POLICY TITLE: Purchase Card CHAPTER: General Administrative Policies		PAGE 1 OF 28
	CHILD AND FAMILY SERVICES AGENCY Approved by:_____ Signature of Agency Director	PROFESSIONAL STANDARDS
EFFECTIVE DATE:	LATEST REVISION: May 4, 2010	REVIEW BY LEGAL COUNSEL: May 4, 2010

I. AUTHORITY	Government of the District of Columbia, Office of Contracting and Procurement, Purchase Card Program Policies and Procedures, OCP Policy No. 2009-01, February 2009; Sections 101, 107, 201, 202 and 321 of the District of Columbia Procurement Practices Act ("PPA") of 1985, effective February 21, 1986, as amended, DC Official Code §§ 2-301.01 and 2-301.07, 2-302.01, 2-302.02, and 2-303.21; 27 DCMR §§1801-1802 *et seq.* Mayor's Order 2006-56, dated May 19, 2006; and District of Columbia Anti-Deficiency Act 2002, DC Official Code § 47-355.06, Penalties.
II. APPLICABILITY	This policy applies to Child and Family Services Agency (CFSA) staff and anyone authorized to make purchases on behalf of CFSA for purposes of official government business. While the term "purchase card" or "p-card" is universal and applies to the government-issued credit card enabled for (1) purchases only, (2) travel only, or (3) both purchases and travel, the term "purchases," which is used throughout this policy, refers to non-travel related purchases. Refer to CFSA's *Travel Policy* for guidance on travel-related purchases.
III. RATIONALE	As an Agency function, purchasing plays an important role. There are times when CFSA staff may be called upon to purchase locally or outside of the city limits for official government business. To expedite the processing of government purchasing responsibly, purchase cards are used to provide a fast and efficient procurement channel for acquisitions valued at $2,500 and below. Agencies under the procurement authority of the District's Office of Contracting and Procurement (DC OCP) are required to make mandatory use of the DC Government Purchase Card Program for the purchase of goods or services at $2,500 or less (unless otherwise authorized or waived by the District's Chief Procurement Officer). To ensure that CFSA complies with the mandates as established by the DC OCP Purchase Card Program Policy and Procedures (OCP policy No. 2009-01), this policy shall provide guidelines for the instruction and management of CFSA's p-card program as well as procedures for cardholders, non-cardholders, and program officials. For questions regarding CFSA's purchase card policy, contact a Program Official.

IV. POLICY	It shall be the policy of CFSA to provide uniform instruction on the use, management, and operation of the CFSA purchase card program. This policy establishes a series of management controls that will provide direction to program officials, cardholders, and non-cardholders. These procedures will help to prevent purchase card abuses by exerting guidelines for those individuals who have been designated as official government p-card holders. The implementation of this policy shall require active involvement by those responsible for managing CFSA's p-card program.
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VII. PROCEDURES	Procedure A: Roles and Responsibilities
	The success of the CFSA p-card program depends on the coordination and cooperation of employees in assigned roles with responsibilities as follows: 1. **Agency Director (AD)** - As the Chief Executive Officer the AD is responsible for the following: a. Assuring the proper management and oversight of purchase card activities; b. Ensuring compliance with procurement rules and regulations; c. Approving Agency purchase card budget; d. Reviewing information and reports concerning purchase activity; e. Designating Agency program participants; f. Advising the Program Management Office with respect to issues of waste, fraud, and abuse of purchase cards and program participation privileges within CFSA as outlined in the Purchase Cardholder Behavior Standards, authorizing Official Behavior Standards for Purchase Card Program Authorization Officials, and Purchase Card Approving Officials Sanctions and Disciplinary Guidelines *(Attachment E, D, and G)*; g. Cooperating with the Program Management Office and audit and investigative authorities, with respect to identifying and mitigating suspected, alleged, or confirmed instances of waste, fraud, or abuse related to the p-card program; and h. Taking any appropriate disciplinary action against employees or program officials found to be engaged in purchase activity, waste, fraud, or abuse. 2. **Agency Program Coordinator (APC)** - The APC is the individual appointed by the AD for managing purchase card activities within the Agency, in cooperation with the Program Management Office. The APC is responsible for: a. Overseeing the operation of the p-card program within the Agency and coordinating all Agency program activities with Agency participants, and the Program Management Office; b. Completing all training requirements; c. Alerting the Program Management Office to cancel an account when determined appropriate by the Agency Review Team or when a cardholder is leaving the Agency; d. Informing the Program Management Office when a cardholder's role has changed; e. Serving as the Agency's point of contact for the coordination of cardholder applications, issuance and destruction of cards, establishment and review of reports, and p-card program training;

f. Convening monthly Agency Review Team (ART) meetings, preparing reports for ART meeting review, enforcing compliance with established reconciliation process deadlines, maintaining ART Report files, including original cardholder receipts, and submitting necessary materials to the Program Management Office;

g. Coordinating with cardholder and Designated Billing Official to provide appropriate funding amounts and attributes to Office of Finance and Resource Management for purchase card accounts in advance of the issuance (or usage) of purchase cards to cardholders;

h. Serving as the Agency liaison with the Program Management Office and the Bank Partner;

i. Assuring that Approving Officials and cardholder maintain accurate accounting and balances of card transactions so as not to overspend delegated and budget limits;

j. Establishing and managing Approving Officials and cardholder accounts, including mailing information, spending limits, Merchant Category Classification (MCC) Codes, and account status;

k. Enforcing cardholder compliance with the requirements of this policy, as well as Chapter 27 of the DCMR, *Contracts & Procurements*;

l. Preparing delegation of contracting authority *(Attachment B)*, purchase card spending limits (when applicable), and other official documents required to effect an efficient program; submit same for signature by the Chief Procurement Officer (CPO) or other government officials and distribute such delegations once signed;

m. Assuring that all Agency cardholders attend and complete training;

n. Coordinating the initiation of and response to inquiries concerning suspected, alleged, or confirmed instances of purchase card waste, fraud and abuse, and cooperating with the Program Management Office and audit and investigative authorities; and

o. Recommending program sanctions and disciplinary actions against cardholder to the AD, ART, and other appropriate authorities.

3. **Approving Official (AO)** - The AO is the individual designated by the AD who is responsible for ensuring cardholder compliance with the requirements of the CFSA P-Card Program and is responsible for:

a. Completing all training requirements;

b. Assuring cardholder compliance with Chapter 27 of the DCMR, *Contracts & Procurements*;

c. Assuring responsible sourcing and vendor rotation on card transactions and assuring avoidance of split transactions;

d. Assuring that cardholder maintain balances of card transactions so as not to overspend delegation limits and budget capacity, including coordinating with the APC to establish certified encumbrance modifications to assure sufficient budget capacity to cover card transactions;

e. Recommending, instituting or upholding the progressive discipline of travelers, cardholders, and/or program requirements as outlined in the Purchase Cardholder Behavior Standards *(Attachment E)*;

f. Reviewing cardholder transactions in Payment Net and approving or disputing transactions in accordance with reconciliation requirements and process deadlines;

g. Obtaining original receipts by the 27th of each month from the cardholder under their jurisdiction and ensuring that the cardholder has reviewed all transactions in PaymentNet. The AO shall review each transaction to verify that the service was received, that the nature of the transaction was within programmatic guidelines, and that the receipts match the amount listed in PaymentNet. The AO must note any discrepancies in PaymentNet and will mark each transaction as Approved;

h. Attending monthly Agency Review Team meetings and assisting, as necessary, to assure efficient and timely reconciliation cycles;

i. Recommending program sanctions and disciplinary actions against cardholders to the AD and other appropriate authorities *(Attachment F)*;

j. Using Program Management Official-sponsored and Bank Partner automated system resources to carry out AO responsibilities; and

k. Initiating and responding to inquiries concerning suspected, alleged, or confirmed instances of waste, fraud or abuse within the agency, and cooperating with the APC, Program Management Official, and audit and investigative authorities.

4. **Cardholder** – The cardholder is a trained procurement or program employee of CFSA, designated by the AD or Agency Review Team, to whom a purchase card is issued. The cardholder is responsible for:

a. Completing all training requirements and obtaining proper authorization prior to receiving and using a purchase card;

b. Signing the Delegation of Contracting Authority Form *(Attachment B)*, and the DC Government Travel-Enabled Purchase Card Training Affidavit and User's Agreement Form *(Attachment C)*;

c. Activating the purchase-enabled card;

d. Ensuring the price paid for purchase services are fair and reasonable;

e. Rotating the use of merchants and avoiding the unauthorized practice of splitting purchases;

f. Reporting the acquisition of fixed controlled assets to Child Information systems Administration (CISA) for computer-related equipment and all other items should be reported to Facilities Management Administration (FMA).

g. Reviewing or disputing transactions and forwarding all required documentation to the AO or APC as directed, within established deadlines;

h. Keeping complete and accurate records of purchase transactions, including maintaining copies of receipts with bank statements;

i. Reviewing cardholder transactions in Payment Net and approving or disputing transactions in accordance with reconciliation requirements and process deadlines;

j. Submitting original receipts by the 27th of each month to the AO or APC as directed, after reviewing transactions in PaymentNet;

k. Maintaining balances of p-card transactions to avoid overspending delegated limits and available budget;

l. Requesting and coordinating modifications for purchase card accounts with the AO and APC in order to assure proper alignment between spending and purchase card account capacity;

m. Maintaining compliance with the Purchase Cardholder Behavior Standards *(Attachment E)*;

n. Requesting a Credit Card Authorization Form from the lodging vendor and promptly respond as necessary. If the purchase cardholder is making accommodation arrangements on behalf of another employee within CFSA, the cardholder shall request a Credit Card Authorization Form from the lodging vendor and promptly respond as necessary;

o. Cooperating with the APC, Program Management Office, and audit and investigative authorities in the identification and mitigation of suspected, alleged, or confirmed instances of waste, fraud or abuse; and

p. Safeguarding the p-card and card account number at all times. The cardholder shall not allow anyone to use his or her card or account number. If the cardholder fails to safeguard the p-card or card account number, the cardholder shall be subject to disciplinary action in accordance with the Purchase Cardholder Sanctions and Disciplinary Guidelines *(Attachment F)*.

