



# **JSA/Jefferson Lab Purchase Card Handbook**

**May 2009**

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### **Attachment A: JLab Purchase Card User Guide**

- A-1 Unauthorized & Restricted Purchases – <https://mis.jlab.org/mis/apps/credit/docs/UnallowableItems.pdf>
- A-2 Lost/Missing Invoice Form – <https://mis.jlab.org/mis/apps/credit/docs/LostJLabPCardInvoice.pdf>
- A-3 Authorization for Shipment of Property – [http://www.jlab.org/fm/property/property\\_manual.pdf](http://www.jlab.org/fm/property/property_manual.pdf)
- A-4 VA Sales Tax Exempt Certificate – [http://www.jlab.org/div\\_dept/admin/business/sales\\_cert.pdf](http://www.jlab.org/div_dept/admin/business/sales_cert.pdf)
- A-5 Dispute Form: Sample with Instructions – <https://mis/mis/apps/credit/docs/dispute.pdf>

### **Attachment B: Cardholder Delegation of Authority Letter**

### **Attachment C: Purchase Card Program Self-Assessment Checklist**

## 1.0 PURPOSE

The JSA/Jefferson Lab Procurement Purchase Card Program (P-Card Program) is a tool intended to simplify small ( $\leq \$3,000.00$ ) purchase procedures, to provide an alternative to the use of purchase orders or Blanket Purchase Agreements (BPAs), and to supplement other simplified purchase methods. The purchase card is also used to streamline acquisitions  $\geq \$3,000$  for assigned buyers and other cardholders as designated by the Procurement Director. This document details the implementation of the JSA/Jefferson Lab P-Card Program, and provides the guidelines for use of the JSA/Jefferson Lab Purchase Card.

Purchase cards may only be used to obtain items for which a firm fixed price can be established in advance of purchase or performance. The goods or services to be purchased shall be those necessary to meet the Lab's minimum needs with consideration to cost, delivery schedule, and performance requirements. There is a maximum *single purchase* limit of \$3,000.00 except for authorized Procurement Department buyers and others designated by the Procurement Director. Each cardholder's single purchase limit will be specified in a Certificate of Appointment or Delegation of Authority letter. (See paragraph. 2.5 & 2.7) In addition, the Procurement Director will establish a monthly (cycle) purchase limit as recommended by the Approving Official (AO). Procurement buyers will utilize the P-Card only for the placement of requirements identified in an Approved Purchase Requisition.

All P-Card Program purchases are subject to strict application of "reasonableness and minimum need." (See paragraph 2.12) This includes the principle that if the item cannot be purchased using a Purchase Requisition (PR), it cannot be purchased using the Jefferson Lab Purchase Card. Jefferson Lab purchase card orders are paid with DOE funds and are subject to the same close scrutiny as other purchase methods.

## 2.0 DEFINITIONS

The following key terms are defined for reference in this document:

- 2.1 **Approving Official (AO):** An AO is an individual who has one or a number of cardholders under their purview.
- 2.2 **Authorization:** The process of verifying that a purchase is within the established cardholder limit. The merchant, at the point of sale, does this authorization.
- 2.3 **Cardholder:** The individual JLab employee to whom a written Delegation of Authority.
- 2.4 **Central Billed Account (CBA):** The master account established with the issuing bank that allows individual cardholder accounts to be established. Each month a CBA consolidated statement is prepared which lists the cumulative purchases and credits for each sub-account.
- 2.5 **Certificate of Appointment:** Written authorization issued to Procurement Buyers from the Procurement Director identifying their single purchase limit.
- 2.6 **Credit Limits:** Financial levels which restrict a cardholder's single purchase and monthly/cycle purchases. Credit limits are recommended by the cardholder's AO, approved by the Delegation of Authority, and established/maintained by the Organization Program Coordinator (OPC). (See paragraph 2.10 & 3.1) Limits are enforced by the issuing bank, through the merchant, at the time of sale. Exceeding established limits is considered misuse of the purchase card.

**Single Transaction Limit:** Dollar limit for any single purchase card transaction.

**Monthly/Cycle Purchase Limit**: Spending limit imposed on a cardholder's cumulative purchases in a given billing period; *i.e.* month or cycle.

- 2.7 **Delegation of Authority**: A document that identifies trained individuals as authorized cardholders who are able to commit funds for Jefferson Lab. This authority is limited to single purchases that do NOT exceed the micro-purchase (\$3,000.00) limit except for those cardholders otherwise designated by the Procurement Director. See Attachment B.
- 2.8 **Dispute**: A current transaction (debit or credit) on a cardholder's monthly statement that will not be paid.
- 2.9 **Misuse/Abuse/Fraud**: Any use of the JLab Purchase Card in violation of established procedures is considered misuse. Intentional use of the purchase card for other than approved, JLab official purchases may be considered **abuse** or **fraud**. (See 5D, Misuse and Liability)
- 2.10 **Organization Program Coordinator (OPC)**: The individual in the Procurement Department who is the focal point for all internal JLab Purchase Card matters. (See the Procurement Department directory to identify the purchase card focal point) This person also serves as the liaison with DOE and the issuing bank.
- 2.11 **Property Management**: The JSA/JLab department responsible for the control of property purchased at JLab.
- 2.12 **Reasonable and Minimum Need**: Application of the principle, *reasonableness* and *minimum need*, requires careful consideration and judgment for each purchase. Purchase card purchases are authorized only for required job related items; "nice to have items" must be avoided.

**Reasonableness**: When applied to purchasing, reasonableness includes two factors. First, *price reasonableness* is based on whether the item's price is "*fair*" and justified based on competitive market conditions, similar purchases, delivery schedule, etc. Second, is this a *reasonable purchase* based on the actual needs of your job, operational requirements, and the consequences of not having the item? What is the impact to your job, future operations, and the Lab's mission if you do not have the item? Before making a purchase you should ensure that the item meets **both** standards of reasonableness.

**Minimum need**: A purchasing term that defines the amount (*number and cost*) of goods to be purchased. Minimum need also includes the fact that when there is no actual job or operational need, the *minimum need* may be zero. Simply, consider the actual amount needed to accomplish your task and to meet operational needs.

### 3.0 Responsibilities

To ensure the integrity of the JLab P-Card Program, each AO and Cardholder must strictly enforce these procedures and understand their specific responsibilities. For the purpose of these procedures, cardholders and their AO's are considered JLab procurement officials.

- 3.1 **Organization Program Coordinator (OPC)**. The Procurement Department maintains the interface between JSA/Jefferson Lab and the bank issuing the purchase cards. The Procurement Director will appoint an individual as the OPC. It is the responsibility of the Procurement Department OPC to:

- 3.1.1 Develop detailed work procedures for cardholders and AO's. (See Attachment A)
- 3.1.2 Provide training, testing, and guidelines to cardholders and AO's.
- 3.1.3 Control the issuance and destruction of all purchase cards.
- 3.1.4 Provide Accounts Payable (AP) with a current list of authorized cardholders and AO's.
- 3.1.5 Prepare delegation of authority letters for Approving Officials and Cardholders with specific single and cycle purchase limits. The Procurement Director approves this authority.
- 3.1.6 Maintain close liaison with the DOE and issuing bank's purchase card focal points.
- 3.1.7 Review cardholder logs monthly to identify unallowable charges, "split" purchases, or other irregularities.
- 3.1.8 Review each transaction and invoice/receipt to determine VA Sales/Use Tax liability. Contact cardholders to obtain missing invoices.
- 3.1.9 Verify that all monthly logs are properly electronically certified by the AO's
- 3.1.10 Monitor the assignment of Approving Officials. The normal span of control for each AO is less than 7 cardholders. An exception, approved by the Organization Program Coordinator, is required for an AO who is responsible for more than 7 cardholders. Each AO's span of control and all exceptions will be reviewed and validated during an annual purchase card self-assessment. (See Attachment C)
- 3.1.11 Periodically review individual purchase card account activity. Infrequently used cards (no activity for 4-6 months) should be considered for cancellation or placement in an inactive status. Coordinate any account status change with the cardholder and AO.
- 3.1.12 Assist in resolution of disputes between the issuing bank and the cardholder as needed.
- 3.1.13 Make the final determination on payment of any bank credit or debit adjustments to clear previous disputes or for returned goods adjustments.
- 3.1.14 Perform periodic account surveillance using bank and MIS management reports in addition to random audits to ensure procedures are being followed and that system integrity is maintained.
- 3.1.15 Request that the internal auditor perform periodic audits.
- 3.1.16 Conduct and document an annual review of the purchase card program, utilizing the detailed checklist (See Attachment C)

**3.2 Finance/Accounting.** Process approved vouchers and issue monthly payments by accomplishing the following:

- 3.2.1 Accounts Payable (AP) will review project and org codes for active status.

