



UNITED STATES MARINE CORPS
U.S. MARINE CORPS AIR STATION
YUMA, ARIZONA 85369-5001

StaO 7305.2A
3FB
4 Mar 93

STATION ORDER 7305.2A

From: Commanding Officer
To: Distribution List

Subj: ACCOUNTING PROCEDURES FOR REIMBURSABLE ORDERS

Ref: (a) NAVCOMPTMAN 032010
(b) NAVCOMPTMAN 035415

Encl: (1) Status of Reimbursable Accounts

1. Purpose. To provide information and guidance relative to reimbursable orders.

2. Cancellation. Station Order 7305.2.

3. Information. Per reference (a), this Command performs work and/or provides services on a reimbursable basis. Funds will be issued on an Operating Target (OPTAR) to the responsible Fund Administrator, and obligations will not exceed the total amount authorized. Additional funds will be obtained from the Reimbursable Customer using procedures established in the Budget Division.

4. Guidance. The following guidance is provided:

a. Fund Administrators will ensure all transactions contained in the Unfilled Orders Update List are reconciled upon receipt using established memorandum accounting procedures. The Defense Accounting Office should be notified immediately of any discrepancies between memorandum accounting and the official accounting records.

b. Prior fiscal year Daily Transaction Reports are forwarded to all Fund Administrators at the end of each month for reconciliation, as applicable. Therefore, all prior year documents must be retained in an active file until work performance or services are completed for each reimbursable account. The Budget Division is to be notified of work completion in order to advise the Reimbursable Customer of funds available for withdrawal, per reference (b).

c. Fund Administrators will ensure there are sufficient funds available to accommodate the work performance or service requested. Obligation documents must be signed or initialled by the designated Fund Administrator to ensure availability of funds for that purchase. Procedures to request additional funds are as follows:

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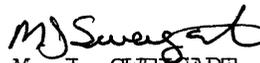
(1) Additional funds required for an existing service (i.e., supplies, utilities, recurring maintenance and repair) will be addressed to the Budget Division in writing and include the amount and brief justification for funds required. Realignment between RON/BRC accounts should be addressed, if applicable.

(2) Additional funds required to meet increased or new services (i.e., change orders to existing contracts, one-time maintenance and repair requirements) will be submitted by the Fund Administrator directly to the Reimbursable Customer with a copy to the Budget Division.

d. Fund Administrators should notify the Budget Division of any excess funds that become available for reprogramming and any identifiable cost factors or trends that may result in any overobligation or over-expenditure of authorized funds. If official accounting records indicate an over-obligation of funds (both current and prior fiscal years), the Fund Administrator will notify the Budget Division and identify corrective action to realign funds or request additional funds as needed. Any over obligation of reimbursable funds will be charged to the performing FA's direct O&M funds.

e. A continuous review of all reimbursable accounts is required to effectively utilize available resources. A status of reimbursable funds will be submitted to the Comptroller Department on the 10th workday of July, or as required, to meet reporting requirements. Data will be submitted in the format of the enclosure. Actual obligations should reflect the previous month end figures; projected estimates are to be based on known requirements; and excess/deficiency amounts should be addressed in the "Remarks" column. Reimbursable Customers will be notified of funds available for withdrawal based on information provided in this report.

5. Action. All Fund Administrators are to coordinate action required with their Sub-Fund Administrators and ensure that suspense dates for responses to the Comptroller are met.


M. J. SWEIGART
By direction

Distribution: A

