ACCOUNTING
(Otis ANGB)

1. **Objective.** As prescribed in AFI 38-201, Air Force Manpower Determinant (AFMD) System, formerly designated as AFR 8-10, this Air National Guard Manpower Standard (ANGMS) quantifies the full-time manpower requirements to accomplish the tasks described in the Work Center Description (WCD) for varying levels of workload volume.

2. **Authority.** The AFI 36 and 65-series, formerly the 170, 171, 172, 173, 175 and 300-series of Air Force and/or Air National Guard (ANG) directives contain command policy and procedural guidance for the Accounting work center. This ANGMS was developed in accordance with procedures outlined for development of single point location standards contained in AFPAM 38-208, Air Force Management Engineering Program (MEP) Processes, formerly AFR 25-5.

3. **Applicability.** This standard applies to the Otis Air National Guard Base MA, Accounting work center, FAC 1510. This standard only applies to peacetime operations.

4. **Standard Data:**
   a. Classification. Type III.
   b. Approval Date. 19 Nov 93.
   c. Man-Hour Data Source. Operational Audit (historical record and technical estimate techniques).
   d. Standard Man-Hour Equation. $Y = 45.25 + .3915X_1 + .1541X_2 + .06628X_3 + .8027X_4 + .08453X_5$.
   e. Workload Factors (WLFs):
      (1) Title:
         (a) X1: A Commercial Service Accounting Transaction Processed.
         (b) X2: A Reimbursable Transaction Input.
         (c) X3: A Materiel Transaction Input.
         (d) X4: A Travel Voucher Processed.
         (e) X5: A Travel Accounting Transaction Input.
      (2) Definition:
         (a) X_1: The monthly average of commercial service accounting transactions input by the Accounting section.
         (b) X_2: The monthly average of reimbursable transactions input by the Accounting section.
         (c) X_3: The monthly average of materiel transactions input by the Accounting section.
         (d) X_4: The monthly average of travel vouchers processed by the Accounting section.
         (e) X_5: The monthly average of travel accounting transactions input by the Accounting section.
      (3) Source of Count:
         (a) X_1: Selective Transactions History, PCN:SHO69-931. Use the total transactions coded SMA "S" and SMA "V" on the last page of the History. Include a manual count of total batched transactions. (Batched transactions are any number of like transactions reviewed, verified, and consolidated into one computer transaction input under one document (e.g. one Accounting Computer Transaction input into the BQ System)). The batch transaction will apply equally to whatever accounting stage (i.e., C, O, U, E, D, F, or R) is affected by the individual process (e.g. If 20 items are batched at the payment stage into one payment, a count of 19 should be added to the Selective Transaction History Count.)
         (b) X_2: Selective Transactions History, PCN:SHO69-931. Use the total transactions coded SMA "R" on the last page of the History. Include a manual count of total batched transactions. (Batched transactions are any number of like transactions reviewed, verified, and consolidated into one computer transaction under one document.) The batch transaction will apply equally to whatever accounting stage (i.e. C,O,U,E,D,F or R) is affected by the individual process (e.g. If 20 items are batched at the payment stage into one payment, a count of 19 should be added to the Selective Transaction History count.)
         (c) X_3: Selective Transaction History, PCN:SHO69-931. Use the total transactions coded SMA "Z" on the last page of the History. Include a manual count of total batched transactions. (Batched transactions are any number of like transactions reviewed, verified, and consolidated into one computer transaction under one document.) The batch transaction will apply equally to whatever accounting stage (i.e. C,O,U,E,D,F or R) is affected by the individual process (e.g. If 20 items are batched at the payment stage into one payment, a count of 19 should be added to the Selective Transaction History count).
         (d) X_4: Comptroller Workload Report, RCS: ANG-ACX(Q) 8201. Travel vouchers processed are found at C. in Section I.
         (e) X5: Selective Transaction History, PCN:SHO69-931. Use the total transactions coded SMA "T" on the last page of the History.

