

**Summary Report for Individual Task
805A-36A-6019
Correct Errors in Financial Transactions
Status: Approved**

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

DESTRUCTION NOTICE: None

Condition: You have a document with an accounting classification error and access to: a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation. b. DFAS-IN Manual 37-100-FY, The Army Management Structure. c. DoD Financial Management Regulation 7000.14-R, Volume 4, Accounting Policy and Procedures. d. APC Master File Print. e. Standard Document Number Listing. f. Original document and all copies. g. Supporting documents. h. Blank SF 1081, Voucher and Schedule of Withdrawals and Credits. i. Calculator. This task should not be trained in MOPP.

Standard: You will meet the standard of 100% accuracy when you: 1. Identify the erroneous accounting data. 2. Determine the correct accounting data. 3. Determine the state of the error (i.e., when it was discovered). 4. Select the proper error correction procedure. 5. Make a pen and ink change. 6. Prepare a SF 1081, if the erroneous document has been entered into the accounting system and/or appears on financial reports. 7. Prepare a new document at the originating activity if the error requires a modification or change to an order (contract). 8. Forward the error correction document to the internal control and analysis branch.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: Identify the error, and select the error correction procedures.

DANGER

None

WARNING

None

CAUTION

None

Remarks: None

Notes: None

Performance Steps

1. Identify the erroneous accounting data.
2. Determine the correct accounting data.
3. Determine the state of the error (i.e., when it was discovered).
 - a. Before entry into the accounting records.
 - b. After entry into the accounting records.
 - c. After release of monthly financial reports.
4. Select the proper error correction procedure.
 - a. When an error is discovered prior to entry into the accounting records, a pen and ink change may be used.
 - b. For all other errors detected, prepare a SF 1081.
5. Make a pen and ink change by:
 - a. Lining out the incorrect accounting data with a single line on the original document and all copies.
 - b. Typing or printing the correct accounting data on the original document and all copies.
 - c. Initialing and dating the entry on the original document and all copies.
6. Prepare a SF 1081, if the erroneous document has been entered into the accounting system and/or appears on financial reports.
 - a. Section 1- Enter the date.
 - (1) Enter the current date if the error is discovered after entry into the accounting records.
 - (2) Enter the last day of the accounting period the error occurred in if the error is discovered after release of the monthly financial reports.
 - b. Section 2 - Enter the Accounting Office's address that is responsible for the customer (who the money is being moved to) and the Accounting office's address that is responsible for the billing agency. The address will be the same if the Accounting Office is responsible for both the billing and customer.
 - c. Section 3.
 - (1) Enter the accounting classifications and the corresponding amounts for the customer. Add the amounts and put the result in the total block.
 - (2) Enter the accounting classifications and the corresponding amounts for the billing agency. Add the amounts and put the result in the total block.
 - (3) The customer total must agree with the billing agency total.
 - d. Section 4 - Enter an explanation of why the error occurred and what is being done to correct the error. Add any other comments that may help in an audit trail.

(1) The accounting Tech who prepares the SF 1081 puts their name and signature in the space provided.

(2) The Team Leader, NCOIC, or Chief who verifies the SF 1081 and the supporting documentation puts their name, signature, and phone number in the space provided.

e. Section 5 - Enter the date, phone number, and signature block of the Finance and Accounting Officer (FAO). The FAO signs the SF 1081 after reviewing the documents.

7. Prepare a new document at the originating activity if the error requires a modification or change to an order (contract).

8. Forward the error correction document to the internal control and analysis branch.

(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. Identified the erroneous accounting data.			
2. Determined the correct accounting data.			
3. Determined the state of the error.			
4. Selected the proper error correction procedure.			
5. Made a pen and ink change by:			
a. Lining out the incorrect accounting data with a single line on the original document and all copies.			
b. Typing or printing the correct accounting data on the original document and all copies.			
c. Initialing and dating the entry on the original document and all copies.			
6. Prepared a SF 1081, if the erroneous document was entered into the accounting system and/or appeared on financial reports, by:			
a. Entering the date in Section 1.			
(1) Entered the current date if the error was discovered after entry into the accounting records.			
(2) Entered the last day of the accounting period the error occurred in if the error was discovered after release of the monthly financial reports.			
b. Entering in Section 2 the Accounting Office's address that is responsible for the customer (who the money was being moved to) and the Accounting office's address that was responsible for the billing agency. The addresses were the same if the Accounting O			
c. Completing Section 3.			
(1) Entered the accounting classifications and the corresponding amounts for the customer. Added the amounts and put the result in the total block.			
(2) Entered the accounting classifications and the corresponding amounts for the billing agency. Added the amounts and put the result in the total block.			
(3) The customer total agreed with the billing agency total.			
d. Entering in Section 4 an explanation of why the error occurred and what was done to correct the error. Added any other comments that might help in an audit trail.			
(1) The accounting Tech who prepared the SF 1081 put their name and signature in the space provided.			
(2) The Team Leader, NCOIC, or Chief who verified the SF 1081 and the supporting documentation put their name, signature, and phone number in the space provided.			
e. Entering in Section 5 the date, phone number, and signature block of the Finance and Accounting Officer (FAO). The FAO signed the SF 1081 after reviewing the documents.			
7. Prepared a new document at the originating activity if the error required a modification or change to an order (contract).			
8. Forwarded the error correction document to the internal control and analysis branch.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
1.	DFAS-IN MANUAL 37-100-FY	The Army Management Structure	Yes	No
1.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
1.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	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
2.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	Yes	No
3.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
3.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	Yes	No
4.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
4.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	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 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	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 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	Yes	No
7.	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No
7.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	Yes	No
8.	DODFMR 7000.14-R, VOL 4	Department of Defense Financial Management Regulation, Volume 4, Accounting Policy and Procedures	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
805A-FSC-8107	Maintain Commitment and Obligation Records	805A - Financial Management (Individual)	Delete
805A-FSC-8108	Review Detail Expenditure Reports	805A - Financial Management (Individual)	Delete

Supported Individual Tasks : None

Supported Collective Tasks :

Task Number	Title	Proponent	Status
14-2-0027	Conduct Internal Control Activities	14 - Finance (Collective)	Analysis
14-9-8021	Maintain Managerial Control of NAF Activities	14 - Finance (Collective)	Approved
14-2-0029	Sustain Automations Systems	14 - Finance (Collective)	Analysis
14-2-0025(Step: 13.)	Conduct Accounting Activities	14 - Finance (Collective)	Analysis
14-2-0023(Step: 13.)	Conduct Cost Management	14 - Finance (Collective)	Analysis Completed
14-2-0025(Step: 8.)	Conduct Accounting Activities	14 - Finance (Collective)	Analysis
14-9-8025	Provide Funding Support to Financial Management Elements	14 - Finance (Collective)	Approved
14-2-0023(Step: 8.)	Conduct Cost Management	14 - Finance (Collective)	Analysis Completed

ICTL Data :

ICTL Title	Personnel Type	MOS Data
36A - Financial Manager - LT	Officer	AOC: 36A, Rank: LT