

**Lower, Dolores**

**From:** Waddelow, Lt Col Annette (USAF)  
**Sent:** Monday, December 20, 1999 2:39 PM  
**To:** MIM- Support Services  
**Subject:** FW: I-99-DEC-31(IMC 3, R700-3 International Merchant Purchase Authorization Card (I.M.P.A.C.) Credit Card Program)

-----Original Message-----

**From:** **Waddelow, Lt Col Annette (USAF)**  
**Sent:** Thursday, December 16, 1999 3:32 PM  
**To:** DIRECTORATES; MCOE; MCOV; ES MEPS; WS MEPS  
**Subject:** I-99-DEC-31(IMC 3, R700-3 International Merchant Purchase Authorization Card (I.M.P.A.C.) Credit Card Program)

UNCLASSIFIED UNCLASSIFIED UNCLASSIFIED

<One WORD Enclosure Attached>

**IMC Message:** I-99-DEC-31

**IMC Effective Date:** 15 January 2000

From MRM

Subj IMC 3, USMEPCOM Reg 700-3 (International Merchant Purchase Authorization Card (I.M.P.A.C.) Credit Card Program (Government credit card))

To HQ USMEPCOM Directors and Special Staff Officers  
All Sector and MEPS Commanders

**1. Purpose.** The interim message change (IMC) is issued to update the current regulation on the use of the I.M.P.A.C. card.

**2. Transmittal page.** The IMC will be filed in front of the regulation until it is superseded or rescinded. Remove and/or insert page(s) to USMEPCOM Reg 680-1, 15 Dec 92, as follows:

<b>Remove page(s)</b>	<b>Insert page(s)</b>
iii and iv	iii through v
.....	9-1 through 9-25
Appendix A	Appendix A
Glossary	Glossary

**3. Implementation.** This IMC is released for implementation on the effective date indicated above. After it has been distributed via the Command Message System, the MIM-SS Records Management NCO will upload the transmittal message (file name **7003ri3m.doc**) and the page changes (file name **700-3ri3.doc**) to the USMEPCOM Electronic Pubs/Forms Library "Regs" subdirectory.

**4. Point of contact.** POC for the contents of this IMC is Mr. Franklin Musgrave, MRM-LO, DSN 792-3680, extension 7378; or commercial (847) 688-3680, extension 7378. If MEPS have questions about this IMC, please call your sector. If sectors have any IMC administrative questions, please call Lt Col Waddelow, MXO, DSN 792-3680, extension 7572; or commercial (847) 688-3680, extension 7572.

	<b>Paragraph</b>	<b>Page</b>
Equipment (IMPE) software and data media	4-3	4-2
Control of durable items	4-4	4-3
Control of credit cards, toll script, tokens, bridge tickets, and similar negotiable media	4-5	4-4
Organizational clothing and individual equipment (OCIE)	4-6	4-5
Accounting for equipment leased or rented	4-7	4-7
Accountability and control of vehicles	4-8	4-7
Accounting for systems furniture	4-9	4-8
Accounting for books	4-10	4-8
Accounting for property found on the premises	4-11	4-8
Property accounting responsibilities	4-12	4-9
Government property inventories	4-13	4-10
Maintenance of ULS-S4	4-14	4-13
Hand receipt procedures	4-15	4-13
Document registers for supply transactions	4-16	4-17
Accounting for loss, damage, or destruction of Government property	4-17	4-19
Logistical support for recruiting Service liaisons, Guidance counselors, and security interviewers Located at MEPS	4-18	4-22
GSA Customer Supply Center (CSC) accounts	4-19	4-23
Supplemental clothing allowance for enlisted personnel assigned to MEPS	4-20	4-24
Asset reporting (Continuing Balance System - Expanded (CBS-X))	4-21	4-26
Control of disposable syringes and needles	4-22	4-26
Physical security for Government property	4-23	4-26
 <b>Chapter 5</b>		
Hazardous Materiel/Precious Metals Recovery Programs		
General	5-1	5-1
Compliance with Federal, State, and local laws and Regulations	5-2	5-1
Hazardous Materiel/Waste Management Program	5-3	5-1
Precious Metals Recovery Program (PMRP)	5-4	5-2
 <b>Chapter 6</b>		
Major Medical Equipment Program		
General	6-1	6-1
Equipment replacement policy	6-2	6-1
Requisitions	6-3	6-1

	Paragraph	Page
<b>Chapter 7</b>		
Equipment Maintenance and Replacement Program		
General	7-1	7-1
Maintenance and repair of equipment	7-2	7-1
Equipment and furniture replacement and upgrading	7-3	7-2
Funding requirements for equipment replacement	7-4	7-2
<b>Chapter 8</b>		
Command Logistics Evaluation and Assistance Program (CLEAP)		
Program concept	8-1	8-1
Program Management	8-2	8-1
Checklist	8-3	8-1
On-the-spot correction and assistance	8-4	8-1
<b>Chapter 9</b>		
International Merchant Purchase Authorization Card (I.M.P.A.C.) Credit Card Program (Government credit card)		
General	9-1	9-1
Agency/Command Responsibilities	9-2	9-1
Use of the I.M.P.A.C. within USMEPCOM	9-3	9-2
Coordination with supporting procurement office	9-4	9-2
Authorized use of the I.M.P.A.C.	9-5	9-3
Purchasing requiring authorization	9-6	9-4
Authorized purchases with the credit card	9-7	9-5
Restrictions (unauthorized use of the I.M.P.A.C. )	9-8	9-6
Use of I.M.P.A.C. for Environmental Protection Agency (EPA) guideline items:	9-9	9-7
Establishing an I.M.P.A.C. account	9-10	9-7
Required training	9-11	9-8
Card security	9-12	9-9
Dollar limits for single transactions	9-13	9-9
Acquisition of furniture	9-14	9-9
Acquisition procedures for I.M.P.A.C. purchase/payments	9-15	9-9
Additional I.M.P.A.C. purchase/payment rules	9-16	9-10
Durable/expendable/nonexpendable property	9-17	9-12
Documentation and reconciliation procedures	9-18	9-12
AO (approving official) Review and Payment Certification	9-19	9-14
Dispute procedures	9-20	9-15
Reporting lost or stolen credit card(s)	9-21	9-15
Cancellation of I.M.P.A.C. account(s)	9-22	9-16
Cardholder/activity files	9-23	9-16
Unauthorized purchases or careless use by cardholder	9-24	9-17
Financial management of credit cards transactions at the using activity level	9-25	9-17

	<b>Paragraph</b>	<b>Page</b>
Listing of I.M.P.A.C. key officials	9-26	9-18
Manufacturer/retailer rebates	9-27	9-18
Resolving problems with the Statement of Account (SOA)	9-28	9-18
Violation of I.M.P.A.C. procedures/policy	9-29	9-19
Periodical card reissue	9-30	9-20
 <b>Appendixes</b>		
<b>*A.</b> References		A-1
<b>B.</b> Instructions for the Preparation of DA Form 1300-4		B-1
<b>C.</b> Federal Supply Classification Class Assignments		C-1
<b>D.</b> Instructions for the Preparation of DA Form 362		D-1
<b>E.</b> Instructions for the Preparation of DA Form 4697		E-1
<b>F.</b> Checklist for CLEAP		F-1
 <b>Table</b>		
<b>4-1.</b> RO and ROP quantities		4-24
 <b>Figures</b>		
<b>2-1.</b> Sample request for additional/deletion to TDA		2-5
<b>2-2.</b> Sample request for addition/modification of MEAD		2-6
<b>2-3.</b> Sample request for assignment of a MCN		2-7
<b>2-4.</b> Sample format for reconciliation of authorization documents		2-8
<b>3-1.</b> Sample request for redistribution/disposition of excess equipment		3-9
<b>3-2.</b> Sample of a property transmittal document		3-10
<b>3-3.</b> Sample memorandum of notification to owner		3-11
<b>3-4.</b> Sample format of personal property release statement		3-12
<b>3-5.</b> Sample Statement of Finding		3-13
<b>4-1.</b> Sample of a completed USMEPCOM Form 700-3-R-E		4-26
<b>4-2.</b> Sample format for an additional duty appointment		4-27
<b>4-3.</b> Sample format for change of property book officer inventory		4-28
<b>4-4.</b> Sample of a completed LIN and MCN Register (Nonexpendable)		4-29
<b>4-5.</b> Sample of a completed MCN Register (durable)		4-30
<b>*9-1.</b> Sample request for I.M.P.A.C. Authority delegation		9-22
<b>*9-2.</b> Sample of a completed USMEPCOM Form 700-3-1-R-E		9-23

**\*Glossary****Index**

## **Chapter 9**

### **International Merchant Purchase Authorization Card (I.M.P.A.C.) Credit Card Program (Government credit card)**

#### **9-1. General**

This chapter provides for implementing, management controls, and required bill/payment certification procedures for the International Merchant Purchase Authorization Card (I.M.P.A.C.) credit card program. The credit card is to be used to pay for over-the-counter or telephone purchases when the supplies or services are immediately available and a single delivery and payment will be made. It is intended to supplement and simplify established small purchase procedures; and is designed to minimize cost/administrative burden and reduce procurement lead-time. However, the program does not replace procedures outlined in the Federal Acquisition Regulation (FAR) or standard accounting procedures and must not be viewed as a means of circumventing the FAR, funds certification or federal government supply systems. These procedures supplement the cardholder instructions distributed by the contracted banking activity providing the credit card. In the event there is a conflict between this regulation and the instructions provided by the contracted banking activity, the procedures in this regulation take precedence. The terms and conditions of the contract between GSA and the contracted banking activity take precedence over any other procedures. These procedures do not apply to purchases made by the Amusement Vending Machine Fund (AVMF).

