Reimbursable Guidance
Standard Operating Procedure (SOP)

Purpose: To prescribe standard procedures for use by Army activities when entering and executing Reimbursable Agreements and to reiterate the requirement of having signed agreements in place before executing orders. Economy Act orders must be specific, definite and certain both as to the work encompassed by the order and the terms of the orders itself.

References:
- DoDFMR Volume 11A chapter 3
- DoDFMR Volume 4
- DoDFMR Volume 6
- FAR 17.503
- Army Funds Management Data Reference Guide, Chapter 13, Agency Location Code and Fiscal Station Number for the Intra-Governmental Payment and Collection System.

Reimbursable Agreements:

A reimbursable agreement is a contractual relationship under which the performing activity provides a product or service to the requesting activity, the costs of which are reimbursed by (or directly charged to) the recipient. Reimbursable agreements are a means by which an entity needing supplies or services (the requesting entity) obtains them from another organization (the performing activity).

Reimbursable agreements between two parties must be negotiated before executing a reimbursable order. Agreements includes transactions involving interagency, intraagency, and public agencies, where an activity needing supplies or services (requesting/ordering agency/buyer) obtains them from another activity (servicing/performing agency/seller). During the agreement process the requesting and servicing agency must:

Requesting agency.
1. Determine that funds are available
2. Decide the order is in the best interest of the organization

Performing Agency:
1. Determine if the good/services requested on the agreement are within the scope of their mission
2. Has the authority and capacity to provide the goods or services being requested
3. Can begin the work before the Requesting agency’s funds expire

The GFEBS Reimbursable Decision Matrix below should be used as a quick reference guide for properly handling GFEBS reimbursable agreements:
There are two types of reimbursable agreements, Automatic and Direct. (Unlike legacy, in GFEBS, how the agreement is accepted is dictated by how the funds will be executed.)

**GFEBS Reimbursable Decision Matrix**

- **Is requesting activity funded through GFEBS?**
  - **YES**
    - Will requesting activity's funds be cited on original?
      - **YES**
        - Direct Cite:
          - Create WBS using "GENR" Funded Program Type and "ZCITEZFO" Fund
          - Create Sales Order; on Additional Data B tab, enter funding data (LOA) under "General Fund Army Line of Accounting"
      - **NO**
        - Direct Charge:
          - Create Direct Charge WBS using "DRCH" Funded Program Type and Direct Fund (i.e. 202010D13); Requestor inputs FMBB transaction to fund WBS
  - **NO**
    - Will requesting activity's funds be cited on original?
      - **YES**
        - Automatic: Create WBS using "REIM" Funded Program Type and Automatic Fund (i.e. 202010A13)
        - Create Sales Order; on Additional Data B tab, enter funding data (LOA) under "Non-General Fund Army Line of Accounting"
      - **NO**
        - Automatic: Create WBS using "REIM" Funded Program Type and Automatic Fund (i.e. 202010A13)
        - Create Sales Order; on Additional Data B tab, enter funding data (LOA) under "Non-General Fund Army Line of Accounting"
Automatic reimbursable agreements cite the performing activity’s line of accounting on all obligating documents. Direct reimbursable agreements cite the requesting agency’s line of accounting on all obligating documents.

**Automatic Reimbursement Authority:** Orders where the requesting agency must pay the performing agency the actual costs of the goods or services provided. The performing agency will invoice/bill the requesting agency for reimbursement after goods or services have been performed. (In legacy terminology, this is the equivalent of accepting a MIPR as Category I.)

**Direct Reimbursement Authority:** Orders where the requestor’s LOA will be cited on the originating commitment/obligation documents. (In legacy terminology, this is the equivalent of accepting a MIPR as Category II.) The requesting agency identifies the appropriate fund citation for the performing agency to place on a requested contract or obligating document. Reimbursement for the goods or services is not required since the requesting agency will be billed directly by the vendor.

1. **Direct Charge Orders:** This method is used when both the requesting and performing agencies are Army commands utilizing GFEBS.
2. **Direct Cite Orders:** This method is used when the requesting agency is an Army command or federal agency that does not utilize GFEBS.

