

SECTION D

DOCUMENT NAME: Government Purchase Card

DOCUMENT TYPE: 32

1. **Description:** The Government Purchase card is a payment and procurement tool utilized for simplified acquisitions based on an individual's procurement authority. The Government Purchase Card is the preferred method to purchase and pay for micro purchases. The Government Purchase Card may also be used as the method of payment for purchases above the micro-purchase threshold. The account holder has the option of requesting a plastic credit card, convenience checks, or both. Convenience checks should only be used when the vendor will not accept any other type of payment as the issuing bank charges a fee based on a percentage of the face value of each check. All requests must go through the Government Purchase Card "Organization Program Coordinator" (OPC), Commandant, CG-9131. Convenience check payments exceeding \$2500 must have prior written approval from the OPC, CG-9131.

2. **Primary Forms:** Financial Management and Accounting Part 3.2.2
– Purchase Card Manual Link:

<https://cfo-policy.dhs.gov/default.aspx>
Test Attribute Checklist (see Figure 12D-54a)
Purchase Card Ordering Log (see Figure 12D-54b)
PCA Statement (see Figure 12D-54d)
Procurement Checklist (Recommended) (see Figure 12D-54e)
Pre-Acquisition Review 1 of 2 (Recommended) (see Figure 12D-54f) Pre-Acquisition Review 2 of 2 (Recommended) (see Figure 12D-54f) FINCEN Purchase Card Audit Item Submission
Checklist (Recommended) (see Figure 12D-54g)

3. **Document Number:** Nonstandard Number-FINCEN assigned. (The letter B indicates "Bankcard") SAMPLE: 32091234B1230012

<u>Document Type</u>	<u>FY</u>	<u>Funded</u>	<u>Last four digits of Card#</u>	<u>Julian Date</u>	<u>Transaction Seq. #</u>
32	11		1234	B 123	0012

4. Accounting Line:

- a) Each Government Purchase Card must be associated with one full line of accounting. The line of accounting includes the object class to identify the type of materials or services to be purchased with that card. It is essential that the object class is accurate. Appendix F defines object classes available for use. When establishing a new AO or requesting a new Government Purchase Card the unit provides all of the essential information to its servicing Organization Program Coordinator (OPC) via the respective A/OPC. This information will contain the cardholder's name, unit name, address, phone number, and the desired line of accounting to be assigned to the card. The OPC will enter this information into the Account Setup module in the bank's system. The new account number and the accounting line must be sent to the Finance Center via email to the following email address: FIN-DG-PURCHASECARD@uscg.mil so it can be entered into the Consolidated Billing System (CBS). Any subsequent changes to the accounting line assigned to a Government Purchase Card must also be sent to FINCEN to the same email address listed above. This email should include the card number, cardholder name, old line of accounting, new line of accounting, and the name and phone number of the point of contact. NOTE: Accounting line changes can only be made by FINCEN. Failure to provide a line of accounting (LOA) in a timely manner will result in immediate suspension of cardholder privileges.
- b) Cardholders and or approving officials should make any necessary changes to the Program Element, Cost Center and/or Object Class for any Government Purchase Card transaction via PCA. Making these changes via PCA will expedite changes to the unit account and will minimize the number of Program Element Status (PES) errors generated. This will not change the line of accounting associated with the Government Purchase Card. If the cardholder or the approving official does not have access to PCA, a Program Element Status (PES) error will need to be submitted electronically to FINCEN (Accounts Payables section) via the Financial Procurement Desktop (FPD) to change the line of accounting for a transaction.
- c) Using PCA to make corrections to accounting lines associated with transactions will eliminate the need to send in PESTRACK errors via FPD for FY crossovers. The cardholders can change FY (on some transactions), Program Element, Cost Center, and/or Object class in the accounting line. Making changes in PCA will not change the line of accounting associated with the card. If the cardholder or approving official does not have access to PCA, a PES error will need to be submitted electronically to FINCEN.

5. FINCEN Critical Processing Requirements:

- a. All Government Purchase Cards are set up by 913 with the information received from the Area Organization Program Coordinators (A/OPC). The associated line of accounting is attached to the card by FINCEN.
- b. The billing cycle close date for Coast Guard (CG) cardholders (CH) is the 28th of each month.
- c. All transactions must be **verified** by the cardholder (CH) **within 7 calendar days** of the billing cycle close date (28th of the month). Transactions can be viewed

and verified daily in PCA. If they cannot reasonably obtain access to PCA they may submit via hardcopy. Cardholders are also responsible for submitting all required audit documentation monthly

- d. All statements must be **certified** by the approving official (AO) **within 14 calendar days** of the billing cycle close date (28th of the month). As a standard, statements will be available for AO view no later than the 2nd of each month. However, if the cycle's transactions are available to be loaded by systems earlier, a notice will be sent to the AOPCs informing them that statements are available for view earlier than the 2nd.
- e. Per the DHS Manual and DHS Post Payment Audit procedures, the entire verification/certification process cannot exceed 14 days. USCG will continue to work with the CH or AO to complete the certification process. If the CH fails to verify, their account will be suspended until corrective actions are met. A Reminder from CG9131 will be sent to the unit AO's that have uncertified statements between the 8th and 12th day after the billing cycle close date (28th). ON the 15th day after the billing cycle close date, an email containing the suspension list will be sent to the HQ OPC who will in turn provide the suspension report to DHS. **Uncertified and verified statements will lead to the suspension of all cards under the delinquent AOs area or responsibility (AOR).**

6. Other Information:

Supply Fund users should provide the Julian Date when listing Government Purchase Card purchases on their CG-3095, CG-2576, and Fuel reports. See Chapter 8 for more information.

7. Financial Procurement Desktop (FPD) Information:

- a. Obligations will NOT be transmitted via FPD. All information is entered only to maintain the local ledger and for reconciliation purposes nor should hardcopy purchase orders or modifications be mailed to FINCEN.
- b. Obligations should be entered using the Credit Card icon in the Simplified Acquisitions Applet. The standard document number format should be used because it makes each purchase unique.
- c. Prior to reconciling your weekly PES reports, units should insert the Document ID number for each credit card transaction that is provided on your Purchase Card Report (PCR) into the FPD credit card purchase record.
- d. When FPD reads the electronic PES report, it will look at the document ID number to see if there is a match. If a match is found, FPD will auto-reconcile each transaction. If a match is not found, auto-reconciliation will perform a 45 day Julian date search starting at the Julian date on the PES report and searching backwards for a bankcard transaction with that respective bankcard number, account and dollar amount. If a match is still not found, it will require the reconciler to enter and reconcile the transaction accordingly in CAT IV.
- e. To manually enter a Credit Card Transaction from Reconciliation (CAT IV), select the

PES CC icon. The Credit Card information from the PES report will automatically default to the document. Enter any required information and SAVE. FPD will take the reconciler back to their PES report. Reconciler will then select the PES Refresh icon (green arrow). Credit Card document will appear in the Ledger and transaction will be reconciled. Save your work.