5. **Designated Billing Official (DBO)** - The DBO is an employee of the CFSA Office of the Chief Financial Officer (OCFO) and is responsible for:

a. Completing all training requirements;

b. Monitoring transactions;

c. Using automated system (PaymentNet) to carry out responsibilities;

d. Suspending the accounts when cardholder and/or AO is not complying with the established review and approval deadlines;

e. Certifying or confirming advance funds certifications and/or purchase authorization for p-card accounts;

f. Attending monthly Agency Review Team meetings; and

g. Cooperating with the APC, Program Management Office, and audit and investigative authorities in the identification and mitigation of suspected, alleged, or confirmed instances of waste, fraud or abuse.

6. **Financial Reporting** - is a unit within the Office of Chief Financial Officer at CFSA and is responsible for:

a. Completing all training requirements;

b. Reconciling cardholder Transaction and Account Summary Reports against amount withdrawn by Office of Finance and Resource Management (OFRM) for payment each month;

c. Monitoring the amount of funds encumbered to prevent Agency overspending resulting from p-card usage;

d. Using automated system (PaymentNet) to carry out responsibilities;

e. Making journal entries to reconcile expenses in System of Accounting Record from the single funding source for the p-card to the appropriate comptroller source group and object code line items;

f. Providing required funding attributes to OFRM for the p-cards, based on direction from the APC regarding location of funds and specific amounts allocated for the card;

g. Attending monthly meetings; and

h. Cooperating with the APC, Program Management Office, and audit and investigative authorities in the identification and mitigation of suspected, alleged, or confirmed instances of waste, fraud or abuse.

7. **Office of the Chief Financial Officer (OCFO) Accounts/Payable** - is responsible for:

a. Recording the purchase in the Invoice Tracking System;

b. Reviewing the expense report for compliance with purchase policies;

c. Confirming or obtain funding from OCFO budget office;

d. Providing the employee with a copy of the reconciled expense report with adjustments and corrections properly annotated;

e. Producing an annual report, by purchaser, shall also be produced;

f. Perform the following monthly tasks:

i. Reviewing Invoice Tracking System daily for purchases that are outstanding 7 business days or more following the completion of purchase;

	ii. Contacting purchaser(s) for purchases that are outstanding 7 to 14 days following the completion of purchase; iii. Providing written notice to the purchaser, supervisor, and program manager of those purchasers who have outstanding purchase expenses 14 to 21 calendar days following the completion of purchase; and iv. Providing written notice to the purchaser, supervisor, and program manager and administrator of those purchasers who have outstanding purchase expenses 21 or more calendar days following the completion of purchase. 8. **Non-Cardholder Requestor** – Agency employees that require the use of a p-card for goods or services as outlined in the Mayor's executive order are responsible for: a. Obtaining a quote for the goods and services being requested. b. Ensuring the price quoted is fair and reasonable, c. Identifying the necessary funding source in support of the request *(See Procedure D)*; d. Ensuring the encumbrance process has been completed; e. Obtaining program approval for the request and submit to cardholder for processing; f. Confirming with the cardholder that the goods and services were received; and g. Cooperating with program officials and providing timely responses to transaction inquires when necessary. 9. **Program Management Office** (**PMO**) -The PMO is the organizational unit within the District's Office of Contracting and Procurement responsible for the general management of the Purchase-Enabled Purchase Card Program, Agency oversight, and compliance of all approved rules and procedures governing participation.
	Procedure B: General Standard of Usage 1. The cardholder shall comply with all applicable rules and regulations. An individual who is issued a p-card under CFSA's Purchase Card Program shall use the p-card for *Official Government Business Only*. P-card limits include a per-day, per transactions limit of $2,500 and $10,000 per monthly billing cycle limit unless otherwise specified by the CPO. Only purchase transactions that are directly related to the programmatic function of the Agency's programs shall be made. An individual with a p-card shall use it for *Official Government Purchases Only*.

	2. An individual who has been issued a p-card under the DC Purchase Card Program shall use the card to buy commercially available goods and services, for *Official Government Business Only*. A concerted effort to utilize small local vendors or Certified Business Enterprise (CBE) should be made *(See Procedure G)*. If an increase in p-card limits is needed, the AD may, in writing to the CPO, request an increase in single purchases, per day, or monthly limits based on CFSA's budget capacity and programmatic needs. 3. **General Agency Use** - In addition to the requirements and limitations stated in this policy, the AD, or his or her designee, may authorize additional conditions or limitations not in conflict with this policy.
	Procedure C: Cardholder Standard of Usage 1. **Cardholder** - Only the person named as the cardholder, whose inscribed name displays on the purchase card, is authorized to present the purchase card (or card account number) for goods or service. Any cardholder, who possesses and is authorized to use a CFSA p-card, shall exercise care in incurring expenses in a prudent and reasonable manner. 2. Excess costs, charges, or services unnecessary or unjustified in the performance of official government business shall not be acceptable under this standard. <u>Employees shall be held responsible for excess or unauthorized usage</u> and any additional expenses incurred for personal preference, or convenience. Any cardholder who violates this standard, or any provisions of this policy, may be suspended from further card usage as well as incur disciplinary action in accordance with the Purchase Cardholder Sanctions and Disciplinary Guidelines *(Attachment F)*. 3. **Purchase Exempt Usage** - When making p-card transactions by any means, including in person, by mail, the Internet or telephone, the cardholder shall inform the vendor that the transaction is for official District government purposes and that the District government is exempt from and will not pay the following taxes *(see also Procedure W)*: a. Federal Excise Tax; b. District of Columbia Sales and Use Tax; or c. Sales Tax in jurisdictions maintaining a reciprocity agreement with the District.
	Procedure D: Encumbrance 1. **Encumbrance Accounting and Commitments** - Purchase orders and contracts are commitments for the future expenditure of funds. A requisition is a potential commitment for the future expenditure of funds. Governmental accounting uses encumbrance accounting, under which actual and potential commitments are recorded (in the General Ledger) in order to reserve a portion of the appropriated funds.

2. **Encumbrance Process** must include the following:
   a. Prior to the start of the fiscal year, the APC and Agency leadership shall work with the budget office to identify the amount of funds to encumber for p-card activity;
   b. The DBO shall prepare a p-card funding source with index code, PCA, and Agency object code for OFRM;
   c. OFRM shall then verify and collect the funds; and
   d. The OFRM will alert the Program Management Office who will;
   e. Activate the cards at the beginning of each the fiscal year.

3. In order to properly use the p-card, a cardholder, in collaboration with the Agency APC, AO, and DBO, shall ensure that sufficient budget capacity is available on the card account prior to making purchases. Cardholders shall be mindful of the five steps in the life cycle of a transaction which include:
   a. **Budget** – All programs have an assigned budget. The fiscal office provides monthly budget reports to inform programs of their available budget by object. Cardholders are to ensure that they are operating within the limits of their p-card budget prior to spending. Available p-card encumbrance balances are listed on the monthly report as an inter-District and are combined with other inter-District obligations. The monthly budget report should be used to plan for future obligations and monitor spending.
   b. **Encumbrance** – An encumbrance must be recorded prior to making a p-card transaction. The monthly budget report should be used as a guide to plan and monitor spending.

      The Purchase Card Encumbrance Request Form *(Attachment H)* should be used to request a new p-card encumbrance or to modify an existing p-card encumbrance. The available budget must be identified using the correct index, PCA and Agency object code.

      Making a purchase prior to establishing an encumbrance or exceeding an established encumbrance is a violation of the DC OCP purchase card policy and the Anti-deficiency Act *(Procedure U)*. A first violation will be considered a tier 1 offense as outlined by DC Office of Contracts & Procurement *(Attachment D)*. An additional violation will be discussed by the ART and the cardholders' card will be suspended for a period of not more than two weeks. Any subsequent violations will be considered a tier 2 offense as outlined by DC Office of Contracts & Procurement and may lead to retraining, or the termination of card privileges and/or corrective actions, including suspension of less than 10 days without pay.

      The Purchase Card Encumbrance Request Form *(Attachment H)* must be properly completed, reviewed, signed by the required parties, and submitted to the APC before the transaction is processed.

c. **Charges** – The cardholder is responsible for ensuring the p-card is used appropriately *(See also Procedure J)*. The cardholder must know if their p-card has been set up for travel only, purchases only, or for travel and purchases.

P-card transactions are restricted to object class 20, 40, 41, 70, and 50. Cardholders should communicate any questions or concerns regarding appropriate charges *(See Procedure J)* and the appropriate agency object code with the Fiscal Office or the APC prior to making a purchase.

Note: Charge restrictions for P-Card:

i. Sales tax is not an allowable charge.

ii. Client specific charges must be processed through the FACES system *(See Procedure L)*.

iii. Purchase card charges are not to exceed the daily purchase limit of $2,500 *(See Procedure F)*.

d. **Tracking** – Cardholders are responsible for tracking each transaction made using the p-card. Each transaction must be tracked by index and object and recorded on the Reconciliation Summery Sheet *(Attachment I)*. Tracking p-card transactions is required:

i. To avoid overspending obligations;

ii. Plan future p-card transactions; and

iii. Maintain a current p-card 'available funds' balance.

e. **Reconciliation** – Cardholders are required to maintain and submit monthly p-card reconciliations. Reconciliations are due to the Fiscal Office and APC by the 27th day of each month or the 7th business day following the close of the business cycle.

