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Department of Defense-Department of the Army

Standard Operation Procedures  
Reimbursable -Inbound

Department of Defense  
Department of the Army  
United States Military Academy

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Army General Fund  
Standard Operating Procedures

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Reimbursable- Inbound  
REVISED  
5 APR 16

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1. Annual Review

This SOP is reviewed by the USMA G8, annually for compliance with Generally Accepted Accounting Principles, Department of Defense (DoD) regulations and for completeness.

2. Updated 5 April 2016

3. References.

The following are relevant authoritative guidance related to the Reimbursable process for the Army:

- United States Department of Defense. Office of the Under Secretary of Defense (Comptroller). *DoD Financial Management Regulation (FMR) 7000.14R*. Volumes 1-15. Washington, DC. June 2011.
- United States Department of Defense. *DoD Instruction 4000.19 Support Agreements*. April 2013
- Defense Finance Accounting Service. DFAS-IN Regulation 37-1. Finance and Accounting Policy Implementation. Chap 12, September 2000.
- United States Army. Army Financial Management. Assistant Secretary of the Army for Financial Management & Comptroller. *US Army Base Support Reimbursement Policy*. Interservice Command, October 2014
- Economy Act, 31 U.S.C. 1535. *Title 31: Money and Finance*
- United States General Accounting Office. Accounting and Financial Management Division. *Accounting Guide: Basic Topics Relating to Appropriations and Reimbursables*. September 1990.
- Office of Management and Budget. *Circular A-123 Internal Control Systems*. December 2004.
- FARS 17.5. *Interagency Agreements*.
- AR 5-9 Management: Area Support Responsibilities. October 1998.
- Army GF Internal Controls over Spending Authority from Offsetting Collections; Audit Support Handbook: Reimbursable Inbound. February 2016.

4. Roles and Responsibilities

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<b>OPR</b>	<b>ROLES</b>	<b>RESPONSIBILITIES</b>
G8 SAM	Support Agreements Manager	Oversight of support agreements and MOU/MOA
G8 Reimbursable	Agreements Coordinator	Responsible for developing and administering reimbursable agreements for the command.
Dean/USCC/ACI/OE MA/DAD/HQ/USM APS	Directorate/Activity	Responsible for executing the tasks and providing the deliverables outlined in the reimbursable agreement
IID	Assistant Dean (reimbursable)	Research liaison to external agencies and Academic Research Council; oversees the research operations compliance program (ROCP); coordinates Academic department research centers
IID	Research Administrative Officer	Responsible for reviewing Dean MIPR/DRCH packages to ensure it includes all documents required to process acceptance and accuracy. Tracks and maintains internal database of research projects and agreements.
PRD	Reimbursable Program Analyst	Performs analytical evaluative work related to the planning and execution phases of the research program and reimbursable accounts to develop evaluative materials and timely analysis required for effective planning, oversight and direction. Responsible for ensuring the accuracy of supporting documentation to L1 approve. Tracking spend plan spending, and entering into interfacing systems. Monitors Sales Order during the fulfillment of the order.
G8 Reimbursable Team	Reimbursable Analyst/ Financial Analyst	Responsible for creating a Work Breakdown Structure (WBS) and Sales Order in GFEBs. Monitoring earned and collected, identify ULOs and process refunds as required to close the WBS.
DFAS	Defense Finance and Accounting Service	Responsible for manually creating and maintaining Customer Master Records (customer numbers). Responsible for creating invoices for 1080 or IPAC billings to customer's

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		funds. Customer numbers allow USMA to bill customers for reimbursement.
Funding Agency/Activity	Requesting/Receiving Activity	The Activity requesting, receiving and funding the goods/services/deliverables; also known as the ordering or receiving activity.
	Performing/Supplying Activity	The activity performing/supplying the goods/services/deliverables to a customer or filling the order; also known as the supplying activity.
CPAC	Personnel Specialist	Responsible for completing hiring actions paid by reimbursable funds

