly certifying that GPC MA billing statements are legal and proper for payment.</td>
</tr>
</tbody>
</table>

The Job Titles are matched to their correct Responsibilities as indicated.
Knowledge Review

An A/BO is authorized to be a CH under the same MA for which they are an A/BO.

☐ True

☑️ False

The statement is **False**. An A/BO is **not** authorized to be a CH under the same MA for which they are an A/BO.
A cardholder may allow someone else to use their card or card number to place orders and make purchases or payments.

- True
- False

The statement is **False**. A CH **cannot** allow someone else to use their card or card number to place orders and make purchases or payments.
Knowledge Review

Before a Convenience Check is issued, every effort should be made to use the GPC to make the necessary purchase.

- True
- False

The statement is **True**. Before a convenience check is issued, every effort should be made to use the GPC to make the necessary purchase.
Knowledge Review

A CH can use the GPC to buy items or services for personal use, such as file folders for their home, clothing, and electronics.

- [ ] True
- [x] False

The statement is **False**. A CH **cannot** use the GPC to buy items or services for personal use, such as file folders for their home, clothing, and electronics.
Delegations

CHs are delegated procurement authority to process purchases and payments. The GPC Delegation of Authority Letter will include:

- Type of delegation (to make open-market micro-purchases, contract payments, SF-182 payments, or other specified thresholds.) Training commensurate with delegated authority must be completed prior to issuance of Delegation of Authority Letter.
- Name of A/BO or directions on how to identify their A/BO.
- Single Purchase Limit.

NOTE: A/OPCs with authority to sign CH Delegation of Authority Letters must hold a position in an Acquisition Professional series and be issued a Delegation of Authority Letter that clearly states their authority to further delegate procurement authority on behalf of their Service or Agency. This letter must be signed by a designated appointing procurement official who is within a designated contracting activity (i.e., U.S. Army Contracting Command, Naval Air Systems Command, Air Force Materiel Command, and DLA Acquisition (J-7)).
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

Select each authority to learn more.

- FAR
- DFARS
- DoD Charge Card Guidebook
- Component Supplements
- DoDFMR
- OMB Circular No. A-123
CHs authorized to make open-market "micro-purchases" may use their GPC to purchase supplies or services up to the "micro-purchase threshold" established in the FAR. FAR 2.101 - Definitions as amended by Class Deviation 2018-00018, establishes the definitions of micro-purchase and micro-purchase threshold. Select each term to learn more about micro-purchases.

**Micro-purchase**

An acquisition of supplies or services, the aggregate amount of which does not exceed the micro-purchase threshold.
FAR Definitions

CHs authorized to make open-market "micro-purchases" may use their GPC to purchase supplies or services up to the "micro-purchase threshold" established in the FAR. FAR 2.101 - Definitions as amended by Class Deviation 2018-00018, establishes the definitions of micro-purchase and micro-purchase threshold. Select each term to learn more about micro-purchases.

**Micro-purchase**

**Micro-purchase threshold**

Micro-purchase threshold” means $10,000 (10 U.S.C. 2338), except it means—

1. For acquisitions of construction subject to 40 U.S.C. chapter 31, subchapter IV, Wage Rate Requirements (Construction), $2,000;
2. For acquisitions of services subject to 41 U.S.C. chapter 67, Service Contract Labor Standards, $2,500;
3. For acquisitions of supplies or services that, as determined by the head of the agency, are to be used to support a contingency operation; to facilitate defense against or recovery from cyber, nuclear, biological, chemical or radiological attack; to support a request from the Secretary of State or the Administrator of the United States Agency for International Development to facilitate provision of international disaster assistance pursuant to 22 U.S.C. 2292 et seq.; or to support a response to an emergency, or major disaster (42 U.S.C. 5122), as described in 13.201(g)(1), except for construction subject to 40 U.S.C. chapter 31, subchapter IV, Wage Rate Requirements (Construction) (41 U.S.C. 1903)—
   i. $20,000 in the case of any contract to be awarded and performed, or purchase to be made, inside the United States; and
   ii. $30,000 in the case of any contract to be awarded and performed, or purchase to be made, outside the United States.
4. For acquisitions of supplies or services from institutions of higher education (20 U.S.C. 1001(a)) or related or affiliated nonprofit entities, or from nonprofit research organizations or independent research institutes—
   i. $10,000; or
   ii. A higher threshold, as determined appropriate by the head of the agency and consistent with clean audit findings under 31 U.S.C. chapter 75, Requirements for Single Audits; an internal institutional risk assessment/ or State law.
FAR Part 13.2 states the GPC shall be the preferred method to purchase and pay for micro-purchases. The FAR also provides the regulatory guidance governing the purchase process when the total known (aggregate) requirement for mission-essential supplies, services, and construction is at or below the micro-purchase threshold.

FAR 13.201 General.

(a) Agency heads are encouraged to delegate micro-purchase authority (see 2.101).

(b) The Governmentwide commercial purchase card shall be the preferred method to purchase and to pay for micro-purchases (see 2.101).
**DFARS**

The DFARS provides specific supplemental regulatory guidance for DoD above what is required by the FAR.

The DFARS contains:

1. Requirements of law
2. DoD-wide policies
3. Delegations of FAR authorities
4. Deviations from FAR requirements
5. Policies/procedures that have a significant effect beyond the internal operating procedures of DoD or a significant cost or administrative impact on contractors or offerors

It also contains relevant procedures, guidance, and information (PGI) to assist in providing clarifying information on the process.
DFARS sections SUBPART 213.270 and SUBPART 213.3 address the GPC.

Select the tabs to learn more about each section.

| SUBPART 213.270 | SUBPART 213.3 |

**SUBPART 213.270—USE OF THE GPC**

- Mandates use of the GPC as the method of purchase and/or method of payment for DoD purchases valued at or below the micro-purchase threshold except for the limited circumstances defined therein.
DFARS, Cont.

DFARS sections SUBPART 213.270 and SUBPART 213.3 address the GPC.

Select the tabs to learn more about each section.

SUBPART 213.270  SUBPART 213.3

SUBPART 213.3--Simplified Acquisition Methods / 213.301 Governmentwide commercial purchase card, paragraph (2)

i. GPC transactions using this authority are not micro-purchases.

ii. This is a process using Simplified Acquisition Methods above the micro-purchase threshold up to $25,000 outside the United States (U.S.) and outside U.S. Jurisdictions. The GPC may be the procurement instrument for commercial item supply/services purchases exceeding the micro-purchase threshold but not exceeding $25,000, if the purchase is made outside the United States and U.S. jurisdictions for use outside the United States and U.S. jurisdictions. For the complete requirements to use the GPC in this instance, see DFARS Subpart 213.301.

iii. CHs and A/BOs using this authority are required to receive additional training on competition and other requirements prior to making any purchases.
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

Select each authority to learn more.
The DoD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs or "the Guidebook" provides guidance and best practices for the GPC Program:

- Chapter 2, Common Business Rules for All Card Programs: Purchase, Travel, Air, Fleet, and Fuel
- Appendix A, Unique Business Rules for Purchase Card Programs
- Appendix B, Using the Purchase Card for Contingency, Emergency, and Humanitarian Aid Operations
  - Additional training for Contingencies, Emergency and Humanitarian Aid Operations is available on the Defense Procurement and Acquisition Policy (DPAP) website
- Appendix C, Government Purchase Card Guide to Overseas (OCONUS) Shipments
- Appendix K, Internal Management Controls for the GPC Program
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

Select each authority to learn more.