8. Document Flow: Purchase Card Document Flow Chart Process

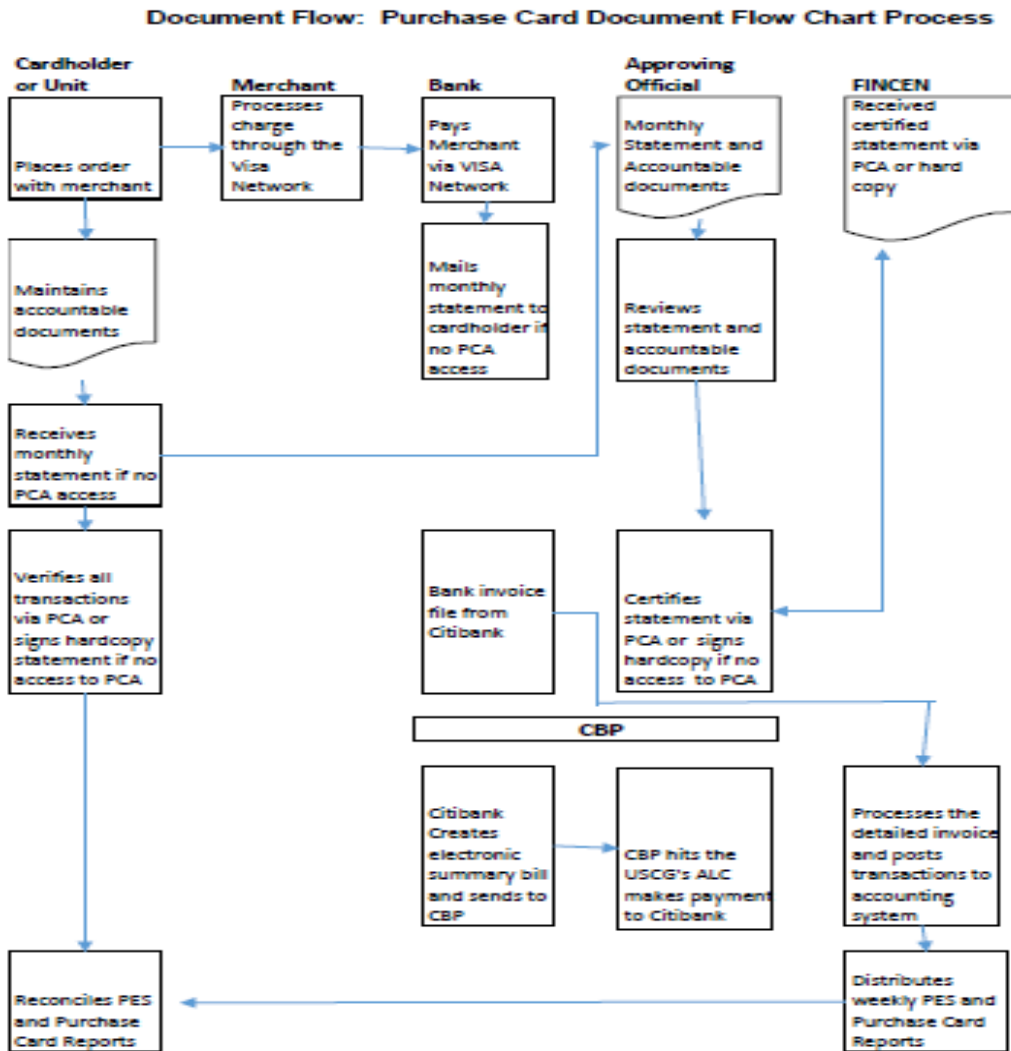


Figure 12D-53 Government Purchase Card

- Figure 12D-53 describes the procedures for processing the Government Purchase card.
- Use the Government Purchase card in accordance with existing simplified acquisition procedures and policy, and the Department of Homeland Security's Purchase Card Manual
- A monthly statement is mailed to only those cardholders that do not have access to PCA. All others will view their statement transactions in PCA.

9. Purchase Card Application (PCA):

i. Cardholders:

Cardholders must have a user ID and password to access PCA. These can be obtained by completing and submitting the PCA Access form available at https://cgweb.fincen.uscg.mil/pca_home.htm. User IDs and passwords for PCA must not be shared. All PCA users should read the User Guide available at the same link. **Cardholders can** go into PCA on a daily basis and verify any transactions that have posted to their accounts. **Per the PCA Help desk, if a CH/AO needs a password reset or changes made to an existing account, the following link must be used <https://cgweb.fincen.uscg.mil/PCA/>. If a CH/AO needs access to PCA as a new user or deleted user, the following link must be used https://cgweb.fincen.uscg.mil/cfs/remote_access.cfm**

The cardholder will then go into the “Cardholder Menu” and select the “Transaction Verification and Reallocation” option to verify receipts, invoices, etc. to the transactions that have posted to the account. If the transactions are correct, a **detailed description** of items purchased should be entered in the “Purchase Description” field. Part numbers or terms such as “miscellaneous”, “supplies”, “office supplies”, “general merchandise” or “hardware items” are not sufficient. The more detailed the description is, the less likely the cardholder is to receive correspondence questioning the transaction. For subsistence purchases, a description of “food” or “groceries” is not sufficient. A brief description of the food items purchased should be entered. Examples are “canned goods”, “produce” “seafood”, etc. Cardholders are reminded that non-food items are **not** to be purchased with a subsistence card. For cellular phone service, cable TV, or other recurring charges, the period(s) of service being paid must be included as part of the description. If COCO authorization was received for a restricted purchase as described in the SAP, this should be indicated in the description field with a name and date of the authorization. To complete the verification, cardholder will then click “Verified” and “Update”.

If the transaction is not correct, the cardholder should dispute the charge with the bank within 60 days of the statement date. In PCA, indicate in the “Purchase Description” field whether charge is being disputed with the vendor or the bank, give the reason for the dispute and then click on “Disputed” and “Update”. Please remember that clicking on “Disputed” does not dispute your charge. It only tells FINCEN that you have disputed it with the vendor or with the bank. Charges for sales tax or discrepancies in freight must be disputed with the vendor and **cannot** be disputed with the bank.

A transaction cannot be verified or marked as disputed if a description has not been entered.

The billing period always ends on the 28th of the month, but it may take 2-3 days longer for all transactions for that period to appear in PCA.

A copy of the statement printed from the “Print Statement” option in PCA **after approving official certification** and all accountable documentation as described

in 9.d.(2) should be kept in the unit's files and be available for audit purposes for a period of 3 years. The cardholder verification should be complete in PCA within 7 days after the end of the billing period in order to allow ample time for the approving official certification. **If the CH fails to verify, their account will be suspended until corrective actions are met.**

ii. **Approving officials:**

AO's must have a user ID and password to access PCA. These can be obtained by completing and submitting the PCA Access form available at <https://cg.portal.uscg.mil/units/fincen/PCA%20Documents/PCAUserGuide.pdf>. User Ids and passwords for PCA must not be shared. All PCA users should read the User Guide available at the same link.

Approving officials should go into PCA on a monthly basis and certify any cardholder statements that have been verified by their cardholders. Approving official certification should be complete within 14 days of the billing cycle close date. To certify a statement in PCA they must go into the "Approving Official Menu" and select "**Statement Certification**" where they will see a list of cardholder statements that have been completed and are ready for them to certify. The approving official should then click on "Statement Details" for the statement to be certified. Once all of the transactions have been reviewed, they should scroll to the bottom of the screen and click on "Certify Statement". A response of "Success" indicates the statement has been certified and is considered "received" at FINCEN.

