DEPARTMENT OF THE ARMY
HQ 5th Brigade
U.S. Army Cadet Command
1939 Buck Road, 2nd Floor
JBSA-Fort Sam Houston, TX 78234-7712

ATCC-ECC 8 October 2014

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Standard Operating Procedures, 5th Bde GPC Administrative Procedures

1. REFERENCES:
   b. Army Federal Acquisition Regulation Supplement (AFARS), Part 5113.2 "Simplified Acquisition Procedures
   c. Federal Acquisition Regulation (FAR), Part 13 "Simplified Acquisition Procedures"

2. PURPOSE: To provide guidance and procedural instructions for the management and execution of the government purchase card program.

3. BACKGROUND: The General Services Administration (GSA) awarded a multiple award schedule contract for U.S. Government commercial purchase card services. The contractor (hereinafter referred to as the "Servicing Bank") provides commercial GPCs and associated services. The Army issues a task order to the servicing bank for its GPC services. All published rules are applicable to SROTC and JROTC. Chapter 1-5, c. (3) states: Junior Reserve Officer Training Corps (JROTC) Instructors are members of the Armed Forces in accordance with AR 145-2, paragraph 4-3, and may be designated micro-purchase procurement authority as GPC cardholders. (FAR Part 1-603-3(b))

4. DEFINITIONS:
   a. Agency Program Coordinator. The Agency Program Coordinator (AOPC) serves as the focal point for coordination of the applications, issuance and destruction of cards, and administrative training for the government purchase card program. This is the individual at each support installation that serves as the liaison between the SROTC/JROTC programs and the Military Installation Contracting Command (MICC). The AOPC oversees the government purchase card program and establishes guidelines and ensures cardholder and billing official training credentials and account management are maintained in accordance with regulatory guidance and public law.
The Agency Program Coordinator / AOPC listing for each installation are at Annex A.

b. Billing/Certifying Official. The Billing Official must be the cardholder’s immediate supervisor or higher level official. A cardholder cannot be his/her own Billing Official. A cardholder may not be a Billing Official for his/her supervisor. The Billing Official may not obtain a credit card. The Billing Official will approve all GPC transactions in writing before cardholders make purchases. The Billing Official is the first line supervisor and responsible for reviewing the cardholder’s monthly Statement of Account to ensure purchases are made in accordance with the Federal Acquisition Regulation (FAR) and agency regulation. The Billing Official may also serve as liaison with the contacts identified below. The Billing Official should enforce the provisions of these internal procedures and initiate administrative and disciplinary procedures for misuse of the card in accordance with these procedures.

c. Cardholder. The cardholder is the individual to whom a card is issued. The card bears this individual's name and may be used only by this individual to pay for authorized U.S. Government purchases. The cardholder will not act independently in determining how, when or what vendors will be used in procuring goods or services. All GPC activities will be approved in advance by the Billing Official using the appropriate local AOPC form or the Cadet Command form 112. SEE ANNEX B for USACC Form 112.

d. Alternate Billing Official. Alternate BO duties are the same as the Primary BO, and should only be performed in the absence of the Primary BO. NOTE: Alternate billing officials shall be established for all accounts, no exceptions. JROTC: Units will negotiate with their closest JROTC counterpart and ensure they have an ABO on each managing account.

e. Purchase Request/Order. The purchase request (PR) is the automated GFEBS input that creates an authorization for an individual GPC transaction. This GFEBS request routes digitally through two approval levels and verifies that unit level funding is available for the requested transaction. Once that request is approved, the transaction becomes a purchase order (PO) and therein authorizes the use of the GPC for a specific purchase. An automated GFEBS message is sent to the cardholder with the PO number. In Cadet Command, a G8 representative builds those PRs for each individual unit as requested by the Brigade for the specific cycle for which the goods and services are required.