#### **9-2. Agency/Command responsibilities**

a. The Directorate of Contracting, Rock Island Arsenal, Rock Island, IL (RIA) has overall responsibility for the program within USMEPCOM. RIA provides oversight and review of HQ, MEPCOM procurement. RIA also, reviews how HQ USMEPCOM monitors activities procurements

b. HQ USMEPCOM, Resource Management Directorate, Logistics Division:

(1) Developing internal operating procedures to implement the credit card program. This chapter serves that purpose. These procedures incorporate tight management controls to preclude abuse; and outline courses of action in case abuse occurs. Provide overall HQ USMEPCOM review and oversight of the program.

(2) Develop and administers a training course to train Cardholders. Receives recommendations for individual cardholder appointment from Headquarters and subordinate activities.

(3) Act as the Appointing Authority and delegate purchase authority by issuing a Letter of Delegation of Authority to Cardholders.

(4) Reviews all cardholder's monthly documentation to ensure that purchases are made in accordance with the FAR and this regulations requirements. Ensure the cardholder received appropriate review and authorization before making a credit card purchase.

(5) Returns questionable purchases to subordinate activities for explanation and or resolution. Process inappropriate transactions as unauthorized commitments.

(6) Consolidates subordinate monthly statements to a command summary, approves/disapproves transactions and certifies the consolidated summary for payment. Forwards consolidated monthly summary statement to The Defense Finance Accounting System (DFAS) for payment to the contracted banking activity.

c. Commanders:

- (1) Recommend individuals as Cardholders (maximum 2 per activity).
- (2) Ensures the Support Group Supervisor certifies funds availability.

**Note:** Cardholder can not certify funds availability, i.e. if SGS is also a cardholder someone else must certify fund availability.

(3) Reviews and approves all credit card transactions prior to purchase or payment. This approval/ authorization will be documented by signing USMEPCOM Form 700-3-1-R-E (I.M.P.A.C. Purchase Request) (figure 9-2) before the transaction is accomplished.

(4) Reviews cardholder banking activity monthly billing statements to ensure accuracy and appropriate approval/authorization was obtained prior to purchase/payment. Ensures all transactions on the monthly billing statement are supported by vendor receipts and or invoices. Report discrepancies to HQ, USMEPCOM Approving Official (AO) within 3 working days when errors are noted.

(5) Ensuring monthly billing statements/invoices are promptly forwarded to this headquarters in accordance with this regulation.

d. Cardholder(s): Up to two Cardholders may be appointed at a MEPS and Sector.

(1) Comply with requirement instructions and guidance of this regulation, the contracted banking activity, Directorate of Contracting, Rock Island, IL (RIA) and HQ, USMEPCOM, Logistics Division.

(2) Make credit card purchases/payments (transactions) for authorized materiel and/or services in accordance with this regulation.

(3) Reconciles and signs all pages of the banking activities monthly billing statement(s) and forwards the original copy to HQ, USMEPCOM, ATTN: MRM-LO within 3 working days of receipt from the banking activity.

(4) Maintain adequate audit trails in accordance with this regulation. Audit trails (monthly statements, USMEPCOM Form(s) 700-3-1-R-E and invoices/receipts) of the cardholders will be consolidated and filed in one area of USMEPCOM activities.

**9-3. Use of the I.M.P.A.C. within USMEPCOM**

The I.M.P.A.C. process should be used as the normal method of making local purchases of materiel or payment of services received by USMEPCOM activities whenever its use is approved and authorized in accordance with the FAR and this regulation. The card(s) is/are not to be used to circumvent mandatory supply channels or mandatory government contracting sources. Some examples are; Military Supply Support Activities, Federal Supply System, GSA Mandatory Use Requirements Contracts, and GSA Customer Supply Centers (GSA, Customer Supply Centers and the Federal Prison Industries (UNICOR) accept I.M.P.A.C. as the means of payment).

**9-4. Coordination with supporting procurement office**

a. Your local supporting contracting procurement office is not involved with the issuance or use of the I.M.P.A.C. card issued to USMEPCOM activities. However, USMEPCOM activities should notify the local supporting contracting procurement office that I.M.P.A.C. card(s) have been issued and if required provide the local contracting office with a copy of this regulation.

b. Commanders and Cardholders are encouraged to use the resources of their supporting contracting procurement office to help locate sources for supplies and services, especially any mandatory sources that may apply. Local procurement activities must still be used for all procurement actions above \$2,500.

#### **9-5. Authorized use of the I.M.P.A.C.**

a. Without exception, the I.M.P.A.C. process shall only be used to obtain and pay for materiel or services authorized by this regulation or other DOD or Federal Government directive. Materiel or services received and paid for through the I.M.P.A.C. process that are not authorized will be processed as an unauthorized commitment.

b. The I.M.P.A.C. process may be used to purchase supplies, equipment and non-personal services up to the micro purchase level which is currently \$2,500.

c. The unique I.M.P.A.C. card is embossed with the cardholder name on it. "The individual cardholder is the only person authorized to conduct transaction with the card bearing their name." "No other person(s) is authorized to use the card to conduct transactions." Violations of use must be immediately reported to this Headquarters, ATTN: MRM-LO. Cardholders are personally responsible for the security of card(s) issued in their name.

d. Card(s) issued to a military or a civilian employee contain authorization codes. Under normal circumstances, merchants are required to obtain authorization from the contracted banking activity for transactions exceeding \$50. However, many merchants now use electronic authorization methods allowing authorization for transactions regardless of the amount. When the merchant seeks authorization for a transaction, the bank authorization system will check each individual cardholder's single purchase limit and the type of merchant where the cardholder is making a transaction(s) prior to approving the transaction. Just because the bank approves the transaction(s), does not make the transaction(s) correct (authorized). The banks approval of transactions is based on valid card holder, card dollar limits and valid merchant perimeters only. Commanders and cardholder must review this regulation and authorization documents to ensure requirements of the program are fully complied with.

e. Use of the card must meet the following conditions:

(1) Mandatory sources must have been tested prior to transactions or written waivers must be obtained.

(2) Cardholders must ensure that they do not exceed the purchase limits established for their account. The total of a single transaction may be comprised of multiple items, but it cannot exceed the authorized single purchase limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payment for purchases shall not be split in order to stay within the single purchase limit. Purchases that would exceed the single purchase limit must be forwarded through the proper channels to your Contracting Office for their action. The single purchase limit for all cardholders not assigned to contracting HQ, USMEPCOM, is \$2500.00. Monthly limits can be increased at any time, a request for increases has to be sent to AO. This request can sent by e-mail, fax, or mail.

(3) All materiel purchased over-the-counter must be available within one billing cycle. All Services must be received within the billing period. The materiel must be received or the service completed before the item appears on a statement of account (Exception: newspaper/magazine subscriptions and cable TV service). Orders will not be made using the I.M.P.A.C. process when vendors are unable to ship the total quantity of the purchase in the same shipment unless:

(a) All items purchased will be shipped within the same billing cycle in which they were ordered.

(b) All items purchased will not be shipped within the same billing cycle but the vendor is willing to not bill the bank until all items are shipped.

(c) All items purchased by telephone and paid for using the I.M.P.A.C. process must be delivered by the merchant within the 30 day billing cycle. The order shall not be placed without this assurance. If an item is not available immediately, back ordering is allowed only if procedures stated in paragraph (b) above are followed. The only exception is I.M.P.A.C. transactions to pay for delivery of subscriptions, e.g., magazines, periodicals, etc.

#### **9-6. Purchases requiring authorization**

a. Requests for the following commodities of materiel or services require the cardholder to contact the specified controlling/servicing organization prior to making the purchase or receiving the service. Written approvals are required and must accompany all I.M.P.A.C. transaction documentation.

b. Hazardous and Potentially Hazardous Materials (e.g., acetone, alcohol, benzol, ether, gasoline, naphtha, pesticides, refrigerants, poisons, radio-active materials, corrosive materials, equipment cleaning solvents, color toner for printers, medical waste removal etc.).

c. Automated Data Processing Equipment (ADPE), ADPE Software, Telephones, 2-way radios/Communications equipment and all components (i.e., expansion cards, memory upgrades). The controlling activity is HQ, USMEPCOM, Information Management Directorate, ATTN: MIM.

d. Paid Advertisements. The controlling activities are through Sectors to HQ, USMEPCOM, ATTN: MRM-LO (Contracting team).

e. Satellite TV receiver and cable TV service. The controlling activity is HQ, USMEPCOM, ATTN: MRM-LO (Logistics).

f. Audio/Visual information equipment, electronic digital imaging, video equipment and services and recorded videos cassettes. The controlling activity is HQ, USMEPCOM, Public Affairs, ATTN: MPA.

g. Center of Influence (COI) Functions. The controlling activity is HQ, USMEPCOM, Operations Directorate, ATTN: MOP.

h. Rental or Lease of land or buildings and minor repair(s) of existing facility. The controlling activity is HQ, USMEPCOM, Facilities Directorate, ATTN: MFA.

i. Before acquiring repair services, the cardholder will verify that the repair or maintenance is not already covered by an existing preventive maintenance agreement, contract or is the building owner responsibility. The controlling responsibility is the cardholder. The cardholder will annotate the USMEPCOM Form 700-3-1-R-E (block 4) with the statement "There is no existing agreement, contract or the building lease contract indicates the repair or maintenance is not a GSA or owner responsibility."