- 3.2.2 After receipt of the reconciled monthly statements from the OPC, Accounts Payable shall review each statement for payment accuracy and randomly verify the calculated "Use Tax" and the proper use of Project Organization Account (POA) codes. Accounts Payable will make the final determination on any Sales/Use Tax issues.
- 3.2.3 Make payment to the financial institution issuing the P-Card. As a minimum, payment must be made within 30 days of the invoice date in accordance with the Prompt Payment Act.
- 3.2.4 Maintain files of previously paid invoices and individual cardholder statements.

**3.3 Approving Official.** The AO has direct responsibility for cardholders under their purview, and shall ensure compliance with all procedures or guidelines issued by JSA/Jefferson Lab regarding the P-Card Program. This includes, but is not limited to:

- 3.3.1 Recommend the single transaction and monthly purchase limits for each cardholder.
- 3.3.2 Maintain adequate records to document approvals. This may include Management Information System (MIS) electronic files, e-mails, and/or other documentation that supports the approvals.
- 3.3.3 Limit cardholder purchase activity when Division funds are restricted or restrict purchases when Division funds are not available.
- 3.3.4 Electronically review and approve each of their cardholder's monthly logs and statements. This includes verifying that transactions were made for necessary purchases in accordance with these procedures. The OPC (Procurement Department) is authorized to process cardholder statements in the absence of the AO.
- 3.3.5 Ensure that cardholders do not "split" requirements into multiple transactions to keep the transaction within their single purchase limit. Splitting purchases to remain within established limits is misuse of the card.
- 3.3.6 Provide oversight of transactions for propriety, verify reasonableness and minimum need for each purchase, and ensure fair and equitable distribution of activity among commercial sources.
- 3.3.7 Take appropriate action to identify any questionable purchases to the cardholder and the OPC as necessary.
- 3.3.8 Perform regular reviews of purchase logs to ensure compliance with JLab's Green Purchasing and Energy Star programs and full use of the JLab e-commerce system. The AO approval screen includes a GR column, which indicates the Green Product code entered by the cardholder. Review these codes before you approve each log. (See Section 7)

**3.4 Cardholder.** The Cardholder shall ensure compliance with all procedures or guidelines issued by JSA/Jefferson Lab regarding the P-Card Program. This includes, but is not limited to:

- 3.4.1 Safeguard the security of the purchase card, account number, and web passwords to preclude their use by anyone else. The cardholder should

separate the JLab Purchase Card from any personal and travel cards to prevent accidental use for unallowable purchases.

- 3.4.2 Verify the availability of sufficient project funds before purchases are made.
- 3.4.3 Maintain the electronic purchase card log current as purchases are made by entering an accurate description of items purchased, the date and the costs of the goods. Update the log as goods are received.
- 3.4.4 Understand and stay within authorized credit limits. Do NOT “split” purchases to remain within your limits.
- 3.4.5 Reconcile monthly bank/MIS statements in a timely manner in accordance with the procedures described herein.
- 3.4.6 Use the JLab e-commerce site as a first priority to purchase all routine office supplies and other available electrical and mechanical goods.
- 3.4.7 Ensure purchases comply with the requirements stated in Attachment A-1 “Procurement P-Card Unauthorized and Restricted Purchases” or view on-line at <https://mis.jlab.org/mis/apps/credit/docs/UnallowableItems.pdf>
- 3.4.8 Notify suppliers of missing or damaged goods and coordinate any returns to the vendor. Coordinate all disputes with the vendor and/or the OPC until resolved.
- 3.4.9 Inform the vendor that all directly related scientific/technical purchases are exempt from VA sales tax. See Attachment A-3, VA Sales Tax Exemption or view on-line at [http://www.jlab.org/div\\_dept/admin/business/sales\\_cert.pdf](http://www.jlab.org/div_dept/admin/business/sales_cert.pdf)
- 3.4.10 When possible, give purchase preference to local small businesses and rotate like product purchases between several vendors.
- 3.4.11 Make P-Card purchases which are consistent with JLab’s Affirmative Procurement, (**Green Purchasing**) program. Ensure all purchases with recycled content are properly coded on the purchase card log. (See paragraph 7)

**3.5 Receiving.** JLab’s Shipping & Receiving section will perform the following:

- 3.5.1 Distribute incoming purchase card orders to the proper drop point identified on the mailing label.
- 3.5.2 If material is discovered damaged upon receipt at the warehouse, the material will not be forwarded to the requestor unless the requestor is contacted and determines that the material may be usable. If the requestor accepts the material, it will be processed as normal. If damaged material is identified after delivery to the cardholder/requestor, it will be his/her responsibility to notify the supplier and coordinate return with the receiving warehouse. All damaged material that is unusable will be returned to the receiving warehouse for pick-up.
- 3.5.3 Identify purchase card shipments that may require property management control and ensure appropriate documentation is initiated.

**3.6 Audit.** The laboratory periodically conducts audits and reviews to verify the effectiveness of internal controls and compliance with these procedures. To verify the effectiveness of the system's internal controls, JSA's internal auditor will periodically schedule audits to ensure procedures are being followed and that system integrity is maintained. The OPC will conduct and document an annual review of the purchase card program using a detailed self-assessment checklist. (Attachment C)

## 4.0 Procedures

**4.1 Obtaining a P-Card:** Participating Division representatives identify staff members needing P-Cards, and submit a request to the OPC in Procurement. The request must include (1) the cardholder's name, (2) single purchase limit, (3) monthly purchase limit, and (4) name of Approving Official. Both the Cardholder and the Approving Official must have successfully completed the P-Card training and testing before a P-Card will be issued.

**4.2 Restrictions:** Purchase cards may only be used to purchase items for which a firm fixed price can be established in advance of performance. All goods purchased must be for official **JLab use**, and must comply with restrictions identified in Attachment A-1, "Unauthorized and Restricted Purchases" or view on-line at: <https://mis.jlab.org/mis/apps/credit/docs/UnallowableItems.pdf>. The purchase card shall not be used for personal purchases.

**4.3 Purchase Limits.** Use of the purchase card by a cardholder is subject to a single purchase limit and a cycle/monthly cardholder limit. Exceeding established limits is considered **misuse** of the purchase card.

**4.3.1 Single purchase limit:** This limit cannot be exceeded unless a request is received from the AO, or responsible Division representative, requesting that this limit be raised. A "single purchase" using the purchase card may include multiple items. Procurement buyers are restricted by the limit established in their Certificate of Appointment letter.

**4.3.2 Cycle or monthly limit:** A budgetary limit that is established for each cardholder by the AO. The total dollar value of purchases when using the purchase card for any single statement period may not exceed the cycle/monthly purchase limit set.