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5. Application Instructions:

a. The valid man-hour range of 666.45-1110.75 will not be exceeded.

b. Calculate the correct value for each WLF identified in paragraph 4e above. Substitute these values for the appropriate value of "x" in the manpower equation in paragraph 4d above.

c. Divide total man-hours (Y) by the current Civilian Man-Hour Availability Factor, then refer to the current Fractional Manpower Table to determine the number of required authorizations.

d. Refer to attachment 2, AF Form 1113, Standard Manpower Table. Find the column that identifies the number of total manpower requirements, then read up and across the column to determine total manpower by Air Force Specialty Code (AFSC).

e. The AF Form 1113 identifies the aggregate of allowed manpower by specialty title and AFSC. The Accounting work center (to include the Reimbursable, Travel, Commercial Services, and Materiel work centers) has been combined to allow more efficient use of the total number of manpower authorizations earned by the standard.

f. Extrapolation limits for a single location standard are based on +/- 25 percent of the calculated man-hours IAW AFPAM 38-208, formerly AFR 25-5, paragraph 12-23(c).

6. Statement of Conditions. This work center is represented by a combination of Title 5 and Title 32 authorizations. The normal hours of operation are eight-hour days, five days a week. There are no other standard of living constraints which affect the daily operation of this work center.

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2 Attachments
1. Work Center Description
2. Standard Manpower Table

WORK CENTER DESCRIPTION

ACCOUNTING
(Otis ANGB)

DIRECT:

1. ACCOUNTING AND FINANCE OPERATION:

1.1. MANAGES ACCOUNTING AND FINANCE OPERATION. Manages disbursement and collection of appropriation, fund, and financial resource which is the responsibility of the Air National Guard Readiness Center (ANGRC), which includes accounting and reporting.

1.1.1. PLANS, DIRECTS, AND CONTROLS ACCOUNTING FUNCTION. Plans, schedules, and assigns priority of work. Monitors work in progress to ensure compliance with governing directive.

1.1.1.1. PLANS WORK.

1.1.1.2. SCHEDULES WORK.

1.1.1.3. MONITORS WORK IN PROGRESS.

1.1.2. PROVIDES TECHNICAL GUIDANCE AND ADVICE TO OTHER STAFF OFFICE:

1.1.2.1. ADVISES COMMANDER.

1.1.2.2. ADVISES FINANCIAL MANAGER.

1.1.2.3. ADVISES BUDGET OFFICER.

1.1.2.4. ADVISES GEOGRAPHICALLY SEPARATED UNIT (GSU) OR ON-BASE UNIT.

1.2. MAINTAINS GENERAL LEDGER FOR OPERATION AND MAINTENANCE (O&M), MILITARY PERSONNEL, AND OTHER APPROPRIATION:

1.2.1. GATHERS NECESSARY INFORMATION FROM HOST, OTHER AGENCY ON BASE, AND FROM END-OF-QUARTER OPERATING BUDGET AND ALLOTMENT LEDGER.

1.2.2. ENSURES GENERAL LEDGER ACCOUNT ACCURATELY SUMMARIZES SUBSIDIARY ACCOUNT. Audits for accuracy by analyzing check and balance built into system.

1.2.3. MAKES ADJUSTMENTS TO CORRECT ACCOUNT.

1.2.4. PREPARES SUPPORTING JOURNAL VOUCHER (JV).

1.2.5. POSTS CLOSING ENTRY AFTER SUBMISSION OF END-OF-YEAR REPORT.

2. ACCOUNTS CONTROL:

2.1. CREATES AND MAINTAINS ACCOUNTING RECORD. Creates address, validates coding of address, maintains base variable files, and processes accounting record addition/deletion.

2.1.1. LOGS CODING OF ADDRESS.

2.1.2. CREATES CODING OF ADDRESS.

2.1.3. VALIDATES CODING OF ADDRESS.

2.1.4. MAINTAINS BASE VARIABLE FILE.

2.1.5. PROCESSES ACCOUNTING RECORD.

2.2. PERFORMS FUND CONTROL:

2.2.1. AUDITS TRANSACTION. Audits compatibility of obligation, expenditure, commitment, status of fund, related transaction, and reviews for discrepancy.