- FAR
- DFARS
- DoD Charge Card Guidebook
- Component Supplements
- DoDFMR
- OMB Circular No. A-123
Component Supplements

Component GPC supplements may be more stringent; however, Component supplements shall not be less stringent than established laws, regulations, policies and guidance at a higher level.

Contact your appropriate Level 4 A/OPC. If you are not clear about the GPC guidance, you are to read and follow:

- **Joint Basing**: For more information see the [DoD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel and Fuel Card Programs, A.1.1.1.1 Joint Basing](#).

- **Responsible Merchants**: Follow Component procedures addressing the [FAR Part 9.402](#) requirement to transact with responsible merchants only.

**Level 3 A/OPC Component GPC Supplements**

Contact your Level 4 A/OPC to determine the Level 3 A/OPC Component GPC Policy supplement you are required to read and follow.

**Level 4 A/OPC Component Supplements**

Contact your Level 4 A/OPC to determine the Level 4 A/OPC Component GPC policy supplement or GPC Standard Operating Procedures (SOP) you are required to read and follow, and to determine if there is any additional training you are required to attend.
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

*Select each authority to learn more.*

- FAR
- DFARS
- DoD Charge Card Guidebook
- Component Supplements
- DoDFMR
- OMB Circular No. A-123
DoDFMR

Department of Defense Financial Management Regulations (DoDFMR) specifically address the authority and responsibility issued to Certifying Officers and Departmental Accountable Officials.

Select the tabs to learn more.

Certifying Officers  Departmental Accountable Officials

Certifying Officers

- Certifying Officers under Title 31 United States Code (U.S.C.) 3325(a)(1), as disbursing officials, must be officers or employees of the Federal agency concerned, and are "accountable" because unless granted relief they are pecuniarily liable under 31 U.S.C. 3528(a) for any payments they erroneously certified. Appointment as a certifying officer is a precondition to enforcement of pecuniary liability under section 3528(a). (See DoDFMR Volume 5, Chapter 1, Paragraph 010303-B)

- All accountable officials are subject to the pecuniary liability standard under Title 31 of the U.S.C. Except for the DAO, the basic legal liability of an accountable official arises automatically by virtue of the loss, regardless of fault or negligence on the official's part. Relief is a separate process that considers the lack of fault or negligence by the accountable official to the extent authorized 31 U.S.C. 3527, 31 U.S.C. 3528, and 10 U.S.C. 2773a. (See DoDFMR Volume 5, Chapter 1, Paragraph 010303-C)

NOTE
DoDFMR

Department of Defense Financial Management Regulations (DoDFMR) specifically address the authority and responsibility issued to Certifying Officers and Departmental Accountable Officials.

Select the tabs to learn more.

Certifying Officers  Departmental Accountable Officials

Departmental Accountable Officials

- DAOs are assigned pecuniary liability under 10 U.S.C. 2773a.
  (See DoD FMR Volume 5, Chapter 1, Paragraph 010303-C)
- GPC CHs and A/BOs who are not Certifying Officers may be appointed as DAOs. NOTE

Pecuniary liability means the individual may need to repay the Government out of their own, personal funds.
Department of Defense Financial Management Regulations (DoDFMR) specifically address the authority and responsibility issued to Certifying Officers and Departmental Accountable Officials.

**Select the tabs to learn more.**

- **Certifying Officers**
- **Departmental Accountable Officials**

**Departmental Accountable Officials**

- DAOs are assigned pecuniary liability under 10 U.S.C. 2773a.
  (See DoD FMR Volume 5, Chapter 1, Paragraph 010303-C)
- GPC CHs and A/BOs who are not Certifying Officers may be appointed as DAOs. 

**NOTE:** Pecuniary liability means that an individual is liable to repay the Government out of their own funds.

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**NOTE:** In the Air Force, GPC personnel do not certify invoices for payment and are not Certifying Officers; they are DAOs.
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

Select each authority to learn more.

- FAR
- DFARS
- DoD Charge Card Guidebook
- Component Supplements
- DoDFMR
- OMB Circular No. A-123
OMB Circular No. A-123, Appendix B

OMB Circular No. A-123, Appendix B addresses and answers questions for the proper documentation and disciplinary actions associated with using the GPC.

Select the tabs to learn more about the documentation and disciplinary actions.

Documentation  Disciplinary Actions

4.8 What documentation should be maintained to minimize erroneous and improper purchases?

To the maximum extent possible, agency personnel requesting a CH to acquire an item(s) with a GPC should provide written or electronic requests to the CH for the items. If it is not possible for the requester to make the request in writing or by electronic means, the CH should document in their file the requester's name, item description, quantity, estimated cost, and date of request. GPC transactions lacking a written or electronic item/service request shall be considered "self-generated purchases."

The CH should also document availability of funds at the time of each purchase, and:

• The DoD Charge Card Guidebook requires GPC CHs to obtain written independent receipt and acceptance by an individual other than the CH for all self-generated purchases.

NOTE
OMB Circular No. A-123, Appendix B

OMB Circular No. A-123, Appendix B addresses and answers questions for the proper documentation and disciplinary actions associated with using the GPC.

Select the tabs to learn more about the documentation and disciplinary actions.

- [Documentation](#)
- [Disciplinary Actions](#)

### 4.9 What administrative and/or disciplinary actions may be imposed for charge card misuse?

Improper, fraudulent, abusive, or negligent use of any Government charge card is prohibited. Agencies may impose disciplinary action for charge card infractions, including removal for serious or repeated infractions.

OMB Circular A-123, Appendix B requires agencies to develop and impose disciplinary actions they deem appropriate in cases of charge card misuse; and to maintain policy that ensures administrative actions are initiated if CHs fail to meet their responsibilities with respect to appropriate card use.

Administrative and/or disciplinary actions are determined based upon the status of the GPC official as a military or DoD civilian employee and are at the discretion of the employee's supervisory chain of command.
Governing Authorities

The GPC Program is governed by many authorities, including: FAR; Class Deviation 2018-00018; DFARS; DoD Government Charge Card Guidebook; Office of Management and Budget (OMB) Circular No. A-123, Appendix B; DoD Financial Management Regulation (DoDFMR); and Component Supplements. If there is a conflict at any level, the higher-ranking authority prevails. Always contact your A/OPC for guidance if you are not clear on the appropriate GPC process.

Select each authority to learn more.

- FAR
- DFARS
- DoD Charge Card Guidebook
- Component Supplements
- DoDFMR
- OMB Circular No. A-123
Knowledge Review

Whom do you contact if you are not clear about GPC processes for your organization?

- The Level 4 A/OPC supporting your organization
- A Cardholder
- The Accounting/Paying Office
- The Resource/Financial Manager

Contact the **Level 4 A/OPC supporting your organization** if you are not clear about GPC processes for your organization.
PCOLS Introduction

**Jim:** PCOLS...? Purchase Card Online System...are you familiar with it?

**Susan:** Not exactly, what is it, what does it do?

**Jim:** In short, it's a system used to improve management and accountability of the GPC program.

**Susan:** I think I got it. So it's accounting software that tracks information specific to the GPC program, right?

**Jim:** Well...not exactly. Tell you what Susan, after you read the next section I'm sure you'll have a better idea of what PCOLS is about.
Purchase Card Online System

PCOLS is a DoD-wide suite of electronic systems that GPC officials use to improve management and accountability within their GPC Program.

