



DCMA Manual 4301-03, Volume 2

Contracting and Acquisition: Government Purchase Cards

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Approved by:	David G. Bassett, LTG, USA, Director

Purpose: This Manual is composed of several volumes, each containing its own purpose. In accordance with the authority in DoD Directive 5105.64, "Defense Contract Management Agency (DCMA)," this Manual implements policies and procedures as defined in DCMA Instruction 4301, "Stewardship," and provides procedures for using the government purchase card for micro-purchases and/or contract payments when it is determined more advantageous and in the best interest of the government.

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SECTION 1: GENERAL INFORMATION

1.1. APPLICABILITY. This Manual applies to all DCMA activities with personnel participating in the DoD Government wide Commercial Government Purchase Card (GPC) Program.

1.2. POLICY. It is DCMA policy to:

a. Use GPC for supplies and services when:

(1) Valued at or below the micro-purchase threshold (MPT) in accordance with Section 1902 of Title 41, United States Code (U.S.C.). The thresholds are \$10,000 for supplies and equipment, \$2,500 for services subject to the Service Contract Labor Standards (training is subject to the standards), and \$2,000 for construction services.

(2) Contract ordering and/or payment is authorized by the Contracting Officer (KO).

(3) Commercial-off-the-shelf (COTS) training is approved on a Standard Form (SF) 182, "Authorization, Agreement and Certification of Training," in lieu of employee reimbursement and when appropriate criteria are met.

b. Ensure total known requirements for supplies and services valued at greater than the MPT are procured using Federal Acquisition Regulation (FAR) and Defense Federal Acquisition Regulation Supplement (DFARS) procedures.

c. Establish a GPC Program with clearly delegated procurement authority.

d. Execute this Manual in a safe, efficient, effective, and ethical manner.

1.3. DOD PROGRAM STRUCTURE. The DoD GPC Program is structured to follow the procurement authority for the program and serves as an efficient flow of information and guidance to all participants. The various authorities within the Program are otherwise referred to as "levels" and represent all the groups of GPC participants based on the level of their authority:

a. Level 1: DoD Purchase Card Policy Office. The Defense Pricing and Contracting (DPC) organization.

b. Level 2: Component Level Program Managers. The Component/Agency Headquarters level individual in the Contracts Directorate responsible for liaison with Level 1, application interfaces, and structure/oversight/integrity of the Component/Agency program.

c. Level 3: Oversight Agency/Organization Program Coordinator (OA/OPC). The Contracts Directorate Headquarters individual responsible for high level daily program management and oversight of the GPC Program and lower level Agency/Organization Program Coordinators (A/OPC). Reports to the Level 2.

d. Level 4: A/OPC. Lower level A/OPC for the Component/Agency responsible for daily account management, data mining, and business and related technology support for Approving/Billing Officials (A/BO), Certifying Officers, and cardholders of the Component/Agency.

e. Levels 5/6: A/BO, CO, and Cardholders.

(1) Level 5. (A/BO, Certifying Officers). Individual responsible for a GPC Managing Account and the cardholders purchasing under that managing account. Responsible for approving planned purchases and reviewing the transactions/documentation of no more than seven cardholder accounts.

(2) Level 6. (Cardholders). Individual with specific delegated procurement authority to use a GPC account to make purchases and payments.

SECTION 2: RESPONSIBILITIES

2.1. DCMA DIRECTOR. The DCMA Director will:

- a. Act as Head of the Contracting Activity.
- b. Delegate procurement authority and other GPC related authorities to the Executive Director, Contracts.
- c. Ensure management controls and adequate support resources are in place to minimize GPC violations.
- d. Monitor, assess, and evaluate performance of the GPC Program in accordance with Section 1702 of Title 41, U.S.C.
- e. Order investigations as necessary.

2.2. EXECUTIVE DIRECTOR, CONTRACTS. The Executive Director, Contracts will delegate GPC related procurement and appointment authority through the Director, Strategic Engagement and Talent Management Division to the DCMA GPC Component Program Manager (CPM) Procurement Analyst.

2.3. DCMA GPC CPM PROCUREMENT ANALYST. The DCMA GPC CPM Procurement Analyst for Services and Agencies (Level 2) will:

- a. Serve as the functional representative with DPC.
- b. Delegate procurement/appointment authority to OA/OPC and A/OPC Procurement Analysts.
- c. Act as Delegating Appointing Signatory (DAS) for O/AOPCs and A/OPCs, A/BOs and cardholders.
- d. Develop and maintain DCMA GPC hierarchies; and select, appoint, and monitor subordinate CPMs and A/OPCs in accordance with Program policies and procedures.
- e. Manage and ensure the integrity of the GPC Program utilizing DoD-mandated automated systems.
- f. Establish and oversee DCMA policy guidance.
- g. Develop, implement and test oversight and management controls in accordance with DCMA's Managers' Internal Control Program.
- h. Ensure A/OPCs perform their functions/roles and assist when needed.

- i. Interface with DPC on special requirements and performance issues relative to the card issuing bank and internal DoD applications supporting the GPC Program.
- j. Monitor performance issues such as relative system availability and timeouts, and functional issues such as the timeliness and completeness of the certification and dispute processes.
- k. Serve as the issuing bank's point of contact within DCMA.
- l. Provide semi-annual GPC reporting to the Director.
- m. Maintain the DoD-wide blocked Merchant Category Code (MCC) list to control where the GPC can be used to make purchases.
- n. Ensure respective A/OPC contact information is current.
- o. Participate in DoD-level GPC training events and panels when requested.
- p. Attend DoD-level meetings, Integrated Solution Team meetings, and any other relevant meetings that pertain to the GPC Program.
- q. Develop DCMA GPC training modules for self-study and in-person training events.
- r. Develop policy and procedural advice for DCMA programs.
- s. Complete initial and refresher training in accordance with DoD requirements and complete the issuing bank's training to ensure A/OPCs are familiar with all GPC related terminology and the issuing bank's Electronic Access System (EAS).
- t. Take prompt action to ensure the Level 3 A/OPC has completed required certification of the Monthly Program Report within 55 days of the issuing bank's monthly billing cycle.

