

081-68M-4503
Prepare Nutrition Care Financial Accounting Reports
Status: Approved

Security Classification: U - Unclassified

Distribution Restriction: Approved for public release; distribution is unlimited.

Destruction Notice: None

Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the Joint Base San Antonio, Fort Sam Houston/US Army Medical Center of Excellence (MEDCoE) foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

Conditions: Given an operational environment, you have received an order to prepare nutrition care financial accounting reports to support the operational mission. This task should be performed under all environmental conditions. Four or more operational variables of political, military, economic, social, information, infrastructure, physical environment, time should be present. All authorized equipment is on hand and operational. All personnel are available to provide support during operations. Some iterations of this task should be performed with degraded mission command networks, degraded conditions in the electromagnetic spectrum, and/or with degraded, denied, and disrupted space operations environment (D3SOE). Some iterations of this task should be performed in MOPP 4.

Standards: Prepare nutrition care financial accounting reports without error, in accordance with (IAW) Training Circular (TC) 8-502 Nutrition Care Operations, using the task Go/No-Go checklist.

Special Conditions: None

Safety Risk: Low

MOPP 4: Sometimes

Task Statements

Cue: None

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: For non-Army Publishing Directorate (APD), contact your training non-commissioned officer (NCO) and/or check with the military occupational specialty (MOS) library.

Performance Steps

1. Review current regulations to identify report requirements.

2. Obtain the number of meal transactions in each of the customer categories.

a. Patients: Report the total number of actual patient meals served on wards and in the dining facility (DFAC).

b. Cooked therapeutic inflight meals (CTIM): Report the total number of inflight meals prepared and supplied for patients being transported to another military treatment facility (MTF).

c. Report total transactions.

Note: This entry is automatically calculated. It includes: total sum of patients, CTIM, subsistence-in-kind (SIK), Wounded Warriors, cash patron-DFAC (includes total number of meals/workload for catering functions).

3. Obtain the total number of meals of ambulatory patient visits and other outpatient meals.

4. Obtain the number of meals served in each category for each meal period.

Note: If a night meal is served, enter total number of meals served each category. For Holiday meals (Thanksgiving and Christmas), it is the total number of meals served with holiday pricing.

5. Obtain totals for outpatient food service support (food cost).

a. Ambulatory patient visit meal cost: Obtain the total cost of food support for ambulatory patient visits (oral challenges) and outpatient clinic nourishment costs.

b. Wounded Warrior non-reimbursed meal cost: Obtain the total non-reimbursed meal cost for Wounded Warrior meals.

Note: The difference between actual cost of meal served and reimbursed value meal provided for Wounded Warriors, if losses incurred. Value is zero, if no losses incurred.

c. Occupational therapy activities of daily living (ADL) treatment food support: Obtain the total cost of food support for ADL or other treatments for Wounded Warriors, if applicable.

d. Overseas contingency operations (OCO) reimbursement: Obtain the total dollars reimbursed in support of approved OCO activities, if applicable.

e. Total reimbursement: Obtain the total dollars reimbursed in support of approved OCO activities, if applicable.

6. Obtain account status data.

a. Obtain the MTF basic daily food allowance (BDFA) from Army Quartermaster website <http://www.quartermaster.army.mil/ACES/bdfa>.

Note: The MTF BDA is the authorized monetary value of a meal day as provided through the area troop issue subsistence activity/food service advisor.

b. Obtain the patient BDFA using the patient supplemental percentage factor of 1.15.

Note: The patient BDFA is the authorized monetary value of a meal day for patients (1.15 times MTF BDFA; this entry is calculated automatically). Patient BDFA equals MTF BDFA * 1.15, e.g., \$9.15 * 1.15 = \$10.52 per day.

c. Purchases: Enter the dollar value of subsistence received for the month.

Note: This number includes the surcharge for the prime vendor contract management fee.

d. Calculate revenue.

(1) Subsistence earnings (earned income): Calculate the sum of (patient meal days times patient BDFA) plus (subsistence-in-kind (SIK) meal days times MTF BDFA) plus (cash collected minus surcharge).

(2) Surcharge collections: enter money collected in the DFAC to offset operating expenses.

Note: The surcharge rate is determined annually by the Department of Defense Comptroller and is used to determine the selling price for food items.

(3) Total revenue.

Note: This entry is calculated automatically (total subsistence earnings plus surcharge collections).

e. Amount overspent (plus) or underspent (minus) (purchases minus subsistence earnings).

Note: This entry is calculated automatically (purchases minus subsistence earnings (earned income)). Underspent (minus) will appear in parenthesis. It is a statement of profit or loss.

f. Opening inventory: Obtain the value of food held in inventory at the beginning of the reporting month (current month).

Note: Found in NMIS.

g. Closing inventory.

(1) Enter the value of food held in inventory at the end of the reporting month.

(2) FY to date column: enter the current month's closing inventory.

Note: Found in NMIS.

h. Amount overspent (plus) or underspent (minus) after inventory adjustment.