**4.4 Property Management.** The JSA/Jefferson Lab Property Manual states "*Employees that "pick-up" property directly from local vendors must bring the property to Jefferson Lab Shipping and Receiving within 24-hours after pick-up. The property staff will inspect, identify, tag, and enter receipt information into property and financial systems.*" This requirement applies to property obtained by or delivered directly to the cardholder. The following are general guidelines to help determine if items are tagged as JLab property:

**Equipment** – Any durable, non-consumable, stand-alone item having a unit acquisition cost greater than \$5,000 and an anticipated service life exceeding two years.

**Administratively Controlled Items** – Those personal property items for which there is no Departmental requirement for formal property records to be maintained, but for which JSA Management has determined that property records will be maintained for various control purposes. Examples include:

- Computer Monitors
- Cell Phones
- Conference Polycom Phones
- Pagers

Tools (Power & hand)  
Returnable containers furnished by vendor

***Sensitive Property*** – Items, regardless of value, that requires special control and accountability because of susceptibility to unusual rates of loss, theft, or misuse, or due to national security and export control considerations. Items include, but are not limited to:

- Laptops
- Computers
- Personal digital assistants
- Information technology equipment
- Removable components with memory capability
- Cameras
- Recorders/players
- Multi-functional Office Equipment (Fax/Printer/Scanner)

The JLab web page: [http://www.jlab.org/fm/property/property\\_manual.pdf](http://www.jlab.org/fm/property/property_manual.pdf) provides detailed property management procedures. Additional questions can be directed to the Jefferson Lab Property Officer (x7548) or the Materials Service Coordinator (x7348).

- 4.5 Competition.** Cardholders are not required to obtain competitive offers when making purchases <\$3,000.00. Cardholders must always ensure that prices are fair and reasonable, as outlined in 2.12.
- 4.6 Disputes.** Disputes must be coordinated with the vendor and/or bank until they are resolved. A dispute must be initiated within 60 days of the statement date containing the disputed transaction. The cardholder will use “Dispute Form”, Attachment A-5 or on-line at: <https://mis/mis/apps/credit/docs/dispute.pdf>, to identify disputes, and can listed more than one transaction on the Dispute Form. The completed form is submitted with the reconciled monthly statement package. Disputed charges are NOT included or reconciled on the cardholder’s log. Bank transactions (Retail Credit or Debit Adjustments) that result from a previous dispute do not require completion of a Dispute Form and are **not** added to the cardholder’s log.
- 4.7 Training/Testing:** Cardholders and AO’s are required to complete an initial training session before being given access to the P-Card Program. The training will cover all current purchase card references including Affirmative Procurement requirements, cardholder liability and misuse, financial controls, and property management procedures. Training and testing is web-based.
- 4.7.1 Refresher Training:** As a minimum, cardholders and AO’s will be required to complete refresher training every two years. This training will include relevant current topics as well as an overview of P-Card reference material. The training is web-based
  - 4.7.2 Testing/Retesting:** All new cardholders and AO’s must satisfactorily complete (80% or better) the JLab Purchase Card test. Cardholders who have their purchase card privileges suspended will be required to retake the JLab Purchase Card test before their account is reactivated.
- 4.8 Small Business, Historically Underutilized Business Zone (HUBZone) Small Business, Small Disadvantaged Business, and Women-owned Small Business Concerns.** It is JSA/Jefferson Lab policy that these concerns be provided the maximum opportunity to provide materials, supplies and services whenever feasible and practical. Normally, nationwide chain stores are Large Business.

**4.9 Affirmative Procurement.** DOE Affirmative Procurement directives require the Lab to purchase recycled content products to the maximum extent possible. These “Green” products include many paper and non-paper office products. This includes all paper (binders, note pads, file folders, etc.) and non-paper (toner/ink jet cartridges, plastic desk accessories, etc.) office products. See Paragraph 7 and JLab **Green Purchasing** information at: [http://www.jlab.org/div\\_dept/admin/business/green/](http://www.jlab.org/div_dept/admin/business/green/)

**4.10 Program Administration.** The purchase card program will be managed internally (JLab) and coordinated externally (DOE, issuing bank, etc.) by the assigned OPC in Business Services. Each cardholder, their supervisor, Division AO and financial manager plays a key role in the effective administration and internal financial controls required to eliminate purchase card misuse or abuse. Established procedures, including processing time frames must be followed.

**5.0 Misuse & Liability.** Any use of the JLab Purchase Card in violation of established JLab procedures or policy is considered **misuse**. Intentional misuse of the purchase card for other than approved, official JSA/JLab purchases may be considered **abuse** or **fraud**. The cardholder may be held financially responsible for other than approved transactions. (See Attachment A-1 for a partial list of unauthorized items) **Fraudulent use, abuse or misuse** of the purchase card may result in suspension or termination of the purchase card. Punishment, up to and including termination of employment and criminal prosecution, may result from improper use of the purchase card.

**6.0 Suspension/Termination.** Individual purchase card accounts may be temporarily suspended or permanently cancelled for failure to follow established financial or administrative procedures. Restriction or cancellation of an account will be used to resolve serious misuse/abuse or procedural violations. Any restrictive change to a cardholder’s account will be coordinated with the cardholder, their supervisor, Approving Official, and Human Resources.

**6.1 Causes for Suspension/Termination.** The following standards are established for disciplinary action and are intended to protect JLab funds and reduce the potential for **fraud, abuse or misuse** of the purchase card.

**6.1.1 Making unauthorized charges.** This includes making Division discretionary purchases that will later be reimbursed. Use of the JLab purchase card is restricted to direct JLab official business purchases.

**6.1.2 Making personal purchases.** This includes accidental use of the JLab P-Card for personal purchases.

**6.1.3 Exceeding your established single or cycle purchase limits.** This includes “splitting” a single requirement into multiple purchases to avoid exceeding the imposed limits. The price of the goods plus shipping and/or taxes (when known) must NOT exceed your limits.

**6.1.4 Allowing others to use your purchase card.** The cardholder named on the face of the P-Card is the only authorized account user.

**6.1.5 Failure to identify and dispute unauthorized charges.** A dispute must be initiated for any statement charge that is not valid or for goods that have not been received. (See paragraph 4.6)

- 6.1.6 Failure to identify items of property purchased with the JLab purchase card. Call the Materials Service Coordinator, #7348, if you have any questions. (See paragraph 4.6)
- 6.1.7 Repeated failure (two in any six month period) to meet administrative deadlines. Deadlines established for reconciliation of statements and the submission of supporting documentation are driven by the Lab's requirement to make prompt payment to the Bank for the JLab Central account.
- 6.1.8 Repeated failure (two in any six month period) to provide required invoices/receipts. Invoices/receipts are required for audit and tax purposes. Cardholders must ensure that they contact vendors to obtain replacement copies for missing invoices. If you do NOT have an invoice or receipt, a packing slip is acceptable as proof of purchase.

**NOTE:** Payment for transactions with missing invoices will be made based on the cardholder's log entry, the completion of a Missing Invoice Form (See Attachment A-2) the AO's approval, and review by the OPC. E-mail requests for replacement invoices will be filed with the cardholder's monthly statement.

## 6.2 Process for Suspension/Termination

- 6.2.1 **First offense:** Written notification and warning of the offense to the cardholder, their supervisor, and AO. The cardholder must reply and provide comments routed through their supervisor and AO. Serious abuse of procedures may result in immediate termination of privileges and other disciplinary action appropriate for the severity of the offense/violation.
- 6.2.2 **Second offense** (same or similar): 60 or 90-day suspension of purchase card privileges. Same notification process except that the AO must also provide comments. The cardholder will be required to retake the purchase card test before privileges are restored.
- 6.2.3 **Third offense** (same or similar): Permanent termination of purchase card privileges. The cardholder, their supervisor and AO must present justification to the OPC to retain purchase card privileges. The Procurement Director will make the final determination prior to any account termination.

