

Headquarters
United States Forces Korea
Unit #15237
APO AP 96205-5237

United States Forces Korea
Regulation 37-2

7 April 2015

Financial Administration

SPECIAL MEASURES AGREEMENT LABOR COST SHARING PROGRAM

***This regulation supersedes USFK Regulation 37-2, dated 10 August 2010.**

FOR THE COMMANDER:

BERNARD S. CHAMPOUX
Lieutenant General, USA
Chief of Staff

OFFICIAL:



GARRIE BARNES
Chief, Publications and
Records Management

Summary. This regulation establishes policies and prescribes procedures regarding the receipt, distribution, and proper use of Labor Cost Sharing funds received from the Republic of Korea Government under the United States–ROK Special Measures Agreement program.

Summary of Change. This document has been substantially changed to reflect changes made in the 2014-2018 SMA put into force on 18 June 2014. A full review of its contents is required.

Applicability. This regulation applies to all U.S. forces and Department of Defense organizations located in the ROK that receive Labor Cost Sharing funding to pay a portion of the costs for their Korean National and Korean Service Corps employees.

Supplementation. Supplementation of this regulation and issuance of command and local forms by subordinate commands is prohibited unless prior approval is obtained from the Comptroller's Office, J84, USFK, Unit #15237, APO AP 96205-5237.

Internal Control Provisions. This regulation does not contain management control provisions.

Forms. USFK forms are available at <http://www.usfk.mil/usfk/>.

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 website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this regulation is the Comptroller's Office, J84, USFK. Users are invited to send comments and suggested improvements on DA Form 2028 (Recommended Changes to Publications and Blank Forms) to the Comptroller's Office, J84, USFK, Unit #15237, APO AP 96205-5236.

Distribution. Electronic media only (EMO).

CONTENTS

1. Purpose
2. References
3. Explanation of Abbreviations
4. Concept/Background
5. Responsibilities
6. Policy
7. Procedures
8. Reporting Requirements

Appendixes

- A. Base Pay and Other Benefit Categories
- B. Labor Cost Sharing Audit Trail, Quarterly Report & Worksheet
- C. Component Activity Requirement Plan
- D. Payment Distribution Memorandum (Sample)

Glossary

1. Purpose

This regulation establishes policies and prescribes procedures regarding the receipt, distribution, and proper use of Labor Cost Sharing (LCS) funds received from the Republic of Korea (ROK) Government under the United States (U.S.)–ROK Special Measures Agreement (SMA) program.

2. References

a. Required Publications

(1) Agreement Between The United States Of America And The Republic Of Korea Concerning Special Measures Relating To Article V Of The Agreement Under Article IV Of The Mutual Defense Treaty Between The Republic Of Korea And The United States Of America Regarding Facilities And Areas And The Status Of United States Armed Forces In The Republic Of Korea, 02 February 2014.

(2) Implementation Arrangement for the Special Measures Agreement, 18 June 2014.

(3) Exchange of Notes on System Improvements, 26 February 2014.

(4) 10 U.S.C. §2350(j), Burden sharing contributions by designated countries and regional organizations.

(5) DoD Manuals 7000.14-R, Department of Defense Financial Management Regulation (FMRS), Volume 12, Chapter 24.

(6) USFK Regulation 37-5, Special Measures Agreement Process.

b. Referenced Forms

(1) DD Form 1131, Cash Collection Vouchers

(2) Standard Form 1081, Voucher and Schedule of Withdrawals and Credits

(3) Standard Form 1080, Voucher for Transfers Between Appropriations and/or Funds

3. Explanation of Abbreviations

Abbreviations used in this regulation are explained in the glossary.

