

Report Date: 21 Feb 2014

**Summary Report for Individual Task
805A-36B-2024
Record Reimbursable Accounting Data
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: You are working in an Accounting office and have a requirement to perform Reimbursement Accounting. You received a reimbursable Acceptance of a Military Interdepartmental Purchase Request (MIPR)-(DD Form 448-2). You have access to all applicable regulations, policies, forms and systems. This task should not be trained in MOPP.

Standard: Record reimbursable accounting data with no Anti Deficiency Act violations.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: Given a block ticket and documents recognize which documents have reimbursement accounting classifications and input these documents into STANFINS.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: All required references and technical manuals will be provided by the local Command.

Performance Steps

1. Determine the type of reimbursement funding authority from the Funding Authorization Document (FAD).

a. Funded Reimbursement Authority (FRA):

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

(2) For a specific dollar amount.

(3) Not immediately available for obligation.

(4) Controlled by higher Headquarters.

b. Automatic Reimbursement Authority (ARA), usually located in the FAD footnotes:

(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 what 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 order type 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, up to 9 years and reviewed every 3.

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: The 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 character identifies the funding type: 1, 2, or 3 = ARA, 4 = FRA.

b. The second and third characters identify the requester.

c. The fourth and fifth characters identify the performer.

d. The sixth character identifies the fiscal year.

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. The SF 1080 Reimburses the performer for the goods or services provided to the requester.

Note: 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 DFAS Center or the Financial Management Office supporting the ordering activity.

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. Annotate 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. Initiate 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: None

Evaluation Preparation: None

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Determined the type of reimbursement funding authority from the FAD.			
2. Determined the stage of Reimbursement Accounting the documents were in.			
3. Determined the order type received.			
4. Developed a customer number for new orders.			
5. Verified a reimbursement was earned, based upon documentary evidence.			
6. Verified a Voucher for Transfers between appropriations, SF 1080.			
7. Initiated an Error Correction Document (SF 1081) for any disbursement charged to an erroneous accounting classification.			
8. Analyzed the reimbursement accounts.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
2.	AR 37-49	BUDGETING, FUNDING, AND REIMBURSEMENT FOR BASE OPERATIONS SUPPORT	Yes	No
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

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-APA-8203	Identify the Elements of Fiscal Code	805A - Financial Management (Individual)	Delete

Supported Individual Tasks : None

Supported Collective Tasks : None