**Ordering Procedures:**

The next step in the process is to create an order for the desired goods or services. An order may be placed on any form or document that is acceptable to both the requesting and performing agencies. Typically, between DoD Components, a DD Form 448 is used by the requesting agency to place an order and a DD Form 448-2 is used by the performing agency to acknowledge acceptance of the order. All orders must be documented. Regardless of the format being used, an order (at a minimum) must include the following:

1. Certification of Availability for purpose: The requesting agency must provide a certification on the Economy Act order that the funds cited on the Economy Act are properly chargeable for the purposes cited in the order.
2. A description of the goods or services being ordered
3. Delivery requirements
4. A fund citation (either direct or automatic)
5. A payment provision. (Provide billing instruction and information)
6. Duration of the agreement
7. Dollar limits and any authority to exceed applicable limits without specific approval from the ordering activity

It should be noted that orders originating from a public (non-governmental) agency cannot be executed by the performing activity until advanced payment has been received.
Automatic Reimbursement Authority

1. Fund Holder:
   a. Review reimbursable agreement for accuracy and completeness of data elements.
   b. Check for an Inter Service Support Agreement (ISSA) with Buyer or Memorandum of Agreement (MOA). This is to ensure that services/materials are in line with description of requested service in the reimbursable agreement. (SBR states activities must have an MOA or ISSA on file). Army to Army within GFEBS can utilize email as long as the communication has all necessary elements needed to ensure proper WBS or Project Order setup.
   c. Pass to Technical Program Manager for acceptance of service (can it be provided) request an estimated completion date. This should be sent on a transmittal letter or by email so that there is a record of acceptance of service with estimated completion date.
   d. Create Work Breakdown Structure (WBS) using “REIM” Funded Program Type and Automatic Fund (i.e. 202010A13).
   e. Create Sales Order in the accounting system
   f. Provide Acceptance (i.e. DD448-2) to Buyer; include the Seller’s WBS and Sales Order Number.
   g. Ensure that WBS is funded and released properly
   h. Ensure monthly reconciliation is performed between SOF, Sales Orders, and WBS (See Appendix B)
   i. Correct billings errors provided by DFAS from the test DP96 run which will be posted weekly on the AKO Account Receivable folder: [https://www.us.army.mil/suite/files/35390837](https://www.us.army.mil/suite/files/35390837) and distributed to installations by their Command/HQ.
   j. Ensure reimbursable agreement and supporting documentation (acceptance, MOA, ISSA, etc.) is attached to the Sales Order.
   k. Ensure prompt response to DFAS for requested corrections needed for billing. (Correction should be provided within 5 days of error notification)

2. MAO

Depending on ACOM/DRU/ASSC organizational structure, the Managerial Accounting Office will have responsibility to review and perform oversight of Fund Holder duties:

a. Run Sales Order report at least once per week and review for changes or additions.
   1. Use T-Code ZSRM_SOPAYM.
   2. For ‘Sales Document Type’ click the ‘Multiple Selection’ icon and in the ‘Select Single Values’ tab enter:
      ZRNA
      ZRWA
Click the green check on clock symbol to copy your entries to the selections screen.

3. In the ‘Funds Center’ field, enter the Fund Centers being queried. For multiple Fund Centers, click the multiple selection icon and add a list or range of Fund Centers.
4. In the ‘Layout’ field, choose ‘/MIPR-GFEBSO.
5. Execute.
6. The report can be filtered by Document Date to review Sales Orders newly created within a specific time period.

b. Review reimbursable agreement for accuracy and completeness of data elements.
c. Verify that a Support Agreement with Buyer (SBR states must have MOA or ISSA on file) exists
d. Verify that Technical Program Manager has signed off for acceptance of service, along with an estimated completion date
e. Review Work Breakdown Structure (WBS) is established correctly
f. Review that Sales Order is established correctly in the accounting system and that the reimbursable agreement is attached
g. Review Acceptance (i.e. DD448-2) to Buyer includes Seller’s WBS and Sales Order Number.
h. Review/Ensure that WBS is funded and released properly
i. Ensure monthly reconciliation is performed between SOF, Sales Orders, and WBS (See Appendix B)
j. Assist/Correct billings errors provided by DFAS from the test DP96 run.
k. Assist/Ensure prompt response to DFAS for requested corrections needed for billing. (Correction should be provided within 5 days of error notification)
l. Command HQ, Provide monthly updated POC list for all Fund Centers and post to AKO