5. PURCHASE CARD ON-LINE SYSTEM (PCOLS). PCOLS is a DoD-wide suite of electronic systems that GPC officials use to improve the management and accountability within their GPC Program organizations. PCOLS is Common Access Card (CAC) enabled to ensure secure authentication and non-repudiation. This enabling technology serves as one key internal management control. PCOLS is mainly comprised of four applications, two of which are government developed and operated and two of which are industry developed and operated. The government developed applications are Enterprise Monitoring and Management of Accounts (EMMA) and Authorization, Issuance and Maintenance (AIM). At the operational level, EMMA acts to electronically define the GPC hierarchy, the roles within the hierarchy, and assigns individuals to those roles. Additionally, one can alter or remove any personnel from assigned roles to reflect changes to current hierarchy structure. Collectively these assignment acts are known as "provisioning." Provisioning is the primary PCOLS functionality resident within EMMA in support of the GPC Program. AIM is an electronic application used uniquely by the GPC Program to initiate, approve, and transmit requests for GPC issuance and maintenance actions. AIM draws from hierarchies (e.g., role responsibilities and permissions) established in EMMA. It directly engages GPC supervisors, helps ensure business rules comply with internal organizational management controls, and is a workflow tool performing various GPC Program
account authorization and maintenance functions. SROTC units will comply with all PCOLS requirements. Currently JROTC units are not included in PCOLS.

Note: What does PCOLS mean to each JROTC program? PCOLS will be the required process for activating new GPC cards, for requesting replacement cards and for securing the GPC system. At the present time this will require a Common Access Card (CAC) identification card. USACC is in the process of working on alternatives for all JROTC instructors and their programs. As we move forward updates to this program will be promulgated to the field.

6. TRAINING.

   a. Initial Training. All prospective cardholders, billing officials, and alternate billing officials must complete the DoD Government Purchase Card course (CLG 001) at the Defense Acquisition University (DAU) website. Access online training modules must also be completed. Additionally, account holders must complete any installation level training on the GPC program presented by an A/OPC. For most of the installations within this geographic region that training includes: GSA SmartPay Training for cardholders; Section 508 training; Green Procurement training (CLC 046); and PCOLS training (CLG 005). The training requirement for individuals trained at a previous duty location may be abbreviated or waived as deemed by the appropriate A/OPC, if the required training has been accomplished within the last 12 months. Government Purchase Card Refresher training (CLG 004) will be completed every two years after the first year completion of CLG 001. Coordinate all GPC training requirements with your established installation A/OPC.

   b. Ethics Training. Annually, account holders must complete “Ethics Training” (DAU class CLM 003) and forward a copy of the training certificate in their individual A/OPC. Training completion is to be validated during surveillance.

   c. Misc Required Training. Billing officials must complete “Fiscal Law” training every five years and must provide a copy of the certificate of completion to the installation A/OPC.

7. STANDARDS OF CONDUCT. Government Purchase Card account holders hold a public trust; their conduct must meet the highest ethical standards. All SROTC cadre and JROTC instructors shall use this card only to purchase items of supply and services within the guidance of this program. Cardholders and Approving Officials acknowledge that making false statements on credit card records may provide justification for placing instructors on probation and or their ultimate decertification as a JROTC instructor. The Government may punish wrong doers by fine, imprisonment, or both, as stated in Section 1001, Title 18 United States Code. Unauthorized use shall have the meaning as set forth in footnote 22, Section 226.12, Title 12 Code of Federal Regulations. “Unauthorized use means the use of a credit card by [any] person, [including] the cardholder, who does not have actual, implied or apparent authority for such use and from which the [Government] received no benefit.”

8. RESPONSIBILITIES.

   a. Managing Accounts. A managing account is the actual credit card account that is assigned to the Billing/certifying Official. This individual unit account can have multiple credit card holders under the account. They are officially assigned to the Billing Official. The individual credit card holders under this managing account have their own unique credit card but all purchase transactions are consolidated under the single account. When an Billing Official departs a unit that managing account will move with them, but the credit cards under that account will be cancelled. The individual credit cards are not managing accounts.
b. **Purchase Limits.** For individual JROTC programs the USACC established standard for credit card purchase limits is set as a Single Purchase Limit of $3,000.00 and a 30 day Purchase Limit of $10,000.00. For any purchase that provides a service (transportation, laundry, etc) then the Single Purchase Limit shall not exceed $2,500.00. For SROTC and Directors of Army Instruction that execute purchasing authority for numerous JROTC programs they are limited to a Single Purchase Limit of $3,000.00 and a 30 day Purchase Limit of $25,000.00.

