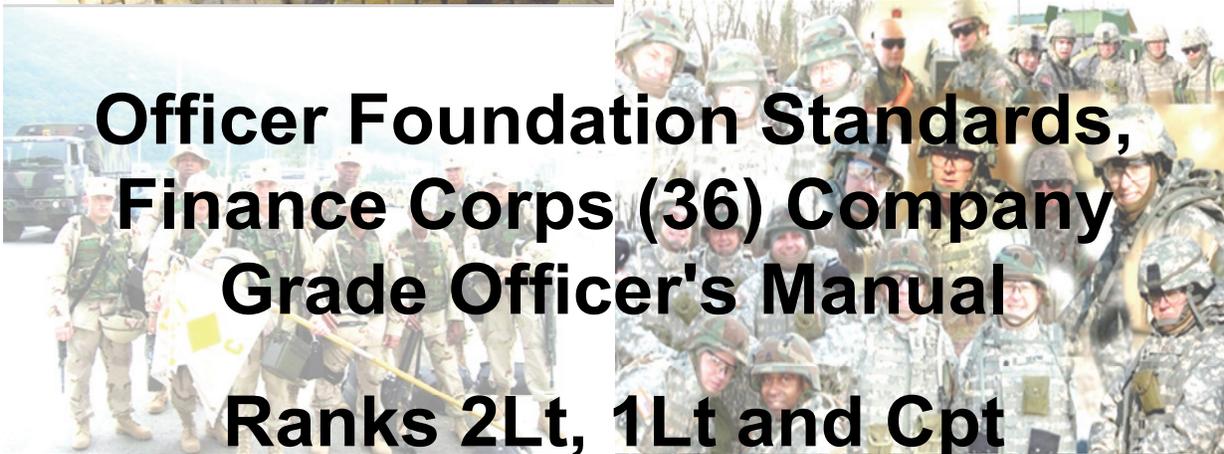


**SOLDIER'S MANUAL and
TRAINER'S GUIDE**

AOC 36A



**Officer Foundation Standards,
Finance Corps (36) Company
Grade Officer's Manual**

Ranks 2Lt, 1Lt and Cpt



NOVEMBER 2011

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.
HEADQUARTERS, DEPARTMENT OF THE ARMY

This publication is available at
Army Knowledge Online (www.us.army.mil) and
General Dennis J. Reimer Training and Doctrine
Digital Library at (www.train.army.mil).

SOLDIER TRAINING
PUBLICATION
No. 14-36A-OFS

HEADQUARTERS
DEPARTMENT OF THE ARMY
Washington, DC, 29 November 2011

SOLDIER'S MANUAL and TRAINER'S GUIDE

AOC 36A

Officer Foundation Standards, Finance Corps (36) Company Grade Officer's Manual

Ranks 2Lt, 1Lt and Cpt

TABLE OF CONTENTS

	<u>PAGE</u>
Table of Contents.....	i
PREFACE	iii
Chapter 1. OVERVIEW.....	1-1
Chapter 2. TRAINING GUIDE	2-1
Chapter 3. CMF 36A SKILL LEVEL 1-3 TASKS	3-1
Skill Level 1	
Subject Area 1: Banking and Disbursing	
805A-36A-6001 Resolve Irregularities in a Disbursing Officer's Account	3-1
805A-36A-6002 Prepare a Plan to Transfer Accountability	3-7
805A-36A-6003 Prepare the SF 1219, Statement of Accountability	3-11
805A-36A-6004 Conduct Paying Agent Operations	3-16
805A-36A-6006 Manage Treasury Checks	3-20
805A-36A-6007 Prepare a DD Form 1081, Statement of Agent Officer's Account.....	3-31
805A-36A-6010 Reconcile a Disbursing Officer's Deposit Account	3-36
805A-36A-6016 Conduct Stored Value Card (SVC) Operations	3-40
805A-36A-6017 Prepare the DD Form 2665, Daily Agent Accountability Summary.....	3-47
805A-36A-6018 Prepare the DD Form 2657, Daily Statement of Accountability	3-51

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

*This publication supersedes STP 14-44A-OFS dated 1 October 2003.

