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| **PART V. Case Management**  **Section B. Financial Responsibility and Accountability** | |
| **CHAPTER 5. GOVERNMENT PURCHASE CARD** | |
| **Objectives** | After completion of this training, VR&E staff is expected to:   * Know appropriate use of the government purchase card and the guidelines for purchasing goods and services. * Understand the roles and responsibilities of the RO and VR&E staff for the use of purchase cards. * Know the requirements, procedures, and required audits for reconciliation of purchase cards activities. |
| **Contents** | **General Information**  a. Micro-purchases  b. Simplified Acquisitions  c. Prohibited Purchases  **Purchasing Guidelines**  a. Supplies  b. Federal Strategic Sourcing Initiative  c. Incidental Goods and Services  **Roles and Responsibilities**  a. Regional Office (RO) Staff Responsibilities  1. Head of Contracting Activity (HCA)  2. Agency/Organization Purchase Card Coordinator (A/OPC)  3. Finance/Billing/Accounting Office  b. Vocational Rehabilitation and Employment (VR&E) Staff  Responsibilities  1. VR&E Officer  2. VR&E Cardholder  **The Reconciliation Packet**  a. The Monthly Purchase Card Statement  b. The Government Purchase Card Log  c. Supporting Documentation  1. The VAF 28-1905m  2. The Purchase Receipt  3. The Purchase Justification  4. The Purchase Card Checklist  5. Other Back-up Documents  **Reconciliation Procedures**  a. VR&E Cardholder  b. VR&E Officer  **Mandatory Purchase Card Training**  **Written Delegation of Authority**  **Internal Audit Reviews**  a. Monthly Purchase Card Reconciliation Review  b. Annual Audits  c. Focus Reviews  **VA Management Quality Assurance (MQAS)** |
| **Appendices** | Appendix O. VA Forms |
| **Exercises** | 1. What are the circumstances in which a government purchase card may be used in purchasing goods and services? 2. When is the use of the government purchase card prohibited? 3. Describe the procedures for using the purchase card. 4. What is the primary source for purchasing office supplies? 5. Who are responsible for implementing the purchase card program in a regional office? Describe their responsibilities. 6. What are the requirements and procedures for reconciling purchase card activities? 7. Describe the audit reviews that must be conducted locally and nationally. |
| **Rescissions** | Refer to VR&E Letter 28-24-14, Release of M28R, Part V, titled Case Management, which was released on November 5, 2013, or to the KMP in Policies & Guidance under the column ‘Rescinded’. |