4. Concept/Background

a. Starting in 1991, certain ROK cost sharing contributions to the U.S. have been established and specified in a series of SMAs. A five-year SMA between the U.S. and ROK was put into force on 18 June 2014. The LCS program is one of three SMA cost sharing categories, the other two being ROK Funded Construction and logistics. Reference e provides the authority to accept ROK cash contributions for the LCS program. Specifically, to compensate local national employees of the Department of Defense (DoD). This statute dictates that cash contributions received from a host nation shall be placed in an account established for such purpose and remain available until expended. Support received from the ROK under the LCS program shall be used to offset or replace expenditures that would otherwise be made by the Secretary of Defense using funds appropriated or otherwise made available in defense appropriations acts. USFK Regulation 37-5 provides further details on applicable accounting rules.

b. The Implementation Arrangement of the SMA (see reference c) states that the LCS contributions provided by the ROK shall be used solely to pay salaries and benefits of Korean National (KN) employees in the ROK. LCS funds may not be used to pay for official travel or temporary duty related expenses for KN employees. Each participating LCS organization must use their own appropriated funds for travel related expenses of their local national employees. The SMA Implementation Arrangement further states that the total amount of the ROK LCS contribution shall be no more than 75 percent of the total costs for KN employees compensated under the SMA program.

c. See appendix A for the various pay and benefit categories where LCS funds can be applied. Since ROK SMA contributions can cover no more than 75% of costs associated with KN employees compensated under the program, the total KN and Korean Service Corps (KSC) payroll cost is identified in two parts: (i) LCS contributions made by the ROK under the SMA program; and (ii) U.S. Government appropriated funds.

5. Responsibilities

a. Comptroller, J84, USFK. Serves as program manager of the SMA LCS program. Responsibilities include:

(1) Coordination of LCS distribution and payments with the 175th Financial Management Support Center (FMSC), 51st Comptroller Squadron (CPTS) (Air Force), Naval Forces–Korea, and all DoD organizations participating in the LCS program, upon deposit of LCS funds by the ROK Ministry of National Defense (MND).

(2) Assessment of LCS utilization by participating organizations.

(3) Preparation of status reports for the USFK Chief of Staff (CoS) as requested.

(4) Production of an annual execution report to the ROK MND. This execution report shall be signed by the USFK CoS or his designated representative and submitted to ROK MND.

(5) Conduct an assessment to ensure that participating organizations are utilizing LCS funds in accordance with the SMA, SMA Implementation Arrangement (IA), and other laws, regulations and guidance.

(6) Budget formulation for each year's LCS requirement.

(7) Updates to this regulation based on new guidance from higher headquarters or upon any changes in the SMA or SMA IA.

b. LCS Participating Organizations. Ensure that funds are used exclusively to pay for the salaries and benefits of appropriated fund KN and KSC employees. Use of LCS payments for other than KN payroll and associated benefits are not permitted in accordance with references b and c. Organizations must provide an LCS distribution audit trail report on a quarterly basis that documents on-board KN strength, total KN annual payroll estimates, actual obligations, disbursements, and LCS funds received in Korean Won as shown in the format at appendix B. LCS is provided only to those DoD organizations that reflect a clear LCS distribution audit trail. Conversely, LCS contributions will be discontinued for any organization that fails to provide an auditable report. All organizations must execute the SMA LCS contributions in accordance with this regulation, references a through f as appropriate and other guidance issued by the LCS Program Manager.

c. USFK, Assistant Chief of Staff, J5 (FKJ5). Responsibilities include:

(1) Establishing policy and procedures for the SMA program as a whole and conducting oversight of the SMA program for USFK.

(2) Hosting the SMA General Officer Steering Committee and USFK Commander Final Decision meetings.

(3) Notifying the LCS program manager of the value of SMA funds that will be available for LCS payments in a given program year based upon the process established in USFK Regulation 37-5.

(4) Providing ROK MND a U.S. final allocation decision of annual SMA contribution across cost sharing categories by 31 August of the year prior to the year of execution.

