

**Summary Report for Individual Task
805A-36B-3028
Perform Reimbursable Accounting
Status: Approved**

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DESTRUCTION NOTICE: None

Condition: You are working in an Accounting office and received a reimbursable DD Form 448-2, Acceptance of a Military Interdepartmental Purchase Request (MIPR) . You have access to: 1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation. 2. DFAS-IN Manual 37-100-FY, The Army Management Structure. 3. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources. 4. DoD Financial Management Regulation 7000.14-R, Volume 11A, Reimbursable Operations, Policy and Procedures. 5. General Fund Enterprise Business System (GFEBS).6. Document Register. 7. GFEBS Reimbursable Cum Status by Fund Center (ZRFSC1). 8. DD Form 448, Military Interdepartmental Purchase Request. 9. DD Form 448-2, Acceptance of MIPR. 10. DD Form 1351, Travel Voucher. 11. DD Form 1351-2, Travel Voucher or Subvoucher. 12. SF 1080, Voucher for Transfers between Appropriations. 13. SF 1081, Voucher and Schedule of Withdrawals and Credits. 14. DD Form 1144, Support Agreement. 15. Calculator. This task should not be trained in MOPP.

Standard: Process the Reimbursement Accounting Document(s) using the following steps with no Anti-Deficiency Act violations: 1 . Determine the Reimbursement Funding Authority from the GFEBS Reimbursable Cum Status by Fund Center (ZRFSC1). 2. Determine the stage of Reimbursement Accounting the document was in. 3. Determine the order type received. 4. Develop PR or WBS numbers for new orders. 5. Verify Reimbursement is earned, based upon documentary evidence. 6. Verify a SF 1080, Voucher for Transfers between Appropriations. 7. Prepare an SF 1081, Voucher and Schedule of Withdrawals and Credits for any disbursement charged to an erroneous accounting classification. 8. Analyze the Reimbursement accounts.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: Perform Reimbursement accounting based on transaction documents.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: None

Performance Steps

1. Determine the type of reimbursement funding authority from the GFEBS Reimbursable Cum Status by Fund Center (ZRFSC1).

a. Funded Reimbursement Authority (FRA) (Will be identified in the Fund Group designator, i.e. 202010F14):

(1) For a specific purpose, non-mission activity (for example, foreign military sales, rentals, damage to government property and temporary duty (TDY) for non-mission support).

(2) For a specific dollar amount.

(3) Quarterly allotted, placed in a reserve account, and not immediately available for obligation.

(4) Controlled by higher Headquarters.

b. Automatic Reimbursement Authority (ARA) (Will be identified in the Funds Group designator, i.e. 202010A14)is:

(1) For non-mission support (for example, FTX and maintenance support, and Cash Laundry Sales).

(2) For no specific dollar amount.

(3) Not immediately available for obligation.

(4) Controlled by the installation.

2. Determine the stage of Reimbursement Accounting the document is in.

a. Authority Received - Provides the funding authority. Go to performance step 3.

b. Orders Received - Agreement between the requester and the performer. Go to performance step 4.

c. Earned Reimbursement - Performer provides the good/service to the requester. Go to performance step 6.

d. Collection - Requester pays the performer for the good/service. Go to performance step 7.

3. Determine the type of order received.

a. Unquantifiable - A memorandum of understanding (MOU) or memorandum of agreement (MOA) is received. Used when a certain unquantifiable type of support is required over a period of time, usually one year.

b. Quantifiable - A DD Form 1144 (Support Agreement) or DD Form 448 (Military Interdepartmental Purchase Request (MIPR)) is received. Used on a reimbursable basis, direct citation basis, or both. It is a specific, definite request for materials, services, supplies, or equipment.

4. Develop a customer number for new orders received.

Note: A customer number is developed IAW the Standard Finance System (STANFINS) user manual, local standard operating procedures, and/or the following format (2BL014001):Customer numbers allow STANFINS to match reimbursement transactions to specific activities/units who receive goods or services on a reimbursement basis.

a. The first four characters identify that it's a MIPR.

b. The remaining 8 characters identify the MIPR number (PR number).

5. Verify a reimbursement is earned, based upon documentary evidence.

Note: Reimbursements earned will never exceed the amount of the accepted order.

a. Performance is determined by the following documentation:

(1) Job orders.