c. **Cardholder Responsibilities.** The unique Visa card that the cardholder receives has his/her name embossed on it and may be used only by that cardholder. No other person is authorized to use the card. The card was specially designed showing the United States seal and the words “United States of America” imprinted on it to avoid being mistaken for a personal credit card. Cardholders will ensure that they have an approved PO and BO approval before any credit card transaction is made. Cardholders are responsible for each purchase and must ensure that funds are available, committed and obligated in accordance with established USACC Budget guidance before the purchase is executed. Cardholders must verify receipt of merchandise or services and retain an accountable document (receipt) for each purchase for use in reconciliation of the monthly cardholder statement. The cardholder must review and reconcile the monthly statement against the accountable documents retained from each transaction (receipts). He/she must also ensure that the required purchase order and accounting fund code information is in ACCESS online: This will either be an MPA purchase order or OMA. For the record, disputed transaction must still be matched and certified at the end of each billing cycle. For a disputed transaction, the cardholder attaches a copy of a "Statement of Questioned Item" to suspend payment and contacts the vendor to correct any questionable charges. The cardholder must also complete the certification the monthly statement at access online and should attach all accountable documentation (receipts) before sending the monthly statement to the Approving Official for final approval and certification. A PR/PO may be necessary for any disputed transaction and will be processed through the Brigade POC to G8 for establishment.

d. **Billing/Certifying Official Responsibilities.** Billing Officials are responsible for approving, in writing, each and every GPC purchase for goods and services made by one of their GPC cardholders before the transaction is processed. The BO is also responsible for reviewing cardholder statements to verify that all transactions made were in the interest of the Government and that purchases were made in accordance with FAR small purchase provisions and mandatory sources of supply requirements. In addition, the Billing Official will ensure that a Purchase Order is approved in advance for any MPA or OMA transaction and that it present in Access online. Furthermore, the BO will ensure that all transactions are matched in ACCESS online before final approval and certification of the monthly Statement of Account. The Billing Official signs the cardholders' individual purchase requests and the monthly billing statements for your local records and keeps them on file for 6 year and 3 months. In the cardholder’s absence, the Billing Official may sign for the cardholder and certify the monthly statements to ensure payment. Ensure you include a memorandum for record in your local file stating the reason the cardholder was not available to certify that months account.

9. **ESTABLISHING A CREDIT CARD ACCOUNT.**

a. **Initiating an Account.** To initiate the establishment of accounts, the billing official will submit an application package to your specific support installation AOPC through the Brigade GPC POC (Bde S4 for SROTC, JROTC Staff for JROTC). Get the specific requirements from your installation AOPC (see Annex A). The application package will normally include the following:
(1) A memorandum from the billing official nominating an individual as a cardholder or Billing Official from the “Commander or Director” level nominating an individual as a billing official. For JROTC units this nominating official for a Billing Official, is usually Mr Fuchs (Chief of JROTC OPS) at 5th Brigade, but it may be an installation representative. The nomination for the cardholder must justify the issuance of an account. **Note: Billing officials shall not be subordinate, in rank, to cardholders.**

(2) Proof of training to include all training certificates of completion DAU web-based training and A/OPC directed training, and AXOL certificate of completion.

(3) A completed application form to include a valid email, phone number and POC details for each managing account. **Note: An account will not be opened unless an Alternate Billing Official has been identified and meets all training requirements.**

(4) Ensure you make a note of your account ID number. This is not your 16 digit credit card number. Instead it is a 12 digit number associated with your account and is found under your name when you login to ACCESS. That number needs to be forwarded to your Brigade GPC POC so that PR/PO are built against the most current account.

b. **Confirming your Account.** After the establishment of a managing account in AXOL, all account holders should obtain the DoD Charge Card Guidebook, DA GPC Operating Procedures, and the MICC GPC Operating Procedures.

(1) Billing officials will receive the following:

(a) Memorandum of appointment as a billing/certifying officer issued by the Chief of the Local Contracting Office.

(b) An “acknowledgement” of receipt of appointment, SOPs, and training. They will also usually receive a DD Form 577 to sign.

**Note:** The acknowledgment and DD Form 577 must be completed in full and returned to the local AOPC. Upon receipt, the AOPC will forward the billing/certifying official the assigned userid and password for AXOL. The original DD Form 577 and acknowledgement will be sent to DFAS Rome as these must be on file at DFAS before the billing/certifying official certifies the account for payment. Failure to forward the DD Form 577 and acknowledgement to DFAS will result in any manual payment of the account rejecting, and could result in interest being applied to your account and/or suspension of account.