805A-36A-6112	Manage Cash Operations	3-61
805A-36A-6116	Employ Procedures for Exchange of Cash to Treasury Check.....	3-64
805A-36A-6118	Dispose of Currency and Coin Under Special Circumstances.....	3-66
805A-36A-6136	Supervise Cashier Operations	3-68
805A-36A-6162	Inspect a Disbursing Office for Physical Security Compliance.....	3-70
Subject Area 2: Pay Support		
805A-36A-6011	Perform Travel Pay Management Procedures.....	3-73
805A-36A-6401	Verify Military Pay Vouchers	3-75
Subject Area 3: Fund the Force		
805A-36A-6013	Certify Accounts Payable Documents.....	3-78
805A-36A-6019	Prepare Error Correction Documents.....	3-87
Subject Area 4: Accounting Support and Cost Management		
805A-36A-6014	Conduct FM Planning and Operations Using MDMP.....	3-90
Subject Area 6: FM Planning and Operations		
805A-36A-6015	Process Classified Documents.....	3-93
Skill Level 3		
Subject Area 1: Banking and Disbursing		
805A-36A-7001	Conduct a Cash Management Review.....	3-95
805A-36A-7006	Conduct Central Funding.....	3-97
805A-36A-7007	Activate a Disbursing Activity	3-100
805A-36A-7008	Establish a Limited Depository Account.....	3-103
805A-36A-7009	Inactivate a Disbursing Activity.....	3-105
805A-36A-7012	Integrate Army e-Commerce Systems	3-107
805A-36A-7013	Establish a Bank on Base	3-109
Subject Area 3: Fund the Force		
805A-36A-7002	Supervise Obligation Management Procedures.....	3-112
805A-36A-7003	Manage the Execution of Funds.....	3-117
805A-36A-7004	Prepare an Activity Level Budget	3-125
805A-36A-7005	Apply Administrative Control of Funds Procedures.....	3-129
805A-36A-7014	Determine Fiscal Law Restrictions and Permissions	3-133
Subject Area 4: Accounting Support and Cost Management		
805A-36A-7015	Perform Cost Benefit Analysis.....	3-136
Subject Area 5: Management Internal Controls		
805A-36A-7010	Enforce Internal Control Procedures.....	3-138
805A-36A-7011	Administer a Managers Internal Control Program.....	3-141
Subject Area 6: FM Planning and Operations		
805A-36A-7016	Develop FM Planning and Operations Using MDMP.....	3-145
805A-36A-7017	Prepare a Financial Management Appendix to the OPORD/OPLAN Annex ...	3-148
APPENDIX - TRAVEL FLOWCHARTS		Appendix-1
Glossary		Glossary-1
References.....		References-1

PREFACE

This Soldier Training Publication (STP) is the Officer Foundation Standards (OFS) for the Financial Management Company Grade Officers (AOC 36A). This publication supports the training and self-development of officers possessing AOC 36A. Commanders, trainers, and officers should use this manual to plan, conduct, and evaluate training within their unit.

This manual includes training standards and objectives in the form of task summaries that can be used to train and evaluate officers on critical tasks that support unit missions during wartime. Officers should seek to attain a level of proficiency in performing the tasks in this publication so that their responses will become automatic whenever they are required to perform, even under the stressful circumstances.

Officers having AOC 36A should have access to this publication; however, it is not the intent for each officer to have a personal copy. Trainers and first-line supervisors should actively plan for officers' access, making it available in their work area, unit learning center, and unit library. The STP is obtainable and viewable on-line at the General Dennis J. Reimer Training and Doctrine Digital Library at <http://www.adtdl.army.mil/atdls.htm>.

This publication applies to the Active Army, the Army National Guard (ARNG)/Army National Guard of the United States (ARNGUS), and the United States Army Reserve (USAR) unless otherwise stated.

The proponent of this publication is the United States Army Training and Doctrine Command (TRADOC). The preparing agency of this publication is the U.S. Army Financial Management School. Users of this publication are encouraged to recommend changes, submit comments and recommendations on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to: Commandant, U.S. Army Financial Management School, ATTN: ATSG-FS, 10000 Hampton Parkway, Fort Jackson, SC 29207-7025.

Unless this publication states otherwise, masculine nouns and pronouns do not refer exclusively to men.

This page intentionally left blank.

CHAPTER 1

OVERVIEW

1-1. GENERAL. The Financial Management School is committed to the ongoing training and development of officers throughout their career. This OFS manual serves to identify many of the primary tasks that company grade officers will perform in the field; it complements the technical training that is presented in the Basic Officer Leader Course (BOLC) and Captain's Career Course (CCC). However, it is imperative that Financial Management Officers realize that neither this manual nor resident training can take the place of experiences in the field and each officer's own efforts towards self development. It is ultimately each officer's personal duty to seek knowledge above and beyond the realm of formal training.