Failure to submit timely reconciliations is a violation of the purchase card policy. This violation is considered a tier 1 offense and the cardholder will receive a letter and/or privileges may be suspended as outlined in *Attachments F and G* or as deemed necessary by the ART.

The reconciliation must be prepared monthly using the Reconciliation Summary Sheet, signed by the required parties, and subsequently reviewed by the ART. All fields on the Reconciliation Summary Sheet must be completed accurately. The APC shall ensure reconciliations are submitted electronically to the Fiscal Office.

Procedure E: Purchase Card Acquisitions

1. In order to properly use the p-card, a cardholder, in collaboration with the Agency APC, AO, and DBO, shall ensure that sufficient budget capacity is available on the p-card account to make purchases**.**

2. **Buying Procedures** - A cardholder can make purchases in person, by mail, telephone and over the Internet. Purchases via fax are strictly prohibited (although card information may be faxed as part of the card authorization process with hotels only). If the purchase is by telephone, the cardholder shall request the name and employee of the person with whom the cardholder is speaking. When ordering via the Internet, the cardholder shall obtain a printout of the internet invoice as a record of purchase. Regardless of the ordering method, as the cardholder places the order, he or she should identify herself or himself as a District government employee and confirm that:

   Note: Payments using PayPal or other payment intermediaries are prohibited.

   a. Vendor will accept a District Government p-card.
   b. The purchase is being made for official government purposes and the District government is exempt from taxation in accordance with the Office of Contracting and Procurement Purchase Card Program Policy and Procedures (OCP Policy No. 2009-01).
   c. The vendor does not charge a "premium" for the use of the card, and if the vendor attempts to impose a premium or additional charge on the purchase, remind its representative that premiums are prohibited by MasterCard.
   d. The vendor agrees to charge the p-card account no earlier than when the goods or services are rendered.
   e. The address where the items are to be picked-up from or delivered to is correct and complete in accordance with delivery procedures.

3. **Delivery Procedures** - There are various ways that a cardholder can arrange and accept delivery of goods and services ordered using the p-card:

   a. The cardholder may accept delivery at the Point-of-Sale if the items are in stock. The cardholder should be sure to get a receipt.
   b. The cardholder or a designated staff member may pick up an order at the merchant's facility. If someone other than the cardholder picks up the order, he or she should sign as having received the order, and shall provide the original receipts, packing slips, and any other proof of transaction to the cardholder.
   c. The cardholder or a designated staff member may accept delivery via US Postal Service, FEDEX, UPS, or any other commercial delivery service. The cardholder should instruct the vendor to include the following information on the shipping document or packing slip:
      i. Cardholder name and organizational abbreviations;
      ii. Appropriate delivery address (including building designator and mail stop number); and
      iii. Cardholder telephone number.

	d. If the delivery destination is different from that of the cardholder, an official in the destination office must confirm receipt and acceptance (e.g., that the item ordered is in good condition) of the requirement by signing and dating the shipping document and forwarding it to the cardholder. e. If the vendor cannot guarantee delivery and billing within 60 days of placing the order, the cardholder should not place the order (backorders are not authorized). *Note: expenses that exceed the U.S. General Services Administration's (GSA) ceiling must be authorized by the AD or designee.*
	Procedure F: Single Purchase and Daily Limits 1. The single purchase limit established for the purchase card as authorized by Delegation of Contracting Authority is typically $2,500. 2. The AD may request in writing to the CPO an increase in purchase card single purchase, daily or monthly limits based on the Agency's budget capacity and programmatic needs. The process is as follows: a. The AD or APC sends to the Program Management Office (pcard@dc.gov) a Delegation of Contracting Authority Purchase Card Limits *(Attachment B)* signed by the cardholder together with a written request for increases in single purchase, daily or monthly cycle limits. The duration of the requested increase should be tied to a specific event or need and be as short as possible. b. The request should contain the following information: i. Names of affected cardholder(s); ii. Last four digits of cardholder(s) account; and iii. Reason(s) for the requested increase and impact on Agency operations if limits are not increased. 3. The CPO or designee determines if the AD's request is justified. If the request for increased limits is denied, a written explanation will be sent to the AD. If approved, the CPO will sign the submitted Delegation of Authority-Purchase Card Limits *(Attachment C)* and the PMO will increase the limits in PaymentNet accordingly. Copies of the signed delegation should be maintained by the cardholder and the PMO.
	Procedure G: Certified Business Enterprise (CBE) Merchants and Vendor Rotation An individual who has been issued a p-card under the DC Purchase Card Program shall use the card to buy commercially available goods and services, for Official Government Business Use Only. The Small, Local and Disadvantaged Business Enterprise Development and Assistance Act of 2005 requires all purchases under $100,000 for goods or services be set aside for Small Business Enterprise (SBE). Each agency card holder is responsible for adhering to the mandatory SBE set aside. The cardholders should:

	1. Consult the District of Columbia Supply Schedule (DCSS) to identify a SBE; 2. If no SBEs are available, consult the Department of Small, Local, Business Development (DSLBD) website to identify SBEs; and 3. If no SBEs are available, go to the Open Market.
	Procedure H: Fixed Assets 1. **Fixed Assets** - are long lived tangible property held to assist in the production of governmental goods or the rendering of services which provide an economic benefit for three (3) or more years. This encompasses real property (land, building, land/building improvements, infrastructure), construction in progress, and personal property (furniture, vehicles, etc). 2. In accordance with Sections 1020.301 and 1020.302 (A) of the OCFO Financial Policies and Procedures Manual, card purchases of goods, supplies, and equipment that meet the definition of "capitalized and non-capitalized fixed assets" shall be labeled and recorded in the Fixed Asset System. The cardholder is responsible for complying with the OCFO requirements in cooperation with the Agency property officer. Furthermore, such assets shall be disposed of in accordance with the requirements of OCP's Personal Property Division. 3. **Controllable Assets** - Personal property that does not meet the capitalization criteria previously described may be considered a "controllable asset." Controllable assets are controlled through the Fixed Asset Subsystem (FAS) however agencies are required to keep records of the personal property in their possession that is considered a "controllable asset." 4. **Personal Property** - is considered a "controllable asset" when the value is less than $5,000 but it is an item that is sensitive or highly at-risk for theft. The District classifies the following items of personal property as "controllable assets". Each agency is required to maintain detailed records of these items: CISA: a. Personal computers; b. Laptop or notebook computers; c. Monitors purchased separate from the computer; d. Printers; and FMA: a. Fax Machines; b. PDA's (Blackberries only); c. Major appliances;

	d. Power tools; e. Radio equipment; f. Video equipment; g. Cameras; h. Cellular phones; and i. Other computer related software and hardware. Whenever a controllable asset is acquired by the use of a p-card, the program recipient must notify either FMA or CISA within 24 hours to ensure asset is properly tagged and recorded.
	Procedure I: Recycled and Environmentally Preferable Products Cardholders shall comply with OCP's "Environmentally Preferable Purchasing" and "Waste Reduction and Recycling" Policies and procure recycled and environmentally preferable products to the maximum extent possible and feasible.
	Procedure J: Permissible Acquisitions 1. An individual who has been issued a p-card under the DC Purchase Card Program shall use the p-card to buy commercially available good and services. 2. In addition to the requirements and limitations established in this policy, the AD or his or her designee may authorize additional conditions or limitations not in conflict with the Office of Contracting and Procurement Purchase Card Program Policy and Procedures (OCP Policy No. 2009-10), which may be necessary to accomplish the effective and economical use of the p-card within CFSA. 3. In the event that a cardholder needs to purchase a prohibited item, the CFSA APC must send an e-mail to the PMO requesting permission to grant a wavier and explaining why the prohibited-item must be purchased via a p-card. The CPO or designee with PMO oversight is authorized to grant waivers. 4. P-card may be used for the following purchases: a. Supplies; b. Materials; c. Equipment; and d. Membership fees.
	Procedure K: Purchase Card (Only) <u>Prohibited</u> Acquisitions 1. It is the policy of the District government that p-cards shall not be used for any of the following purchases: a. Items for personal use. b. Travel and travel-related expenses. c. Motor vehicle fuel.