#### **9-7. Authorized purchases with the credit card**

To purchase anything with the credit card, it must first be authorized (TDA, IMENS, MEAD, or other directive). And not be available from the federal supply system, mandatory contract sources, or GSA.

Following are some examples of what type(s) of materiel or services may be obtained through the I.M.P.A.C. process:

- a. Authorized medical books, magazines and reference manuals.
- b. Film and film developing (for mission accomplishment, not AVMF functions).
- c. Expendable/durable common office supplies (those item(s) that are similar to materiel contained in CTA 50-970) not available from GSA, Customer Service Centers or government/military Supply Support Activities (SSA's). Common expendable/durable items available for order in the federal supply system, but can not be delivered by a required delivery date, may be obtained through commercial vendors when prices are similar or less expensive for identical item(s) available in the government supply system.
- d. Expendable consumable and durable medical supplies as indicated in the HQ, USMEPCOM, Equipment Authorization Document (MEAD), Medical Materiel Allowance List (MMAL).
- e. One time equipment maintenance/repairs, when controlled IAW paragraph 9-6h above (excluding repair(s) to GSA vehicles).
- f. One time equipment rental (excluding communications equipment and copier machines).
- g. Cable television service to applicant lounge areas, if authorized.
- h. Miscellaneous computer supplies (printer paper, printer ribbons, cables, printer cartridges, diskettes, mouse pads etc.) if not available from GSA, or commercial prices are significantly less expensive for identical items.
- i. Conference registration fees.
- j. Package shipments including overnight shipments.
- k. Authorized membership fees (general memberships only i.e., the activities name, not in the name of an individual).
- l. ADPE specifically authorized by the controlling activity IAW paragraph 9-6b above. This will normally be only for replacement unserviceable peripheral equipment which is needed right away, i.e., as replacement monitor, keyboard, or mouse.
- m. Rental of a motor vehicle for a one-time requirement that can not be satisfied by GSA vehicle fleet management office or support agreements.
- n. Purchase of telephone and telecommunications equipment after approval IAW paragraph 9-6b above.
- o. Purchase/payment of local transportation of applicants for any transportation that is supported by MEPCOM funds, i.e., medical consults, CAT-ASVAB applicants (Reference AR 601-270, par 6-3b).
- p. Purchase of training. Training must first be documented and approved on a DD Form 1556 (Request, Authorization, Agreement, Certification of Training and Reimbursement).
- q. Rental of temporary storage space with the advance approval of your AO HQ, USMEPCOM, ATTN: MRM-LO.

r. Procurement of office furniture must be in accordance with chapter 7, paragraph 7-3. The Federal Prison Industries, doing business as UNICOR, is the mandatory source for procurement of furniture. Furniture procured from commercial vendors requires a waiver from UNICOR prior to purchase. Waivers will be attached to the applicable purchase request.

s. Pre-recorded videocassette tapes with the advance approval of Headquarters Public Affairs Offices (PAO) IAW paragraph 9-6e above.

t. Monthly Maintenance, Cable Service, Satellite Service, etc., (Any re-occurring service charges that total less than \$2,500 per month)

u. Miscellaneous equipment authorized by the USMEPCOM Equipment Authorization Document (MEAD) or other directive(s).

v. Printing at a Government printing facility (DAPS).

**9-8. Restrictions (unauthorized use of the I.M.P.A.C.)**

The items or services listed below shall not be paid for using the credit card, and are in addition to those which credit card use is prohibited (as indicated the GSA schedule). Responsible officers and cardholder are encouraged to call the AO whenever they question if a purchase/payment is authorized.

a. Cash Advances. Cash advances are PROHIBITED under the commercial credit card program.

b. Travel related expenses.

c. Rentals or leases of land or buildings exceeding 30 days - Prior approval required for periods of less than 30 days is required from the AO.

d. Repair of GSA leased vehicles.

e. Purchases of telecommunications services i.e., major systems such as FTS 2000 or DSN (unless approved for purchase by HQ, USMEPCOM, ATTN: M IM-CD IAW paragraph 9-6b).

f. Purchases of printing or copying services provided by commercial sources. Government activities are required to use the Defense Automated Printing Service (DAPS) or any government printing/copying office. DAPS may require the I.M.P.A.C. card; current changes make this an authorized use for purchases at DAPS.

g. Purchases of personal services.

h. Purchase of clothing or footwear (both military uniforms and civilian attire, excluding authorized medical protective clothing and safety shoes).

i. Purchase of nonexpendable supplies and equipment without proper prior authorization..

j. Meals, lodging, and transportation of applicants (except transportation that is supported by a MEPCOM fund cite (Reference AR 601-270, para 6-3b)).

k. AVMF purchases.

**9-9. Use of I.M.P.A.C. for Environmental Protection Agency (EPA) guideline items**

The Resource Conservation and Recovery Act and Solid Waste Disposal Act require agencies to use recovered materials for EPA designated items to the maximum extent practicable without jeopardizing the intended use of the item.

a. Items include paper and paper products, vehicular products, construction and transportation products, park and recreation products, landscaping products, and non-paper office products.

b. Acquisition of EPA designated items which do not meet the EPA minimum recovered material standard must be approved by the cardholder's AO. A written determination based upon one of the following reasons must be maintained by the cardholder.

(1) Items containing EPA recommended recovered content standards are not available within a reasonable period of time.

(2) Items are only available at an unreasonable price.

(3) Items are not available from a sufficient number of sources to maintain a satisfactory level of competition.

(4) Items based upon technical verification fail to meet performance standards of specifications.

c. When conditions apply for repetitive purchases of the same item an annual blanket determination may be approved and maintained by Cardholders' AO .

**9-10. Establishing an I.M.P.A.C. account**

a. The commander will prepare a request in memorandum format requesting appointment of prospective individuals (not to exceed two per activity) as I.M.P.A.C. cardholder(s). The memorandum is forwarded to Commander, HQ, USMEPCOM ATTN: MRM-LO (Contracting), 2834 Green Bay Road, North Chicago, IL 60064-3094. A sample of a request for appointment is shown in figure 9-1.

b. The memorandum requesting appointment will identify the name, rank, duty title, and telephone number of the individual(s) to be appointed as cardholder(s).

c. The AO will review requests for appointment and forward the prospective cardholder(s) training materiel and small purchases/test as required by paragraph 9-11 below. The prospective cardholder(s) on receipt of the training/test materiel must thoroughly review the materiel, take the test and forward the completed test to the address indicated in paragraph 9-10a above for grading.

After review of the small purchasing test results and qualifications of prospective cardholder(s) the AO prepares and forwards the necessary I.M.P.A.C. account establishment documentation to contracted banking activity.

d. The AO prepares and forwards a memorandum of delegation of authority to the respective commander and cardholder(s). The memorandum delegates the authority to the cardholder(s) to act as procurement officials, as defined under Section 27 of the Office of Federal Procurement Policy Act to purchase and initiate payment of authorized materiel and/or services with the I.M.P.A.C. subject to the limitations explained in the memorandum. Copies of the request for appointment and delegation of authority will be on file (710-2m) for review during audits and command inspections.

e. The contracted servicing banking activity after review of the application will establish the I.M.P.A.C. account in the cardholder name and mail to the cardholder or designated distribution point I.M.P.A.C. card(s), account establishment documentation and additional procedural information.

f. The contracted servicing banking activity uses a Voice Response Unit to ensure that the I.M.P.A.C. card(s) has been received by the cardholder(s). When the cardholder(s) receives the I.M.P.A.C. card, the individual must immediately access the Voice Response Unit. The voice response procedures are explained in the procedural instruction provided and must be followed to activate the card/account.

### **9-11. Required training**

a. The AO is responsible for training all prospective cardholder in the uses and requirements of the I.M.P.A.C. Program. The completion of I.M.P.A.C. Program training is required prior to the issuance of an I.M.P.A.C.

b. Required training has been locally developed, but is specifically designed to cover federal, defense, and command policies and procedures pertaining to small purchases. The training program covers the following subject areas:

- (1) HQ, USMEPCOM policies contained in this regulation.
- (2) Cardholder and AO responsibilities.
- (3) Purchase/payment limits.
- (4) Cardholder Guide/procedures provided by the contracted banking activity.
- (5) Specific guidance on use of mandatory sources and order of precedence of sources as prescribed in the FAR, Part 8, such as National Industries for the Blind (NIB), National Industries for the Severely Disabled (NISH), Federal Prison Industries (UNICOR), and mandatory Supply Support Activities (SSA), Federal Supply Schedules (FSS), and General Services Administration (GSA) schedule/contract requirements.
- (6) Funding documents.
- (7) Use of recovered materials (purchase of EPA guideline items).
- (8) Hazardous materials.
- (9) Price reasonableness and sales tax.
- (10) Documentation requirements.
- (11) Prohibition against splitting purchase/payment limits.
- (12) Rotation of sources of supply.
- (13) Instructions on use of warranties.
- (14) Information on contracts and agreements which already provide services and should not be duplicated by cardholders.

(15) I.M.P.A.C. statement of account, invoice/receipt and reconciliation procedures.

c. To obtain the Commands I.M.P.A.C. training packet and testing materiel contact HQ, USMEPCOM, ATTN: MRM-LO (Contracting).

d. Prospective cardholders who have previously completed one of the following formal procurement training courses do not have to take the USMEPCOM training course. Proof of completion of one of the following courses is a training certificate:

(1) Defense Small Purchase Course (or equivalent); or

(2) Management of Defense Acquisition Contracts (or equivalent).