1-2. TASK SUMMARIES. Task summaries outline the performance requirements of each critical task in this STP. Commanders and trainers will use this information to prepare, conduct, and evaluate critical individual task training. As a minimum, task summaries include the information officers must know and the skills they must perform to standard. The format for the task summaries is as follows:

- a. Task Title.** The task title identifies the action that the officer must perform/demonstrate.
- b. Task Number.** Task numbers are 11 alphanumeric characters that identify each task. This number and its title should be included in any correspondence that relates to the specific task.
- c. Conditions.** The condition statement describes the field conditions under which the task will be performed. The condition expands on the information in the task title by identifying when, where, and why the officer performs the task and what materials, personnel and equipment the officer must have to perform the task. There must be a cue or statement that would normally trigger the event to occur.
- d. Standards.** Task standards describe how well, completely, accurately, or quickly the officer must be able to perform a task to successfully accomplish the mission. The standards reflect actual performance in support of full spectrum operations.
- e. Evaluation Preparation.** This section shows the necessary modifications to task performance in order to train and evaluate a task that normally cannot be trained to the wartime standard, under wartime conditions. It may also include special training and evaluation preparation instructions to accommodate these modifications, and any instructions to furnish the officer before evaluation.
- f. Performance Measures.** Performance measures are evaluation guides that identify the specific actions the officer are to accomplish, to successfully complete the task. This STP lists specific actions in a "GO/NO GO" format.
- g. Evaluation Guidance.** This section shows the requirements (for example, number of performance measures receiving a "GO" on) for successfully completing the task.
- h. Glossary.** This section is an alphabetical collection of specific terms and their meanings. It also contains acronyms as used in the U.S. Army which are abbreviations that are formed using the initial components in a phrase or name.
- i. References.** This section identifies references that provide more detailed and thorough explanations of task performance requirements than that given in the task summary description.

This page intentionally left blank.

CHAPTER 2

TRAINING GUIDE

2-1. **GENERAL.** The Training Guide (TG) for the 36A OFC identifies the essential components of a unit training plan for individual training. Units have different training needs and requirements based on differences in environment, location, equipment, dispersion, and similar factors. Therefore, the TG is used for conducting unit training and is not considered to be a rigid standard.

2-2. **SUBJECT AREA CODES.** The MTP shows the relationship of an AOC skill level between duty position and critical tasks. These critical tasks are grouped by FM Core Competencies into subject areas. This section lists subject area numbers and titles used throughout the STP. These subject areas are used to define the training requirements for each duty position within an AOC.

Subject Area Codes

Skill Level 1/3

- 1 - Banking and Disbursing
- 2 - Pay Support
- 3 - Fund the Force
- 4 - Accounting Support and Cost Management
- 5 - Management Internal Control
- 6 - FM Planning and Operations

2-3. **CRITICAL TASK LIST.** This section lists by general subject areas the critical tasks to be trained in an AOC and the type of training required (resident, integration, or sustainment).

- **Subject Area Line.** This line lists the subject area number and title in the same order as shown in paragraph 2-2.
- **Task Number Column.** This column lists the task numbers for all tasks included in the subject area.
- **Title Column.** This column lists the task title for each task in the subject area.
- **Training Location Column.** This column identifies the training location where the task is first trained to standards. If the task is first trained to standard in the unit, the word "Unit" will be in this column. If the task is first trained to standard in the training base, it will identify, by brevity code (FMCCC, BOLC-B, etc.), the resident course where the task was taught. Figure 2-1 contains a list of training locations and their corresponding brevity codes.

FMCCC	FM Captain's Career Course
BOLC-B	Basic Officer Leadership Course-B
UNIT	Trained in the Unit

Figure 2-1. Training Locations

- **Sustainment Training Frequency Column.** This column indicates the recommended frequency at which the tasks should be trained to ensure officers maintain task proficiency. Figure 2-2 identifies the frequency codes used in this column.

AN	Annually
SA	Semiannually
QT	Quarterly

Figure 2-2. Sustainment Training Frequency Codes

- **Sustainment Training Skill Level Column.** This column lists the skill levels of the AOC for which officers must receive sustainment training to ensure they maintain proficiency to standards.