	d. Transportation costs, excluding Metro fare cards. e. Utility payments. f. Cash advances or ATM withdrawals. g. Purchase of alcoholic beverages. h. Entertainment. i. Criminal or illegal activity. j. Any other prohibited use as designated by the AD and reflected within the cardholder's profile. 2. In the event that a cardholder needs to purchase a prohibited item, the APC must send an e-mail to the PMO requesting permission and explaining why the prohibited item must be purchased via p-card. The CPO or the Assistant Director with Program Management Office oversight is authorized to grant waivers. *Note: payments using PayPal or other payment intermediaries are prohibited.*
	Procedure L: Client Specific Purchases Client specific purchases should be made on emergency basis only. If the p-card is used for client services a demand payment form and backup documentation which clearly outlines the event must accompany all such requests.
	Procedure M: High Risk Merchant Codes 1. In order to limit the possibility of prohibited items that may be purchased, certain high risks Merchant Category Codes (MCC) are blocked by the bank as a safeguard. When the cardholder executes a transaction with a vendor categorized by one of the MCCs below, the transaction will be declined. 2. If an MCC is blocked for an allowable purchase, the cardholder or APC must contact the PMO, explain what is being purchased and request that the block be lifted in order to complete the transaction. The following MCCs are blocked by the Bank Partner: a. 0000 Convenience Checks; b. 4411 Steamship/Cruise Lines; c. 4829 Wire Transfer-Money Orders; d. 5271 Precious Stones and Metals, Watches and Jewelry; e. 5551 Boat Dealers; f. 5571 Motorcycle Dealers; g. 5592 Motor Homes Dealers; h. 5598 Snowmobile Dealers; i. 5932 Antique Shops; j. 5933 Pawn Shops; k. 5937 Antique Reproductions;

	l. 5944 Jewelry Stores; m. 5972 Stamp and Coin Stores; n. 6010 Financial Institutions Manual Cash Advance; o. 6011 Financial Institutions Automatic Cash Advance; p. 6051 Non-Financial Institutions-Foreign Currency, Money Orders, Travelers Checks; q. 6211 Security Brokers/Dealers; r. 6760 Savings Bonds; s. 7012 Timeshares; t. 7273 Dating & Escort Services; u. 7297 Massage Parlors; v. 7298 Health and Beauty Spas; w. 7631 Watch, Clock and Jewelry Repair; x. 7932 Billiard and Pool Establishments; y. 7995 Betting, Casino Gaming Chips, Off-Track Betting; z. 8651 Political Organizations; aa. 9211 Court Costs, Alimony, Child Support; bb. 9222 Fines; cc. 9223 Bail and Bond Payments; and dd. 9700 Automated Referral Service. 3. In those cases where the MCC is incorrectly ascribed to the merchant, the merchant should contact the acquiring bank (the bank the merchant does business with) to correct any MCC coding errors.
	Procedure N: Unauthorized Use of Purchase Card 1. A cardholder who makes unauthorized purchases shall be liable to reimburse the District government for the total dollar amount of the unauthorized purchase expense when the debt has been acknowledged by the cardholder in writing or reduced to a judgment, in accordance with 6 DCM.R. 2903. Pursuant to DC Law 6-144, effective September 13, 1986, DC Official Code §§1-629.01 *et seq*., where the cardholder does not acknowledge the unauthorized purchase in writing or it is not reduced to a judgment, the name of the cardholder, the amount of the unauthorized purchase expense, and supporting documentation shall be forwarded to the Office of the Attorney General for appropriate action. The cardholder may have his or her card charging privileges either suspended or cancelled and may be subject to disciplinary action in accordance with the Purchase Cardholder Sanctions and Disciplinary Guidelines *(Attachment F)*. 2. In the event that a cardholder needs to purchase a prohibited item, the APC must send an e-mail to the PMO requesting permission and explaining why the prohibited-item must be purchased via purchase card. The CPO or the AD with PMO oversight is authorized to grant waivers.

	Procedure O: Statements and Invoices 1. The billing cycle for all agencies ends on approximately the 20th day of each month and begins on the next day of each month. P-card transaction activity detail is available in PaymentNet throughout the billing cycle once the transaction has posted. At the end of billing cycle, the Bank Partner will forward the following items in the mail: a. Statement or Memo to each cardholder detailing the charges by the cardholder for the prior monthly billing cycle; and b. Enterprise Transaction Report to the PMO. 2. Cardholders can download their statements from PaymentNet. Cardholders may request a duplicate statement by telephoning JPMC Customer Service at 1-888-297-0781 if they have not received their statements by the 25th of the month.
	Procedure P: Reconciliation of Purchase Activity 1. **Purchase Card Reconciliation** - Cardholder statements are available online at the close of the billing cycle which is generally around the twenty-first of the month. By the 26th of each month (within 5 business days of the close of the billing cycle) each cardholder shall follow the steps below to reconcile monthly cardholder account activity: a. Receive and review the cardholder statement at the close of the billing cycle; b. Assemble receipts and supporting documents (i.e., travel request forms, demand payment forms, and other justifications). Reconcile transactions in PaymentNet and submit to APC; c. The cardholder shall review all transactions listed under their cardholder's account number in the PaymentNet System and provide vendor activity record with original receipts, budget codes, and any relevant documentation to the AO or APC as appropriate; d. Complete the Credit Card Statement Reconciliation Summary form *(Attachment H)* and submit to AO or APC with attachments as appropriate; and e. By the 3rd of each month, the AO shall mark each transaction as approved in PaymentNet. The AO shall provide the cardholder activity record and forward original receipts to the APC for filing. 2. **Missing Documentation** - If there is no documentation produced from a transaction, the cardholder must include in the notes section (in PaymentNet) the explanation for the absence of such documentation. These comments will be visible on the Transaction Detail with Accounting Codes and Notes Reports and will serve as documentation for payment and audit purposes.

	Procedure Q: Filing and Record Retention 1. **Filing** - All reconciliation documentation, copies of the relevant PaymentNet reports, original receipts, and other documentation generated by the ART shall be retained by the APC. The APC must establish a secure file for all relevant documentation for at least 7 years. The cardholder shall maintain copies of vendor receipts for at least seven (7) years. 2. **Record Retention** - The APC is responsible for maintaining a file of ART reports and original receipts. The cardholder must retain copies of receipts. Pursuant to the provisions of the District of Columbia General Record Schedules (published by the DC Executive Office of the Secretary, Office of Public Records), all documents associated with the P-Card Program must be maintained for 7 years after the final payment; however, records must remain on site the first 3 years and the subsequent 4 years, the Agency can choose to maintain documents in an archive facility.
	Procedure R: Reporting 1. There are over 65 standard reports within PaymentNet that provide audit and monitoring capabilities for Agency, financial, and program management. There are seven reports that the ART team shall review on a monthly basis. 2. The **Agency Review Team** members shall provide the following reports to the PMO, as necessary: a. Subsequent to uncovering instances of Fraud, Waste, or Abuse or participant failure to adhere to programmatic rules and guidelines, the APC shall enforce PMO program sanctions when applicable and send the PMO a memorandum describing the recommended action along with documentation relevant to specified infractions; and b. A copy of the sign-in sheet from the monthly Agency Review Team meetings shall be forwarded to the PMO within 30 days of the end of the billing cycle at pcard@dc.gov (if electronic) or Purchase Card Program Management Office: 441 4th Street NW-Suite 700 South, Washington DC 20001. 3. The APC shall provide regular reporting to key purchase card program stakeholders. On request, the PMO shall produce and disseminate to AD, APC, AO, OCP Designated Contracting Officers, DBO and other appropriate stakeholders, the following set of reports: a. Delinquencies with current balance; b. T&E Expense activity by cardholder; c. Suspension & cancellations; d. Unusual activity analysis; e. Transaction audit; f. Declines; and g. Transactions detail.

	4. As established in OCP, the PMO shall provide quarterly reports to the DC Council as established in DC Official Code § 2-301.01 *et seq*. 5. Any other reports on the CFSA Purchase Card Program may be requested as needed for effective program oversight or compliance with statutory reporting requirements.
	Procedure S: Agency Review Team (ART) 1. Each participating agency shall establish a purchase card review team to oversee the purchase card activities of the agency. The ART shall be comprised of the AD or designee, APC, AO(s), and the DBO. Other participants may be designated by the AD. 2. At a minimum, the ART shall have the following responsibilities: a. Overseeing all agency purchase card activities; b. Reviewing reports of purchase card activity; c. Ensuring that there exists complete and accurate documentation for all purchase card transactions, including standardized PaymentNet reports such as the Transaction Details Report, Transaction Audit, Unusual Activity Summary, Transaction Dispute Status Report, Declines Report, and cardholder original receipts; d. Investigating instances of questionable purchases; e. Enforcing PMO program sanctions when applicable; f. Recommending disciplinary action to the PMO and AD against Agency card program participants for violations of the purchase card policies and procedures, in accordance with District personnel rules and regulations; g. Ensuring that the PMO is notified of any changes in Agency participant status (e.g., cardholders, APC, AO, DBO) via the APC; h. Cooperating with the PMO, and audit and investigative authorities, with respect to identifying and mitigating waste, fraud or abuse related to the activities of the DC Purchase Card Program; and i. Certifying (attesting to the accuracy and completeness of data in the report) and submitting reporting documents as required by the PMO.
	Procedure T: Cardholder Changes 1. If there are any changes in a card program participant's status (e.g., employment status, work location, card limits, roles assignments, reporting relationships to AOs, changes in the DBO status and contact information), the APC shall *promptly* communicate such changes via email to the PMO (pcard@dc.gov). 2. If the change involves a cardholder, the APC must email the PMO with the last four digits of the purchase card account and verify that the card has been destroyed.

3. Upon being informed of a cardholder status change, the PMO will close the cardholder account and deactivate the employee's access in PaymentNet within two (2) business days. Card account closings will also serve as a rescission of contracting authority.

Procedure U: Compliance Requirements and Security

1. The District of Columbia Anti-Deficiency Act prohibits the following and identifies them as a violation:
   a. Making or authorizing an expenditure or obligation exceeding an amount available in an appropriation or fund;
   b. Involving the District in a contract or obligation for the payment of money before an appropriation (or encumbrance) has been made;
   c. Approving a disbursement (credit card transaction) without appropriate authorization;
   d. Deferring the recording of a transaction incurred in the current fiscal year to a future fiscal year;
   e. Allowing an expenditure or obligation to exceed apportioned (or encumbrance) amounts;
   f. Not submitting a required spending plan or projection in a timely manner;
   g. Knowingly reporting incorrectly on spending to date or on a projected annual spending; and
   h. Failing to adhere to a spending plan.

2. **Non-Compliance** - If a DBO, APC, PMO or the ART observes cardholders failure to meet process deadlines, privileges in accordance with the Purchase Cardholder Sanction and Disciplinary Guidelines *(Attachment F)*; may be suspended or canceled.