**7.0 Affirmative Procurement Program:** DOE Affirmative Procurement directives require Lab to purchase recycled content products to the maximum extent possible regardless of the purchasing method being used

**7.1 Must Purchase Recycled Products.** Of the items which can be purchased using a P-Card, the Environmental Protection Agency (EPA) has designated the following products as those which must be purchased with Recycled content:

**Paper and Paper Products:** Includes files folders, index and card stock pressboard, paper envelopes, Post-It notes, coated printing and writing paper, newsprint, tissue products, etc

**Non-Paper Office Products:** Includes office recycling containers, office waste receptacles, plastic desktop accessories, toner cartridges, binders, plastic trash bags, plastic envelopes, printer ribbons, solid plastic binders, plastic clipboards,

plastic clip portfolios, plastic file folders, plastic presentation folders (document protectors, view graphs, etc.)

**Miscellaneous Products:** Includes wooden pallets, sorbents, industrial drums, floor mats, signage (plastic & metal), strapping and stretch wrap

**NOTE:** See additional JLab **Green Purchasing** information on-line at [http://www.jlab.org/div\\_dept/admin/business/green/](http://www.jlab.org/div_dept/admin/business/green/).

**7.2 Justification For Not Purchasing Green Products:** When unable to purchase these goods containing recycled content products you must justify each exception. Valid exceptions are based on one of the following: (1) delivery time is critical, (2) the goods are not available at a reasonable price, (3) a reasonable number of competitive suppliers are not available or (4) they do not meet required performance specifications.

**7.3 Identification of Affirmative Procurements on P-Card Logs.** All purchases made using the P-Card must include a code to identify their recycled status.

**TABLE 1**  
**Recycled Content Codes**

User Log Code	Entry GR Code	Use this code if:
Yes	Y	The product purchased is a <b>Green Product</b> . This is normally indicated on the package, catalog, etc
No	N	A <b>Green product</b> is available but was not purchased. Cardholder must justify why a green product was not purchased
N/A	A	No <b>Green Product</b> is available
Timely	T	The <b>Green Product</b> is not available within the required time frame
Specification	S	The <b>Green product</b> does not meet the user's requirement or specification
Price	P	<b>Green Product</b> is available, however the price is unreasonable compared to virgin content goods
Competitive	C	<b>Green Product</b> is not available competitively. (Competition applies only to purchases $\geq$ \$3,000)



**Attachment A**

**JSA/Jefferson Lab  
Purchase Card**

**User Guide**

**February 2008**

# Jefferson Lab Purchase Card User Guide

<p><b>UG-1 The Process</b></p>	<ul style="list-style-type: none"> <li>➤ Identify a need</li> <li>➤ Determine if the intended purchase is unauthorized or restricted under the purchase card program</li> <li>➤ If restricted, obtain necessary approvals.</li> <li>➤ If unauthorized, write a Purchase Requisition</li> <li>➤ Contact and make arrangements with the authorized cardholders</li> <li>➤ The authorized cardholder places order and makes log entries</li> <li>➤ Verify receipt of material</li> <li>➤ Resolve delivery and/or payment problems</li> <li>➤ Reconcile your monthly purchase card statement and return it to Business Services with all invoices/receipts</li> </ul>
<p><b>UG-2 Unauthorized Charges</b></p>	<p><b>Unauthorized purchases may result in disciplinary action. Cardholders must <b>not</b> use the P-Card for::</b></p> <ul style="list-style-type: none"> <li>➤ Cash advances</li> <li>➤ Books which are <u>not directly related</u> to your job</li> <li>➤ Refrigerators, coffee pots, space heaters, or other “convenience” related items</li> <li>➤ Personal transportation, manual or motor powered: includes bicycles, scooters, golf carts, etc.</li> <li>➤ Motor vehicle rental, repair of GSA vehicles (unless authorized by OPC), or purchase of gasoline or oil for GSA vehicles</li> <li>➤ Rental or lease of land or buildings</li> <li>➤ Janitorial, yard and maintenance services (unless authorized in writing by the OPC)</li> <li>➤ Personal clothing or footwear; <u>Exception:</u> Safety shoes required in emergency cases as approved by Procurement.</li> <li>➤ Personal services (manpower)</li> <li>➤ Telephone calls</li> <li>➤ Any travel related cost</li> <li>➤ Tuition Assistance, registration fee etc.</li> <li>➤ Training or education courses; <u>Exception:</u> Human Resources and Procurement Department cardholders, or Audio/Video Seminar on-site.</li> <li>➤ Membership fees; unless approved by DOE. Verify with the OPC.</li> <li>➤ <u>Freight/shipping charges</u> (inbound or outbound) that are NOT directly related to the purchase of goods. This includes international and domestic freight charges. Contact the JLab Property Coordinator at 7348 for authorized payment methods for all other shipping charges.</li> <li>➤ <b>On-Site</b> Services; <u>Exception:</u> Procurement buyers and other personnel as authorized in writing by the OPC.</li> <li>➤ Hoist/rigging items; <u>Exception:</u> the Material Handling Safety Representative, P-Card holder with written approval from OPC, and Procurement buyers.</li> <li>➤ Cylinder gases. <u>Exception:</u> Procurement buyers.</li> <li>➤ Printing business cards regardless of quantity, and all other printing that exceeds 5,000 copies per sheet or total of 25,000 copies per job.</li> </ul> <p><b>Unauthorized purchases may become the financial responsibility of the individual, result in the loss of purchase card privileges, and/or be cause for disciplinary action.</b></p>

# Jefferson Lab Purchase Card User Guide

<b>UG-3 Placing the Order</b>	After you have determined that the purchase is authorized, follow these steps to make arrangements with the supplier.
Step 1	Explain to the Seller that the purchase is for JSA/JEFFERSON LAB, a contractor for the U.S. Department of Energy. Ask about any Government/GSA discounts. If the item is to be used in <u>direct technical/scientific support</u> notify the vendor the purchase is <u>TAX EXEMPT</u> (See Attachment A-4 for VA Tax Exempt form & number)
Step 2	Verify delivery date and exact billing amount including shipping and/or other charges.
Step 3	Coordinate all restricted purchases (safety equipment, chemical, ADP, telecommunications equipment, etc.) with the required Subject Matter Expert.
Step 4	<p>Place the order using your purchase card. Instruct the Seller to place the invoice &amp; packing list inside the package and deliver as follows:</p> <p><b>JSA/Jefferson Lab Purchase Card Order</b>  <b>Your Name</b>  <b>Your Street Address</b>  <b>Newport News, VA 23606</b></p> <p><u>IMPORTANT:</u> THE WORDS “<b>PURCHASE CARD</b>” AND <b>YOUR NAME</b> SHOULD BE ON THE OUTSIDE OF THE PACKAGE AND ON THE INVOICE TO AVOID DELIVERY DELAYS.</p>
Step 5	Inform the Seller that a sales draft or transaction record should <b>not</b> be processed until the goods are shipped.
Step 6	<p>Record the following information on your MIS purchase card log. (Figure 1)</p> <ol style="list-style-type: none"> <li>1. POA for the purchase</li> <li>2. Date ordered</li> <li>3. Vendor name, order/reference number, etc.</li> <li>4. Full detailed description of the item; not just a part number</li> <li>5. Exact billing amount; include transportation fees if they are known</li> <li>6. Green Procurement Status</li> <li>7. Requestor's name</li> </ol>

# Jefferson Lab Purchase Card User Guide

## MIS PURCHASE LOG

The screenshot shows the 'Jefferson Lab Credit Card System' web application. The main form contains the following fields and callouts:

- Project:** A drop-down menu with '12GEV' selected. Callout: "Use drop-down boxes to select POA".
- Org:** A drop-down menu with '1130-001 Accounts Receivable' selected. Callout: "Use drop-down boxes to select POA".
- Account:** A text field containing '1130-001 Accounts Receivable'. Callout: "Use drop-down boxes to select POA".
- Order Date:** A text field containing '02/22/2008'. Callout: "System defaults to current date. Enter actual order date.".
- Receive Date:** An empty text field. Callout: "Enter date order is received.".
- Vendor:** An empty text field.
- Amount:** A text field with a dollar sign. Callout: "Enter cost. Adjust (if necessary) to reflect invoice or EAGLES amount".
- Description:** A large text area with '400 left' entered. Callout: "Enter a complete description. Example: 'ss pipe for vacuum chamber' or 'xx fittings for bench stock' or '200 xyz capacitors p/n 55512'".
- Tax Paid:** A drop-down menu with 'N' selected. Callout: "Use drop-down boxes to select Recycling Code (required)".
- Delivered:** A drop-down menu.
- From PR:** A drop-down menu with 'N' selected.
- Green Product:** A drop-down menu with 'No' selected.
- Default POA:** A drop-down menu with 'Y' selected. Callout: "Use drop-down boxes to select Recycling Code (required)".

