

**UNITED STATES DEPARTMENT OF THE INTERIOR**

**Bureau of Land Management**  
Office of Fire and Aviation  
3833 South Development Avenue  
Boise, Idaho 83705-5354

June 9, 2000

In Reply Refer To:  
1512 (FC-220) P

Director's Office Instruction Memorandum No. 003  
Expires: 09/30/01

To: All FA and FC Employees

From: Director, Office of Fire and Aviation

Subject: BLM-NIFC Policy Relating to Charge Cards

Federal Register: January 19, 2000 (Volume 65, Number 12 [Rules and Regulations]) makes use of the government purchase card mandatory. It also states, "The head of your agency or his/her designee(s) has (have) the authority to grant exemptions from the mandatory use of the Government contractor-issued travel charge card." At this time, we have not seen any delegation of this exemption authority. The Washington Office recently issued guidance relating to the charge cards (IM 2000-48). This Bureauwide guidance requires BLM-NIFC to prepare a plan that clarifies local policy and outlines steps that need to be taken to be in compliance with the national policy on the use of the integrated charge cards and convenience checks for travel, purchase, fleet and uniforms. Employees who are able to take the time to read IM 2000-48 will find it valuable. What follows will become policy for the National Interagency Fire Center and supervisory guidelines for misuse of the government purchase card or delinquency payment.

1) **Official Travel** (Travel Business Line)

- All employee travel statements will be sent to the employees. The employees will be responsible for verifying all charges, attaching a copy of the travel voucher (when needed) to the statement, receiving a reviewing official's signature, and if any memo items appear on the statement, returning a copy of the full statement (top portion included) to the Finance Office within 10 days of receipt to correct any accounting information. (Refer to IM 2000-048, Section .47 on Reconciling Statements).

- Effective February 29, 2000, employees **must** use the government charge card for all official travel (Refer to IM 2000-48, Section .4). The charge card may not be used for permanent change of stations (PCS) unless authorized in advance by PCS orders. Travel cards are to be used only for official government business. Intentional misuse of the card could constitute fraud/abuse and may result in disciplinary action up to and including suspension or removal. (Refer to IM 2000-48, Section .11)
- Monthly past due reports are received for any employee statements that are not paid within 31 days past the statement date. Those names will be sent to the NIFC Director who will then forward the names on to the appropriate supervisor for verbal notification to the employee. If an account remains past due for 61 days, the bank will automatically suspend the account. Employees with accounts 61 days overdue will also receive a letter of caution. Accounts delinquent 96 days will automatically be canceled by the bank and employee will receive a letter of reprimand, a copy of which will be filed in their Official Personnel Folder. Accounts 120 days past due will receive a monthly late fee charge of \$20.00, which the employee will be responsible for paying. Once an account is canceled it will not be reactivated until the balance has been paid in full, the letter of reprimand is on file in the Official Personnel Folder, the individual has re-taken the on-line training and certification, and reactivation has been requested by the program lead. Accounts will be reactivated at a new credit limit of \$2500.00. Limits may be returned to their original authorized credit limit after one year if no other late payment occurs and if it has been requested by the program lead.
- If an employee retires or is transferred, the records must stay with the reviewing official at the Fire Center. The Agency/Organization Program Coordinator (A/OPC) will need to sign off on the clearance/exit form. If there is a remaining balance, the final check will be held until the balance is paid. The A/OPC will not sign off on the clearance form until all credit card balances have been paid.
- Several travel expenses are centrally billed, which means that the Bureau of Land Management pays directly for these items. These items will appear on your statement as a memo item, listed below the phrase “NOTICE MEMO ITEMS LISTED BELOW.” Some of these expenses include airline tickets, rental cars, shuttles, taxis, parking and rental car fuel. These centrally billed items **shall not** be claimed on a travel voucher. Receipts for memo items must be attached to the credit card statement. When your statement arrives, verify that the charges were actually centrally billed. If there is an expense that shows as individually billed that should be centrally billed or vice-versa, contact your A/OPC to have the expense reversed. Employees are responsible for filing travel vouchers within five days after completing travel to ensure timely reimbursement.
- Payments must not be mailed to Bank of America with government franked envelopes. Postage is the responsibility of the employee as it is considered part of your M&IE.

- Random reviews of the travel charge card will be performed annually by the A/OPC, and results submitted to the NBC by March 15th of each calendar year. Each employee is responsible for retaining their own records for these reviews, which must be presented upon request. Employees must retain these records for three (3) years. If an employee leaves government service, the records must be retained by the government. Responsibility for these records will be placed upon the reviewing official.

The current A/OPC at BLM-NIFC for the Travel Business Line is Kathy Colson. Alternate A/OPC is Rich Harter.

## 2) **Purchasing Authority** (Purchase Business Line)

- All statements must be verified, reconciled with appropriate receipts and charge codes, signed by the individual card holder and the reviewing official, and a copy given to the Finance Office within 10 days to correct any accounting information. Keep and file **all** statements.
- Random reviews will be performed annually by the Purchasing Agent, and must be submitted to the NBC by March 15th of each calendar year. Each employee is responsible for retaining their own records for these reviews which must be presented upon request. Employees must retain these records for three (3) years.

Abuse/misuse of the purchase card is covered under **General Information** on the following page.

The current A/OPC at BLM-NIFC for the Purchase Business Line is Kathy Colson. Alternate A/OPC is Rich Harter

## 3) **Government Vehicle Expenses** (Fleet Business Line)

- Random reviews will be performed annually by the Fleet Manager, and must be submitted to the NBC by March 15th of each calendar year. All statements must be retained for three (3) years.

The current A/OPC at BLM-NIFC for the Fleet Business Line is David Law.

## 4) **Uniforms** (Uniform Business Line)

- All statements received in the office must be verified, reconciled with appropriate receipts and charge codes, signed by the reviewing official, and a copy given to the A/OPC within 10 days to correct any accounting information.

- Random reviews will be performed annually by the A/OPC, and must be submitted to the NBC by March 15th of each calendar year. Each employee is responsible for retaining their own records for these reviews, which must be presented upon request. Employees must retain these records for three (3) years.

The current A/OPC for the Uniform Business Line is Carol Felts.

## 5) General Information

Though employees are individually responsible for reconciliation and/or payment of items charged to the card, at no time should this government purchase card be looked at as a personal credit card. The government card has been issued through the Federal Government for ***Official Business only***.

Delinquency of account or misuse of the Government Issued Credit Card may result in the supervisor taking disciplinary actions as prescribed in the U.S. DOI Handbook on Charges and Penalty Selection For Disciplinary and Adverse Actions (11/9/98). Disciplinary Actions are progressive, and misuse of the credit card or failure to pay an account balance may lead to disciplinary actions as severe as a written reprimand, suspension or removal. Additionally, since use of the card is mandatory for airline tickets, hotel fees, etc., a suspended credit card account may preclude an employee from traveling. If travel is necessary for the successful performance of duties, suspension of the government card may be grounds for performance based actions, up to and including, removal from government service. Abuse/misuse of the Government Issued Credit Card necessitates referral to the Inspector General's (IG) Office by the A/OPC.

Delinquency: Employees who are delinquent on the payment of their government issued credit card account for more than 61 days, and who are at fault, will have their account suspended. Examples of fault would include employees who spend travel reimbursements to pay other bills and who have no other resources to pay the government account, or employees who have financially overextended themselves due to misusing their card.

Misuse: Employees can misuse government issued credit cards by charging non-government related purchases to their accounts. Such items may include purchasing gas for privately owned vehicles or personal travel related expenses, personal items, allowing spouse, friends, or other government employees to use the government card.

Since employee account statements and charges will be scrutinized by the A/OPC and the applicable supervisor, it is unlikely that misuse or delinquency will go undetected. If detected the A/OPC or their supervisor must report incidents to the IG's office.

A self-study course is available on the Internet at [www.ntc.blm.gov/chargecard/](http://www.ntc.blm.gov/chargecard/). All reviewing officials and current cardholders, regardless of their business line, must complete the training on the web site. A certification must be requested at the end of the session verifying completion of

the training. Individuals may wish, as a precaution, to notify Kathy Colson upon completion of the certification. Future cardholders will need to complete this training before a card can be issued.

Questions may be referred to the following: Travel and Purchase Line - Rich Harter at extension 5546 or Kathy Colson at extension 5545; Fleet Line - Dave Law at extension 5123; and Uniforms - Carol Felts at extension 5510.

/s/Ron Dunton  
Acting

1 Attachment

1 - IM No. 2000-048 (50 pp)

**Distribution**

Jay Thietten, FA-103, Room 5651 MIB

Cyndie Hogg, NARTC

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT  
WASHINGTON, D.C. 20240

December 10, 1999

In Reply Refer To:  
1512 (850) P

EMS TRANSMISSION 12/20/99  
Instruction Memorandum No. 2000-048  
Expires: 09/30/2001

To: All WO and FO Officials

From: Assistant Director, Business and Fiscal Resources

Subject: Transmittal of Interim Manual Section 1512 - Charge Cards and Convenience  
Checks for Travel, Purchase, Fleet and Uniforms DD: 01/07/2000

Program Area: Acquisition and payment.

Purpose: This Instruction Memorandum (IM) transmits the attached subject document. It provides guidance for charge cards and convenience checks usage until the final Manual Section is issued.

Policy/Action: We are requesting that appropriate staffs, including travel, purchase, fleet, and uniform staffs, as well as supervisors and charge card users, review and comment on this interim Manual Section by January 7, 2000. Reviewers should keep in mind the following:

- Does it meet customers' needs?
- Does it include the guidance needed to manage the charge card program?
- Does it provide adequate internal controls?
- Is it clear and readable?

Timeframe: The policies and procedures in the Manual Section are effective immediately.

Budget Impact: The Manual Section sets forth policies and procedures to ensure sound program management and internal controls, defines roles and responsibilities, and delineates allowable uses and limitations for charge cards and convenience checks.