Upon separation, reassignment, retirement, etc., of the cardholder, he or she will destroy the card by cutting up the card and disposing of the pieces. A memorandum signed by the Commander, with the cancellation date should be sent to the AO who will complete the cancellation notice and forward the notice to the Administrative Office contact.

#### **9-12. Card security**

It is the cardholder's responsibility to safeguard the credit card and account number at all times. The cardholder must not allow anyone to use their card or account number. A violation of this trust will result in withdrawal of the I.M.P.A.C. from the cardholder. When the I.M.P.A.C. is not being used, it shall either be carried on the cardholder's person (in their wallet or purse) or secured in a locked metal cabinet/container. USMEPCOM activity commanders may require cardholder(s) to store their card(s) in a sealed envelope in the activities safe or other security type container.

#### **9-13. Dollar limits for single transactions**

A single purchase and or payment of services transaction may include multiple items, but the total amount of the single purchase/payment transaction (to include transportation/shipping cost) cannot exceed \$2,500.00. Exceeding the single purchase limit will trigger a denial at the point of sale/payment.

Purchases and or payments of services shall not be split to stay within the single purchase/payment limit of \$2,500.00. The total dollar limit per billing period will be stated in the delegation of authority provided by the approving authority.

#### **9-14. Acquisition of furniture**

a. The Federal Prison Industries, doing business as UNICOR, is the **mandatory source for procurement** of all furniture. If UNICOR offers a product that is similar to what you need, you must purchase the furniture from UNICOR.

b. You must obtain a written waiver from UNICOR prior to making the purchase from a vendor other than UNICOR. Contact the UNICOR Regional Representative servicing your area. Be prepared to answer why UNICOR's furniture will not meet requirements.

Monthly statements forwarded to the AO, which indicate furniture acquisition from commercial vendors must be supported by a copy of UNICOR's waiver. Attach all UNICOR waivers to the applicable USMEPCOM Form 700-3-1-R-E which furniture acquisitions appear.

#### **9-15. Acquisition procedures for I.M.P.A.C. purchases/payments**

When making purchases that will be paid for using the I.M.P.A.C. program, all applicable acquisition regulations apply. The cardholder must:

(1) Coordinate/obtain written authorization prior to purchase from the appropriate Headquarters staff directorate indicated in paragraph 9-6.

(2) Coordinate with the activities Support Group Supervisor (SGS) to ensure that funds are available to pay for the materiel or service.

(3) Ensure prices paid are fair and reasonable (compared to other vendors or the federal supply system).

(4) Tax exemption is acknowledged by the commercial vendor.

(5) Ensure supplies or services are not available from a mandatory source of supply.

(6) Obtain either a expendable/durable or nonexpendable document number from the activities property book officer for each I.M.P.A.C. transaction.

**Note:**

**Durable items:** Items that are not used up during normal usage (example Hand Tools).

**Expendable Items:** Items that are consumed during normal usage (i.e.: paint/office supplies)

**Non expendable items:** Items costing less than \$300.00 but do require property accountability e: TVs.

(7) If purchasing nonexpendable equipment, obtain written authority from HQ, USMEPCOM, MRM-LO for major items in accordance with paragraph 9-6.

(8) Ensure equipment, supplies and service purchases are supported by a valid requirement, authorization document or directive to include an approved USMEPCOM Form 25-3-1-R-E (Information Mission Elements Need Statement (IMENS) number, if purchasing ADP equipment, software or components. Ensure that a reasonable price is obtained by comparing with prices offered by other vendors for the same or similar item or services.

(9) Written solicitations and/or orders by Cardholders to vendors for materiel or services is not required by the I.M.P.A.C. program. Prices for materiel or services from vendors are solicited verbally in person or over the phone by the cardholder. If the requirement is so complex that a written solicitation is necessary, it will not be purchased using I.M.P.A.C. procedures. Complex specifications/requirements regardless of cost must be forwarded to the local supporting contracting/ procurement office for action.

**9-16. Additional I.M.P.A.C. purchase/payment rules**

a. General: All acquisition, logistics, and finance regulations apply to I.M.P.A.C. purchases/ payments. Cardholders must comply with the following procedures when purchasing from commercial sources:

(1) Document all I.M.P.A.C. purchases on USMEPCOM Form 700-3-1-R-E. The request documentation is held until the monthly billing statement is received and then attached to the statement with receipt invoices when it is submitted to the AO.

(2) Ensure that funds are available to pay for materiel or services being purchased. Only firm fixed price transactions are authorized. Ensure that the materiel or service is not one that must be purchased from a required source of supply IAW the FAR Part 8 (i.e., Federal Prison Industries, National Industries for the Blind/National Industries for the Severely Handicapped, existing requirements contracts, etc.). If required sources provide these products or services, the cardholder must use these sources. Many of the required sources accept I.M.P.A.C.

(3) Ensure that the price includes delivery at free on board (f.o.b.) destination. All transportation costs shall be included in the purchase price for I.M.P.A.C. transactions.

(4) Rotate sources. Purchases under \$2,500 may be made without securing competition if the cardholder considers the prices to be reasonable. Whenever practical, solicit suppliers other than the previous vendor before placing repeat orders. If suppliers furnish standing price quotations or catalog prices on a recurring basis, obtaining competition on individual purchases is not necessary, but the prices should be periodically confirmed as current. When determining the number of sources to solicit, consider the nature of the item or service to be purchased and whether it is highly competitive; information from recent purchases of the same or similar items or services; the urgency of the purchase; the dollar value of the purchase; and past experience concerning dealer prices. These purchases shall be distributed equitably among qualified vendors.

(5) Ensure that a reasonable price is obtained by comparing with prices offered by other vendors for the same or similar item or service.

(6) Purchases under \$2,500 are exempt from the Buy American Act and Small Business Set-Aside Program.

(7) Certify that the quantity and quality of the items or services furnished are in accordance with the agreement (verbal or written) with the vendor. Annotate the USMEPCOM Form 700-3-1-R-E receipt portion as materiel/services received (make sure that you receive what you pay for!). Attach receipt documents to the USMEPCOM Form 700-3-1-R-E.

b. Over-the-counter transactions:

(1) Advise the merchant that the purchase is not subject to state or local sales tax. (A notice of tax exemption appears on the I.M.P.A.C. card.) If a merchant questions the tax-exempt status, notify the AO who has the tax-exempt number.

(2) Verify that the dollar amount is correct and that no sales tax has been included.

(3) Sign the sales draft and retain a copy for record purposes and for verification of the monthly Statement of Account furnished by the contracted banking activity.

c. Mail or telephone order purchases using the I.M.P.A.C. process requires the cardholder to:

(1) Notify the vendor that the purchase is tax exempt. That the total cost must also include transportation costs.

(2) Confirm that the vendor agrees to charge the I.M.P.A.C. when shipment is made so that receipt of the supplies or services may be certified on the monthly Statement of Account. That if materiel or services are not received by the negotiated delivery date that a stop payment action will be submitted (Cardholder Statement of Questioned Item (CSQI)).

(3) Instruct the vendor to include the following information on the shipping invoice document or packing slip to alert the receiving office and the Requisitioner that the materiel or services have been accomplished through the I.M.P.A.C. process:

(a) Cardholder name and correspondence symbol;

(b) Building number, room number, street address, city, state and zip code;

- (c) Cardholder telephone number;
- (d) The term "Credit Card";
- (e) The transaction document number.

#### **9-17. Durable/expendable/nonexpendable property**

a. Durable/expendable/nonexpendable property may not be purchased using the I.M.P.A.C. program unless equipment is properly authorized prior to the purchase. Refer to HQ, US MEPCOM Equipment Authorization Document (MEAD) for the authorization. Questions regarding equipment authorizations and purchase through the I.M.P.A.C. program should be addressed to MRM-LO (Supply Accounting or Medical Logistics Branch as appropriate) prior to the initiation the transaction(s).

b. Property accounting procedures outlined in this regulation apply to materiel obtained/purchased through the I.M.P.A.C. system. A copy of the credit card voucher and vendors receipt/invoice will be filed in the supporting document file (710-2a) for all nonexpendable property book transactions. This is in addition to the I.M.P.A.C. monthly supporting document file (710-2a).

#### **9-18. Documentation and reconciliation procedures**

a. The following procedures will be used to document I.M.P.A.C. transactions, reconcile monthly customer billing statements and forwarding the reconciled monthly statement/bill for payment certification. It is very important that reconciliation of charges be accomplished and forwarded to this headquarters within required time frames indicated. Failure to meet required reconciliation suspense dates delays command consolidation of charges and causes interest penalties to be charged against the command.

b. Prior to accomplishing a purchase of materiel or payment of services through the I.M.P.A.C. process, whether it is done over the counter or by telephone, a USMEPCOM Form 700-3-1-R-E must be completed. The form is necessary to document items or services requested, verify authorization, funds availability, approval process, and receipt of materiel or services. The USMEPCOM Form 700-3-1-R-E, credit card receipt and vendor invoice(s) are also used as supporting audit trail documents used to verify the purchase/payment of materiel or services recorded on the Cardholders monthly billing statement. The audit trail is established by the activities property book officer assigning the transaction an activity document number. USMEPCOM Form 700-3-1-R-E may be obtained from the USMEPCOM Electronic Pubs/Forms Library and reproduced on 8 ½- by 11- inch plain white bond paper. Figure 9-2 shows a completed sample of USMEPCOM Form 700-3-1-R-E.

c. When making a purchase or payment over the counter, the cardholder must obtain a copy of the charge slip and receipt/invoice of materiel or services received. The charge slip and or receipt/invoice of materiel or services received are attached to the USMEPCOM Form 700-3-1-R-E. This is a very important part in the process as payment of materiel or services cannot be certified without proof of receipt. The FAR mandates proof of receipt prior to making payment of materiel or services.

d. When making purchases by telephone, the cardholder is to document the transaction on the USMEPCOM Form 700-3-1-R-E and attach all corresponding documentation associated with the purchase/payment. Vendor receipt/invoice are also required. The cardholder must inform the vendor that an invoice/receipt must be provided to affect final payment. If the vendor cannot provide the receipt/invoice prior to the monthly billing process and the charge appears on the statement take the following actions:

(1) Prepare and forward Banking Activity Form CSQICPPPUR (Cardholder Statement of Questioned Item Form), hereafter referred to as CSQI, indicating receipt/invoice has been requested from the vendor. If the vendor fails to provide the required receipt/invoice documentation by the next billing period prepare and forward a missing document statement IAW paragraph 9-16a (2)(b) below.