The system is Common Access Card (CAC) enabled to ensure secure authentication and nonrepudiation. In order for DoD organizations to successfully deploy PCOLS, program officials need to be provisioned into their roles.

PCOLS is composed of five applications:
- Enterprise Monitoring and Management of Accounts (EMMA)
- Authorization, Issuance, and Maintenance (AIM)
- PCOLS Reporting
- Data Mining (DM)
- Risk Assessment Dashboard (RAD)
PCOLS: Government Charge Card Abuse Prevention Act of 2012

PCOLS enables DoD to comply with Public Law 112-194 - OCT. 5, 2012, Government Charge Card Abuse Prevention Act of 2012 requirements to utilize effective systems, techniques, and technologies to prevent or identify potential fraudulent purchases.

Use of PCOLS to establish, maintain, and terminate GPC accounts is mandatory for DoD Components unless a PCOLS waiver has been granted by OSD.

For additional information about PCOLS and PCOLS training, visit:

- PCOLS Community of Practice (CoP)
- PCOLS Website

Select image to learn more.
PCOLS: Capabilities

PCOLS reviews transactions for compliance with a specific set of DoD laws, regulations, and policies governing the GPC Program to electronically identify potential GPC fraud, misuse, waste, and abuse.

Select the PCOLS capabilities to learn more about how they are used to review transactions for compliance.
Minimizing Risk

PCOLS allows automatic cancellation of CH accounts due to retirement or separation from the DoD Component.

To minimize the risk of GPC misuse and to fulfill the requirements of Public Law 112-194—Government Charge Card Abuse Prevention Act of 2012, PCOLS has been designed to automatically cancel CH accounts and remove users' access to PCOLS when specific personnel actions are taken in the Defense Enrollment Eligibility Reporting System (DEERS) that trigger a change in a user's CAC status.
Account Closure

When an individual accepts their CH role in PCOLS, the individual's Personnel Category (e.g., military, DoD civilian) and assigned Component are captured from their CAC.

Any change to DEERS that ends the personnel record for this category/service combination, triggers the Automatic Cardholder Account Cancellation process and terminates the user access to PCOLS. **NOTE**

Automatic Cancellation process:

- Automatically requests the bank to cancel (close) the CH account.
- All users associated with the CH account will receive a PCOLS notification email advising them of the cancellation based on the CH's reported personnel change.
- There is no user action involved or required.
Account Closure

When an individual accepts their CH role in PCOLS, the individual's Personnel Category (e.g., military, DoD civilian) and assigned Component are captured from their CAC.

Any change to DEERS that ends the personnel record for this category/service combination, triggers the Automatic Cardholder Account Cancellation process and terminates the user access to PCOLS. **NOTE**

**NOTE:** The Automatic Cardholder Account Cancellation process affects only CH accounts. If an A/BO's PCOLS access is automatically terminated because a change is reported to DEERS that ends the personnel record for their category/service combination, the MA and all associated CH accounts will remain open and an email will be sent to the A/OPC informing them the A/BO was removed.

• Automatic Cancellation (close) the CH account
• All users associated with the CH account will receive a PCOLS notification email advising them of the cancellation based on the CH's reported personnel change.
• There is no user action involved or required.
Status Changes

Procedures are in place when a CHs status change occurs. The type of changes and procedures include:

- If a CH has a changed Personnel Category (e.g., from active duty to civilian) or Service and still has a need for a GPC, a new card account must be issued and will become associated with the individual's new Personnel Category and Service when the CH assignment is accepted in PCOLS with their new CAC. A change in Personnel Category or Service is not considered a transfer.

- If a CH has a CAC reissued for the same Personnel Category and Service without the original DEERS personnel record ending, no action will be taken by the system.

- If any PCOLS user allows their CAC to expire, their PCOLS access will be automatically terminated.

For more information, see the DAU Acquisition Community Connection to access PCOLS training materials.

Also see OSD/Defense Procurement and Acquisition Policy (DPAP)/Program Development and Implementation (PDI) FAQs.
PCOLS: Capabilities

PCOLS reviews transactions for compliance with a specific set of DoD laws, regulations, and policies governing the GPC Program to electronically identify potential GPC fraud, misuse, waste, and abuse.

Select the PCOLS capabilities to learn more about how they are used to review transactions for compliance.
Automatic Removal of PCOLS Users Who Retire or Separate

Unlike PCOLS automatic cancellation, which applies only to CHs, automatic removal does not result in the automatic cancellation of any accounts in the bank system.

When an individual accepts the user role in PCOLS, the Personnel Category (e.g., military, DoD Civilian) and Component are captured from the user’s CAC.

If a change is reported to DEERS that ends the personnel record for this category/Service combination, the Automatic Removal of PCOLS User process is triggered. The process will automatically remove users from their associated PCOLS roles, thereby disabling their PCOLS access.

The retirement or separation is reported in DEERS by personnel category/Service, and the removals will be applied based on the roles associated with them.

For example, a user that is retiring or separating from the Air Force, but also holds a DoD Civilian position, will only have roles removed that are associated with the Air Force affiliation.
Automatic Removal

When users are automatically removed from a PCOLS role, the users and their immediate superiors (as provisioned in PCOLS) will be notified via email. The immediate superiors (in PCOLS) will be requested to provision replacement GPC personnel in EMMA if necessary.

In addition to provisioning a replacement user, the removal of an A/BO, A/BO Supervisor, CH's Supervisor, or RM that is assigned to accounts in AIM will also require maintenance to the accounts in AIM to identify a replacement for each account.

For more information and training on PCOLS, see DAU CLG 005 Purchase Card On-Line System (PCOLS) Training, which is required for all GPC officials.

To access PCOLS training visit the DAU Acquisition Community Connection.
PCOLS: Capabilities

PCOLS reviews transactions for compliance with a specific set of DoD laws, regulations, and policies governing the GPC Program to electronically identify potential GPC fraud, misuse, waste, and abuse.

*Select the PCOLS capabilities to learn more about how they are used to review transactions for compliance.*
Knowledge Review

PCOLS is mandated for the DoD GPC Program.

- True
- False

True. PCOLS is mandated for the DoD GPC Program.
Knowledge Review

A CAC is required to access PCOLS, to capture personnel category information.

- True
- False

True. A CAC is required to access PCOLS, to capture personnel category information.
Account Information Introduction

**Jim:** So now you know about PCOLS... We're just about finished with this lesson.

**Susan:** That's nice to hear, what's next.

**Jim:** Account information... this section addresses managing accounts, Level 4 suspensions and cardholder limits.

**Susan:** Very good. Not sure what that's all about...but I'm sure I'll know more soon.
Account Information

*Select each topic below to learn more about GPC account information.*

- Managing Accounts
- Level 4 Suspensions
- Cardholder Limits
Managing Accounts

A Managing Account (MA) is the higher-level account under which up to seven CH accounts may be established. The MA cannot be used to make purchases, but instead is used to roll up CH accounts under the A/BO for their review and disbursement processing. The MA billing statement (also referred to as the invoice) is the document the Certifying Officer certifies for payment. **NOTE**

All MAs must have a primary A/BO designated responsibility for performing the A/BO roles and responsibilities previously addressed in this training.