3. DFAS:
   a. Weekly run test billing cycle (DP96) and provide an error listing on AKO for Army commands to take necessary action in cooperation with installation to correct. This can be found on the following link: https://www.us.army.mil/suite/files/35390837
   b. For Sales Order errors (excluding the DP96 test run) DFAS will notify POC on Sales Order for corrections. If no response is received after one (1) business day, initiate second request to Fund Center POC on list provided by Command HQ posted on AKO. On the third business day (3) if no response is received from installation POC, forward correction request to Command HQ.
   c. If known errors in GFEBS are not corrected, exclude bill from processing
d. Validate all IPAC billings to ADS (Check with GFEBS for who has the interface monitor role to ensure file went successfully)
e. ADS download/upload bills to Central IPAC Wizard for distribution of workload to proper servicing DFAS site.
f. Reconcile number and dollar amount of bills received from ADS to Central Wizard
g. Upload bills from Central IPAC Wizard in Servicing DFAS IPAC wizard and reconcile with DFAS-CL to ensure all bills sent are received
h. Review, correct, and certify IPAC bills
i. Process bills back to the central wizard to be processed ADS to Treasury via IPAC & to Customer
j. Review and Correct IPAC chargebacks/rejections
k. Will provide monthly IPAC errors (more to come) on AKO Folder

**PROCEDURES:**

1. Review and verify reimbursable agreement documents are accurate and contain the following elements:

   a. Certification of Availability for purpose: The requesting agency must provide a certification on the Economy Act order that the funds cited on the Economy Act are properly chargeable for the purposes cited in the order.
   b. A description of the goods or services being ordered
c. Delivery requirements
d. A fund citation (either direct or automatic)
e. A payment provision. (Provide billing instruction and information)
f. Duration of the agreement
g. Dollar limits and any authority to exceed applicable limits without specific approval from the ordering activity

2. Forward reimbursable agreement to Program Manager who would provide actual service for review/coordination/approval for acceptance. In addition obtain an estimated completion date (ECD).

3. Upon receipt of coordinated agreement from seller’s Program (Technical) Manager:

   a. Determine what type of reimbursable document the agreement is. This will determine the type of Sales Order to be created.

   ZRNA – Sales Order Type for Economy Act and all Non-Project Orders

   Economy Act Orders as defined in the FAR Part 17, Subpart 17.5 which can be found: [https://www.acquisition.gov/far/html/FARMTOC.html](https://www.acquisition.gov/far/html/FARMTOC.html)
   - Federal customers, state/local government, and DoD
   - Other: Timber and grazing, GPLD (lost keys), grants, MEDCOM labor
ZRWA - Reimbursable Orders with Advance (Public Receivables not covered in this SOP)

- Non-Federal Customers
- Other: GPLD (rent paid in advance for quarters), grants, dining facility
  (see above for more information)

ZRPO - Project Orders

- DoD Customers Only (DODFMR Vol. 11A, Chapter 2, Paragraph 0205)
- Other: Procured for Customer (RP) Orders, Replace from Stock (RS) Orders

ZRPR - Project Orders, Army to Army on GFEBS

- DoD ARMY customers only

NOTE: If order is an Economy Act, does it have the appropriate Economy Act Statement in description according to the DoDFMR, Volume 11A, Chapter 3.

b. Create your Work Breakdown Structure (WBS) (T-Code CJ20N)

  NOTE: Further guidance and instructions for creating Economy Act/Non-
  Economy Act WBS and/or Project Orders can be found on the GFEBS Milwiki:

  Create WBS Description, provide clear description of service using same verbiage
to describe service/material that you would use in your Sales Order description.
Fund used must be an ‘A’ fund, e.g. 202010A13. The Funded Program Type
should be ‘REIM’. Reimbursable WBS, must have Planning element, Acct asst
element, and Billing element checked on basic data tab.

c. Create Sales Order in GFEBS (T-Code VA01)

  For Sold-To Party – When entering the DoDAAC in GFEBS, validate that the name,
  address of buyer is the same as the one enter in the order documentation.
The PO Number should be the number as entered in the reimbursable agreement.
The PO Date should be the date on the reimbursable agreement.
Next on the GFEBS Sales Tab of VA01. Fields should be populated as follows:
  Req. deliv. Date – Should be the date Seller accepted the reimbursable order.
  Contract Start – Should be the date Seller accepted the reimbursable order
  Contract End – Should be the date Buyer’s funds expire (ex.: 2020, the date
would be 9/30/20XX)
  Delivery Block – Should be the date Seller’s Program Manager gave for when
work/service should be completed.
  Payment terms – Will always be “0001”
Sales Area – Will always be “ARMY/01/01”
Item – 10
Material – R10 – This is a default number in system.
Order Quantity – 1
Unit – each
Description – As the R10 in Material is a default, description will default to “ARMY Reimbursable Service”. This can and will be overwritten by Seller to give a more accurate description of type of work/service. If you continually use the default it is a red flag to auditors and shall not be used.
Customer Material Numb – This is often left blank.

Note: To align with good budgetary and accounting practices, you should break out the type of work, labor and material being used. This also provides the buyer with knowledge of the work and material provided to accomplish work/service.