6. Policy

This regulation provides overarching policy guidance to U.S. forces and DoD organizations receiving SMA LCS support. Reviews of accounting and disbursing policies resulted in the development and implementation of the following guidance to resolve policy and procedural issues under one regulation.

a. Exchange rate for collecting, maintaining and disbursing LCS funds received under the SMA program. LCS funds received by organizations participating in the program shall use the current Fiscal Year (FY) Budget Rate established by the Office of the Secretary of Defense (OSD). The USFK, Eighth Army, U.S. Air Forces Korea (USAFK) and U.S. Naval Forces Korea (USNFK) servicing payroll organizations shall maintain a Korean Won-denominated "restricted" account to receive, hold, and disburse Won received from the ROK to the extent possible. Both receipt and disbursement of LCS funds shall be accomplished by electronic funds transfer. All funds will remain in the restricted account until fully disbursed.

b. Software updates to disbursing systems. The current USAFK system accounts for LCS funds received at the "Command Rate" (also known as the Market Rate) versus the published OSD "Budget Rate". This software limitation will continue until the Air Force approves and provides software that enables the valuation of Won accounts at the budget rate. Until then, USAFK must continue using the command rate. This regulation allows USAFK an exemption to the use of the command rate of Won valuation until the Department of Air Force provides updated software so LCS funds received can be accounted for at the budget rate.

c. Disbursing officers' cash on hand. No LCS cash is kept on hand. Funds are kept on deposit at Community Bank and valued at the current budget rate; funds are received and disbursed at the budget rate. This eliminates fluctuation for Army and Navy accounts that operate using the budget rate.

d. Treatment of funds posted to recipient organization's account. Since LCS funds are kept on deposit at Community Bank in a restricted account earmarked specifically for KN employee payroll, all funds are electronically transferred to KN employees without any currency conversion taking place. Won-based payments originally received from ROK MND are deposited and disbursed as Won, creating zero exchange rate fluctuation. Copies of the Cash Collection Vouchers (DD Form 1131), Voucher and Schedule of Withdrawals and Credits (Standard Form 1081), Voucher for Transfers Between Appropriations and/or Funds (Standard Form 1080), must be provided to the USFK J84, Comptroller's Office, within 48 hours after transaction.

e. When the Won balance in the restricted account is insufficient to cover the entire KN payroll, United States Government (USG) appropriated funds in the amount necessary to satisfy the payroll will be transferred from the “entity” account to the restricted account. Funds transferred from the entity account will be converted to Korean Won and accounted for using the command rate.

7. Procedures

The overarching LCS policy guidance specified above recognizes the unique mission requirements and the specific procedures inherent in each USFK Component Service accounting activity. This policy respects the sufficiency of each USFK Component Service accounting activity’s own regulatory requirements, oversight, and LCS internal accounting procedures in support of funds accountability within their own organization.

a. For 2014 through 2018, the ROKMND will deposit the LCS funds directly to each component service’s restricted account three times per year in accordance with the US-ROK SMA (reference b). These deposits will occur on or before 1 April, 1 June and 1 August. The SMA IA specifies that payment from the LCS program shall account for no more than 75% of the total KN employee costs of organizations participating in the program during a given program year. The USG contribution in appropriated funds shall be no less than 25% of the total KN employee costs for organizations participating in the LCS program.

b. LCS funds will be accounted for using the budget rate, which is established annually at the beginning of each USG fiscal year by OSD. The restricted account for the Army and Air Force is with Shin-Han Bank credited to the account of Community Bank and is used solely for disbursement of KN payroll. The Navy’s restricted account is with Woori Bank and is also used solely for disbursement of KN payroll. Any changes to bank account information have to be provided via official memorandum for record to USFK J84 including justification of the changes.

c. Approval Authority. All DoD organizations located in Korea can request support from the LCS program to cover costs associated with their appropriated fund KN employees. DoD organizations located in Korea cannot request LCS support for non-appropriated funded and working capital funded KN employees. Whether an organization’s request for LCS support will be provided is determined by the SMA allocation process established in USFK Regulation 37-5.

d. Determination of Amount. Monthly on-board strength reports from Directorate of Human Resources Management (DHRM) are used to determine the average KN strength for a calendar year (CY). The CY (and not the U.S. FY) is used in order to correspond with the ROK Central Government’s budget year (January through December). Each organization’s average KN strength is used to determine a percentage of the command’s total KN strength. This percentage becomes one of the bases for determining the amount of the total LCS payment an organization will receive. Each organization will submit accurate annual KN pay projections on a quarterly basis through the Audit Report provided in appendix B (instructions are in the appendix of this regulation). The USFK Commander through the USFK J8-Comptroller is the final authority in determining the allocation of LCS funds to each organization participating in the program.