Background: This Manual Section establishes policy and procedures for the appropriate use of charge cards and convenience checks. It includes general policy and procedures on using Bank of America MasterCard charge cards and convenience checks for the integrated program, which includes the travel, purchase, fleet, and uniform program business lines. These policies and procedures are critical to ensure that a system of internal controls is followed so that the BLM can minimize the potential for fraud and abuse.

The objective of this Manual Section is to set forth policies and procedures that ensure sound program management and internal controls and to define allowable uses and limitations for charge cards and convenience checks.

Manual/Handbook Sections Affected. The following Manual Sections are affected.

1103 - Uniforms  
 1382 - Travel  
 1510 - Acquisition  
 1520 - Personal Property Management  
 1525 - Fleet Management

Coordination: This document was coordinated with WO-850, BC-610, BC-640, BC-650, BC-680 and all State, Center and WO lead charge card coordinators.

Contact: Please provide comments to Cynthia Martin, BLM Charge Card Agency Program Coordinator, at 202-452-5174 or e-mail address [cynthia\\_h\\_martin.blm.gov](mailto:cynthia_h_martin.blm.gov) by January 7, 2000.

Signed by:  
 Larry E. Benna  
 Acting Assistant Director  
 Business and Fiscal Resources

Authenticated by:  
 Robert M. Williams  
 Directives, Records  
 & Internet Group, WO540

#### 1 Attachment

1 - Interim Manual Section 1512 - Charge Cards and Convenience Checks for Travel, Purchase, Fleet and Uniforms (48 pp)

UNITED STATES DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT  
MANUAL SECTION TRANSMITTAL

1512 - Charge Cards and Convenience Checks for Travel, Purchase, Fleet and Uniforms

1. Explanation of Material Transmitted. This interim manual section provides for review and input from the field into the final manual section; and provides guidance for charge cards and convenience checks usage in the interim.
2. Reports Required. The following items are to be submitted to the Program Coordinator at BC-620:
  - A. An Implementation Plan. The initial Implementation Plan is due January 21, 2000 and must be updated as needed. See Section .06 B.
  - B. Administrative Reviews. Described in Appendixes A, B, C and D must be performed annually and are due by March 15 each year. See Section E., Management Controls.
3. Material Superseded. IM 99-033.

CHARGE CARDS and CONVENIENCE CHECKS  
for  
Travel, Purchase, Fleet and Uniforms

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- B. Administrative Review, Corporate Cards
- C. Administrative Review, Fleet Cards
- D. Administrative Review, Uniform Cards
- E. Fraud and Abuse Prevention
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.01 Purpose. This manual section establishes policy and procedures for the appropriate use of charge cards and convenience checks. It includes general policy and procedures on using the Bank of America MasterCard charge card and convenience checks for the integrated program, which includes the purchase, travel, fleet, and uniform program business lines. These policies and procedures are critical to assure that a system of internal controls is followed so that the Bureau can minimize the potential for fraud and abuse.

.02 Objectives. The objective of this manual section is to set forth policies and procedures that ensure sound program management and internal control, and to define allowable uses and limitations for charge cards and convenience checks.

.03 Authority. Authority for this program comes from the following sources:

- A. Treasury Financial Manual (TFM) 4-4500
- B. Federal Acquisition Regulation (FAR) Parts 8 and 13
- C. Department of the Interior Acquisition Regulation (DIAR) Parts 1401 and 1413
- D. Contracting Officers Warrant System Manual
- E. Federal Travel Regulation (41 CFR 300-304)
- F. 41 CFR, Chapter 101, Federal Property Management Regulation
- G. Travel and Transportation Reform Act of 1998
- H. Debt Collection Act of 1996

.04 Responsibility.

A. The Assistant Director, Business and Fiscal Resources is responsible for the oversight of the overall charge card and convenience check program. This includes designating an Agency/Organization Program Coordinator (A/OPC ) / BLM Program Liaison.

B. The BLM Program Liaison, located at the Washington Office, is the primary liaison with the Bank, the Office of Acquisition and Property Management, the Office of Financial Management, and the BLM National Business Center for policy matters relating to the DOI charge card task order and BLM charge card program. Working with the Program Coordinator and Lead Business Line Coordinators, this individual develops Bureau-specific policy for the charge card program. Responsibilities include Bureauwide program implementation, as well as program and policy coordination. The BLM Program Liaison supports the Program Coordinator in managing the operations of the charge card program.

C. The BLM Program Coordinator, located at the National Business Center in Denver, has operational responsibility and oversight for the charge card and convenience check program. Working with the Program Liaison and Lead Business Line Coordinators, this individual develops Bureau-specific operating procedures for the charge card program. Responsibilities include Bureau implementation support, system interfaces to finance and property systems, semiannual A/OPC review coordination, Electronic Account Government Ledger System

(EAGLS) reports and data administration, development and delivery of training classes, program development, security administration, and maintenance of a help desk to assist A/OPCs. The BLM Program Coordinator supports the BLM Program Liaison on policy issues.

D. BLM Lead Business Line Coordinators, located at the National Business Center, have been established for each of the business lines: purchase, travel, fleet, and uniforms. They function as lead A/OPCs and technical experts, serving as the primary points of contact with the BLM Program Liaison, BLM Program Coordinator, and other A/OPCs who need assistance with a particular business line.

E. Deputy State Directors for Administrative Support/Center Directors are responsible for overall management of the State/Center program. They delegate authority to appropriate offices and individuals, oversee local program implementation and management, and designate primary points of contact with the BLM Program Liaison, the BLM Program Coordinator, and BLM Lead Business Line Coordinators.

F. State/Center/Office A/OPCs serve as the primary points of contact with Deputy State Directors, Center Directors, the BLM Program Liaison, the BLM Program Coordinator, and BLM Lead Business Line Coordinators.

G. Reviewing Officials. The reviewing official, typically a supervisor or their designee, is responsible for reviewing cardholder accounts within their purview to ensure that charge cards are being used effectively and only for official government-related business. Specifically, reviewing officials must monitor the budget, set spending limits, authorize new accounts, and ensure that cards are canceled immediately upon employee termination or transfer. Reviewing officials must approve requests for spending limit increases and similar actions before they are forwarded to the A/OPC for submission to the Bank of America. Cardholders *must not* act as their own reviewing officials.

H. Cardholders. Cardholders are responsible for using the card only for the purchase of official travel and government-related products and services. Cardholders must understand and comply with Department of the Interior, BLM, and local policy regarding the use of the card. Use by anyone other than the cardholder is prohibited. Cardholders *must* maintain account records and reconcile their account in accordance with this document as well as any local procedures established. Errors and discrepancies must be promptly identified and dispute procedures initiated, as necessary.

Cardholders are personally responsible for:

- ▶ Making fair and reasonable purchases,
- ▶ Requesting a receipt for all purchases,
- ▶ Buying from mandatory sources such as the National Industries for the Blind and the National Industries for the Severely Handicapped if applicable,
- ▶ Avoiding any appearance of favoritism or conflict of interest, and
- ▶ Ensuring proper use of the card at all times.

Although it is not a requirement, cardholders are encouraged to support local rural communities and businesses by spreading their purchases among vendors who offer reasonable prices.

.05 References, Forms, Resources, and Training. Additional guidance concerning charge card and convenience check use is contained in the following:

A. References.

1. The Federal Supply Schedule (FSS) Contract for the SmartPay Program and the GSA Fleet, Travel, and Purchase Payment System Program Guide
2. Department of the Interior MasterCard Integrated Card Program Agency Program Coordinator Training Guide
3. The MasterCard Government Card Guide to Benefits
4. Bank of America Cardholder Agreement
5. Bank of America MasterCard Integrated Card Program Cardholder Program Guide
6. BLM MasterCard HomePage on the Internet at [nbcweb.blm.gov/](http://nbcweb.blm.gov/)

B. Forms (available for printing from [www.ntc.blm.gov/chargecard/frame\\_forms.html](http://www.ntc.blm.gov/chargecard/frame_forms.html)).

1. Integrated Card Application Form
2. Uniform Drawdown Card Application Form
3. Individual Fleet Card Application Form
4. Disputes
5. 1099 Form

C. Resources.

Bank of America. Charge card and convenience check services are provided through a contract with Bank of America.

Bank of America  
Customer Service: 1-800-472-1424  
Outside the United States, call collect: 1-757-441-4124  
Fax number: 1-757-624-6323

Mailing Address:  
Bank of America  
Government Card Services Unit (GCSU)  
PO Box 1637  
Norfolk, VA 235010-1637

D. Training. A self-study course is available on the Internet at the following address: [www.ntc.blm.gov/chargecard](http://www.ntc.blm.gov/chargecard). See Section .2, Training Requirements:

.06 Policy.

A. Charge Card. Bureau employees must use the BLM integrated charge card program for all purchase, reimbursable travel, fleet, and uniform transactions. Charge cards must be used in accordance with the guidance contained in this document. Offices are authorized to develop additional operational policies and procedures to supplement this manual section. Office policies may be more, but not less, restrictive than the policies in this document.

B. Implementation Plan. Offices must establish a local charge card implementation plan. At a minimum, the plan should include points of contact for each business line and detailed record retention procedures.

C. Convenience Checks. Convenience checks are available for the purchase business line only. This feature is only available to select cardholders who are identified and trained on how to properly use convenience checks. Convenience checks are different from charge cards and have different limits and restrictions. Under certain circumstances, convenience checks may be used as an alternate method for procurement when vendors will not accept a charge card. The charge card should always be the first procurement tool used under this program; convenience checks are a backup in instances where the charge card is not accepted. Please refer to Section .78 for detailed information.

D. Business Lines. Policy specific to each business line is addressed in the following sections in this document:

Section .4	Travel
Section .7	Purchase
Section .8	Fleet
Section .9	Uniforms

E. Management and Internal Control. A/OPCs at all levels of the Bureau must review charge card and convenience check usage at least annually; however, A/OPCs have the option to conduct more frequent reviews. A/OPCs must document these reviews and send them to the Program Coordinator at the National Business Center Payments Group, BC-620, no later than March 15th each year. The BLM Program Coordinator will track reviews and provide copies to the BLM Program Liaison/BLM Lead Business Line Coordinators. Complete instructions for these reviews are in Appendixes A through D.

