## **Training and Evaluation Outline Report**

Status: Approved 08 Nov 2017 Effective Date: 11 Jan 2022

Task Number: 14-DET-8011

Task Title: Perform Disbursing Operations (Financial Management Support Detachment (FMSD))

**Distribution Restriction:** Approved for public release; distribution is unlimited.

**Destruction Notice: None** 

**Foreign Disclosure: FD1 -** This training product has been reviewed by the training developers in coordination with the Fort Jackson, SC 29207 foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

### Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	ATP 4-93	Sustainment Brigade	Yes	No	
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No	
	DOD 7000.14-R	Department of Defense Financial Management (vol 1-16)	Yes	Yes	
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf	Yes	No	

Conditions: The Sustainment Brigade has deployed in support of units engaged in Unified Land Operations and directed the Financial Management Support Unit (FMSU) to perform disbursing operations. The FMSU has stationed its subordinate Financial Management Support Detachments (FMSD) throughout the unit's area of responsibility. Allocation of funds has been coordinated with the theater Financial Management Support Center. Soldiers and commercial vendors require cash and check payments to complete mission requirements. Direct, indirect and day-rate foreign national personnel have been hired and must be paid. Coalition elements operating in the area may also have requirements for funding support for the procurement of supplies and services. Connectivity to the NIPRNET has been established. The FMSD is conducting operations in a dynamic and complex operational environment (OE) against a hybrid threat. All tactical standing operating procedures and necessary support agreements with coalition forces are available. The Financial Management Tactical Platform (FMTP), Deployable Disbursing System (DDS), and other automated systems and software, as applicable, will be employed in support of operations. Conventional attacks by hostile aircraft and operations by ground elements are possible. Threat capabilities include information gathering, hostile force sympathizers, and terrorist activities in a Chemical, Biological, Radiological, Nuclear and high yield Explosives (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

**Standards:** Disbursing operations are performed in accordance with (IAW) DODFMR 7000.14-R and command directives within 48 hours. Cash, negotiable instruments, paid vouchers, and disbursing records are secured and maintained in appropriate system of records storage with 100 percent accountability IAW unit's audit readiness plan. Based on FMSDs authorized strength, 75% of the FMSD leaders and 80% of Soldiers on the Financial Management Support Team (FMST) are present at training. The FMSD attains80% on performance measures, 100% on critical performance measures, and85% on leader performance measures to achieve a T rating.

NOTE: Leaders are defined as Commander, Detachment Sergeant, and Disbursing Agent (DA).

Live Fire: No

## **Objective Task Evaluation Criteria Matrix:**

Plan	an	d Prepare	Execute Assess		ess						
Operation Environme	al ent	Training Environment (L/v/C)	Leaders Present at Training/Required	Present at Training/Required	External Eval	Performance Measures	Critical Performance Measures	Leader Performance Measures	Evaluator's Observed Task Proficiency Rating	Commander's Assessment	
CO & BN		ent	at quired	at quired	val	is ce	nce is	nce is	served ency	er's ent	
Dynamic and Complex (4+ OE		IAW unit CATS statement.	750/	9994	Yes	000/		>=85%	т	т	
(4+ OE Variables and Hybrid Threat)				>=80%	All	85- 89%	T-	T-			
Dynamic (Single Threat)	Day		/ unit CATS stateme	60-74%	60-79%		65-		75- 84%	Р	Р
(Single Threat)	No.   No.		A.I.	84%	P-	P-					
Static (Single Threat)			<=59%	<=59%		<=64%	<all< td=""><td>&lt;=74%</td><td>C</td><td>U</td></all<>	<=74%	C	U	

Remarks: None

**Notes:** Managing risks is the responsibility of all leaders. Regardless of where the task is conducted, field or garrison, the identification of possible hazards for personnel and equipment is essential to mission accomplishment. Risk management activities are continuous and are performed simultaneously with other operational tasks. Once identified potential hazards must be eliminated or reduced to an acceptable level. Leaders must always consider the local constraints and restrictions for their current operating area.

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

Safety Risk: Low

**Task Statements** 

Cue: None

# **DANGER**

Leaders have an inherent responsibility to conduct Composite Risk Management to ensure the safety of all Soldiers and promote mission accomplishment.

# **WARNING**

Composite Risk Management is the Army's primary decision-making process to identify hazards, reduce risk, and prevent both accidental and tactical loss. All Soldiers have the responsibility to learn and understand the risks associated with this task.

# **CAUTION**

Identifying hazards and controlling risks across the full spectrum of Army functions, operations, and activities is the responsibility of all Soldiers.

### **Performance Steps and Measures**

**NOTE:** Assess task proficiency using the task evaluation criteria matrix.

NOTE: Asterisks (\*) indicate leader steps; plus signs (+) indicate critical steps.

#### STEP/MEASURE

- +\* 1. Disbursing Agent (DA) supervises disbursing operations.
  - a. Receives assigned mission.
  - b. Obtains theater specific policies for disbursing operations.
  - c. Enforces mission requirements and theater policies to staff and subordinate elements.
  - d. Determines designations and locations of supported units.
- +\* 2. DA performs daily disbursing functions. (805A-36B-4003)
- +\* 3. DA obtains public funds.
  - a. Verifies daily cash requirements in U.S. or foreign currency.
- b. Requests funds (U.S. or foreign, as needed) for official cash disbursements from the FMSU disbursing section, designated depository, or theater banking facility, as applicable.
  - c. Receives and accounts for U.S. and foreign monies.
- +\* 4. DA supervises disbursing operations IAW DODFMR Volume 5. (805A-36A-6136)
  - a. Clear all cashiers daily.
  - b. Identify requirements for advancing funds.
  - c. Safeguard funds, negotiable instruments, and documents. (805A-36B-4002)
  - d. Supervise the destruction of funds in the event of an emergency or as a last resort.
  - e. Supervise maintenance of the check register in Deployable Disbursing System (DDS).
  - f. Supervise maintenance of the Daily Agent Accountability Summary, DD Form 2665.
  - g. Supervise the preparation of cash advances.
  - h. Issue and clear funds to Paying Agents, as applicable. (805A-36A-6004)
  - i. Review all necessary paperwork during close of business procedures.
  - j. Create a Remote File Transfer (RFT).
  - k. Scan daily business and forward to DDO clearing cell.
- + 5. FMSD disbursing personnel provide financial support for limited military pay actions and DOD Civilians.
- a. Review pay requests against theater and Defense Finance and Accounting Service (DFAS) policies concerning pay.
  - b. Research pay requests as required.
  - c. Process all authorized pay actions.
  - d. Prepare necessary vouchers for payment.
  - e. Forward completed pay actions to DFAS.
  - f. Forward unresolved pay inquiries to the FMSU disbursing section or DFAS, as appropriate.
  - g. Maintain required accounting records.
  - 6. FMSD personnel provide financial support for local national payments.
    - a. Review local national pay requests against theater and DFAS pay policies.
    - b. Review internal control procedures.
    - c. Determine foreign national pay support requirements from supported units.
    - d. Provide guidance to staff and subordinate elements.
    - e. Coordinate pay activities with supported units.
    - f. Process all authorized pay actions.
    - g. Verify accuracy of payrolls and/or vouchers.
    - h. Verify authorized identification documents; maintain required accounting records.
- +\* 7. DA processes irregularities in the account. (805A-36A-6001)
  - a. Reports physical losses to higher headquarters.
  - b. Verifies illegal, improper, or incorrect payments or procedures.
  - c. Accounts for losses by exchange.
- d. Keeps FMSD Commander and/or Deputy Disbursing Officer (DDO) informed and ensures the irregularity is investigated accordingly.
- + 8. FMSD disbursing personnel perform banking functions when banking facilities are not available.
  - a. Maintain control over negotiable instruments to limit currency on the battlefield.
  - b. Employ local command policy for check cashing.
- + 9. FMSD disbursing personnel accept collections. (805A-36B-1013)
- a. Verify collection vouchers (DD Form 1131, Cash Collection Voucher, DD Form 707, Report of Deposits) for accuracy and completeness.
  - b. Annotate collection voucher control log IAW DODFMR 7000.14-R.
  - c. Process collection vouchers.

GO	NO-GO	N/A

d. Obtain signature of DDO on collection vouchers. e. Verify total of collection voucher control log against the total of collections reported on DD Form 2659, Voucher Control Log. + 10. FMSD disbursing personnel process exchange transactions (Stored values cards and negotiable instruments). + 11. FMSD disbursing personnel make disbursements. a. Compare identification to voucher for payee. b. Process cash disbursements (local payments and contract payments). c. Verify vouchers for required information, legibility, and accuracy. d. Balance out at the end of each business day. e. Process paid vouchers through the higher headquarters disbursing activity. 12. FMSD disbursing personnel assist with processing enemy prisoner of war (EPW) accounts. a. Process DD Form 1131, Cash Collection Voucher, for confiscated EPW funds IAW technical SOPs. b. Deposit unclaimed currency (U.S., foreign) in appropriate account IAW technical SOPs. c. Secure detainee's currency (U.S., foreign) or negotiable instruments. d. Notify military intelligence activity if large sums of allied or U.S. currency are confiscated. e. Clear appropriate account IAW technical SOPs. 13. FMSD disbursing personnel processes captured currency. a. Receive and safeguard all captured currency under its area of responsibility (AOR). b. Complete and sign the DA 4137 Evidence/Property Custody Document to properly document and account for the captured currency received. c. Establish custodial record using and modifying DA Form 4137 Evidence/Property Custody Document for physical inventory. d. Store seized currency in a separate safe labeled as "Captured Currency." Seized currency should not be intermingled with coexisting currency under the Disbursing Officer's accountability. e. Report captured currency to the Theater Financial Management Support Center FMSC (T) on the Diamond 2 Report. f. All captured currency from operations in theater will be consolidated to the designated finance office for turn-ins. +\* 14. FMSD DA destroys funds, as required. a. Burns paper currency and bury or disperse coinage in bodies of water to prevent capture of funds. b. Return paper currency and other negotiable instruments that may be contaminated as a result of a CBRN attack to US Treasury. c. Return paper currency and other negotiable instruments unfit for circulation (torn, worn, badly burned, blood-soaked, or saturated by body fluids) to US Treasury. d. Use standard decontamination methods prior to returning currency. e. Prepare an itemized destruction schedule of all funds destroyed (DD Form 2669). f. Maintain audit trails until relieved of accountability for funds. g. Ensure destruction is witnessed by three persons who are either U.S. commissioned or noncommissioned officers, or U.S. Government civilian employees who are U.S. citizens. +\* 15. FMSD DA prepare to plan and transfer accountability. (805A-36A-6002)