Approving officials cannot certify statements that have not been completely verified by the cardholder. To check for statements that have not been verified in PCA, the approving official should select "**Statements not Verified**" from the Approving Official menu. A list of any cardholder statements under the approving official that have not been verified will appear on the screen.

The approving official should query the Unaudited Items-Details report in PCA regularly. They should remind the cardholder to submit documentation for any transactions that were selected for audit and to keep a copy of the statement printed from the "Print a Statement" option in PCA and all accountable documentation in the unit's files for a period of 3 years so it will be available for audit purposes. See paragraph 9.h. for more information on the audit process and the Unaudited Items – Details report.

Additionally, new PCA scorecard management reports have been created to help aid all users (including AOPCs) in keeping track of uncertified statements and check the status of items selected for audit:

<http://cgweb.fincen.uscg.mil/pca/scorecard/indexPCARpts.htm>

Hard copy statements: The approving official must sign and date each monthly statement submitted. Use of a signature stamp is not acceptable. "Certified/Submitted via Hardcopy" should be written across the top of all hardcopy statements, and they should then be forwarded to the Finance Center

within 14 days of the statement date. Signed hardcopy statements should be scanned and emailed to FIN-SMB-PCardStatements@uscg.mil or faxed to 757-523-6719. The address for last resort mailing submission of statements is:

Purchase Card
USCG Finance Center
P. O. Box 4107
Chesapeake, VA 23327-4107

In the case of travel or leave when the cardholder or approving official will not be available for verification/certification at the time the statements are due, arrangements must be made for such activity to be handled by another individual to aid timely processing. If the cardholder and approving official are PCA users and the cardholder is not available, the approving official can act on their behalf by selecting the "Cardholder Menu" in PCA, and then verifying the cardholder's transactions. If the approving official is not available, the cardholder must print a statement from the "Print a Statement" option in PCA, attach all accountable documentation as described in 9.d.(2), sign it and have the person designated as the alternate approving official sign it. They should write "Submitted via Hardcopy" across the top and mail it to the address in 9.e.(2) above. If both the cardholder and the approving official are not available, the AOPC can print a Purchase Card Statement from PCA by the cycle end date and submit it with a signature. Please remember when making these arrangements that the one signing for the approving official must be at least one supervisory level above the cardholder. The responsible individual should sign the statement for the other person and indicate why that approving official or cardholder is not available to sign. The absent person will countersign the unit's copy upon return.

Note: Cardholders and approving officials are reminded, however, that User Ids and passwords for PCA **must not be shared as this is a security violation.**

iii. **UNDERWAY CUTTER CERTIFICATION PROCEDURES**

Approving Officials aboard underway cutters that are experiencing connectivity problems and therefore **cannot** certify a statement in PCA, may certify that statement via message traffic if the cardholder has verified all of their transactions in PCA and the request follows the exact format of the message example below:

R FM USCGC RELIANCE TO COGARD FINCEN CHESAPEAKE VA //FI// BT
UNCLAS//N04200// SUBJ: APPROVING OFFICIAL CERTIFICATION OF MONTHLY
BANKCARD STATEMENTS

A: FINCEN SOP CHAPTER 12 SECTION D

PER REF A, THE PURCHASE CARD APPROVING OFFICIAL IS NOT ABLE TO

USE PCA FOR THE ONLINE CERTIFICATION OF THE FOLLOWING ACCOUNTS AND MONTHLY STATEMENTS BECAUSE OF CURRENT UNDERWAY STATUS.

[LIST ACCOUNT NUMBER AND STATEMENT DATE HERE].

RESPECTIVE CARDHOLDERS HAVE VERIFIED THEIR TRANSACTIONS AND ENTERED PURCHASE DESCRIPTIONS IN PCA. [NAME AND RANK OF APPROVING OFFICIAL] STATES THAT HE/SHE CERTIFIES THAT ALL TRANSACTIONS ON THE STATEMENT WERE PURCHASES MADE FOR THE BENEFIT OF THE COAST GUARD THAT THEY WERE MADE IN ACCORDANCE WITH PROCUREMENT REGULATIONS AND THAT GOODS WERE RECEIVED. THE APPROVING OFFICIAL REQUESTS YOU MAKE THE CERTIFICATION ON THEIR BEHALF.

DOCUMENTATION IN SUPPORT OF TRANSACTIONS IDENTIFIED FOR AUDIT WITHIN PCA WILL BE PROVIDED AS SOON AS IMAGES CAN BE EMAILED AND/OR PAPER COPIES CAN BE FAX'D/MAILED.

BT NNNN

iv. Additional details:

For Cardholders and AO's that are underway and are unable to follow the steps above to manually certify statements, please notify (by email or phone) your respective Audit FINCEN POC (found on the PCA POC link of the FINCEN web page) of your underway period. At that time, obtain printouts of statements from your AOPC or if they are not available, please provide the Audit POC with last 10 digits of all cardholders under the unit AO's hierarchy and the P-Card team will electronically print and email all of the statements to the underway cutter's AO/Support Officer (or person one supervisory level over the cardholder in AO's absence) for signature and manual certification. Upon receiving the statements please write "Certified/Submitted as Hardcopy" at the top, initial down the side of each transaction (if transactions were not verified by Cardholder) and sign at the bottom stating the unit is currently underway and the purchases were made for the good of the US Coast Guard. Then, scan and email them to our FIN-SMB-PCardStatements@uscg.mil email address or fax them to 757-523-6719 for manual certification. Unit AO's are no longer required to send all invoices and support documents (unless selected for audit) for all statement transactions in order to have statements manually certified by FINCEN. Additionally, if there is no email capability whatsoever, please contact your Audit POC (found at <http://cgweb.fincen.uscg.mil/pca/PCAuditPOCs.htm>) and they will walk through the transactions verbally. They will electronically print all of your unit's statements and go through the individual transactions with the AO/Supply Officer and the AO/Supply Officer will have to verbally temporarily verify and certify the transactions. Upon going through the transactions with the AO/Supply Officer, the Audit POC will confirm the information discussed in a summary email and scan and email the statements to the unit copying the Purchase Card Audit Team Project Manager and will subsequently manually certify the statements in the interim. Immediately upon arrival to nearest port with connectivity, the AO/Supply Officer must send (print, sign, scan and email) the hard copy statements to FIN-SMB-PCardStatements@uscg.mil or the specific Audit POC.

- v. The cardholder verification and approving official certification process should always be completed within 14 days of the statement date. This process should never be delayed because charges are being disputed or investigated. In PCA cardholders should annotate in the "Purchase Description" field if a charge is being disputed with the vendor or with the bank or if it is being investigated at the unit. If submitting a hard copy statement, annotate on the statement which charges are being disputed/questioned before signing it.
- vi. Transactions with a questionable Merchant Category Code (MCC) are manually selected throughout the statement period and the transactions are usually visible in PCA before we can make the selections. This is why transactions selected for audit based on the MCC will not be flagged in PCA. If the cardholder has entered a complete description in PCA for a transaction that is selected for audit based on the MCC, we can often remove the transaction from the unaudited items report without having to request additional information. If the description in PCA is not complete or the transaction appears to be split or unauthorized, we will need additional information. Additionally, we select transactions from the monthly list based on a risk analysis. These transactions will be selected manually in CBS and will appear as an M audit type.
- vii. Under the Approving Official menu in PCA, there is an Unaudited Items-Details report that lists all unaudited transactions for statement periods that are complete. In the column of this report titled "Audit Type" you will see and "A" for transactions selected for audit by CBS and an "M" for those selected manually based on the MCC. Approving officials should query this report regularly and advise cardholders to submit required documentation and/or additional information. In the field of the report titled "Cmt" (for Comments), you will see comments entered by FINCEN audit team members indicating what additional information they need in order to remove that transaction from the Unaudited Items-Details report. If there is an "M" in the "Audit Type" column and the comment in the "Cmt" column is "No documents received", you do not need to submit documentation at that time. If that transaction stays on the report but the comment changes, please provide the necessary documentation/information. If you submit documentation, please allow ample time for the transaction to be worked and removed from the report before contacting your audit POC to see why it has not cleared. Do not fax documentation a second time until you have contacted your audit POC.

