

Headquarters
Eighth United States Army Korea
United States Army Installation Management Agency
Korea Region Office

Army in Korea
Regulation 37-16

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Financial Administration

PROCEDURES FOR DOCUMENTING AND REPORTING REIMBURSABLE SUPPORT

***This regulation supersedes Eighth Army Regulation 37-16, 1 Sep 93**

For the Commanding General:

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Summary. This regulation prescribes procedures for documenting and reporting reimbursable support provided from appropriated funds allotted to the Eighth United States Army (Eighth Army)/United States Forces, Korea (USFK), where accounting records are maintained by Centralized Pay and Accounting (CP&A), fiscal station number 92127.

Summary of Change. This document has been substantially changed. A full review of its contents is required.

Applicability. This regulation applies to all Eighth Army activities that provide reimbursable support from resources allotted to fiscal station number 92127.

Supplementation. Issue of further supplements to this regulation by subordinate commands is prohibited unless prior approval is obtained from Commander, 19TH SC (E) (EANC), Unit #15015, APO AP 96218-5015.

Forms. Army in Korea (AK) forms are available at www.usfk.mil.

Records Management. Records created as a result of processes prescribed by this regulation must be identified, maintained, and disposed of according to AR 25-400-2. Record titles and descriptions are available on the Army Records Information Management System (ARIMS) website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this regulation is the Commander, 19th SC (EANC). Users may suggest improvements to this regulation by sending DA Form 2028 (Recommended Changes to Publications and Blank Forms) to Commander, 19th SC (E) (EANC), Unit #15015, APO AP 96218-5015.

Distribution. Electronic Media Only (EMO).

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Section I GENERAL

1. Purpose. This regulation prescribes procedures for documenting and reporting reimbursable support provided from appropriated funds allotted to the Eighth Army/USFK, where accounting records are maintained by Centralized Pay and Accounting (CP&A), fiscal station number 92127.

2. REFERENCES.

Required Publications.

DA Pam 30-22 (Operating Procedures for the Army Food Program).

AR Reg 30-22 (The Army Food Program).

DOD FMR 7000.14-R. Cited in paragraph 6.

Eighth Army Reg 37-1 (Budget Formulation, Execution, and Review). Cited in subparagraph 5C(5).

Eighth Army Reg 5-8 (Inter/Intraservice and intragovernmental Support Agreements).

Related Publications.

AR-37-49 (Budgeting, Funding, and Reimbursement for Base Operations Support of Army Activities).

DFAS-IN Manual 37-100-XX (Financial Administration, The Army Management Structure (AMS) for each Fiscal Year). XX is fiscal year of publication.

Required Forms.

Army in Korea Form 37-16A-E (Statement of Reimbursable Service Support Furnished), Aug 06.

3. EXPLANATION OF ABBREVIATIONS AND SPECIAL TERMS. Abbreviations and terms used in this regulation are explained in the glossary.

4. RESPONSIBILITIES.

a. The Chief, 175th Financial Management Center (FMC), through the Accounting Policy Division, will prescribe procedures for documenting and reporting reimbursable support, and will-

(1) Publish a list of authorized reimbursable customers and associated reimbursable codes (R-codes) at least once every two years. Also publish additions and deletions as they occur.

(2) Include statements about reimbursement documentation and payment due dates in all support agreements with Eighth Army as supplier. The Accounting Policy Division, 175th FMC, will advise on contents of statements.

(3) Publish and distribute all support agreements for which Eighth Army is the supplier. Copies of the support agreements will be provided to CP&A.

b. The ACS, J4, reports to CP&A all reimbursable meals furnished. See AK Supplement 1 to DA Pam 30-22 and AK Supplement 1 to AR 30-22.

c. The Commanders of units and activities that provide reimbursable support will—

(1) Provide reimbursable support only when authorized.

(2) Furnish copies of accepted reimbursable orders to CP&A via transmittal letters.

(3) Furnish copies of accepted reimbursable orders to ordering activities whose funds are involved.

(4) Furnish copies of accepted reimbursable orders to the program Director responsible for closing out.

(5) Report reimbursable support provided on AK Form 37-16A-E (Statement of Reimbursable Service Support Furnished) according to procedures described at appendix B of this regulation unless reported under procedures in Eighth Army Reg 37-1 or Eighth Army Reg 37-34.

(6) Utilize reimbursable support matrix, appendix B, in determining what services are to be charged.

