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**COMPTROLLER**

Administration and Control of Financial Resources

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Add Appendix P.

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STANDING OPERATING PROCEDURES  
FOR  
USAGE OF THE U.S. GOVERNMENT INTERNATIONAL MERCHANT  
PURCHASE AUTHORIZATION CARD (IMPAC)

P-1. REFERENCES.

a. HQ, USACCE Standing Operating Procedure No. 22, Subj: SOP for IMPAC Usage, dated 7 Oct 96.

b. Chapter 20 and Appendix G, DFAS-IN 37-1.

c. Message, DALO-RMI, DTG 171600Z Apr 96, Subj: Authority to By-Pass Supply Management, Army.

d. Message, DALO-SMP, DTG 071222Z Jun 96, Subj: New Supply Policy for Obtaining Certain Categories of Supplies Using the International Merchant Purchase Authorization Card (IMPAC) at Company and Higher Level.

e. Message, DFAS-IN-AM, DTG 151200Z Oct 96, Subj: International Merchant Purchase Authorization Card (IMPAC)/Procedures (Accounts Payable Policy Message 97-01).

f. Message, DFAS-IN-AM, DTG 241325Z Oct 96, Subj: Standard Document Number for IMPAC (Accounting Policy Message 97-11/Accounts Payable Policy Message 97-02).

g. Memorandum, OASA(FO), Subj: Funding and Obligation Instructions for Micropurchases Using the International Merchant Purchase Authorization Card (IMPAC), dated 16 Sep 96.

P-2. PURPOSE. This appendix provides information on the use and management of the GSA contracted International Merchant Purchase Authorization Card (IMPAC), Government VISA purchase card obtained from the Rocky Mountain Bankcard System, Inc. (RMBCS) through the Regional Contracting Office, Seckenheim for HQ, USEUCOM staff offices and activities located on Patch Barracks, Stuttgart, Germany. This card will be referred to as the IMPAC card or program throughout this appendix.

P-3. SCOPE. This appendix applies to all HQ, USEUCOM staff offices and activities located on Patch Barracks, Stuttgart, Germany.

P-4. POLICY. This appendix interprets existing correspondence and regulations and supplements the USACCE SOP on the use of the IMPAC program. The Headquarters, USACCE SOP No 22 will be provided to the cardholder and approving official as part of the

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required training by the Agency Program Coordinator. IMPAC is an alternate method of making certain small local purchases not to exceed \$2,500 and totally replaces the use of imprest funds effective 1 Oct 97.

P-5. RESPONSIBILITIES.

a. Cardholder:

(1) Must be the individual to whom the card is issued by name and is personally responsible for its use. Therefore, the cardholder is the only individual authorized to use the card and make purchases. Cardholders may not transfer the card to another individual for their use.

(2) Must comply with the provisions of the Federal Acquisition Regulations (FAR), this appendix and the USACCE SOP which it supplements.

(3) Must collect vendor receipts/invoices, prepare and maintain such forms and records as prescribed by this appendix and Reference 1a above.

(4) Must reconcile his/her monthly statement and forward the reconciled statement to his/her approving official IAW the procedures in this appendix, the RMBCS cardholder instructional pamphlet, "Instructions for the Use of the U.S. Government Credit Card" and the USACCE SOP.

(5) A cardholder cannot be his/her own approving official nor can he/she be an approving official for his/her supervisor.

(6) Must be trained IAW AFARS 13.9004(a) and (c) and certified by the Regional Contracting Office, Seckenheim prior to receiving a card. This is required for individuals who have not taken formal training courses on small purchases or basic procurement/contracting.

(7) Establish and maintain an automated purchase transaction register to reflect each purchase and financial balance.

b. Approving Official:

(1) Must be the staff directorate executive officer or its equivalent and be the cardholder's supervisor or a higher level official.

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(2) Must review and certify the expenditures on the cardholder's monthly statements and ensure that payments are for purchases which are authorized and made IAW FAR, this regulation and detailed instructions in this appendix and RMBCS approving official instructional pamphlet, "Approving Official Instructions for Use of U.S. Government Credit Card."

(3) The monthly summary statement must be signed within 4 days of receipt from the cardholder and then forwarded, with the signed cardholder statements to the servicing Resource Management Office.

(4) Will assist the cardholder in resolving disputed payments.

(5) Has the authority to direct the Regional Contracting Office, Seckenheim, Agency Program Coordinator to instruct RMBCS to cancel a card at any time.

(6) Must be trained IAW AFARS 13.9004(a) and (c) and certified by the Regional Contracting Office, Seckenheim prior to assuming his/her duties. This is required for individuals who have not taken formal training courses on small purchases or basic procurement/contracting.

(7) Must coordinate all requests through their servicing RMO before sending them to RMBCS.

(8) Ensure that the Cardholder Statement of Accounts is retained for a period of three years after cutoff at the end of the fiscal year.

c. Resource Management Office:

(1) Will review each staff directorate/activity request, validating and approving each cardholder account and approving official spending limits.

(2) Will assign a unique accounting classification to include APC, EOR and SDN to each card following the guidance contained within this appendix.