All MAs must have at least one (1) Alternate A/BO assigned to the account to provide approvals and guidance to CHs and to certify MA billing statements in a timely manner to prevent interest penalties in the event the Primary A/BO is unavailable. In order to remain active, a Primary A/BO is required for all CH accounts under the MA.

To ensure CH accounts are not suspended, one of the Alternate A/BOs on the account should be temporarily assigned as the Primary A/BO until a designated replacement is appointed.
Managing Accounts

A Managing Account (MA) is the higher-level account under which up to seven CH accounts may be established. The MA cannot be used to make purchases, but instead is used to roll up CH accounts under the A/BO for their review and disbursement processing. The MA billing statement (also referred to as the invoice) is the document the Certifying Officer certifies for payment. **NOTE**

**NOTE:** The limit is on the number of accounts, not the number of individual CHs. For example, one individual may have two separate accounts under a single MA; they count as two of the seven allowable accounts. Waivers to the 1-to-7 ratio on MAs are required to be submitted through the DoD Component Level 2 to the OSD Level 1.

All MAs must have a primary A/BO designated responsibility for performing the A/BO roles and responsibilities previously addressed in this training.

All MAs must have at least one (1) Alternate A/BO assigned to the account to provide approvals and guidance to CHs and to certify MA billing statements in a timely manner to prevent interest penalties in the event the Primary A/BO is unavailable. In order to remain active, a Primary A/BO is required for all CH accounts under the MA.

To ensure CH accounts are not suspended, one of the Alternate A/BOs on the account should be temporarily assigned as the Primary A/BO until a designated replacement is appointed.
Account Information

Select each topic below to learn more about GPC account information.

Managing Accounts
Level 4 Suspensions
Cardholder Limits
Certifying Officers must promptly certify MA billing statements for payment, because:

- Failure to certify within 60 days of the billing cycle end date will result in the automatic suspension of all CH accounts under the MA until the card-issuing bank is paid.
- Failure to certify within 180 days of the billing cycle end date will result in automatic suspension of all CH accounts associated with the Level 4 until the card-issuing bank is paid.
- Establishment of new MAs or CH accounts to circumvent non-payment to the bank is prohibited.
Level 4 Suspensions, Cont.

Before suspension, the card-issuing bank will notify the A/OPCs and the A/BOs of the pending suspension.

The accounts will remain suspended until brought up to date by reconciling and paying outstanding invoices. At that time, accounts will automatically be reinstated. Reinstatement of suspended accounts may incur a reinstatement fee of $25.

A/OPCs, RMs (including Comptrollers, Budget Officers, or Other Fund Managers providing funding support to the accounts), A/BOs, and Certifying Officers should monitor accounts to ensure payments are promptly certified, disbursed, and posted to the appropriate accounts. They also must work closely together to aggressively manage delinquencies. **NOTE**

Suspension of delinquent accounts creates additional workload at all levels, creates a major disruption to Government purchasing, and costs the Government interest penalties.
Level 4 Suspensions, Cont.

Before suspension, the card-issuing bank will notify the A/OPCs and the A/BOs of the pending suspension.

The accounts will remain suspended until brought up to date by reconciling and paying outstanding invoices. At that time, accounts will automatically be reinstated. Reinstatement of suspended accounts may incur a reinstatement fee of $25.

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Suspension of delinquent accounts places a significant workload at all levels of Government purchasing, and costs the Government interest penalties.

**NOTE:** Delinquencies are a potential indicator of fraud, waste, and/or abuse. Delinquent accounts are subject to increased scrutiny.
Account Information

Select each topic below to learn more about GPC account information.
Cardholder Limits

Any increase or decrease to a CH's single, monthly, or office purchase limits must be coordinated between the CH's Supervisor, the A/BO's Supervisor, the A/BO, and the Comptroller Financial/RM/Budget Office or Other Fund Manager providing funding support to the account.

Supervisors must make regular reviews of existing CHs and their monthly spending limits to help ensure monthly spending limits are appropriate for the expected purchasing activity.
Select each topic below to learn more about GPC account information.
Knowledge Review

Delinquent accounts are suspended after how many day?

- 50
- 60
- 70
- 80

Check Answer

Delinquent accounts are suspended after 60 days.
Knowledge Review

A reinstatement fee may be incurred on suspended accounts. The incurred cost may be which of the following?

- $100
- $50
- $30
- $25

A reinstatement fee of $25 may be incurred on suspended accounts.
Knowledge Review

Delinquencies are a potential indicator of which of the following?

- CHs are still making purchases.
- Supervisors are retiring.
- MAs have more than seven accounts.
- Fraud, waste, and/or abuse.

Delinquencies are a potential indicator of **fraud, waste, and/or abuse.**
Knowledge Review

Who should determine limits for CH accounts? (Select all that apply)

- CH's Supervisor
- A/BO
- Comptroller - Financial/RM/Budget Office or Other Fund Manager
- Check Writer

The CH's Supervisor, the A/BO and the Comptroller - Financial/RM/Budget Office or Other Fund Manager should determine limits for CH accounts.
Knowledge Review

CH's delegation authority letters do not require them to sign an acknowledgement statement.

- True
- False

False. CH's delegation of authority letters do require them to sign an acknowledgement statement.
Real World Example - Improper Payments

Mr. X was a certifying officer for government purchase card payments for the Defense Automatic Addressing Systems Center (DAASC) at Wright-Patterson Air Force Base in Ohio. A DSCC audit of the DAASC purchase card program found four instances of improper payments made with government purchase cards using appropriated funds.

These payments were for two lunches for DAASC employees and defense contractors at a local restaurant, disposable coffee cups, and a late fee paid to Park University. For all four improper payments, DSCC recommended that DAASC hold Mr. X, as the certifying officer, responsible to reimburse the government.

The Government Accountability Office (GAO) report concluded that Mr. X had a responsibility to scrutinize and question potential improper payments before certifying a billing statement for payment to the bank servicing the purchase card and that he did not exercise good faith when certifying the four transactions for payment.

The GAO declined to grant relief and Mr. X was billed for $402.81

GAO Decision B-307693, April 12, 2007
Lesson Summary

You have now completed this module and should be able to:

- Recognize restrictions on GPC use.
- Recognize reporting procedures for lost/stolen GPCs or checks.
- Identify procedures required for CH self-generated purchases.
- Recognize appointments of Certifying Officers for the GPC Program.
- Recognize appointments for DAOs for the GPC Program.
- Recognize Adverse Personnel Actions that can be taken for illegal, improper, or incorrect payment with the GPC or check.
- Recognize the mandate for DoD Components to use PCOLS for the GPC Program.
- Identify account information requiring supervisor oversight.
Congratulations! You have completed this lesson.

If the Next button is active please proceed, if not close this window.
Jim: Hello, again. In this lesson you will learn about the controls and procedures associated with the DoD Governmentwide Commercial Purchase Card (GPC).

