

**805A-36B-1014**  
**Perform Manual Cashier Operations**  
**Status: Approved**

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**Security Classification: U** - Unclassified

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

**Destruction Notice:** None

**Foreign Disclosure: FD3** - This training product has been reviewed by the developers in coordination with the Finance and Comptroller School, Ft. Jackson, 29207 foreign disclosure officer.

This training product cannot be used to instruct international military students.

**Conditions:** During shaping activities of large scale combat operations (LSCO), you are assigned to a Finance Battalion (FI BN) as a cashier in the Disbursing Office and you're responsible for performing manual cashier operations. You have access to the Financial Management Tactical Platform ( FMTP), Department of Defense Financial Management Regulation (DODFMR) 7000.14-R Volume 5, Disbursing Policy and Procedures, Deployable Disbursing System (DDS) User Manual, local SOP, forms, systems, and equipment. This task should not be trained in MOPP 4.

**Standards:** Perform manual cashier functions IAW DODFMR 7000.14-R Vol 5 without error using a GO / NO GO criteria.

**Special Conditions:** None

**Safety Risk:** Low

**MOPP 4:** Never

**Task Statements**

**Cue:** You are a cashier assigned to a Disbursing Office and are responsible for performing manual cashier operations.

**DANGER**

None

**WARNING**

None

**CAUTION**

None

**Remarks:** None

**Notes:** None

## Performance Steps

### 1. Prepare for Cashier assignment.

#### a. Receive training on the following prior to assuming duty:

(1) Interpret handling of cash, negotiable instruments (NI), cash control, and document preparation.

(2) Understand the following disbursing terms:

(a) Disbursement.

(b) Collection.

(c) Accommodation Exchange Transaction.

(d) Negotiable Instruments.

(e) Check for Cash (CC).

(f) Uncollectible Check (UC).

#### b. Obtain written standard operating procedures (SOP), policies, and instructions immediately upon appointment.

#### c. Read duties and responsibilities.

#### d. Receive DD Form 577, Appointment/Termination Record – Authorized Signature, from the Disbursing Officer (DO).

(1) Mark appointment in Section III of DD Form 577 with signature.

(2) Maintain a copy of the DD Form 577 appointing the Cashier.

(3) Receive a copy of the DD Form 577 terminating the Cashier (Section IV complete) when no longer assigned.

### 2. Initialize Business Day.

#### a. Safeguard Public Funds.

(1) Send funds back, including U.S., foreign currency and paid vouchers, so the amount held overnight and carried forward to the next day does not exceed the Cashier's Cash Holding Authority (CHA), if necessary.

(2) Ensure maximum protection for funds and vouchers.

(3) Ensure physical security requirements are adhered to; view "Ensure the Physical Security Compliance of a Disbursing Office" task (805A-36A-6162).

#### b. Receive funds from the DA.

(1) Verify funds received against printed DD 1081, Statement of Agent Officer's Account, from the DA.

(2) Maintain a signed copy of the DD 1081, if correct.

#### c. Process collection transactions.

(1) Receive funds or negotiable instrument from the customer.

(2) Verify the amount received.

(3) Verify the customer's identification card information (name and DODID number).

(4) Process collection voucher.

(a) Complete the following if customer has their own collection voucher (DD Form 362, Statement of Charges/Cash Collection Voucher):

\_1\_ Verify voucher information is correct, including the line of accounting.

\_2\_ Verify voucher "GRAND TOTAL" amount.

\_3\_ Collect funds from customer.

\_4\_ Annotate voucher number for collection vouchers in the appropriate block after completing automated processing.

(b) Complete the following if customer does not have their own collection voucher:

\_1\_ Prepare CCV.

\_2\_ Print the DD Form 1131, if possible.

(5) Obtain the DA's signature on the voucher.

(6) Mark the "Amount Collected" block with a circle (include initials next to it on the original voucher).

(7) Place the original voucher with daily business.

(8) Provide a digital copy to the customer when automated services are reestablished.

d. Process disbursement transactions.

(1) Administer casual payment.

(a) Receive approval documents authorizing casual pay according to local SOP requirements.

(b) Verify the customer's identification card and information (name and DOD ID) matches documentation.

(c) Write customer's information manually on appropriate DD Form 1351-6, Multiple Payments List.