(2) If the receipt/invoice document is lost or missing and the vendor will not furnish another copy. The cardholder must prepare and forward a missing document statement. The cardholder will include in the statement all materiel ordered or services actually received and total cost of the transaction(s). The cardholder will sign the statement.

e. The contracted Banking activity will provide the monthly customer statement within five working days after the end of a billing cycle. The monthly cardholder statement shows the Cardholders name, account number, all purchase, credits and other transactions that were made during the billing cycle. The cardholder must verify all entries on the statement through the reconciliation process by comparing USMEPCOM Forms 700-3-1-R-E and invoices/receipts against the billing statement.

f. Cardholders must take the following additional steps during the reconciliation process:

(1) On receipt of the monthly billing statement, the cardholder must promptly (within 3 working days) reconcile all information and charges on statement. The cardholder must annotate the appropriate accounting classification code for each charge that appears on the statement in the accounting code block. The accounting classification will be obtained prior to making a credit card transaction from the activities Support Group Supervisor (SGS). The document number assigned by the property book officer is part of the accounting classification code and must also be annotated as part of the accounting classification. A brief description of materiel or services received must be included in the description block for each transaction appearing on the statement. A copy of the completed monthly reconciliation of charges less supporting documents (i.e., USMEPCOM Forms 700-3-1-R-E and invoices) must be provided to the activities SGS to facilitate posting credit card obligation into the Data Base Commitment and Accounting System (DCAS). It is important that the cardholder check each transaction on the statement to verify the accuracy. After verification of accuracy the reconciliation is reviewed by the activities responsible officer and each page of the statement is signed by the cardholder. This must be accomplished within 3 workdays of receipt of the statement. It is very important that the accounting classification along with document numbers and receipt documents be provided for each transaction on the monthly statement (no exceptions).

(2) If a cardholder is absent (i.e., TDY or leave) when the monthly banking activity billing statement arrives, the cardholders supervisor is responsible for ensuring the reconciliation process is accomplished. When both the cardholder and supervisor will be absent, the activities responsible officer will ensure the processing of the statement is accomplished within 3 days. One missed or late statement holds up the review/payment certification process by the AO (Approving official) for all USMEPCOM activities I.M.P.A.C. transactions.

(3) If an item has been returned to the merchant/vendor a credit should be reflected on the statement. If transactions or credits are not on the statement, the transaction document(s) will be retained by the cardholder until the transaction or credit appears on a subsequent monthly statement. If the transaction(s) or credit does not appear on the next monthly statement, the cardholder will notify the merchant/vendor in an attempt to resolve the problem. If the transaction is not resolved the cardholder must process the transaction as a dispute in accordance with paragraph 9-20 below.

(4) When a transaction is disputed and cannot be resolved between the cardholder and merchant/vendor, a CSQI form must be completed and submitted to the Dispute Office identified in paragraph 9-20a below.

(a) USMEPCOM Form(s) 700-3-1-R-E for each transaction appearing on the statement. The form(s) will be attached in the transaction sequence as they appear on the statement.

(b) CSQI form if applicable. Prepare a CSQI form for any noted fraudulent charge(s) due to lost or stolen card(s).

(c) The **original** copy(ies) of all sale receipts/delivery tickets/invoices for each transaction on the statement. Attach the verification of receipt of materiel/services (receipts, invoices or delivery tickets) to the back of the USMEPCOM Form 700-3-1-R-E required by paragraph 9-16g (1) above.

(d) Copy(ies) of required furniture waiver(s) and written transaction approval(s) from this headquarters staff directorates when required by paragraph 9-6.

(e) Required supporting documents must be mailed to the address indicated in paragraph 9-16g above no later than 3 working days after receipt of the monthly statement. The reconciled monthly statement and all required supporting documents must be received by the AO (Approving official) no later than the 10<sup>th</sup> of each month. The statements are sent out by the bank to all cardholders on the same date. Statements do not require date stamping when received. Federal Express can be utilized to mail/ship the statement/documents only if the activity is currently sending air bills to this Headquarters, ATTN: MRM-LO by Federal Express, and the statement/documents are sent in the same package as the air bills.

#### **9-19. AO (approving official) Review and Payment Certification**

a. The AO receives subordinate activities reconciled I.M.P.A.C. monthly statements and supporting documents for review, consolidation to a command summary and payment certification.

b. The review process ensures compliance with the FAR and this regulations requirements and includes the following major areas:

- (1) Was use of the credit card authorized?
- (2) Are dollar limitations being exceeded?
- (3) Are requirements being split to circumvent the \$2,500.00 per transaction limit?
- (4) Are mandatory sources being circumvented or not used?
- (5) Was price paid fair and reasonable?
- (6) Are **original** receipt/delivery tickets (proof of receipt of materiel/services) being submitted?
- (7) Are orders rotated among vendors?

c. Noted discrepancies during the review process will cause the AO to contact the cardholder for resolution prior to the payment certification process (i.e., missing receipt, credit, and dispute documents). The approving authority or representative will document all unresolved discrepancies by activity, prepare and forward the necessary correspondence to the activities commander to affect correction prior to the next billing cycle. Unauthorized commitments are reported for action in accordance with paragraph 9-24 below. Discrepancies must be resolved quickly in order to avoid late payment and penalties.

d. Payment to the contracted banking activity for the commands consolidated monthly transactions is accomplished after the AO provides a signed certified summary data for each cardholder. The

consolidated command summary is forwarded to the Defense Finance and Accounting Service which makes payment to the bank.

#### **9-20. Dispute procedures**

HQ USMEPCOM, Contracting Branch is designated as the dispute office for transaction resolution between Cardholders, vendors/merchants and the contracted banking activity. Forward all disputes in a timely manner to: Commander, HQ, USMEPCOM, ATTN: MRM-LO (Contracting), 2834 Green Bay Road, North Chicago, IL 60064-3094.

(1) When monthly statement is received that lists a transaction from a vendor/merchant that has not been received, the cardholder must complete a CSQI form, attach it to the monthly-reconciled statement and forward. If items purchased or services rendered are defective or faulty, the cardholder will return the item(s) to the merchant for replacement/servicing or attempt to receive a credit for the transaction. When a merchant refuses to replace or correct the faulty item(s), the transaction will be considered in dispute. The cardholder will complete and forward a CSQI form to the Dispute Office indicated above. A copy of the CSQI form will be attached to the monthly statement when it is forwarded to the AO/Dispute Office during the monthly reconciliation process. The cardholder's account will be credited by the contracted banking activity while they investigate the dispute and determine if payment should be deferred or made. The U.S. Government has the right to refuse payment. Both the Dispute Office and Cardholders will follow up disputes to ensure the best interests of the government are served. CSQI form is not appropriate and will not be submitted when tax is charged against a transaction(s). The cardholder must obtain a credit from the vendor for tax charged against the applicable account. Do not contact the servicing banking activity in regards to disputes, all questions and disputes should be directed to the AO. An exception to direct contact with the contracted servicing bank is the reporting of lost or stolen card(s) indicated in paragraph 9-21 below.

(2) The date services were received will be the last day of the monthly billing cycle from the banking activity. The date services were accepted will be the date the AO signs the statement of account. If the AO takes more than 7 calendar days to accept the service, acceptance will be deemed to have occurred (for determining a payment due date) 7 calendar days after receipt of the service. If any purchased items have not been received by the time the statement is received, the items should be disputed using the procedures in this paragraph to prevent payment delays. It is critical that all disputes be submitted to the AO/dispute office with the monthly statement reconciliation process that the disputed charge appears on. All disputed charges must arrive at the AO/dispute office no later than the 10<sup>th</sup> of each month in order to avoid late payments and penalties.

#### **9-21 Reporting lost or stolen credit card(s)**

a. In the event a credit card has been lost or stolen or if the cardholder(s) suspects the account number has been compromised, the cardholder must immediately notify (telephonically) the servicing banking activity. The servicing banking activity provides points of contact and telephone number(s) to use to report lost or stolen card(s) in the instructions provided to establish the account. After the cardholder has notified the banking activity the USMEPCOM activity commander will be notified, and a serious incident report prepared and forwarded to Headquarters USMEPCOM. It is essential that lost or stolen card(s) be reported expeditiously (with in 1 working day) after discovery, this precludes financial responsibility against both the cardholder and government. Refer to chapter 4, paragraph 4-16 when the government incurs fraudulent charges due to lost or stolen credit cards. The cardholder must also submit a written report to the AO explaining to the best of their knowledge the facts surrounding the loss or theft. The AO will submit the written report through the administrative office contact to the Contracting Officer's Technical Representative within 5 workdays.

b. The report will include:

- (1) The card(s) account number.
- (2) The cardholder complete name as it appears on the account.
- (3) The date and location of the loss or theft (if known).
- (4) If stolen, date reported to police.
- (5) Date, time and point of contact at the contracted banking activity.
- (6) Any purchase(s) made on the day the card was lost or stolen.
- (7) Any other pertinent information.