Susan: I think I have a general understanding of what the GPC is, but I feel I need to know more about the specific controls and procedures involved in its use.

Jim: I completely understand your concern. You should have a better understanding after completing this lesson. Let's take a quick look at the lesson objectives.
Lesson Objectives

The learning objective for this lesson is:

- Recognize the controls and procedures for the GPC Program and the related regulatory and policy requirements.

Upon your completion of this lesson, you should be able to:

- Identify the various micro-purchase thresholds.
- Recognize what the Cardholder (CH) must consider prior to making different types of GPC transactions.
Micro-Purchase Thresholds

The GPC Program streamlines the acquisition process to obtain supplies, services, and construction under micro-purchase thresholds.

When using the GPC to make an open market micro-purchase, the cost of the supplies, services, or construction shall not exceed the aggregate (total) amount of the applicable threshold.

The Federal Acquisition Regulation (FAR), defines "micro-purchase" as the acquisition of supplies or services, the aggregate (total) amount of which does not exceed the micro-purchase threshold.

The term “micro-purchase threshold” means $10,000 (10 U.S.C. 2338), except it means—
1. For acquisitions of construction subject to 40 U.S.C chapter 31, subchapter IV, Wage Rate Requirements (Construction), $2,000;
2. For acquisitions of services subject to 41 U.S.C. chapter 67, Service Contract Labor Standards, $2,500
3. For acquisitions of supplies or services that, as determined by the head of the agency, are to be used to support a contingency operation; to facilitate defense against or recovery from cyber, nuclear, biological, chemical or radiological attack; to support a request from the Secretary of State or the Administrator of the United States Agency for International Development to facilitate provision of international disaster assistance pursuant to 22 U.S.C. 2292 et seq.; or to support a response to an emergency, or major disaster (42 U.S.C. 5122), as described in 13.201(g)(1), except for construction subject to 40 U.S.C. chapter 31, subchapter IV, Wage Rate Requirements (Construction) (41 U.S.C. 1903)—
   (i) $20,000 in the case of any contract to be awarded and performed, or purchase to be made, inside the United States; and
   (ii) $30,000 in the case of any contract to be awarded and performed, or purchase to be made, outside the United States.
4. For acquisitions of supplies or services from institutions of higher education (20 U.S.C. 1001(a)) or related or affiliated nonprofit entities, or from nonprofit research organizations or independent research institutes—
   (i) $10,000; or
   (ii) A higher threshold, as determined appropriate by the head of the agency and consistent with clean audit findings under 31 U.S.C. chapter 75, Requirements for Single Audits; an internal institutional risk assessment; or State law.
Micro-Purchase Controls

The FAR imposes certain controls on micro-purchases including Services under the Contract Labor Standards Statute, Construction and for Contingency Operations.

Select each control to learn more.
Services under the Service Contract Labor Standards Statute

As previously discussed, the micro-purchase threshold for services under the Service Contract Labor Standards statute (formerly known as the Service Contract Act) is $2,500.

Services under the Service Contract Labor Standards Statute greater than the micro-purchase threshold of $2,500 require a Government contract with a wage determination applicable to the minimum wages or fringe benefits made under sections 2(a) or 4(c) of the Act (41 U.S.C. 351(a) or 353(c)) applicable to the employment in a given locality of one or more classes of service employees required for the service on the contract.

FAR 22.1003-5 provides examples (while not definitive or exclusive) to illustrate some of the types of services that have been found to be covered by the Service Contract Labor Standards statute.

See 29 Code of Federal Regulations (CFR) 4.130 for additional examples.
Services under the Service Contract Labor Standards Statute

**FAR 22.1003-5 Examples**

- Motor pool operation, parking, taxicab, and ambulance services.
- Packing, crating, and storage services.
- Custodial, janitorial, housekeeping, and guard services.
- Food and lodging services.
- Laundry, dry-cleaning, linen-supply, and clothing alteration and repair services.
- Snow, trash, and garbage removal services.
- Aerial spraying and aerial reconnaissance services for fire detection.
- Some support services at installations, including grounds maintenance and landscaping.
- Certain specialized services requiring specific skills, such as drafting, illustrating, graphic arts, stenographic reporting, and mortuary services.
- Electronic equipment maintenance and operation and engineering support services.
- Maintenance and repair services for all types of equipment; for example, aircraft, engines, electrical motors, vehicles, and electronic, office and related business and construction equipment. (But see FAR 22.1003-4(c)(1) and (d)(1)(iv).)
- Operation, maintenance, or logistics support services for a federal facility.
- Data collection, processing, and analysis services.
Micro-Purchase Controls

The FAR imposes certain controls on micro-purchases including Services under the Contract Labor Standards Statute, Construction and for Contingency Operations.

*Select each control to learn more.*
Construction

The micro-purchase threshold for construction is $2,000. This threshold applies to all 50 United States and the District of Columbia.

The FAR defines the term "construction" to mean construction, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other real property.

Construction exceeding $2,000 requires a Government contract with the wage determination applicable to the labor wages for the location of the construction site subject to 40 U.S.C. chapter 31, subchapter IV, Wage Rate Requirements (Construction).

When the GPC is used for small construction purchases up to $2,000, written approval (e-mail acceptable) is required from the office responsible for the building/facility (e.g., local installation Department of Public Works) prior to construction.
Micro-Purchase Controls

The FAR imposes certain controls on micro-purchases including Services under the Contract Labor Standards Statute, Construction and for Contingency Operations.

*Select each control to learn more.*
Micro-Purchase Controls

The FAR imposes certain controls on micro-purchases including Services under the Contract Labor Standards Statute, Construction and for Contingency Operations.

Select each control to learn more.
Contingency Operations

Periodically the Secretary of Defense authorizes an increase in the micro-purchase threshold to support declared contingency operations or to facilitate defense against or recovery from a nuclear, biological, chemical, or radiological attack as described in FAR 13.201(g)(1).

The increased thresholds may be used only when authorized by offices within the Under Secretary of Defense (Acquisition and Sustainment) and Under Secretary of Defense (Comptroller). GPC Cardholders (CHs) authorized to purchase using these increased limits must:

- Have specific authority granted to them in their appointment letters
- Have their single purchase and monthly spending limits increased upon the formal declaration
- Ensure all contingency-related transactions are paid for using lines of accounting earmarked for the contingency
- Ensure all GPC transactions have a direct relationship to the declared contingency operation
Contingency Operations, Cont.

To determine which FAR 13.201(g)(1) micro-purchase threshold (MPT) is authorized when acquisition of supplies or services that, as determined by the head of the agency, are to be used to support a contingency operation or to facilitate defense against or recovery from cyber, nuclear, biological, chemical, or radiological attack, international disaster assistance, an emergency or major disaster (referred to hereafter as a “Declared Operation”) several factors must be considered. The following charts illustrate the micro-purchase threshold based on the physical location of the purchaser and, for services, the place of performance:

**SUPPLIES**

<table>
<thead>
<tr>
<th>Government Purchaser Physical Location</th>
<th>Authorized Micro-Purchase Threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inside United States</td>
<td>$20,000</td>
</tr>
<tr>
<td>Outside United States</td>
<td>$30,000</td>
</tr>
</tbody>
</table>

**SERVICES**

<table>
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<th>Government Purchaser Physical Location</th>
<th>Place of Performance</th>
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<tbody>
<tr>
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<td>Inside or Outside United States</td>
<td>$20,000</td>
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DFARS 213.201 incorporates DFARS Procedures, Guidance and Information 213.201(g) for guidance on use of the higher micro-purchase thresholds prescribed in FAR 13.201(g) to support a declared contingency operation or to facilitate defense against or recovery from nuclear, biological, chemical, or radiological attack.