3. **Purchase Card Waste, Fraud and Abuse** - The use of the p-card, on behalf of an employee, and its issuance to a cardholder, is a privilege and not a right of employment with the CFSA. Waste, fraud and abuse in the use of the p-card by the cardholder and/or the employee shall be grounds for suspension or cancellation of the p-card, or other disciplinary action. In addition, any cardholder and/or AO is subject to disciplinary action for waste, fraud, and abuse in accordance with the Purchase Cardholder Sanction and Disciplinary Guidelines for purchase cardholder and Purchase Card Approving Officials Sanctions and Disciplinary Guidelines for AO *(Attachments F and G)*.

4. **Abuse–Misuse and Mismanagement** - Failure to comply with the reconciliation deadlines established in this policy shall be grounds for suspension or cancellation of a cardholder's card and charging privileges. In addition, any cardholder and/or AO is subject to disciplinary action for abuse as outlined in Behavior Standards for Purchase Card Program Authorizing Officials and Purchase Cardholder Behavior Standards *(Attachment D and E)*.

5. **Inquiries** - At any time, the PMO, ART or Office of Procurement Integrity and Compliance (OPIC) may directly request a written explanation from a cardholder for questionable practices. The cardholder must respond in writing within ten (10) business days. If the cardholder fails to respond as required, the PMO shall suspend cardholder's privileges until the matter is resolved and may refer the inquiry to the DC Office of the Inspector General, if deemed necessary.

6. **Waste, Fraud, and Abuse** - Any CFSA employee who suspects waste, fraud, or abuse on the part of participants in the CFSA Purchase Card Program may contact:

   a. CFSA Purchase card program officials.

   b. The Office of Procurement Integrity and Compliance at 724-3969.

   c. The DC Office of the Inspector General at 1-800-521-1639 (toll free), or (202) 727-0267 (Washington, DC area), or may send an email to: hotline@dcig.org. By law, government employees are protected from reprisals or retaliation by their employers for reporting to the.

Note: For additional information, see administrative issuance CFSA-08-10, Whistleblower Protection Act.

7. **Card and Card Account Security**.

It is the cardholder's responsibility to safeguard the purchase-enabled card and card account number at all times. The cardholder must not allow anyone to use his or her card or account number. If the cardholder fails to safeguard the purchase-enabled card or card account number, the cardholder will be subject to disciplinary action in accordance with the Cardholder Sanctions and Disciplinary Guidelines.

Procedure V: Cardholder Disputed Transactions and Transaction Errors

1. When a transaction that the cardholder did not initiate appears in the PaymentNet Transaction list or when a transaction cannot be reconciled because of an error or itemized amounts that have been incorrectly attributed to the cardholder, the cardholder shall:

   a. Contact the vendor and request that a correction be made;

   b. Select the dispute button on the Transaction Detail Screen in PaymentNet and select the reason for the dispute from the drop down menu. If the vendor refuses to make the correction and credit the cardholder account accordingly, the cardholder should select the dispute button on the Transaction Detail Screen in PaymentNet and select the reason for the dispute from the drop down menu; and

   c. Notify the APC of the vendor's refusal to make the corrections.

2. The cardholder shall check the status of the dispute in PaymentNet and work closely with the vendor, APC, and the Bank Partner to resolve the issue.

3. If the AO disputes any charges, he or she must first discuss any such discrepancies with the affected cardholder. If the issue cannot be resolved through the cardholder or merchant, the AO should select the dispute button on the relevant transaction detail screen in PaymentNet to alert the Bank Partner to take necessary action to resolve such discrepancies. The AO shall check the status of the dispute in PaymentNet and work closely with the vendor, APC, PMO, and the Bank Partner to resolve the issue.

Procedure W: Tax Exempt

1. **Purchase Exempt Usage** - When making p-card transactions by any means, including in person, by mail, the Internet or telephone, the cardholder shall inform the vendor that the transaction is for official District government purposes and that the District government is exempt from and will not pay the following taxes (DC Official Code § 47-2005 and 9 DCM.R. § 445):
   a. Federal Excise Tax;
   b. District of Columbia Sales and Use Tax; or
   c. Sales Tax in jurisdictions maintaining a reciprocity agreement with the District.

2. If it is determined that the above taxes have been charged to the District government, the cardholder, cardholder's Agency, and the vendor may be liable to reimburse the government for taxes paid.

3. The federal tax exempt number is listed on the face of the JP Morgan card.

4. A copy of the District of Columbia Tax Exemption letter is attached as *Attachment A*. The cardholder shall present a copy of the exemption letter to p-card vendors on demand. In the alternative, when a vendor will not grant a tax exemption without a hard copy of the District government's tax exemption certificate, the cardholder may refer the vendor to the Bank Partner on the 800 number on the reverse side of the purchase card. The Bank Partner will verify the tax-exempt status of the card and inform the vendor that a District government Sales Tax Exemption Letter is on file.

5. A cardholder can make purchases in person, by mail, telephone and over the Internet. Purchases via fax are strictly prohibited using the purchase card (although card information may be faxed as part of the card authorization process with hotels). If the purchase is by telephone, the cardholder shall request the name and employee of the person with whom the cardholder is speaking.

   Note: payments using PayPal or other payment intermediaries are prohibited.

	6. When ordering via the Internet, the cardholder shall obtain a printout of the internet invoice as a record of purchase. Regardless of the ordering method, as the cardholder places the order, he or she should identify herself or himself as a District government employee and confirm that: a. Vender will accept a District government purchase-enabled purchase card. b. The purchase is being made for official government purposes and the District government is exempt from taxation in accordance with this policy. c. The vendor does not charge a "premium" for the use of the card, and if the vendor attempts to impose a premium or additional charge on the purchase, remind its representative that premiums are prohibited by MasterCard. d. The vendor agrees to charge the p-card account no earlier than when the goods or services are rendered. e. The address where the items are to be picked-up from or delivered to is correct and complete in accordance with delivery procedures. 7. **Vendor Demand for Government Tax Exemption Certificate** - A copy of the District government's tax exemption certificate is attached as *Attachment A*. The cardholder shall present a copy of the exemption letter to purchase card vendors on demand. In the alternative, when a vendor will not grant a tax exemption without a hard copy of the District government's tax exemption certificate, the cardholder may refer the vendor to the Bank Partner on the 800 number on the back side of the purchase card. The Bank Partner will verify the tax-exempt status of the card and inform the merchant that a District government Sales Tax Exemption Letter is on file.
	Procedure X: Lost, Stolen, Damaged, or Destroyed Purchase Cards 1. In the event a cardholder loses, damages or destroys a card, or a card is stolen, the cardholder shall: a. Notify the Bank Partner and the PMO within 1 business day. Work with the PMO to apply for a replacement card. Replacement cards are generally issued within 3 to 5 working days of the reported loss, theft, accidental damage or destruction. b. Prepare and submit a written memorandum within 2 business days to his or her AO, with an electronic copy to the APC and PMO, which shall include: i. The card account number (for security purposes, only indicate the last four digits). ii. The cardholder's complete name. iii. A brief description of the incident including date and location of the loss, theft, damage, or destruction.

	iv. The date the cardholder reported the loss, theft, damage or destruction to the Bank Partner, with the time and name of the person at the Bank Partner's office who was notified. v. If the card was stolen, the date reported to police, with a copy of the police report attached. vi. Details of all purchases made on the day the card was lost, stolen, damaged or destroyed (including vendor name, phone number, item(s) purchased and amount charged). 2. The cardholder shall deliver to the APC a purchase-enabled card that is found after having been reported lost, stolen, damaged or destroyed. The APC shall destroy the card by cutting it in half and transmitting the destroyed card to the PMO.
	Procedure Y: Suspension and Reinstatement of Purchase Card Privileges 1. Agencies, APCs, AOs, DBOs or cardholder can be suspended from participating in the District and/or CFSA P- Card Program. 2. Causes for Suspension: a. **Cardholder or Approving Official** i. A DBO may suspend a cardholder or AO for failure to comply with established reconciliation timeframes. ii. The PMO may suspend a cardholder or AO for any of the reasons set forth in the Behavior Standards for Purchase Card Program Authorization Officials and the Purchase Cardholder Behavior Standards *(Attachment D and E)*. b. **Agency** i. The Agency's ART fails to meet in accordance with these procedures or to provide the documentation required; ii. The Agency's ART fails to identify and/or address incidents of Waste, Fraud, Abuse or Mismanagement; and iii. Repeated suspensions of Agency participants in the program for failure to comply with established requirements set forth in these procedures. c. **APC** APC consistently fails to comply with or fulfill his or her responsibilities under these procedures. d. **DBO** The DBO consistently fails to comply with or fulfill his or her responsibilities under these procedures.

3. **Ability to Suspend:**

Any individual program participant or the ART team may recommend that the privilege of participation be suspended for a cardholder, AO, APC, or DBO.

a. The AD or PMO may suspend a cardholder, AO, APC, DBO, and/or Agency participation.

b. DBOs may suspend cardholder and AO.

4. **Suspension Process**

a. Any program participant may recommend suspending the privileges of another program participant for violation of the Purchase Card Policies and Procedures. An email should be sent to the DBO, APC, ART, and/or PMO describing the nature of the incident/infraction, including when it occurred, supporting evidence and proposed action. Supporting documentation must be attached.

b. The DBO, APC, ART members, and/or PMO will review information provided and, if causes stated are sufficiently documented, suspend the program participant. If the individual is a cardholder or AO, the PMO shall deactivate the relevant account(s) within the PaymentNet system. The APC shall email the relevant program participant explaining that his/her privileges have been suspended. If an AO is suspended, a replacement AO shall be designated. For DBO suspensions, the OCFO/Agency Fiscal Officer (AFC) must designate a replacement DBO. The suspension notification will include the period of suspension and any conditions of reinstatement required. The suspension notification should copy the Agency Director and all affected stakeholders (APC, AO, and cardholder, DBO, OCFO/AFO, and ART team.

c. When transaction reviews and/or approvals have not occurred 30 days past the end of the billing cycle, the APC sends a warning email to the relevant cardholder and/or AO and copy the PMO, DBO, and ART team.

d. When the reviews and/or approvals have not occurred 45 days after the end of the billing cycle, the APC will email the relevant program participant (and copy the PMO) explaining that his/her privileges have been suspended for at least 10 days, or until the required reviews and approvals have occurred.

e. If an AO is suspended, a replacement AO shall be designated. The APC or DBO shall send a suspension notification email to the cardholder or AO with a copy to the APC, PMO, DBO, ART team, and other affected stakeholders. The DBO will deactivate the relevant account(s) within the Payment system.