10. USCG INTERNAL CONTROL AND DHS AUDIT CRITERIA:

In September 2010, the DHS Purchase Card Program has been audited by the OIG and GAO. The results from these audits has led to a thorough examination of the purchase card program

policies and internal controls at the Departmental and Component levels. The most recent DHS audit policies found at <https://cfo-policy.dhs.gov/default.aspx> and were put in place to help ensure each USCG purchase card transaction can withstand an internal and external audit.

Additionally the forms found at the end of this document **Figure 12D-54a (Test Attribute Checklist)**, **Figure 12D-54e (Procurement Checklist)**, and **Figure 12D-54f (Pre-Acquisition Review 1 and 2)** are sample forms that will greatly aid the cardholders in meeting the documentation requirements of the audit criteria. Specifically, see **Figure 12D-54a (Test Attribute Checklist)** for a list of the internal controls and supporting documentation that units utilizing the purchase card should have in place. The most current DHS Purchase Card Manual (15FEB2021) (link above) is the overarching purchase card policy document for DHS and all of its Components including USCG. AO's please review this with your CHs.

Also, please pay close attention to Section 18 for guidance on transaction record keeping. USCG specific polices can also be located in the SAP Manual. CG-9131 is working towards the development of a USCG Purchase Card Manual to consolidate the policies from the DHS Purchase Card Manual, FINCEN SOP and SAP Manual. In the interim, please continue to refer to all three documents regarding transactions.

Additional general information regarding criteria sought in audit support:

Hard copy statements: Upon receipt of the monthly statement, the cardholder must review it for accuracy and reconcile it against the accountable documentation retained from each purchase. Accountable documentation is defined as follows and should show:

Legitimate government need – a written request for the purchase or requirement document. The cardholder must ensure written approval is obtained by someone other than the purchase cardholder prior to incurring each purchase card transaction (email approval is acceptable)

Screening for required vendors (if applicable) – must have documentation displaying steps taken in the screening process prior to settling on a vendor for a purchase.

Independent receipt and acceptance – Someone other than the cardholder signed or initialed that the goods or services were received. Per the DHS Manual, neither the cardholder, nor the authorizing official can sign or initial a receiving report, commercial shipping document, or packing list to indicate that the items listed, (and only those listed) are present in the delivery.

Documentation establishing accountability over property – ensure pilferable and other vulnerable property purchased is appropriately recorded. The cardholder shall notify a local property officer before or within a reasonable time after acquiring accountable, sensitive and/or hazardous personal property so that the property may be recorded in the proper system of record. This must be completed prior to placing the asset in service.

The transaction documentation will be checked for the following indicators of potential fraud:

- a) Lack of documentation or consistent use of the lost receipt form by the cardholder
- b) Split purchases to avoid credit card limitations
- c) Lack of prior AO approval in writing (email is acceptable, but a hard copy must be printed and kept with the purchase documentation).

- d) Lack of 3rd party acceptance (Neither cardholder nor AO can sign; acceptance must be completed at time of deliverance or performance or within 5 business of receipt).
- e) Cardholders or AOs authorizing someone else to use the card.
- f) Inadequate oversight by the AO.
- g) Payments made for items not received.
- h) Personal property – no written requirement for non-consumable-goods purchased for official use
- i) Pilferable items not recorded.
- j) Submitting altered or false documents to support the purchase.
- k) Using or authorizing the use of the purchase card, for other than official government business.

NOTE: Per DHS P-Card Manual Pay Pal Transactions may not be directly be used for any transactions. However if a vendor uses Pay Pal without the knowledge of the cardholder, the transaction is acceptable.

Charge Slips/Sales Receipts/Invoices – The charge slip, sales receipt or invoice must be legible and complete. It must include the date, vendor name and address, cost per line item, total amount and detailed description of each line item. Part numbers or terms such as “miscellaneous”, “supplies”, “office supplies”, “general merchandise”, or hardware items” are not sufficient. If the charge slip, sales receipt or invoice only gives date, store name and amounts, include the signed Purchase Request (PR) with a complete description. If the vendor name of the amount differ from the amount on your statement, please explain on the PR why there is a difference. If the freight amount on an invoice is over \$100, a copy of the carrier’s freight bill must be included with the invoice.

The following types of documents **are not invoices**. If you have contacted the vendor and cannot obtain an itemized invoice, you may use one of these documents **only if** you include a copy of a signed Purchase Request on which you have written “Vendor was contacted and could not supply an itemized invoice or sales receipt.”

- GSA Form 1348 – Receipt Document
- Screen print of an on-line shopping cart
- Screen print of on-line order confirmation**
- Vendor quote/estimate
- Vendor order form
- Packing slip/list • Shipping document • Pick ticket

- E-mail order confirmation from vendor

**Only GSA or DOD E-mail on-line order confirmations will be accepted in lieu of invoices.

Carrier Freight Bills. – Carrier freight bills are required for any vendor freight charges exceeding \$100 if delivery was not made by the vendor's own truck. **NOTE: If it is over \$250, it must have a separate invoice for freight.** Vendors should be made aware of this requirement when the purchase is being made. If a vendor cannot or will not provide this information, you should contact the carrier. If the carrier cannot or will not supply this information, you should use the shipping and receiving addresses and the weight of the item purchased to obtain a freight estimate from the carrier's web page or a web page that compares freight charges of various carriers. A GBL in most cases does not include the amount charged for shipping and cannot be accepted in lieu of the carrier's freight bill.

PCA Descriptions and Purchase Order Logs – Part numbers or terms such as "miscellaneous", "supplies", "office supplies", "general merchandise", or "hardware items" are not sufficient. The more detailed the description is, the less likely the cardholder is to receive correspondence from FINCEN questioning the transaction. For subsistence purchases, a description of "food" or "groceries" is not sufficient. A brief description of the food items purchased should be given. Examples are "canned goods", "produce", "seafood", etc. Cardholders are reminded that non-food items are **not** to be purchased with a subsistence card. For cellular phone service, cable TV, or other recurring charges, the period (s) of service being paid must be included as part of the description. Per the DHS

Purchase Card Manual, purchase card order logs must be used and must be signed by the cardholder certifying that the purchases for goods and services were made in accordance with DHS purchase card procedures and must be reviewed by the AO.