**NOTE**
Contingency Operations, Cont.

To determine which FAR 13.201(g)(1) micro-purchase threshold (MPT) is authorized when acquisition of supplies or services that, as determined by the head of the agency, are to be used to support a contingency operation or to facilitate defense against or recovery from cyber, nuclear, biological, chemical, or radiological attack, international disaster assistance, an emergency or major disaster (referred to hereafter as a “Declared Operation”) several factors must be considered. The following charts illustrate the micro-purchase threshold based on the physical location of the purchaser and, for services, the place of performance:

1. Purchasers located inside the United States are prohibited from using the $30,000 contingency micro-purchase threshold unless specifically authorized by statute.

2. The $2,000 micro-purchase threshold for acquisitions of construction subject to 40 U.S.C. Chapter 31, Subchapter IV, Wage Rate Requirements (Construction) remains unchanged in the event of a contingency declaration.

DoD CHs authorized to utilize these increase thresholds must follow the guidance found in the DoD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, Appendix B – Using the Purchase Card for Contingency, Emergency and Humanitarian Operations.

Additionally, these CHs should coordinate with their A/OPC, A/BO, and RM (including Comptroller/Budget and other financial managers as required).

NOTE
Split Purchases

Splitting purchases is **strictly prohibited** *(FAR Subpart 13.003(c)(2))* . When the value (aggregate/total amount) of a known requirement exceeds the CH’s established single spending limit, the CH cannot make the purchase. CHs must send requirements with prices that exceed their delegated authority to the appropriate contracting office for award.

A split purchase occurs when a CH splits a known requirement at the time of purchase into several transactions in order to circumvent their authorized dollar thresholds so the GPC can be used or to avoid sending the requirement to contracting for appropriate contract award.

Split purchase examples include: Multiple Purchases – Same Merchant; Same or Similar Items – Multiple Merchants; Holding Known Requirements for Multiple Purchases and Use of Multiple CHs.

*Select each tab to learn how each type is defined.*

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<th>Same or Similar Items – Multiple Merchants</th>
<th>Holding Known Requirements for Multiple Purchases</th>
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</table>

**Multiple Purchases – Same Merchant**

A CH processing multiple purchases from the same merchant on the same day, the total of which exceeds the single purchase limit, when the total requirement was known at the time of the first purchase.
Split Purchases

Splitting purchases is strictly prohibited (FAR Subpart 13.003(c)(2)). When the value (aggregate/total amount) of a known requirement exceeds the CH’s established single spending limit, the CH cannot make the purchase. CHs must send requirements with prices that exceed their delegated authority to the appropriate contracting office for award.

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Same or Similar Items – Multiple Merchants

A CH purchasing the same or similar item(s) from multiple merchants on the same day, the total of which exceeds the single purchase limit, when the total requirement was known at the time of the first purchase.
Split Purchases

Splitting purchases is strictly prohibited (FAR Subpart 13.003(c)(2)). When the value (aggregate/total amount) of a known requirement exceeds the CH’s established single spending limit, the CH cannot make the purchase. CHs must send requirements with prices that exceed their delegated authority to the appropriate contracting office for award.

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Select each tab to learn how each type is defined.

| Multiple Purchases – Same Merchant | Same or Similar Items – Multiple Merchants | Holding Known Requirements for Multiple Purchases | Use of Multiple CHs |

Holding Known Requirements for Multiple Purchases

A CH holding known requirements exceeding the micro-purchase threshold to purchase the items from the same or multiple merchants over a period of time when the total requirement was known at the time of the first purchase and the value exceeds the CH's single purchase limit.
Split Purchases

Splitting purchases is **strictly prohibited** (FAR Subpart 13.003(c)(2)). When the value (aggregate/total amount) of a known requirement exceeds the CH’s established single spending limit, the CH cannot make the purchase. CHs must send requirements with prices that exceed their delegated authority to the appropriate contracting office for award.

A split purchase occurs when a CH splits a known requirement at the time of purchase into several transactions in order to circumvent their authorized dollar thresholds so the GPC can be used or to avoid sending the requirement to contracting for appropriate contract award.

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**Use of Multiple CHs**

More than one CH under the same Approving/Billing Official (A/BO) purchasing the same or similar item(s) on the same day or during a short timeframe when the total known requirement(s) exceeds the micro-purchase threshold.
Split Purchases - Prevention Responsibility

All transactions made inside the United States with values exceeding the micro-purchase threshold must be procured on a government contract.

The Approving/Billing Official (A/BO) is responsible for ensuring that all transactions are legal, proper, and correct, and that purchases are not split by the CH.

Procedures regarding GPC purchases that exceed the micro-purchase threshold but do not exceed $25,000, made outside the U.S. and U.S. jurisdictions using simplified acquisition methods as prescribed in DFARS 213.302, will be presented in Lesson 4.

Is it legal, proper and correct?
Cardholder Considerations before Purchase

Prior to purchase, it is important to:

- Ensure adequate and appropriate funds are available to cover the cost of the supply or service being procured. CHs must also ensure adequate funds are available to cover both the cost of the supply/service plus the bank's check fees. **NOTE**

- Determine if any special requirements or approvals are required.
  - Normal procedures for obtaining special requirements or approvals are provided in Component-level GPC guidance. Several are addressed in the following section.
  - Contact your A/OPC or A/BO with any questions.
Cardholder Considerations before Purchase

Prior to purchase, it is important to:

- Ensure adequate and appropriate funds are available to cover the cost of the supply or service being procured. CHs must also ensure adequate funds are available to cover both the cost of the supply/service plus the bank's check fees. **NOTE**

- **NOTE:** The bank check fee is not considered when determining whether the value of the requirement exceeds the micro-purchase threshold. For example: The total cost of supplies, including delivery is $9,998.00. The bank's check fee is $5.10. A CH with a $10,000 single purchase limit can write the check after verifying that $10,003.10 funds are available for use and other applicable guidance is followed (e.g., no card-accepting merchant provides the item of supply).

- Contact your A/OPC or A/BO with any questions.
Preapproval Requirements

Preapproval from the A/BO is required for any purchase initiated by a CH without a written requirement from the requestor (e.g., CH self-generated purchases). **NOTE**

Preapproval may also be required for certain categories of services/supplies. These include:

- Chemicals, paints, and hazardous materials
- Computer equipment and software
- Construction up to $2,000
- Books and subscriptions

Consult with your A/BO or A/OPC before purchasing any of these types of items to determine whether preapproval is required.
Preapproval Requirements

Preapproval from the A/BO is required for any purchase initiated by a CH without a written requirement from the requestor (e.g., CH self-generated purchases). **NOTE**

Preapproval may also be required for some types of services/supplies. These include:

- Chemicals, paints, and hazardous materials
- Computer equipment and software
- Construction up to $2,000
- Books and subscriptions

Consult with your A/BO or A/OPC before purchasing any of these types of items to determine whether preapproval is required.