\_1\_ Designate the appropriate form by service, component, and rank (Officer/Warrant Officer, and Enlisted).

\_2\_ Ensure proper line of accounting for each service, component, and rank on the form.

(d) Ensure customer verifies their information and signs the appropriate line on the DD Form 1351-6.

(e) Issue casual pay funds IAW local SOP.

(f) Return the ID card back to customer.

(2) Administer contract payment.

(a) Receive SF 1034, Public Voucher for Purchases and Services Other Than Personal, from approved sources only.

(b) Review SF 1034 and supporting documents for completeness.

(c) Verify the Certifier's signature on the voucher against the appropriate DD Form 577.

(d) Verify the customer's identification card and information matches documentation.

(e) Write the voucher details in the appropriate voucher control ledger.

(f) Annotate voucher number for disbursement vouchers in the appropriate block.

- (g) Ensure customer verifies information and signs the appropriate block.
  - (h) Mark the "Amount Paid" block with a circle (include initials next to it on the original voucher).
- (3) Calculate the proper count of cash out of the cash drawer.
  - (4) Conduct an additional count of the cash to verify the amount.
  - (5) Provide the customer a count of the cash.
  - (6) Request the customer to verify the amount received before leaving the cashier.
  - (7) Place the original voucher (and copies) with daily business.
- e. Process exchange transactions.

(1) Identify the type of transaction from the following:

- (a) An exchange of U.S. currency (USD) for foreign currency (FC).
- (b) An exchange of FC for USD (reconversion).
- (c) An exchange of a negotiable instrument (NI) for USD.
- (d) An exchange of a NI for FC.
- (e) An exchange of a NI for both USD and FC.

(2) Obtain the customer's ID card.

(3) Receive the cash and/or NI from the customer.

(4) Administer exchange transactions.

(a) Conduct the following for exchange of currency for currency:

- \_1\_ Verify the cash amount received from customer.
- \_2\_ Verify daily exchange rate (if applicable).
- \_3\_ Conduct conversion in accordance with local/theater policies and procedures.
- \_4\_ Write customer's information manually on DD 2664, Currency Exchange Record.

(b) Conduct the following for exchange of NI for currency:

- \_1\_ Verify the customer is not on the dishonored check list or hot/warm.
  - \_a\_ Issue check or Stored Value Card and ID card back to customer if they are on the dishonored check list or hot/warm list.
  - \_b\_ Provide the customer an explanation why the requested service cannot be provided.
- \_2\_ Verify the NI is properly filled out and belongs to the customer.
- \_3\_ Write customer's information manually on DD 2664.
- \_4\_ Write the "Pay to the Order of" portion of the NI with the appropriate DSSN information.
- \_5\_ Mark the NI with the nonsufficient funds (NSF) statement (include customer initials for acknowledgement).

- (5) Ensure customer verifies their information and signs the appropriate line on the DD 2664.
- (6) Calculated the proper count of cash (U.S., foreign currency or both) out of the cash drawer.
- (7) Conduct an additional count of the cash to verify the amount.
- (8) Provide the customer a count of the cash.
- (9) Request the customer to verify the amount received before leaving the cashier.
- (10) Place the DD 2664 with daily business.
- (11) Issue the ID card back to customer.

f. Process counterfeit and altered currency.

- (1) Conduct the following prior to acceptance into account:
  - (a) Determine currency is counterfeit or altered.
  - (b) Remove currency presented for exchange or payment.
  - (c) Notify the DA for further processing (do not collect into daily accountability).
- (2) Conduct the following if detected after acceptance:
  - (a) Receive reimbursement (obtained by source).
  - (b) Remove counterfeit or altered currency from daily accountability (do not return to customer).
  - (c) Notify the DA for further processing.

g. Process mutilated and unfit currency.

- (1) Decline acceptance of mutilated or unfit currency into accountability.
- (2) Coordinate with DA to return mutilated or unfit currency, if already accepted into accountability.
- (3) Prepare DD 1081 to return currency to DA.
- (4) Maintain signed DD 1081 for accountability.