OFFICER FOUNDATION STANDARDS

CMF 36A – CRITICAL TASKS

2LT/1LT

Task Number	Task Title	Training Location	Sust Tng Freq	Sust Tng SL
Subject Area 1: Banking and Disbursing				
805A-36A-6001	Resolve Irregularities in a Disbursing Officer's Account	BOLC-B	AN	1-3
805A-36A-6002	Prepare a Plan to Transfer Accountability	BOLC-B	AN	1-3
805A-36A-6003	Prepare the SF 1219, Statement of Accountability	BOLC-B	AN	1-3
805A-36A-6004	Conduct Paying Agent Operations	UNIT	AN	1-3
805A-36A-6006	Manage Treasury Checks	BOLC-B	AN	1-3
805A-36A-6007	Prepare a DD Form 1081, Statement of Agent Officer's Account	UNIT	AN	1-3
805A-36A-6010	Reconcile a Disbursing Officer's Deposit Account	BOLC-B	AN	1-3
805A-36A-6016	Conduct Stored Value Card (CVS) Operations	BOLC-B	AN	1-3
805A-36A-6017	Prepare the DD Form 2665, Daily Agent Accountability Summary	BOLC-B	AN	1-3
805A-36A-6018	Prepare the DD Form 2657, Daily Statement of Accountability	BOLC-B	AN	1-3
805A-36A-6112	Manage Cash Operations	BOLC-B	AN	1-3
805A-36A-6116	Employ Procedures for Exchange of Cash to Treasury Check	BOLC-B	AN	1-3
805A-36A-6118	Dispose of Currency and Coin Under Special Circumstances	UNIT	AN	1-3
805A-36A-6136	Supervise Cashier Operations	BOLC-B	AN	1-3
805A-36A-6162	Inspect a Disbursing Office for Physical Security Compliance	BOLC-B	AN	1-3
Subject Area 2: Pay Support				
805A-36A-6011	Perform Travel Pay Management Procedures	UNIT	AN	1-3
805A-36A-6401	Verify Military Pay Vouchers	BOLC-B	AN	1-3
Subject Area 3: Fund the Force				
805A-36A-6013	Certify Accounts Payable Documents	BOLC-B	AN	1-3
805A-36A-6019	Prepare Error Correction Documents	BOLC-B	AN	1-3
Subject Area 6: FM Planning and Operations				
805A-36A-6014	Conduct FM Planning and Operations Using MDMP	BOLC-B	AN	1-3
805A-36A-6015	Process Classified Documents	UNIT	AN	1-3

CMF 36A - CRITICAL TASKS (continued)

CPT

Task Number	Task Title	Training Location	Sust Tng Freq	Sust Tng SL
Subject Area 1: Banking and Disbursing				
805A-36A-7001	Conduct a Cash Management Review	UNIT	AN	3
805A-36A-7006	Conduct Central Funding	UNIT	AN	3
805A-36A-7007	Activate a Disbursing Activity	FMCCC	AN	3
805A-36A-7008	Establish a Limited Depository Account	FMCCC	AN	3
805A-36A-7009	Inactivate Disbursing Activity	FMCCC	AN	3
805A-36A-7012	Integrate Army E-Commerce Systems	UNIT	AN	3
805A-36A-7013	Establish a Bank on Base	UNIT	AN	3
Subject Area 3: Fund the Force				
805A-36A-7002	Supervise Obligation Management Procedures	UNIT	AN	3
805A-36A-7003	Manage the Execution of Funds	FMCCC	AN	3
805A-36A-7004	Prepare an Activity Level Budget	FMCCC	AN	3
805A-36A-7005	Apply Administrative Control of Funds Procedures	FMCCC	AN	3
805A-36A-7014	Determine Fiscal Law Restrictions and Permissions	FMCCC	AN	3
Subject Area 4: Accounting Support and Cost Management				
805A-36A-7015	Perform Cost Benefit Analysis	FMCCC	AN	3
Subject Area 5: Management Internal Control				
805A-36A-7010	Enforce Internal Control Procedures	FMCCC	AN	3
805A-36A-7011	Administer a Managers Internal Control Program	UNIT	AN	3
Subject Area 6: FM Planning and Operations				
805A-36A-7016	Develop FM Planning and Operations Using MDMP	FMCCC	AN	3
805A-36A-7017	Prepare a Financial Management Appendix to the OPORD/OPLAN	FMCCC	AN	3

This page intentionally left blank.