Note: This entry is calculated automatically [(purchases minus total subsistence earnings) plus (opening inventory minus closing inventory)]. It indicates the actual value of food consumed and the margin of profit or loss.

i. Inventory variance: calculate the difference between the actual and expected value of inventory (equal to opening inventory plus purchases minus net issues).

Note: Differences greater than 0.5 percent should be explained in suspicious activity report.

7. Obtain other support costs.

a. Nutritional supplements; Enter the cost of nutritional supplements/commercial tube feeding provided to inpatients.

Note: This budget line item may be purchased with pharmacy funds or a special budget established by the resource management officer (RMO) for supplement purchases by the NCD.

b. Bulk nourishments: Enter total cost of inpatient bulk nourishments supplied to the wards.

c. Supply Cost: Enter the cost of all nonfood supplies minus Capital Equipment Expense Program and Medical Care Support Equipment items.

8. Obtain staffing data: Enter the number of full-time equivalent (FTE) personnel that are authorized and assigned in each category below.

Note: This entry does not take into consideration military deployments. Military authorizations are equated to one FTE.

a. Officers assigned.

b. Enlisted assigned.

c. Civilian FTE assigned.

Note: Civilian FTE is defined as a 40-hour workweek. Part-time and intermittent employees are figured by the number of hours worked per week divided by 40. (For example, 20 hours per week equates to .5 FTE; 32 hours per week equates to .8 FTE). If calculated on a monthly basis (two pay periods), add part-time and intermittent labor hours for the month and divide by 160.

d. Civilian contractors assigned.

9. Obtain readiness data.

a. Officer Deployments: Enter the number of military deployed (support and sustainment operations, deployments).

b. Enlisted Deployments: Enter the number of military deployed (support and sustainment operations, deployments).

10. Obtain clinical Workload data.

a. Outpatient Visits – Total Encounters: Enter the total number of outpatient medical nutrition therapy encounters per the end of the month Composite Health Care System (CHCS) Report.

b. Outpatient Visits – Total relative value units (RVU)s: Enter the total number of RVU reported officially by the resource management officer (RMO).

Note: Information is typically not available until two months after the reporting month..

c. Inpatient Visits – Total Encounters: Enter the total number of inpatient medical nutrition therapy encounters per the end of the month CHCS Report.

d. Inpatient Visits – Total RVUs: Enter the total number of relative value units RVU reported officially by RMO.

Note: Information is typically not available until two months after the reporting month.

11. Obtain health promotion – community activities: Enter the number of activities or events supported, number of hours spent by provider/staff member and number of participants.

Note: These are considered non-workload activities, i.e., classes, child development center menu reviews, etc.

12. Fill out the monthly cost accounting report.

13. Submit the report to the approving authority for review in accordance with Army Regulation 40–3 Medical, Dental, and Veterinary Care.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: None

Evaluation Preparation: None

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Reviewed current regulations to identify report requirements.			
2. Obtained the number of meal transactions in each of the customer categories.			
3. Obtained the total number of meals of ambulatory patient visits and other outpatient meals.			
4. Obtained the number of meals served in each category for each meal period.			
5. Obtained totals for outpatient food service support (food cost).			
6. Obtained account status data.			
7. Obtained other support costs.			
8. Obtained staffing data: Enter the number of full-time equivalent (FTE) personnel that are authorized and assigned in each category below.			
9. Obtained readiness data.			
10. Obtained clinical workload data.			
11. Obtained health promotion – community activities: enter the number of activities or events supported, number of hours spent by provider/staff member and number of participants.			
12. Filled out the monthly cost accounting report.			
13. Submitted the report to the approving authority for review in accordance with (IAW) Army Regulation 40–3 Medical, Dental, and Veterinary Care.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	AR 40-3	MEDICAL, DENTAL, AND VETERINARY CARE	Yes	No	
	TC 8-502	NUTRITION CARE OPERATIONS	Yes	Yes	
13.	AR 40-3	MEDICAL, DENTAL, AND VETERINARY CARE	Yes	No	
2.	DA FORM 3032	SIGNATURE HEADCOUNT SHEET	Yes	No	

TADSS : None

Equipment Items (LIN):

LIN	Name
70210N	Computer, Micro Lap-Top Portable AC/DC w/Battery Pack

Materiel Items (NSN) :

Step ID	NSN	LIN	Title	Qty
	7420-01-412-4131		Calculator, Electronic, Accounting, Solar Cell, Handheld; Four Function, with Percent Key and Square Root Function Key	1
	3610-01-130-9921		Copying Machine, Plain Paper	1

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 the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. Austere conditions, operational environment (to include humanitarian missions), and field hospital.

Safety: In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer 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 current CBRN doctrine. Job Performance: Leaders have an inherent responsibility to conduct Risk Management to ensure the safety of all Soldiers and promote mission accomplishment. Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task. Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks : None

Supported Collective Tasks : None

Knowledges :

Knowledge ID	Knowledge Name
081-VC-68R-KN0010	Know how to do math calculations.
K25130	Understand accounting procedures for turn-ins and losses

Skills :

Skill ID	Skill Name
081-VS-68R0002	Ability to perform mathematical calculations.
S3234	Ability to explain accounting terminology

ICTL Data : None