

**Summary Report for Individual Task
805A-36B-3022
Record Data From Expenditure Accounting Documents
Status: Approved**

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

DESTRUCTION NOTICE: None

Condition: You are in an accounting office in receipt of accounting documents on a workflow notification and you have access to all applicable forms, regulations and software systems. This task should not be trained in MOPP.

Standard: Review all documents and workflow notification, determine the stage of the documents, determine the expenditure accounting type, action needed, apply commitment and obligation principles and rules using all applicable regulations, file all other documents not needing input. AccessGFEBs and record detailed input. Complete with no errors.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: Upon receipt of a block ticket determine which documents contain expenditure accounting transactions and input them into STANFINS without error.

DANGER

None

WARNING

None

CAUTION

None

Remarks: None

Notes: None

Performance Steps

1. Cue: Upon receipt of a Workflow Notification determine which documents contain expenditure accounting transactions and input them into GFEBS without error.

1. Authenticate all the documents in a block ticket.

a. Ensure all requirements are routed through the proper workflow and supporting documentation.

b. Ensure all requirements are input correctly.

2. Determine which stage the documents are in: Stages of Expenditure Transactions

a. Authority Received (Fund Status ECC Reports) - Authorization to incur obligations against government funds.

b. Commitment (FMZ1, ME51N) - A commitment is an administrative reservation of funds.

c. Obligation (ME21N). An obligation is a legal reservation of funds. An obligation is properly recordable only when supported by documentary evidence of the following:

(1) A binding agreement, in writing, between the parties thereto, in a manner and form and for a purpose authorized by law.

(2) A valid loan agreement.

(3) An order required by law to be placed with a government agency.

(4) Other legal liabilities.

d. Accrued Expenditure (Good Receipt, MIGO, ML81N, FB60) - The actual or constructive receipt of supplies or services for which an obligation has been incurred. They are recorded without regard to whether payment has been made or an invoice received.

e. Expense (MIRO, FB60) - The value of goods or services consumed to accomplish a mission or task. In General Fund Accounting, this stage is normally recorded simultaneously with the accrued expenditure. When the accrued expenditure and expense are done simultaneously they are recorded via FB60.

f. Disbursement (F110) - A disbursement is the payment of a legal liability of the government, which will liquidate a valid obligation of the government.

3. Analyze the expenditure accounting stage of each document (GFEBS generated report) attached to your requirement and apply commitment, obligation principles and rules using DFAS-IN 37-1 and handouts:

a. Upon issuance of the GFEBS Status of Funds Report input.

b. Defense Civilian Pay System (DCPS) listings (Civilian Pay)

(1) At the beginning of the month the civilian labor cost will be obligated from the first day of the month through the last day of the month. The GFEBS interface will automatically obligate, accrue, expense the civilian labor for the month.

(2) In the disbursement method all stages are recorded simultaneously by GFEBS.

c. Request and Authorization for TDY (Temporary Duty) (DD Form 1610) - When the DD form 1610 has been assigned a order number and signed, a commitment/ obligation will be recorded in GFEBS.

d. Solicitation, Offer and Award (SF 33) - When the SF 33 has been signed and returned from the contracting office, a commitment/ obligation will be recorded in GFEBS.

e. Order for Supply or Services (DD Form 1155).

(1) When the DD Form 1155 has been signed and returned from the contracting office, a commitment/ obligation needs to be recorded into GFEBS.

(2) When the supplies has been received and supported by a receiving report, a commitment/ obligation needs to be recorded in GFEBS.

(3) The first payment of the DD 1155 will be recorded in GFEBS when supported by a separate invoice using a FB60.

f. Purchase Order (SF 44) - When the SF 44 has been signed and returned from the contracting office or disbursing agent, a commitment/ obligation needs to be recorded in GFEBS.

g. Miscellaneous Obligation Document (MOD) (DD Form 2406) - When the DD Form 2406 has an element of resource of 2100, it needs to be recorded in GFEBS.

h. Military Interdepartmental Purchase Request (MIPR) DD Form 448) - No action is required in GFEBS for the DD 448, commitment document.

i. Acceptance of MIPR (DD Form 448-2) - When the DD form 448-2 written acceptance has been signed and returned from the contracting office, it needs to be recorded in GFEBS.

j. Installation travel vouchers, disbursements, and collections by self and by others

(1) Travel vouchers DD 1351-2 are recorded for disbursements and travel advances collected.

(2) The forms of disbursements are: DD 1351-2, SF 1034, and SF 44 and need to be recorded in GFEBS.

(3) Collections are processed in GFEBS.

(4) Transactions by others (TBO) are processed for collections.

k. Interest penalties - Process the additional obligation in the same manner it was initially input, which is determined by the EOR.

4. File all other documents that do not require input.

5. Access the General Fund Enterprise Business Systems (GFEBS) - Query GFEBS to ensure the information has not already been input.

6. Record the detailed input.

(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. Reviewed all the documents in a workflow notification.			
2. Determined which stage the documents were in.			
3. Determined the expenditure accounting stage of each document.			
4. Filed all other documents that did not require input.			
5. Accessed GFEBS.			
6. Recorded the detailed input.			

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

Supported Individual Tasks : None

Supported Collective Tasks :

Task Number	Title	Proponent	Status
14-6-0001	Monitor Pay Support	14 - Finance (Collective)	Approved

ICTL Data :

ICTL Title	Personnel Type	MOS Data
36B - Financial Management Technician - SL1	Enlisted	MOS: 36B, Skill Level: SL1