CHAPTER 3

CMF 36A SKILL LEVEL 1-3 TASKS

Skill Level 1

Subject Area 1: Banking and Disbursing

Resolve Irregularities in a Disbursing Officer's Account

805A-36A-6001

Conditions: You work in a finance office and discover an irregularity in a disbursing officers' account. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Supporting documentation, forms, and ledgers.
3. Calculator.
4. General office supplies.
5. DD Form 2665, Daily Agent Accountability Summary.
6. Disbursing Officers previous day DD Form 2657, Daily Statement of Accountability.
7. Cashier's previous day DD Form 2667, Subsidiary Accountability Record.

Standards: Initiate action to resolve an irregularity with 100% accuracy.

1. Identify the type of irregularity.
2. Ensure the accountable individual takes action upon discovery of an irregularity.
3. Take action (as the Disbursing Officer) upon discovery of an irregularity.
4. Ensure the commander takes action upon discovery of an irregularity.
5. Record a major physical loss of funds.
6. Record a minor physical loss of funds.
7. Process an illegal, incorrect, or improper payment.
8. Record an overage of funds.

Performance Steps

1. Identify an irregularity—
 - a. Physical loss of funds.
 - (1) Any loss of currency or negotiable items.
 - (2) A major physical loss of funds is:
 - (a) A physical loss of \$750.00 or more.
 - (b) Any physical loss where there is evidence of fraud, regardless of the dollar amount.
 - (3) A minor physical loss of funds is any loss of less than \$750.00 without any evidence of fraud.
 - b. Illegal, incorrect, or improper payment. It is the result of any of the following actions:
 - (1) An overpayment of a payee.
 - (2) Two or more payments to the same payee for the same entitlement.
 - (3) Payment to the wrong payee.
 - (4) U.S treasury check issue overdrafts (i.e., an overpayment to a payee).
 - (5) Negotiation of both an original and a substitute U.S. Treasury check (i.e., two payments to the same payee for the same entitlement).
 - (6) Negotiation of both an original and a recertified U.S. Treasury check.

Performance Steps

- (7) Any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office.
 - (8) Any other payment in violation of DoDFMR 7000.14-R, Volume 5.
 - c. Overage of funds. This occurs when funds held are greater than shown on the daily accountability records.
2. Ensure the accountable individual takes action upon discovery of an irregularity by—
 - a. Ceasing operations immediately.
 - b. Preparing a DD Form 2665, Daily Agent Accountability Summary.
 - c. Verifying, by actual count, that the total of all cash and accountable documents held agree with the amounts shown as on hand on the DD Form 2665.
 - d. Reporting it to the immediate commander and/or the Disbursing Officer (DO) requesting an immediate audit of all disbursing assets, if the irregularity is not resolved.
3. Take action (as the DO) upon discovery of an irregularity.
 - a. Verify that all transactions have been properly posted to the DD Form 2657, Daily Statement of Accountability, and/or each deputy's, agent's, or cashier's DD Form 2665.
 - b. Verify the accuracy of all totals on the DD Form 2657 and/or each deputy's, agent's, or cashier's DD Form 2665.
 - c. Verify, by actual count, that the totals of all cash and accountable documents held agree with the amounts shown as on hand on the DD Form 2657 and DD Form 2665.
 - d. Report the irregularity (in writing) to the commander and request an immediate audit of all disbursing assets by a cash verification team, if the irregularity is not resolved within 24 hours of discovery.
 - (1) Report the finding (in writing) to the commander, if the cash verification team resolves the irregularity. No further action is required.
 - (2) Report the finding (in writing) to the commander and take action to process the irregularity, if the cash verification team cannot resolve the irregularity.
4. Ensure the commander takes action upon discovery of an irregularity.
 - a. Report a major physical loss of funds and any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the Disbursing Section through the chain of command to the Defense Finance and Accounting Service, Disbursing and Cash Management Office, Relief of Liability Branch (DFAS-DCMO/DBD). Ensure the report includes—
 - (1) The specific type of loss.
 - (2) All known circumstances surrounding the loss.
 - (3) The dollar amount of the loss.
 - (4) The identity of all accountable individuals, to include name, rank, and position.
 - (5) The type of investigation that has been or will be done.
 - (6) The estimated date of completion of the investigation.
 - (7) The status of any recovery action in progress or contemplated.
 - b. Report a minor physical loss to DFAS only if there is an indication that fraud was involved.
 - c. Report an erroneous payment to DFAS only if there is an indication that fraud was involved.
 - d. Report an overage of funds to DFAS only if there is an indication that fraud was involved.
5. Record a major physical loss of funds.
 - a. Ensure the accountable individual records the loss on the DD Form 2665 and prepares an OF 1017-G, Journal Voucher, as the supporting document.
 - b. Ensure the accountable individual turns in the loss using a DD Form 1081, Statement of Agent Officer's Account.
 - c. Annotate (as the DO) the loss on the DD Form 2667, Subsidiary Accountability Record.
 - (1) Keep the DD Form 2667 on file with the DD Form 2657 as a subsidiary record.
 - (2) Complete the form as follows:
 - (a) Enter in item 1, DSSN, the Disbursing Station Symbol Number (DSSN).
 - (b) Enter in item 2, Purpose of Record, "Cumulative Losses of Funds."