2.2.2. RESOLVES DISCREPANCY. Reconciles and balances computer product by submitting change to accounting system.

2.2.3. INPUTS ACCOUNTING DATA.

2.2.4. RECORDS FUND AUTHORITY AND POSTS/RECONCILES BUDGET TARGET TO SOURCE DOCUMENT.

2.2.5. MAINTAINS FUNDING DOCUMENT.

2.2.6. DETERMINES FUND AVAILABILITY AND MONITORS LEGAL LIMITATION.

2.2.7. LOGS AND COORDINATES USE OF OVERRIDE CODE.

2.3. POSTS ENTRY. Manually and mechanically posts line item entry to interfund register and By-Others control ledger.

2.3.1. POSTS INTERFUND REGISTER.

2.3.2. POSTS BY-OTHERS CONTROL LEDGER.

2.4. VERIFIES ACCOUNTING TRANSACTION:

2.4.1. REVIEWS, VERIFIES, AND DISTRIBUTES BY-OTHERS REGISTER.

2.4.2. REVIEWS, VERIFIES, AND DISTRIBUTES INTERFUND BILLING.

2.4.3. REVIEWS, VERIFIES, AND CORRECTS INTERFACE PRODUCT.

2.4.4. REVIEWS, VERIFIES, AND CORRECTS SUPPLY SYSTEM PRODUCT.

2.4.5. AUDITS DAILY APPROPRIATION SUMMARY LEDGER (DASL).

2.4.6. BALANCES MERGE ACCOUNTABILITY FUND REPORTING (MAFR).

2.4.7. REVIEWS JV.

2.5. PERFORMS ANNUAL CONVERSION AND CLOSEOUT. Schedules conversion action, validates prior year cost center record, and validates new fiscal year skeleton record. Monitors completion of closeout transaction processing, prepares final report certification letter, audits conversion action, and reconciles conversion product.

2.5.1. SCHEDULES CONVERSION ACTION.

2.5.2. VALIDATES PRIOR YEAR COST CENTER RECORD.

2.5.3. VALIDATES NEW FISCAL YEAR SKELETON RECORD.

2.5.4. MONITORS COMPLETION OF CLOSEOUT TRANSACTION PROCESSING.

2.5.5. PREPARES FINAL REPORT CERTIFICATION LETTER.

2.5.6. AUDITS CONVERSION ACTION.

2.5.7. RECONCILES CONVERSION PRODUCT.

2.6. PERFORMS FINANCIAL REPORTING:

2.6.1. PREPARES AND SUBMITS REPORT CONTROL SYMBOL (RCS) REPORT TO ANGRC:

2.6.1.1. PREPARES RCS-ACF(SA)-7105, TRIAL BALANCE REPORT. Audits for accuracy by analyzing check and balance built into system, and makes adjustments. Prepares proof of account and footnotes, and audits prepared trial balance. Clears year-end account balance, and posts closing trial balance.

2.6.1.1.1. AUDITS AND CORRECTS.

2.6.1.1.2. PREPARES PROOF OF ACCOUNT.

2.6.1.1.3. PREPARES FOOTNOTE AND AUDITS.

2.6.1.1.4. CLEARS YEAR-END ACCOUNT BALANCE.

2.6.1.1.5. POSTS CLOSING TRIAL BALANCE.

2.6.1.2. PREPARES RCS-ACF(W)-7112, BY-OTHERS ACCEPTANCE REPORT. Audits and corrects By-Others report, reviews and corrects By-Others edit and transmittal listing, sorts and distributes voucher, reviews By-Others adjustment document, reviews By-Others reject document, prepares By-Others reject documentation, and prepares By-Others acceptance card.

2.6.1.2.1. AUDITS AND CORRECTS.

2.6.1.2.2. REVIEWS AND CORRECTS LISTING.

2.6.1.2.3. SORTS AND DISTRIBUTES VOUCHER.

2.6.1.2.4. REVIEWS ADJUSTMENT DOCUMENT.

2.6.1.2.5. PREPARES REJECT DOCUMENTATION.

2.6.1.2.6. PREPARES ACCEPTANCE CARD.

2.6.1.3. PREPARES RCS-ACF(W)-7113, MERGED ACCOUNTABILITY FUND REPORT (MAFR).

2.6.1.4. PREPARES RCS-ACF(M)-1445, FLASH REPORT OF OBLIGATION STATUS.

2.6.1.5. PREPARES RCS-ACF(Q)-1619, PROMPT PAYMENT ACT REPORT.

2.6.1.6. PREPARES RCS-ACF(Q)-7194, ACCOUNTS RECEIVABLE REPORT.

2.6.1.7. PREPARES RCS-ACF(M)-7801, DATA BASE TRANSFER REPORT.

2.6.1.8. PREPARES IRCN 1032, MONTHLY REPORT OF FEDERAL CIVILIAN EMPLOYMENT.

2.6.2. TRANSMITS OR DELIVERS REPORT. Transmits or delivers report to other activity.

2.7. PERFORMS SYSTEMS CONTROL:

2.7.1. SCHEDULES PRODUCT. Schedules product according to master schedule, schedules change, and coordinates schedule with product user.

