Record Keeping.
Cardholders shall keep a formal record of each purchase card transaction as support for funds control operations.

When a check is issued, annotate on the supporting documentation the date the check was issued, the convenience check number, cardholder's name, and the waiver number applicable to the check. The Tax Identification Number (TIN) or SSN and waiver number shall also be entered into PCMS when reconciling the transaction.

Accountable/Sensitive Property.
When accountable/sensitive property is purchased by nonprocurement personnel, cardholders shall forward the description, model number, manufacturer, serial number, property custodian, acquisition cost, acquisition date, and appropriation/accounting number to the appropriate property office. This information is required for each piece of accountable property and will be used as the official property record in the Property Management Information System.

The following is a list of property determined by REE to be sensitive property:

    Firearms (regardless of cost)
    Law enforcement badges (regardless of cost)

Purchasing agents are responsible for providing a copy of the stamped AD-700 for all accountable property purchases to their property office, indicating that the agent used the purchase card to buy accountable property. The property office needs to obtain a copy of the stamped AD-700 at the time of the buy in order to forward property documents to the accountable property officer requesting required information and properly reconcile agency suspense reports.

Cardholders and property officials will work together to ensure that property officials receive appropriate documentation
when the purchase card is used to purchase accountable/sensitive property.

Proof-of-Purchase Documentation.
To supplement proof-of-purchase documentation, commercial purchase card orders must be recorded on a log (Exhibit 2), which includes the following categories as a minimum:

    Date ordered
    Name of the supplier
    Description of supplies or services
    Total price
    Date delivered
    Purchase Card or Check Transaction

The log (manual or automated) may be modified to meet individual office requirements, but must include the categories previously listed. The log should be maintained in a manner that is consistent with the commercial purchase card billing cycle to facilitate reconciliation. The log must be forwarded to the respective Local Finance Contact (LFC) each month and will enable the posting and reconciliation of individual purchase card transactions with the NFC reports at month-end.

Over-the-Counter Purchases.
When cardholders make over-the-counter purchases, they must record the purchase in the log and obtain a copy of the charge slip. They should also make sure all carbons have been destroyed; the sales receipt will become the accountable document.

Telephone/Internet Orders.
Cardholders must record all commercial purchase card telephone/internet orders on the log and any shipping documents associated with the order will become the accountable document.

Access to the Purchase Card Management System.
User IDs/passwords are required to access the PCMS and data query tool. The LAPC is responsible for obtaining these user IDs/passwords through the Security Access Management System (SAMS). This information should be forwarded to the user in a secure manner. Exhibit 3 is an example of a memorandum for this purpose.

Reconciliation and Payment.
Guidelines for reconciling a transaction with the PCMS/Foundation Financial Information System (FFIS) interface are available in the "Cardholder PCMS Quick Guide for Reconciling Purchase Card Transactions. This guide is available from the Purchase and Fleet Card Regulations and Guides page at http://www.usda.gov/procurement/card/ guide.html. When a purchase is made using the purchase card or convenience check, the transaction travels through several processes prior to reconciliation.

The cardholder should notify the LAPC when experiencing problems in reconciliation.

Purchase Card Transactions.
The mandatory fields to be completed when reconciling purchase card transactions in PCMS are: Action, Date Received, SF-281 Code (if >$2500), Item Description (for training, include the name of the employee and title of training course), Agency Reference Number (ARN), Comments and Modify (when applicable). In the ARN field, a cardholder must enter a Document Control Number (DCN) for each transaction to enable the Servicing Funds Control Office to validate PCMS transactions that appear on the Agency's FFIS Transaction Detail Listing. In order to be consistent in assigning the DCN, the cardholder will input their first initial and last name, followed by their sequentially assigned DCN, e.g., D Jones 0002. Only the first 20 characters of the ARN will pass to FFIS and spaces or dashes are considered as characters.

Check Transactions.

The mandatory fields to be completed when reconciling check transactions in PCMS are: Merchant Address, Merchant City, Merchant State & Zip Code, Action, Date Received (enter date the check was written), SF-281 Code (if > $2500), TIN or SSN, ARN, Comments (enter applicable waiver number), and Modify (when applicable). For check fees, complete the Action, Date Received (enter date check was written), Item Description (enter check number; for training, include the name of the employee and the title of the training course), and Modify Accounting (enter BOC code).

In accordance with NFC Bulletin 96-1, dated December 10, 1996, the TIN is a 9-digit unique identifier assigned to all individuals and businesses that file tax returns in the United States. For individuals, the SSN serves as the TIN (formatted 000-00-0000). For U.S. businesses, the Employer Identification Number (formatted 00-0000000), assigned by the Internal Revenue Service, serves as the TIN. For international orders, use 98-9898989.

Specific BOC codes should be used in reconciling check transactions. These codes are shown in the following table.

TYPE OF ACTION	BUDGET OBJECT CODES
Purchases <$1,000	2670 (ARS use only)
Local Travel	2115
Training (SF-182's)	2523
Check Fees	2581
Electricity	2311
Natural Gas	2312
Water, Purchased Steam, Purchased Chilled	2313
Fuel/Oil	2618
LPG/Propane	2619
Coal	2617
Registration Fees/Honorariums	2570