At the bottom of the form, there are buttons for 'SAVE', 'NEW', 'COPY', and 'MAIN'. A footer note reads: "Comments or Questions to MIS Team. 269-7439 or MIS Department".

Figure 1

## Jefferson Lab Purchase Card User Guide

UG-4 Problems	<u>If the problem is...</u>	<u>Follow these steps...</u>
	All or some of the order was not received	<ol style="list-style-type: none"> <li>1. Call Seller and verify shipment. Obtain the date shipped, carrier, and shipping number.</li> <li>2. If shipped but not received, instruct Seller to place a tracer on the shipment and report back to you with status. Document conversations</li> </ol>
	A wrong, defective, or damaged item was received (including warranty returns)	<ol style="list-style-type: none"> <li>1. Call Seller to verify the part number of the item that was ordered or to inform them that a defective/damaged item was received. Arrange to have the item shipped back. This includes:               <ul style="list-style-type: none"> <li>- Return authorization number</li> <li>- Where to ship</li> <li>- What carrier to use</li> <li>- Original shipper number</li> <li>- Date of original delivery</li> </ul> </li> <li>2. Complete authorization for shipment form (See Attachment 3)</li> <li>3. Replace item in original packaging and affix the return authorization to the outside of the package.</li> <li>4. Make a copy of the return authorization form and invoice to keep for your records. Send a copy of each along with the package to Receiving with a written description of the materials and damage involved and the supplier name.</li> <li>5. Arrange to have the supplier ship the proper material, or to have the order canceled.</li> </ol>
	Invoice missing or incorrect per quote.	<ol style="list-style-type: none"> <li>1. Have the supplier fax or mail a correct copy to you and verify that the billing will be corrected as applicable.</li> </ol>

## Jefferson Lab Purchase Card User Guide

<p><b>UG-5 Receipt of Goods (Cardholder)</b></p>	<p>Step 1 – As ordered goods are received, update your MIS log to reflect the date received and the actual price if it is difference than the amount previously entered.</p> <p>Step 2 – Keep all sales receipts, invoices and/or packing slips together. These will be attached to the statement upon reconciliation and forwarded with your monthly package.</p> <p>Step 3 – If items are billed on your monthly statement but the material has not been received, contact the Seller for status on your order. Do NOT pay for goods that have not been received. Exception: Some special orders and subscriptions require pre-payment.</p>
<p><b>UG-6. Reconciliation</b></p>	<p>Monthly statements will be printed from MIS by each cardholder. Cardholders are responsible to reconcile the statement against their MIS tracking log and electronically forward them to the AO within <b>three (3) business days</b> of being available in MIS. (See Figures 2 and 3)</p>
<p><b>UG-6.1 Cardholder</b></p>	<p>STATEMENTS MUST BE RECONCILED BY CARDHOLDERS AND APPROVING OFFICIALS AND THE COMPLETED PACKAGE SENT TO PROCUREMENT WITHIN <b>5 BUSINESS DAYS</b>. Forward the following documents to the OPC immediately after reconciliation:</p> <ul style="list-style-type: none"> <li>➤ A copy of the MIS Bank Statement; click “View Statement”</li> <li>➤ A copy of your reconciled log; total should match the Bank statement total if there are no disputes or adjustments</li> <li>➤ An invoice or receipt for each transaction; cardholders <u>must</u> provide replacement copies for any missing invoices. A Lost Invoice/Receipt form, Attachment A-2 or <a href="https://mis/mis/apps/credit/creditmain.cfm?app_id=54">https://mis/mis/apps/credit/creditmain.cfm?app_id=54</a> is required to document lost invoices.</li> <li>➤ A completed Dispute Form for any charges which should NOT be paid</li> </ul> <p>Step 1 – Compare your purchase card log entries to your monthly MIS Bank statement</p> <p>Step 2 – Check the box on the log entry “Reconcile” for each item you agree to pay. This indicates you know that you have been billed, the material has been received, and the price is correct as quoted when ordered.</p> <p>Step 3 – Complete the reconciliation for each item and when finished, click on the “Done” button to send the reconciled log to your AO or use the “Save” button if you want to save the entries you have reconciled and complete the process at a later time. The “save” button will provide you a total \$ amount of reconciled items.</p> <p><b>NOTE:</b> Do not click on the “Done” button until all log entries selected for reconciliation and the Bank statement amounts match, <u>or</u> the combination of your selected log entries and any dispute or dispute adjustment equals your Bank statement</p>

# Jefferson Lab Purchase Card User Guide

<p><b>UG-6.2 OPC</b></p>	<p>Advise cardholders on all disputes or dispute adjustments. Act as the liaison between the bank and the cardholder to ensure that all disputes are properly managed and resolved</p> <p>Annotate each dispute and dispute adjustment on the Internal NOIA (Notice of Invoice Adjustment).</p>
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**Jefferson Lab**  
MIS STAFF SEARCH CC HELP MY PAGE JLAB

You are currently on the credit card log for the new JSA books. If you are looking for the old SURA creditcard application, please click here

Main Menu

Credit Card Purchase Log for Polyhronakis, Dena SPL:\$1.00 MPL:\$2.00

ID	POA	ORDER DATE	RECEIVED	VENDOR	DESCRIPTION	AMOUNT
EDIT 10001	PROCUR.PROCU.43-012	Jan-22-2008	Feb-22-2008	Wooden Pallet Factory	2 wooden pallets, 10'x10' each, to stack record boxes for movement to storage.	\$1.00

Add Entries Reconcile History Eagles Statement Total \$1.00

Numbers calculated from last 12 months of reconciled data.

LAB WIDE	YOURS
Average Reconcile Time = 3.65 Days.	0.00 days. Good Job!
Average Transaction Cost = \$432.09	\$0.00

Click Here to Reconcile MIS Log with EAGLES Statement

Click Here to view and print EAGLES Statement

Figure 2

# Jefferson Lab Purchase Card User Guide

MIS-WEB-PAGE - Mozilla Firefox  
https://mis.jlab.org/mis/apps/credit/creditcard8.cfm

Jefferson Lab  
MIS STAFF SEARCH CC HELP MY PAGE JLAB

You are currently on the credit card log for the new JSA books. If you are looking for the old SURA creditcard application, please click here

Main Menu

Credit Card Purchase Log for Dena Polyhronakis

Statement Date 01/27/2008

ID	PROJECT	ORG	ACCOUNT	REQUESTOR	ORDER DATE	RECEIVED	VENDOR	DESCRIPTION	AMOUNT	RECONCILE
EDIT 10001	PROCUR	PROCU	44-012	Dena Polyhronakis	01/22/2008	02/22/2008	Wooden Pallet Factory	2 wooden pallets, 10'x10'each, to stack record boxes for movement to storage.	\$1.00	<input type="checkbox"/>
TOTAL Reconciled									\$ 0.00	0

Done Press Done to reconcile selected records. Press SAVE to finish at a later time, or to update total Save

Click here to complete the reconciliation and submit the log for approval.

Click here to save work without submitting for approval and/or to see reconciled total.