e. Methods of Payment. Three times a year, USFK receives funds for LCS from the ROK Government to cover the labor cost of KN and KSC employees of the USG. The LCS contributions from the ROK are directly deposited in Won to a “restricted account” for each USFK Service Component. For Eighth Army and Navy payroll servicing organizations, these funds are collected and accounted for using the budget rate set by OSD at the beginning of the U.S. fiscal year. These funds are distributed to organizations IAW a USFK LCS distribution memo by crediting the organizations’ lines of accounting via an SF 1080 (Voucher for Transfers between Appropriations

and/or Funds) using the DoD budget rate. For USAFK, these funds may be collected and accounted for using the command rate. To support Air Force mission requirements and processes, USAFK has the option of collecting and accounting for LCS funds using the budget rate set by OSD at the beginning of the U.S. fiscal year. USFK J84 will provide a payment distribution memorandum to the LCS participating organizations indicating the allocations for that period. It is important that each organization coordinate with the USFK J84 LCS Program Manager for any changes in their line of accounting, AMS, APC or EOR (see appendix D for a sample Distribution Memorandum).

f. Restrictions. Under no circumstance will LCS funds be budgeted to exceed the total KN or KSC pay for any organization participating in the program during a given program year. Indirect hire Korean employees (Contractors), Non-Appropriated Fund (NAF), Defense Working Capital Fund activities and reimbursable employees are excluded from participation in the SMA LCS program. The Office of the Under Secretary of Defense–Comptroller has directed in a 7 July 2008 memorandum that the purpose of burden sharing funds is to reduce costs incurred by the U.S.. In the case of LCS program, SMA contributions should be used to offset local national personnel costs paid with U.S. appropriated funds.

g. The official Defense Finance and Accounting Service (DFAS) accounting reports should reflect the amount of LCS support, either reimbursement or negative adjustments, for KN or KSC pay. This change eventually reduces the unit's "Direct" budget requirements appropriated by Congress for the ensuing year. For example, the LCS contributions applied to Eighth Army units are offset by HQDA through the reduction of direct work-year costs (average salaries) for KN and KSC personnel. Accordingly, the "Direct" funds used to support the KN and KSC personnel for the following year are reduced.

8. Reporting Requirements

a. The Eighth Army, other U.S. Army organizations located in Korea, USAFK, USNFK, MARFOR-K and DoD organizations that receive SMA LCS funds will provide quarterly audit reports to USFK J84 NLT the 17th working day of January, April, July and October of each SMA program year that covers each preceding quarter. Reported amounts should be in Korean Won in the format as shown in appendix B. Instructions on how to complete the audit report are provided in the appendix of this regulation.

b. Organizations receiving SMA LCS support are responsible for properly programming and budgeting the LCS funds provided. It is their responsibility to ensure that the amounts of LCS will not be more than 75% of their total KN or KSC costs for a given SMA program year.

c. Organizational personnel authorizations, current year labor cost requirements, and next budget year's labor cost requirements must be provided to USFK J84 through the LCS Component Activity Requirement Plan (CARP) (see appendix C). USFK J84 sends out this annual budget data call every year NLT 15 JAN. All organizations must utilize the template and follow the instructions provided in appendix C of this regulation or the submission will be rejected. A manning document such as the Joint Manning Document, or any equivalent Service Component and other DoD organization manning documents must be attached to the CARP submission.

d. The USAFK (51st Comptroller Squadron), USNFK (N41) and the Eight Army (175th FMSC) must provide KN payroll execution to J84 NLT the 10th day of each month. **No funding will be further disbursed if all of the reporting requirements are not met.**

e. The USFK Civilian Personnel Directorate (DHRM) will provide a copy of their monthly on-board KN Strength report to the FKJ84 NLT the 10th day of each month.

f. USFK J84 will provide an Annual LCS Execution Report to the ROK MND, Programming and Budget Bureau NLT 1 March for the previous CY activities. The report will be signed by the USFK Deputy Chief of Staff. At a minimum the report shall include data on: average length of employment by KGS/KWBs and age categories; KGS/KWBs by labor categories, grades and steps; adjustments made on the number of employees for the calendar year; SMA LCS distribution by organization; KN pay by category; and monthly LCS expenditure.