**NOTE:** Some Components prohibit self-generated purchases. CHs should check Component-level guidance prior to making a self-initiated purchase to ensure the practice is authorized.
Required Sources

The GPC may be used to make purchases by phone, over the counter, and via the Internet.

CHs must purchase supplies and services in accordance with the laws, regulations, and policies for the specific type of purchase.

- **FAR Part 8** specifies the available sources of supplies and services and defines the priority for consideration of these sources.

- **FAR 8.002** specifies the mandatory sources of supplies and services. If available, CHs must purchase items from mandatory sources of supplies and services, even if the item is available at a lower price from a non-mandatory source.

- **FAR 8.004** specifies the other available sources of supply. These sources may be used only after it has been determined the supply or service is not available from a mandatory source.

Click here for more information about mandatory sources specified in FAR 8.002.

Click here for more information about other sources of supply specified in FAR 8.004.
Electronic and Information Technology, and Section 508

Section 508 of the Rehabilitation Act of 1973 was amended in 1998. It now requires Federal agencies' electronic and information technology (EIT) to be accessible to people with disabilities.

Compliance with the Section 508 requirements accomplishes the following:

- Provides Federal employees with disabilities access to office systems and information equal to their non-disabled colleagues
- Ensures that disabled people in the general public have equal access to Government information

For more information about EIT and Section 508, see FAR 39.2, Electronic and Information Technology, and the Section 508 website.
Sustainable Procurement

DoD Components are required to comply with Federal Government environmental quality sustainable (formerly "Green") policies when acquiring supplies or services with the GPC. CHs must follow Component Sustainable Procurement procedures.

The DoD Green Procurement Program was established in August 2004 and updated in 2008. The program:

- Requires that sustainable products and services be considered as first choice for all procurements,
- Assigns responsibility to virtually every DoD employee, including GPC CHs, and
- Requires implementation at the organizational level where initial purchasing requirements are defined.

Select each Sustainable Procurement topic to learn more.
What are Sustainable Products and Services?

Sustainable products or services are those that promote environmental health or resource conservation.

Sustainable products or services must be considered and used when cost effective. Sustainable products include products that:

- Are made with recycled content
- Are bio-based
- Are environmentally preferable
- Are energy and water efficient
- Do not contain ozone-depleting substances (ODS)
- Do not contain Environmental Protection Agency (EPA) priority chemicals

Products and Services
Sustainable Procurement

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Select each Sustainable Procurement topic to learn more.
Mandatory Items and Exceptions

The EPA and U.S. Department of Agriculture (USDA) oversee the designated product programs. These agencies designate products that can be made with recycled or bio-based content and place them on the mandatory list for federal purchasers. There are also exceptions to the mandatory list.

Select the tabs to learn more.

Mandatory Items

Some examples of mandatory items include:

- Paper (including copy paper, computer paper, envelopes, index cards, folders)
- Toner cartridges
- Office products (such as binders, clipboards, and plastic desktop accessories)
- Office recycling containers
- Office trash cans
- Toilet paper
- Trash Bags
Mandatory Items and Exceptions

The EPA and U.S. Department of Agriculture (USDA) oversee the designated product programs. These agencies designate products that can be made with recycled or bio-based content and place them on the mandatory list for federal purchasers. There are also exceptions to the mandatory list.

Select the tabs to learn more.

Mandatory Items  Exceptions to Mandatory Items

Exceptions to Mandated Items

CHs shall document if one or more of the following issues prevents purchase of mandatory green products/services:

• Price of the product/service is unreasonable
• Product/Service will not meet reasonable performance standards
• Availability does not meet requirement timeframe
Sustainable Procurement

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- Requires implementation at the organizational level where initial purchasing requirements are defined.

Select each Sustainable Procurement topic to learn more.
Laws and Regulations

The following laws and regulations govern the procurement of sustainable products:


- Resource Conservation and Recovery Act (RCRA), **42 U.S.C., Section 6901**, requires Federal agencies to establish a program favoring the purchase of recycled-content products. The EPA is the oversight agency.

- **Environmental Protection Agency (EPA) Comprehensive Procurement Guidelines (CPGs)** is part of EPA's continuing effort to promote the use of materials recovered from solid waste.

- **Farm Bill 2002** added bio-based products to mandatory procurement programs. The USDA is the oversight agency.

- Office of Management and Budget (OMB) **Circular A-123 Appendix B**, Chapter 10, Environmental Requirements, states that each agency must account for the environmental quality of products procured with the GPC.

- **OMB Circular A-123, Appendix B, Chapter 10.2**, sets forth the laws and executive orders related to sustainable procurement with which Agency and Component policies and procedures must comply.
Sustainable Procurement

DoD Components are required to comply with Federal Government environmental quality sustainable (formerly "Green") policies when acquiring supplies or services with the GPC. CHs must follow Component Sustainable Procurement procedures.

The DoD Green Procurement Program was established in August 2004 and updated in 2008. The program:

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- Assigns responsibility to virtually every DoD employee, including GPC CHs, and
- Requires implementation at the organizational level where initial purchasing requirements are defined.

Select each Sustainable Procurement topic to learn more.
Sources of Sustainable Products

Sustainable products are available from the following sources:

- **AbilityOne** – Ability One products on the procurement list are mandatory by law and cannot be competed with commercial products. Ability One products are available via DoD eMALL and GSA Advantage.

- **DoD eMALL** – Under General Attributes – ENAC (Environment Attribute Code); the tree icon is used to search for green products.

- **GSA Advantage** – Under Environmental Program with a green leaf icon.

- **CH/Merchant** – Internet/catalogs. Request green products. Look for labels and descriptions indicating the product has environmental or energy-saving benefits.
Resources for Sustainable Procurement Information and Training

The following links provide information and training regarding green procurement:

- [CLC 046 DoD Sustainable Procurement Program Continuous Learning Module](#)
- [FedCenter for Green Procurement Information](#)
- [USDA's Bio-Based Program](#), including a list of items on the Bio-Preferred List
Sustainable Procurement

DoD Components are required to comply with Federal Government environmental quality sustainable (formerly "Green") policies when acquiring supplies or services with the GPC. CHs must follow Component Sustainable Procurement procedures.

The DoD Green Procurement Program was established in August 2004 and updated in 2008. The program:

• Requires that sustainable products and services be considered as first choice for all procurements,
• Assigns responsibility to virtually every DoD employee, including GPC CHs, and
• Requires implementation at the organizational level where initial purchasing requirements are defined.

Select each Sustainable Procurement topic to learn more.
Small Business

Small businesses play a vital role in contributing to the defense industrial base, and DoD is committed to increasing opportunities for small business.

CHs should consider small businesses and socioeconomic programs to the maximum extent practicable when using the GPC for purchases up to the micro-purchase threshold.

Although there is no absolute requirement to purchase from small businesses below the micro-purchase threshold, CHs should provide small businesses maximum practicable opportunity to participate in micro-purchase procurements.
Price Reasonableness

The merchant or source for an open-market micro-purchase must be selected impartially. Purchases must be distributed equally among qualified merchants.

CHs may not continually purchase from the same merchant. CHs must rotate sources when making GPC open market micro-purchases.