3. Close daily business.

- a. Prepare disbursement and collection vouchers, if necessary.
- b. Produce all disbursement and collection vouchers.
- c. Ensure all disbursement and collection vouchers are properly completed and certified.
- d. Ensure a physical cash count is conducted for all USD and FC on hand.
- e. Identify if a fiscal irregularity exists in the Cashier's daily business (see step 4 "Resolve fiscal irregularity" below for further instructions).
- f. Prepare DD 1081 to include daily business and physical cash amounts based upon the return amounts to the DA.

g. Produce manual DD 2665 (Daily Agent Accountability Summary).

- h. Place documents in sequential order by voucher number IAW SOP.

4. Resolve Fiscal Irregularity.

a. Identify a fiscal irregularity exists.

b. Determine the type of fiscal irregularity from the following:

(1) Physical loss of funds.

(2) Overage of public funds (occurs when funds held are greater than shown on DD Form 2665).

c. Confirm fiscal irregularity.

(1) Close operations immediately when a physical irregularity is discovered.

(2) Prepare a DD 2665 posting all transactions since the last balancing.

(3) Verify, by actual count, the total of all cash and accountable documents held agree with the amounts shown as on-hand on the DD 2665.

(4) Report the discrepancy to the DA for further guidance, if the fiscal irregularity is unresolved.

d. Process fiscal irregularity.

(1) Record a physical loss of funds, if necessary.

(a) Process an Optional Form 1017-G, Journal Voucher (JV), for any physical loss of funds (reference DoDFMR Vol. 5 Chapter 6 for form instructions).

(b) Submit the completed JV with the daily business (Agent and Principal signature required).

(2) Record an overage of public funds, if necessary.

(a) Process a DD 1131, Cash Collection Voucher (CCV) (reference DoDFMR Vol. 5 Chapter 8 for form instructions).

(b) Process overage using the Budget Clearing Account (Suspense), \*\*F3875, pending a determination of where the overage belongs.

(c) Ensure the Certifying Official certifies the CCV with signature.

(d) Submit the CCV with the daily business.

(Asterisks indicates a leader performance step.)

**Evaluation Guidance:** Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measures are failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

**Evaluation Preparation:** This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until they feel qualified and prepared for the evaluation. Once read, have the Soldier to perform the task, using the materials listed in the "Conditions" statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Prepared for Cashier assignment.			
a. Received training on the following prior to assuming duty:			
(1) Interpreted handling of cash, negotiable instruments (NI), cash control, and document preparation.			
(2) Understood the following disbursing terms:			
(a) Disbursement.			
(b) Collection.			
(c) Accommodation Exchange Transaction.			
(d) Negotiable Instruments.			
(e) Check for Cash (CC).			
(f) Uncollectible Check (UC).			
b. Obtained written standard operating procedures (SOP), policies, and instructions immediately upon appointment.			
c. Read duties and responsibilities.			
d. Received DD Form 577, Appointment/Termination Record – Authorized Signature, from the Disbursing Officer (DO).			
2. Initialized Business Day.			
a. Safeguarded Public Funds.			
b. Received funds from the DA.			
c. Processed collection transactions.			
d. Processed disbursement transactions.			
e. Processed exchange transactions.			
f. Processed counterfeit and altered currency.			
g. Processed mutilated and unfit currency.			
3. Closed daily business.			
a. Prepared disbursement and collection vouchers, if necessary.			
b. Produced all disbursement and collection vouchers.			
c. Ensured all disbursement and collection vouchers were properly completed and certified.			
d. Ensured a physical cash count is conducted for all USD and FC on hand.			
e. Identified if a fiscal irregularity existed in the Cashier's daily business (see step 4 "Resolve fiscal irregularity" below for further instructions).			
4. Resolved Fiscal Irregularity.			
a. Identified a fiscal irregularity exists			
b. Determined the type of fiscal irregularity from the following:			
(1) Physical loss of funds.			
(2) Overage of public funds (occurs when funds held are greater than shown on DD Form 2665).			
c. Confirmed fiscal irregularity.			
d. Processed fiscal irregularity.			

**Supporting Reference(s):**

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	Yes	
	LOCAL SOP	LOCAL SOP	Yes	Yes	
	USER MANUAL-DDS	DDS User Manual	Yes	No	

**TADSS :** None

**Equipment Items (LIN):** None

**Materiel Items (NSN) :**

Step ID	NSN	LIN	Title	Qty
	7020-01-182-8535		Calculator, Electronic	1
	7022-01-512-3144	S63110	Support System Tactical: AN/TYQ-132(V)2	1

**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. 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. 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 ATP 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT.