1. Account Suspension and Cancellation by Bank of America.

a. Suspension. The Bank of America will suspend accounts if any undisputed individually billed transactions remain unpaid 61 days after the billing/closing date. Collection

actions may also be started at this time. If a cardholder anticipates that their payment will be late, thereby increasing the likelihood of account suspension, the cardholder should immediately contact their A/OPC who, together with Bank of America representatives, may provide assistance in resolving the matter short of account suspension.

b. Cancellation. If any undisputed individually billed transaction remains unpaid 96 days after the billing/closing date on the statement of account, the Bank of America will cancel the account. If a cardholder anticipates that their payment will be late, thereby increasing the likelihood of account cancellation, the cardholder should immediately contact their A/OPC. The A/OPC, along with Bank representatives, might be able to provide assistance and avoid cancellation of the account.

In addition, the Bank of America may cancel an account if it has been suspended twice during the past 12 months and becomes past due again.

If an account is suspended or canceled, the Bank of America will deactivate all privileges associated with a cardholder's account. This means that suspension or cancellation of the travel business line in an integrated account will deactivate the purchase business line as well. If an account is suspended, the A/OPC will work with the cardholder's supervisor to determine the best way to meet the cardholder's travel needs.

2. Statement Reconciliation. The responsibilities of the cardholder and reviewing official are detailed under each business line.

.07 File and Records Maintenance. The GSA General Records Schedule describes records disposition activities and prescribes disposal procedures. Charge card records include cardholder account statements and supporting documentation. Record retention requirements are covered under each business line.

.08 Definitions and Acronyms

A/OPC. Agency/Organization Program Coordinator (A/OPC); please refer to Section .04, Responsibility.

Account holder. See definition for "Cardholder."

Billing Date. Can be used interchangeably with "Closing Date" (see definition).

Business Line. One of four BLM charge card programs, i.e., purchase, travel, uniforms, and fleet. Each of these programs encompass charge card activities with common functional characteristics (support of purchase, travel, uniform or fleet activities).

Cardholder. Any individual issued a card. Cardholders include users of both charge cards and convenience checks. Specific to fleet: any individual, vehicle/equipment, or agency issued a charge card.

Centrally Billed (CB). Transactions that are billed directly to the BLM and paid by the National Business Center; includes purchase of goods and services, uniforms, convenience check transactions, fleet transactions, temporary duty (TDY) travel transportation charges, and rental car expenses.

Closing Date. Can be used interchangeably with Billing Date. The last date for which charges appear on a statement. For BLM, the closing date is the 27th of each month.

Convenience Check. A Bank of America check that may be written on designated purchase business line accounts within established dollar limits.

Default Cost Code. See Master Accounting Code.

EAGLS. Electronic Account Government Ledger System (EAGLS); a Bank of America Internet-based desktop management tool that allows authorized users to manage various aspects of their card accounts and programs from their computer workstations with a user ID and password provided by Bank of America. The EAGLS URL is [www.gov-eagls.bankofamerica.com/](http://www.gov-eagls.bankofamerica.com/).

GCSU. Bank of America's Government Card Services Unit. This customer service group assists both A/OPCs and cardholders; the GCSU telephone number is (800) 472-1424.

GCSUTHD. Bank of America's Government Card Services Unit Technical Helpdesk. This group assists EAGLS users. The URL is [www.gcsuthd.bankofamerica.com/](http://www.gcsuthd.bankofamerica.com/); the GCSUTHD telephone number is (888) 317-2077.

Hierarchy. The organizational structure of the charge card program, which is composed of up to eight levels from cardholder to the Department.

Individually Billed (IB). Reimbursable travel transactions for which the cardholder must pay: examples include lodging, meals, and automated teller machine (ATM) cash advances.

Integrated. Two or more business lines whose processes are combined on the front-end (i.e., at a minimum, account set-up, account maintenance, customer service) or the back-end (i.e., at a minimum, reconciliation, reporting and invoicing), or both; may be a single card or multiple cards. Cardholders may be authorized with only one business line or all business lines. Integrated accounts encompass both centrally billed and individually billed transactions.

Internal Control. Reasonable assurance that the following objectives are being met:

- ▶ transactions are being properly recorded and accounted for;
- ▶ funds, property, and other assets are being safeguarded against loss from unauthorized use or disposition;
- ▶ transactions, including those related to obligations and costs, are executed in compliance with laws and regulations; and

- ▶ data that support reported performance measures are properly recorded and accounted for.

Master Accounting Code. The default account code that will be applied to all transactions for a cardholder's account for budget tracking purposes.

Merchant Category Code (MCC). Code used to identify business types. This code is selected by the vendor with the Bank. The code controls where purchases are permitted and determines if the item is centrally or individually billed.

Micropurchase. An acquisition of supplies or services, for which the aggregate amount does not exceed \$2,500; for construction, the limit is \$2,000. (FAR 2.101)

PIN. Personal Identification Number; used for ATM access.

Option Set. See definition for "Template."

Reviewing Official. The individual responsible for ensuring that all charges are for official government use and are appropriate, and for verifying that funding is available; usually the cardholder's supervisor.

Template. A table of authorization controls or an option set that includes spending limits and authorized merchant category codes.

.1 General Procedures.

.11 Unauthorized Use/Penalties, Reporting of Fraud/Abuse, and Lost or Stolen Cards.

*What constitutes unauthorized use of the charge card?*

When using your charge card or convenience checks, you as a cardholder must comply with all Federal, Departmental, BLM, and local prohibitions, controls, limitations, and approval requirements. If you *intentionally* use your charge card or convenience checks for other than official Government business, this could be considered an attempt to commit fraud against the U.S. Government. Your card could be immediately canceled, and the Bureau could take disciplinary action against you under Departmental and Governmentwide administrative procedures, including suspension or removal.

*What are the specific legal penalties?*

You will be personally liable to the Government for the amount of any nonapproved transactions. You could also be subject to a fine of not more than \$10,000 or imprisonment for not more than 5 years, or both, under 18 USC 287, as well as disciplinary action under Federal, Departmental, and Bureau standards. Refer to 370 DM 752, Appendix A, as revised.

*How should A/OPCs and supervisors handle suspected fraud or abuse?*

A/OPCs, in conjunction with the cardholder's supervisor, should report fraud or abuse to the DOI Office of the Inspector General for investigation. Appendix E lists opportunities for, and indicators of, fraud and abuse, as well as spelling out the roles of managers, supervisors, reviewing officials, and A/OPCs in preventing and dealing with fraud. Fraud is defined as someone knowingly or willfully misusing their charge card. Cardholders may have their card immediately canceled and could also face suspension or removal from their job.

In cases of suspected fraud or abuse, supervisors should take precautionary action based on Departmental and Bureau administrative procedures. Guidance can be obtained from the Department's "Handbook on Charges and Penalty Selection for Disciplinary and Adverse Actions," and from your personnel office. Suspected fraud or abuse should also be reported to the BLM Program Liaison and the BLM Program Coordinator to help them identify trends and management control issues.

*What should I do if my card is lost or compromised?*

You must immediately notify the Bank of America Government Card Services Unit at 1-800-472-1424 if your card is lost, or if you suspect your account may have been compromised. Also notify your supervisor and local A/OPC as soon as possible.

## .12 Separation of a Cardholder/Exit Procedures.

*What steps must offices take when an employee retires, is transferred, etc.?*

Offices must develop procedures to ensure that the charge card and convenience checks are collected and destroyed, and that outstanding balances are paid in full, when an employee is separated from the DOI. If the cardholder is leaving a BLM office but staying within BLM or the Department, they may retain their charge card; the office must close the account, which may be reopened by the gaining organization. All of the cardholder's records must remain with the BLM office the employee is leaving. The employee must destroy any unissued checks (see Section .78.O), and the office must ensure that all convenience checks have cleared before closing the convenience checking account. Exit clearance processes shall not be considered complete until a departing employee pays all individually billed accounts in full.

## .13 Mission Critical Procedures.

*Who should be designated Mission Critical?*

Any cardholder who will be away from the office on official business for extended periods and will thus be unable to file their vouchers on time to receive reimbursement (e.g., firefighters) should be designated mission critical. This will prevent their charge card from being suspended or canceled due to delinquency.

*How is this designation made?*

The A/OPC may designate any applicable cardholder as mission critical for a maximum of six months by phoning or emailing Bank of America.

## .2 Training Requirements.

*What training is available?*

A self-study course is available on the Internet at [www.ntc.blm.gov/chargecard](http://www.ntc.blm.gov/chargecard). The goal of the training program is to provide cardholders, reviewing officials, and managers with a basic knowledge of the Federal regulations, policies, and procedures needed to make informed decisions on using the government charge card and convenience checks.

*What training is mandatory?*

The complete training course is mandatory for all A/OPCs and reviewing officials. The basic training presented in the Introduction, EAGLS, and Reconciliation modules is required for all new cardholders. Cardholders must also complete those modules applicable to the business lines they will be using. Prior to obtaining a card, you must certify the course has been completed (electronic process via the internet).

### .3 Security.

*What security procedures do I need to follow?*

You are personally responsible for properly using and safeguarding your charge card and convenience checks. You must take the same precautions you would use to safeguard your own personal checks, credit cards, or cash. If you take reasonable care to protect your card, then neither you nor the government will be held liable in case of fraud.

### .4 Travel Business Line.

*What is unique about the travel business line?*

Travel is the only business line where some charges are centrally billed to BLM and some charges are billed individually to the cardholder. Effective December 31, 1999, employees must use the government-issued charge card to pay for reimbursable travel and transportation-related expenses they incur while on official travel. Travel card transactions must comply with the Federal Travel Regulation (41 CFR 300-304) and DOI/BLM policies and procedures. You must observe the "prudent person" rule; that is, you are expected to use the card practically and sensibly, and to exercise good judgment in its use at all times.