(2) Issue and turn-in slips.

(3) Shipping documents.

(4) Sales documents.

(5) Equivalent instruments that provide evidence of performance (for example, a DD Form 1351-2, Travel Voucher).

b. Earning documents (provided if a performance document does not exist) include, at a minimum:

(1) The dollar amount of the reimbursement.

(2) A complete description of the goods or services supplied or performed.

(3) The period of performance.

(4) An identification of the earnings to match them with the related order.

(5) The name and telephone number of the performing activity.

6. Verify a Voucher for Transfers Between Appropriations and/or Funds, SF 1080. (Reimburses the performer for the goods or services provided to the requester.)

Note: Effective July 1, 1998, all U.S. Government to U.S. Government SF 1080 reimbursable billings are processed through the On-Line Payment and Collection (OPAC) System. It is the preferred method of payment for SF 1080 reimbursable billings.

a. Ensure the "Department, establishment, bureau, or office receiving funds" is the address of the organization providing the goods or services.

b. Ensure the "Department, establishment, bureau, or office charged" is the address of the local area Resource Management (RM) office, G8 or DFAS.

c. Ensure the "Order No." is the MIPR number, reimbursable order number, delivery order number, etc.

d. Ensure the "Date of Delivery" is entered, if applicable.

e. Ensure the "Article or Services" block has a description of the services provided or an itemization of the bill, date of the bill, or payment due date.

f. Ensure the "Quantity" of the goods is entered, if applicable.

g. Ensure the "Unit Price, Cost" is the total amount of the service provided, if applicable.

h. Ensure the "Unit Price, Per" is the amount per unit of the good provided, if applicable.

i. Ensure the "Amount" is the total amount of the bill, in dollars and cents.

j. Ensure the "Remittance in payment hereof should be sent to --" address is complete and includes the telephone number of the remittee. Include the payment due date in this block.

k. Ensure the "Accounting Classification -- Office Receiving Funds" is correct and belongs to the office performing the activity.

l. Ensure the "Certificate of Office Charged" includes an original signature.

m. Ensure the "Accounting Classification -- Office Charged" is correct and belongs to the ordering activity.

n. Ensure the "Paid by Check No." is the check number provided by the remitter, if a check payment is made.

o. Ensure the "Voucher Number" is complete when a check payment is made. (Completed by the Disbursing Office of the ordering activity.)

p. Ensure the "Bill No." is complete. (Completed by the Accounting Office of the performing activity).

q. Ensure the "Paid By" address and Disbursing Station Symbol Number (DSSN) belongs to the Disbursing Office of the ordering activity.

r. Stamp the SF 1080 "For Collection" when a check is received. (A Cash Collection Voucher, DD Form 1131, is not required nor recommended for use when the check is received for collection.)

7. Prepare an Error Correction Document, SF 1081 for any disbursement charged to an erroneous accounting classification.

8. Analyze the reimbursement accounts.

a. Calculate the Anticipated Orders = Funding - Orders Received.

b. Calculate the Unfilled Orders = Orders received - Earned Reimbursement.