**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. 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. In a training environment, leaders must perform a risk assessment in accordance with DA Pam 385-30, "Risk Assessment". Leaders will complete a DD Form 2977, "Deliberate Risk Assessment Worksheet", 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). Local policies and procedures must be followed during times of increased heat categories in order to avoid heat-related injuries. Consider work/rest cycles and water replacement guidelines IAW TRADOC Reg 350-29.

**Prerequisite Individual Tasks :** None

**Supporting Individual Tasks :** None

**Supported Individual Tasks :** None

**Supported Collective Tasks :** None

**Knowledges :**

Knowledge ID	Knowledge Name
805A-K-0434	Define Negotiable Instrument
805A-K-0435	Identify a Negotiable Instrument
805A-K-0432	Define an Exchange Transaction
805A-K-0436	Identify an Exchange Transaction
805A-K-0433	Identify a DD Form 2664
805A-K-0359	Define Pecuniary Liability
805A-K-0403	Identify a Vault Ledger
805A-K-0479	Assemble Daily Business
805A-K-0419	Identify an Accounting Classification
805A-K-0477	Identify A Signature Card (DA Form 577)
805A-K-0504	Determine Soldiers Component (AC, RC, NG)
805A-K-0377	Identify a Check Number
805A-K-0375	Identify a DD Form 1081
805A-K-0368	Identify a DD Form 2665
805A-K-0505	Determine Soldiers Branch of Service
805A-K-0354	Identify Collection Vouchers
805A-K-0115	Define a Casual Payment
805A-K-0001	Identify Foreign Currency
K27612	Know how to Perform Manual Cashier Operations
805A-K-0542	Identify Dishonored/Bad Check List
805A-K-0398	Identify Cash Transactions
805A-K-0399	Identify Check Transactions

805A-K-0540	Identify (Navy/Marine and Eagle Cash Enrollment Authorization Agreement (DD Form 2887)
805A-K-0539	Identify a Check Cashing Agreement

**Skills :**

<b>Skill ID</b>	<b>Skill Name</b>
805A-S-0174	Perform SVC/ECC Card Issuance Procedures
805A-S-0057	Identify a Voucher
S5690	Ability to Receive funds from Deputy Disbursing Officer (DDO)/ Disbursing Agent (DA) on a DD Form 1081
S5689	Ability to Understand disbursing operations when using DDS
805A-S-0002	Operate a Calculator
805A-S-0164	Verify Accounting data/Line of Accounting (LOA)
805A-S-0042	Complete Forms
805A-S-0017	Count Foreign Currency
805A-S-0046	Submit Forms Through Appropriate Channels
805A-S-0187	Examine SF 5515 Debit Voucher Report
805A-S-0059	Calculate Figures
805A-S-0186	Perform Batch Close Procedures
805A-S-0188	Examine SF 215 Deposit Ticket Report
805A-S-0191	Apply Internal Controls
805A-S-0190	Verify Amount
805A-S-0193	Assemble Daily Business
805A-S-0178	Verify Dishonored/Bad Check List
S5692	Ability to Receive funds from the Deputy Disbursing Officer (DDO)/ Disbursing Agent (DA)
S1075	Ability to prepare an daily agent accountability summary (DD Form 2665)
805A-S-0181	Convert Exchange Rates
S5693	Record Exchange Transactions
S5694	Record Collection Transactions
805A-S-0182	Receive Funds
805A-S-0185	Print Batch Listing
S5695	Record Disbursement Transactions
805A-S-0201	Process a Check using PCC
805A-S-0117	Interpret Forms
805A-S-0197	Identify An Overage of Public Funds
805A-S-101	Ability to prepare end of day reports.
805A-S-0196	Identify A Loss Of Funds
805A-S-0145	Ability to Read, Interpret, and Apply Appropriate Regulation(s)
S3670	Ability to prepare Statement of Agent Officer's Account (DD Form 1081) and create a Remote File Transfer
805A-S-0154	Verify Form(s)
805A-S-0108	Perform Login Procedures
805A-S-0114	Locate Regulations
805A-S-0148	Verify Identification (ID) Card
805A-S-0153	Process Form(s)

**ICTL Data :** None