#### .41 Eligibility.

*Who is eligible to be issued a charge card for travel?*

As noted above, effective December 31, 1999, you are required to use the government-issued charge card to pay for reimbursable travel and transportation-related expenses you incur while on official travel. You will need your own individual card to purchase airline or other transportation tickets. You must meet the training requirements detailed in .2, Training Requirements, above. Alternate options for employees not eligible for a card should be discussed with the A/OPC.

#### .42 Receiving the Card.

*What should I do after receiving my charge card?*

Unless you request expedited service, you will receive your card via U.S. mail. Upon receiving it, you must verify that your name is correct, read the enclosed information, and follow instructions for activating the card. If authorized, an ATM personal identification number (PIN) will arrive in the mail within a few days. Your PIN can be personalized by calling GCSU at 1-800-472-1424.

#### .43 Using the Card.

*What should I use my travel card for?*

Use your card for all reimbursable temporary duty travel expenses associated with official travel, including airline, train, and airport shuttle tickets; lodging; automobile rental; and fuel for rental vehicles. Be sure to purchase transportation tickets for official travel only from travel agencies under GSA contract, i.e., Travel Management Centers, or directly from a transportation provider, using contract airline and rail passenger service rates. You are required by Governmentwide regulations and Departmental policy to obtain authorization before travel arrangements are concluded and travel is begun. *Your charge card must not be used for permanent change of station (PCS) expenses unless specifically authorized by your permanent change of station (PCS) orders.*

#### .44 Travel Advances.

*What are the guidelines and limits for travel advances?*

You may use ATM privileges on the travel business line to obtain limited cash advances for official travel expenses. ATM cash advances should not exceed the expected local allowance for Meals and Incidental Expenses (M&IE), including expected, reimbursable out-of-pocket expenses that may not be chargeable on a card (e.g., local transportation); the maximums are \$250.00 per day and \$500.00 per week.

*What ATM fees and terminal access fees will I be charged?*

ATM fees are 1.9% of the total amount withdrawn, and these fees are reimbursable on your travel voucher. ATM fees are reimbursed up to the fee that would apply to the maximum limits described above.

ATM withdrawals from a Bank of America branch will not incur a terminal access fee. ATM withdrawals from other institutions may incur an access fee, but this fee is reimbursable on your travel voucher. You can easily locate the Bank of America ATM nearest you, or your travel destination, by calling 1-800-472-1424, or on Internet at the following URL:  
<http://www.bankofamerica.com/government> -- click on "Locate Us" and then "ATM Locator".

*What if I can't be issued an ATM advance?*

If you can't be issued an ATM advance, you may request a Government advance. An amount equal to the M&IE for the trip can be deposited electronically (DD/EFT) into your checking, savings, or other designated account.

#### .45 Central Billing of Some Travel Expenses.

*What kinds of travel expenses are centrally billed?*

A number of travel expenses -- airline tickets, rental cars, shuttles, parking, and fuel -- are centrally rather than individually billed. These centrally billed items will still appear on your billing statements as memo items, but they will not be included in your balance due.

##### A. Reviewing Charges.

*What are my responsibilities for centrally billed items?*

Charges for centrally billed items will appear on your account statement as an "M" or "memo item" transaction (i.e., for your information and verification only), but these items will be centrally billed to a designated billing office. You should review and verify the accuracy of all "M" billing items just as carefully as if these items were billed to your individual account. You should also promptly dispute any incorrect charges. All charges that are centrally billed to the National Business Center will include the identity of the employee who incurred the charge.

*What are my responsibilities for reviewing my account?*

You are responsible for verifying the accuracy and validity of all expenses posted to your travel accounts, including centrally billed expenses ("M" or "memo items"). You must promptly identify and dispute any errors and discrepancies. You should also routinely review your account through EAGLS to ensure that improper charges have not been billed to individual or central accounts. (Please refer to .47, Statement Reconciliation.)

##### B. Rental Car and Fuel Charges.

*How should I handle car rentals?*

Since rental car and fuel charges are centrally billed, you must ensure that you use your charge card only for official, reimbursable rental car and fuel expenses. You must charge personal or unofficial transactions separately on a personal charge card or pay for them by other means. Be sure you decline car rental agency Primary Collision and Loss Damage Insurance (PC&LD) when you rent a car for 31 consecutive days or less, if permitted by the car rental agency. MasterRental Insurance already provides this type of coverage when you use your Bank of America MasterCard to reserve and pay for official-use car rental. *Note that additional insurance is not an allowable charge and will not be paid by the government.*

#### .46 Maintaining Receipts and Documentation.

*Do I need to hang on to receipts and other documentation?*

Records must include your monthly account statement and all supporting documentation. For

travel-related charges, indicate on your statement the date and location of your trip. No travel receipts are needed since these are filed with your travel voucher. Documents must be filed as prescribed in your local charge card implementation plan. Keep charge card records for 3 years.

#### .47 Reconciling Statements.

*What steps must be taken to reconcile statements?*

The cardholder must do the following:

- ▶ Verify that each transaction is legitimate and correct.
- ▶ Determine if any transactions need to be moved from individually billed to centrally billed or vice versa. Request this move through your A/OPC.
- ▶ Determine if the master accounting codes (default cost codes) need to be corrected. (The transaction was for a different funding source.)
- ▶ Determine if any transactions need to be disputed. (The dispute must be initiated within 60 days of the date of the statement showing the disputed transaction.)
- ▶ Include a concise, detailed description for each line item.
- ▶ Sign and date the back of the statement.
- ▶ Give the signed and dated statement to their Reviewing Official within 5 business days of receiving it.
- ▶ Forward their statement to Remote Data Entry (RDE) to correct any accounting information.
- ▶ Pay Bank of America for individual billed items.
- ▶ File their statement and supporting documentation in accordance with local policy.

The reviewing official must do the following:

- ▶ Review reconciled statements, receipts, and sales drafts.
- ▶ Ensure that centrally billed items are not included on a travel voucher.
- ▶ Review exception reports; take action as needed.
- ▶ Assure that cardholders reconcile their accounts within 5 business days of receiving their statements.
- ▶ Validate cardholder statements within 5 business days of receiving them from the cardholders.
- ▶ Take appropriate action if a cardholder misuses their card or fails to pay individually billed items.

#### .48 Filing Travel Vouchers.

*What documentation must I provide to be reimbursed for travel expenses?*

You must document your reimbursable expenses on a travel voucher; be sure to identify the amount, date, and purpose of all expenditures. You must also provide receipts for all expenses over \$75.00 and for all reimbursable lodging, as well as for commercial transportation expenses

and rental cars regardless of the amount. Attach all *original* receipts to your travel voucher, regardless of whether an item is centrally or individually billed.

*When must I file my travel voucher?*

You must file travel vouchers within 5 days after completing official travel; this gives the National Business Center enough time to reimburse you. If you are in long-term or continuous travel status, you should file travel vouchers at least once every 30 days.

*What must I file with my travel voucher?*

Attach all appropriate receipts, and if you have access to EAGLS, a print screen of your charges in EAGLS relating to the trip. You should not list centrally billed expenses on the voucher, with the exception of airfare, which is notated in block 12 on the front of the voucher form.

*What about any local requirements or procedures?*

You must follow any additional local requirements for preparing or reviewing travel vouchers.

#### .49 Restrictions and Limitations.

*Are there any other important restrictions or limitations?*

- ▶ Charge card transactions must comply with the Federal Travel Regulation (41 CFR 300-304) as well as other Departmental/Bureau policies and procedures.
- ▶ You must not use your government-issued charge card to purchase fuel for a privately owned vehicle. Mileage reimbursement includes the cost of fuel. Claim your mileage reimbursement on your travel voucher or on an SF 1164.
- ▶ If you incur charges that are not reimbursable by the government (e.g., lodging rates in excess of the maximum allowable rate, personal expenses, entertainment, rental car optional insurance, movie charges, etc.), you are personally responsible for paying all of these charges.
- ▶ Use your government calling card for business and authorized personal calls.

*If I am late in paying my bill, can I be charged a fee?*

Yes, late fees can be assessed against travel-related charges that you are responsible for paying. You will be assessed a fee of \$20 per month if your payment is 120 days past the billing/closing date. You must pay these fees unless you can show that your travel voucher was filed within 5 business days after returning from your trip and you have not yet received reimbursement. In this case, your A/OPC may request a waiver of the fee.

## .5 Corporate Travel Cards.

*What is the corporate travel card and how is it used?*

The corporate travel card, which is assigned to a local office, is used only to purchase transportation tickets. It can be used for invitational travelers (e.g., resource advisory council members), or one-time travelers. All charges are centrally billed; the account is assigned to one individual, who is responsible for reconciling the account.

*How is invitational travel handled?*

Each BLM office must establish local policy and procedures. See your local A/OPC for details.

## .6 Fire or Team Lead Cards.

*What is a fire or team lead card?*

The Team Lead Card is not a separate card; it is simply a different template for the team lead integrated card and requires purchase authority. This template was established solely for use by fire, cadastral survey, and wild horse and burro crew chiefs, and is to be used to purchase meals, lodging, and supplies for crews while traveling.

### .61 Fire Template.

*How does the fire template work?*

There are three fire template option sets. All three have unrestricted merchant category codes (MCCs) and a cycle limit of \$205,000. All items purchased under any fire template will be centrally billed to a specified local office master accounting code, with the exception of ATM advances.

#### A. Using the Fire Template.

*How do crew chiefs activate and use the fire template?*

Before taking a crew into travel status, the crew chief or lead should ask the local A/OPC to change their card to a fire template. This can be done at the beginning of the fire season for fire personnel, the start of the field season for cadastral and other crews, or as needed. The A/OPC must contact Bank of America directly by phone to request that the team lead be assigned one of the three fire templates. It will be 24 hours before the update is effective.

Crew chiefs must file all receipts with their Bank of America statement. Reviewing officials are responsible for ensuring that travel-related expenses are within regulations and per diem rates.

