OFFICE OF THE UNDER SECRETARY OF DEFENSE
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COMPTROLLER

NOV 07 2008

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (ACQUISITION, LOGISTICS AND TECHNOLOGY)
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT)
ASSISTANT SECRETARY OF THE NAVY (RESEARCH, DEVELOPMENT AND ACQUISITION)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT)
ASSISTANT SECRETARY OF THE AIR FORCE (ACQUISITION)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT)
DIRECTORS OF DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Government Purchase Card (GPC) Certifying Officer and Departmental Accountable Official Responsibilities

In accordance with the Certifying Officer Legislation, Section 3528 of title 31 United States Code, a certifying officer is pecuniarily liable for illegal, improper or incorrect payments resulting from improper certification. The certifying officer must depend on others, including the GPC holder and approving official (if the approving official is not also the certifying officer), for accurate and timely data. Those individuals, who are responsible in the performance of their duties for providing the certifying officer information, data, or services the certifying officer directly relies upon in the certification of vouchers for payment, act as departmental accountable officials. Departmental accountable officials may be held pecuniarily liable for erroneous payments resulting from their fault or negligence in accordance with Section 2773a of title 10, United States Code.

In accordance with the Department of Defense Financial Management Regulation ("DoDFMR"), Volume 5, Chapter 33, DoD Components shall designate departmental accountable officials, including GPC holders and approving officials, in writing. The written designation should apprise individuals of their responsibilities to support the certifying officer and that they may be held pecuniarily liable for an illegal, improper, or incorrect government purchase card payments resulting from their fault or negligence.

Managers should ensure that departmental accountable officials receive the necessary training and oversight to comply with established policies and procedures.

While the certifying officer relies on data provided by departmental accountable officials, he also must exercise due diligence and is empowered to conduct sufficient inquiry to assess the accuracy of the data provided. If, in the course of payment certification, the certifying officer indentifies suspected fraudulent, improper, abusive, or questionable purchases, he should annotate the matter appropriately. If the questionable transaction is disputable, the bank dispute process should be followed along with notification of all required individuals as directed by agency procedures. If the transaction is not disputable, the certifying officer should notify the appropriate investigative office and the Agency Program Coordinator for investigation.

The attached "GPC Monthly Review Checklist," will be incorporated in a future update of the "DoDFMR," Volume 10. This checklist may be used as a tool to assist the approving official and certifying officer to exercise due diligence in billing statement reviews. Upon completion of the certifying officer's review of the billing statement, he certifies the billing statement is correct and proper for payment, except as noted on the billing statement or supporting documents.

Our point of contact is Ms. Victoria Post. She may be reached by phone at (703) 602-0180 or by email at victoria.post@osd.mil.

Shay D. Assad
Director, Defense Procurement,
Acquisition Policy, and
Strategic Sourcing

David P. Smith
Acting Deputy Chief Financial Officer

Attachment:
As stated

GOVERNMENT PURCHASE CARD MONTHLY REVIEW CHECKLIST

This checklist is for approving official and certifying officer use in completing cardholder billing statement reconciliation, receipt and acceptance, and dispute procedures prior to certification. The checklist is intended as a reference tool for use in examining the cardholder purchase card statement from the card-issuing bank.

Account Number: _____ Account Type: _____

Approving Official Name and Date: _____

Billing Statement Date: _____

Review Steps	Date Completed
Obtain the cardholder statement, supporting documentation, and certification from the cardholder.	
Review purchases for each cardholder to determine whether all transactions were authorized government purchases in accordance with the FAR, DFARS, and other government agency policy and procedure, as applicable.	
Reconcile supporting documentation with details on the billing statement. Also, review for adequacy the purchase log entries for those transactions.	
Resolve any questionable purchases with the cardholder and, if necessary, advise the cardholder to dispute transactions with the card-issuing bank. Annotate disputed transactions on supporting documentation.	
Review past transactions that were certified for payment without proof of receipt and acceptance, to confirm acceptance and receipt with the cardholder. If receipt can not be confirmed, then direct the cardholder to dispute the transaction.	
Annotate appropriately, suspected cases of improper, abusive, or questionable purchases. If the questionable transaction is disputable, the bank dispute process should be followed along with notification of all required individuals as directed by agency procedures. If the transaction is not disputable, the certifying officer should notify the appropriate investigative office and the Agency Program Coordinator for investigation	
In the case of suspected fraud by government personnel (e.g. cardholder/ receiver) document the suspected fraud and notify the appropriate investigative office and the Agency Program Coordinator so the transaction(s) can be investigated.	
Retain a copy of the billing statement and originals of supporting documentation (e.g., approvals, receipts, logs, invoices, delivery orders).	
Sign or execute electronically the approving official and certifying officer certification statements and forward the certified statement to the disbursing office.	

Attachment