Next on the GFEBS Accounting Tab of VA01

Payment Terms – Will always be “0001”
Billing Date – Will be the date of the order acceptance + 30 days out.
Acct asgnmt grp – Will always be “ARMY Services”
Payment Method -

0 – SF 1080 Collections File (Use if you are the Seller and billing Buyer, typically used for a Navy customer)
A – DA 1857 Hard Copy (Used for AAFES, MWR, Post Office, and Public)
I – IPAC Collection File (Use for Federal & DoD customers (with the exception of Navy)
X – No Outbound Billing (Use for Public w/advance if Buyer states they do not want a copy of monthly billing and for Army Project Orders using ZRPR)
Z – Expenditure Authority (EA) Required (Use for Foreign Military Sales customers)

Next on the GFEBS Order Data Tab of VA01

PO Number – Defaulted from Header Record Created (Buyer MIPR Number)
Purchase order date - Defaulted from Header Record Created (Buyer reimbursable date)
Name – This is the Seller’s Point of Contract Name and should be your email name (Jane.E.Doe)
Your Reference – This is the Seller email address (ex: @us.army.mil)
Telephone – This is the Seller POC Number

Next on the GFEBS Shipping Tab of VA01

Plant – Use the drop down, the Plant ID is name of installation
Next on the GFEBS **Account Assignment Tab** of VA01

Business Army – Will always be “ARMY”
WBS Element - Enter the WBS you created in step d.2.
You should always hit the “FM AccAssign” button to validate that the WBS you entered is correct.

Next on the GFEBS **Additional Data B Tab** of VA01

Customer Line of Accounting:
Use the block titled “General Fund Army Line of Accounting” if buyer is Army on GFEBS.
Use the block titled “Non-General Fund Army Line of Accounting” for all other Buyer’s line of accounting as stated in Block 14 of the reimbursable order.
Note:

Line of Accounting (This is a text box in which you can type the line of accounting exactly as it appears in the reimbursable order.) Note: Due to programming limitations in the IPAC Wizard, how you enter the LOA in this box is critical for processing billings error free. Ensure that you use a 3 position “Department Code”. See example below:

```
09710130 .1881 0747400 25GY 42CPAZ 04113
```

Dept Transfer Code
Agcy Accounting Identifier Code – This is the Buyer’s Fiscal Station Number
Agcy Disbursing Identifier Code - This is the Buyer’s Agency Location Code (ALC) or Disbursing Station Symbol Number (DSSN)
Dept. Regular Code – This is the Buyer’s Treasury Dept. code (i.e. 017, 097, 057, etc.)
Account Code – This is the Buyer’s Basic Symbol (i.e. 2020, 0130, 4950, etc.)
Period of Availability FY Date (Beg Date/End Date, ex.: 20122012, or 20122013)
Accounting Center Limit – this is the Buyer’s limit code (i.e., .0012, .1881, .5600)
Operation Agency – the Buyer’s OA
FMS Customer Code – Foreign Military Sales – Buyers
FMS Case Identifier – Foreign Military Sales – Buyers
FMS Case Line Identifier – Foreign Military Sales – Buyers

Refer to Appendix “A” of this SOP for other LOA examples.

Next on the GFEBS **Conditions Tab** of VA01

This is the Tab where you enter funding received in the reimbursable order.

Condition: “ZDFO”
Name: Army Draft Order
Amount: $0.00
Condition Value: $$ as in reimbursable order
This will automatically populate the next line as Net Value.

Note: Subsequent increases in funding for a particular order will require an additional ZDFO line for each individual increase. Ensure that WBS is funded and release after you fund Sales Order and before you perform the next task to release Sales Order funding.

Next Line on Tab:

Condition “ZFED” to release funding for use, $$ should be the same as that in the reimbursable agreement.

Note: Subsequent increases in funding for a particular order require that the original ZFED line be increased to the new grand total. Do not create a separate ZFED line for each increase.

4. Prepare Buyer acceptance. The seller line of accounting (LOA), Work Breakdown Structure (WBS), and Sales Order number should written/typed out in acceptance (Remarks).
5. Attach copy of reimbursable order and acceptance to the Sales Order you created.
6. T-Code ZSRM_SOPAYM can be used to track newly created Sales Orders.
7. DFAS Billing Process Procedures