## B. Vouchering.

*How are travel vouchers handled under the fire template?*

The cardholder and crew members don't need to file a travel voucher if all expenses have been centrally billed. However, these individuals may file an SF 1164, Claim for Reimbursement for Expenditures on Official Business, to claim their \$2.00 per day in incidental expense (not to exceed \$200). Convenience checks may be used to reimburse individuals for these emergency incident expenses. The cardholder and crew members may file a travel voucher for items and meals that were not provided or paid for by the government (i.e., the charge card was not used), and for the \$2.00 per day for incidental expenses.

Individuals who are under the fire template but who travel as an individual will have all charges centrally billed. A copy of the itemized hotel charges, with the notation that the hotel charges were centrally billed, must be attached to the travel voucher. Charges for meals and incidentals that are paid centrally cannot be included on the travel voucher. For more detailed information, contact the National Business Center's Travel Team. Reviewing officials and supervisors who approve travel vouchers must ensure that charges and reimbursements are appropriate.

## .7 Purchase Business Line.

*How is the purchase business line set up?*

Purchase business line transactions are billed centrally to BLM. Transactions under the purchase business line must comply with all applicable regulations, including the Federal Acquisition Regulation, and with DOI/BLM policies. Employees are responsible for observing the "prudent person" rule; that is, they are expected to use the card practically and sensibly and to exercise good judgment in its use at all times.

### .71 Eligibility.

*Who can use the purchase business line?*

- ▶ Procurement staff who use the card in place of purchase orders
- ▶ Employees needing to make small purchase transactions (micropurchases)

Employees must meet all training requirements before using the purchase business line (please refer to Section .2, Training Requirements).

### .72 Receiving the Card.

*What should I do after receiving my charge card?*

Unless you or your office have requested expedited service, you will receive your card via U.S. mail. Upon receiving it, verify that your name is correct, read the enclosed information, and

follow the instructions for card activation.

.73 Using the Card.

*What can I use my charge card for?*

You may use your card for supply purchases, services and related supplies, short-term rental of equipment, miscellaneous services, and repairs.

*What is my single-purchase limit?*

For nonwarranted cardholders, the maximum single-purchase spending limit is \$2,500. Note that you must not split a single, large purchase into two (or more) smaller purchases so that each order falls within your single purchase limit. This is known as a split procurement and is prohibited. Purposely splitting a procurement may result in the cancellation of your purchasing authority. If you need to purchase an item over \$2,500, contact your purchasing office for help.

.74 Central Billing of Transactions.

*How are purchase transactions billed?*

Transactions should centrally bill to the National Business Center for payment. For items such as the rental of hotel conference rooms, which will typically be billed to you individually, contact your A/OPC, who will ask the Bank of America to transfer the transaction from individual to central billing.

.75 Reviewing Purchase Transactions in EAGLS. (Subject to EAGLS availability)

*What are my responsibilities for reviewing my account?*

You must verify the accuracy and validity of all transactions posted to your purchase business line account. Be sure to promptly identify and dispute any errors and discrepancies. You should routinely review your account through EAGLS to ensure that improper charges have not been billed to individual or central accounts. (Please refer to .79, Statement Reconciliation.)

.76 Maintaining Receipts and Documentation.

*Do I need to hang on to receipts and other documentation?*

You must file and retain all receipts and any supporting documentation in accordance with your local charge card implementation plan, regardless of the dollar value of your transactions. BLM offices must maintain these records for 3 years.

## .77 Restrictions and Limitations.

*What restrictions or limitations apply to the purchase business line?*

You must *not* acquire the following items using your purchase business line:

- ▶ Cash advances
- ▶ Meals, drinks, and lodging  
Exception: Crew chiefs with a Team Lead Card may purchase meals and lodging for their crews.  
Exception: Contracting officers may acquire meals, drinks, and lodging for others.
- ▶ Long-term rental or lease of buildings (12 months or more)
- ▶ Repairs for GSA vehicles
- ▶ Printing and copying (unless you have a waiver from GPO - contact your local printing officer for detailed instructions).
- ▶ Refreshments, unless specifically authorized by statute, and prior written authorization is obtained.
- ▶ Personal clothing or footwear  
Exception: May be authorized by BLM safety officers
- ▶ Uniform components for BLM employees (components must be purchased using the Uniform charge card)

Many purchases have restrictions or require special approvals; you can review this list at [www.ntc.blm.gov/chargecard/pu\\_45special.html](http://www.ntc.blm.gov/chargecard/pu_45special.html), or contact your local procurement office.

## .78 Specific Policies and Procedures for Convenience Checks.

*What are the rules for using convenience checks?*

Convenience checks are available only under the purchase business line. Convenience checks are personalized with your name, the agency name, your office address, and the single-purchase limit. As with the charge card, no member of your staff or family, nor your supervisor, nor anyone else may use these convenience checks. Once you have completed training and met any other local policy requirements, you will receive a supply of "For Official Government Use Only" convenience checks. Convenience checks access the same spending limits as your charge card. The single purchase limit is \$2,500. For incident emergency acquisitions by a warranted Contracting Officer, the single purchase limit is \$25,000.

### A. Transactions that May be Paid Using a Convenience Check.

*When may I use convenience checks?*

You may use convenience checks for:

- ▶ Vendors who will not accept a charge card, subject to the restrictions in .78B.

- ▶ Emergency incident support (i.e., fire, flood or any other natural disaster).
- ▶ Reimbursing volunteers for expenses.

B. Restrictions.

*When must convenience checks not be used?*

A convenience check must not be used to pay:

- ▶ Vendors who accept the charge card.
- ▶ Contract payments, i.e., payments made on a purchase order, under a blanket purchase or other agreement, or for an item obligated through Remote Data Entry (RDE) to avoid a duplicate obligation; or any payment subject to the Prompt Payment Act.  
Alternative: Submit proper documentation to the National Business Center
- ▶ Employee reimbursements  
Exception: emergency incidents  
Alternative: SF 1164 submitted to the National Business Center
- ▶ Travel cash advances  
Alternative: ATM advances through the travel business line
- ▶ Salary payments, cash awards, and garnishments
- ▶ Refunds  
Alternative: Send BLM refund documentation to the National Business Center
- ▶ Government Bills of Lading (GBLs)  
Alternative: Send a GBL Standard Form to the National Business Center
- ▶ Airline, bus, train, or other travel-related tickets  
Alternative: Bank of America Charge Card (with the travel business line)
- ▶ Personal clothing or footwear  
Exception: May be authorized in writing by BLM Safety Officers

*What other procedures or restrictions apply?*

All regulations, policies, special requirements, and approvals that apply to purchasing must be followed when using convenience checks.

C. Emergency Incident Support.

*What are the rules for using checks for emergency incident support?*

Warranted contracting officers who have completed incident contracting officer training may use convenience checks to make vendor payments against emergency equipment rental agreements if the vendor doesn't accept charge cards, the payment is authorized under a Debt Collection Improvement Act waiver, and other payment methods are not practical.

Convenience checks may be written in support of emergency incidents for:

- ▶ Reimbursements to employees not to exceed \$200, which includes the \$2 incidentals reimbursement.
- ▶ Reimbursements to emergency firefighters (casuals, administratively determined, emergency workers) not to exceed \$2,500 for actual expenses for lodging, meals, rental vehicles (including gasoline), privately owned vehicle mileage, and incidental expenses (including supplies and materials). Do not use checks to reimburse wages or tickets for commercial transportation.

Claim allowable expenses on an SF-1164, Claim for Reimbursement for Expenditures on Official Business.

Do not use convenience checks for any of the items listed in Section B, Restrictions, above.

#### D. Purchase Limit Changes.

*What if my purchase limit changes?*

Both single purchase and monthly purchase limits for convenience checking accounts are included in your charge card limits. Because your personalized single purchase limit is printed on the front of your convenience checks, you must order replacement checks if your single purchase limit changes.

#### E. Purchase Limit Responsibilities.

*What are my specific purchase responsibilities?*

Your responsibilities include the following:

- ▶ Staying within your purchase limits. You must not exceed your single purchase and monthly limits. If you exceed these limits, your convenience check will be returned without payment.
- ▶ Knowing what your account balance is, tracking your available balance, and reconciling your account. Any transactions billed against your charge card will also reduce your available balance. Note that convenience checks go against your monthly limit when they actually clear the bank, not when you write them. Your monthly available balance will renew on the 28th of each month.

#### F. Ordering and Safeguarding Your Check Supply.

*Who is responsible for ordering checks?*

Your A/OPC places the initial order for checks. You may place subsequent orders for checks.

For planning purposes, you should allow at least 2 weeks for delivery.

*What safeguarding requirements do I need to be aware of?*

Checks are negotiable forms, so you must safeguard your unused checks at all times. Be sure to periodically verify your inventory of unissued checks to ensure that none are missing.

*What information must I verify when I receive a new order of checks?*

When you receive a supply of blank checks, you must compare the number of checks ordered to the number of checks received, and verify the check number range. Be sure to review the personalized information on your checks for accuracy, including your name, your single purchase limit, and any other printed information. Report any discrepancies to your A/OPC.

#### G. Required Supporting Documentation.

*What supporting documentation do I need to provide?*

You must support all of your convenience check transactions with either an SF 1164 or a receipt. You must also file and retain all of your receipts and any supporting documentation in accordance with your local charge card policy, regardless of the dollar value of the transaction.

#### H. Issuing Checks.

*What procedures do I need to follow when issuing checks?*

You must issue checks in sequential order. As you write each convenience check, enter it in your convenience check register. You should also enter charge card transactions in your check register for tracking purposes to avoid exceeding your purchase line spending limits.

*What specific information do I need to include on my checks?*

Enter the following information -- legibly written, printed, or typed -- in the space provided on your convenience check:

- ▶ **DATE:** Enter the date on which you are issuing the convenience check. Spell out the date (e.g., September 04, 2000). Do not predate or postdate a convenience check.
- ▶ **PAY TO THE ORDER OF:** Enter the name of the payee. Under no circumstances may the convenience checks be issued to "cash". You may not issue convenience checks payable to yourself.
- ▶ **AMOUNT:** Write the amount of the convenience check in the spaces provided in numbers and words, e.g., One hundred twenty-six dollars and 39/100, followed by a horizontal line out to the end of the space provided, and \$126.39 in the applicable space.

