

# Training and Evaluation Outline Report

**Status: Approved**

**30 Sep 2016**

**Effective Date: 30 Sep 2016**

**Task Number:** 14-EAC-8002

**Task Title:** Perform Disbursing Operations (Financial Management Support Unit (FMSU))

**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
	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 Regulations (DODFMR) (Volumes 1-15)	Yes	Yes
	FM 1-06	Financial Management Operations <a href="http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf">http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf</a>	Yes	No

**Conditions:** The Sustainment Brigade has deployed in support of units engaged in Unified Land Operations and directed the FMSU to perform disbursing operations. The FMSU has stationed its subordinate Financial Management Support Detachments (FMSD) throughout the unit's area of responsibility. FMSDs provide support on an area basis to all U.S. units and allied and coalition forces, with funding agreements, operating in or passing through their support area, as appropriate. 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 SIPRNET and NIPRNET have been established. The FMSU 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 with 100 percent accountability. Based on FMSUs authorized strength, 85% of the FMSU leaders and 80% of Soldiers are present at training. The FMSU attains 90% on performance measures, 100% on critical performance measures, and 90% on leader performance measures achieving a T fully trained.

**NOTE:** Leaders are defined as Commander, Disbursing Officer (DO), Deputy Disbursing Officer (DDO), and Disbursing Agent (DA).

**Live Fire Required:** No

**Objective Task Evaluation Criteria Matrix:**

Plan and Prepare		Execute						Assess	
Operational Environment	Training Environment (L/V/C)	Training/Authorized	% of Leaders Present at	% of Soldiers Present at	External Eval	% Performance Measures 'GO'	% Critical Performance Measures 'GO'	% Leader Performance Measures 'GO'	Task Assessment
CO & BN									
Dynamic and Complex (4+ OE Variables and Hybrid Threat)	IAW unit CATS statement.		>=85%	>=80%	Yes	>=90%	All	>=90%	<b>T</b>
			75-84%			80-89%		80-89%	<b>T-</b>
Dynamic (Single Threat)			65-74%	75-79%	65-79%	No	51-64%	<=79%	<b>P</b>
			60-64%	60-74%	51-64%		<All	<=79%	<b>P-</b>
Static (Single Threat)			<=59%	<=59%	<=50%				<b>U</b>

**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	GO	NO-GO	N/A
+* 1. FMSU Deputy Disbursing Officer (DDO) supervises disbursing operations.			
a. Receives assigned mission.			
b. Obtains theater specific polices for disbursing operations.			
c. Enforces mission requirements and theater polices to staff and subordinate elements.			
d. Determines designations and locations of supported units.			
+* 2. FMSU DDO manages a Limited Depositary Account (LDA). (805A-36B-4006)			
+* 3. FMSU DDO performs daily disbursing functions. (805A-36B-4003)			
+* 4. FMSU DDO 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.			
+* 5. FMSU DDO executes supplemental agreements with allied commanders for the provision of the advance of funds.			
a. Establishes controls for advancing of funds in U.S. or foreign currency, as applicable.			
b. Requests clearance from higher echelon prior to issuing advances to disbursing officers of allied units.			
c. Ensures provisions for settlement of advances are included in the supplemental agreement.			
d. Maintains appropriate records of bulk and individual Soldier disbursements.			
+* 6. FMSU DDO operates U.S. treasury check operations IAW Chapter 7 of DODFMR Volume 5.			
a. Order Treasury checks using GPO Form 2431 from DFAS-IN/JJKFC.			
b. Establish procedures to inventory checks when received and twice daily thereafter.			
c. Issue checks for payment of vouchers or in exchange for cash for deployed Soldiers or to replenish cash IAW technical standing operating procedures.			
d. Report voided, spoiled, canceled, undeliverable, lost, substituted, and forged checks to DDO.			
e. Report checks issued to DDO.			
+* 7. FMSU DDO 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.			
+ 8. FMSU 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.			
+ 9. 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.			
i. Maintain required accounting records.			
+* 10. FMSU DDO 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 FMSU Commander and/or Disbursing Officer (DO) informed and ensures the irregularity is investigated accordingly.			
+ 11. 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.			
c. Supply U.S. Treasury checks.			
+ 12. FMSD disbursing personnel accept collections.			
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.			
d. Obtain signature of DO/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.			
+ 13. FMSD disbursing personnel process exchange transactions (Stored values cards and negotiable instruments).			
+ 14. 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.			
+* 15. FMSD DA issues check payments.			
a. Compare check with voucher for payee, amount, and check number.			
b. Block checks for verification and signature.			
c. Process paid vouchers through the higher headquarters disbursing activity.			
+ 16. FMSD disbursing personnel prepare finance documents and records.			
a. Maintain a check register.			
b. Maintain DD Form 2665, Daily Agent Accountability Summary. (805A-36A-6017)			
c. Maintain financial files.			
d. Maintain a DD Form 2657, Daily Statement of Accountability, if operating as a separate Disbursing Station Symbol Number (DSSN).			
17. 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.			
* 18. FMSD DO processes captured currency.			
a. Makes necessary plans to deliver captured foreign currency promptly into the custody of the State Department's U.S. Disbursing Officer (USDO) supporting the particular country involved.			
b. Requests disposition instructions for monies through financial management channels.			
c. Safeguards and delivers it to the USDO as soon as possible, but does not collect them into his or her accountability.			
d. Maintains an audit trail to avoid mixing of funds on hand.			
e. Send documents and captured funds to FMSU DDO for further processing.			
+* 19. FMSD DA destroy funds, as required.			
a. Burn paper currency and bury or disperse coinage in bodies of water to prevent capture of funds.			
b. Destroy paper currency and other negotiable instruments that may be contaminated as a result of a CBRN attack.			
c. Destroy paper currency and other negotiable instruments unfit for circulation (torn, worn, badly burned, blood-soaked, or saturated by body fluids).			
d. Use standard decontamination methods prior to destroying 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.			
+ 20. FMSU clearing cell must verify and review all documentation from FMSDs prior to processing remote file transfers in DDS.			
+* 21. FMSU DDO and FMSD DA prepare to plan and transfer accountability. (805A-36A-6002)			