Click here if the item has been received and accepted, and the correct charge appears on your EAGLES statement.

Figure 3

# Jefferson Lab Purchase Card User Guide

<b>UG-7 Disputes</b>	<p>If an item on your statement will <u>not be paid in full or part</u>, you need to dispute the charge. This is done using the Dispute Form (Attachment 5) located at: <a href="http://www.jlab.org/div_dept/admin/business/forms/">http://www.jlab.org/div_dept/admin/business/forms/</a>. Disputed transactions are <b>not</b> entered on your log. A dispute must be initiated <b>within 60 days</b> of the statement containing the disputed transaction.</p>
<b>UG-7.1 Cardholder</b>	<p>Note the name of the vendor contact person who is handling your problem, their phone number and a brief explanation.</p> <p>If you were incorrectly charged, the Seller should credit the overcharge to your p-card on the next statement. When you receive that statement, the credit will NOT be entered on your log since it was not paid at the time of the dispute.</p> <p>If a questionable purchase or transaction appears on the monthly statement, attempt to resolve the problem with the vendor. If unable to resolve it, complete a <b>Dispute Form</b> for the charge (or part of the charge) that will not be paid. It is the cardholder's responsibility to resolve disputes with vendors.</p> <p><b>NOTE:</b> Virginia Sales Tax or freight charges may NOT be disputed to the bank. Cardholders are expected to make every effort to obtain a credit from the vendor for the incorrectly charged amount of the tax or freight.</p> <p>Bank of America does not re-invoice if an item is disputed because it was not received. As soon as the item is received and appears on your statement, reconcile that charge as part of your next monthly statement. Make a note on the log that this is a "<b>previous dispute payment.</b>"</p>
<b>UG-7.2 OPC</b>	<p>Advise cardholders on all disputes or dispute adjustments. Act as the liaison between the bank and the cardholder to ensure that disputes are properly managed and resolved.</p> <p>Annotate each dispute and dispute adjustment on the Report of Invoice Adjustment (ROIA). Verify that the ROIA total matches the total uploaded to Costpoint. This will be the CBA payment for that cycle.</p>

## Jefferson Lab Purchase Card User Guide

<b>UG-8 Stolen or Lost Purchase Cards</b>	
<b>Cardholder</b>	Immediately notify JPMorgan-Chase via the phone number on the reverse side of your p-card. The next working day, notify your supervisor, AO and the OPC of the loss.  <b>NOTE:</b> A purchase card that is found after being reported lost or stolen will be given to the OPC for destruction.
<b>UG-9 Change of Employment Status of a Cardholder</b>	
<b>Cardholder</b>	Surrender the purchase card to the OPC upon termination or reassignment.
<b>OPC</b>	Destroy the purchase card and electronically cancel the account in PaymentNet

## **P-CARD Unauthorized and/or Restricted Item List**

**Part A** identifies common items used at JLab that are **NOT AUTHORIZED** for purchase using a JLab P-Card. **Part B** identifies **RESTRICTED CONDITIONS** which must be met before purchasing certain common items with a JLab P-Card.

Please refer questions regarding Unauthorized or Restricted Items to JLab's P-Card Administrator, Dena Polyhronakis ([dena@jlab.org](mailto:dena@jlab.org)) or (extension 7610).

### **PART A. UNAUTHORIZED USING JLAB'S P-CARD**

#### **APPLIANCES AND CONVENIENCE ITEMS**

Includes, but not limited to microwave ovens, coffee makers, space heaters, water pitchers, vases, etc.

#### **HAZARDOUS MATERIALS**

Includes all chemicals, gases, and other Hazardous Items

#### **EDUCATION AND/OR TRAINING RELATED**

Includes course fees, books, conference fees, tuition assistance, registration fee, etc.

#### **FREIGHT AND SHIPPING**

Includes all outbound or inbound shipments excepting costs related to the shipment-return of the items purchased with the P-Card.

#### **LASERS AND RELATED DEVICES**

All lasers and any devices capable of emitting externally visible laser light, including laser pointers

#### **LAND OR BUILDING ACQUISITION**

Includes rental, lease or purchase of land, space or buildings. Buildings are defined as anything with a roof and a wall, including equipment storage and shed type buildings.

#### **OFFICE EQUIPMENT/MACHINES COSTING \$300 OR MORE**

Any office equipment including printers, label printers, fax machines, copiers, typewriters and scanners.

#### **ANY SERVICE TO BE PERFORMED AT JLAB**

Personal/temporary services, repair or other work which will be done on-site, labor, consulting, crane and rigging, facility repairs/painting, safe/lock maintenance, etc.

#### **PDA'S WITH A PC CONNECTION**

Includes Personal Digital Assistants which have the ability to connect to a computer

#### **PERSONAL PROTECTIVE EQUIPMENT**

Includes purchase or rental of safety clothing, footwear and eyewear

#### **SPECIALTY PHOTOGRAPHIC EQUIPMENT REGARDLESS OF COST**

Includes, but not limited to, Instant cameras, x-rays, surveillance equipment and Charged Couple Devices.

#### **ALL TELEPHONE AND RELATED CHARGES**

Includes, but not limited to all cellular, satellite, or wireless phones and any cost related to the use of such devices

#### **PRECIOUS METALS AND LEAD**

Includes any precious metal and/or cost of storage of precious metal. See JLab [Property Manual](#) for guidance

#### **PRINTING**

Includes business cards regardless of quantity, or copies in excess of 5,000 single pages or 25,000 pages total per job.

#### **TRANSPORTATION RELATED ITEMS**

Includes motor vehicle rental, repair, fuel, or maintenance; personal transportation including golf carts, bicycles, utility trailers, scooters, etc.

#### **TRAVEL RELATED ITEMS**

Includes airline tickets, fees or charges, lodging, transportation, meals or food costs, registration fees, phone or internet costs.

## **PART B. RESTRICTED USE OF P-CARDS**

### **AUDIO VISUAL AND CONFERENCING**

Prior written approval is required from the Computer Center Infrastructure Manager or designee.

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### **COMPUTER HARDWARE AND SOFTWARE COSTING LESS THAN \$500**

The item must be allowable according to the guidance provided on the Computer Center page  
<http://cc.jlab.org/services/pcard.html/>

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### **JOB RELATED REFERENCE BOOKS**

Reference books not associated with training or classes are allowable but must be registered with the library.

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### **OFFICE FURNITURE AND FURNISHINGS**

Prior written approval must be obtained from the Facilities Manager. Office furniture includes chairs, desks, file cabinets, bookshelves, and storage cabinets for administrative or technical use. Office furnishings include soft items such as carpet and drapes.

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### **OFFICE SUPPLIES**

The purchase of Office Supplies is restricted to urgent requirements, which means work would stop without the item. If the item is not required for a work stoppage, it cannot be purchased using your P-Card

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### **MEMBERSHIP FEES**

All professional organization memberships must have prior written approval as shown at  
<https://mis.mis/apps/credit/doc/membershipslist.pdf>.

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### **TELECOMMUNICATION EQUIPMENT**

Prior written approval is required from the Telecommunications Office.

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### **GENERAL PURPOSE PHOTOGRAPHIC EQUIPMENT COSTING LESS THAN \$300**

Includes video recorders/players, digital still cameras, video cameras or projectors (not used in surveillance work), video or digital media (cd's, dvd's).

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### **ALL HAND TOOLS AND POWER TOOLS**

Hand Tool and Power Tool purchases are allowed only if the purchase is required to mitigate or avoid an immediate safety risk OR the purchase is needed immediately to avoid a work stoppage and/or schedule delay that would have a negative impact on JLab property, work plan or schedule. ALL hand tool and power tool purchase must be supported by completing the P-Card Policy Hand and Power Tool Exception and attaching it to your submitted reconciliation documents.