(7) Follow procedures in AK Supplement 1 to DA Pam 30-22 and AK Supplement 1 to AR 30-22, when reimbursable meals are furnished in United States dining facilities.

d. In consonance with and in addition to duties prescribed in Army Regulations, personnel assigned to CP&A will—

(1) Review all documents received for completeness, accuracy, and timely submission and return documents to sender for correction and resubmission if they are incomplete or if they contain other than minor errors.

(2) Assign standard financial system (STANFINS) customer numbers to identify reimbursable customers.

(3) Maintain a file of current support agreements and reimbursable orders cross-referenced to R-codes and STANFINS customer number.

(4) Operate the command unique Supply Expense Cost Transfer System.

(5) Prepare the monthly "Delinquent Accounts Receivable Over 90 Days Old" report and forward it to the 175th FMC, ATTN: EAFC-AP, Unit #15300, APO AP 96205.

(6) Forward billings for support furnished to Commonwealth Liaison Mission (Australia and United Kingdom) to United Nations Command, Commonwealth Liaison Office, APO AP 96205. A listing of charges to each Commonwealth country will support the billings.

e. The complete mailing address is Director, CP&A, 175TH FMC, ATTN: EAFC-CPA, Unit #15300, APO AP 96205.

5. Follow-Up Actions. Follow-up actions on delinquent accounts will be in accordance with DOD Financial Management Regulation 7000.14-R.

APPENDIX A

PROCEDURES FOR PREPARATION OF AK FORM 37-16A-E

1. Prepare a separate AK Form 37-16A-E for each customer. Fill out the form as completely as possible. Take special care to include the Accounting Processing Code and Element of Resource which bares the cost of the support and the authority (Interservice Supply Support, Military Interdepartmental Purchase Request, or other agreement) for furnishing the support. Give a complete description of the services performed and/or supplies issued. Also identify the instrument and instrument number (Interservice Supply Support or Military Interdepartmental Purchase Request) where services are requested.

2. If an agreement provides for progress billing, prepare an AK Form 37-16A-E monthly for services furnished, but annotate it "PROGRESS REPORT" in the upper right hand corner before forwarding to the CP&A. The AK Form 37-16A-E must be signed by performing and ordering activities in order to record the reimbursements earned. If a signature cannot be obtained, provide supporting documentation which shows acceptance of services provided.

3. If an agreement provides for billing on a fixed rate basis, show fixed rate costs. EA Reg 5-8 provides guidance in establishment of Interservice Support. The guidance for establishment of fixed rates is found in The Cost Factors Guide published by the ACS, G8, Eighth Army/USFK.

4. If an agreement provides for billing on an actual cost basis, show military labor, United States civilian labor, Korean National civilian labor, supplies, and overhead separately. Do not include accessorial charges on AK Form 37-16A-E.

(a) When civilian labor is charged, United States civilian labor is the hourly rate times number of hours plus fringe benefit rate as prescribed in 8th Army Cost Factors Guide. Rates charges for Korean National civilian labor is prescribed by The Cost Factors Guide.

(b) Report military labor furnished to customers outside the Department of Defense in the "Military Labor" column and include amount in the total as reimbursable. The Cost Factors Guide published by the ACS, G8, Eighth Army/USFK contains military labor rates.

REIMBURSABLE MATRIX BETWEEN Eighth Army ACTIVITIES AND OTHER ORGANIZATIONS

<u>TYPE OF ORGANIZATION</u>	<u>REPAIR PARTS</u>	<u>CIV LABOR</u>	<u>MIL LABOR</u>	<u>ACCESSORIAL OR ADMINISTRATIVE</u>
Other Army (Example: 1 st Signal Brigade)	YES	NO	NO	NO
Other Department of Defense (Example: United States Air Force)	YES	YES	NO	NO
Non-Department of Defense (Example: Other United States Government Agencies, State Department)	YES	YES	YES	YES
Private Organizations (Example: Enlisted Spouses Clubs)	YES	YES	YES	YES
Nonappropriated Fund Organizations (Example: Post Clubs)	YES	YES	YES	YES
Invited Contractors	YES	YES	YES	YES

Accessorial or administrative prescribed by DOD Financial Management Regulation, Volume 11A.

Documentation required is AK Form 37-16A-E with job order.

Glossary

ACS	Assistant Chief of Staff
CP&A	Centralized Pay and Accounting
Eighth Army	Eighth United States Army
STANFINS	Standard Financial System
FMC	Financial Management Center
USFK	United States Forces, Korea