Per the DHS Purchase Card Manual, GSA restricted purchases are as follows: 1) Long term rental or lease of land or buildings long term parking spaces exceeding \$2,500.00 per year, 2) Telephone services under GSA authority (not including cell phones or pagers), 3) Cash advances/transactions, unless specifically allowed by component, 4) Meals, beverages, lodging, vehicle rental/leases, airline/bus/train/boat tickets or other travel expenses incurred while traveling under official travel. DHS restricted purchases. DHS prohibits CH from purchasing the following items:

1) Ammunition and weapons. 2) Gasoline, oil, repairs, tires, or other attachments/equipment, vehicle retrofit, and vehicle maintenance for Department-owned vehicles. These items should be purchased using the Government fleet card. 3) Legal services. 4) Private-sector temporary employees. 5) Real estate services. 6) Prepaid phone cards. 7) Personal convenience items (e.g., parking ticket fees, microwaves, fans or heaters). 8) Lodging. 9) Postage stamps

Specifically with regards to gas purchases, gasoline used for rented passenger vehicles (for less than 59 days) is authorized.

**Any required certifications for bottled water or approvals for memberships, any required

COCO authorizations for food, etc. as listed in COMDTINST M4200.13 series, Simplified Acquisitions Procedures (SAP) Handbook, and any receipts for charges over \$3000 must be attached to the Order Log.

Certifications for bottled water should not be more than two years old and membership authorizations should be obtained upon renewal of membership, normally at the beginning of each FY.

Locally Maintained Purchase Log, DHS Purchase Card Manual or FPD Log – Use of locally maintained electronic purchase card logs (such as excel spreadsheets) can be utilized to meet the purchase card log requirement as long as all relevant unit information is captured. The form in the DHS Purchase Card Manual should be used if an electronic version is not available.

Purchase Requests - Purchase Requests (PRs) must be signed (by Funds Manager and AO) prior to making purchases.

Cellular Bills -Accountable documentation for cellular telephone charges is the account summary page. Cardholders paying a previous balance must identify the period included in the previous balance amount being charged by either providing the account summary page for the previous balance or noting the period on the account summary page.

Note: Accountable documentation for purchases made with convenience checks is the same as for purchases made with the purchase card. Convenience checks exceeding \$2500 must have prior written approval from the OPC, G-9131. A copy of this approval should be attached to the statement. Accountable documentation for a convenience check fee is a copy of the convenience check. The purpose for the check should be annotated on the copy.

Any purchases for which you **cannot** obtain accountable documentation as described above will require a special certification signed by both the cardholder and approving official providing a description of the item(s) purchased, an explanation as to why the accountable document is not available and certifying that the purchase was authorized, was for the use of the Coast Guard and was received in acceptable condition.

Note: Inform vendors with whom you make purchases using the Purchase Card to **not send** invoices to the Finance Center. They should be sent to your unit so you will have them for your files. The possibility of duplicate payments from your unit's funds exists if the vendors send the invoices to the Finance Center.

If an item is billed incorrectly, it is the responsibility of the cardholder to attempt to resolve the problem with the vendor. If the vendor does not provide a replacement or credit, the cardholder should dispute the charge with the bank within 60 days of the statement date. Cardholders should contact their servicing OPC for instructions. In PCA, they will indicate in the "Purchase Description" field whether it is being disputed with the vendor or the bank, give the reason for the dispute and then click on "Disputed" and "Update". Please remember that clicking on "Disputed" does not dispute your charge. It only tells FINCEN that you have disputed it with the vendor or with the bank. Those submitting hardcopy statements should follow the directions on the dispute form for disputes. A copy of the dispute form submitted to the bank must be maintained in

the unit files if statements are certified via PCA or attached to the hardcopy statement submitted to the Finance Center. Charges for sales tax or discrepancies in freight charges must be disputed with the merchant and **cannot** be disputed with the bank.

The approving official must review each cardholder statement and certify that all transactions made were in the interest of the Coast Guard and that all purchases were made in accordance with the Simplified Acquisition

Procedures Handbook and mandatory sources of supply. They should do this via PCA or by submitting hard copy statements if they cannot reasonably obtain access to PCA.

11. OTHER INFORMATION CONCERNING THE GOVERNMENT PURCHASE CARD

Fiscal Year Chargeable: Government Purchase Card purchases can be made through 30 September of each FY. Transactions (purchases) are properly chargeable to the appropriate FY funds based on the order date. However, the vendor's billing date, forwarded electronically to the FINCEN from the Government Purchase Card contractor, is used to create the document number and assign the line of accounting. This date may not coincide with the actual fiscal year that the items were ordered.

Crossover of fiscal years transaction errors: The FINCEN will adjust PES transactions back to the prior fiscal year if the order date is on or before 30 September. FINCEN will make PES adjustments due to vendor transaction date discrepancies regardless of dollar amount. In these cases, a PES error will need to be submitted electronically to FINCEN (OGP) via FPD indicating the over the counter date or the actual order date. A copy of the monthly statement printed from the "Print a Statement" option in PCA with the individual line items highlighted must be included. If vendor documentation is not available, a copy of the CG-5623 Order Log indicating the order date will be accepted. Supporting documentation should either be faxed (757-523-6719) or mailed to FINCEN (OGP) on the same day the PES error is transmitted. In lieu of faxing in hard copy documentation to the PES Error Department, units now have the option of providing their document number (32 document type/Purchase Reference Number) in the PES error description. This 32-document number must exist in FPD under the CC purchase module (not the miscellaneous module). If this number is included in the unit's PES Error description when they submit their PES error via FPD, then FINCEN (OGP) can obtain the supporting documentation (Purchase Date/Order Date) to support adjustments. The Purchase Date/Order Date must indicate that the purchase occurred on or before 30 September for documents to be moved to a prior fiscal year. Changes in the fiscal year chargeable cannot be made via PCA.

Cable TV invoices often cause problems because Government Purchase Card advance payments are not authorized and some cable companies bill in advance. Payment of a cable TV invoice should only be made using the Government Purchase Card if the company bills in arrears.

Credit card transactions are exempt from taxes. The tax-exempt number for the Coast Guard is B239641. If charged sales tax, cardholders are required to dispute sales tax amounts with

the merchants. Tax charges cannot be disputed with JP Morgan. Cardholders should verify that amounts disputed are credited to their account. The 9digit Federal Tax ID number is 54-6010204.

Emergency situations have necessitated quick acquisition of Government Purchase Cards so purchasing could start and ensure the correct line of accounting would be charged. There are 2 basic alternatives to acquiring cards for these situations. The first alternative is to contact [FIN-DG- Purchasecard@uscg.mil](mailto:FIN-DG-Purchasecard@uscg.mil) and have the accounting line associated with one of your existing cards changed to the new accounting line for tracking the cost of the emergency. It is recommended you choose cards that have never been used or cards that have not been used since the last billing cycle to avoid charges to the wrong Program Element Status (PES) report. The second alternative is to have your servicing OPC call JP Morgan customer service and explain the need to issue the card and to have it mailed via overnight express mail service.

The Government Purchase Card, like a purchase order, can be used to pay for Memberships private and professional organizations. Memberships must be made in the name of the USCG (not an individual or individual title). Memberships must be approved at the appropriate level.

The Government Purchase Card may be used for payment of service/maintenance agreements. Contracting activities electing to use their purchase cards to pay for supplies/services received under service/maintenance agreements must adhere to the following procedures.