**Lost Purchase Card Invoice/Receipt Memorandum**

**FROM:** \_\_\_\_\_ (Cardholder's Name)  
**TO:** VARC, MS 28A, Room 8  
 Attention: JLab PCard Coordinator  
**SUBJECT:** Missing Purchase Card Documentation, including file with monthly statement  
**DATE:** \_\_\_\_\_

This form is required to document any missing JLab PCard invoices/receipts. **Complete and submit the form with your reconciled monthly statement.** Invoices/receipts are required to support each transaction that you reconcile on your monthly PCard statement. These documents are needed as backup to your PCard log entries and are maintained as permanent payment files. They are subject to internal and external audit.

The cardholder must make **all** reasonable efforts to contact the vendor to obtain any missing documents BEFORE completing this form. If you are unable to obtain an invoice/receipt, a vendor packing slip will meet this requirement. **Frequent or repeated failure** to submit or to obtain missing documents will be considered administrative misuse of the PCard. This may result in the **SUSPENSION OR CANCELLATION** of your PCard account.

**Cardholders:** If you are being notified to replace a missing/lost invoice this form must be completed and reviewed, signed, & dated by your Approving Official **within 5 business days** of receipt. Return the completed form to Dena Polyhronakis, VARC, MS 28A.

Statement Date: \_\_\_\_\_

**Required Information (include Vendor's name, amount of transaction, and transaction posting date):**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

**Description of Goods (include name or keyword for all major items):**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

**Brief Statement of Your Efforts to Obtain a Replacement Invoice (Include name of contact, phone #, & date)**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

\_\_\_\_\_  
 Cardholder Signature      Date

\_\_\_\_\_  
 Approving Official      Date

Attachment A-3



**AUTHORIZATION FOR SHIPMENT OF PROPERTY  
SHIPPING ORDER**

VENDOR NAME:

ADDRESS:

CONTACT:

PHONE:

IS THIS PROPERTY SAFE FOR SHIPMENT (No residual electrical charge, contamination, radiation etc.)

YES

ORIGINAL PURCHASE  
ORDER NO: \_\_\_\_\_

VENDOR'S REPAIR NO/CALL NO/  
RETURN AUTHORIZATION NO:  
\_\_\_\_\_

JEFFERSON LAB INITIATOR:

PROJ: \_\_\_\_\_

\_\_\_\_\_  
JEFFERSON LAB AUTHORIZATION (Sign and print name)  
(same approval level as on a Purchase Requisition)

ORG: \_\_\_\_\_

REASON FOR SHIPMENT:

IS THIS PROPERTY DEFINED AS "HIGH RISK" BY THE JEFFERSON LAB PROPERTY MANUAL

YES  NO

ITEMS:	DESCRIPTION:	TAG NO.

DATE OF SHIPMENT \_\_\_/\_\_\_/\_\_\_ ESTIMATED RETURN DATE \_\_\_/\_\_\_/\_\_\_

PROPERTY MANAGEMENT SIGN OFF: OUT \_\_\_\_\_ IN \_\_\_\_\_

JEFFERSON LAB PROPERTY OFFICER (international shipments only) \_\_\_\_\_

JEFFERSON LAB EXPORT CONTROL OFFICER (international shipments only) \_\_\_\_\_

SHIPPER: \_\_\_\_\_ BILL OF LADING NO. \_\_\_\_\_

MODE:  
GROUND (Regular) \_\_\_\_\_ AIR (Priority)\* \_\_\_\_\_ 2<sup>ND</sup> DAY\* \_\_\_\_\_

EST COST \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

\*REQUIRES USER/VENDOR COORDINATION/APPROVAL

For Shipping and Receiving Use Only:

RECEIPT DELETED FROM DELTEK \_\_\_\_\_ VOUCHER ALREADY EXISTS \_\_\_\_\_



**PROCEDURES FOR USE OF THE  
JSA/JEFFERSON LAB PURCHASE CARD**

**Commonwealth of Virginia Sales and  
Use Certificate of Exemption**

**VA Tax Exempt Certificate**

**Use:** All scientific and technical purchases that directly support the Lab's research effort **are** exempt from Virginia sales tax. Provide a copy of this form to vendors that require it to process your purchase as tax exempt. Some vendors will process your order as tax exempt if you provide the Certificate of Registration Number, **10-203974952F-001**. Do **not** use this form when making purchases of administrative or support items.

COMMONWEALTH OF VIRGINIA  
SALES AND USE CERTIFICATE OF EXEMPTION

TO: \_\_\_\_\_ Date \_\_\_\_\_  
(Name of Supplier)

\_\_\_\_\_, Virginia \_\_\_\_\_  
Number and Street or Rural Route City, Town, or Post Office (ZIP code)

The Virginia Retail Sales and Use Tax Act provides that the Virginia sales and use tax shall not apply to the kinds and classes of tangible personal property shown in Items I through 10 below when purchased for the purposes specified.  
Information for supplier-A supplier is required to have on file only one Certificate of Exemption properly executed by each purchaser buying tax exempt personal property under this Certificate.

The undersigned purchaser hereby certifies that all tangible personal property purchased or leased from the above named supplier on and after this date will be purchased or leased for the purpose or purposes indicated below, unless otherwise specified on each order, and that this certificate shall remain in effect until revoked in writing by the Department of Taxation. (Check proper box below.)

- 1. Industrial materials for future manufacturing, processing, refining, or conversion into articles of tangible personal property for resale where such industrial materials either enter into the production or become a component part of the finished product; industrial materials that are coated upon or impregnated into the product at any stage of its manufacture, processing, refining, or conversion for resale.
- 2. Machinery or tools or repair parts therefor or replacements, thereof, equipment, fuel, power, energy, or supplies, used directly in manufacturing, processing, refining, mining or converting products for sale or resale.
- 3. Items used directly in the drilling, extraction, refining or processing of natural gas or oil for sale or resale and in well area reclamation activities required by state or federal law.
- 4. Agricultural commodities or seafood purchased for the purpose of acquiring raw products for use or consumption in the process of preparing, finishing, or manufacturing such agricultural or seafood commodity for the retail consumer trade. The term "agricultural commodity," for the purposes of this exemption, means horticultural, poultry, farm products, livestock and livestock products, and products derived from bees and beekeeping. (This Certificate of Exemption cannot be given to cover any agricultural or seafood commodity sold or distributed as a marketable or finished product to the ultimate consumer.)
- 5. Tangible personal property purchased for use or consumption directly and exclusively in basic research in the experimental or laboratory sense or research and development in the experimental or laboratory sense.
- 6. Certified pollution control equipment and facilities, used PRIMARILY for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth. Certifying authority shall be the Air or Water Division of the Department of Environmental Quality and any interstate agency authorized to act in place of a certifying authority of the State.
- 7. Certified pollution control equipment and facilities as defined in Section 58.1-3660 and which in accordance with such Section, has been certified by the Department of Mines, Minerals and Energy for coal, oil and gas production, including gas, natural gas and coalbed methane gas. (This exemption is effective on and after July 1, 1995.)
- 8. Materials, containers, labels, sacks, cans, boxes, drums or bags for packaging tangible personal property for shipment or sale, whether returnable or non-returnable.
- 9. Equipment, materials or supplies used directly in the production of a publication (for sale or free distribution) issued at regular intervals not exceeding three months.
- 10. High speed electrostatic duplicators, or other duplicators, which have a printing capacity of 4,000 impressions or more per hour when purchased or leased by persons primarily engaged in the printing or photocopying of products for sale or resale.

Name of Purchaser: Jefferson Science Associates, I.L.C. Certificate of Registration No., if any 10-203974952F-001  
Thomas Jefferson Nat'l Accelerator Facility

Trading as \_\_\_\_\_

Address 628 Hofstadter Rd, Ste. #4 Newport News, Virginia 23606  
Number and Street or Rural Route (City, Town or Post Office) (ZIP Code)

Kind of business engaged in by purchaser Research

I certify that I am authorized to sign this Certificate of Exemption and that, to the best of my knowledge and belief, it is true and correct, made in good faith, pursuant to the Virginia Retail Sales and Use Tax Act.