Performance Steps

- (c) Enter in item 3, Name of Disbursing Officer, the DO's name and rank.
- (d) Enter in item 4, Address, the DO's organization and address.
- (e) Enter in item 5, Date, for each loss, the date the loss was picked up in the DO's accountability.
- (f) Enter in item 6, Reference or Explanation, for each loss, a brief description of the loss together with identification of the person responsible for the loss (if known).
- (g) Enter in item 7, Increase, for each loss, the amount of the loss.
- (h) Enter in item 8, Decrease the amount of any physical loss recovered, recouped, or granted relief from.
- (i) Enter in item 9, Balance, the cumulative total of the losses. Ensure this balance agrees with line 7.3 of the DD Form 2657.
- d. Record (as the DO) the loss on the DD Form 2657.
 - (1) If no fraud was perpetuated by someone in the disbursing office:
 - (a) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (b) Decrease the appropriate cash on hand line (lines 6.1 through 6.9).
 - (2) If fraud was perpetuated by someone in the disbursing office.
 - (a) Prepare a collection voucher to transfer the amount of the fraudulent payment back into the appropriation from which it was disbursed.
 - (b) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (c) Increase line 4.1B, Refunds.
- e. Record (as the DO) the loss on the SF 1219, Statement of Accountability—
 - (1) Prepare the SF 1219 following normal procedures.
 - (2) Increase line 7.3, Losses of Funds.
 - (3) Increase line 4.1, Net Disbursements, if fraud was involved.
 - (4) Decrease the appropriate cash on hand line (lines 6.1 through 6.9) if no fraud was involved.
- f. Ensure (as the DO) the loss of funds is investigated in accordance with (IAW) task 805A-44A-7110.
- g. Process (as the DO) a relief of liability.
 - (1) Remove the loss from the DD Form 2657 and SF 1219, per instructions provided by DFAS-DCMO/DBD.
 - (2) Refund the accountable individual if the loss has already been recovered, per instructions provided by DFAS-DCMO/DBD.
- h. Process (as the DO) a denial of relief of liability.
 - (1) Initiate collection action against the accountable individual as directed by DFAS-DCMO/DBD.
 - (2) Notify the individual of the denial if the loss has already been recovered.
- 6. Record a minor physical loss of funds.
 - a. Ensure the accountable individual records the loss on the DD Form 2665 and prepares an OF 1017-G as the supporting document.
 - b. Ensure the accountable individual turns in the loss using a DD Form 1081.
 - c. Annotate (as the DO) the loss on the DD Form 2667 (see performance step 5c).
 - d. Annotate (as the DO) the loss on a separate DD Form 2667 maintained specifically for minor losses of funds.
 - (1) Record minor losses that have not been recovered during the current calendar quarter.
 - (2) Prepare the form in the same manner as performance step 5c, except that:
 - (a) For item 2, Purpose of Record, enter "Minor Loss of Funds Report" and the calendar quarter.
 - (b) Item 8 is not used.
 - e. Record (as the DO) the loss on the DD Form 2657.
 - (1) Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability).
 - (2) Decrease the appropriate cash on hand line (lines 6.1 through 6.9).