Appendix A
Base Pay and Other Benefit Categories

	Pay Category
1	Base Pay
2	Extended Work Week Pay
3	Overtime
4	Night Differential
5	Holiday Premium Pay
6	Payment In Kind
7	Consolidated Allowance
8	Benefits Allowance
9	Occupational Premium
10	Remote Area Allowance
11	Uniform Allowance
12	Cash Awards
13	Relocation Allowance
14	Condolence Pay
15	Bonus
16	Tuition Assistance
17	Terminal Leave
18	Severance
	Benefit Category
1	Medical Insurance
2	Long Term Care Insurance
3	National Pension
4	Employee Insurance
5	Industrial Accident Compensation Insurance Plan

The intent of this worksheet is to provide LCS program management insight on the status of CUMULATIVE LCS funds received and spent so calendar year-to-date monitoring can be accomplished by both LCS program management and the LCS recipient organization so that the 75% SMA established limit on payroll is not exceeded.

a. Fill in the following columns to complete Labor Cost Sharing (LCS) Audit Trail Quarterly Report.

(1) COLUMN A: ORGANIZATION or ACTIVITY. Enter your organization's name (self explanatory).

(2) COLUMN B: DATE LCS RECEIVED. Enter the date your organization received LCS funds. Repeat the entry for each of the three LCS payments during a given program year.

(3) COLUMN C: KN & KSC ON-BOARD STRENGTH. Enter the number of Korean National or Korean Service Corps employees your organization employs. This can be identified on your organization's current year Component Activity Requirement Plan (CARP).

(4) COLUMN D: ANNUAL KN & KSC PAY ESTIMATES (IN WON). List the total amount of annual pay your organization expects to pay in Won in the current calendar year. This can be identified on your organization's current year Component Activity Requirement Plan (CARP).

(5) COLUMN E: KN & KSC ACTUAL CUMULATIVE, YEAR-TO-DATE OBLIGATIONS IN WON. List the amount of LCS in Won the organization obligated (spent on KN & KSC payroll) through this calendar quarter.

(6) COLUMN F: CUMULATIVE LCS RECEIVED IN WON THROUGH THIS CY QUARTER. List the cumulative, year-to-date amount of LCS in Won the organization received through this calendar quarter.

(7) COLUMN G: % LCS KN & KSC. To calculate the percentage of LCS funds received, divide the quarterly number in COLUMN F by the quarterly number in COLUMN E. Enter the answer in COLUMN G. This is the percentage of LCS funds as a total of all the funds obligated (or spent) on your organization's payroll for this calendar year.

(8) COLUMN H: EXCHANGE RATE USED. Enter the exchange rate used if you converted U.S. Government Appropriated Funds to Won in order to pay for KN and KSC payroll.

b. Important: Update this quarterly report every time your organization receives LCS funds. The USFK-J84 requires you to send your organizational quarterly report to the LCS Program Manager NLT 17 working days after each audit trail data call. If the audit trail quarterly report IS NOT RECEIVED from your organization, additional LCS funds will be withheld from your organization until the quarterly report is received.

**Appendix C
Component Activity Requirement Plan**



**YOUR ORGANIZATION'S LETTERHEAD
YOUR ORGANIZATION'S ADDRESS**

[Your Organization's Office Symbol]

XX Jan 201X

MEMORANDUM FOR United States Forces, Korea, Comptroller

SUBJECT: Korean National Labor Component Activity Requirement Plan (CARP)

1. The table below reflects the Korean National (KN) and Korean Service Corps (KSC) Labor Cost Sharing (LCS) requirements for [organization's symbol] for the period of FYXX (Current Year) through FYXX.