Cardholders shall attach the account summary page of cellular telephone invoices to monthly statements submitted to the FINCEN. If you use the Purchase Log or PCA, you need to enter period of service you are paying for as part of the description. For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. **Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge: U. S. Coast Guard, ART/OTHERS, P. O. Box 70969, Charlotte, NC 28272-0969.** Phone calls to 1-900 numbers are always personal and not official.

Cardholders shall not charge payment for supplies/services until the end of the month for which the supplies/services were received. Advance payments to vendors are not authorized and may result in delayed or stopped payments to the vendors, or cancellation of cardholder privileges for service/maintenance agreements transactions. Cardholders shall attach invoices for all maintenance agreements to monthly statements submitted to the FINCEN.

Modifications to Service/Maintenance agreement (SF-30) must include the following: (1) Block 1, leave blank, (2) Block 4, insert 32, Fiscal Year, Region, Program Element, and sequential number to indicate credit card charge, (3) Block 5, leave blank, (4) Block 12, do not include any accounting data, and (5) Block 14, insert the words, "Billing to be monthly in arrears. Payment will be made using the Government Purchase Card." Do not send copies

of the modifications to the FINCEN.

Any existing maintenance agreement under document type 23 that doesn't include the provisions of this message must be cancelled & reissued if the contracting activity plans to use the above outlined procedures. Submit Cancellation copy to FINCEN.

Units electing to use their Government Purchase Card for payment of non-cellular telephone services must ensure that:

- a. The phone company will accept the Government Purchase Card. Note: The object class for telephones is 2335. See paragraph 5 under this document type.
- b. 1-900 calls are never considered official business; therefore a 1-900 block must be in place. (This includes those 1-800 numbers that convert to a charge number).
- c. The phone company must change the billing address so the invoice will go to the unit instead of the Finance Center.
- d. The invoice must be billed monthly in arrears.
- e. Contact the Finance Center, (OPC) to ensure the Recurring Charge Master is removed from WINS. This will eliminate the possibility of duplicate payments.
- f. A copy of the billing summary page of the phone bill must be attached to the Government Purchase Card monthly statement. When Order Log or PCA is used, enter period of service as part of the description.
- g. For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge: U. S. Coast Guard, ART/OTHERS, P. O. Box 70969, Charlotte, NC 28272-0969. Phone calls to 1-900 numbers are always personal and not official.
- h. Remittances for personal calls should contain the line of accounting and the last 4 digits of the Government Purchase Card number where the credit is to be applied. FINCEN will assign a document number to this credit as follows:

DOCUMENT TYPE	FY FUNDED	PHONE	MONTH	LAST 4 DIGITS OF CARD NUMBER
32	11	PHO	06	1234

The Government Purchase Card or convenience checks may be used for payment of supplies or services that would otherwise be procured using a Blanket Purchase Agreement (BPA). It is not necessary to prepare a BPA when payment is made by the Government Purchase Card. If a unit does prepare a BPA and pays by Government Purchase Card, copies of the agreement should not be mailed to the FINCEN. Payment made by the bank will be document type 32 instead of document type 26 or document type 38. The format for the document number will be same as in paragraph 4 of this section. After receipt of the monthly invoice, cardholders can utilize their Government Purchase Cards or convenience checks over the counter or provide the credit card number over the phone in accordance with local contracting procedures. Government Purchase Cards may be used for payment on BPAs with Call Limits of up to the simplified acquisition threshold of \$100,000 or less. Convenience checks may only be used for payment on BPAs with Call Limits within the micro purchase threshold of \$3,000 or less or \$2,000 or less for construction orders.

DO NOT send copies of BPAs that are established for payment by Government Purchase Cards or convenience checks to the FINCEN.

DO NOT send copies of orders or invoices placed and/or received against such BPAs. This will eliminate the risk of double billing/double payment.

Consult the Federal Supply Schedule for other financial information. At the minimum, cardholders and approving officials, in addition to the above, must know the following program requirements:

Safekeeping of credit cards and their numbers: Limit unauthorized access of the Government Purchase Cards in your possession. Cards and convenience checks should be safeguarded with appropriate security measures in accordance with good business practices.

Copies of Charges, Credits, and Statements: A copy of the statement printed from the "Print Statement" option in PCA **after approving official certification** and all accountable documentation as described in 9.d.(2) should be kept in the unit's files and be available for item returns, disputed items and audit purposes for a period of 3 years. If using hard copy, a copy of the hardcopy statement complete with cardholder and approving official signatures and all accountable documentation as described in 9.d.(2) should be kept in the unit's files and be available for item returns, disputed items and audit purposes for a period of 3 years.

Cost Accounting: Cardholders and approving officials should make any necessary changes to the Program Element, Cost Center and/or Object Class for any Government Purchase Card transaction via PCA on FINCEN's web site at https://cgweb.fincen.uscg.mil/pca_home.htm. This will not change the line of accounting associated with the Government Purchase Card. Per ALCGFINANCE 001/05, effective 1 April 2005, all units must use PCA to correct all document type 32 purchase card errors when changing the Program Element, Cost Center and/or Object Class. Any PES errors for these changes received after 1 April 2005 will be returned to the sending unit with a notification to correct them in PCA.

Nonexpendable Property Purchase: Nonexpendable items purchased with a Government Purchase Card must be brought to the attention of the property custodian or property officer.

Lost/Stolen Cards: Cardholders must report lost or stolen cards to Citibank Customer Service. A replacement card with a new account number will be sent to the cardholder within 24 - 48 hours and will be sent regular mail unless requested otherwise. Cards reported lost or stolen are immediately blocked from accepting additional charges unless they have been previously authorized. Any unauthorized charges must be disputed.

Cardholder and Approving Official Account Setup and Maintenance: Cardholder and Approving Official accounts are set up by the CG-913 OPC Program Management Office team in the bank system. AOPCs/AO/Cardholders should provide new account numbers and the associated accounting line to the FINCEN via e-mail to FIN-DG-Purchasecard@uscg.mil Changes to any of the cardholder or approving official information on an existing account must be made by the servicing OPC in the bank system. Accounting line changes need only be reported to the FINCEN.

Improper purchases: If an improper purchase is made using the purchase card and reimbursement is to be made do not send a remittance directly to the bank. Annotate the statement indicating that an improper purchase was made and identify which purchase was improper. **A copy of the annotated statement and a cashiers check or money order made out to the U.S. Coast Guard should be mailed within 10 business days of notification to: U.S. Coast Guard ART/OTHERS P.O. Box 70969 Charlotte, NC 28272-0969** **Sample Forms:** See Figures 12D-54a and 12D-54g.