(2) Cardholders will receive the following:

(a) The new purchase card within 2 weeks after account set up. The cardholder’s name is imprinted on the card and may be used by the cardholder ONLY. The unique design of the purchase card avoids it being mistaken for a personal credit card. Upon receipt of the new card, the cardholder must call the US Bank at the number on the back of the card to activate the account.

(b) A “delegation of authority” memorandum issued by the local AOPC. The “delegation of authority” will identify the cardholder’s single purchase limit and monthly limit. The “delegation of authority” must be a part of the cardholder’s records at all times.

(3) An “acknowledgement” which must be completed and returned to the local AOPC. (See note above)
c. **Reconciliation.** At the end of each monthly billing cycle, the cardholder should reconcile the information on his/her statement by making comparisons to orders placed. Cardholders will ensure that Purchase Orders are in place and that transactions are matched in ACCESS against either the OMA or MPA PO. Example: Uniforms and laundry to MPA and office supplies to OMA. The cardholder must then certify the statement, attach all supporting documentation and forward to the Billing Official or designated alternate within 3 working days for final approval and certification. If the cardholder cannot review the statement at the time that it is received, the Billing Official is responsible for reviewing and certifying the cardholder's statement within 5 Days of the end of the cycle. The Billing Official will meet with the cardholder upon his/her return to go over the cardholder's statement. It is important that the cardholder check each purchase on the statement to verify the accuracy. If an item has been returned and the credit voucher received, the cardholder will verify that the credit is reflected on the statement. Any credits or rebates may require an additional Purchase Order. A PR must be sent to the Brigade GPC POC in a timely fashion to ensure this PO is available for reconciliation.

d. **Monitoring and Surveillance.** Installation (Level 4) A/OPCs annually inspects 100% of Billing Officials records. Additionally, TRADOC or Cadet Command G8 representatives will conduct randomly selected sample of transactions for audit of each BO account. Hands-on reviews are preferred, but alternative methods are allowable. The Level 4 A/OPCs reviews the selected transactions to verify that the BOs and CHs are following correct procedures and processes. The Level 4 A/OPCs are encouraged to include participation from representatives of the local Resource Management Office as well as other local oversight organizations in their surveillance programs. At a minimum, these reviews must address compliance with formal GPC purchase and payment procedures, appropriateness of spending limits, span of control, and property accountability. Each PMS/DAI/SAI with a managing account will ensure that this annual inspection is conducted. During staff assistance visits and accreditation visits the Brigade SROTC/JROTC staff will review your books to confirm this is occurring. Furthermore, the billing official shall maintain all documentation to include statements and supporting documentation for 6 years, 3 months. Files should be marked with the 37 series for the ARIMS (MARKS) file number.

e. **Supporting Documents Repository.** To facilitate GPC documentation and retrieval the USACC G8 has created a Brigade Email repository for each Brigade. At the end of each cycle, and once your monthly GPC statement is final approved and certified, a copy of the bank statement and all supporting documentation will be forwarded to this repository. The naming convention for your individual unit account will be: Cardholder Account ID number and month. Example: 314000111222JUL (Account ID is the 12 digit number) The 5th Brigade email repository address is: USARMY Ft Knox USACC Mailbox HQ G8 GFEBGS GPCPR 5.

10. **CARD SECURITY.** It is the cardholder's responsibility to safeguard the credit card and account number at all times. The cardholder must not allow anyone to use his/her card or account number. A violation of this trust will require that the card be withdrawn from the cardholder with the possibility of subsequent disciplinary action (probation or decertification).

11. **CHANGE TO CARDHOLDER.** If a credit card account requires cancellation or changes due to the cardholder's resignation, a memorandum must be submitted to your installation AOPC. When the cardholder leaves the SROTC/JROTC program, he or she must surrender the card to the Billing Official who will destroy the card and report that to the AOPC. Cards from a specific managing account will not transfer to a new managing account.

12. **CHANGE OF BILLING OFFICIAL.** If the Billing Official changes, unit leadership (PMS, DAI, SAI, APMS) will submit a memorandum referring to the managing account number explaining that they are resigning their position, transferring to another program or PCS. The
memo must be sent to your installation AOPC. The AOPC will action this Memo either suspending the managing account for that BO or transferring that managing account to the new SROTC/JROTC program. Card holders cannot use their card until a new Billing Official is trained and appointed to the position.