2.4. DCMA A/OPC PROCUREMENT ANALYSTS. The Agency has Level 3 and Level 4 A/OPC Procurement Analysts and Contract Specialists that manage, support, and provide oversight of the DCMA GPC Program. The OA/OPCs and A/OPCs serve as the DAS for A/BO and cardholder roles. The DAS and OA/OPC, A/OPC, and A/BOs will sign an electronic appointment document in the Procurement Integrated Enterprise Environment (PIEE) via an automated workflow process. PIEE is a DoD system that supports procurement capabilities.

a. Level 3. Level 3 is the highest level of A/OPC oversight for the Agency. The Level 3 A/OPC will:

- (1) Complete initial and refresher training in accordance with DoD requirements and complete the issuing bank's training to ensure A/OPCs are familiar with all GPC related terminology and the issuing bank's EAS.

- (2) Act as alternate in the absence of the CPM.
- (3) Act as alternate Level 4 A/OPC in their absence.
- (4) Appoint A/BOs and delegate procurement authority to GPC cardholders.
- (5) Implement DoD and DCMA GPC policy guidance.
- (6) Prepare and analyze program metrics.
- (7) Provide policy, business, procedural, and GPC Program advice to lower level A/OPCs.
- (8) Oversee account maintenance, manage day-to-day team account change requests, and track metrics.
- (9) Ensure appropriate training is delivered and recorded by GPC participants, to include refresher training.
- (10) Review performance metrics and review high risk transactions flagged through data mining.
- (11) Prepare program productivity summaries and reports for the CPM.
- (12) Identify opportunities for improved efficiency and strategic sourcing.
- (13) Participate in data mining efforts, prepare and develop reports on the GPC Program, and run data mining reports on span of control, inactive cards, and cardholders certifying their own purchases.
- (14) Certify monthly GPC Program reports completed by lower level A/OPCs.
- (15) Manage under-utilized credit limits in accordance with DoD policy.
- (16) Manage DoD automated program management applications and use applications to evaluate program performance and trends, and generate needed reports.
- (17) Coordinate creation and feedback of bank fraud cases.
- (18) Promptly notify the chain of command when instances of misuse of the GPC are discovered.
- (19) Ensure financial controls are established in account profiles in coordination with applicable Financial Managers.

(20) Attend DoD GPC training events and other relevant meetings pertaining to the program.

(21) Deliver small and large group DCMA GPC training using methods such as video teleconference (e.g., Defense Collaboration Services) or in-person training events.

(22) Prepare and deliver program activity reports to appropriate levels of management at DCMA Headquarters.

(23) Maintain the required span of control in accordance with DoD and component guidance and ensure effective oversight and management controls are in place.

(24) Monitor delinquent accounts to ensure prompt resolution.

(25) Complete testing of DCMA GPC internal controls in accordance with the Manager's Internal Control Plan.

(26) Take prompt action to suspend accounts when the Level 4 A/OPC has not completed data mining case reviews within 55 days of the issuing bank's monthly billing cycle.

(27) Take prompt action to ensure the Level 4 A/OPC has completed the monthly data mining review checklist within 55 days of the issuing bank's monthly billing cycle.

b. Level 4. Level 4 is the lowest level A/OPC for the Agency. The Level 4 A/OPC will:

(1) Complete initial and refresher training in accordance with DoD requirements and attend DoD and DCMA GPC training events.

(2) Complete the issuing bank's training to ensure A/OPCs are familiar with all GPC related terminology and the issuing bank's EAS.

(3) Delegate procurement authority to GPC cardholders.

(4) Ensure necessary written appointments and delegations are issued and retained.

(5) Apply DCMA GPC guidance for individual cardholders and billing officials within DCMA Region/Operational Components, Contract Management Offices, and Centers.

(6) Establish new A/BOs on existing billing accounts or set up new managing/billing accounts at in the issuing bank's EAS.

(7) Utilize DoD automated program management applications to provide daily updates and customer service.

(8) Perform account maintenance, and manage day-to-day inquiries and account changes as required.

- (9) Set and maintain MCCs at the minimum level possible to accomplish needed purchases while reducing risk to the Agency.
- (10) Administer and record any waiver requests to MCC blocks.
- (11) Ensure cardholder account limitations reflect the normal usage by the cardholder rather than defaulting to the maximum available limit.
- (12) Process GPC applications and perform special processing as required.
- (13) Report program activity to Regional Commanders as appropriate.
- (14) Analyze accounts and specific cardholder activity.
- (15) Monitor transactions during the issuing bank's monthly billing cycle and take prompt action or open data mining cases in the DoD mandated system for any questionable charges.
- (16) Assist cardholders and DCMA A/BOs with account management and reconciliation.
- (17) Close accounts using DoD or issuing bank automated tools.
- (18) Conduct compliance reviews.
- (19) Provide policy advice and procedural guidance to cardholders and charge card officials and assist in resolving disputes.
- (20) Track mandatory GPC participant training and refresher training to ensure completion prior to issuing cards, changing cardholder limits, or renewing accounts.
- (21) Manage delinquent billing and cardholder accounts to minimize the payment of Prompt Payment Act interest and penalties, and suspension of accounts.
- (22) Complete daily data mining cases and take appropriate corrective measures.
- (23) Suspend accounts when the A/BO has not completed data mining case review within the required time frame in accordance with DoD SmartPay® 3 Government-wide Commercial Purchase Card Policies, Procedures and Tools – SP3 Transition Memorandum #6.”
- (24) Complete the data mining monthly review checklist within 55 days of the issuing bank's monthly billing cycle.
- (25) Review out-processing checklists for assigned accounts to ensure A/BOs and cardholders have cleared their accounts.

2.5. A/BO SUPERVISOR. The A/BO Supervisor will:

- a. Nominate the primary and alternate A/BOs.
- b. Submit a complete nomination package for each A/BO to the A/OPC. The A/BO Supervisor is responsible for oversight and ensuring A/BO responsibilities are fully completed in a timely manner. GPC duties and responsibilities will be included in the employee's performance appraisal.