2.7.1.1. SCHEDULES PRODUCT.

2.7.1.2. SCHEDULES CHANGE.

2.7.1.3. COORDINATES SCHEDULE.

2.7.2. PREPARES REQUEST FOR PRODUCT. Prepares control card.

2.7.3. RECEIVES PRODUCT. Annotates product on input/output register or log, delivers input to Information System or Communication Center, and picks up output.

2.7.3.1. ANNOTATES PRODUCT.

2.7.3.2. DELIVERS INPUT.

2.7.3.3. PICKS UP OUTPUT.

2.7.4. DISTRIBUTES PRODUCT. Identifies and determines product user, separates and distributes product, and files copy of product.

2.7.5. DEVELOPS OR MODIFIES INFORMATION RETRIEVAL. Determines necessity of product, writes retrieval, inputs and runs retrieval, and conducts training on use of retrieval.

2.7.6. CORRECTS RETRIEVAL PRODUCT. Makes correction to retrieval product.

3. COMMERCIAL SERVICES:

3.1. PROCESSES COMMITMENT DOCUMENT. Reviews documentation, determines fund availability, and certifies commitment document. Codes and inputs into General Accounting Finance System (GAFS).

3.1.1. REVIEWS DOCUMENTATION.

3.1.2. DETERMINES FUND AVAILABILITY.

3.1.3. CERTIFIES COMMITMENT.

3.1.4. CODES AND INPUTS INTO GAFS.

3.2. PROCESSES COMMERCIAL SERVICES TRANSACTION:

3.2.1. REVIEWS, LOGS, AND POSTS COMMERCIAL SERVICES TRANSACTION:

3.2.1.1. REVIEWS DOCUMENT. Reviews document from base procurement or buying office.

3.2.1.2. LOGS DOCUMENT. Logs document in contract and purchase order log.

3.2.1.3. CODES AND POSTS DOCUMENT INTO GAFS.

3.2.1.4. REVIEWS AND PROCESSES MODIFICATION TO CONTRACT.

3.2.2. ESTABLISHES DOCUMENT CASE FILE:

3.2.2.1. REVIEWS, DATE-STAMPS, AND FILES RECEIVING DOCUMENT. Reviews, date-stamps receiving document, and files in respective case file. Determines if matching invoice is in contract folder.

3.2.2.1.1. REVIEWS AND DATE-STAMPS DOCUMENT.

3.2.2.1.2. ESTABLISHES FILE AND PREPARES FILE LABEL.

3.2.2.1.3. FILES DOCUMENT.

3.2.2.2. REVIEWS, DATE-STAMPS, AND FILES VENDOR INVOICE. Reviews, date-stamps, and files vendor invoice in case file. Determines if matching receiving document is in contract folder.

3.2.2.2.1. REVIEWS AND DATE-STAMPS INVOICE.

3.2.2.2.2. FILES INVOICE.

3.2.3. PULLS AND MATCHES COMMERCIAL SERVICES DOCUMENTATION. Pulls and matches the following documents when all are on-hand and complete: purchase document, receiving document, and vendor invoice.

3.2.4. PERFORMS INCOMPLETE DOCUMENTATION FOLLOW-UP. Performs follow-up with appropriate agency or vendor when documentation is incomplete.

3.2.5. PREPARES AND PROCESSES VOUCHER FOR PAYMENT. Validates and prepares voucher for payment to include: processing late payment charge, computing interest payment, and suspenses voucher. Ensures compliance with Prompt Payment Act. Prepares Transmittal Register Transcript (TRT), annotates document with proper address, and processes entry into GAFS.

3.2.5.1. VALIDATES AND PREPARES VOUCHER.

3.2.5.2. ENSURES COMPLIANCE WITH PROMPT PAYMENT ACT.

3.2.5.3. PREPARES TRT OR ANNOTATES DOCUMENT.

3.2.5.4. LOGS AND FILES PAYMENT. Logs payment in GAFS or appropriate log, and files document.

3.2.6. RESPONDS TO INQUIRY. Performs research and responds to inquiry.

3.2.6.1. RESPONDS TO BASE AGENCY.

3.2.6.2. RESPONDS TO VENDOR.

3.2.6.3. RESPONDS TO DEFENSE FINANCE AND ACCOUNTING SERVICE (DFAS).

3.2.6.4. RESPONDS TO INSPECTOR GENERAL (IG).

3.2.6.5. RESPONDS TO CONGRESS.

3.3. MAINTAINS AF FORM 616, FUND CITE AUTHORIZATION. Monitors AF Form 616 available balance. Issues, posts, and reconciles AF Form 616.