(8) When card(s) are lost or stolen the cardholder must request a new card. A new replacement card will be mailed by the contracted banking activity within 2 business days of the reported loss or theft. A card that is subsequently found by the cardholder after being reported lost or stolen will be cut in half and forwarded to the AO. The AO will complete the destruction process and forward the notice to the Program Coordinator as required by the contract. The Government will not be liable for any unauthorized use of the card. "Unauthorized use" means the use of the credit card by a person having no authority to do so either actual, apparent or implied or any use of the credit card for a purchase or other purpose which does not result in goods or services being provided to the U.S. Government or does not otherwise produce a direct, obvious benefit to the U.S. Government.

#### **9-22. Cancellation of I.M.P.A.C. account(s)**

USMEPCOM Commanders are responsible for ensuring the proper destruction of individual I.M.P.A.C. card(s) prior to the cardholder(s) departure due to separation, reassignment, retirement, etc. The destruction of I.M.P.A.C. credit card(s) will be accomplished by cutting up the card(s) and disposing of the pieces. A certificate of destruction in memorandum format signed by the Commander will be prepared and forwarded to the AO. Request(s) for new cardholder(s) should be forwarded at the same time. The AO will prepare the necessary account cancellation or establishment documentation and forward to the contracted banking activity.

#### **9-23. Cardholder/activity files**

a. USMEPCOM activities that have more than one delegated cardholder are not required to maintain duplicate files or filing areas. One consolidated monthly I.M.P.A.C. Statement/Supporting Document File (710-2a) will be maintained for the activity in the property book officer filing system. This method of consolidated filing is based on the requirement that I.M.P.A.C. transactions are assigned the activities Department of Defense Activity Address Code (DODAAC), document number Julian date, and document serial number. The only individual authorized to assign transaction document numbers in accordance with policy is the activities property book officer. The Supply Technician/Property Book Officer is normally the delegated primary cardholder of USMEPCOM activities and the audit trail begins at the origin of the document register. The following audit trail documents are required to be maintained:

b. DA Form 2064 (Document Register for Supply Actions) for both expendable/durable and nonexpendable I.M.P.A.C. transactions. The document register is filed in the supply room utilizing file number 710-2b. The retention disposition instruction for file number 710-2b is to destroy after 2 years, except that open document numbers will be extracted into current fiscal year document register (first entries of new register) in original document number sequence.

c. I.M.P.A.C. Monthly Statement/Supporting Document files for both expendable durable and nonexpendable transactions. This file (710-2a) contents consists of:

(1) Copy(ies) of the contracted banking activities monthly-reconciled statement. The statement(s) are filed in front of the supporting documents indicated below.

(2) Copy(ies) of USMEPCOM Form(s) 700-3-1-R-E for the monthly billing cycle. USMEPCOM Form 700-3-1-R-E and attachments (receipts invoices and disputes) are filed in transaction sequence (document number) as they appear on the monthly billing statement. Filing transactions in sequence as they appear on the monthly statement is due to open transaction(s) vendors have not forwarded to the bank that may not appear on the statement. Filing in transaction sequence also facilitates easy reconciliation of required supporting documents against the monthly bank statement.

(3) Copy(ies) of vendor/merchant receipts, invoices or delivery tickets for materiel or services received. Note that a copy is required as the original is forwarded to the AO. The proof of receipt is attached to the reverse side of the USMEPCOM Form 700-3-1-R-E indicated above.

d. Audit trail documents and files will be made available for review by the Inspector General, auditors, or staff accounting team members. An additional copy of the reconciled/signed banking activities monthly statement (less supporting documents) will be provided to the support group supervisor for the activities required financial files (37 series).

e. I.M.P.A.C. files retention and disposition is in accordance with AR 25-400-2, The Modern Army Record keeping System (MARKS).

#### **9-24. Unauthorized purchases or careless use by cardholder**

a. A cardholder who makes negligent unauthorized purchases/payments or carelessly uses the card may be liable to the government for the total dollar amount of unauthorized commitment(s) made in connection with the misuse of the card. In addition to financial liability, the cardholder may also be subjected to disciplinary action, to include action under the UCMJ for the military service members, action under applicable personnel regulations, or other criminal statutes and in accordance with applicable laws and regulations for unauthorized or negligent use of the credit card. The government remains financially responsible/liable to the contracted banking activity for charges made by cardholder even if purchases/payments made were unauthorized.

b. The AO will cause action to cancel cardholder accounts when unauthorized commitments or careless use is substantiated. The AO will also initiate action in accordance with this regulation, chapter 13 to determine financial liability. The appropriate commander or the commands Judge Advocate will be notified to take the appropriate administrative and/or legal actions.

#### **9-25. Financial management of credit card transactions at the using activity level**

a. The cardholder will provide a copy of the USMEPCOM Form 700-3-1-R-E for each credit card purchase/payment made to the activities Support Group Supervisor (SGS). Upon receipt of the USMEPCOM Form 700-3-1-R-E the SGS will post an obligation into the Data Base Commitment and Accounting System (DCAS).

b. Immediately after the cardholder reconciles the servicing banking activities monthly billing Statement assigned copy will be provided to the activities Support Group Supervisor (SGS). The SGS will then prepare the obligation disk to upload into DCAS. A separate obligation is required for each I.M.P.A.C. transaction assigned a document number (block 11). The copy of the signed monthly billing

statement is used as backup for the obligation(s) post to DCAS. It is extremely important not to obligate any credit card charges into the Standard Army Financial System (STANFINS) until the charges actually appear on the contracted banking activities monthly reconciled billing statement.

c. At year-end the Support Group Supervisor (SGS) will need to prepare a miscellaneous obligation document (MOD) for any anticipated or actual I.M.P.A.C. charges for the months of August and September. The year-end closing procedures issued by HQ, USMEPCOM, MRM will provide cutoff dates and special procedures for I.M.P.A.C. purchases/payments.

#### **9-26. Listing of I.M.P.A.C. key officials**

a. Program Coordinator: The Program Coordinator will serve as liaison between HQ, USMEPCOM and the contracted banking activity. The Program Coordinator oversee the I.M.P.A.C. program and provide technical guidance and assistance to the AO. This official will authorize all new Cardholder and issue the Delegation of Authority memorandum to each cardholder. The Program Coordinator and alternate are:

(1) Program Coordinator: The Logistics Division Chief, HQ USMEPCOM, ATTN: MRM-LO, 2834 Green Bay Road, North Chicago, IL 60064-3094, Telephone number (847) 688-3680, ext. 7373.

(2) Alternate Program Coordinator: I.M.P.A.C. Procurement Analyst, HQ, USMEPCOM, ATTN: MRM-LO, 2834 Green Bay Road, North Chicago, IL 60064-3094, Telephone number (847) 688-3680, ext. 7369.

b. Dispute Office Contact: This individual coordinates, processes, and monitors all disputed purchases/payments, credits, or billing errors. The Dispute Office contact is:

(3) The I.M.P.A.C. Procurement Analyst, HQ, USMEPCOM, ATTN: MRM-LO, 2834 Green Bay Road, North Chicago, IL 60064-3094, Telephone number (847) 688-3680, ext. 7369.

c. Billing Office contact: The Billing Office contact coordinates payment of the AOs certified monthly statement.

d. AO: The AO provides advice and guidance to Cardholder and certifies cardholder contracted banking activities reconciled monthly account statements. Forwards certified monthly statement to the Finance Office Contact. Directs questionable purchases/payments back to cardholder and activity commanders for resolution. The AO has the authority to direct the contracted Banking activity to cancel an I.M.P.A.C. account due to misuse.

#### **9-27. Manufacturer/retailer rebates**

Cardholder should take advantage of any rebates offered. Manufacturer/retailer rebates are made payable or endorsed to the U.S. Government Treasure. Rebates in the form of checks or cash are recorded on DD Form 362 (Statement of Charges/Cash Collection Voucher) and forwarded to the servicing Defense Finance and Accounting System (DFAS) office.

#### **9-28. Resolving problems with the Statement of Account (SOA)**

a. Problems with the monthly Statement Of Account (SOA) usually fall into one of the categories listed on the CQSI form. In most cases Cardholder will be able to resolve problems by contacting the vendor. If problems cannot be resolved with the vendor the cardholder must submit a CSQI form to contracted banking activity. The contracted banking activity allows up to 60 days to submit a CSQI.

Submission of CSQI are mandatory when materiel or services were not received. For certain problems Cardholder should delay submission of a CSQI until they receive next month's Statement Of Account (SOA). Other problems may dictate immediate submission of a CSQI. The following will determine the correct approach for resolving problems:

(1) **Merchandise/Services not Received:** Contact the vendor to notify that shipment has not been made or service not rendered. Make a written memorandum of non-receipt on the USMEPCOM Form 700-3-1-R-E. On receipt of the next statement of account the materiel or services still have not been received submit a CSQI.