- ▶ Write convenience checks only for the exact amount of your purchase. If you receive a refund or the vendor gives you change, immediately give this refund or change to your local collections office for deposit, whether it is given in the form of cash or a check. If the vendor issues a refund check, ask them to make it payable to USDI-BLM. Do not deposit refunded cash in your Bank of America checking account or use it for another purchase.
- ▶ MEMO (ADDITIONAL INFORMATION): Enter information about the purchase if it would be helpful.
- ▶ AUTHORIZED SIGNATURE: Sign in the space provided. The signature must be in the same format as the name printed on the convenience check; e.g., if your first, middle, and last names are spelled out in full rather than using initials, your signed name must also be spelled out in full.

*What IRS requirements apply to checkwriting?*

The IRS requires that information be collected for reporting income to the IRS when a convenience check is used for purchases with certain Budget Object Codes. IRS Form 1099 MISC helps in collecting this information. Appendix F provides instructions for completing IRS Form 1099 MISC.

#### I. Retaining Records.

*What checkwriting records must I or my office retain?*

Convenience checks include an original and carbon copy. You must create and retain these carbon copies as an official government record; be sure to attach the proper supporting information. Mark supporting documentation "Paid by Convenience Check" at the time you issue a check and note the check number.

Retained records must include your monthly account statement, your convenience check register, all receipts, and all supporting documentation. Documents must be filed and retained as prescribed in your local charge card implementation plan. Keep check records, including the convenience check register, with charge card records for 3 years.

#### J. Reconciling your Convenience Checking Account.

*How do I reconcile my account?*

Crosscheck your bank statement against your convenience check register to ensure that they have the same balances. Be sure to resolve any discrepancies.

Cleared checks are not returned to the BLM. To obtain a copy of a cleared check, call Bank of America at 1-800-472-1424. Bank of America charges a fee for copies of checks.

K. Statement of Account Review and Approval.

*What are the review and approval steps?*

Upon receiving your bank statement, you must review and validate the statement for accuracy and then attach all applicable receipts and documentation before forwarding the package to your supervisor, or acting supervisor, for approval. Forward any corrections to your local remote data entry staff for input. Retain copies of all records in accordance with record retention requirements. Your supervisor must sign off on your bank statement indicating that they have reviewed your statement and approved all transactions.

L. Voiding Checks.

*What if I need to void a check?*

If you make an error and need to void a convenience check, write "VOID" on the carbon copy and note the date the check was voided in your check register. Retain the voided carbon copy and destroy the original check.

M. Issuing Replacement Checks.

*When and how do I issue a replacement check?*

If a check has been lost, become stale-dated, or is otherwise in error, a replacement check may need to be reissued. Before doing this, verify that the original check has not been paid. This can be done by examining the bank statement, by examining individual records, or by contacting the Bank of America. If the check has been paid, request a copy of the check from the Bank. If the check has not been paid and the original check cannot be returned to you, put a stop payment on the initial check and issue a new check.

N. Placing Stop Payments.

*How do I place a stop-payment order?*

To place a stop payment order on a check issued but not yet honored, notify Bank of America immediately by calling 1-800-472-1424. After you have determined that the check has not been honored, mark the carbon copy "PAYMENT STOPPED". Bank of America charges the Bureau a fee for each stop-payment order.

O. Destroying Unused Checks.

*When and how do I destroy unused checks?*

Destroy checks if they become outdated due to form changes, if they are received with misprinted information, if you retire or transfer to a different office, or if you are no longer writing checks. Destroy (shred) all of your checks and have this witnessed by your A/OPC or supervisor. Be sure to note in your convenience check register the fact that checks were destroyed, the reason, and the name of the witness.

P. Reporting Lost or Stolen Convenience Checks.

*What should I do if my convenience checks are lost or stolen?*

Notify the Bank of America immediately at 1-800-472-1424 to report lost or stolen convenience checks, and be sure to notify your supervisor and A/OPC within 1 day. If there are only one or two stolen or missing convenience checks, a stop payment action may be appropriate. If more than two convenience checks are lost or stolen, both the charge card and convenience check account should be closed and a new charge card and convenience check account established. The replacement time for new checks is approximately 2 weeks. There is no fee for reporting lost or stolen convenience checks or for requesting a replacement account.

.79 Statement Reconciliation.

*What steps must be taken to reconcile statements?*

The cardholder must do the following:

- ▶ Verify that each transaction is legitimate and correct.
- ▶ Determine if any transactions need to be moved from individually billed to centrally billed or vice versa. Request this move through your A/OPC.
- ▶ Determine if any transactions need to be disputed. (The dispute must be initiated within 60 days of the date of the statement showing the disputed transaction.)
- ▶ Determine if the master accounting codes (default cost codes) need to be corrected. (The transaction was for a different funding source.)
- ▶ Include a concise, detailed description for each line item.
- ▶ Sign and date the back of the statement.
- ▶ Give the signed and dated statement to their Reviewing Official within 5 business days of receiving it.
- ▶ Forward their statement to RDE to correct any accounting information
- ▶ Pay Bank of America for individual billed items.
- ▶ File their statement and supporting documentation in accordance with local policy.

The reviewing official must do the following:

- ▶ Review reconciled statements, and receipts.
- ▶ Ensure that centrally billed items are not included on a travel voucher.
- ▶ Assure that cardholders reconcile their accounts within 5 business days of receiving their statements.

- ▶ Validate cardholder statements within 5 business days of receiving them from the cardholders.
- ▶ Take appropriate action if a cardholder misuses their card.
- ▶ Review exception reports; take action as needed.

## .8 Fleet Cards.

### .81 Eligibility.

*What vehicles are eligible for fleet cards?*

Fleet cards can be used for any agency-owned vehicles and equipment, i.e., vehicles with the Interior I-tag or miniature M-tag license plate. The card is embossed with the specific vehicle tag number. Offices maintain each card with the individual vehicle book. The card is assigned to a specific vehicle and transfers when the vehicle transfers. The fleet card is used to acquire fuel for that specific vehicle.

### .82 Card Use.

*How do I use the fleet card?*

Use the fleet card to purchase fuel for Working Capital Fund (WCF) vehicles; you can also use the fleet card for small (under \$10) incidental purchases, emergency repairs, and emergency towing when a purchase card is not available. Towing charges and emergency repairs must be moved to another cost center. Use the purchase line of the integrated card for routine or scheduled services, such as oil changes, and for nonemergency repairs. Use the fleet card either at a self-service pump or with the assistance of the station attendant after you have fueled your vehicle. Any random sequence of numbers can serve as a PIN number if a PIN is requested to complete the transaction.

### .83 Fire Dispatch Card.

*What is the fire dispatch card?*

The fire dispatch card is an office charge card used for non-BLM, fleet and equipment that is rented during emergency incidents. This card is different than the individual fleet card. Field office sequential numbering is used (e.g., NIFC01, NIFC02, etc.). The local office A/OPC maintains the card, issues it to users as required, and reconciles the statements. Expenses are centrally billed using a non-WCF field office default master accounting code. The field office then supplies the actual code for the specific incident, if necessary. The local office A/OPC deactivates the cards during non-incident periods.

.84 Central Billing.

*How are fleet transactions billed?*

All transactions are centrally billed to a master accounting code and project number in the BLM WCF. Do not use this master accounting code for other items.

.85 Maintaining Receipts and Documentation.

*How are receipts and documentation maintained?*

Turn in transaction receipts to your local fleet A/OPC in accordance with local procedures. The local fleet A/OPC will be responsible for reconciling the monthly statement. BLM offices must maintain these records for 3 years.

.86 Terminating Accounts.

*What if a vehicle is sold or transferred?*

When a vehicle is sold or transferred to another agency, the account related to that vehicle must be closed.

.87 Reconciling Statements.

*What steps must be taken to reconcile statements?*

The Fleet A/OPC must do the following:

- ▶ Verify that each transaction is legitimate and correct.
- ▶ Determine if any transactions need to be moved from individually billed to centrally billed.
- ▶ Determine if the master accounting codes (default cost codes) need to be corrected. (The transaction was for a different funding source.)
- ▶ Determine if any transactions need to be disputed. (The dispute must be initiated within 60 days of the date of the statement showing the disputed transaction.)
- ▶ Sign and date the back of the statement.
- ▶ Forward their statement to RDE to correct any accounting information, if necessary.
- ▶ File their statement and supporting documentation in accordance with local policy
- ▶ Take appropriate action if the card is misused. Refer to .11 for information on suspected fraud or abuse.

## .9 Uniform Business Line.

*How does the uniform charge card work?*

As with the purchase business line, uniform business line transactions are billed centrally to BLM. Because of the special requirements of BLM's uniform program, such as the need to track and control annual uniform allowances, the uniform drawdown card is issued separately from the integrated card.

The uniform drawdown card generally works like the purchase business line; however, its charge limit is refreshed just once a year. You are assigned your annual uniform allowance charge limit during the application phase. During the year, you "draw down" this charge limit as you purchase uniform items; the charge limit is then refreshed at the beginning of the next fiscal year.

The uniform drawdown card is issued in charge limit increments of \$50, with a maximum annual charge limit of \$400. This \$400 limit is the maximum annual uniform allowance that is permitted by law. Your supervisor determines your specific authorization amount, be it \$50, \$100, or \$150, etc., up to the \$400 maximum. Your uniform A/OPC will handle any changes to your uniform allowance amount.

### .91 Eligibility.

*Who needs to have a uniform drawdown card?*

Employees who are required to wear the BLM uniform must have a uniform drawdown card to purchase their uniforms.