3.3.1. ISSUES AF FORM 616.

3.3.2. POSTS AF FORM 616.

3.3.3. RECONCILES AF FORM 616.

3.3.4. CODES AND INPUTS INTO GAFS.

3.3.5. RESEARCHES AND RESOLVES DISCREPANCY.

3.4. PROCESSES BY-OTHERS TRANSACTION. Processes, researches, and posts By-Others transaction. Prepares TRT or annotates address on posting copy. Processes entry into GAFS.

3.4.1. RESEARCHES INFORMATION.

3.4.2. PREPARES JV OR REJECT DOCUMENT.

3.4.3. POSTS TRANSACTION OR ANNOTATES ADDRESS.

3.4.4. PROCESSES ENTRY IN GAFS.

3.5. PROCESSES MAFR RECONCILIATION. Reviews MAFR reconciliations from Defense Finance and Accounting Service-Denver (DFAS-DE), researches discrepancy, takes corrective action, prepares correction documentation, and forwards to DFAS-DE.

3.6. PREPARES MISCELLANEOUS OBLIGATION REIMBURSABLE DOCUMENT (MORD). Reviews estimate from organization for recording estimate or actual obligation. Establishes, issues, and posts miscellaneous document.

3.6.1. REVIEWS ESTIMATE.

3.6.2. ESTABLISHES DOCUMENT.

3.6.3. ISSUES DOCUMENT.

3.6.4. POSTS DOCUMENT.

3.7. PROCESSES OPEN DOCUMENT LISTING (ODL). Processes ODL with supporting document.

3.7.1. RECONCILES ODL.

3.7.2. RESEARCHES AND CORRECTS DISCREPANCY.

3.7.3. PERFORMS FOLLOW-UP.

3.8. MAINTAINS COMPUTER LISTING. Reviews, audits, balances, corrects error, and files computer listing. Verifies input/output listing to GAFS.

3.8.1. REVIEWS AND AUDITS LISTING.

3.8.2. BALANCES LISTING.

3.8.3. CORRECTS AND FILES LISTING.

3.8.4. VERIFIES PREVIOUS DAY'S LISTING.

3.9. CONDUCTS INTERNAL CONTROL REVIEW (ICR). Conducts ICR review as directed by ANGRC, and prepares report.

4. REIMBURSABLE ACCOUNTING:

4.1. PROCESSES VENDOR INVOICE:

4.1.1. REVIEWS VENDOR INVOICE. Reviews vendor invoice, and verifies with existing contracts to determine individual tenant reimbursement cost. Reviews Host Tenant Support Agreement or Interservice Support Agreement (HTSA/ISSA) and billing document, and assigns control number.

4.1.2. PREPARES VENDOR PAYMENT. Prepares SF 1034, Public for Purchases and Services Other Than Personal, for payment, assigns voucher control number, copies supporting documentation, forwards to certifying official, and distributes to appropriate organization. Posts actual expenses to MORD.

4.1.3. PREPARES REIMBURSEMENT BILL. Prepares SF 1080, Voucher for Transfers Between Appropriations and/or Funds (government agency) and AF Form 819, Invoice or Claim (non-government agency).

4.1.4. LOGS AND DISTRIBUTES BILLING. Logs-in payments, assigns control number, prepares DD Form 1131, Cash Collection Voucher, retrieves paid vendor document, annotates data on to billing, and distributes billing.

4.1.5. FORWARDS TO HOST ACCOUNTING AND FINANCE OFFICE (AFO). Prepares voucher transmittal, assigns transmittal number, and forwards to host AFO for processing.

4.2. MAINTAINS REIMBURSEMENT ACCOUNTING:

4.2.1. ESTABLISHES MORD. Establishes MORD, creates document address, reviews and records estimates and actual obligations from using organization, calculates and verifies amounts, and posts closing entries at month-end.