(2) **Merchandise Returned or Credit Not Received:** Attempt to resolve by contacting the vendor. Record questioned amount on the USMEPCOM Form 700-3-1-R-E (block 12). If upon receipt of the next month's SOA the account has still not been credited for the questioned amount, submit a CSQI. To resolve any other types of incorrect charges including unauthorized mail or telephone order, duplicate processing/billing, alteration of initial charge(s), unrecognized charge(s) contact the vendor and annotate the USMEPCOM Form 700-3-1-R-E (block 12). If the cardholder cannot resolve the problem with the vendor, immediately submit a CSQI to the servicing banking activity and forward a copy to the AO with the reconciled monthly statement of account.

b. If the disputed charge involves sales tax or transportation costs charged erroneously by the merchant, the amount of the tax or erroneous transportation costs cannot be disputed through Cardholder Statement of Questioned Item form process. Cardholder must make every effort to obtain a credit for the amount of the tax or transportation costs from the merchant. If a credit is not obtained, ordering agencies (USMEPCOM activities) must pay the tax or transportation costs. **Do not submit a CSQI for this.**

c. Each month, the contracted banking activity distributes a "Status of Disputed Transactions Report" in addition to the Statement Of Account (SOA). The Status of Disputed Transaction Report lists all unresolved disputes as well as those resolved during the last billing cycle. The cardholder must review this report and ensure disputed transaction(s) are correct. Contact the contracted Banking activities, I.M.P.A.C. Customer Service Department or this commands I.M.P.A.C. Program Coordinator (IPC) to resolve any outstanding discrepancies. If a dispute is denied by contracted Banking activity the cardholder forwards a copy of the applicable CSQI denial to the AO who in turn forwards the dispute denial to the servicing Defense Finance and Accounting System office within 5 days.

d. If materiel or services transactions accomplished with the card are found to be defective, the cardholder obtains replacement of the materiel or correction of service from the merchant as soon as possible. If the merchant refuses to replace materiel or correct the faulty service, the cardholder will consider the item in dispute. Items in dispute are handled in the same manner as billing errors. Credited amounts may not be added back to the funding document or reused by the cardholder without coordination from the Defense Finance and Accounting System (DFAS) servicing office. Any disputed amounts denied by the contracted Banking activity must be submitted to the Defense Finance and Accounting System (DFAS) servicing office.

#### **9-29. Violation of I.M.P.A.C. procedures/policy**

a. If as a result of findings from review of monthly account statements/supporting documents, surveillance visit, or by any other means, it is discovered that the cardholder is in violation of the procedures and policies contained herein, a memorandum will be forwarded through command channels to the cardholder's commander indicating the violation(s). The AO will then take the appropriate action to have the contracted Banking activity change the cardholder's monthly purchase limitation as described below or cause cancellation of the account. The memorandum will state the following:

- (1) A violation (describe) was discovered or is occurring.
  - (2) The monthly purchase limitation for that particular cardholder is being reduced to: (dollar limit).
  - (3) The revised limitation will remain in effect (state date) or until the cardholder's commander takes appropriate action against the cardholder and the cardholder receives remedial training in regards to small purchase policy, I.M.P.A.C. procedures and requirements of this regulation.
  - (4) After the above described actions have been accomplished, the monthly purchase limitation will be changed to reflect the previous limitation if no reoccurring violation(s) are noted. Further violation(s) will be grounds to revoke/cancel the I.M.P.A.C. privileges for that cardholder.
- b. Any singular violation will cause the AO to cancel the account. All violation(s) which are unauthorized commitments requires the AO to direct a report of survey in accordance with chapter 13. The explanation that the cardholder was directed to accomplish unauthorized transaction(s) is not acceptable. The delegated authority to make small purchases in accordance with the Federal Acquisition Regulation, IMPAC program procedures and this regulation rests solely with the cardholder.

**9-30. Periodical card reissue**

The contracted Banking activity will reissue the I.M.P.A.C. every 24 months to each active cardholder. The Banking activity will forward to each I.M.P.A.C. Program Coordinator (IPC), at least three months prior to the expiration of each I.M.P.A.C. in the possession of cardholder. A Card Reissue Report is furnished which lists each active I.M.P.A.C. scheduled for renewal. The IPC must inform the contracted Banking activity, in writing, within 30 work days after receipt of the report, which I.M.P.A.C. cardholder should not be reissued.

(letterhead)

(Office Symbol)

(Date)

MEMORANDUM FOR Commander, HQ, USMEPCOM, ATTN: MRM-LO (IMPAC Approving Official), 2834 Green Bay Road, North Chicago, IL 60064-3094

SUBJECT: Request For I.M.P.A.C. Small Purchase Authority

1. Request the individual(s) indicated below be appointed/delegated as International Merchant Purchase Authorization Card (I.M.P.A.C.) small purchase agent(s) for this activity:

- a. Cardholder Name: (First Name, Middle Initial, Last Name)
- b. Duty Position : (i.e. Supply Technician)
- c. Address: (Address of activity to include street number, city, state and zip code)
- d. Telephone Number: (Area code, Telephone number and extension number)

2. The individual(s) indicated above have completed the required training and the completed test is enclosed. The individual(s) have read and fully understand the commands procedures and policies governing the program.

3. Point of contact is the undersigned, DSN (Telephone Number) ,or commercial (Area code + Telephone Number)

\_\_\_\_\_  
Commander's Signature Block

Encl  
as

**Figure 9-1, Sample request for I.M.P.A.C. Authority delegation**

I.M.P.A.C. PURCHASE REQUEST				Page 1 of 2
For use of this form see, USMEPCOM Reg 700-3				
SECTION I - REQUEST				
1. Initiating official's name: John M. Doe		2. Office symbol/phone extension: MRM-LO		3. Date: 22 Dec 99
4. Nomenclature or detailed description of services (for single use items, also complete blocks 18 & 19): Item #1. Office Supplies <input checked="" type="checkbox"/> Related multiple items - see page 2				
5. Suggested source (vendor name): Office Max				6. Estimated cost: \$600.00
SECTION II - PURCHASE APPROVAL				
7. Funds availability and SGS/BA initials: <input checked="" type="checkbox"/> AVAILABLE <input type="checkbox"/> NOT AVAILABLE		8. <input checked="" type="checkbox"/> APPROVED FOR PURCHASE <input type="checkbox"/> APPROVED FOR SHELF (UFR) <input type="checkbox"/> DISAPPROVED		9. Commander's signature and date:  Mark Enstrom 22 Dec 99
SECTION III - PROCUREMENT				
10. Cardholder name/signature: John M. Doe <span style="float: right;">John M. Doe</span>			11. Requisition number: 9295-0100	
12. Processing/billing discrepancies:			13. POC name and phone number: Mr. Paul Y. Know (847) 555-5555	
14. Vendor name, address and type: Office Max 444 Grand Ave. Waukegan, IL 60085  <input type="checkbox"/> SMALL <input type="checkbox"/> WOMAN OWNED <input type="checkbox"/> EDUCATIONAL <input type="checkbox"/> LARGE/GOVERNMENT <input type="checkbox"/> DISADVANTAGED <input type="checkbox"/> NON-PROFIT			15. Order date: 22 Dec 99	16. Delivery service date: 30 Dec 99
			17. Total quantity (page 1 & 2): 15	
			18. Unit:	
			19. Unit cost:	
			<b>REMEMBER: NO TAX!</b>	
			20. Total cost (page 1 & 2): \$155.40	
SECTION IV - FUND CITE CERTIFICATION				
I CERTIFY THAT FUNDS ARE AVAILABLE AS INDICATED:				
21. Signature: Ms Jane S. B. [Signature]		22. Date: 22 Dec 99	23. Shipping charges: \$3.20	24. Total cost of order: \$158.60
25. Full Fund Citation: 2192020. 26RB. 4AAA      W16ARE 92950101				
SECTION V - RECEIPT/PROPERTY BOOK				
RECEIPT CERTIFICATION		PROPERTY BOOK DISPOSITION		
THE PROPERTY IDENTIFIED ABOVE HAS BEEN RECEIVED, INSPECTED, AND IS ACCEPTED.		27. <input type="checkbox"/> NOT APPLICABLE <input checked="" type="checkbox"/> EXPENDABLE	28. <input type="checkbox"/> MEAD <input type="checkbox"/> TDA <input type="checkbox"/> MMAL <input type="checkbox"/> CTA	
26. Receiving official's signature and date:  Partial> Final> John M. Doe 27 Dec 99		29. PBO signature and date:  John M. Doe 27 Dec 99		

USMEPCOM Form 700-3-1-R-E, 1 Dec 99

Figure 9-2. Sample of a completed USMEPCOM Form 700-3-1-R-E

Rel:

116 D 99 FPC 15 J 2000

IMG 3 USMEPCOM 700-3

SECTION I - REQUEST - continued (block 4)					
Page 2 of 2					
ITEM #	ITEM	QTY	UNIT	UNIT COST	TOTAL COST
2.	8 MM Data Cartridge Maxell #186710	5	each	\$5.30	\$26.50
3.	Laser Printer Labels Universal #80106	10	each	\$12.89	\$128.90
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
<b>TOTAL COST (page 2):</b>					<b>\$155.40</b>

USMEPCOM Form 700-3-1-R-E, 1 Dec 99

**Figure 9-2. Sample of a completed USMEPCOM Form 700-3-1-R-E – continued**

**Legend for completion of USMEPCOM Form 700-3-1-R-E, figure 9-2**

Completion instructions by column or block of USMEPCOM Form 700-3-1-R-E. all entries are typed or printed unless other wise stated (i.e.: signatures). The utilization of this form should be done in form flow due to blocks that are filled in and/or calculated. This form can be transmitted between the SGS/BA and PBO, supply technician via e-mail to make the transaction smoother and easier.