	Current Year	Budget Year	Budget Year + 1	Budget Year + 2	Budget Year + 3	Budget Year + 4	Budget Year + 5
Number of KN Employees	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Number of KSC Employees	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Total Number of KN/KSC Employees	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Required SMA KN Labor Funds	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Required SMA KSC Labor Funds	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Required Total SMA Funds	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Total KN Labor Cost	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Total KSC Labor Costs	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Total Labor Costs	000,000	000,000	000,000	000,000	000,000	000,000	000,000

2. The LCS requirements identified above are based on the authorized strengths for both KN and KSC personnel and should be used for planning purposes only.

[Your Organization's Office Symbol]

SUBJECT: Korean National Labor Component Activity Requirement Plan (CARP)

3. Average Fill Rate: KN (XX %), KSC (XX %). [Your organization's name] assumes the financial risk if the actual on-board strength is higher than the authorized strength.

Conversion of U.S. Dollars to Korean Won: The following Budget Rates (published by the Secretary of Defense) should be applied for the conversion of U.S. Dollars to Korean Won for each fiscal year FY1X and out: ₩1, XXX.XXXX. **No inflation rate was applied for years beyond the current year.**

4. Please contact John Doe at DSN 724-1234 or at john.i.doe.civ@mail.mil for further questions.

Jane E. Smith
COL, USA
Director

Attachments:

Manning Authorization Document

Instructions for Completing the CARP:

1. Please include other assumptions and pertinent information in paragraph 2.
2. Provide manning authorization document as an attachment.
3. Do not add or apply inflation rate for years beyond the current year. Inflation rate and salary increases will be calculated by USFK J84.
4. Memorandum must be signed by your most senior personnel in the organization or his/her designated representative.
5. The "Average Fill Rate" is the percent of the current on-board personnel against the authorization (on-board divided by authorization).
6. The "Required SMA KN/KSC Labor Funds" is the projected amount that your organization is requesting to be get funded using LCS funds.
7. Currency should be in Thousand Korean Won (KRW) – use the OSD Budget Rate when converting U.S. Dollars to KRW.

**Appendix D
Payment Distribution Memorandum (Sample)**



**HEADQUARTERS, UNITED STATES FORCES, KOREA
UNIT #15237
APO AP 96205-5237**

FKJ84

XX April 2015

MEMORANDUM FOR XXXXXXXXXXXXXXXX
XXXXXXXXXX
XXXXXXXXXXXX

SUBJECT: FY/CY20XX ROK Labor Cost Sharing (LCS) Distribution (XXX Payment)

1. References:

a. FY2014-2018 Special Measures Agreement (SMA) between the United States of America and the Republic of Korea (ROK), signed 2 February 2014.

b. United States Forces Korea Regulation 37-2; Republic of Korea Labor Cost Sharing Program, dated 23 Feb 2015.

2. During the Calendar Year 15, USFK will be requesting from the ROK Ministry of Defense (MND) three LCS payments to be deposited on or about 1 April, 1 June, and 1 August. The dollar amount that will be distributed will vary between the three payments based on the average organization strength and payroll execution at the time of payment.

3. This is the XXXX out of three payments valued at \$XXXXX based on the FY2015 DoD Budget Rate of 1,167.5295 Korean Won (KRW) per US dollar. The following activities will receive their distribution directly from ROK MND via Electronic Funds Transfer. These activities must prepare a collection voucher and provide a copy to FKJ84 NLT three business days after collection is made. These agencies are responsible for maintaining funds provided by the ROK MND in a restricted account for the express purpose of KN payroll. These agencies are also responsible for allocating funds to their subordinate and supported units IAW the DoD FMR, USFK Regulation 37-2, and applicable DFAS and Service guidance.

Activities	USD Share	KRW Share
Service Component 1	XXXXXXXXXX	XXXXXXXXXXXX
Service Component 2	XXXXXXXXXX	XXXXXXXXXXXX
Sub-Total	12,345,678.90	12,345,678,900

Note 1: The amount referenced for Service Component 1 includes \$XXX, XXX.XX (XXX,XXX,XXX KRW) for XX Department of Defense Organization (DDO) Korean National (KN) employees. Service Component 1 is responsible for processing payroll for the DDO KN employees.