a. Weekly (Wed) run test Billing Run (DP96)
b. Download and strip out error lines for analysis
c. Upload error report on AKO for MACOM to review and correct, if corrections are not made by 25th of the month, bills will be excluded from processing.
d. Run the final billings (DP96)
e. Transmit to the appropriate disbursing/collection system (IPAC, ADS, DCAS)
f. DFAS-CL intercepts the IPAC/ADS file and load into the Central Site IPAC Wizard where it is sort to the other DFAS Sites to validate, make correction where necessary, and recertify to IPAC for processing by Treasury.
g. When DFAS Site receives IPAC file from the central IPAC wizard, all billing lines are reviewed and decertified.
h. The receivable file is distributed to the account receivable team for review and error correction.
i. Daily billings are corrected, then certified
j. The certified IPAC file is then uploaded Central Site IPAC Wizard
k. On a daily basis Central Site IPAC Wizard transmits certified bills to through ADS to FMS, and DCAS to post collection back to GFEBS.
l. On daily basis work all treasury charge backs received. (i.e., rejected due to lack of obligation, request for additional supporting documentation.)
m. Review weekly customer master to ensure updates are made (i.e., ALC)

Perform monthly reconciliation of billings received, processed, rejected, and still on hand.

**Direct Reimbursement Authority**

**Direct Charge Orders**

**Responsibilities:** Reimbursement for the goods or services is not required since the requesting agency will be bill directly.

1. Performing Agency
   a. Creates a Project and WBS Element (CJ20N), provides the WBS Element number to the Requestor, and releases the WBS Element after it has been completed and funded by the Requestor.
   b. Executes the commitment and obligation of the funds in accordance with the agreement between parties.
   c. Ensures Requesting agency Line of Accounting (LOA) is cited on the obligating document.
d. Tracks the status of the obligation of all funds received on the WBS Element.
e. Attached a copy of the contract or obligating document to the WBS Element.
f. Provides obligating documents to the Requestor for document storage and records.
g. Notifies Requestor if funds are not required and may be withdrawn from the WBS Element.

2. Requesting Agency
   a. Completes LOA fields and funded program start date in WBS Element provided by Performer and distributes funds down to the funded program by means of an FMBB transaction.
   b. Attached a copy of the agreement to the FMBB transaction
   c. Follows up with Performer to ensure that funds have been committed for requested services and that obligation is forthcoming.
   d. Tracks the status of the obligation of all funds provided on the WBS Element.
   e. Verifies that obligating documents are received and that all obligations are correctly recorded in GFEBS.
   f. Requests return of funds not obligated within the agreed timeframe.

Procedures:

3. The complete User Procedure for creating a Project and WBS Element for Direct Charge transactions can be found at https://trgdelep.gfebs-erp.army.mil/rwdhelp/nav/cat476/cat478/file8665/index.htm

Direct Cite Orders – Requires WBS Element and Sales Order

Responsibilities: Reimbursement for the goods or services is not required since the requesting agency will be bill directly.

1. Performing Agency
   a. Review support agreement for accuracy and completeness of data elements.
   b. Check for an Inter Service Support Agreement (ISSA) with Requestor or Memorandum of Agreement (MOA). This is to ensure that services/materials are in line with the description of requested service in the agreement. (SBR states must have MOA or ISSA on file)
   c. Pass to Technical Program Manager for acceptance of service (can it be provided) request an estimated completion date. This should be sent on a
transmittal letter or by email so that there is a record of acceptance of service with estimated completion date.

d. Create Work Breakdown Structure (WBS) using Fund ZCITEZTFO and Funded Program Type GENR.

e. Create a Sales Order (VA01) for the amount of the order and cites the Requestors LOA in the Non-General Fund Army Line of Accounting fields. Ensure that the WBS Element is funded and released properly.

f. Provide Acceptance to Buyer; include the servicing agency line of accounting with WBS and Sales Order Number.

g. Notify Requestor if funds are not required by providing an amendment to the support agreement returning those funds.

h. Ensure Requesting agency Line of Accounting (LOA) is cited on the obligating document.

i. A copy of the agreement (e.g. MIPR) and acceptance must be attached to the Sales Order.

2. Requesting Agency

   a. Ensure all billing information is included in the agreement requesting goods and services.

   b. Obligate the applicable appropriation upon receipt of the contract or obligating document in which the fund citation has been applied.

   c. Request return of excess funds not required to support the contract or obligating document.

**Procedures:**

1. The complete User Procedures for creating a Project and WBS Element for Direct Cite transactions and for creating a Sales Order can be found on the GFEBS Performance Support Website (PSW) at https://prodep.gfebs-erp.army.mil/rwdhelp/nav/index.htm.