2.6. A/BO. The primary and/or alternate A/BO will:

- a. Complete training assignments and required set-up forms.
- b. Provide first-line oversight of the GPC Program within their office to ensure complete compliance with statutory, regulatory, DoD, and agency policy and procedures for the cardholder(s) under their Managing Account.
- c. Review and approve cardholder planned purchases prior to purchases being made.
- d. Review Purchase Logs, associated documentation, accounting information and transactions prior to certifying the account for payment.
- e. Certify the Managing Account for payment within 5 business days of the issuing bank's monthly billing cycle end date.
- f. Notify the Level 4 A/OPC of the need for new cardholder accounts and submit prospective cardholder training certificates and set-up forms.
- g. Notify the appropriate A/OPC when no longer assigned as A/BO or when transferring or terminating employment.
- h. Complete detailed reviews of transaction data mining cases and related Purchase Log entries, supporting documentation, and purchase management within 30 days of the issuing bank's monthly billing cycle end date.
- i. Oversee cardholder accounts assigned to the managing account.
 - (1) The A/BO must keep training certificates current and complete required account workflows in DoD automated program management applications.
 - (2) The A/BO must submit prospective cardholder training certificates and set-up forms to the GPC Program inbox as referenced on the Resource Page.
- j. Review, approve, and certify cardholder statements in the servicing bank's EAS. The U.S. Bank Access Online (AXOL) system handles GPC data.

2.7. CARDHOLDER'S SUPERVISOR. The cardholder's supervisor will ensure the cardholder completes duties and responsibilities with integrity and accuracy and in a timely manner. The performance of GPC duties will be included in employee's performance appraisals.

2.8. CARDHOLDER. The GPC cardholder will:

a. Complete training requirements, required DCMA forms, and use the GPC to purchase supplies and services in accordance with federal statutes, regulations, DoD and DCMA policies, and guidance.

b. Notify the appropriate A/OPC when no longer assigned as a cardholder or when transferring or terminating employment.

2.9. DIRECTOR, PROCUREMENT CENTER. The Director, Procurement Center will ensure that the required "Payment by Third Party" clause 52.232-36 is included in any contract that will be paid by GPC in accordance with FAR 4.803, "Contents of Contract Files," FAR 13.301, "Government Commercial Purchase Card," and FAR 32.1110, "Solicitation Provision and Contract Clauses." The Director, Procurement Center, will ensure KOs follow all required procedures required by GPC Contract Payment and Paragraph 3.15., of this document.

2.10. CONTRACT PAYMENT CARDHOLDER. The GPC contract payment cardholder must follow all requirements applicable to GPC account holders, and will:

a. Obtain a copy of the contract and any modifications, an invoice from the vendor, and written acknowledgement of government acceptance from the customer before authorizing payment.

b. Retain a copy of the contract, the invoice, and receiving documents in the GPC purchase file and promptly reconcile monthly statements.

c. Participate in monthly coordination with the KO to ensure all documents are received by all parties, verify continued funding levels, and validate contract performance periods.

2.11. EXECUTIVE DIRECTOR, FINANCIAL AND BUSINESS OPERATIONS DIRECTORATE (FB). The Executive Director, FB will:

a. Provide appropriate funding for GPC accounts.

b. Establish spending limits tied to allocated funding consistent with historical patterns, data entry of valid lines of accounting (LOA), maintenance of financial records and reporting.

c. Ensure GPC rebates are properly processed and accounted for in accordance with DoD Financial Management Regulation 7000.14-R, Volume 10, Chapter 23.

d. Maintain the financial management hierarchies associated with the GPC Program.

e. Act as the Appointing Authority for the Certifying Officer. The Appointing Authority and Certifying Officer will review, approve or reject, and sign the Department of Defense (DD) Form 577, "Appointment/Termination Record – Authorized Signature" (an electronic appointment document) via an automated workflow process in PIEE.

2.12. COMMANDERS. In reported cases of misuse of the GPC, DCMA Commanders must investigate and respond to the A/OPC with results of their investigation within 10 business days, and include corrective actions taken to prevent future misuse.

2.13. EMPLOYEES. All DCMA employees submitting a request for items or services to be purchased are responsible for knowing and understanding:

a. The statutory MPTs.

b. The statutory prohibition of separating requirements to avoid MPT limitations that bypass submitting the requirement to the Procurement Center for acquisition in accordance with regulation. The Resource Page for this Manual contains current MPTs and Frequently Asked Questions regarding use of the GPC to fulfill requirements.

c. How to identify, report, and address fraud, waste, and abuse such as personal use/desires with the purchase card.

SECTION 3: PROGRAM PROCEDURES

3.1. MANAGEMENT CONTROLS.

a. GPC Program management controls are tools and activities that are used to identify, report, and address fraud, waste, and abuse.

(1) The DCMA GPC Program fully implements guidance and direction addressed in the April 18, 2019, Office of the Under Secretary of Defense (OUSD) Memorandum, “DoD SmartPay® 3 Government-wide Commercial Purchase Card policies, Procedures and Tools – SP3 Transition Memorandum #6.”

(2) A/OPCs must provide oversight, training, administration, and surveillance to all A/BOs and cardholders.

b. Supervisors and A/BOs are responsible for the oversight and surveillance of A/BOs and cardholders under their purview. To minimize losses, the program must have an expectation of high integrity and ethical behavior from all participants, and sufficient staff to perform necessary functions:

(1) Conduct periodic risk assessments to identify fraud, waste, and abuse and establish specific controls to reasonably ensure that losses from these risks are minimized, to include data mining.

(2) Conduct proper training and complete reporting and data analysis to ensure personnel have the skills and information needed to be effective in their positions.

(3) Conduct detailed, effective management and oversight.

(4) Implement corrective actions when cardholder management does not comply with DCMA policies and procedures.

3.2. TRAINING REQUIREMENTS.

a. GPC participants must be properly trained to achieve program success and to prevent fraud, waste, and abuse. A/OPCs will track the training of all program participants in a database and ensure that the required training has been completed prior to issuing GPC cards.

b. An inventory of mandatory training that must be completed prior to issuing a Letter of Appointment or Delegation of Procurement Authority is located on the DCMA GPC site as referenced on the Resource Page for this issuance.

c. Additional training may be required as changes to the GPC Program are implemented by DoD.