4.2.1.1. PREPARES MORD. Prepares MORD and creates document address in BQ system.

4.2.1.2. REVIEWS ESTIMATE. Reviews and records estimate, calculates and verifies actual amount, and posts to MORD.

4.2.2. MAINTAINS UNPAID BILL SUSPENSE FILE. Maintains unpaid bill suspense file for tenant costs to host organization.

4.2.3. PERFORMS FOLLOW-UP. Reviews delinquent account and forwards late notice to tenant.

4.2.4. FORWARDS UNCOLLECTABLE ACCOUNT TO DFAS.

4.2.5. INPUTS DATA INTO COMPUTER. Inputs obligation and reimbursement transactions into computer.

4.2.6. REVIEWS COMPUTER LISTING. Reviews 18L computer listing to ensure collection is made by AFO.

4.2.7. PERFORMS ODL RECONCILIATION. Performs ODL reconciliation of supporting documentation in open/active file.

4.2.7.1. RECONCILES ODL. Reconciles ODL against supporting documents and opens active file.

4.2.7.2. RESEARCHES DISCREPANCY. Researches and corrects discrepancy, and inputs correction to computer.

4.2.7.3. PERFORMS FOLLOW-UP.

4.3. PROCESSES BY-OTHERS CYCLE DATA. Processes and researches By-Others cycle data. Prepares AF Form 1730, Transmittal Register Transcript, for computer input. Inputs data into system, and ensures cycles balance. Prepares Advice of Rejection and/or JV.

4.3.1. PROCESSES BY-OTHERS CYCLE.

4.3.2. PROCESSES MAFR "G" TRANSACTION.

4.4. PREPARES RCS-ACF(Q)-8108 REPORT. Prepares spreadsheet for RCS-ACF(Q)-8108, Report on Status of Accounts and Loans Receivable Due From Public.

5. MATERIEL:

5.1. PERFORMS GENERAL/SYSTEM SUPPORT ACCOUNTING:

5.1.1. PROCESSES INTERFUND BILLING TRANSACTION:

5.1.1.1. REVIEWS INTERFUND LISTING. Reviews interfund listing for rejected transaction, determines cause of reject, and takes corrective action.

5.1.1.2. LOGS BILL IN CONTROL LOG. Logs bill in control log and maintains suspense file.

5.1.2. REVIEWS BILLING TRANSACTION. Reviews SF 1080 billing for validity and duplicate billings. Verifies that billing has not already been processed.Verifies that billing has not already been processed. Prepares voucher for payment.

5.1.2.1. VERIFIES SF 1080 BILLING. Reviews SF 1080 billing for validity, and ensures there is no duplicate billing.

5.1.2.2. PROCESSES FOR PAYMENT. Prepares SF 1080 for payment, types accounting classification, assigns voucher number, prepares voucher transmittal, obtains signature, and forwards to host AFO.

5.2. PROCESSES LOCAL PROCUREMENT TRANSACTION:

5.2.1. RECEIVES, DATE-STAMPS, LOGS, AND DISTRIBUTES PROCUREMENT TRANSACTION. Receives procurement transaction from base procurement or buying office and stamps with date received in Materiel. Logs transaction in control log and distributes transaction to accounting technician for action.

5.2.2. ESTABLISHES CONTRACT CASE FILE. Establishes contract case file.

5.2.3. RECEIVES, DATE-STAMPS, AND FILES RECEIVING DOCUMENT. Receives and date-stamps receiving document and files in respective case file. Determines if matching invoice is in contract folder.

5.2.4. RECEIVES, DATE-STAMPS, AND FILES VENDOR INVOICE. Receives, date-stamps, and files vendor invoice in case file. Determines if matching receiving document is in contract folder.

5.2.5. PULLS AND MATCHES LOCAL PROCUREMENT TRANSACTION. Pulls and matches the following documents when all are on hand and complete: purchase document, receiving document, and vendor invoice.

5.2.6. PERFORMS INCOMPLETE DOCUMENTATION FOLLOW-UP. Performs incomplete documentation follow-up with appropriate agency.

5.2.7. RESPONDS TO INQUIRY. Performs research and responds to vendor, IG, DFAS, or congressional inquiry.

5.2.8. PREPARES AND PROCESSES VOUCHER FOR PAYMENT. Adjudicates and prepares voucher for payment; suspenses voucher, and prepares TRT or annotates document with proper address.

5.2.9. LOGS AND FILES PAYMENT. Logs payment in appropriate log, and files document.

5.3. PERFORMS GENERAL ACCOUNTING PROCEDURE:

5.3.1. PROCESSES COMPUTER OUTPUT PRODUCT. Verifies, reconciles, maintains, and files computer output product; and corrects computer reject or error item.

5.3.2. PROCESSES ACCOUNTING TRANSACTION. Prepares TRT or directly inputs entry into general accounting system via remote terminal to record transaction to disbursement account or suspense account. Updates control log, maintains and verifies accuracy of source document and fund transaction, and accrued expenditure paid/unpaid. Inputs disbursement and collection voucher data for MAFR "G" and By-Others Cycle into accounting and finance system.