5. **Reinstatement Process**

a. **Individual Participant**

i. The suspended participant may have his or her privileges of participation reinstated if the APC, ART, DBO, AFO, AD, or OCFO/ACFO provides a written request to the PMO and demonstrates the remediation of the infractions or causes of suspension and measures to prevent violations in the future.

ii. The individual(s) complete mandatory retraining, if applicable.

iii. For cardholder and AO, reinstatement must also be allowable under the Purchase Cardholder Sanction and Disciplinary Guidelines and Purchase Card Approving Officials Sanctions and Disciplinary Guidelines *(Attachments F and G)*.

iv. If the PMO determines that reinstatement is justified, the PMO shall reactivate the individual(s) within PaymentNet and email the affected stakeholders notifying them that the suspension has been lifted.

v. If privileges were suspended for failure to reconcile, the cardholder may resume use after becoming compliant and card has been reinstated.

b. **Agency**

The AD provides a written request to the PMO, with documentation of the remediation of causes of suspension and corrective measures to prevent violations in the future.

c. **PMO**

i. If the PMO determines that reinstatement is justified, the PMO shall reactivate the agency accounts within PaymentNet and email the affected stakeholders notifying them that the suspension has been lifted.

ii. If the PMO determines that reinstatement is not justified and the CPO agrees that the suspension is appropriate, the employee or Agency may appeal the decision to the OCFO Office of Integrity and Oversight and follow the appeal process outlined in the Office of Contracting and Procurement Policy and Procedures.

Procedure Z: Cancellation of Purchase Card Accounts

1. A p-card account may be cancelled under the following conditions:

a. If a cardholder has been found to have engaged in waste, fraud, or abuse in violation of the Purchase Cardholder Behavior Standards *(Attachment E)* and cancellation is the appropriate sanction under the Purchase Cardholder Sanction and Disciplinary Guidelines *(Attachment F)*;

b. If a cardholder has left the Agency;

	c. If a cardholder has left District Government service; or d. A cardholder no longer needs access to a purchase-enabled purchase card. 2. The PMO will close the cardholder's account in the PaymentNet system. 3. Cancellation of card accounts in PaymentNet effectively rescinds any associated delegations of authority.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

APR 14 2008

EXEMPTION NUMBER: 53-6001131
TYPE OF ORGANIZATION

- ☒ Instrumentality of the District of Columbia Sales Exemption
- ☐ Instrumentality of the Federal Government Sales Exemption
- ☐ State Government that has granted reciprocity to the D.C.
- ☐ International organization exempt by treaty Sales Exemption
- ☐ Organization exempt by Act of Congress Sales Exemption
- ☐ Other and Sales only _____Exemption

DISTRICT OF COLUMBIA GOVERNMENT
1350 PENNSYLVANIA AVENUE NW
WASHINGTON, DC 20004

Dear Sir or Madame:

Your organization is exempt from the District of Columbia Sales and Use Tax as a type of organization described above. In order to make tax-free purchases; a copy of your exemption letter should be given to vendors as evidence of the exempt status. Your organization may only use your exemption letter for purchases of taxable property and services for use and consumption in maintaining, operating, and conducting your activities. Officials, members or employees of your organization may not use your exemption letter for their personal use.

Instrumentalities of the Federal or District of Columbia Government making payments to the vendors with an authorized government purchase order or government check are not required to have an exemption letter.

If you have any questions, please call (202) 442-6586.

Sincerely yours,

Supervisory Auditor
Review and Conference Section

FR-300 (Rev. 03-04)

DELEGATION OF CONTRACTING AUTHORITY

TO: Cardholder (Name)
Agency (Name)

FROM: (Name)
Chief Procurement Officer

SUBJECT: Delegation of Contracting Authority

DATE:

As Chief Procurement Officer, I hereby delegate contracting authority granted to me by Adrian Fenty, Mayor, in accordance with DC Law 6-85, as amended, to **cardholder name, title** for the purpose of utilizing the District Government - Purchase (Credit) Card.

This authority is limited to use of the District Government Purchase Card for the procurement of supplies, materials, equipment or services under Chapter 27 of the DCM.R., Contracts and Procurements, and is limited to the execution of purchases on behalf of **Agency name** at the following levels:

Single Purchase Limit of:	**$2,500**
Daily Purchase Limit of:	**$2,500**
Monthly Cycle Limit of:	**$10,000**

You are required to adhere to all applicable regulations, policies and procedures as specified in the Procurement Practices Act, as amended, and Chapter 27 of the DCM.R. Transaction information will be made public through the District's website.

The authority delegated herein will remain in effect until you no longer hold the above stated position within the Government of the District of Columbia, or until I rescind this delegation, whichever occurs first.

The delegate will sign and return copies of this Delegation to the Office of Contracting and Procurement, 441 4th Street, NW, Suite 700S, Washington, DC 20001.

Acknowledged and Agreed:

_____ _____
Cardholder Name/Title Date

DISTRICT OF COLUMBIA GOVERNMENT
PURCHASE CARD TRAINING AFFIDAVIT & USER'S AGREEMENT

I, _____, Cardholder/Approving Official/Agency Program Coordinator/Designated Billing Official, certify that I have completed training in the proper use of the District government purchase card, and I also certify that I have read, understand, and agree to adhere to the requirements of **OCP Purchase Card Program Policies and Procedures** governing participation in the District of Columbia Government Purchase Card Program.

Furthermore, I understand that the District government purchase card is the property of the Government of the District of Columbia and must be surrendered upon separation from District government employment, or as deemed appropriate by the Chief Procurement Officer or other authorized designees.

I understand that I can be held personally and financially responsible for any unauthorized purchases or use of the District government purchase card, including permitting vendors to charge sales tax for card purchases.

Furthermore, I understand that violations of any of the provisions of the above referenced directive may result in suspension and cancellation of my purchase card privileges, or may be the basis for disciplinary action and criminal prosecution.

Participant Name:

Agency Name: Child and Family Service Agency

Training Completion Date:
Signature:

_____
Cardholder/Approving Official/Agency Program Coordinator/Designated Billing Official and Date

_____
Purchase Card PMO/Instructor Date

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF CONTRACTING AND PROCUREMENT

BEHAVIOR STANDARDS FOR PURCHASE CARD PROGRAM AUTHORIZING OFFICIALS

PMP Rating	PES Rating	Behavior Standards	Waste (Failure to Conserve resources)	Fraud (Deception)	Abuse (Misuse & Mismanagement)
5	+	Significantly Exceeds Expectations			
4	+/√	Exceeds Expectations			
3	√	Meets Expectations	▪ Never authorizes purchases at a price that is not fair and reasonable for the District Government without sanctioning cardholders who violate this standard of the purchase card program. ▪ Never approves purchases that are excessive for the Agency without sanctioning cardholders who violate this standard of the purchase card program.	Never approves any travel-enabled purchase with the City's purchase card that is not for a governmental purpose without sanctioning the cardholder who violates this standard of the purchase card program.	▪ Always adheres to deadlines for review and approval of transaction details in PaymentNet, and never delays the reconciliation process. ▪ Never authorizes purchases that are above the encumbrance amount of the City's purchase card limit without sanctioning cardholders who violate this standard of the purchase card program. ▪ Never authorizes the procurement of goods or services that are prohibited by some law, regulation, policy, or funding source without sanctioning cardholders who violate this standard of the purchase card program. ▪ Never authorizes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit without sanctioning cardholders who violate this standard of the travel-enabled purchase card program. ▪ Never authorizes purchases made by unauthorized purchase card users without sanctioning cardholders who violate this standard of the purchase card program.
2	√/-	Needs Improvement (Tier 1 Offense)	▪ Authorizes purchases at a price that is not fair and reasonable for the District Government without sanctioning cardholders who violate this standard of the travel-enabled purchase card program.		▪ Fails to approve transactions in PaymentNet within established reconciliation deadlines. ▪ Authorizes purchases that are above the encumbrance amount of the City's purchase card without sanctioning cardholders who violate this standard of the purchase card program.

2	√/ -	Needs Improvement (Tier 1 Offense)	▪ Authorizes purchases that are excessive for the Agency without sanctioning cardholders who violate this standard of the travel-enabled purchase card program.		▪ Authorizes the procurement of goods or services that are prohibited by some law, regulation, policy, or funding source without sanctioning travel-enabled cardholders who violate this standard of the travel-enabled purchase card program. ▪ Authorizes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit without sanctioning cardholders who violate this standard of the purchase card program.
2	√/ -	Needs Improvement (Tier 1 Offense)			▪ Authorizes purchases made by unauthorized users of the City's purchase card without sanctioning cardholders who violate this standard of the purchase card program.
1	-	Does Not Meet Expectations (Tier 2 Offense)	▪ Repeatedly authorizes purchases at a price that is not fair and reasonable for the District Government without sanctioning cardholders who violate this standard of the purchase card program. ▪ Repeatedly authorizes purchases that are excessive for the agency without sanctioning cardholders who violate this standard of the purchase card program.		▪ Repeatedly fails to approve transactions in PaymentNet within established reconciliation deadlines. ▪ Repeatedly authorizes purchases that are above the encumbrance amount of the purchase card without sanctioning cardholders who violate this standard of the purchase card program. ▪ Repeatedly authorizes the procurement of goods or services that are prohibited by some law, regulation, policy, or funding source without sanctioning cardholders who violate this standard of the purchase card program. ▪ Repeatedly authorizes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit without sanctioning cardholders who violate this standard of the purchase card program. ▪ Repeatedly authorizes purchases made by unauthorized users of the City's purchase card without sanctioning cardholders who violate this standard of the purchase card program.
<1	< -	Unacceptable (Tier 3 Offense)		Approves any purchase with the City's purchase card that is not for a governmental purpose without sanctioning the cardholder who violates this standard of the purchase card program.	