By [Signature] Title Chief Financial Officer

(If the purchaser is a corporation, an officer of the corporation or other person authorized to sign on behalf of the corporation must sign; if a partnership, one partner must sign; if an unincorporated association, a member must sign; if a sole proprietorship, the proprietor must sign.)

Attachment A-5



Notice of Dispute

Complete this form and include it with your monthly reconciliation

Cardholder Name: \_\_\_\_\_ Date: \_\_\_\_\_

Account Number: \_\_\_\_\_

Transaction Date: \_\_\_\_\_ Transaction Amount: \_\_\_\_\_

Merchant/Vendor Name: \_\_\_\_\_

Dispute Reason:

- This charge is not recognized.
- Billed for incorrect amount. Correct amount should be \_\_\_\_\_
- Billed more than once for the same transaction.
- Transaction was cancelled.

Details: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- This charge was paid for by other means.

Details: \_\_\_\_\_

- I did not authorize this charge.
- Merchandise which was supposed to be shipped has not been received.
- Merchandise was damaged
- Credit has not been issued for returned merchandise. Merchandise returned on \_\_\_\_\_
- Other - Please describe below.

\_\_\_\_\_  
\_\_\_\_\_

Attachment B



Delegation of Authority to \_\_\_\_\_

You are delegated authority to use the JSA/Jefferson Lab GSA SmartPay purchase card for the purchase of supplies and services. Such purchases must be consistent with your organizational responsibilities, and must not exceed your authorized limits.

Your Single Purchase Limit is \$ \_\_\_\_\_ Your Monthly Cycle Limit is \$ \_\_\_\_\_

\_\_\_\_\_ is designated as your Approving Official, and will review your purchases to validate they meet the P-Card Program Policy and Procedures and are appropriate purchases for JLab.

All purchases must be made in accordance with applicable laws and regulations, including but not limited to the JSA/Jefferson Lab Purchase Card Procedures, a copy of which is available when you receive your new JSA P-Card. You are reminded that it is your responsibility to ensure that sufficient funds are available prior to making any purchase, and that you follow established JLab Property Management procedures for the identification of purchased goods, available at <http://www.jlab.org/fm/property/>.

As stated in the JSA/Jefferson Lab Purchase Card Procedures, you assume personal liability for the appropriate use of this P-Card. Abuse or misuse of the P-Card may result in suspension or termination of the purchase card. Further, punishment up to and including termination of employment and/or criminal prosecution may result from improper use of the purchase card.

As a JLab staff member with Delegated P-Card Authority, you should **not** accept any gift or gratuity from any source which is offered or appears to be offered because of your position in the company in an effort to influence your purchase decision-making. You should not purchase goods or services from friends or relatives.

This delegation shall automatically terminate upon separation from JSA.

Receipt Acknowledged:

\_\_\_\_\_  
Purchase Cardholder Date

Approved by:

\_\_\_\_\_  
Dena Polyhronakis Date  
JLab P-Card Program Coordinator

\_\_\_\_\_  
Mark J. Waite Date  
Procurement Director

Attachment C



JSA/Jefferson Lab Purchase Card Program

Self Assessment Checklist

1. Have all personnel involved in the program received adequate training? Have cardholders and approving officials (AOs) satisfactorily completed (80%) the required credit card test? **YES** \_\_ **NO**\_\_
2. Are cardholders and AOs aware of required purchase program restrictions? This includes federally directed Affirmative Procurement and Energy Star purchases as well as the need to make full use of the JLab e-commerce site. **YES** \_\_ **NO**\_\_
3. Have reasonable cardholder single purchase and monthly/cycle limits been identified by AO's and established with the bank? Have responsible merchant category code (MCC) restrictions been identified? **YES** \_\_ **NO**\_\_
4. Does the alignment and span of control for AOs ensure that the AO understands budget limitations, fund codes, and each cardholder's purchase requirements? Normally, AO span of control is limited to 5 to 10 cardholders. Exceptions to this limit must be approved by the OPC. **YES** \_\_ **NO**\_\_
5. Are Delegations of Authority or Certificates of Appointment issued to individual cardholders? Certificates of Appointments are to be used for cardholders with authority above the micro-purchase level. **YES** \_\_ **NO**\_\_
6. Do the Delegations of Authority or Certificates of Appointment identify purchase limitations? Are these consistent with those furnished to the bank? Do local cardholder lists match the bank's limits? **YES** \_\_ **NO**\_\_
7. Are copies of the appointment documents current and maintained in a central file? **YES** \_\_ **NO**\_\_
8. Are local policy and/or procedures adequate, current and readily available to key personnel? **YES** \_\_ **NO**\_\_
9. Do local policy/procedures include an internal review function that includes division approval as well as review by the procurement and finance/accounting functions? **YES** \_\_ **NO**\_\_
10. Are internal controls adequate to avoid "conflict of interest" concerns? Does the required training include information on basic purchasing ethical issues? **YES** \_\_ **NO**\_\_
11. Do the local policy/procedures ensure funds availability in advance of transactions? **YES** \_\_ **NO**\_\_
12. Is the JLab Organization Program Coordinator (OPC), identified to cardholders, the issuing bank, and DOE? **YES** \_\_ **NO**\_\_
13. Do cardholders maintain a log of transactions adequate to identify the transaction, merchant, date of the order, item(s) purchased, price and date of receipt? **YES** \_\_ **NO**\_\_
14. Are receipts/invoices that identify each purchase filed with the cardholder's reconciled statement? Are permanent files for each statement available for review? **YES** \_\_ **NO**\_\_

15. Do purchase prices appear reasonable and are the items purchased appropriate for direct job related use? Are all goods purchased **allowable** under the DOE contract? **YES** \_\_ **NO**\_\_
16. When the purchase price exceeds \$2,500 does the cardholder obtain and document competition or document and justify the reason for no competition? **YES** \_\_ **NO**\_\_
17. Do the cardholders reconcile their monthly statement of account and electronically submit them to their AO for review in a timely manner? Are the reconciled and approved packages sent to the OPC for processing and payment by finance? **YES** \_\_ **NO**\_\_
18. Are cardholders aware of the VA tax-exempt status for goods used directly for the Lab's scientific and technical performance? **YES** \_\_ **NO**\_\_
19. Do cardholders prepare and submit a "Dispute" Form for any statement charges that will not be paid? Are copies of these Dispute Forms files with the monthly statement? **YES** \_\_ **NO**\_\_
20. Does the OPC forward a copy of the "Dispute Form" to the issuing bank and are all adjustments to the bank invoice identified on a Notice of Invoice Adjustment? **YES** \_\_ **NO**\_\_
21. Does the finance office process this Notice of Invoice Adjustment for each monthly payment and does the payment total amount match the adjusted invoice amount? **YES** \_\_ **NO**\_\_
22. Does each AO review, question (as necessary), and electronically approve the monthly-reconciled statements? **YES** \_\_ **NO**\_\_
23. Does the OPC maintain close contact with the DOE and bank program coordinators? Is the OPC trained to use the bank's electronic reports and/or reporting functions? **YES** \_\_ **NO**\_\_
24. Do cardholders, AOs, finance officers, and the program coordinator receive appropriate reports from the issuing bank and/or have access to current and previous data using the bank's electronic records, MIS, and/or purchase card files? **YES** \_\_ **NO**\_\_
25. Does the OPC review available bank and MIS program management reports to identify purchase card trends and/or potential misuse? **YES** \_\_ **NO**\_\_
26. Are infrequently used cards (inactive for 4-6 months) identified to the cardholder and AO for possible inactivation or cancellation? **YES** \_\_ **NO**\_\_

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**Print Name:**

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**Date:**

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**Signature**