TASK PERFORMANCE / EVALUATION SUMMARY BLOCK							
ITERATION	1	2	3	4	5	M	TOTAL
TOTAL PERFORMANCE MEASURES EVALUATED							
TOTAL PERFORMANCE MEASURES GO							
TRAINING STATUS GO/NO-GO							

**ITERATION:** 1 2 3 4 5 M

**COMMANDER/LEADER ASSESSMENT:** T 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
	14-EAC-8004	Conduct Commercial Vendor Pay Operations (Financial Management Support Unit (FMSU))	14 - Finance (Collective)	Approved
	14-EAC-8005	Conduct Paying Agent Operations (Financial Management Support Unit (FMSU))	14 - Finance (Collective)	Approved
	71-CO-5100	Conduct Troop Leading Procedures for Companies	71 - Combined Arms (Collective)	Approved

**OPFOR Task(s):** None

**Supporting Individual Task(s):**

Step Number	Task Number	Title	Proponent	Status
	805A-36A-6001	Resolve Irregularities in a Disbursing Officer's Account	805A - Financial Management (Individual)	Approved
	805A-36A-6002	Prepare a Plan to Transfer Accountability	805A - Financial Management (Individual)	Approved
	805A-36A-6004	Conduct Paying Agent Operations	805A - Financial Management (Individual)	Approved
	805A-36A-6017	Prepare the Daily Agent Accountability Summary (DD Form 2665)	805A - Financial Management (Individual)	Approved
	805A-36A-6136	Supervise Cashier Operations	805A - Financial Management (Individual)	Approved
	805A-36A-6162	Inspect a Disbursing Office for Physical Security Compliance	805A - Financial Management (Individual)	Approved
	805A-36A-7001	Conduct a Cash Management Review	805A - Financial Management (Individual)	Approved
	805A-36B-1013	Perform Cashier Functions	805A - Financial Management (Individual)	Approved
	805A-36B-4002	Safeguard Public Funds	805A - Financial Management (Individual)	Approved
	805A-36B-4003	Perform Deputy Disbursing Officer Functions	805A - Financial Management (Individual)	Approved
	805A-36B-4006	Manage a Limited Depository Account	805A - Financial Management (Individual)	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. None

**Safety:** In a training environment, leaders must perform a risk assessment in accordance with ATP 5-19, Risk Management. 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 FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. 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).