Purchase Card Responsibilities:

Required Critical Elements and Performance Standards

**Purchase Card Holders**

Major Activities:

- Authorized purchase card transactions are completed for official Government business only.
- Purchase card transactions are reconciled in the accounting system.
- Purchase card files are maintained.

Criteria for Evaluation:

- Authorized purchases are completed in accordance with guidance on use of the purchase card outlined in Federal, Departmental, and Operating Unit laws, regulations, and policies.
- Purchase card transactions are accurately reconciled to the correct accounting codes by the established due dates.
- Transaction files are accurately maintained and include the required documentation specified in operating unit guidance.

**Purchase Card Approving Officials**

Major Activities:

- Purchase card purchases are reviewed.
- Accounting codes in the purchase card system are reviewed.
- Reconciliation of cardholder transactions are verified.

Criteria for Evaluation:

- Purchase card activities are reviewed prior to the purchase in accordance with Federal, Departmental, and Operating Unit laws, regulations, policies and guidance as it relates to use of the purchase card.
- Accounting codes in the purchase card system are reviewed by established due dates.
- Reconciliation of cardholder transitions are accurately verified by established due date.