13. MONTHLY BILLING CYCLE LIMITS/CHANGES. The monthly cardholder limit is a budgetary limit assigned by the Billing Official and represents a total of all purchase limits in a single office. The Billing Official shall coordinate with the Brigade S4 (SROTC) or JROTC staff GPC POC at 5th Brigade when determining a monthly limit. The total dollar value of purchases in a billing cycle should not exceed the monthly purchase limit set by the Brigade and USACC RM. If dollar limitations need to be raised or lowered, request the change from Brigade and we will work the change the USACC RM and your installation AOPC.

14. TRANSFER OF CARDHOLDER TO ANOTHER BILLING OFFICIAL. If a cardholder is transferred to another office within the same agency, the cardholder's account may simply be transferred to the Billing Official at the end of the current billing cycle by submitting a memorandum, highlighting the change, through the AOPC. However, if a cardholder moves to a different Billing Official outside the agency, the new Billing Official will determine if the employee will be a cardholder within his/her office. If it is determined that a card should be kept by the cardholder, a new cardholder account setup form will need to be completed and a new card issued under the new Approving Official. The old cardholder account should then be cancelled and the card destroyed. As a reminder, any time a new credit card is assigned the ACCOUNT ID number changes, cardholders need to include that account ID number in any correspondence with the Brigade or the AOPC.

15. SINGLE CHARGE CARD SOLUTION (SCCS).

a. General. The SCCS is the process for managing monthly GPC processes and procedures in order to meet to Army Audit Readiness requirements. The process requires all cardholders and billing officials to have access to the General Fund Enterprise Business System or GFEBS along with a Common Access Card (CAC). Since this is not currently available to SROTC/JROTC Instructors a number of the processes will be executed by the USACC G8 for all our programs. At the Macro level, all Purchase Requests (PR) and Purchase orders (PO) input into GFEBS will be done by the G8 staff at USACC.

b. SCCS Specific Instructions.

(1) USACC G8 will build “bulk” Purchase Requests (PR), when requested, for each billing period cycle for all SROTC/JROTC managing accounts in GFEBS. Units will submit their PR needs to their respective 5th Brigade POC. For SROTC submit your PO amounts to the Brigade S4 NLT 15th of each month. For JROTC submit them to your GPC POC NLT than the 10th of each month for inclusion during the billing cycle start date of the 20th. SEE ANNEX C for the 5th Brigade JROTC SCCS procedures.

(2) Your PR requests will specific the “bulk” amount of funding support you need for that 30 day cycle by funding type OMA, MPA or both. Specify those dollar amounts.

(3) Billing Officials will ensure that each transaction is approved in writing before the cardholder executes any purchase transaction. Use either the local AOPC approved form or the USACC Form 112.

(4) Cardholder will ensure that the unit transaction/purchases for goods or services do not exceed the approved PO dollar amounts for that cycle.
(5) Use of the GPC in DOD EMALL, is prohibited.

c. **Refunds/Rebates.**

(1) If a merchant issues a credit or refund for a purchase during the same cycle that the transaction was processed you will not necessarily need to a new PR created. Normally cardholders will match the credit to either the OMA or MPA eOrder for which the debit was originally matched.

(2) If a refund or credit occurs after the original billing cycle then you will most likely need a PO. Contact you AOPC first to confirm your requirements and then process your PR through your Brigade representative. Once the PO is finalized you can then match the refund to the corresponding transaction.

(3) US Bank Rebates will require a new GFEBS PR. These items usually occur quarterly and they post to the accounts around the 15th of each month. When a rebate posts to your statement in AXOL then identify the account ID, amount and unit and forward your PR to your Brigade GPC rep. Once the PO is finalized you can then match the rebate to the corresponding transaction.

16. Brigade Points of Contact:

   a. SROTC POC for this action is Mr Ronald Washington, Brigade S4, at 210-295-2004 or at email: ronald.e.washington6.civ@mail.mil and Ms. Mary Serrin at 210-221-1129 or at mary.g.serrin.civ@mail.mil.

   b. JROTC POC for this action is Mr Johnee O. Carr, Lead Education and Training Technician at 210-221-2596 or at email: johnee.o.carr.civ@mail.mil.

3 Encls
1. Installation AOPC Listing
2. USACC Form 111 Example
3. SCCS Procedures

**DISTRIBUTION:** A
All SROTC/JROTC programs in AZ, AR, CO, NM, OK, TX, UT and WY.