Micro-purchases may be awarded without soliciting competitive quotations if the CH considers the price to be reasonable. The CH does not need to take action to verify price reasonableness unless:

- The CH suspects that the price may not be reasonable, or
- Comparable pricing information is not readily available.

If competitive quotes were obtained and the purchase was made from a firm offering other than the lowest quote, then the CH must document the reason.
DoD-Controlled Assigned Commodities

DoD-controlled assigned commodities are **prohibited** GPC purchases.

For example, weapons, ammunition, and explosives are assigned to the Army as prescribed at DFARS 208.70, Coordinated Acquisitions, with the contracting responsibility to supply the appropriate DoD Components with weapons, ammunition, explosives, and other assigned commodities listed in DFARS PGI 208-7006, Coordinated Acquisition Assignments.

DoD Components are to submit their commodity requirement on a Military Interdepartmental Purchase Request (MIPR) as prescribed in DFARS 208.7002, Assignment Authority; and DFARS PGI 208.7002-1, Requiring Department Responsibilities.
GPC Purchase Exemption From State Taxes

Generally speaking, DoD is exempt from paying taxes to any other Federal, State, or local authority. The most current State Tax Exemption information is available at the General Services Administration (GSA) SmartPay® website.

The phrase "U.S. Government Tax Exempt" is printed on the front of each GPC. Additionally, the first four numbers of the GPC can be used by merchants and the charge card associations (e.g., Master Card and VISA) to identify the Government accounts. These items indicate tax-exempt status to merchants.

While the Federal Government is tax exempt in most cases, sales tax is not a disputable item through the card-issuing bank's disputes process. The CH must work to resolve disputed charges directly with the merchant. When sales tax or shipping charges were erroneously charged, the CH should obtain a credit.
Cardholder - Questions to Answer before Purchase

Before using the GPC, as the CH you should ask yourself the following questions:

- Are any special pre-approvals required for this supply, service or construction?
- Does the Merchant accept VISA-issued Government Charge Cards for payment? **NOTE**
- Are the supplies/services available from a required source of supply?
- Do Section 508 requirements apply to the supplies or services?
- Are Green products available?
- Is the Merchant a small business?
- Does the Merchant offer Government pricing?
- What is the total price, including any shipping/handling charges and applicable discounts? **NOTE**
- Are the supplies or services immediately available? **NOTE**
- Is the requirement for a DoD-controlled Assigned Commodity?
Cardholder - Questions to Answer before Purchase

Before using the GPC, as the CH you should ask yourself the following questions:

• Are any special pre-approvals required for this supply, service or construction?

• Does the Merchant accept VISA-issued Government Charge Cards for payment? **NOTE**

• Are the supplies/services immediately available? **NOTE**

• Is the requirement for a DoD-controlled Assigned Commodity?

• Are the supplies/services immediately available?

• Is the Merchant a source of supply?

• Do Section 508 requirements apply for the supplies/services?

• Are Green products/services available?

• Is the Merchant a source of supply?

• Are the supplies/services immediately available?

**NOTE:**

- Before writing convenience checks, CHs must verify with the Merchant that they do not accept charge card payments.
- If the Merchant does not accept the GPC, the CH must attempt to locate a merchant who does accept GPC payments.
- Before any convenience check is issued, every effort should be made to use the GPC to make the necessary purchase. Maximum effort should be made to find and use merchants that accept the GPC as the primary payment vehicle.
- Not all merchants outside the United States accept VISA.
Cardholder - Questions to Answer before Purchase

Before using the GPC, as the CH you should ask yourself the following questions:

- Are any special pre-approvals required for this supply, service or construction?
- Does the Merchant accept VISA-issued Government Charge Cards for payment? **NOTE**
- Are the supplies/services available from a required source of supply?
- Do **Section 508** requirements apply to the supplies or services?
- Are Green products available?
- Is the Merchant a small business?
- Does the Merchant offer Government pricing?
- What is the total price, including any shipping/handling charges and applicable discounts? **NOTE**
- Are the supplies/services taxable?
- **NOTE**
- Is the receipt given?

**NOTE:**
- CHs are **PROHIBITED** from accepting gift cards, in-store credit or any other form of "credit" or "gift" in lieu of a discount off the price of the supplies/services at the time of purchase.
- Government is tax exempt from local and state taxes.
Cardholder - Questions to Answer before Purchase

Before using the GPC, as the CH you should ask yourself the following questions:

- Are any special pre-approvals required for this supply, service or construction?
- Does the Merchant accept VISA-issued Government Charge Cards for payment? **NOTE**
- Are the supplies/services available from a required source of supply?
- Do Section 508 requirements apply to the supplies or services?
- Are Green products available?
- Is the Merchant a small business?
- Does the Merchant offer Government pricing?
- What is the total price, including any shipping/handling charges and applicable discounts? **NOTE**
- Are the supplies or services immediately available? **NOTE**

**NOTE:** Items purchased with the GPC should be delivered within the billing cycle (30 days). Commodity?
Knowledge Review Introduction

**Jim**: Ok Susan, now you should have a good understanding of the controls and procedures that govern your use of the GPC. Let's see how much you remember.

**Susan**: I think I remember all of it, Jim. Go ahead and ask me some questions to check my knowledge.

**Jim**: Great, let's begin.
Knowledge Review

As a GPC holder, you decide to buy $900.00 worth of office supplies using your card. You do not have a written request from anyone for this purchase. Do you need preapproval from the A/BO?

- No, since the purchase amount is below $1000.
- Yes, this is considered a self-initiated purchase.
- Yes, because the purchase amount is over $500.
- No, this is considered a self-generated purchase and is not allowed under any circumstance.

Check Answer

Preapproval from the A/BO is required for any purchase initiated by a CH without a written requirement from the requestor (e.g., CH self-generated purchases).
You are using your GPC to purchase a piece of office equipment for which you have a written requirement from a requestor. Since this is a government purchase, the supplier offers a discount. The sales person offers to give you a gift card in the amount of the discount rather than adjusting the price. Can you accept the card?

- Yes, gift cards and in-store credits are the same as a discount.
- Yes, but only if you report it to the A/BO.
- No, you are not allowed to accept discounts.

You cannot accept gift cards or in-store credits in lieu of a discount.
Knowledge Review

What is the micro-purchase threshold for construction?

- $5,000
- $2,000
- $2,500
- $10,000

$2,000 is the Micro-Purchase threshold for construction.
Knowledge Review

Which of the following are things that you, a CH, should ask yourself before making a purchase? (Select all that apply)

- Are there mandatory sources for the supply or service?
- Is preapproval required?
- Can a split purchase be made?
- Does the provider accept GPCs?

Split purchases are not permitted under any circumstances.
Lesson Summary

You have now completed this lesson and should be able to:

- Recognize restrictions on Micro-Purchase Thresholds.
- Understand the prohibition on split purchases.
- Recognize pre-approval requirements.
- Recognize required sources.
- Recognize Section 508 compliance requirements.
- Identify green products.
- Recognize small business merchants.
- Identify price reasonableness.
- Recognize DoD controlled assigned commodities.
- Recognize that Government purchases are exempt from State taxes.
Congratulations! You have completed this lesson.

If the **Next** button is active please proceed, if not close this window.