(3) Will establish local procedures to update the fiscal code for the new fiscal year as part of the yearend close-out procedures. Fill the fiscal year position with an asterisk. RMOs may use one of two methods when making any changes to the master accounting code fields:

(a) List and provide updates through the Agency Program Coordinator to RMBCS on a spreadsheet, including a memo

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with the name of the office contract and office level numbers. The spreadsheet should include the following: cardholder name, cardholder account number and master accounting code. The master accounting code should clearly show indicated spaces, dashes, periods, asterisk, etc.

(b) Using the IMPAC cardholder update form, indicate the cardholder name and account number. Under the master accounting code field, clearly type the accounting structure. To simplify completing a large number of forms, pre-fill the first 8 digits of the cardholder account number field and any similarities in the accounting code field. HQ, EUCOM activities will provide their updates through the Agency Program Coordinator to RMBCS.

(4) Will fund IMPAC purchases using the bulk method and establish obligations using the guidance contained within this appendix.

P-6. **PROCEDURES.** Procedures in this appendix will be followed by all cardholders, approving officials and resource management offices within the Headquarters, USEUCOM, funded by Operating Agency 94 and located on Patch Barracks, Stuttgart, Germany.

a. **Establishing an account:**

(1) The chief of the staff directorate or separate office must request appointment of the staff directorate executive officer or its separate office equivalent as its IMPAC approving official in writing through the servicing RMO to the Agency Program Coordinator, Regional Contracting Office, Seckenheim, DSN 375-7529/7647/7757. The IMPAC approving official must successfully complete training required by AFARS 13.90 and provided by the Agency Program Coordinator. The approving official must be delegated authority and certified by the Agency Program Coordinator prior to assuming his/her duties. Appointments must be terminated in writing and notification provided to the servicing RMO and the Agency Program Coordinator prior to the approving official's PCS or reassignment to another position within HQ, USEUCOM.

(2) Upon successful completion of the training and certification by the Agency Program Coordinator, the approving official will determine, in coordination with the servicing RMO and using guidance contained within this appendix, who and how many cardholders will be appointed. The approving official will recommend in writing to the Agency Program Coordinator that the designated individual(s) receive required training and be

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delegated the authority to be a cardholder(s). The approving official will task the servicing RMO to provide the single purchase, monthly/quarterly cardholder and office spending limits to be given that cardholder, the Kaiserslautern Regional Finance and Accounting Office POC (Chief, Accounts Payable Br) and the fiscal code to be assigned to that card IAW the resource management procedures contained within this appendix. Upon successful completion of the required training and certification by the Agency Program Coordinator, the cardholder will receive an

appointment document delegating the authority to use an IMPAC card. The approving official and the servicing RMO will maintain copies of the cardholder delegation of authority document in their files. The Agency Program Coordinator will arrange for the issuance of the IMPAC card with RMBCS. Requests for termination of a cardholder's delegation of authority must be in writing and sent to the Agency Program Coordinator.

b. Use of the IMPAC Card:

(1) The total of a single purchase may be comprised of multiple items and cannot exceed the authorized single purchase limit. Purchases will be denied if the authorized single purchase limit is exceeded.

(2) Splitting purchases, in order to stay within the authorized single purchase limit, is not authorized.

(3) All accountable personal property items purchased and paid for using the card must be reported to the appropriate property book officer for inclusion in the inventory system.

(4) All items purchased over the counter to be paid for using the IMPAC card must be immediately available. No back ordering is allowed.

(5) Cardholders and approving officers will follow the Acquisition and Documentation Statement procedures in paragraphs 13 and 14 of reference 1a above as supplemented by the resource management procedures contained within this appendix. Abwicklungsschein tax forms must be stamped with a circular unit stamp containing the word "OFFICIAL" in the design of the stamp in order to receive tax relief when purchasing from German vendors.

(6) Only ECJ6 is authorized to use the IMPAC card to make purchases of ADP hardware and software. ECJ6 must make such purchases IAW USAREUR Regulation 25-1. Items requiring IMARS must show proof of the IMAR.

(7) IMPAC cards funded by the Army limitation .0012 (Reception and Representation Funds) may be used to purchase appropriate mementos, food and supplies for an approved official

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liaison function as authorized by AR 37-47. However, the prohibitions in paragraph 6c below must be adhered to.

(8) Command supply discipline is enforced by the approving official. The following materiel may be obtained, using the IMPAC card limitations and procedures, as a local procurement item. All requirements for materiel not identified in the categories below will be submitted to the supply support activity. All other policies relating to local purchase contained in AR 710-2 remain in effect. When in doubt, ask the property book officer.

(a) Any non-cataloged, non-stocked, non-standard item not in the Army Master Data File (AMDF).

(b) Any item on the AMDF with an acquisition Advice Code (AAC) of K or L.

(c) That quantity of materiel identified on a Stock Fund request with a NSN rejected by the wholesale system with a status/rejection code of CK, CP or CW.

(d) Any item needed to save human lives or to relieve human suffering. Be sure that you have documentation available to support this.