3.3. ESTABLISHING MANAGING ACCOUNTS.

- a. All GPC Managing Accounts will have a primary and alternate A/BO.
- b. The mandatory training requirements must be completed before an account is assigned.
- c. All GPC roles and appointments must be completed in PIEE which communicates electronically with the servicing bank's EAS to update or create the account. To establish a managing account:
 - (1) Potential A/BOs must submit nomination packages that include copies of required training certificates and the DCMA A/BO set-up form (located on DCMA GPC site) to their supervisor.
 - (2) The nominee's supervisor will forward the nomination package to the GPC Program inbox as referenced on the Resource Page.
 - (3) The A/OPC will verify all nominee training is current.
 - (4) The A/OPC will nominate the Certifying Officer and A/BO roles in PIEE, and PIEE will send an email to the nominee with instructions.
 - (5) The nominee will establish or update their PIEE account and request the role(s) be activated. PIEE will send an email to the supervisor with a link to review and approve the PIEE account and role(s).
 - (6) The nominee's supervisor will use the link in the PIEE email to access the tasks and review and approve the roles.
 - (7) PIEE notifies the A/OPC that an appointment is needed for the approved role(s). The A/OPC starts the appointment workflow in the PIEE Joint Appointments Module.
 - (8) PIEE notifies the nominee's supervisor to review and approve the appointment. The supervisor approves or rejects the appointment.
 - (9) Upon approval, PIEE notifies the DAS of the appointment. The DAS for A/BOs will review and approve or reject the appointment action in PIEE/Joint Appointments Module.
 - (10) After the DAS approves/signs the appointment, PIEE will send an email with a link for the nominee to sign the appointment(s).
 - (11) The nominee signs the appointment and PIEE notifies the Group Administrator. The PIEE Group Administrator will activate the role(s).
 - (12) PIEE will notify the A/OPC when role(s) are active. The A/OPC will start the workflow for assignment to the managing account in the servicing bank's EAS/AXOL.

3.4. ESTABLISHING CARDHOLDER ACCOUNTS.

a. An individual must be designated as the official account holder for a GPC account and that individual will be accountable for any purchases made against the account.

b. Prospective cardholders must adhere to mandatory training requirements outlined in Paragraph 3.2., before an account can be issued. After all required training is complete, prospective cardholders can proceed with obtaining an account:

(1) Prospective cardholders will submit a nomination package consisting of copies of training certificates and completed Nomination/Request Form, “New GPC Cardholder, or Primary or Alternate A/BO/Certifying Officer,” to their prospective A/BO.

(2) The A/BO will forward the nomination package to the GPC Program mailbox for processing.

(3) The A/OPC will verify the nomination package is complete and current (e.g., no expired training and includes supervisor’s signature).

(4) The A/OPC will create a nomination for the cardholder in PIEE.

(5) The PIEE nomination and appointment process is the same as the A/BO and Certifying Officer role/appointment described in Paragraph 3.3. The cardholder’s role, delegation of procurement authority, and appointment will be completed in PIEE.

(6) If purchase limit changes are needed, a “Limits Change Request Form” must be submitted to the GPC mailbox, and a new delegation of procurement authority/appointment letter must be accomplished in PIEE.

(7) All new cardholders will receive a new account number. If a cardholder is replacing an existing one, the previous account must be cancelled and a new account issued.

c. If new cardholder accounts are required, the A/BO must submit prospective cardholder training certificates and set-up forms to the GPC Program inbox as referenced on the Resource Page.

3.5. PURCHASING. After it has been determined that a mission requirement exists and an item is appropriate for purchase, the cardholder may consider using the GPC to fulfill the requirement. When considering/planning a purchase, the cardholder must adhere to all laws and regulations pertaining to prohibited items and items requiring coordination prior to purchasing. The key steps in making a purchase:

a. Receive and review a request to purchase an item/service in support of the DCMA mission.

b. Determine if the total known requirement is within the cardholder’s GPC spending limits.

- c. Determine if there is a required source for the item/service.
- d. Review the Excluded or Prohibited Sources list in the System for Award Management or the Supplier's Performance Risk System to verify the anticipated source is not a prohibited source prior to ordering/purchasing any items or services with the GPC. The System for Award Management review must be documented on every GPC pre-approval form in the appropriate check box.
- e. For items/services subject to DCMA policy (other than GPC policy), coordinate in writing with the Office of Primary Responsibility (OPR) and obtain written authorization to obtain the item from the OPR before proceeding. See Paragraph 3.6., for more information on items requiring coordination with an OPR.
- f. Ensure funds are available.
- g. Complete a GPC Pre-approval Form in coordination with respective Funds Control Officer (FCO) and submit the completed form to the cardholder's A/BO.
- h. After the A/BO approves the planned purchase, create an entry in the Purchase Log in AXOL to create the order record.
- i. Contact merchant and verify the merchant processes credit card payments in their own company name (no third party payment services such as PayPal).
- j. Verify the government's tax exempt status with vendor.
- k. Place the order in person, via telephone, or through the internet and remind the vendor of the government's tax exempt status.
- l. Obtain a detailed invoice.
- m. Obtain written proof of government acceptance.
- n. Upload all supporting documentation and attach it to the associated transaction in AXOL Transaction Management, the DoD mandated official record. At a minimum, supporting documentation includes GPC Pre-approval Form, record of coordination with OPR (if applicable), detailed invoice, written government acceptance from someone other than the cardholder or A/BO.
- o. Record the name of the person receiving the item and the receipt date in the EAS Purchase Log (AXOL Order Record, Receiving Tab, "Comments" field).
- p. Satisfy requirements for supplies and services of mandated government sources and publications in accordance with FAR 8.002, "Priorities For Use of Mandatory Government Sources."

q. Rotate sources in order to comply with the requirements of FAR 13.203, “Purchase Guidelines.”

r. As applicable, contact the Property Book Officer when purchasing an accountable property or sensitive property item.

s. Comply with all law, regulation, and DCMA policy pertaining to prohibited items requiring coordination prior to purchase. Cardholders cannot buy a supply or service with a credit card that the Procurement Center cannot buy with a purchase order. The Procurement Center and cardholders spend appropriated funds and are required to follow appropriation rules in accordance with the U.S. Government Accountability Office, Office of the General Counsel “Principles of Federal Appropriations Law,” Volume 1.