Performance Steps

- f. Record (as the DO) the loss on the SF 1219.
 - (1) Prepare the SF 1219 following normal procedures.
 - (2) Increase line 7.3, Losses of Funds.
 - (3) Decrease the appropriate cash on hand line (lines 6.1 through 6.9).
 - g. Ensure (as the DO) the loss of funds is investigated IAW task 805A-44A-7110.
 - (1) If the loss is greater than \$300.00, someone outside the disbursing office must be appointed as the Investigating Officer (IO).
 - (2) If the loss is \$300.00 or less, the DO will be the IO.
 - (3) Submit the Reports of Investigation (ROIs) in support of the Quarterly Minor Loss Report.
 - h. Submit (as the DO) a Quarterly Minor Loss Report to DFAS-DCMO/DBD.
 - (1) Prepare the report in triplicate, to include—
 - (a) A covering transmittal letter.
 - (b) The DD Form 2667, Minor Loss of Funds Report, itemizing each minor loss for the quarter.
 - (c) The ROI for each loss arranged in the same order as the losses appear on the DD Form 2667.
 - (2) Submit the report by the 5th workday following the end of the quarter or by the 5th workday following the relief date of a DO.
 - (3) Mail the original to DFAS.
 - (4) Provide a copy to the commander.
 - (5) Retain a copy.
 - i. Process (as the DO) a relief of liability.
 - (1) Remove the loss from the DD Form 2657 and SF 1219, per instructions provided by DFAS-DCMO/DBD, or receive a check for the amount of relief granted.
 - (2) Refund the accountable individual if the loss has already been recovered, per instructions provided by DFAS-DCMO/DBD.
 - j. Process (as the DO) a denial of relief of liability.
 - (1) Initiate collection action against the accountable individual as directed by DFAS-DCMO/DBD.
 - (2) Notify the individual of the denial if the loss has already been recovered.
7. Process an illegal, incorrect, or improper payment.
- a. Do no separate accounting on the DD Form 2657, DD Form 2667, or SF 1219, as the erroneous payment has been charged to a valid appropriation and the payment already made.
 - b. Take aggressive action to recoup the erroneous payment from the payee.
 - (1) Credit the monies to the appropriation from which disbursed, if recouped.
 - (2) Turn the case over to DFAS for collection action if recoupment cannot be made.
 - c. Ensure (as the DO) the loss is investigated IAW task 805A-44A-7110.
 - d. Request for relief of liability may be made from DFAS-DCMO/DBD. The request must—
 - (1) Reference the date the case was forwarded to DFAS for further collection action.
 - (2) Include the ROI.
 - (3) Be submitted through the commander.
8. Record an overage of funds.
- a. Do not offset an overage of funds against a loss of funds.
 - (1) Offset an overage against a loss if it can be documented that they relate to each other.
 - (2) Never offset an overage against a loss if they occurred on different business days.
 - b. Ensure a Cash Collection Voucher (CCV) is prepared to collect the funds into Deposit Fund Account **X3875.
 - (1) Process the CCV in the same manner as any other CCV.
 - (2) Transfer the funds to the correct account if a determination is made as to where the overage properly belongs (e.g., make an accounting input only).
 - (3) Transfer the funds to Treasury Receipt Account Forfeiture of Unclaimed Money and Property **R1060 if no proper location can be determined (e.g., make an accounting input only).

Performance Steps

- c. Annotate (as the DO) the overage on a DD Form 2667 maintained specifically for overages.
 - (1) Enter in item 1, DSSN, the DSSN.
 - (2) Enter in item 2, Purpose of Record, "Overage of Funds."
 - (3) Enter in item 3, Name of Disbursing Officer, the DO's name and rank.
 - (4) Enter in item 4, Address, the DO's organization and address.
 - (5) Enter in item 5, Date, for each overage, the date the overage was collected into the deposit fund or receipt account, as appropriate.
 - (6) Enter in item 6, Reference or Explanation, for each overage, a brief description of the overage together with identification of the person responsible for the overage (if known).
 - (7) Enter in item 7, Increase, for each overage, the amount of the overage.
 - (8) Leave item 8, Decrease, blank.
 - (9) Enter in item 9, Balance, the cumulative total of the overages.
- d. Ensure (as the DO) the overage is investigated.
 - (1) An investigation is optional if there is no indication of fraud or other criminal activities.
 - (2) Ensure the investigation is completed in the same manner as a loss of funds IAW task 805A-44A-7110.
- e. Submit (as the DO) a Quarterly Overage Report to the servicing DFAS center.
 - (1) Prepare the report in triplicate, to include—
 - (a) A covering transmittal letter.
 - (b) The DD Form 2667, Overage of Funds Report itemizing each overage for the quarter.
 - (c) The ROI for each overage arranged in the same order as the overages appear on the DD Form 2667, if an investigation was completed.
 - (2) