

CHAPTER 10

REIMBURSEMENT SOURCE CODES

10-1. GENERAL. Reimbursement Source Codes are used by the DB&F, WHS, in processing reimbursement accounting transactions. These codes are included in the accounting classifications that receive credit for the reimbursements received.

10-2. REIMBURSEMENT SOURCE CODES. The following codes shall be used to record reimbursements received and accounted for under Accounting Station S49447:

<u>Reimbursements from appropriations issued to the Secretary of Defense and Defense Agencies</u>	<u>Code</u>
Operations and Maintenance, Defense Agencies	100
Research, Development, Test and Evaluation, Defense Agencies	104
<u>Reimbursements from Security Assistance Program Accounts</u>	
Advances, FMS Executive	203
<u>Reimbursements from other U.S. Government Agencies</u>	
Department of the Air Force	300
Department of the Navy	400
Department of the Army	500
All other U.S. Government Agencies [non-Defense]	800
<u>Reimbursements from nonfederal sources</u>	
Foreign governments	905
Nonappropriated fund activities	915
Individual and commercial enterprises [U.S. Nationals]	930

10-3. APPROPRIATION REIMBURSEMENTS

a. Appropriation reimbursements are collections, other than appropriation refunds, for commodities; work or services furnished or to be furnished between appropriations or to an individual, firm, or corporation; and are to be credited, pursuant to law, to an appropriation account.

b. Reimbursements to all appropriations shall be coded in the following order: appropriation symbol, administrative limitation when applicable, source reimbursement preceded with

the letter "C" to indicate "collection," organizational responsibility center code, object classification code, and fiscal station number of the office to which the funds used in the performance of the services were allocated or allotted.

EXAMPLE

	9780100	.2020	C	800	96**	2541	S49447	DH96**801
Department								
Fiscal Year								
Appropriation symbol								
Administrative Limitation								
Symbol of collection								
Source of reimbursement								
Organization Responsibility Center code								
Object Classification code								
Fiscal station number [billing office]								
Reimbursable Customer Number*								

*The reimbursable Customer Number is constructed as follows: The first and second digits are the Agency/Appropriation Code as shown in Section 15-2. Positions three through six shall be filled with the appropriate Reimbursable Organization Responsibility Center code as shown in Section 13-2. The seventh position is the last digit of the appropriate fiscal year. Finally, the eighth and ninth positions will be consecutive numbers controlled by the office responsible for the administrative control of funds.