3.6. PURCHASES REQUIRING COORDINATION. The A/BO and cardholder must be cognizant of DCMA policies that may impact requirements. Many items/services that support the DCMA mission may be subject to specific DCMA policies for which the GPC Program is not the OPR. When considering utilizing the GPC to purchase these items/services, the cardholder must obtain written coordination/authorization from the appropriate OPR. GPC purchases for items/services that require coordination with an OPR include, but are not limited to:

a. Information Technology equipment or software. Coordinate with DCMA Information Technology.

b. Furniture, civil engineer materials, real property, installed equipment, building or room renovation, and painting. Coordinate with the Operational Unit/Region Facilities Representative or the Facilities Liaison Office within Corporate Operations.

c. Construction. Construction on the GPC is limited to \$2,000. Coordinate with the Operational Unit/Region Facilities Representative or the Facilities Liaison Office within Corporate Operations and the local construction contracting office.

d. Hazardous and potentially hazardous materials. Coordinate hazardous materials such as acetone, alcohol, and ether with the local Facilities Manager.

e. Kitchen equipment. Coordinate kitchen equipment such as refrigerators, microwaves, and coffee makers with the Operational Unit/Region Facilities Representative or the Facilities Liaison Office within Corporate Operations and the local Facilities Manager.

f. Paid advertisements. Coordinate paid advertisements for job vacancies, etc., with the Director, acting as Head of the Contracting Activity, and General Counsel. The appropriate authority is required prior to purchase in accordance with FAR 5.502, “Authority.”

g. Training and Conferences. Coordinate requirements for training services and conference attendance with Total Force. Use of the GPC for COTS training requirements in excess of the MPT (\$2,500) for services under the Service Contract Labor Standards is subject to special criteria and requires specific procurement authority restricted to Total Force. See the Resource

Page for this Manual for regulatory restrictions/criteria and additional training requirements for use of the GPC for COTS training.

h. Personal Protective Equipment, First Aid Kits, and CPR training. Coordinate with the Office of Occupational Health and Safety.

i. Commander's Coins. Coordinate with GC and Public Affairs.

j. Shredders and Locks. Coordinate with the DCMA Security Office.

3.7. PAY AND CONFIRM PROCESS. Use of the GPC to pay merchants results in the credit card servicing bank paying the merchant for the items authorized by the cardholder and collecting the accumulating charges in a monthly or "cycle" statement. DCMA has an obligation to pay the servicing bank the balance on account for each cycle statement. In some cases, items may have been ordered and charges incurred, but the items have not been received by the government. In those instances, the servicing bank is paid for the items not yet received using the "Pay and Confirm" process.

a. The pay and confirm process allows the issuing bank to be paid for items that have been shipped by the merchant but not received by the organization.

b. Procedures for the pay and confirm process:

(1) Log actual costs for goods and services charged but not yet received.

(2) Update the log when goods and services are received.

(3) Initiate the dispute process if goods and services are not received by the time the next billing cycle statement is received.

3.8. RECONCILING CARDHOLDER ACCOUNTS.

a. Cardholders should not wait until the end of the monthly billing cycle to reconcile cardholder accounts. Cardholders can review transactions that post to their accounts via the bank's electronic system. Frequent review of transactions by cardholders may help to eliminate disputes at the end of the cycle as it will allow merchants time to apply credits for improper charges. Any transaction that cannot be recognized must be resolved with the merchant, or reported via AXOL Dispute to the bank within 90 days from the posting date. The A/BO is responsible for a second-level review of all supporting documentation.

b. Cardholders should reconcile accounts by:

(1) Reviewing each transaction as it posts to the account and compare it to the invoice and Order Record.

(2) Attaching all supporting documentation (e.g., GPC pre-approval form, invoice, receipts, government acceptance documents, email coordinations, etc.) to the transaction in the EAS.

(3) Match the Purchase Log order record in AXOL Order Management to the corresponding transaction(s) in AXOL Transaction Management after validating the transaction is correct.

(4) Reallocating the transaction to the correct LOA.

(5) Notifying the A/BO when the transaction is ready for review.

(6) Approving the cardholder statement after the monthly billing cycle closes.

3.9. DISPUTING A CHARGE.

a. Cardholders must protect the federal government's interest by initiating dispute resolution when applicable. Failure to do so can result in administrative or disciplinary action. If a cardholder cannot settle a disputed charge with a merchant, they are responsible for contacting the GPC issuing financial institution for assistance. The process for disputing a charge:

(1) Attempt to resolve any issue directly with the merchant prior to initiating a "dispute."

(2) Document all available information and attempts to correct the dispute. This information will become a part of the supporting documentation.

(3) Initiate the dispute in AXOL (only after failing to resolve the issue with the merchant) as early as possible, but within 90 days from the posted date of the transaction.

(4) Respond to any bank requests for additional information.

b. Taxes are not "disputable." The federal government is tax exempt in most cases; however, sales tax is not considered a disputable item. If sales tax should not have been charged, the cardholder must obtain a credit from the merchant.

3.10. TRANSACTION RECONCILIATION AND CERTIFICATION.

a. The A/BO is responsible for ensuring that all transactions are legal, proper, and correct. The A/BO is also the Certifying Officer and must certify the Managing Account monthly statement/invoice for payment. The Resource Page contains step-by-step procedures for reconciling and certifying; however, key aspects of the process are:

(1) Reviewing all transactions to ensure that they are legal, proper, and correct.

(2) Ensuring all required supporting documentation is included (e.g., the GPC Pre-Approval Form, detailed invoice, proof of payment, written government acceptance, and any additional coordination/approvals required for the item or service purchased).

(3) Confirming the correct LOA is applied.

(4) Ensuring the Purchase Log is detailed, accurate and complete, to include the “Receiving” tab.

(5) Certifying that all transactions are legal, proper, and correct. If any transactions are incorrect, return to the cardholder for corrective action.

(6) Certifying the statement for payment is in the bank’s EAS/AXOL within 5 business days of cycle end date.