1. PES Report:

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
32101234B1230012	189	07035FQR2	12345	2674	0		0	50

2. References:

- COMDTINST M4200.13 Series, Simplified Acquisition Procedures Handbook http://www.uscg.mil/directives/cim/4000-4999/CIM_4200_13H.pdf
- COMDTINST M7100.3 Series, Financial Resource

Management Manual_
http://www.uscg.mil/directives/cim/7000-7999/cim_7100_3d.pdf

- DHS Purchase Card Manual
(http://dhsconnect.dhs.gov/org/comp/cfo/bank_card/Documents/Purchase%20Card/Purchase%20Card%20Manual.pdf) and DHS Post Payment Audit Procedures for Purchase Cards

Other Applicable Audit related references:

- a. Federal Acquisitions Regulation_
<https://www.acquisition.gov/Far/current/pdf/FAR.pdf>
- b. Food Service Manual
http://www.uscg.mil/directives/cim/4000-4999/CIM_4061_5A.pdf
- c. Office of Management and Budget A-123 Appendix B_
http://comptroller.defense.gov/micp_docs/quidance/OMBAppB.pdf
- d. GAO Purchase Card References_
<http://www.gao.gov/products/GAO-08-333>
- e. Morale Well-being and Recreation Manual_
http://www.uscg.mil/directives/cim/1000-1999/CIM_1710_13C.pdf
- f. USCG Reserve Manual
http://www.uscg.mil/directives/cim/1000-1999/CIM_1001_28A.pdf
- g. Uniform Supply Operations Manual_
http://www.uscg.mil/directives/cim/4000-4999/CIM_4121_4.pdf
- h. Rescue Survival Systems Manual_
http://www.uscg.mil/directives/cim/10000-10999/CIM_10470_10F.pdf
- i. Medals and Awards Manual_
http://www.uscg.mil/directives/cim/1000-1999/CIM_1650_25D.pdf
- j. HQ ALCOAST Messages
http://cgweb.comdt.uscg.mil/hsc_t-4/commcen/ARCHIVES/GENMSG2011/ALCOAST.htm
- k. COCO Alerts_
<https://cgportal.uscg.mil/lotus/myquickr/coco-alerts/welcome>

Figure 12D-54a Test Attribute Checklist

Cardholder Name:

Prepared By (Headquarters)

A/OPC: Date:

<u>TEST ATTRIBUTE</u>	
1. Name of Cardholder	
2. Name of the Assigned Approving Official	
3. Merchant Name	
4. Transaction Date	
5. Transaction Amount	
6. Name/description of the item or service purchased	
7. Documentation including a requisition, purchase card worksheet or other written requirement	
8. Documentation of Approving Official approving the Purchase	
9. Date of approval by Approving Official or other official	
10. Date ordered or date of purchase	
11. Documentation that the cardholder provided evidence the procurement was approved prior to the purchase	
12. Documentation that the cardholder provided evidence that funds were available prior to the purchase	
13. If the purchase is potentially inappropriate for government use (for example, expensive art work or iPods), provide documentation that there was a government need for the purchase	
14. Documentation that the amount on the invoice matches the amount on the requisition, worksheet or other written requirement	
15. Invoice date	
16. Date of shipment	
17. Documentation that the invoice date is not prior to the date of shipping	
18. Documentation showing if sales tax was charged	
19. If sales tax was charged, documentation showing that a credit or refund was received	

<p>20. Documentation if the cardholder found unauthorized charges (other than sales tax)</p>	
<p>21. Documentation that if the cardholder found unauthorized charges, the cardholder disputed the transaction(s) within 60 days</p>	
<p>22. Documentation the cardholder provided evidence the purchase was from the required sources of supply or service</p>	
<p>23. Documentation the cardholder provided evidence an independent party signed for the merchandise or service</p>	
<p>24. Documentation there was a separate carrier's invoice for freight greater than \$100</p>	
<p>25. Documentation that the cardholder provided evidence the Component established accountability over property</p>	
<p>26. Documentation if the cardholder or Approving Official authorized or allowed someone else to use the card</p>	
<p>27. Documentation showing if the cardholder split the Purchase</p>	

Figure 12D-54b Purchase Card Ordering Log

Found in Part 3.2.2 – Purchase Card Manual

Appendix A. Purchase Card Ordering Log

PURCHASE CARD ORDERING LOG – *SAMPLE* (Use only if electronic version is unavailable)

Name					Office				
Log #	Order date	Date received	Description	Merchant Name	Accounting Code	Order total \$	Cumulative Order Totals for Cycle (NTE cycle limit)	Object Class	Property ID Number

I certify that I have purchased the above supplies or services in accordance with DHS purchase card procedures. I certify that, to the best of my knowledge and belief, all of my statements are true, correct, and complete, made in good faith, and are subject to Title 18, U.S. Code, Section 1001.

 Cardholder signature

 Date

Figure 12D-54d Sample PCA Statement

USCG Finance Center Purchase Card Application

[Main Menu] [Approving Official Menu] [Cardholder Menu][PCA Help Desk][Log Out]

User: CBURROUGHS - Approving Official Access

Purchase Card Statement

Press the Print Button on your web browser to print this statement.

RICHARD RICHES 0000111111

Statement Date: 03/12/04

Statement Total: \$9,909.32

System Date: 03/17/04

Audit	AO Cert	Vendor	Trans Date	Amount	MCC	Accounting	Doc ID
Yes	Yes	LYNX AIR INTERNATIONAL	03/02/04	\$3,630.00	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0620001
	Yes	LYNX AIR INTERNATIONAL	03/04/04	\$227.50	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0640001
	Yes	LYNX AIR INTERNATIONAL	03/04/04	\$1,540.00	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0640002
Yes	Yes	GSA/CUST SUPPLY CTR 96	03/10/04	\$4,504.32	9399	2/3/401/132/30/0/M7/79510/2696	32041319B0700001
	Yes	LYNX AIR INTERNATIONAL	03/10/04	\$7.50	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0700002

Records 1 to 5 of 5

- **Return Links**
- [Top Level](#)

Send your questions and problems to the PCA Help Desk

[USCG Home Page](#)

The Coast Guard is an operating administration of the Department of Homeland Security

Send mail regarding questions or comments about this web site to: [Fincen Webmaster](#)

Contact the [Accessibility Coordinator](#) for comments and inquiries about accessibility for persons with disabilities.

[Disclaimer]

Figure 12D-54e Procurement Checklist

PROCUREMENT CHECKLIST FOR MICRO-PURCHASES

PURCHASE REQUEST/EVIDENCE OF AVAILABILITY OF FUNDS PRIOR TO PURCHASE

(Note: Additional funds approval is required, if applicable)

_____ copy of PR w/approvals in file

The following sources of supply were considered prior to purchase:

SUPPLIES

SERVICES

___ Agency Inventories

___ JWOD

___ Excess from other agencies

___ DHS/CG Contract

___ Federal Prison Industries
(UNICOR)

___ Optional Used Federal Supply
Schedule (GSA Contract)

___ JWOD

___ Federal Prison Industries
(UNICOR) Commercial Source

___ Wholesale Supply Sources
(e.g. MILSTRIP and GSA Hickam)

___ DHS/CG Contract

LESS THAN \$3000 FOR SUPPLIES; LESS THAN \$2500 FOR SERVICES

Price is determined to be fair and reasonable based on the following:

___ Catalog price list for supply purchase (catalog title & date or internet research date & website, as applicable)

___ Comparison with Previous Similar Buys and Current Price
(PR number of Similar purchase) _____

___ Other _____

SECTION 508 COMPLIANT (applicable to IT purchases) _____ N/A _____ Yes _____ No **INVOICE**

(copy in file) _____

RECEIPT OF GOODS/SERVICES (copy in file) _____

(Note: This must be an independent third party; not to be signed by the cardholder.)

ENSURE PROPER APPROVALS ARE OBTAINED, AS APPLICABLE TO THE PURCHASE. SUCH APPROVALS INCLUDE, BUT ARE NOT LIMITED TO THE FOLLOWING:

Bottled water, furniture, memberships, IT purchases and training.

SEE ATTACHED PRE-ACQUISITION SHEET FOR OTHER APPROVALS.

