



**DEPARTMENT OF THE ARMY**  
**INSTALLATION MANAGEMENT COMMAND PACIFIC**  
**HEADQUARTERS, UNITED STATES ARMY GARRISON DAEGU**  
**OPC 305 BOX 23**  
**APO AP 96218-9001**

AMIM-DAG-ZA (100)

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: U.S. Army Garrison Daegu (USAG Daegu) Policy Letter #26-20,  
Government Purchase Card Procedures

**1. References.**

- a. Federal Acquisition Regulation (FAR), Part 13 "Simplified Acquisition Procedures", 11 Jun 2025
- b. Treasury Financial Manual, - Vol. I, Part 4, Ch. 4500, "Government Purchase Cards"
- c. OMB Circular No. A-123, Appendix B Revised, 27 Aug 2019
- d. Defense Federal Acquisition Regulation Supplement (DFARS), Part 213.301 "Government-wide commercial purchase card", 17 Jan 2025
- e. Department of Defense (DOD) Financial Management Regulation (FMR) Vol. 10, Ch. 2, "Discount Offers and Rebates/Refunds", Feb 2025
- f. Department of Defense (DOD) Financial Management Regulation (FMR) Vol. 10, Ch. 23, "Purchase Card Payments", Apr 2023
- g. Department of Defense Governmentwide Commercial Purchase Card Guidebook (DOD Guidebook), 1 Mar 2025
- h. Department of the Army Government Purchase Card Operating Procedures, AFARS Appendix EE, 1 Oct 2024
- i. Army Federal Acquisition Regulation Supplement (AFARS), Part 5113 "Simplified Acquisition Procedures", 1 Oct 2024
- j. IMCOM GPC Standard Operating Procedures (SOP), 29 Feb 2016
- k. IMCOM-P External SOP Rapid Action Revision (RAR), Chapter 31, 21 Jul 2017
- l. 411<sup>th</sup> Contracting Support Brigade Supplement to the Department of the Army Government Purchase Card Operation Procedures (OP), 8 Apr 2019

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m. 411<sup>th</sup> Contracting Support Brigade GPC program Live Training, 5 Jun 25

**2. Purpose.** To define the procedures and processes required to establish, maintain, and operate an effective Government Purchase Card (GPC) program for all activities using appropriated funds within U.S. Army Garrison Daegu (USAG Daegu).

**3. Applicability.** This policy applies to all USAG Daegu staff elements.

**4. Concept.** The functional objective for GPC accountability is to ensure appropriate use, correct administration, proper account reconciliation and property accountability.

**5. Policy.** This policy designates responsibilities and describes policy and procedures for the GPC Program.

a. The USAG Daegu Deputy to the Garrison Commander nominates Billing Officials (BOs), Alternate Billing Officials (ABOs), and Card Holders (CHs) by signature on the GPC application form to effectively support the needs of activities. The application package is routed through the Resource Management Office (RMO) for review, approval, and processing through the 411<sup>th</sup> Contracting Support Brigade.

b. Funding of the GPC. The BO will establish funds availability through coordination with the RMO. No purchase may be initiated without the BO's signature on the GPC Request Form. When the BO is not present, the ABO will approve/validate requirements. Purchasing will be suspended when funds are not available.

c. Safeguarding charge cards and card use. CHs must safeguard charge cards in the same manner as cash. ONLY the CH may place orders for goods or services. No other individual in the organization may purchase goods or services with a charge card.

d. Monthly Reconciliation. CHs will upload GPC Request form, Purchase Request (PR), Merchant 889 form (if it is required) and receipt, etc. to the U.S Bank Website and provide all other supporting documentation to the BO for certification, within 3 days after the cycle end date (19th of each month).

e. Hand Receipt and Property Accountability. CHs will maintain all documentation in accordance with the 411<sup>th</sup> Contracting Support Brigade OP (reference I). CHs will instruct vendors to ship to CH address or an official address, not to any other individuals within the organization. Korean National CHs may use their BO's mail address or official address on post. CHs will maintain positive control of all items until released to the requestor. Accountable property items, usually nonexpendable items or pilferable items, must be recorded in the property book. Property Book Officer (PBO) signature is required on all GPC forms except for purchases of 1) services, 2) training, and 3)

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consumable supplies (i.e. paper, office supplies). Any changes to policy must be handled in accordance with internal guidance provided by the PBO.

f. Training. BOs and CHs must complete purchase card training in order to understand their roles and responsibilities within the charge card program. IAW OMB Circular No. A-123, Appendix B, Chapter 4, all program participants must be trained before appointment; complete annual refresher training; and annual ethics training.

g. Transfer of CHs and BOs. Departing CHs or BOs will notify the RM 60 days prior, and CHs and BOs will provide GPC termination form or DD 577 to RMO 45 days prior to departure from the organization.

h. GPC Surveillance. Surveillance shall be conducted by Internal Review and 411<sup>th</sup> Contracting Support Brigade for each CH through regular file reviews and inspections. Additionally, Data Mining in Insight of Demand identify potentially fraudulent, improper, and abusive purchases, including but not limited to questionable vendors, weekend and holiday purchases, split purchases, unusual amounts or relationships, year-end spending, and transactions by vendor, etc. Billing Officials and Cardholders are required to respond to several questions pertaining to the transaction and upload all supporting documentation, which will be reviewed by the 411<sup>th</sup> Contracting Support Brigade for inspection purposes.