2. Review and verify reimbursable agreement documents are accurate and contain the following elements:

   a. Certification of Availability for purpose: The requesting agency must provide a certification on the Economy Act order that the funds cited on the Economy Act are properly chargeable for the purposes cited in the order.

   b. A description of the goods or services being ordered

   c. Delivery requirements

   d. A fund citation (either direct or automatic)

   e. A payment provision.(Provide billing instruction and information)

   f. Duration of the agreement

   g. Dollar limits and any authority to exceed applicable limits without specific approval from the ordering activity
3. Forward reimbursable agreement to Program Manager who would provide actual service for review/coordination/approval for acceptance. In addition obtain an estimated completion date (ECD).

4. Upon receipt of coordinated agreement from seller’s Program (Technical) Manager:

   a. Determine what type of reimbursable document the agreement is. This determines the type of Sales Order to be created.

   **ZRNA – Sales Order Type for Economy Act and all Non-Project Orders**
   
   Economy Act Orders as defined in the FAR Part 17, Subpart 17.5 which can be found: [https://www.acquisition.gov/far/html/FARMTOC.html](https://www.acquisition.gov/far/html/FARMTOC.html)
   
   - Federal customers, state/local government, and DoD
   - Other: Timber and grazing, GPLD (lost keys), grants, MEDCOM labor

   **ZRWA - Reimbursable Orders with Advance (Public Receivables not covered in this SOP)**
   
   - Non-Federal Customers
   - Other: GPLD (rent paid in advance for quarters), grants, dining facility (see above for more information)

   **ZRPO - Project Orders**
   
   - DoD Customers Only (DODFMR Vol. 11A, Chapter 2, Paragraph 0205)
   - Other: Procured for Customer (RP) Orders, Replace from Stock (RS) Orders

   **ZRPR - Project Orders, Army to Army on GFEBS**
   
   - DoD ARMY customers only

   NOTE: If order is an Economy Act, does it have the appropriate Economy Act Statement in description according to the DoDFMR, Volume 11A, Chapter 3?

   b. Create your Work Breakdown Structure (WBS) (T-Code CJ20N)

   NOTE: Further guidance and instructions for creating Economy Act/Non-Economy Act WBS and /or Project Orders can be found on the GFEBS milWiki.

   Create WBS Description, provide clear description of service using same verbiage to describe service/material that you would use in your Sales Order description. Fund used must be ZCITEZTFO. The Funded Program Type must be GENR.
The Direct Cite WBS must have Planning element checked on the basic data tab. Do not check the Acct asst element and Billing element indicators.

c. Create Sales Order in GFEBS (T-Code VA01)

For Sold-To Party – When entering the DoDAAC in GFEBS, validate that the name, address of buyer is the same as the one entered in the order documentation.
The PO Number should be the number as entered in the reimbursable agreement.
The PO Date should be the date on the reimbursable agreement.
Next on the GFEBS Sales Tab of VA01. Fields should be populated as follows:

- Req. deliv. Date – Should be the date Seller accepted the reimbursable order.
- Contract Start – Should be the date Seller accepted the reimbursable order
- Contract End – Should be the date Buyer’s funds expire (ex.: 2020, the date would be 9/30/20XX)
- Delivery Block – Should be the date Seller’s Program Manager gave for when work/service should be completed.
  - Payment terms – Will always be “0001”
  - Sales Area – Will always be “ARMY/01/01”
  - Item – 10
  - Material – R10 – This is a default number in system.
  - Order Quantity – 1
  - Unit – each
  - Description – As the R10 in Material is a default, description will default to “ARMY Reimbursable Service”. This can and will be overwritten by Seller to give a more accurate description of type of work/service. If you continually use the default it is a red flag to auditors and shall not be used.
  - Customer Material Numb – This is often left blank.

Note: To align with good budgetary and accounting practices, you should break out the type of work, labor and material being used. This also provides the buyer with knowledge of the work and material provided to accomplish work/service.

Next on the GFEBS Accounting Tab of VA01

- Payment Terms – Will always be “0001”
- Billing Date – Will be the date of the order acceptance + 30 days out.
- Payment Method – Will always be “X” – No Outbound Billing

Next on the GFEBS Order Data Tab of VA01

- PO Number – Defaulted from Header Record Created (Requestor’s order number)
- Purchase order date - Defaulted from Header Record Created (Requestor’s order date)
- Name – This is the Provider’s Point of Contract Name and should be your email name (Jane.E.Doe)
- Your Reference – This is the Provider’s email address (ex: @us.army.mil)
- Telephone – This is the Provider’s POC Number
Next on the GFEBS **Shipping Tab** of VA01

Plant – Use the drop down, the Plant ID is name of installation

Next on the GFEBS **Account Assignment Tab** of VA01

Business Army – Will always be “ARMY”
WBS Element - Enter the WBS number created in step 4.b.
Note: Always click the “FM AccAssign” button to validate that the WBS you entered is correct.