Task Performance Summary Block									
Training Unit			ITERATION						
			1		2	3		4	
Date of Training per	r Iteration:								
Day or Night Tra	aining:	Day /	Night	Day	/ Night	Day /	Night	Day /	Night
		#	%	#	%	#	%	#	%
Total Leaders Authorized	% Leaders Present								
Total Soldiers Authorized	% Soldiers Present								
Total Number of Performance Measures	% Performance Measures 'GO'								
Total Number of Critical Performance Measures	% Critical Performance Measures 'GO'								
Live Fire, Total Number of Critical Performance Measures	% Critical Performance Measures 'GO'								
Total Number of Leader Performance Measures	% Leader Performance Measures 'GO'								
MOPP LEVEL									
Evaluated Rating per Iteration T, T-, P, P-, U									

Mission(s) supported: None

MOPP 4: Sometimes

**MOPP 4 Statement:** Some iterations of this task may be trained in MOPP.

NVG: Never

**NVG Statement:** None

Prerequisite Collective Task(s): None

# **Supporting Collective Task(s):**

Step Number	Task Number	Title	Proponent	Status
		Conduct Paying Agent Operations (Financial Management Support Detachment (FMSD))	14 - Finance (Collective)	Approved

OPFOR Task(s): None

**Supporting Individual Task(s):** 

Step Number	Task Number	Title	Proponent	Status
	805A-36A-6001	Report Irregularities in a Disbursing Agent's Account	805A - Finance and Comptroller	Approved
	805A-36A-6004	Conduct Paying Agent Operations	805A - Finance and Comptroller	Approved
	805A-36A-6023 Conduct Manual Disbursing Agent Operations		805A - Finance and Comptroller	Approved
	805A-36A-6024	Conduct Disbursing Agent Operations in DDS	805A - Finance and Comptroller	Approved
	805A-36A-6136	Supervise Cashier Operations	805A - Finance and Comptroller	Approved
	805A-36A-6162	Ensure the Physical Security Compliance of a Disbursing Office	805A - Finance and Comptroller	Approved
	805A-36B-1004	Prepare a Statement of Agent Officer's Account	805A - Finance and Comptroller	Approved
	805A-36B-1005	Prepare a Stored Value Card	805A - Finance and Comptroller	Approved
	805A-36B-1013	Perform Cashier Functions	805A - Finance and Comptroller	Approved
	805A-36B-4003	Perform Deputy Disbursing Officer Functions	805A - Finance and Comptroller	Approved
	805A-36B-4006	Manage a Limited Depositary Account	805A - Finance and Comptroller	Approved

Supporting Drill(s): None

## Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2.2	Provide Banking and Disbursing Support

### **TADSS**

TADSS ID	Title	Product Type	Quantity
No TADSS specified			

### **Equipment (LIN)**

LIN	Nomenclature	Qty
70209N	Computer, Personal Workstation	1

## Materiel Items (NSN)

NSN	LIN	Title	Qty
No materiel items specified			

**Environment:** Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. It is the responsibility of all Soldiers and Department of the Army Civilians to protect the environment from damage.

Safety: In a training environment, leaders must perform a risk assessment in accordance with current Risk Management Doctrine. Leaders will complete the current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW current CBRN doctrine. Safety in performing tasks and within the work/task environment is everyone's responsibility. Supervisors and leaders must ensure a safe and healthful workplace by inspecting the area for hazards and promptly taking action as required to correct hazards. Leaders increase safety by ensuring that personnel are trained and competent to perform their work safely, efficiently, and effectively. Counsel and take action as necessary with personnel who fail to follow safety standards, rules and regulations, including the use of personal protective clothing and equipment, and seatbelts. Leaders should hold all personnel accountable for accidents and property damage, occurring in operations under their direct supervision and control. (See AR 385-10, The Army Safety Program).