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF CONTRACTING AND PROCUREMENT
PURCHASE CARDHOLDER BEHAVIOR STANDARDS

PMP Rating	PES Rating	Behavior Standards	Waste (Failure to Conserve resources)	Fraud (Deception)	Abuse (Misuse & Mismanagement)
5	+	Significantly Exceeds Expectations			
4	+/√	Exceeds Expectations			
3	√	Meets Expectations	▪ Never makes purchases at a price that is not fair and reasonable for the District Government. ▪ Never makes purchases that are excessive for the Agency.	▪ Never makes any purchase with the City's purchase card that is not for a governmental purpose.	▪ Always verifies monthly purchase card transactions within the established reconciliation timeframe. ▪ Never makes purchases that are above the amount encumbered for the Agency's purchase card. ▪ Always reports lost or stolen purchase cards within 1 business day. ▪ Always physically safeguards the City's purchase card from potential theft or abuse. ▪ Always produces a receipt or invoice for each purchase card transaction. ▪ Always ensures that no law, regulation, policy, or funding source prohibits the procurement of a specific good or service before it is purchased. ▪ Never makes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit. ▪ Never allows unauthorized users to make purchases with the City's purchase card.
2	√/ -	Needs Improvement (Tier 1 Offense)	▪ Makes purchase at a price that is not fair and reasonable for the District Government ▪ Makes purchases that are excessive for the Agency.		▪ Fails to verify purchase card transactions within the established reconciliation timeframe. ▪ Makes purchases that are above the amount encumbered for the Agency's purchase card. ▪ Fails to report lost or stolen purchase cards. within 1 business day. ▪ Fails to respond to a transaction inquiry within 10 business days.

					▪ Fails to physically safeguard the City's purchase card from potential theft or abuse. ▪ Fails to produce receipts or invoices for purchase card transactions. ▪ Fails to ensure that no law, regulation, policy, or funding source prohibits the procurement of a specific good or service before its purchase is made. ▪ Makes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit. ▪ Allows unauthorized users to make purchases with the City's purchase card.
1	-	Does Not Meet Expectations (Tier 2 Offense)	▪ Repeatedly makes purchases at a price that is not fair and reasonable for the District Government. ▪ Repeatedly makes purchases that are excessive for the Agency.		▪ Repeatedly fails to verify purchase card transactions within the established reconciliation timeframe. ▪ Repeatedly makes purchases that are above the amount encumbered for the Agency's travel-enabled-purchase card. ▪ Repeatedly fails to report lost or stolen purchase cards within 1 business day. ▪ Repeatedly fails to respond to a transaction inquiry. ▪ Repeatedly fails to physically safeguard the City's purchase card from potential theft or abuse. ▪ Repeatedly fails to produce receipts or invoices for purchase card transactions. ▪ Repeatedly fails to ensure that no law, regulation, policy, or funding source prohibits the procurement of a specific good or service before its purchase is made. ▪ Repeatedly makes single purchases that are deliberately "split" into multiple transactions in order to circumvent the City purchase card's limit. ▪ Repeatedly allows unauthorized users to make purchases with the City's purchase card.
<1	< -	Unacceptable (Tier 3 Offense)		▪ Makes any purchase with the City's purchase card that is not for a governmental purpose.	

CARDHOLDERS MAY ALSO BE HELD FINANCIALLY AND LEGALLY ACCOUNTABLE FOR PURCHASE CARD INFRACTIONS.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF CONTRACTING AND PROCUREMENT

PURCHASE CARDHOLDER SANCTIONS & DISCIPLINARY GUIDELINES

OCP Purchase Card Program Sanction	And / Or	DCOP Disciplinary Tier	Performance Evaluation System (PES) (DPM* Chapter 14, Part II)	Performance Management Program (PMP) (DPM Chapter 14, Part I)	
			Career Service† (DS, RW, LW, SW) (DPM Chapters 8 and 16)	Management Supervisory Service (MSS) (DPM Chapter 38)	Excepted Service (DPM Chapter 9)
Purchase Card Program Privileges Suspended & Purchase Card Confiscated for 10 Days or More plus Mandatory Retraining	And / Or	"Least Offensive Behavior" (Tier 1)	▪ Verbal Warning ▪ Admonition (Letter of Direction)	▪ Letter of Warning	▪ Letter of Warning
Purchase Card Program Privileges Suspended & Purchase Card Confiscated Permanently	And /Or	"Moderately Offensive Behavior" (Tier 2)	▪ Corrective Action with 10 Days Written Notice: 1. Suspension of less than 10 days without pay; or 2. Official Reprimand ▪ Letter of Warning for an "Unsatisfactory" PES Performance Rating, which can result in demotion or removal. (Letter of Warning Instructions)	▪ Suspension without pay. ▪ Performance Improvement Plan (PIP), which can result in reassignment, demotion, or removal. (PIP Instructions)	▪ Suspension without pay. ▪ Performance Improvement Plan (PIP), which can result in reassignment, demotion, or removal. (PIP Instructions) *(A PIP is optional for Excepted Service employees appointed under the authority of the DC Official Code §§ 1-609.03 and 1-609.04.)*

Purchase Card Program Privileges Suspended & Purchase Card Confiscated Permanently	And /Or	"Most Offensive Behavior" (Tier 3)	▪ Adverse Action with 15 Days Written Notice: 1. Suspension of 10 days or more without pay; or 2. Demotion; or 3. Removal ▪ Assignment of an "Unsatisfactory" PES Performance Rating, which can result in demotion or removal. ▪ Summary (Immediate) Action: 1. Summary Suspension of less than 10 days without pay; or 2. Summary Suspension of 10 days or more without pay; or 3. Summary Removal	▪ Termination with 15 days written notice	▪ Termination with 15 days written notice

* DPM = District Personnel Manual
† In accordance with §§1.6 of Part II of Chapter 14 and 1600.1 of Chapter 16 of the District Personnel Manual, these guidelines only apply to Career Service employees who have completed a probationary period. Furthermore, in accordance with § 1601.2, any procedural system for the review of adverse actions negotiated between the District of Columbia and a labor organization shall take precedence over the provisions of this chapter for employees in a collective bargaining unit represented by a labor organization, to the extent that there is a difference.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF CONTRACTING AND PROCUREMENT

PURCHASE CARD APPROVING OFFICIALS SANCTIONS & DISCIPLINARY GUIDELINES

OCP Purchase Card Program Sanction	And / Or	DCOP Disciplinary Tier	Performance Evaluation System (PES) (DPM* Chapter 14, Part II)	Performance Management Program (PMP) (DPM Chapter 14, Part I)	
			Career Service† (DS, RW, LW, SW) (DPM Chapters 8 and 16)	Management Supervisory Service (MSS) (DPM Chapter 38)	Excepted Service (DPM Chapter 9)
Purchase Card Program Responsibilities Suspended for 10 Days or More plus Mandatory Retraining	And / Or	"Least Offensive Behavior" (Tier 1)	▪ Verbal Warning ▪ Admonition (Letter of Direction)	▪ Letter of Warning	▪ Letter of Warning
Purchase Card Program Responsibilities Suspended Permanently	And / Or	"Moderately Offensive Behavior" (Tier 2)	▪ Corrective Action with 10 Days Written Notice: 1. Suspension of less than 10 days without pay; or 2. Official Reprimand ▪ Letter of Warning for an "Unsatisfactory" PES Performance Rating, which can result in demotion or removal. (Letter of Warning Instructions)	▪ Suspension without pay. ▪ Performance Improvement Plan (PIP), which can result in reassignment, demotion, or removal. (PIP Instructions)	▪ Suspension without pay. ▪ Performance Improvement Plan (PIP), which can result in reassignment, demotion, or removal. (PIP Instructions) *(A PIP is optional for Excepted Service employees appointed under the authority of the DC Official Code §§ 1-609.03 and 1-609.04.)*

Purchase Card Program Responsibilities Suspended Permanently	And / Or	"Most Offensive Behavior" (Tier 3)	▪ Adverse Action with 15 Days Written Notice: 4. Suspension of 10 days or more without pay; or 5. Demotion; or 6. Removal ▪ Assignment of an "Unsatisfactory" PES Performance Rating, which can result in demotion or removal. ▪ Summary (Immediate) Action: 4. Summary Suspension of less than 10 days without pay; or 5. Summary Suspension of 10 days or more without pay; or 6. Summary Removal	▪ Termination with 15 days written notice	▪ Termination with 15 days written notice

* DPM = District Personnel Manual
† In accordance with §§1.6 of Part II of Chapter 14 and 1600.1 of Chapter 16 of the District Personnel Manual, these guidelines only apply to Career Service employees who have completed a probationary period. Furthermore, in accordance with § 1601.2, any procedural system for the review of adverse actions negotiated between the District of Columbia and a labor organization shall take precedence over the provisions of this chapter for employees in a collective bargaining unit represented by a labor organization, to the extent that there is a difference.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
CHILD AND FAMILY SERVICES AGENCY
PURCHASE CARD ENCUMBRANCE REQUEST

MEMORANDUM

TO: **(Name)**
(Title)
(Fiscal Office)

FROM: **(Name)**
(Title)
(Administration)

DATE: **Month Day, Year**

SUBJECT: **FY _____ Request for P-Card Encumbrance or Modification**

							A	B	C
						Use this column only for intial encumbrance	Columns A,B,and C are used to request a modification to an existing P-Card encumbrance		
Agency Code	Type of Request (1) (E, I, D)	Index	PCA	Object Code	Description of Service	Encumbrance Amount Requesting	Current FY10 Encumbrance Amount	Encumbrance Amount Requested via This Modification (if decrease, enter as negative)	FY10 Revised Encumbrance Amount, After This Modification
RL0									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00
									$0.00

(1) Type of Request:

E = Establishment of new encumbrance with available funds in the current fiscal year.