FKJ84

SUBJECT: FY/CY20XX ROK Labor Cost Sharing (LCS) Distribution (XXX Payment)

4. The following Service Component 3 and DoD activities payroll is serviced by XXXX Financial Services. These activities will receive an accounting credit (reimbursement) by voucher (SF 1080).

Activities	AMS	APC	EOR	USD Share	KRW Share
Organization 1	440132.00	7QHC	11BR	XXXXXXXXXX	XXXXXXXXXXXX
Organization 2	453025.00	9PHC	11BR	XXXXXXXXXX	XXXXXXXXXXXX
Organization 3	138090.00	7GAB	11BR	XXXXXXXXXX	XXXXXXXXXXXX
Organization 4	691440.00	5YZB	11BR	XXXXXXXXXX	XXXXXXXXXXXX
Organization 5	See Enclosure 1	3BER	11BR	XXXXXXXXXX	XXXXXXXXXXXX
SUB-TOTAL				98,765,432.10	98,765,432,109

5. Total amount allocated:

Subtotal of activities in paragraph 3	\$ 12,345,678.90	₩ 12,345,678,900
Subtotal of activities in paragraph 4	\$ 98,765,432.10	₩ 98,765,432,109
Total	\$111,111,111.00	₩ 111,111,111,009

6. POC for this memorandum is [insert name]. He can be reached at [insert phone #] or via e-mail at [insert email address]

- 2 Encls
 1. Activities' accounting classification
 2. Activities that will coordinate directly with 175th FMSC, CP&A for the appropriate AMS/APC

JOHN SMITH
 Colonel, USA
 USFK Comptroller

DISTRIBUTION:

ENCL 1: ACTIVITIES' ACCOUNTING CLASSIFICATION

Activities	AMS	APC
Organization 6	1740500.4301 HG0537741487 6DCU S74829	XXXXXXXXXXXX
Organization 7	9840100.4090 079 401201 11.14RB Q9V2 6E92 XBY2BFSLTSCORL V12343	XXXXXXXXXXXX
Organization 8	9123.8900.4400 CQRTG 040000 K1AA 6BN3 MRPO4K1AA4B0 S18121274	XXXXXXXXXXXX
Organization 9	4489752660.7211 00113 P68101 16GJ PB435 6DPG P3GSB4KRBFYRQD S33181	XXXXXXXXXXXX
Organization 11	214598750 21-5673 P121020 11BR DTRQSA12 6E5C S56903	XXXXXXXXXXXX
Organization 12	989V4930 5CTU 458977 001 SFFTR1 6B5X S348989	XXXXXXXXXXXX
Organization 13	989X48970 4J00 460 DRT07 C00000 6CFR56 2015FHTQAB0311 S368183	XXXXXXXXXXXX
Organization 14	2015479020.0000 92-11230 P1242878-8**Q GR8C B8942885	XXXXXXXXXXXX

ENCL 2: ACTIVITIES THAT WILL COORDINATE DIRECTLY WITH XXXXXXXX FINANCIAL SERVICES FOR THE APPROPRIATE AMS/APC/EOR CODES

Activity	Name of POC	TEL	FAX
1. Organization 15			
2. Organization 16			
3. Organization 17			
4. Organization 18			
5. Organization 19			

Glossary
Abbreviation

CY	Calendar Year
DFAS	Defense Finance and Accounting Service
DoD	Department of Defense
FY	Fiscal Year
HNS	Host Nation Support
KN	Korean National
KSC	Korean Service Corps
LCS	Labor Cost Sharing
LCSP	Labor Cost Sharing Program
MND	Ministry of National Defense
NAF	Non-Appropriated Fund
NLT	No Later Than
OSD	Office of the Secretary of Defense
ROK	Republic of Korea
SMA	Special Measures Agreement
SOFA	Status of Forces Agreement
SOP	Standard Operating Procedure
USAFK	United States Air Forces, Korea
U.S.C.	United States Code
USFK	United States Forces Korea
USFK J84	Assistant Chief of Staff, Resource Management
USNFK	United States Naval Forces Korea