Cardholder's Signature

Date

PRE-ACQUISITION REVIEW/CERTIFICATION PAGE 1 of 3

RESOURCE CONSERVATION AND RECOVERY ACT (RCRA) REVIEW

Ref: CO MD TIN ST M 4200.13 G

Order Number (exclude Federal Stock Sys orders): http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4200_13G.pdf

In **Accordance with the RCR A o f 1976**, as amended, the D H S affirmative Procurement Program states that designated items made of recovered materials shall be purchased to the maximum extent practical. The following items have been designated as items that can be produced using recovered materials: Go to web site <http://www.epa.gov/epaoswer/non-hw/procure/products.htm> for the required recycled material content required for each item. System II users can contact ISC (FP) for this information.

- | | | | |
|------------------------------|-------------------------------|----------------------|--|
| - Re-refined Lubricating Oil | - Office Recycling Containers | - Engine Coolants | - Building Insulation Products |
| - Paper and Paper Products | - Plastic Desktop Accessories | - Patio Blocks | - Consolidated and Reprocessed Latex Paint |
| - Floor Tiles | - Yard Trimmings Compost | - Toner Cartridges | - Shower and Restroom Dividers and Partitions |
| - Structural Fiberboard | - Laminated Paperwork | - Channelizers | - Delineators |
| - Flexible Delineators | - Parking Stops | - Traffic Barricades | - Traffic Cones |
| - Plastic Fencing | - Playground Surfaces | - Running Tracks | - Garden and Soaker Hoses |
| - Hydraulic Mulch | - Lawn and Garden Edging | - Retread Tires | - Binders |
| - Plastic Envelopes | - Office Waste Receptacles | - Carpet | - Cement/Concrete W / Grand Blast Furnace Slag |
| - Printer Ribbons | - Plastic Trash Bags | - Pallets | - Cement and Concrete Containing Coal Fly Ash |

1. Are you purchasing any of the items listed above?

 No (If no, Stop here)
 Yes (Complete items 2 & 3, Sign & Date)

3. Do the products requested contain the minimum recycled content Specified by EPA: Yes No

2. The item(s) are: _____

4. If no to question #3, the KO or CARDHOLDER must check The appropriate block below and provide an explanation for non-Procurement of RCRA items:

- Obtaining designated items will result in unusual and unreasonable delays.
- Obtaining items will fail to meet performance standards.
- The items are only available at an unreasonable price.

*NOTE *If waiver needed, contact BSU (pc) branch, at (808) 842-2823, So a faxed copy of the form can be obtained.

K O /CA RDH O LD ER Signature: _____ Date: _____

INFORMATION TECHNOLOGY (IT) REVIEW (when applicable)

Order Number: _____

Ref: COMDTINST 5230.45A; ESU Hono

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_5230_45A.pdf

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_5230_45A.pdf

All orders for computer hardware or software (excluding consumables such as toner cartridges, cables, etc.) must be reviewed by the ACCB at ESU Honolulu. The ACCB will authorize those items within their authority and assign an approval number to your request. If the request requires HQ approval, the ACCB will obtain the HQ approval number and assign it to your PR.

ACCB Approved: _____ / _____ / _____

HQ Approved: _____ / _____

ACCB Signature Date Approval #

Approval # Date

PROPERTY SCREENING (MANDATORY ON ALL ORDERS)

Ref: COMDTINST M4500.5A; COMDTINST M4200.13G

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4200_13G.pdf

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4500_5A.pdf

_____ (1) Reportable Property (must be signed by unit Property Officer)

_____ (2) Not Property or non Reportable Property (may be marked "not applicable" and initialed by procurement official)

Property Officer or Custodian Signature _____ Date _____

HAZARDOUS MATERIALS STATEMENT OF ESSENTIAL NEED (WHEN APPLICABLE)

Ref: COMDTINST M4200.13G

Order Number _____

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4200_13G.pdf

The following items must be fully justified by a Statement Of Essential Need and approved by the Pollution Prevention Coordinator (PPC) prior to purchase:

FSC Title

FSC Title

OFFICE FURNITURE & OFFICE MACHINE CERTIFICATION (WHEN APPLICABLE)

Order Number: _____

Ref: COMDTINST M4500.5A, COMDTINST M4200.13G

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4500_5A.pdf
http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4200_13G.pdf

The item(s) on this request (PR, MILSTRIP, etc.) for office furniture/office machines are not available from Coast Guard-owned inventories or Government Excess and meet all requirements listed in chapter 2.G of the Property Management Manual for the proper Management of Office Furniture and Office machinery, including SILC or D14 approval, as applicable for the acquisition of Furniture systems under \$500,000 or HQ over \$500,000? Yes No

Commanding Officer Signature Date

NOTE: FAR 8.602 UNICOR is an optional source, however, do consider UNICOR in the solicitation process for supply of furniture after determining excess from unit, all CG, OGA, DRMO, GSA etc. is not available

_____ "Not available from Coast Guard – owned inventory or Government excess" _____

Commanding Officer Signature and Date

ORGANIZATIONAL CLOTHING (when applicable)

Ref: COMDTINST M4200.13G

http://cgweb2.comdt.uscg.mil/CGDirectives/CIM/CIM_4200_13G.pdf

Three tests must be met for organizational clothing to be approved for purchase.

1. The item must be "special" and not part of the ordinary and usual furnishings an employee may reasonably be expected to provide for themselves, AND
2. The item must be for the benefit of the government. That is, essential to the safe accomplishment of work, and not solely for the protection of the employee, AND
3. The employee must be engaged in hazardous duty.

An AF-538 Personal Clothing and Equipment record shall be used to document the issue of PPE or IT equipment and kept in the members personnel file.

_____ Yes No _____
Division Officer Signature and Date

FINCEN PURCHASE CARD AUDIT ITEM SUBMISSION CHECKLIST

Last 10 Digits of Purchase Card
Account Number:

Statement Period (YY/MM):

Copy of Printed Purchase Card Statement from PCA

Itemized Invoice:

(No Packing Lists/Slips, Quotes or Estimates in lieu of Itemized Invoice)

GSA Orders – GSA Advantage Confirmation Page Cell phone bill, summary page only

Sales Tax *(credit from vendor, if applicable)*

Copy of PR (If FY change or for additional descriptive information Copy of Carrier's Freight/Shipping Invoice *(if freight exceeds \$100)* Memo in lieu of Invoice *(see FINCEN SOP Chapter 12, Section D)*

Other forms of prior written approval *(prior AO approval needed, email authorizing purchase, etc)*

Receiving Report or document displaying printed name and initials/signature of independent third party acceptance of goods/services *(not cardholder or approving official and must be signed and dated within 5 business days of receipt of goods)*

Please fax documentation to 757-523-6719 or scan and email as an attachment to FIN-SMB-PCARDSTATEMENTS@USCG.MIL

NOTE: DO NOT SEND AUDIT DOCUMENTATION TO PERSONAL EMAIL BOXES.

If you do not have access to a fax machine or scanner and email, send hard copies to:

Mailing Address:

DHL/FedEx

USCG Finance Center

USCG Finance Center (FI)

Purchase Card Team

ATTN: P-Card Audit Team

PO Box 4107

1430 A Kristina Way

Chesapeake, VA 23327-4107

Chesapeake, VA 23326