- ▶ Designated law enforcement employees and other employees required to wear the BLM uniform should apply for a uniform drawdown card.
- ▶ Temporary employees may apply for uniform drawdown cards using the same rules and charge limits that apply to regular employees (also see Section 9.7). Uniform A/OPCs can activate these cards in EAGLS for any given period of time, deactivate them when the temporary employee is no longer working for BLM, and reactivate them again if the employee comes back. If the temporary employee is not expected to return, the A/OPC should close the account. A/OPCs must ensure that cards are retained in a secure location.

### .92 Uniforms for Volunteers and Temporary Employees.

*How should BLM offices purchase uniforms for volunteers or short-term temporary employees?*

Offices may use the purchase line of the integrated card to buy uniform components for non-BLM employees. The purchase business line may also be used to purchase uniform items for temporary employees when there is not enough time to issue them a uniform drawdown card to

acquire their uniform, or when the duration of their appointment does not warrant issuing a uniform drawdown card.

.93 Receiving the Card.

*What should I do after receiving my uniform card?*

Unless you request expedited service, you will receive your card via U.S. mail. Upon receiving it, you must verify that your name is correct, check your credit limits, read the enclosed information, and follow instructions for activating the card. To distinguish it, the uniform drawdown card is embossed with the words "BLM Uniforms". Your annual charge limit will be indicated in the documentation you receive with your card.

.94 Using the Card.

*What restrictions apply to my uniform card?*

You must use your uniform card only for purchasing authorized uniform items from authorized uniform vendors. Please refer to Uniform Manual Section 1103 for details. You must not use your uniform drawdown card to purchase items other than authorized uniform components, to purchase uniform items for someone else, or to purchase uniforms for volunteers.

.95 Central Billing.

*How are uniform card transactions billed?*

All transactions using the Uniform card should be centrally billed.

.96 Reviewing Uniform Transactions in EAGLS. (Subject to EAGLS accessibility)

*What are my responsibilities for reviewing my account?*

You are responsible for verifying the accuracy and validity of all expenses posted to your uniform account and for not exceeding your uniform allowance. You must promptly identify and dispute any errors and discrepancies. You should routinely review your account, through EAGLS, to ensure that improper charges are not billed to individual or central accounts.

.97 Maintaining Receipts and Documentation.

*Do I need to hang on to receipts and other documentation?*

You must file and retain all receipts and any supporting documentation in accordance with your local charge card implementation plan, regardless of the dollar value of your transactions. BLM offices must maintain these records for 3 years.

.98 Reconciling Statements.

*What steps must be taken to reconcile statements?*

The cardholder must do the following:

- ▶ Verify that each transaction is legitimate and correct.
- ▶ Determine if the master accounting codes (default cost codes) need to be corrected. (The transaction was for a different funding source.)
- ▶ Determine if any transactions need to be disputed. (The dispute must be initiated within 60 days of the date of the statement showing the disputed transaction.)
- ▶ Include a concise, detailed description for each line item.
- ▶ Sign and date the back of the statement.
- ▶ Give the signed and dated statement to their Reviewing Official within 5 business days of receiving it.
- ▶ Forward their statement to RDE to correct any accounting information
- ▶ File their statement and supporting documentation in accordance with local policy.

The reviewing official must do the following:

- ▶ Review reconciled statements, receipts and sales drafts.
- ▶ Review exception reports; take action as needed.
- ▶ Assure that cardholders reconcile their accounts within 5 business days of receiving their statements.
- ▶ Validate cardholder statements within 5 business days of receiving them from the cardholders.
- ▶ Take appropriate action if a cardholder misuses their card.

**APPENDIX A  
CHARGE CARD ADMINISTRATIVE REVIEW  
PURCHASE/TRAVEL/CONVENIENCE CHECKS**

State/Center:

Org code:

Reviewer:

Date:

No. of Cards in Organization

No. of Cards Reviewed:

Instructions: The purpose of this review is to ensure that adequate internal controls exist over the Charge Card program. The A/OPC and subject matter experts, as appropriate, should perform this review. The minimum requirement is a 10% sample of the number of cards in the organization. If there are less than 10 cards, review at least 50%.

Provide a brief narrative on how the review was conducted. Enter comments as needed for specific questions, and provide explanations (include specific account numbers) for any NO responses, or for YES responses on questions marked with a \*\* (specifically questions 11, 13, 30, 34, 35, 37, 38, and 39). Outline corrective actions and overall findings of the program review.

Forward one copy of this review to the Program Coordinator at BC-620 at the BLM National Business Center (NBC).

	<b>QUESTIONS</b>	<b>YES</b>	<b>NO</b>	<b>NA</b>
1.	Has corrective action been taken for deficiencies that were disclosed in previous reviews?			
2.	Is the local charge card operations plan established and is the plan up-to-date? (See .06, B, on page 7).			
3.	Are the A/OPC and cardholders/checkwriters familiar with the latest charge card policy and do they know how to access it?			
4.	Are accounts closed for employees who have left BLM?			
5.	Were accounts transferred for people who transferred to another BLM location?			
	<b>Purchase/Travel Charge Cards</b>			
6.	Are any cards held for seasonals being kept in a secure place?			

7.	Have cardholders/checkwriters completed training for the authorities they have?			
8.	Is charge card authority adequate for cardholders' needs?			
9.	Are files and documentation retained for the required period of time?			
10.	Do cardholders properly secure their card?			
11.	**Do persons other than the cardholder make purchases with the card?			
12.	Are transactions within the single purchase limits?			
13.	**Are there any split procurements?			
14.	Is the cardholder distributing purchases equitably among qualified suppliers?			
15.	Are any required program approvals on file?			
16.	Are mandatory sources of supply being used?			
17.	Is accountable property entered in the property system?			
18.	Do cardholders submit dispute forms when needed?			
19.	Are all transactions for official government-related purchases?			
20.	Are travel transactions identified with the date and location of travel?			
21.	Are ATM withdrawals associated with authorized travel?			
22.	Do cardholders review, date, and sign their statements?			
23.	Are adequate line item descriptions provided on the statement? Are receipts attached for purchase transactions?			
24.	Do reviewing officials review, date, and sign all statements?			
	<b>Convenience Checks</b>			
25.	Are blank unissued checks properly controlled?			
26.	Are unissued checks inventoried periodically?			
27.	Are all checks accounted for?			
28.	Are all checks recorded in the convenience check register?			

29.	Are stop payments, voided checks, and destroyed checks entered in the convenience check register?			
30.	**Do checkwriters sign blank checks without dollar amounts and payee names on the check?			
31.	Do checkwriters prepare the carbon copy of the convenience check?			
32.	Is documentation adequate to support expenditures?			
33.	Is the documentation marked paid when the checks are issued?			
34.	**Do any receipts or other documentation show evidence of alteration?			
35.	**Are any of the checks issued by the checkwriters to themselves?			
36.	Are all checks within the single purchase limit?			
37.	**Are multiple checks written to circumvent single check limits?			
38.	**Are checks written to a vendor that could be paid by charge card?			
39.	**Are checks written to prohibited/restricted sources?			
40.	Do the names on the payee line and the payee on the statement of account agree?			
41.	Are 1099's being prepared and submitted, when appropriate, to Denver Finance?			
42.	Do checkwriters reconcile the charge card statement to the convenience check register?			

I certify that an administrative review has been completed. All items, unless otherwise noted below, have been found to be adequate.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**APPENDIX B  
CHARGE CARD ADMINISTRATIVE REVIEW  
CORPORATE CARDS**

State/Center:

Org code:

Reviewer:

Date:

No. of Cards in Organization:

No. of Cards Reviewed:

Instructions: The purpose of this review is to ensure that adequate internal controls exist over the Charge Card program. The A/OPC and subject matter experts, as appropriate, should perform this review. The minimum requirement is a 10% sample of the number of cards in the organization. If there are less than 10 cards, review at least 50%.

Provide a brief narrative on how the review was conducted. Enter comments as needed for specific questions, and provide explanations, including specific account numbers, for any NO responses. Outline corrective actions and overall findings of the program review.

Forward one copy of this review to the Program Coordinator at BC-620 at the BLM National Business Center (NBC).

	QUESTIONS	YES	NO	NA
1.	Has corrective action been taken for deficiencies that were disclosed in previous reviews?			
2.	Is the local charge card operations plan established and is the plan up-to-date? (See .06, B, on page 7).			
3.	Is the account assigned to one individual who is responsible for reconciling the account? Are they familiar with the latest charge card policy and do they know how to access it?			
4.	Have the assigned individuals completed the required training?			
5.	Are files and documentation retained for the required period of time?			
6.	Do only authorized individuals use this account?			
7.	Are only authorized travel tickets purchased?			
8.	Are disputes initiated when needed?			
9.	Are statements reviewed, dated, and signed?			

10.	Have receipts been reconciled to the statement?			
11.	Do reviewing officials review, date, and sign all statements?			

I certify that an administrative review has been completed. All items, unless otherwise noted below, have been found to be adequate.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**APPENDIX C  
CHARGE CARD ADMINISTRATIVE REVIEW  
FLEET CARDS**

State/Center:

Org code:

Reviewer:

Date:

No. of Cards in Organization:

No. of Cards Reviewed:

Instructions: The purpose of this review is to ensure that adequate internal controls exist over the Charge Card program. The A/OPC and subject matter experts, as appropriate, should perform this review. The minimum requirement is a 20% sample of the number of cards in the organization. If there are less than 10 cards, review at least 50%.

Provide a brief narrative on how the review was conducted. Enter comments as needed for specific questions, and provide explanations, including specific account numbers, for any NO responses. Outline corrective actions and overall findings of the program review.

Forward one copy of this review to the Program Coordinator at BC-620 at the BLM National Business Center (NBC).

	<b>QUESTIONS</b>	<b>YES</b>	<b>NO</b>	<b>NA</b>
1.	Has corrective action been taken for deficiencies that were disclosed in previous reviews?			
2.	Is the local charge card operations plan established and is it up-to-date? (See .06, B, on page 7).			
3.	Are the A/OPC and fleet users familiar with the latest charge card policy and do they know how to access it?			
4.	Are accounts closed for vehicles that been sold or disposed of?			
5.	Is the monthly statement reconciled, signed, and dated? Are receipts attached?			
6.	Are dispute forms submitted when needed?			
7.	Are records being maintained and filed in accordance with policy?			
8.	Is the fleet card assigned to a specific vehicle and kept with the individual vehicle book?			