(7) Retaining all supporting transactional documentation in accordance with the “DoD Government Charge Card Guidebook For Establishing and Managing Purchase, Travel, and Fuel Card Programs.”

b. As the GPC invoice Certifying Officer, the A/BO has pecuniary liability for any illegal, improper, or incorrect transactions.

3.11. CLOSING AND CANCELING ACCOUNTS.

a. Accounts that have not been used for 12 months will be terminated by the A/OPC.

b. Accounts with very low volume in a 12 month period may be terminated by the A/OPC.

c. When a cardholder departs, retires, or otherwise no longer requires a card, the account must be closed.

(1) The A/BO must notify the A/OPC at least 60 days prior to the departure of a cardholder.

(2) If the A/BO does not receive a 60 day notice, they will document when notification was received.

(3) The A/BO must provide a statement to the A/OPC indicating that all outstanding charges have posted to the account and that the card has been destroyed.

(4) The A/OPC will close the account.

3.12. NON-ACCEPTING VENDORS. The GPC cardholder must contact the A/OPC for instructions if no vendor can be located to accept the GPC. The GPC cardholder has no authority to order items (obligate the government) for any other method of purchase or payment.

3.13. LATE PAYMENTS.

a. A/BOs are required to certify their statement in AXOL within 5 business days of cycle-end. A/BOs must certify on time in order for the Defense Finance and Accounting Service to process the payment and the bank to receive and post the payment and avoid delinquency and late payment interest.

b. A/BOs must direct cardholders to complete the cardholder reconciliation and statement approval process in AXOL in sufficient time for the A/BO to review, approve, and certify within 5 business days. Alternate A/BOs can certify in AXOL as necessary.

c. The A/OPC will monitor account certifications and suspend any account that is not certified within 5 business days. After the suspended account has been certified, A/BO supervisors may contact the Level 3 A/OPC to request the account be reinstated. The request must include an explanation of the delay in certification and a plan to avoid future delays. If the account has been suspended for late certification more than once, any request to reinstate the account must come from the Commander/Director responsible for the account.

3.14. REJECTED PAYMENTS. A/BOs must review LOAs selected by the cardholder as part of the review, reconciliation, and certification process. Payments are generally rejected as a result of missing or incorrect LOAs. DCMA's financial management system will also reject missing or incorrect LOAs requiring the Finance Office to make corrections or complete a manual payment in the system. When this happens, the A/OPC and FB Budget Division: will notify the A/BO when a payment has been rejected in the system. The A/BO must immediately contact their FCO for assistance in obligating funds in the system and processing the manual payment. Steps for processing manual payments:

a. Print Managing Account statement from AXOL Account Information.

b. Download the Statement Signature Page from the GPC site and certify the statement with a pen and ink signature.

c. The A/BO or FCO may obtain the document control number for each transaction by running the Standard Document Number report from AXOL/Reporting/Custom Reports/Shared Reports/Shared Reports for DoD/Transaction Activity/ Standard Document Number.

d. After the document control number is applied, the FCO must forward the request for commitment, obligation, and expense to the appropriate FB Reports and Analysis Branch along with a copy of the certified GPC bank statement.

e. The FB Accounting Operations Team must input the requirement to the financial management system, Appropriation Accounting Subsystem, within 2 business days of receipt. Upon completion, FB Accounting Operations Team must forward it back to the FCO.

3.15. CONTRACT PAYMENTS. The contract must be properly entered in the financial management system by the FCO. The KO must coordinate with FB to ensure the correct LOA is

entered in the credit card servicing bank's EAS to ensure the financial management system posts the payment against the appropriate contract line item number. All modifications impacting payment and/or funding (including options exercised) must be re-coordinated with the FCO and FB Budget Division to ensure the financial management system and the bank's EAS are properly updated. Failure to do so will result in the servicing bank not being paid and account delinquency. The KO is responsible for ensuring government acceptance is completed in the appropriate DoD system and for all contract reporting requirements. The KO will obtain copies of the invoice, government acceptance, and amount of payment from the cardholder responsible for payment; ensure these documents are retained in the contract file; and track funding monthly to ensure availability of funds for future payments. The KO will ensure that there is monthly coordination between the KO, GPC cardholder, and the A/BO/Certifying Officer to verify that documents are received by all parties and continued funding levels, and validate contract performance periods.

3.16. PAYMENT FOR TRAINING. The GPC may be used for qualifying training in lieu of employee reimbursement.

a. Training Services are subject to the Service Contract Labor Standards. As such, the GPC may not be used for total known requirements for training services that exceed \$2,500.

b. The GPC may be used for purchases of training exceeding the micro-purchase threshold, but not exceeding \$25,000 (excluding travel and per diem) when specific criteria are met. If the GPC is considered for this use, the cardholder and A/BO must complete additional training prior to using the GPC for these requirements.

c. The GPC may be used to pay qualifying COTS training in accordance with the DoD Charge Card Guide Book for Establishing and Managing Purchase, Travel and Fuel Card Programs, DoD Financial Management Regulation 7000.14-R, Vol 10, Chapter 12, and DoD Instruction 1400.25, Vol 410.

d. Training service requirements that include government specific terms or conditions, new design or development, or with a price exceeding \$25,000 must be acquired by a warranted KO in accordance with the provisions of the FAR.

e. Some "training events" may use the GPC up to \$25,000 in lieu of direct employee reimbursement (see requirements for GPC use up to \$25,000 below) to pay enrollment/entrance fees for employees attending a training event if the event meets the criteria for COTS training:

(1) Some training requirements that do not qualify as COTS training, may use the GPC (limited to \$2,500 GPC limit) because training services are subject to the Service Contract Labor Standards.

(2) A "conference" is strictly defined in Paragraph 3.16.h., and is not considered training, nor is it a service subject to the Service Contract Labor Standards. A conference that does not qualify as "training" will fall under the MPT of \$10,000. The registration fee for an event

defined as a “conference” is essentially paying enrollment/entrance to the event, similar to buying a ticket to an event.

f. Requirements that exceed the limits and/or applicable criteria stated above require procurement actions, and dramatically increase the complexity and timeline/ lead time for action.

g. The GPC cannot be used for travel expenses. Therefore, when determining which GPC threshold applies to any given “training” or “conference” requirement, travel costs are not included in the estimate of the total cost.

h. Common questions related to Training.