(e) That quantity of materiel needed to repair emergency equipment.

c. Unauthorized Use of the IMPAC Card:

(1) The IMPAC card may not be used for cash advances, rental or lease of land or buildings or for the purchase of telecommunications (telephone) services.

(2) Purchases of travel or subsistence are not authorized. This includes rental or lease of vehicles, meals, drinks, lodging, or airline, bus, train or other travel related purchases. In the case of conferences, workshops or training, IMPAC may be used for the conference facility once proper approvals are obtained. However, the costs must not include meals, drinks or lodging.

d. Resource Management:

(1) All requests to the Agency Program Coordinator for the appointment, relief of approving officers and cardholders or any changes to dollar levels of individual IMPAC card accounts will be coordinated with the servicing resource management office (RMO).

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(2) The RMO will use the activity monthly spending limit and quarterly/annual funding targets as the basis for creating and posting the bulk funding reservation. For each single invoice period, use the bulk funding method for all transactions purchased on the cardholder account. Single purchase limits may not exceed \$2,500 but may, at the discretion of the approving officer and the servicing RMO, be an amount less than \$2,500. Single purchase, monthly, quarterly and/or office purchasing limits will be identified to the Agency Program Coordinator on the cardholder application. Each month, the RMO will execute a bulk-funded Purchase, Request and Commitment (PR&C, DA Form 3953) through the approving officer to the cardholder, identifying the amount available to the cardholder for purchases during the period specified on the PR&C. The amount on the PR&C should coincide with the monthly limit established by the RMO on the cardholder's application, however, may be an amount less than the limit if budget constraints dictate a lower amount. Cardholders will not exceed the limit assigned to their account as implemented by the PR&C and/or the limits listed on their application whichever is less. The PR&C will expire at the end of the period for which it was issued and is noncumulative. Any unexpended amounts may not be carried over to the following period by the cardholder. RMOs may take into account the amount of unexpended funds from the previous period and include that in the amount of the new PR&C, however, the amount of any one PR&C may not exceed the periodic limits established on the cardholder's application. RMOs will commit the amount of the PR&C in DCAS and establish a bulk obligation MOD for each PR&C. Adjust obligations, as appropriate, to equal the invoice amount for disbursement. Actual obligations must be posted not later than the invoice payment date. Do not post individual line item obligations or disbursements for each purchase on the invoice.

(3) The RMO will assign a single accounting classification to each cardholder account. Use only one basic symbol on each card to provide an adequate audit trail for interest payments, discounts and rebates. This accounting classification should be entered in the master accounting code field on the IMPAC cardholder account set-up or account maintenance information form. This procedure allows automated accounting information to be reflected on the cardholder statement. A total of 50 characters is available in the master accounting field to accommodate the fund citation. The master accounting field layout is:

POSITION	LENGTH	DATA ELEMENT
1 - 2	2	Department Code
3	1	Fiscal Year (Indicate with an *)

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4 - 7	4	Basic appropriation symbol
8 - 11	4	Limitation/Subhead
12 - 13	2	Operating Agency (OA)
14 - 17	4	Allotment Serial Number (ASN)
18 - 21	4	Element of Resource (EOR)
22 - 35	14	Standard Document Number (SDN) (See below instructions)
36 - 39	4	Account Processing Code (APC)
40 - 44	5	Blank or Local Use
45 - 50	6	Fiscal Station Number (FSN)

RMOs will fill the fiscal year position with an asterisk on the application. Cardholders must manually enter the correct fiscal year on the statement of account. Right justify and zero fill any incomplete fields. RMOs will determine the appropriate EOR for each IMPAC. If a card has been determined to be used for general expendable supplies (26EB), then the card cannot be used to purchase either equipment, automation supplies or services. A separate card must be obtained for each EOR expected to be used as well as any changes in APC or budget activity codes. EOR 25CZ will be used to fund all purchases for cards citing the limitation .0012. The SDN format for the IMPAC card is as follows:

POSITION	DATA ELEMENT
1 - 5	IMPAC
6 - 9	Level 5 Number (Approving Official) or Julian Date of Invoice
10 - 14	First 5 Letters of Cardholder's Last Name

(4) Cardholders, approving officials and RMOs will follow the Documentation Statement Procedures in paragraph 14, reference 1a above, as supplemented by the specific guidance in this appendix. RMOs should ensure that the invoices and monthly statements of account are expeditiously processed so as to avoid prompt payment act interest being charged for late processing of disbursements. Reference 1a provides the timeline suspenses for each level of the disbursement process. RMOs are reminded that the invoice receipt date is the date of the invoice and that the prompt payment act interest clock starts on that date.

P-7. **Surveillance.** All cardholder accounts are subject to surveillance, audit or inspection by the Agency Program Coordinator, the property book officer, inspector general and any appropriate audit agency. Surveillance of cardholder accounts will be performed by the Agency Program Coordinator at least once each year to ensure that the IMPAC card usage is in compliance with regulations and laws. Surveillance will be based on the checklist contained in reference 1a above. Cardholders are

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personally liable to the government for the amount of any unauthorized purchases and a possible fine of not more than \$10,000 or imprisonment for not more than 5 years, or both under 18 U.S.C. S.287.