## **6. Responsibilities.**

a. The Resource Management Office. The RMO is responsible for oversight of the activities of the CHs and BOs and provides appropriate guidance and assistance to enable successful execution of their assigned responsibilities.

b. Directors/Section Chiefs.

(1) Validate the need for GPCs in the directorate.

(2) Ensure BOs and ABOs are properly identified, trained, and appointed, and DEROS dates are monitored to ensure replacement BOs are timely identified, trained and appointed in advance to avoid card suspension.

(3) Ensure all personnel understand that CHs can make a purchase. No other individual is authorized to obligate the government. Any individual who commits an unauthorized obligation is subject to disciplinary action.

c. Billing Official.

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(1) GPC BOs are personally and pecuniary liable for the full amount of any improper payments resulting from misuse, abuse, or unauthorized purchases of the GPC in accordance with Title 31 U.S. Code §3528.

(2) The BO should be in the CH's supervisory chain and is the ultimate approval authority. When the BO is not the CH's supervisor, ensure BO and A/OPC get the support they need to ensure compliance with GPC regulations.

(3) The BO will review every transaction for each assigned CH account and verify that transactions were made in accordance with 411<sup>th</sup> Contracting Support Brigade OP. BOs will confirm the transaction information prior to certifying monthly bills. If not matched, the BO will reject the statement and notify the CH of required correction.

(4) The BO will certify monthly billing statements within five business days of close of the billing cycle. The BO will verify that U.S Bank Access Online purchase documentation has been uploaded to AXOL, including the PBO's email notification of receipt when applicable.

(5) The BO will neither delegate any of their GPC program responsibilities nor allow others to certify billing statements using their individual Common Access Card (CAC). ABOs must be appointed to approve urgent GPC requirements and to certify statements during temporary absence of the primary BO. ABO authority terminates with the departure of the primary BO, unless a new one is appointed in the departing BO's place.

(6) The BO is responsible for responding to all Flagged Transactions within the required timeframe.

d. Cardholder.

(1) Prior to any proposed purchase, the CH must obtain BO's and director's written approval. CHs will ensure that all purchases are made in accordance with guidance, procedures, regulations and statutes contained in the 411<sup>th</sup> Contracting Support Brigade OP, and that the purchase includes all potential costs, including but not limited to: Currency exchange rates, shipping charges, ancillary items (licenses, etc.) to ensure the purchase does not exceed the micro-purchase threshold.

(2) CHs will process GFEBs PR, obtain L1 and L4 approval before making any purchase. CH will deobligate remaining funds if total obligated funds were not spent.

(3) CHs will review and verify the legitimacy of all charges applied to her/his account and complete reconciliation and approval or dispute of their bank statements in

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US Bank AXOL within three business days of the close of the billing cycle, provide supporting documents to the BO and upload documents to AXOL.

(4) CHs will maintain records of all purchase made. These will include the signed GPC Request form, the receipt from the seller, the hardcopy Statement of Account sent to the CH, and any authorization documents that may be required for certain goods or services (i.e. IT purchases, etc.). The required documents will be saved under the official file area at the end of the billing cycle. These records are to be maintained for ten years at the organization.

(5) CHs will notify their BOs and RM 60 days before their departure and cease purchasing no later than 45 days prior to their departure. They cut the card in half and submit the completed CH termination form to RMO GPC Administrator. CHs must ensure that any outstanding charges on their accounts are identified and any outstanding purchase activity records are turned over to the BO.

e. Requestor.

(1) Prior to any purchase, the Requestor will determine the requirement, complete market research (incl. mandatory sources), complete the GPC form with all required documents attached (requirements document for electronics purchases, training approval, etc.), obtain Budget manager / BO approval, property book and Information Management Office (IMO) review, RMO determination of funds availability. Requestor then requests that the GPC CH process the GFEBs PR, obtain L1 and L4 approval before the CH makes the purchase.

(2) The Requestor will not enter into any agreement with vendors, place any orders or take any other actions that obligate the government in any way.

f. Property Book Office. PBO will maintain a suspense file with all GPC request forms which list accountable items and follow up with requestors on receipt of purchases to ensure all accountable items are properly entered on a hand receipt.

g. Internal Review Office. IR will conduct reviews of all GPC account, upon request, for compliance with established statutes, regulation, & policies.