**Section I Request**

Block 1: (Initiating Officials name) should be PBO, Supply Technician or other card holder.

Block 2: (Office symbol/phone extension) This is of the initiating official.

Block 3: (Date) self explanatory.

Block 4: (Nomenclature or detailed description of services) for single insure that you complete blocks 18 and 19.

Block 5: (Suggested source (Vendor Name) self explanatory.

Block 6: (Estimated Cost) Place your estimated costs of your total purchase here. This includes page2 if utilized.

Initiating official STOP Here until Section II completed by SGS/BA and Commander

**Section II Purchasing Approval**

Block 7: (Funds availability and SGS/BA Initials) self explanatory.

Block 8: Check appropriate block. Completed by Commander or designated representative.

Block 9: self explanatory

**Section III Procurement**

Block 10: (Cardholder name/signature) self explanatory except it requires typed and signature.

Block 11: (Requisition number) PBO/Supply technician assigns a requisition/document number from the appropriate document register and posts it here.

Block 12: (Processing/Billing Discrepancies) refer to paragraph 9-28 for details on this block entries.

Block 13: (POC name and phone number) Name of the person at the store, firm, or company you made contact with about this request.

Block 14: (Vendor Name, Address and type) Store, firm, or company name and address. Check block that pertains.

Block 15: (Order Date) The date the order was placed.

Block 16: (Delivery Service Date) Date the items/service is to be completed.

**Legend for completion of USMEPCOM Form 700-3-1-R-E, figure 9-2, continued**

Block 17: (Total Quantity) This is total of page 1 and 2. Form Flow program will put totals here if you fill out your form in form flow, if you do it manually you will have to make this entry.

Block 18 and 19: These block only requires entry if are using page one only

Block 20: (Signature) Signature of the SGS or BA.

**Section IV Fund Cite Certification**

Block 21: (Signature) This is the signature of the SGS or BA who ever certifies funding.

Block 22: (Date) self explanatory

Block 23: (Shipping Charges) Charges over and above the costs of the items that the vendor/firm charges to transport/mail items to you.

Block 24: (Total Cost of Order) self explanatory  
This block will reflect the costs of all items requested to include shipping charges. If you utilize Form Flow this block will complete by the program.

Block 25: (Full Fund Citation) self explanatory

**Section V Receipt/Property Book**

Block 26: (Receiving official signature and date) self explanatory  
Can be received by PBO,SGS,BA, or a designated person, but they have sign and date.

Block 27: self explanatory (PBO/Supply Technician)

Block 28: self explanatory (PBO/Supply Technician)

Block 29: self explanatory (PBO/Supply Technician)

Page 2 is self explanatory

**Appendix A****Management Control Evaluation Program, International Merchant Purchase Authorization Card (I.M.P.A.C.)****A-1. Function**

The function covered by this checklist is to provide assistance, evaluation, self evaluation, training and support.

**A-2. Purpose**

The purpose of this checklist is to assist the Commander, Supervisors, Budget Technicians, and the PBO/supply technician in evaluating the key management controls involved in this program and to reduce the amount of programs to manage. It is not intended to cover **ALL** aspects.

**A-3. Instructions**

Answers must be based on actual **testing** of key management controls (e.g., document analysis, direct observation, sampling, simulation, and others). Answers which indicate deficiencies must be explained and corrective action indicated in supporting documentation. These management controls **must** be evaluated at least every 5 years. Certification that this evaluation has been conducted, must be accomplished on DA Form 11-2-r (Management Control Evaluation Certification Statement).

**A-4. Test Questions**

- a. Has the commander appointed in writing cardholder(s) IAW para 9-2d ? (Not to exceed two per activity)
- b. Has the designated card holders completed the I.M.P.A.C. training course IAW para 9-2d ?
- c. Is the delegation of authority from HQ, USMEPCOM Resource Management, Contracting Division on file IAW para 9-2 ?
- d. Is the commander reviewing all request prior to purchase IAW para 9-2 ?
- e. Is the commander reviewing the monthly billing statements IAW para 9-2 ?
- f. Are adequate audit trails established IAW para 9-2e ?
- g. If more than one cardholder is designated per activity, is a single consolidated audit file (710-2a) being maintained IAW para 9-2e ?
- h. Is the I.M.P.A.C. process used only to obtain material or services authorized IAW chapter 9, USMEPCOM regulation 700-3 and equipment authorization documents (ref para 9-5a) ?  
List any noted unauthorized commitments(ref document numbers).
- i. Are purchases within the single purchase limit/authorization (\$2500.00) IAW para 9-5 ?  
Note any purchase that exceeded limit/authorization by document number and dollar amount.
- j. Are mandatory sources for material and services being tested for availability prior to using the I.M.P.A.C. program IAW para 9-5 ?
- k. Does the use of the card meet the conditions/requirements of para 9-5e ?

l. Are written approvals on hand, for material or services (i.e. IMPE, advertisements, audio/visual, hazardous material) that require authorization IAW para 9-6 ?

m. Is UNICOR being utilized as the primary source of supply for furniture ? If not are waivers from UNICOR on hand when ordering furniture from commercial sources (IAW para 9-7m and para 9-14) ?

n. Are items or services indicated in para 9-8 as restricted being procured ?

o. Are I.M.P.A.C. holders properly securing and safe guarding credit cards under their control IAW para 9-12 ?

p. Are purchases being split to circumvent the (\$2500.00) single transaction limit (ref para 9-13) ? List split transactions if applicable.

q. Are acquisitions procedures for I.M.P.A.C. purchases/payment IAW para 9-15 ? If not list applicable transactions.

r. Are all additional I.M.P.A.C. purchase rules indicated in para 9-16 being followed ? If not list violations.

s. Are non expendable and durable material purchased through the I.M.P.A.C .process being properly accounted for, are supporting documents on file (710-2a) IAW para 9-17 ?

t. Is documentation and reconciliation of monthly statements IAW para 9-18 ?

u. Is proof of receipt (copy of charge slip, vendor receipt or invoice) on hand for all transactions IAW para 9-18c ?

v. (22) Are monthly reconciled statements being forwarded to arrive at the approving official no later than the 10<sup>th</sup> of each month IAW para 9-18h ?

w. Is the activity commander and Cardholders correcting discrepancies noted by the approving official in a timely manner IAW para 9-19c ?

x. Are transactions which are questionable being disputed IAW para 9-20 ?

y. Are lost or stolen credit cards being reported IAW para 9-21 ?

z. Are credit cards being withdrawn and destroyed prior to departure of the cardholder from the activity ?

aa. Are certificate of destruction being prepared and forwarded to the approving official IAW para 9-22 ?

bb. Is one consolidated monthly I.M.P.A.C. statement/supporting document file (710-2a) being maintained ?

cc. Are vouchers (I.M.P.A.C .With receipts) filed in transaction sequence (document numbers) as they appear on the monthly billing statement IAW para 9-23 ?

dd. Are billing problems resolved through submission of Cardholder Statement of Questioned Item (CSQI) forms IAW para 9-28 ?

**A-5. Supersession**

This checklist replaces the checklist for I.M.P.A.C. standard operating procedures previously published.

**A-6. Comments**

Help make this a better tool for evaluating management controls. Submit comments to HQ USMEPCOM Attn: MRM-LO 2834 Green Bay Road North Chicago IL 60064.

**A-7. Use of DA Form 11-2-R (Management Control Evaluation Certification Statement)**

DA Form 11-2-R (Management Control Evaluation Certification Statement) is designed to document any management control evaluation. Certification that a management control evaluation has been conducted will be certified on this form. The form is available in the USMEPCOM Electronic Pubs/Forms Library. See USMEPCOM Reg 11-4, figure 2-3 for a complete sample of this form.

**Glossary:**

**AO**

Approving official

**AVMF**

Amusement vending machine fund

**ADPE**

Automated data processing equipment

**BA**

Budget assistant

**CSQI**

Card holder statement of questioned item

**CSQICPPUR**

Bank generated form

**COI**

Center of influence

**DOD**

Department of Defense

**DFAS**

Defense finance accounting system

**DCAS**

Data base commitment and accounting system

**DODAAC**

Department of Defense Activity Address code

**DAPS**

Defense automated printing service

**EPA**

Environmental protection agency

**FSS**

Federal supply schedules

**FAR**

Federal acquisition regulation

**F.O.B.**

Free on board

**GSA**

General services administration

**IPC**

I.M.P.A.C. program coordinator

**IAW**

In accordance with

**I.M.P.A.C.**

International merchant purchase authorization card

**IMENS**

Information mission elements need statement

**MARKS**

Modern army records keeping system

**MEAD**

USMEPCOM equipment authorization document

**MEPS**

Military Entrance Processing Station

**MMAL**

Medical material allowance list

**MOD**

Miscellaneous obligation document

**NIB**

National industries for the blind

**NISH**

National industries for the disabled

**PAO**

Public affairs offices

**RIA**

Rock island arsenal

**SSA**

Supply support activities

**STANFINS**

Standard Army financial system

**SOA**

Statement of Account

**Released 16 Dec 99, Effective 15 Jan 2000**

**IMC 3, USMEPCOM Regulation 700-3**

**SGS**

Support group supervisor

**TDA**

Table of distribution and allowances

**UNICOR**

Federal prison system

**UCMJ**

Uniform code of Military Justice

**USMEPCOM**

United States Military Entrance Processing Command