5.3.3. PROCESSES/RECONCILES INTERFACE DATA. Processes/reconciles interface data between general accounting system and supply computer system, researches and corrects discrepancy.

5.3.4. PERFORMS TRANSACTION FOLLOW-UP. Follows-up or deletes outstanding detail in suspense account as required and reports monthly status of uncleared suspense. Follows-up on aged item with supply source for billing or adjustment. Requests assistance from DFAS for chronic follow-up problem.

5.3.5. PERFORMS ODL RECONCILIATION. Performs ODL reconciliation of supporting documentation in open/active file.

5.3.5.1. RECONCILES ODL. Reconciles ODL against supporting documents and open/active file.

5.3.5.2. RESEARCHES DISCREPANCY. Researches/corrects discrepancy, and inputs correction to computer.

5.3.5.3. PERFORMS FOLLOW-UP.

5.3.6. PREPARES GENERAL LEDGER UPDATE AND TRIAL BALANCE. Verifies, reconciles, prepares, and processes General Ledger (GL) update to trial balance. Reconciles, maintains, and processes trial balance.

5.3.7. SUBMITS FINANCIAL REPORT. Submits financial report or statement at time prescribed by pertinent Air Force directive.

5.4. PROCESSES ACCOUNTING AND FINANCE MONETARY LOAD/CHANGE DELETE/ADJUSTMENT:

5.4.1. MAINTAINS CONTROL LOG.

5.4.2. PREPARES INPUT TO UPDATE ACCOUNTING RECORD. Prepares input via CRT to update accounting record and monitors adjustment update.

5.4.3. MAINTAINS DOCUMENT FILE TO SUPPORT INPUT TRANSACTION.

6. TRAVEL PAY AND ACCOUNTING:

6.1. PROCESSES AUTOMATED TRAVEL ORDER:

6.1.1. PREVIEWS ORDER. Previews, prints, and estimates cost of travel order.

6.1.2. DETERMINES FUND AVAILABILITY.

6.1.3. CERTIFIES FUND CITE.

6.2. PROCESSES TRAVEL VOUCHER:

6.2.1. PROCESSES ADVANCE TRAVEL VOUCHER. Reviews DD Form 1351, Travel Voucher, and determines per diem and entitlement. Computes advance travel pay and forwards to host AFO.

6.2.1.1. DETERMINES PER DIEM AND ENTITLEMENT. Determines per diem entitlement and computes advance travel pay.

6.2.1.2. FORWARDS TO HOST AFO. Prepares voucher transmittal and forwards to host AFO.

6.2.2. REVIEWS TRAVEL VOUCHER FOR ACCURACY. Reviews Temporary Duty (TDY) and Permanent Change of Station (PCS) travel voucher for accrued and completed travel for civilian and military employees, ensures

travel advance is declared, sufficient copies of all documentation are attached, and voucher is signed; researches Transportation Request (TR) number.

6.2.3. **COMPUTES TRAVEL VOUCHER.** Computes TDY or PCS travel voucher cost comparison, determines money due, enters money amount payable for per diem, lodging, mileage or transportation allowance and reimbursable expense, and ensures entitlement of reimbursement is claimed. Computes vicinity mileage claim. Reviews voucher to determine appropriate leave charge and forwards AF Form 985, Report of Travel Time/Leave (JUMPS), to Military Pay if applicable.

6.2.3.1. **COMPUTES ENTITLEMENT.**

6.2.3.2. **DETERMINES MILITARY LEAVE CHARGEABLE.**

6.2.3.3. **FORWARDS TRAVEL VOUCHER TO MILITARY/CIVILIAN PAY.**

6.2.3.4. **PREPARES TD FORM W-2 AND SF 1096, SCHEDULE OF VOUCHER DEDUCTION FOR CIVILIAN PCS AND MILITARY DO-IT-YOURSELF (DITY) MOVE.**

6.2.3.5. **FORWARDS VOUCHER TO HOST AFO.** Prepares voucher transmittal log, logs and files voucher, and submits voucher to host AFO for payment.

6.2.4. **PROCESSES DOUBTFUL CLAIM.** Reviews and prepares documentation on doubtful travel claim and submits to supporting AFO/DFAS for determination.