## 5. Procedures

### a. Establish a Reimbursable Agreement (Supplying Activity initiates Agreement)

- (1) Customer contacts USMA Staff, Faculty or Agreements Coordinator to inquire about providing goods and services.
- (2) Directorate Coordinates with USMA Agreements Coordinator to initiate Agreement or determine if an agreement is already on file.
- (3) Prior to establishing an agreement with a customer, Directorates must ensure the Command can provide/support the service without interfering with any currently assigned missions. No agreement will be initiated if goods'/services cannot be performed without adversely impacting currently assigned missions.
- (4) Agreements Coordinator in conjunction with customer supporting directorate(s), and activities drafts an agreement outlining the support to be provided. Agreements involving recurring reimbursement between DoD agencies will be documented on a DD Form 1144, Support Agreement. Agreements involving recurring reimbursement between non-DoD agencies will be documented on a DD Form 1144 or equivalent (MOA/7600A/B).
- (5) Agreements will contain the following information:
  - General description of work to be performed. Overarching umbrella statement to allow multiple projects to be completed under this agreement
  - Responsibilities of the Customer to include reimbursement
  - Authority for Agreement—Economy Act/Project Order May be for both to accommodate multiple projects
  - Funding provisions and an estimated funding amount- overall target for all years of agreement in total
  - Instructions for amendments/cancellations or disagreements

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- Period of Agreement (not to exceed 9 years)
- USMA Financial and Technical POCs
- Customer Financial and Technical POCs
- Agreement Number (Assigned by Supplying Activity Agreements Coordinator)
- Determination and Finding (D & F) for non-DoD.
- General and Administrative costs charged by supplying activity- currently 7.5% (subject to change)

(6) Once agreement is finalized, the Agreements Coordinator will obtain signatures from USMA's approval authority (SUPT, DEAN, CMDT, COS or delegated COL/06) and Comptroller/G8 and from the Customer's Comptroller and Approval Authority.

(7) SJA reviews at the discretion of any interested party.

b. Receive Funds from Customer – SBR 18.01

(1) Customer (requestor) sends a DD Form 448, Military Interdepartmental Purchase Request (MIPR), to USMA G8,

(a) The MIPR should contain the following information:

- Description of the type of supplies or services ordered;
- Deliverables and delivery requirements
- Line of Accounting (LOA), Funds citation (either direct cite or reimbursable) with expiration of funds for obligations.
- Payment/Billing provision (1080 billing or Intra-Governmental Payment and Collection (IPAC)).
- If MIPR is not from a DoD Activity a supporting determination and findings should be attached to the support agreement in lieu of the DD1144.
- Cite the authority for the MIPR – Economy Act 31 USC 1535 or Project Order 41 USC 6307.
- GFEBS Customer Department of Defense Activity Address Code (DoDAAC) (DoD Activities) or Customer Number (non-DoD activities) (Funding cannot be received by USMA until a DoDAAC or Customer Number is provided)
- Standard Labor Rate (enclosure to agreement) – 2016 (current cost allocating actuals) Standard Labor Rate is not currently in force at USMA)
- General & Administrative Charge – Currently 7.5% (subject to change)

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- Customer Technical and Financial POCs
- USMA Lead Department/Office
- USMA Technical and Financial POCs

(b) Reimbursable (non-Army to Army, non-GFEBS; Army approved exceptions to GFEBS Direct Charge (DRCH) (i.e. PEO and AMC); or Direct Cite (non-Army to Army; non-GFEBS;

(1) Upon receipt of the MIPR, DD Form 448:

- Reimbursable Team Analyst will review the DD Form 448 to ensure all required information is present. If no customer number/DoDAAC is provided on the MIPR, the MIPR will be returned, without acceptance, to the customer.
- Reimbursable Team Analyst will coordinate with Agreements Coordinator to ensure an agreement is on file or initiated.
- Reimbursable Team Analyst will enter into the G8 Reimbursable Log/Sales Order Log: Date Received, MIPR number, Agency/Customer, LOA Data, DoDAAC/Customer Number, Dollar Amount, Funds Expiration Date, Funding Period of Availability, Reimbursable Authority (Economy Act/Project Order).
- USMA Technical POC or Lead Project Initiator will provide the G8 Reimbursable Team Analyst and IID a project spend plan, estimating amounts for Payroll, Supplies, Travel, Equipment, G&A Fee, any other miscellaneous expenses, and a completed Research Support Form when Pay is identified. This is to become part of the complete MIPR package.
- G8 Reimbursable Analyst will initiate DD Form 448-2, acceptance of MIPR once all supporting documents are received from USMA Activity/Department as complete (DD1144 or equivalent, DD448, A1, Project Spend Plan including civilian pay estimates and Research Personnel Support Form if pay is to be funded, and Project Spend Plan Form with proposed project # identified). The WBS, Sales Order, Fund, Inter-Agency Agreement #, and a signature block for reviewer signature is to be listed in Block 13 of the DD448-2.
- Reimbursable Analyst checks the SRN number on any GFEBS generated reimbursable MIPR (Army GFEBS activities exempted from Direct Charge). The SRN # will equate to the PO number on the Sales Order.
- Lead Reimbursable Analyst verifies content and signs acceptance in Block

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17 with date.

- Reimbursable Team Analyst to update daily workbook to include new funding, notify activity/department that the funds are spendable and provide all needed information, coordinates with Civilian Pay Team and Travel Team as needed, and creates file and uploads to Sharedrive and Sales Order and WBS.
- Reimbursable Team Analyst executes transaction code CJ20N in GFEBs to create a project number if one does not exist and establishes a WBS number.
- Reimbursable Team Analysts will fund and release the WBS to enable execution (one has to fund and one has to release).
- Reimbursable Team Analyst #1 creates a sales order through GFEBs transaction code VA01, attaches/uploads documentation and completes ZDFO on Conditions tab. NOTE: A Sales Order cannot be created without a customer number.
- Reimbursable Team Analyst #1 records the WBS #, Sales order #, Fund, and IAA # in block 13 of DD 448-2 and WBS & SO Number in the G8 Reimbursable Sales Order Log.
- Reimbursable Team Analyst #2 confirms upload and then processes the ZFED on Conditions Tab using VA02, confirms value and completeness of the Sales order.
- Reimbursable Team Analyst returns reimbursable file to Lead Reimbursable Analyst.
- Lead Reimbursable Analyst will execute a GFEBs transaction code CJ20N to verify the cost center, functional area, funds center, funds, funded program.
- Lead Reimbursable Analyst will execute a GFEBs transaction code VA03 to confirm the sales order number, dollar amount, funds, expiration date, line of accounting, MIPR number, account assignment (WBS #), and PO # equals block 5 of the DD448 (or the SRN #), and sign block 13 as reviewed and verified. SBR 18.03
- Reimbursable Team Analyst will request G8 Travel Team ([G8TravelTeam@usma.edu](mailto:G8TravelTeam@usma.edu)), if Travel is needed, establish the Defense Travel System (DTS) line of accounting (LOA) and coordinate with G8 Pay Team ([G8CivilianPayTeam@usma.edu](mailto:G8CivilianPayTeam@usma.edu)), if Pay is needed.

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- Reimbursable Team Analyst will send a copy of the DD448-2 to the funding agency/customer financial POC listed on the MIPR.
- Reimbursable Team Analyst will send a copy of the reimbursable file (DD Form 1144, DD448, DD448-2, and Project Spend Plan including civilian pay estimates) to IID and G8 Pay Team ([G8CivilianPayTeam@usma.edu](mailto:G8CivilianPayTeam@usma.edu)) when pay is funded.
- Reimbursable Team Analyst is to e-mail the USMA Technical POC, listed on the MIPR, the Sales order number, WBS number, DTS LOA, signifying funds are spendable.
- Directorate/Activity begins work; delivers goods and services according to the established agreement.