I certify that an administrative review has been completed. All items, unless otherwise noted below, have been found to be adequate.

Signature \_\_\_\_\_

Date \_\_\_\_\_

**APPENDIX D  
CHARGE CARD ADMINISTRATIVE REVIEW  
UNIFORM CARDS**

State/Center:

Org code:

Reviewer:

Date:

No. of Cards in Organization:

No. of Cards Reviewed:

Instructions: The purpose of this review is to ensure that adequate internal controls exist over the Charge Card program. The A/OPC and subject matter experts, as appropriate, should perform this review. The minimum requirement is a 10% sample of the number of cards in the organization. If there are less than 10 cards, review at least 50%.

Provide a brief narrative on how the review was conducted. Enter comments as needed for specific questions, and provide explanations, including specific account numbers, for any NO responses. Outline corrective actions and overall findings of the program review.

Forward one copy of this review to the Program Coordinator at BC-620 at the BLM National Business Center (NBC).

	QUESTIONS	YES	NO	NA
1.	Has corrective action been taken for deficiencies that were disclosed in previous reviews?			
2.	Is the local charge card operating plan established and is it up-to-date? (See .06, B, on page 7).			
3.	Are the A/OPC and cardholders familiar with the latest charge card policy and do they know how to access it?			
4.	Are accounts closed for employees who have left BLM?			
5.	Were accounts transferred for employees who transferred to another BLM location?			
6.	Are any cards held for seasonals being kept in a secure place?			
7.	Have cardholders completed the Uniform Card training?			
8.	Were only authorized uniform items purchased?			

9.	Were all purchases from authorized vendors?			
10.	Are adequate line item descriptions provided on the statement? Are receipts attached?			
11.	Did uniform purchases total no more than the authorized annual credit limit, and no more than \$400 during the fiscal year?			
12.	If the card was erroneously used for travel or other purchases, were these errors corrected?			
13.	Do cardholders review, date, and sign their statements?			
14.	Do cardholders submit dispute forms when needed?			
15.	Do reviewing officials review, date, and sign all statements?			
16.	Are files and documentation retained for the required period of time?			

I certify that an administrative review has been completed. All items, unless otherwise noted below, have been found to be adequate.

Signature\_\_\_\_\_

Date\_\_\_\_\_

## APPENDIX E

### FRAUD AND ABUSE PREVENTION

*What are some opportunities for fraud and abuse that may require special attention?*

- ▶ Remote locations.
- ▶ Little or no onsite supervision or review.
- ▶ Downsizing or restructuring of divisions or offices.
- ▶ Large or repetitive purchases.
- ▶ Holidays or special projects.
- ▶ Travel.

*What are indicators of fraud and abuse?*

- ▶ Purchases from inappropriate or prohibited vendors.
- ▶ Poor or nonexistent documentation of purchases.
- ▶ Unusual or unexplained entries or purchases.
- ▶ Photocopied records in place of originals.
- ▶ Individuals that appear to be living above their means.
- ▶ Individuals with financial difficulties.
- ▶ Drastic change in the use of the card.
- ▶ Numerous billing mistakes.

*How can I as a cardholder protect against fraud and abuse?*

- ▶ Review and follow internal control procedures.
- ▶ Report fraudulent activity to your manager.
- ▶ Treat your card as if it were your personal card -- DON'T leave it lying around.

*What are the roles of the manager, supervisor, and reviewing official in protecting against fraud and abuse?*

- ▶ Review, update, and follow internal control procedures.
- ▶ Make sure employees are correctly trained on the proper use of the charge card.
- ▶ Review summary reports and question any undocumented or suspicious purchase.
- ▶ Never accept "I don't know" as an answer.
- ▶ Watch spending patterns (a sudden unexplained increase in purchases may be an indication of a problem).
- ▶ Take action when fraudulent activity is discovered.
- ▶ Review cardholder monthly statements.

*What is the role of the A/OPC in protecting against fraud and abuse?*

- ▶ Assist the manager, supervisor and reviewing officials.
- ▶ Conduct charge card reviews.
- ▶ Carefully review all cardholder requests.

## APPENDIX F

### IRS FORM 1099 INSTRUCTIONS

Information for reporting income to the Internal Revenue Service (IRS) must be obtained when a convenience check is used to purchase anything with the Budget Object Codes (BOCs) listed later in this Appendix.

To facilitate the collection of this information, use IRS Form 1099 MISC (refer to the sample later in this Appendix). Retain copies of completed Form 1099s and forward them monthly to the National Business Center (NBC), where the information will be entered into the 1099 program in the Federal Financial System (FFS).

The NBC must receive all Form 1099s no later than January 5 for the prior calendar year so that the Center can mail the individual Form 1099s to vendors on time. Please submit all Form 1099s to the NBC Business Information Systems Group (BC-640).

#### How to Complete Form 1099

Most people using convenience checks will not have had any experience completing IRS Form 1099 MISC. Please note the proper way to fill out this form. It must be completed for each convenience check that is written using any of the specified BOCs listed below.

We suggest that you print a copy of the BOC list and keep it with your checkbook.

Regardless of the BOC, the following items are not required to be reported to the IRS and **SHOULD NOT** be sent to the Business Center on a Form 1099:

Volunteers  
Nonprofit organizations  
State or city colleges or universities  
Government entities: local, State, or Federal

#### RECIPIENT'S ID:

A tax identification number (TIN) must be provided. This could be either a Social Security Number (SSN) or an Employer Identification Number (EIN). Individuals should provide an SSN. A sole proprietor may provide either, but does not have to provide both. All others should provide an EIN.

#### RECIPIENT'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE

- a. For corporations, enter the business name and address.
- b. For individuals and sole proprietors, use their business or trade name if they have one. **ALSO INCLUDE** their legal name and complete the address where a Form 1099 should

be mailed. If two or more individuals own a business that is not an IRS-recognized partnership, the names of all are placed in the "Recipient's Name" box, but only the address of the individual to whom the reported SSN belongs is to be placed in the "Address" box. Income can be reported under one TIN.

- c. For partnerships that do not use a business name, place the names of the partners in the "Recipient's Name" box, with the partner to whom the IRS assigned the EIN being listed first. Enter the address where the "1099" should be mailed.

**ACCOUNT NUMBER:**

Enter the (FFS) vendor code number if you know what it is. If not, leave blank.

**BUSINESS CATEGORY:** Check the appropriate category.

**Checkwriter's NAME and PHONE NUMBER:**

Enter your name and phone number. This is important if the NBC needs to ask a question when entering data in the FFS.

PAYER'S FEDERAL ID #: 84-0437540	RECIPIENT'S ID:	OMB NO.1545-0115	
RECIPIENT'S NAME:		MISCELLANEOUS INCOME **1997**	COPY 'B'
STREET ADDRESS:			
CITY, STATE, AND ZIP CODE:			
ACCOUNT NUMBER (OPTIONAL):			
FORM 1099-MISC DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE			
BUSINESS CATEGORY: (CHECK ONE) <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> SOLE PROPRIETOR <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION <input type="checkbox"/> OTHER			
CHECK INFORMATION: NUMBER _____ DATE _____ AMOUNT _____			
BOC _____ CHECK WRITER'S NAME: _____			

Note: This form has been reduced in size to allow for copying and carrying in checkbook.

## BUDGET OBJECT CODES REQUIRING FORM 1099

222C-Truck Transportation-Rental  
232A-Space Rental Payments-Others  
233F-Telephone Equip-Lease, Rent, Repair  
233H-Postage Box & Meter Rental  
233J-Express Mail  
233L-Equipment-Rental  
233M-Equipment Rental-ADP  
233N-Software Rental-ADP  
2330-Equipment Rental-DataComm.  
233P-Equipment Rental-Copiers  
233Q-Equipment Rental-Heavy  
233R-Fed Voice Communications Svcs  
233S-Fed Data Communications Svcs  
233T-Commercial Voice Comm Svcs  
233U-Commercial Data Comm Svcs  
242A-Printing & Reproduction-Commercial  
242B-Binding-Commercial  
243C-Copy Centers  
243D-Graphics Centers  
25 1 A-Contracts-Consultants  
252A-Contracts-Architectural & Engr  
252B-ADP Support Services  
252D-Contracts-Drilling  
252E-Real Property Titles & Fees  
252G-Direct State Services Vouchers  
252H-Contracts-ADP Services  
2521-Cont-Indian Self-Determine Svc  
252J-Contracts-Consultants  
252K-Contracts-On-Site Personnel  
252L-Contract-Airplanes-Helicopter  
252M-Contracts-Mapping  
252N-Contract-Operation of Facility  
252P-Contracts-Photolab Operation  
252Q-Contracts-Aerial Photography  
252R-Contracts-Professional Svcs  
252S-Tuition  
252T-Training  
252U-Contracts- Studies  
252V-Contracts-Training Services  
252W-Advertising-Public Printer  
252X-Advertising-Commercial  
252Y-Student Expenses-Extra curriculum  
252Z-Contracts-Other  
254A-Operations, Main & Repairs-Building  
254B-Operations, Main & Repairs-Facilities  
255C-Direct St Svcs Voucher-R&D  
255D-Private Sector R&D  
256M-Medical & Health Care Services  
257A-Expenses-Storage  
257B-Expenses-Shop  
257C-Repairs & Maint-ADP Equipment  
257D-Repairs & Maint-Vehicle  
257E-Repairs & Maint-Others  
257F-Service Facility-Research Ctr  
257G-Service Facility-Heavy Equipment  
257H-Service Facility-Other  
257I-Repairs & Maintenance-Equip  
Z57J-Per Call Repair & Maintenance-Equip  
257K-Per Call Repair & Maint-ADP Equip  
257L-Maint-Voice Communication Equip  
257M-Maint-Data communication Equip  
257P-PCS Storage-Household Goods