6.2.5. **PROCESSES PERMISSIVE TDY/"NO PAY DUE" VOUCHER.** Suspenses permissive TDY order and takes follow-up action to ensure settlement of "NO PAY DUE" voucher.

6.2.6. **PROCESSES COLLECTION OF MONEY DUE.** Notifies traveler of money due, prepares cash collection voucher or pay adjustment authorization, maintains suspense file, and forwards computed travel voucher to host AFO for payment.

6.2.6.1. **NOTIFIES TRAVELER OF MONEY DUE.**

6.2.6.2. **MAINTAINS SUSPENSE FILE.**

6.2.6.3. **PREPARES COLLECTION OR ADJUSTMENT VOUCHER.** Prepares DD Form 1131, Cash Collection Voucher, or DD Form 139, Pay Adjustment Authorization. Prepares voucher transmittal log, logs and files voucher, and forwards voucher to host AFO for processing.

6.2.6.4. **PERFORMS FOLLOW-UP.**

6.2.6.5. **FORWARDS VOUCHER TO HOST AFO.** Prepares voucher transmittal log, logs and files voucher, and submits voucher to host AFO for processing.

6.2.7. **RESPONDS TO CUSTOMER INQUIRY:**

6.2.7.1. **RESPONDS TO TELEPHONE INQUIRY.**

6.2.7.2. **RESPONDS TO IN-PERSON INQUIRY.**

6.2.7.3. **RESPONDS TO WRITTEN INQUIRY.**

6.2.8. **FOLLOWS-UP ON OUTSTANDING ACCOUNT.** Performs follow-up on advance payment and outstanding travel account, notifies traveler of outstanding account, and ensures prompt settlement.

6.3. **PERFORMS TRAVEL ACCOUNTING:**

6.3.1. **RECONCILES ODL.** Reconciles ODL with supporting document and open/active file.

6.3.1.1. **PERFORMS ODL AUDIT.** Performs ODL audit, ensures obligations are valid, and researches discrepancy.

6.3.1.2. **PERFORMS FOLLOW-UP.**

6.3.2. PROCESSES ACCOUNTING TRANSACTION. Maintains and verifies accuracy of source document and fund transaction, accrued expenditure unpaid, accrued expenditure paid, and collection covering travel order; transportation document, Air Mobility Command (AMC) transportation authorization, Airlift Services Industrial Fund (ASIF) charge, government bill of lading, meal ticket, and vicinity travel. Inputs disbursement and collection voucher data for MAFR "G" and By-Others cycle in the general accounting and finance system

6.3.3. PROCESSES BY-OTHERS CYCLE. Distributes and follows-up on fiscal copy of paid voucher covered by a By-Others transaction. Ensures cycle contains all vouchers transmitted, verifies accounting transaction inputs, and cycles balance. (Excludes input into accounting system).

6.3.4. PROCESSES MAFR RECON. Reviews MAFR reconciliations from DFAS-DE; researches discrepancy, takes corrective action, prepares correction documentation, and forwards to DFAS-DE.

6.3.5. VERIFIES TRAVEL PAYMENT. Verifies record of travel payment to ensure travel transaction is accurate.

6.3.6. PROCESSES AIRLINE TICKET INVOICE:

6.3.6.1. REVIEWS VOUCHER. Reviews SF Form 1113, Public Voucher for Transportation Charges, from Commercial Travel and/or Traffic Management Office (TMO).

6.3.6.2. PREPARES VOUCHER PAYMENT.

6.4. CONDUCTS ICR. Conducts ICR review as directed by ANGRC and prepares report.

INDIRECT: Indirect work involves those tasks that are not readily identifiable with the work center's specific product or service. The major categories of standard indirect work are Supervision, Administration, Meetings, Training, Supply, Equipment Maintenance, and Cleanup. See AFMS 00AA for the Standard Indirect Description.

STANDARD MANPOWER TABLE											
WORK CENTER/FAC ACCOUNTING/FAC 1510OT			APPLICABILITY MAN-HOUR RANGE 666.45 - 1110.75								
AIR FORCE SPECIALTY TITLE	AFSC	GRADE	MANPOWER REQUIREMENT								
FINANCIAL MGMT	672X1	CIV	5	6	7	8					
TOTAL			5	6	7	8					
AIR FORCE SPECIALTY TITLE	AFSC	GRADE	MANPOWER REQUIREMENT								
TOTAL											

AF FORM 1113, Jun 91 (COMPUTER GENERATED). PREVIOUS EDITION IS OBSOLETE.