(2) Direct Charge (Army to Army; GFEBS to GFEBS) – similar to above

- Reimbursable Team Analyst receives a request from Funding Agency financial POC to establish a direct charge.
- Reimbursable Team Analyst/IID coordinates with the Agreements Coordinator to verify that an agreement is in place. If no agreement exists need to establish an Agreement.
- Reimbursable Team Analyst/IID will coordinate with the USMA Technical POC for the direct charge to get a project spend plan.
- USMA Technical POC or Lead Project Initiator will provide the IID/G8 Reimbursable Team and Lead Reimbursable analyst with a project spend plan estimating amounts for Pay, DTS and Supplies and Equipment (S&E), and a completed Research Support Form when funding includes pay.
- Once all supporting documents are in place (email request for WBS, DD Form 1144 or equivalent, Project Spend Plan, including civilian pay estimates, and Research Support Form. The Reimbursable Team Analyst will establish a direct charge WBS.
- Lead Reimbursable Analyst contacts the customer/funding agency to complete the customer enhancement tab on the WBS providing their line of accounting. Funding Agency notifies Lead Reimbursable Analyst. Reimbursable Team Analyst then reviews and releases WBS.
- Customer/Funding agency funds, GFEBS T-Code FMBB, the WBS and

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notifies G8 Reimbursable Team when complete.

- Reimbursable Team Analyst provides the G8 PAY Team ([G8CivilianPayTeam@usma.edu](mailto:G8CivilianPayTeam@usma.edu)) (if payroll is funded), the G8 Travel Team ([G8TravelTeam@usma.edu](mailto:G8TravelTeam@usma.edu)) (if travel is funded), and USMA Technical POC listed on the direct charge the WBS, DTS LOA requirement, signifying that funds are spendable.

c. Rejecting a MIPR (Reimbursable, Direct Cite or Direct Charge)

- If the DD448 is missing a customer number or DoDAAC it will be returned to the customer.
- If documentation (DD1144, DD448) does not meet the requirements for economy act or Project Order (i.e. does not comply with 31 USC 1535, 41 USC 6307 or the DoD Financial Management Regulation (FMR)), it will be returned to the customer.
- If the customer/funding agency requests that we reject/return the MIPR it will be returned to the customer.
- If a DD448 is received after the G8 Year-End Cut-off date, it will be returned to the customer.

d. Amending an Agreement/MIPR

- Changes to expiration dates, period of performance, additional funding, scope of work PR cost category (pay, travel, equipment, etc.) may require an amendment to a support agreement (DD1144) or MIPR. Consult with USMA Agreements Coordinator and/or Reimbursable Team Analyst to determine whether amendments are required.
- Amendments to expiration dates or funding amount require an adjustment to the Sales Order (VA02).
- Changes to the expiration date, scope of work or period of performance for an existing Support Agreement or MIPR requires coordination with receiving activity for changes/updates, updated signatures, and assignment of an amendment number.
- Changes to amounts expended in cost categories cited on a MIPR require an e-mail from the Customer/Receiving activity concurring to the proposed changes.

e. Monthly Reconciliation & Quarterly Joint Review Program

- Reimbursable Team Lead Analyst performs a monthly reconciliation to ensure

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costs are complete and revenue is recognized appropriately. Must be signed and dated. All differences are documented and resolved promptly. SBR 18.02