(1) What is a conference? Basically, any event that isn't training is a considered a “conference.” If the requiring office can't prove the event is “training” by clearly demonstrating the event meets the criteria for training in the next paragraph, then it is a considered a “conference.”

(2) What is training? At least one of the standards listed below must apply:

(a) The event grants learning credits such as Continuous Learning Points (CLP) (or other similar learning credits) for at least 75 percent of its contact hours. For instance, if the event lasts 8 hours, and grants 6 CLPs, then it is considered training (since $6/8$ equals 0.75 or 75 percent). On the other hand, if the event lasts 16 hours (e.g., 8 hours per day for 2 days) and grants 10 CLPs, then it is not considered training (since $10/16$ equals 0.625 or 63 percent) and since it does not qualify as “training,” it is a conference subject to the \$10,000 GPC limit for registration fees.

(b) The event has a published list of topics and a learning assessment (e.g., quiz, test, or comparable evaluation) at the end of the event; whereas, passing the learning assessment is a requirement for obtaining a certificate/letter of completion.

(3) What is COTS training?

(a) According to DOD regulation, to qualify as COTS training, the event must be a regularly scheduled, off-the-shelf course, training conference, or instructional service available to the public and priced the same for everyone in the same category (i.e., price per student, course, program, service, or training space"). If the government has any unique requirements for the training service (including, but not limited to, any one or more of the following: scope, content, specifications, location, date, time, not open to the public, priced differently for Government, etc.) the event no longer meets the criteria for COTS training.

(b) Use of the GPC for COTS training in lieu of employee reimbursement is limited to \$25,000. The \$25,000 limitation applies to the total requirement for the service. For example, if an organization plans to send 10 people per quarter for 4 quarters to a course/event that is available to the general public and priced the same for everyone in the same category at a price of \$1,000/student, the total price of the requirement is \$40,000. In this example, the total

requirement exceeds the GPC threshold for COTS training, and therefore the GPC will not be used. To fulfill the non-qualifying requirement, the requiring office must submit the requirement to the DCMA Procurement Center with adequate lead time to meet procurement regulations.

(4) When can the GPC be used up to \$25,000 for training? In order to be eligible for GPC use, a training event must meet two criteria.

(a) Must qualify as COTS training, and

(b) Total requirement must be equal to or less than \$25,000. If the requirement does not meet BOTH criteria, the requirement must be submitted to the Procurement Center with sufficient lead time to fulfill all applicable Federal and DoD Procurement regulations.

i. Additional requirements for use of GPC in lieu of employee reimbursement:

(1) The cardholder will complete additional training on DCMA procedures for purchasing training services using SF182 and receive the applicable delegation of procurement authority for SF182 training payments.

(2) The training requirement must be for a regularly scheduled COTS event that is available to the general public and priced the same for everyone in the same category (e.g., price per student, course program, service or training space).

(3) A price comparison must be completed to determine price reasonableness and source selection justified in writing. The price reasonableness determination and source selection document must be included in the documentation supporting the GPC transaction.

(4) An approved SF182 and funding must be included in documentation supporting the transaction.

3.17. DELINQUENT ACCOUNTS. If payment for an undisputed amount has not been received within 55 days of the required payment date (55 days past due), the bank will notify the A/OPC and designated A/BO that account suspension will take place at the 60th day past due. Prior to account suspension, the bank is required to notify the A/OPC and designated A/BO. The suspension will automatically be lifted once the undisputed principal amount has been paid. Any account that exceeds 180 days past due will cause the entire Agency's GPC Program to be suspended.

3.18. SECURITY. There are many security concerns relative to GPC use.

a. The GPC card must be secured in a locked receptacle when not in active use by the cardholder.

b. The card number should be protected as Personally Identifiable Information.

c. The GPC can be used to purchase equipment that may be subject to cyber-attacks and provide a significant risk to the DoD network. Technology items including but not limited to printers, computer monitors, televisions, cameras, phones, computers, and thermostats present a high risk.

d. When a cardholder becomes the subject of a GPC investigation, the A/OPC must notify the appropriate Component Director/Program Manager or second-line supervisor and the security manager within 72 hours upon initiation of the investigation. If the investigation results in the employee's separation, Level 3 and Level 4 A/OPCs will review/sign the employee's out-processing checklist.

3.19. FRAUD, WASTE, AND ABUSE.

a. DCMA employees are responsible for identifying, reporting, and addressing fraud, waste, and abuse of the GPC. All employees must report suspected fraud or abuse to the A/BO, supervisor, A/OPCs, procurement official, legal counsel, or the Inspector General's office.

b. Possible fraud, waste, or abuse indicators:

(1) Placing orders which may result in the cardholder obligating or expending funds in excess of their GPC funding limitations or in advance of funding being made available to the cardholder.

(2) Repetitive buys to the same vendor.

(3) Purchase cards and account numbers are not safeguarded.

(4) The A/BO or cardholder permits unauthorized personnel to utilize the GPC and/or approve accounts.

(5) Inadequate oversight by management or A/BOs resulting in insufficient supporting documentation.

(6) Improper purchases.

(7) Payments made for items that have not been received.

(8) Split purchases to avoid credit card limitations in accordance with Section 1901 of Title 41, U.S.C.

(9) Cardholders returning merchandise to vendors for store credit vouchers in lieu of properly crediting the GPC account.

(10) Intentional use of the GPC for personal use and/or benefit, or for any purpose not authorized by statute or regulation.

3.20. DISCIPLINARY ACTION FOR IMPROPER OR FRAUDULENT USE.

a. Improper, fraudulent, or abuse of the GPC (including convenience checks) is prohibited and may result in disciplinary or other adverse actions including termination of employment. DCMA requires supervisors who receive information indicating that an employee has engaged in improper use to take appropriate disciplinary/adverse action. The circumstances of each individual's case will determine the appropriate action in accordance with the April 21, 2003 OUSD Memorandum, "Government Charge Card Disciplinary Guide for Civilian Employees."

b. When an A/OPC becomes aware of the misuse of a GPC account, they will promptly notify the Component Program Manager and supervisor. This notification must be in writing by email, or if discovered as part of the annual audit process, in a briefing upon the audit's conclusion. The chain of command will respond within 30 days to the A/OPC with their investigation of the cause and their corrective action to prevent such misuse in the future.