Next on the GFEBS **Additional Data B Tab** of VA01

Customer Line of Accounting:
Use the block titled “Non-General Fund Army Line of Accounting” for Buyer’s line of accounting as stated in the reimbursable order.
Note:
Line of Accounting (This is a text box in which you can type the line of accounting exactly as it appears in the reimbursable order.) Due to programming limitations in the IPAC Wizard, how you enter the LOA in this box is critical for processing billings error free. Ensure that you use a 3 position “Department Code”. See example below:

```
09710130 .1881 0747400 25GY 42CPAZ 04113
```

Dept Transfer Code
Agcy Accounting Identifier Code – Requestor’s Fiscal Station Number
Agcy Disbursing Identifier Code - Requestor’s Agency Location Code (ALC) or Disbursing Station Symbol Number (DSSN)
Dept. Regular Code – Requestor’s Treasury Dept. code (i.e. 017, 097, 057, etc.)
Account Code – Requestor’s Basic Symbol (i.e. 2020, 0130, 4950, etc.)
Period of Availability FY Date (Beg Date/End Date, ex.: 20122012, or 20122013)
Accounting Center Limit – this is the Buyer’s limit code (i.e., .0012, .1881, .5600)
Operation Agency – the Buyer’s OA
FMS Customer Code – Foreign Military Sales – Buyers
FMS Case Identifier – Foreign Military Sales – Buyers
FMS Case Line Identifier – Foreign Military Sales – Buyers
Refer to Appendix “A” of this SOP for other LOA examples.

Next on the GFEBS **Conditions Tab** of VA01

Funding amount authorized on reimbursable order is recorded here.
Condition: “ZDFO”
Name: Army Draft Order
Amount: $0.00
Condition Value: $$ as in reimbursable order
This will automatically populate the next line as Net Value.

Note: Subsequent increases in funding for a particular order will require an additional ZDFO line for each individual increase. Ensure that WBS is funded and release after you fund Sales Order and before you perform the next task to release Sales Order funding.

Next Line on Tab:

Condition “ZFED” to release funding for use, $$ should be the same as that in the reimbursable agreement.

Note: Subsequent increases in funding for a particular order require that the original ZFED line be increased to the new grand total. Do not create a separate ZFED line for each increase.

c. Prepare Buyer acceptance. The seller line of accounting (LOA), Work Breakdown Structure (WBS), and Sales Order number should written/typed out in acceptance (Remarks).
d. Attach copy of reimbursable order and acceptance to the Sales Order you created.
e. T-Code ZSRM_SOPAYM can be used to track newly created Sales Orders.
f. Provide copy of obligating document (i.e. contract) when available.
### APPENDIX A
#### Line of Accounting

<table>
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<tr>
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<td>26E*</td>
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APPENDIX B

YEAREND RECONCILIATION OF UFO EQUAL TO UDO

By September 30, whether in GFEBS or STANFINS, the Unfilled Orders has to equal the Undelivered Orders. To ensure this requirement, there are a few spreadsheets produced to ensure the criteria are met. The data required to populate the spreadsheets are:

- Sales Orders
- Fund Status

CREATING THE SALES ORDER RECONCILIATION SHEET

GFEBS Transaction Code: ZRFSC2

EXECUTE

GFEBS OUTPUT – FIRST HALF OF THE SCREEN:
GFEBS OUTPUT – SECOND HALF OF THE SCREEN:

ON 30 SEPTEMBER THIS COLUMN SHOULD BE ZERO

SAVE DOWN TO A LOCAL FILE AS A SPREADSHEET

SPREADSHEET CREATED
Delete unnecessary columns.

Get the Sales Order number from the daily log. The spreadsheet is updated with the information.

### SALES ORDER RECONCILIATION

The Funded Program column lists the WBS of the Sales Order. The Unfilled column is the Orders minus the Earnings – $14,126,631.89 minus $13,935,660.26 equals $190,971.63. This is the UFO figure. In order to find the Undelivered Order, insert a column after the Unfilled Column. The Undelivered column formula is Obligations minus the Expenses.