- Program Analyst forwards the month end status of funds report to the supplying activity/project owner to review and confirm accuracy of recorded transactions. (GPC, DTS, Transportation, etc.)
  - Reimbursable Team Analyst coordinates with G8 Travel Team ([G8TravelTeam@usma.edu](mailto:G8TravelTeam@usma.edu)), G8 Supply Team ([G8SupplyTeam@usma.edu](mailto:G8SupplyTeam@usma.edu)), G8 Contracts Team ([G8ContractsTeam@usma.edu](mailto:G8ContractsTeam@usma.edu)), and G8 Pay Team ([G8CivilianPayTeam@usma.edu](mailto:G8CivilianPayTeam@usma.edu)) any required corrections/adjustments and signs and dates the month end status of funds report.
- f. Liquidate Outstanding Balance of Reimbursable (Return of Funds or Drawdown of Single Year Funding)
- The directorate notifies G8 that project is complete, the requesting activity requests a return of funds or GFEBs automatically draws-down the reimbursable order to match obligations for single year funding.
  - Reimbursable Team Analyst runs a non-stock fund report in legacy or GFEBs to analyze obligations, disbursements and un-liquidated obligations.
  - Reimbursable Team Analyst reviews the unmatched disbursements and unmatched transactions report to determine if any of the un-liquidated obligations are on that report.
  - Reimbursable Team Analyst contacts the directorate supplying the service/owning the project to verify obligations, disbursement and un-liquidated obligations recorded on the non-stock fund and to identify any outstanding transactions.
  - Reimbursable Team Analyst confirms amount of un-liquidated obligations and amount of remaining unobligated funds and prepares DD 448-2 to return unused funds.
  - Reimbursable Team Analyst executes a GFEBs transaction VA02 to reduce the sales order and upload the DD448-2.
  - Reimbursable Team Analyst forwards a copy of the DD448-2 to the customer/funding activity.
  - (Legacy) Reimbursable Team Analyst reviews the legacy customer number in Resource Management Tool (RMT) and confirms obligations and disbursements are accurately reflected in RMT.

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- (Legacy) Reimbursable Team Analyst prepares DD448-2 to return unused funds and submits to Defense Finance and Accounting Service (DFAS) to return the funds.
- (Legacy) Reimbursable Team Analyst forwards a copy of the DD448-2 to the customer/funding activity.
- Reimbursable Team Analyst closes out the reimbursable.
- Reimbursable Team Analyst maintains the reimbursable financial files and associated agreements for six years and three months.

g. Rolling over multi-year reimbursable funding in the next fiscal year.

- GFEBS automatically begins drawing-down the reimbursable order to match obligations at midnight (eastern daylight time) 30 September (ZSCL).
- GFEBS will automatically rollover remaining unobligated balances for reimbursable orders with an expiration date (as indicated on the sales order) beyond 30 September of the closing year.
- GFEBS will establish a new line on the sales order automatically and place the remaining unobligated balances against it.
- NOTE: Directorates/activities should ensure all applicable current fiscal year charges are recorded by reporting those dollars amounts along with substantiating documentation to the reimbursable team analyst for the closing fiscal year NLT the 20<sup>th</sup> of September. (This should be reported to each G8 Team and if not on the books for some reason a MOD should be put on the books. MODs are only good for 30 days.)

## 6. G8 Reimbursable Team Contact Information

G8ReimbursableTeam@usma.edu

Name	Phone Number	Email Address
Lead Reimbursable Analyst:		
Ms. Vicki Kiernan	845-938-5142	Vicki.kiernan@usma.edu
Reimbursable Team Analyst:		
Mr. Randy Smith	845-938-5731	<a href="mailto:randy.smith@usma.edu">randy.smith@usma.edu</a>
Ms. Lorie Shields	845-938-2107	<a href="mailto:lorie.shields@usma.edu">lorie.shields@usma.edu</a>

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7. Effective Date: This supersedes all previous versions

Authorizing Signature:

NICOLE SCOTT

Lead Staff Accountant

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DATE: 15 APRIL 2016

**ANNEXES:**

- A. Agreements Process
- B. DD Form 1144 and Instructions
- C. Statement of Work
- D. MIPR Checklist
- E. DD Form 448
- F. DD Form 448-2
- G. Project Spend Plan
- H. Research Support Form - Civilian Payroll Certification Statement
- I. Determination and Findings
- J. Screen shots of Sales Order transactions