## **7. Procedures.**

a. Make micro purchases based on the following threshold:  
Generally, the single purchase limit (SPL) is the micro-purchase threshold (MPT)

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MPT & SPL	Supply	Service	Minor Construction
CONUS Vendor	Less than equal to \$10,000 *Ordering Officer Procedures (ask A/OPC)	Less than equal to \$10,000 Less than equal to \$2,500 IF subject to Service contract Labor Standards	Less than equal to \$2,000 No Exception
OCONUS Vendor (ex. Korean Local)	Less than equal to \$10,000 Less than equal to \$25,000 With GPC Branch Approval	Less than equal to \$10,000 Less than equal to \$25,000 with GPC Branch Approval	Less than equal to \$10,000 Less than equal to \$25,000 with GPC Branch Approval

b. Purchases requiring special pre-approval:

(1) Accountable items. BOs are required to ensure that all property book accountability requirements have been fulfilled by coordinating with PBO. Nonexpendable property items must be recorded in the property books as required by existing regulations governing property accountability. In addition, highly pilferable or sensitive items, i.e. (Digital Cameras, Portable Hard Drives, for example), require some type of accountability in accordance with their local policy and procedures.

(2) Computers, Communication and Electronic Equipment. CHs determines whether items require Requirements Document (RD) or are RD exempt. RD required and RD exempt but Network Enterprise Center approval required items must be approved through IMO prior to purchase of items with a written approval by 1<sup>st</sup> Signal Brigade.

(3) Hazardous Materials. Local GPC purchase requests for Hazardous Materials will be reviewed and approved by Safety Office, Industrial Hygiene, and the Environmental Division using the product Safety Data Sheet IAW USAG Daegu Hazardous Material Management Program Plan.

(4) Construction Services, Facilities and Ground Maintenance. CH will coordinate with RMO to ensure that the funds they have assigned to their accounts are authorized for such purchases. If proper funds are available, the Card holder will obtain a work order from DPW in advance of the purchase.

(5) Printing or Copying Services. All requirements for printing or copying service must be purchased from the Defense Logistics Agency Document Services, previously

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known as Defense Automated Printing Services. This applies to all printing and copying requirements.

(6) Awards and Award Type Items. Generally, the purchase of award items in support of sporting events or other recreational activities with appropriated funds is not authorized. In order to ensure that purchases for such items are indeed in support of a legitimate awards program, each purchase must be accompanied by a memorandum signed by the first Lieutenant Colonel (or equivalent) in the unit chain of command, certifying that the items are to be used for such a purpose and that the proposed purchase conforms to the relevant regulations.

(7) Ozone Depleting Substance (ODS) & ODS equipment purchase of Class I ODS is banned. Purchase of Class ODS is only permitted when used in existing air conditioning and refrigeration equipment. Purchase request for Class II ODS will be reviewed and approved by the Environmental Division. Purchases of new commercial systems using Class I & Class II ODSs have been banned IAW USFK Manual 4715.05 Environmental Governing Standards, Enclosure C, Para 9 b.

## **8. Prohibited Items.**

a. The GPC shall not be used for the following purposes.

(1) Cash. The GPC is not to be used to purchase other financial instruments including cash advances, money orders, traveler's checks, gift certificates, etc. All refunds from merchants will be processed using chargeback to the GPC and not by a cash refund.

(2) Travel Related Purchases. The GPC is not to be used to pay for expenses related to official travel (PCS/TDY) supported by travel orders which will be reimbursed on a travel voucher (rental vehicles, airline, train, or bus tickets, lodging, meals, drinks).

(3) Telecommunication Services. Telecommunications services, specifically, Federal Telecommunication System or Defense Switched Network, are to be provided by the Signal organizations so the general restriction against procuring goods or services that are already provided through an established system applies to this category of services.

(4) Souvenirs, Gifts and Mementos. Operation and maintenance funds are not authorized for these types of purchases (plaques, flowers, gifts for retirement parties or hail and farewells. In rare occasions, such purchases may be authorized (for example, when Official Representation Funds are authorized). The CH must ensure that s/he has such funds assigned to the GPC account before making any such purchases.

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(5) Morale, Welfare, and Recreation (MWR) and Non-Appropriated Funds (NAF). MWR and NAF purchases are not authorized (for example, barbeque grills). Any cost associated with staging an organization day picnic or Christmas party items, such as Santa suits, paper plates, plastic forks and knives, etc., are not authorized.

(6) Personal Expense Items. Items that are primarily for the convenience of an individual are not to be procured using the GPC. These include clothing, fines, food, drink, items such as appliances, portable electronic devices, facial tissues, etc.

9. The procedures identified in this policy are not all inclusive. BOs and CHs will stay abreast of relevant future policies that pertain to the GPC program. CHs must comply with all provisions and guidance contained in the 411<sup>th</sup> Contracting Support Brigade GPC OP for USFK.

10. POC for this policy is the Resource Management Officer at 763-6740.

JEFFREY D. NOLL  
COL, IN  
Commanding

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