c. Calculate the Accounts Receivable = Earned Reimbursement - Collections.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Determined the type of reimbursement funding authority from the ZRSC1.			
2. Determined the stage of Reimbursement Accounting the document was in.			
a. Went to performance step 3 if the document was in the Authority Received stage.			
b. Went to performance step 4 if the document was in the Orders Received stage.			
c. Went to performance step 6 if the document was in the Earned Reimbursement stage.			
d. Went to performance step 7 if the document was in the Collection stage.			
3. Determined the order type received.			
4. Developed a customer number for new orders received IAW the GFEB Desktop SOP.			
a. Identified that the first four characters represents a MIPR.			
b. Identified that the remaining eight characters represented the MIPR number (PR number).			
5. Verified a reimbursement was earned.			
6. Verified a Voucher for Transfers Between Appropriations and/or Funds, SF 1080:			
a. Ensured the "Department, establishment, bureau, or office receiving funds" was the address of the organization providing the goods or services.			
b. Ensured the "Department, establishment, bureau, or office charged" was the address of the local Resource Management (RM) office, G8, or DFAS.			
c. Ensured the "Order No." was the MIPR number, reimbursable order number, delivery order number, etc.			
d. Ensured the "Date of Delivery" was entered, if applicable.			
e. Ensured the "Article or Services" block had a description of the services provided or an itemization of the bill, date of the bill, or payment due date.			
f. Ensuring the "Quantity" of the goods was entered, if applicable.			
g. Ensured the "Unit Price, Cost" was the total amount of the service provided, if applicable.			
h. Ensured the "Unit Price, Per" was the amount per unit of the good provided, if applicable.			
i. Ensured the "Amount" was the total amount of the bill, in dollars and cents.			
j. Ensured the "Remittance in payment hereof should be sent to --" address was complete and included the telephone number of the remittee. Included the payment due date in this block.			
k. Ensured the "Accounting Classification -- Office Receiving Funds" was correct and belonged to the office performing the activity.			
l. Ensured the "Certificate of Office Charged" included an original signature.			
m. Ensured the "Accounting Classification -- Office Charged" was correct and belonged to the ordering activity.			
n. Ensured the "Paid by Check No." was the check number provided by the remitter, if a check payment was made..			
o. Ensured the "Voucher Number" was complete when a check payment was made.			
p. Ensured the "Bill No." is complete. (Completed by the Accounting Office of the performing activity).			
q. Ensured the "Paid By" address and Disbursing Station Symbol Number (DSSN) belonged to the Disbursing Office of the ordering activity.			
r. Stamped the SF 1080 "For Collection" when a check was received.			
7. Prepared an Error Correction Document, SF 1081 for any disbursement charged to an erroneous accounting classification.			
8. Analyzed the reimbursement accounts:			
a. Calculated the Anticipated Orders = Funding - Orders Received.			
b. Calculated the Unfilled Orders = Orders received - Earned Reimbursement.			
c. Calculated the Accounts Receivable = Earned Reimbursement - Collections.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
2.	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No
2.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
2.	DODFMR 7000.14-R, VOL 11A	Department of Defense Financial Management Regulation, Volume 11A, Reimbursable Operations, Policy and Procedures	Yes	No
2.	DODFMR 7000.14-R, VOL 3	Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources	Yes	No
3.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
3.	DODFMR 7000.14-R, VOL 11A	Department of Defense Financial Management Regulation, Volume 11A, Reimbursable Operations, Policy and Procedures	Yes	No
3.	DODFMR 7000.14-R, VOL 3	Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources	Yes	No
4.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
5.	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No
5.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
5.	DODFMR 7000.14-R, VOL 11A	Department of Defense Financial Management Regulation, Volume 11A, Reimbursable Operations, Policy and Procedures	Yes	No
5.	DODFMR 7000.14-R, VOL 3	Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources	Yes	No
6.	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No
6.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
6.	DODFMR 7000.14-R, VOL 11A	Department of Defense Financial Management Regulation, Volume 11A, Reimbursable Operations, Policy and Procedures	Yes	No
7.	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No
7.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
7.	DODFMR 7000.14-R, VOL 3	Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources	Yes	No
8.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
8.	DODFMR 7000.14-R, VOL 3	Department of Defense Financial Management Regulation, Volume 3, Budget Execution - Availability and Use of Budgetary Resources	Yes	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert of ways to protect our environment during training and missions. In doing so you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Everyone is responsible for safety. A thorough risk assessment must be completed prior to every mission or operation.

Prerequisite Individual Tasks : None

Supporting Individual Tasks :

Task Number	Title	Proponent	Status
805A-44C-3011	Apply Internal Management Control Program	805A - Financial Management (Individual)	Approved
805A-36B-1009	Identify Master Data Elements	805A - Financial Management (Individual)	Approved
805A-APA-8203	Identify the Elements of Fiscal Code	805A - Financial Management (Individual)	Delete
805A-44C-3010	Apply Obligation Rules	805A - Financial Management (Individual)	Approved
805A-36B-1012	Prepare Error Correction Documents	805A - Financial Management (Individual)	Approved
805A-FSC-8112	Prepare Error Correction Documents	805A - Financial Management (Individual)	Delete

Supported Individual Tasks : None

Supported Collective Tasks : None

ICTL Data :

ICTL Title	Personnel Type	MOS Data
36B - Financial Management Technician - SL3	Enlisted	MOS: 36B, Skill Level: SL3