3.21. MISUSE. The OUSD has clearly stated that standards of conduct must be followed in accordance with DoD Directive 5500.07, and that the Department will not tolerate improper, fraudulent, abusive or negligent use of GPCs. Improper authorization or use of the GPC may result in violations of the Anti-Deficiency Act and its implementing regulations. GPC purchases must be approved by the appointed A/BO designated on the GPC account. Violations may result in criminal prosecution, adverse administrative action, and termination of employment.

GLOSSARY

G.1. DEFINITIONS.

Abuse. Intentional use of the GPC in violation of the FAR, DFARS, Agency Supplements or activity GPC policies/procedures. Evidence of intentionality will be inferred from repeat offenses of the same violation, following administrative and/or disciplinary action taken for this violation.

A/OPC. The appointed individual responsible to manage oversight of the GPC Program.

A/BO. The appointed individual responsible to perform a detailed review of each transaction and its associated supporting documentation to ensure of no more than seven cardholder accounts. Each A/BO is associated with a Managing Account, also called a Billing Account.

Cardholder. The individual delegated procurement authority to use a GPC account to make purchases and payments. Includes individuals issued convenience check accounts or GPC “card less” accounts which entails an account number.

Certifying Officer. The appointed individual responsible for verifying the Managing Account and validating that adequate and appropriate funds are available for payment prior to certifying the GPC Managing Account billing statements for payment.

COTS Training. A regularly scheduled course, training conference, or instructional service that is available to the general public and priced the same for everyone in the same category (e.g., price per student, course, program, service, or training space). A commercially available Training Educational or Professional Development event or planned series of the same event, activity, service, or material requiring no modification prior to use. (DoD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs and DoD Instruction 1400.25, Volume 410).

Data Mining. An automated data tool that serves as an essential internal control function and sorts through information and presents potentially relevant results to decision makers.

Fraud. Any felonious act of corruption or attempt to cheat the government or corruption of government’s agents by GPC officials. Use of the GPC to transact business that is not sanctioned, not authorized, not in one’s official government capacity, not for the purpose for which the card was issued, and/or not as part of official government business.

Managing Account. A higher-level account under which up to seven cardholder accounts may be established. The account cannot be used to make purchases but rather used to roll up cardholder accounts under the A/BO or Certifying Officer for review and disbursement processing. The Managing Account billing statement (invoice) is the document the Certifying Officer certifies for payment.

MCC. System of figures that designates a control to identify the types of merchants that can be used with the GPC.

MPT. A specific dollar value established by Federal Statute. Total known requirements that do not exceed the statutory dollar value may be fulfilled without obtaining competitive quotes if the employee determines the price to be fair and reasonable.

Misuse. Unintentional use of the GPC in violation of the FAR, DFARS, Agency Supplements, or activity GPC policies/procedures. These actions are the result of ignorance and/or carelessness, lacking intent.

Resource Manager. 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.

Waste. Use of the GPC to purchase in excess of the government's minimum needs (e.g., purchasing fine grain leather portfolio rather than vinyl portfolio; purchasing items with DCMA logo when there is no mission related need for the logo; purchasing a large inventory of an expendable item (like toner or ink pens) and items become non-functional before they can be used).

ACRONYMS

G.2. ACRONYMS.

A/BO	Approving/Billing Official
A/OPC	Agency/Organization Program Coordinator
AXOL	Access Online
CLP	Continuous Learning Points
COTS	commercial-off-the-shelf
CPM	Component Program Manager
DAS	Delegating Appointing Signatory
DD	Department of Defense
DD Form 577	Appointment/Termination Record – Authorized Signature
DFARS	Defense Federal Acquisition Regulation Supplement
DPC	Defense Pricing and Contracting
EAS	Electronic Access System
FAR	Federal Acquisition Regulation
FB	Financial and Business Operations Directorate
FCO	Funds Control Officer
GPC	government purchase card
KO	Contracting Officer
LOA	Line of Accounting
MCC	Merchant Category Code
MPT	Micro-purchase Threshold
OA/OPC	Oversight Agency/Organization Program Coordinator
OPR	Office of Primary Responsibility
OUSD	Office of the Under Secretary of Defense
PIEE	Procurement Integrated Enterprise Environment
SF	Standard Form
SF182	Authorization, Agreement and Certification of Training
U.S.C.	United States Code

REFERENCES

- DoD Directive 5105.64, “Defense Contract Management Agency (DCMA),” January 10, 2013
- DoD Directive 5500.07, “Standards of Conduct,” November 29, 2007
- DoD Financial Management Regulation 7000.14-R, current edition
- DoD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs, (as amended)
- DoD Instruction 1400.25, Volume 410, “DoD Civilian Personnel Management System: Training, Education, and Professional Development,” September 25, 2013
- Federal Acquisition Regulation 4.803, “Contents of Contract Files,” current edition
- Federal Acquisition Regulation 5.502, “Authority,” current edition
- Federal Acquisition Regulation 8.002, “Priorities For Use of Mandatory Government Sources,” current edition
- Federal Acquisition Regulation 13.203, “Purchase Guidelines,” current edition
- Federal Acquisition Regulation 13.301, “Government Commercial Purchase Card,” current edition
- Federal Acquisition Regulation 32.1110, “Solicitation Provision and Contract Clauses,” current edition
- Federal Acquisition Regulation 52.232-36, “Payment by Third Party,” current edition
- Office of the Under Secretary of Defense Memorandum “DoD SmartPay® 3 Government-wide Commercial Purchase Card Policies, Procedures and Tools – SP3 Transition Memorandum #6,” April 18, 2019
- Office of the Under Secretary of Defense Memorandum “Government Charge Card Disciplinary Guide for Civilian Employees,” April 21, 2003
- United States Code, Title 41
- United States Government Accountability Office, Office of the General Counsel “Principles of Federal Appropriations Law,” Volume 1, January 2004 (as amended)