I = Increase an existing encumbrance with available funds in the current fiscal year.

D = Decrease an existing encumbrance with available funds in the current fiscal year.

Signatures		Date
Requestor:		
Approving Official:		
Budget Officer:		
Agency Fiscal Officer:		

Note: to Cardholders: Charging in the absence of an encumbrance is considered anti-deficiency and grounds for suspension of their charging privileges.

The District of Columbia's Child and Family Service Agency
Purchase Card Reconciliation Summary Sheet

Cycle End Date: (M/D/Yr)

		Oject Code 0201	Oject Code	Oject Code	Oject Code	Oject Code	Oject Code	Oject Code	Oject Code	Oject Code	Sum of Objects	Comments
Description		*Supplies*										
Index		APGIH										
Beginning Balance *(must match ending balance from previous month)*		2,610.00									2,610.00	
*Adjustments *(attach approved Encumbrance Request Form)*											-	*Decreasing adjustments should be represented as (100.00) or -100.00
Current Available Balance		2,610.00	-	-	-	-	-	-	-	-	2,610.00	
Vendor Name	Transaction "Post" Date	Transaction Amounts									Sum of Transaction Amount	Purchase Description
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
											-	
Total Current Transactions		-	-	-	-	-	-	-	-	-	-	
Ending Available Balance		2,610.00	-	-	-	-	-	-	-	-	2,610.00	

Card Holder (Name)

Print Name Signature Date

Approving Official

Print Name Signature Date

Prepared by:

Payment Net Approval:

APC review:

Definitions

When used in this policy, the following terms and phrases shall have the meanings ascribed:

Abuse: The misuse and mismanagement, such as making purchases that are above the encumbrance amount of the travel or purchase card, failing to report lost or stolen travel or purchase cards within one business day, failing to physically safeguard the travel or purchase card from potential theft or abuse, failing to produce receipts or invoices for travel or purchase card transactions, failing to ensure that no law, regulation, policy or funding source prohibits the procurement of a specific good or service before its transaction is made, making single transactions that are deliberately "split" into multiple transactions in order to circumvent the purchase card's limit, or allowing unauthorized users to make travel or purchases with the card.

Agency: Any office, department, board, commission, or other entity within the District of Columbia government, or any independent agency of the District government municipal corporation.

Authorization: The process of verifying that a card purchase being made or requested is within the established cardholder limits. The merchant typically accomplishes the authorization electronically at the Point of Sale by swiping the card through a card reader.

Bank Partner: Refers to the banking institution which enters into a contractual relationship with the District government to provide purchase card services in support of the DC Purchase Card Program. The Bank Partner is also referred to as the "card issuer." Beginning November 30, 2008, this Bank Partner is JPMorgan Chase ("JPMC").

Cancellation: The permanent close out of a purchase card (also applicable for travel card) account usually associated with the termination of purchase card charging privileges for a purchase cardholder account.

Card Account Number: The identifying number assigned to each designated cardholder.

Delegation of Contracting Authority: A formal written grant of contracting authority issued by the Chief Procurement Officer (CPO) using the *Delegation of Contracting Authority – Purchase Card.* A delegation prescribes specific limits and conditions for an Agency employee as an authorized cardholder, and grants contracting authority to the named Agency employee exclusively for the purpose of participating in the DC Purchase Card Program and using the purchase card.

Disputes: An allegation of merchant error or unauthorized activity regarding transactions posted to a cardholder and central account.

Encumbrance: An encumbrance is recorded prior to making a p-card transaction. The monthly budget report is a guide to plan and monitor spending.

Fraud: Deception, such as making any transaction with the travel card that is not for a governmental purpose.

Incidental expenses: Fees and tips given to porters, baggage carriers, bellhops, hotel maids, and others.

Itinerary: A plan for a journey listing different places in the order in which they are to be visited.

Local travel: travel to a location that is less than fifty (50) miles from the workplace of the employee.

Lodging: Expenses from a hotel, motel, inn, guest house, or other establishment within a jurisdiction that provides lodging to transient guests, for overnight sleeping facilities, baths, personal use of a room during day and evening time, and telephone access fees. Lodging does not include accommodations on airplanes, trains, buses, or ships.

Meals: Expenses for breakfast, lunch, dinner and related reasonable tips and taxes. Alcoholic beverages and all entertainment expenses are specifically excluded from inclusion with meal expenses.

Merchant Activity Type: Is the Bank Partner's four-digit code that groups one or more of the 21 Merchant Category Classification codes.

Merchant Category Classification: Is the Bank Partner's alphabetical classification code (A-U) that categorizes each merchant according to the type of business the merchant is engaged in and the kinds of goods and services provided by the merchant. These codes also designate which goods and services can or cannot be purchased using the purchase card.

Monthly cycle limit: The total 30-day billing cycle limit established for a cardholder account as authorized by the Delegation of Contracting Authority. Typically, this limit is $10,000.

Original Receipts: These can be charge slips, credit slips, cash register receipts or web confirmations/invoices signed by the cardholder.

Out-of-town travel: Travel to a location that is at least fifty (50) miles from the workplace of the employee cardholder that entitles the cardholder to use the travel card for lodging and meal expenses.

Participating Agency: Any office, department, board, commission, or other entity within the District of Columbia government, or any independent agency of the District government municipal corporation that elects and is determined by OCP to be eligible to participate in the DC Purchase Card Program.

PaymentNet: The JP Morgan Chase electronic access system, which provides card transaction data and reports. PaymentNet is the vehicle by which all Travel and Purchase Card stakeholders review approve, monitor, and dispute transactions made on the Travel or Purchase Card. Information will be automatically saved in PaymentNet for 24-months following the close of a billing cycle.

Per Diem Allowance: The subsistence allowance, or daily payment, provided to government employees as reimbursement for actual expenses for lodging (excluding taxes), meals and related incidental expenses, specific for each city, and county, as issued and adjusted annually by the United States Government. District employees are held to the per diem rate as established by the GSA. The per diem rates can be found at www.gsa.gov.

Program Official ("PO"): The Office of Contract and Procurement official who heads the Program Management Office and is responsible for the general management and oversight of the DC Travel and Purchase Card Program. This position is also responsible for the development and enforcement of compliance of all approved rules and procedures governing participation in the DC Travel and Purchase Card Program.

Program Management Office ("PMO"): Refers to the organizational unit within the Office of Contracting and Procurement responsible for the general management and oversight of the DC Travel and Purchase Card Program, as well as the development and enforcement of compliance of all approved rules and procedures governing participation in the DC Travel and Purchase Card Program.

Single Purchase Limit (SPL): The single travel purchase limit established for the travel or purchase card as authorized by the Delegation of Contracting Authority. Typically, this limit is $2,500.

Statement: A detailed listing of all card transactions and credits made by the cardholder and billed by the Bank Partner. The Statement is prepared by the Bank Partner and transmitted monthly directly to the cardholder.

Suspension: The temporary curtailment of assigned privileges of participation and responsibilities for travel card program participants.

Splitting Purchases: A practice prohibited by Chapter 27 of the DCM.R., *Contracts & Procurements* that is characterized by the "**intentional**" breaking down of a known buying requirement in order to stay within a certain threshold (e.g., the $2,500 single purchase limit).

Transaction Detail with Account Codes and Notes Report (TDR): The TDR is a standard JP Morgan Chase Report showing all transactions with item level detail, and includes Transaction ID, Cardholder Name, Merchant Information, Transaction and Post Dates, Amount, Tax (if any), Approvals, and Transaction Notes.

Traveler: is an individual who is under the authority of CFSA for the purpose of official government travel.

Waste: The failure to conserve resources, such as repeatedly, making purchases at a price that is not fair and reasonable for the District Government, or repeatedly making purchases that are excessive for the Agency.

Acronyms

AS: Accounting Supervisor

OCFO A/P: Accounts Payable

ACFO: Agency Chief Financial Officer

AD: Agency Director

AFO: Agency Fiscal Officer

AO: Approving Official

APC: Agency Program Coordinator

ART: Agency Review Team

CBE: Certified Business Enterprise (Formally LSDBE), Local Small Direct Business Enterprise

CFSA: Child and Family Services Agency

CH: Cardholder

CISA: Child Information Systems Administration

CPO: Chief Procurement Officer

DBO: Designated Billing Official

DCMR: District of Columbia Municipal Regulations

FMA: Facilities Management Administration

FO: Finance Office

IG: Inspector General

MAT: Merchant Activity Type

MCC: Merchant Category Classification

OCFO: DC Office of the Chief Financial Officer

OCP: Office of Contracting and Procurement

OFRM: Office of Finance and Resource Management

OPIC: Office of Procurement Integrity and Compliance

PMO: Program Management Office

PO: Program Official

SPL: Single Purchase Limit

SOAR: System of Accounting Record