The Undelivered column is the Obligations minus the Expenses – $14,126,631.89 minus $14,025,045.26 equals $101,586.63. This is the UDO figure.
On September 30, the Unfilled Order (UFO) equals the Undelivered Order (UDO)

Z FUND STATUS AND ZRFSC1 RECONCILIATION

GFEBS Transaction Code: Z_RM_FUND_STATUS

EXECUTE

GFEBS OUTPUT – FIRST HALF OF THE SCREEN:
GFEBS OUTPUT – SECOND HALF OF THE SCREEN:

SAVE DOWN TO A LOCAL FILE AS A SPREADSHEET

GFEBS TRANSACTION CODE ZRFSC1 – Report is Summary Level Only
EXECUTE

GFEBS OUTPUT – FIRST HALF OF THE SCREEN

Reimbursable Cum Status by FC

Date of Selection: 03/21/2012  Time of Selection: 15:47:19
From Period:  1  To Period:  16
Fiscal Year:  2011
Fund:  ZRFUND1
Funds Center:  A766J
Functional Area:  A766J
Funded Program:  

Reimbursable Funds

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<th>Funds Center</th>
<th>Funded Program</th>
<th>Tot Adv</th>
<th>Tot Earned</th>
<th>Tot Collected</th>
<th>Tot Unfilled</th>
<th>Tot Re Auth</th>
<th>Funded Program</th>
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<td>$13,836,660.26</td>
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GFEBS OUTPUT – SECOND HALF OF THE SCREEN:

Reimbursable Cum Status by FC

Date of Selection: 03/21/2012  Time of Selection: 15:47:19
From Period:  1  To Period:  16
Fiscal Year:  2011
Fund:  ZRFUND1
Funds Center:  A766J
Functional Area:  A766J
Funded Program:  

Reimbursable Funds

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<tr>
<th>Funds Center</th>
<th>Authority</th>
<th>Committed</th>
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<th>Expensed</th>
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<td>A766J HOOD</td>
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<td>$14,025,045.26</td>
<td>$14,008,197.93</td>
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RECONCILIATION OF YEAREND BILLS

To validate all charges have been billed to the customers, charges must be validated with the bills produced.
Display Project Actual Cost Line Items

Project Management Selections (DB profile: 000000000001)

- **Project:**
  - [ ]

- **WBS Element:** 312011.001 to

- **Networkorder:**
  - [ ]

- **Activity:**
  - [ ]

- **Materials in network:**
  - [ ]

**Cost Elements**

- **Cost Element:**
  - [ ] to

- **Cost Element Group:**
  - [ ]

**Posting Data**

- **Posting date:**
  - 09/01/2012 to 09/30/2012

**Settings**

- **Layout:**
  - /MULYE.BILLS /MULYE BILL DETAILS

- **Further Settings...**

**Execute**

- Input all WBSs
- Input Month
- Create your own layout
OUTPUT OF CJ13

Most common DOC types:
RV = Bill
SB = Cost Transfer
KX = TBO Invoice
WE = Goods Receipt
ZP = Payment
XZ = Labor Cost Transfer

Always monitor the GFEBS Bill run. There is a problem if this exists on the Reconciliation Spreadsheet:
Definitions:

De-obligations – Amounts obligated by the requesting agency that have not incurred obligations before the end of the period of availability of the ordering appropriation. Funds must be de-obligated by both the requesting and performing agency to the extent that the performing agency has not, before the end of the period of availability (fiscal year or multiple year period, as applicable) of the appropriation of the requesting agency, (1) provided the goods or services, or (2) entered into an authorized contract with another entity to provide the requested goods or services.

Inter-agency agreements: Agreements for goods or services between DoD and non-DoD Federal government agencies, also known as intergovernmental support.

Intra-agency agreements: Agreements for goods or services within and between DoD and other DoD Components, also known as inter-service support.

Obligation:

1. Automatic Reimbursement Authority – Requesting agency obligates the applicable appropriation upon receipt of an acceptance of the order by the performing agency.

2. Direct Reimbursement Authority – Requesting agency obligates the applicable appropriation upon receipt of the contract or obligating document in which their fund citation has been applied against.

Requesting Agency: The customer activity that places an order for goods or services from another federal agency or DoD component. Also referred to as the “ordering agency”.

Servicing Agency: The activity that has the ability to fill an order for goods or services from another federal agency or DoD component. Also referred to as the “performing agency”.

<table>
<thead>
<tr>
<th>Funded Program</th>
<th>Ord Value</th>
<th>Advances</th>
<th>Earned</th>
<th>Collected</th>
<th>Unfilled</th>
<th>UDO</th>
<th>Re Authority</th>
<th>Committed</th>
<th>Obligated</th>
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</table>

There is a difference of $66,855.06 in the UFO equal to UDO. In this case, the bills for 312011.014 and 312011.016 did not run properly. DFAS researched and found that the bills did NOT process all the way through the cycle. DFAS was able to restart the bills and they processed correctly before YE closeout.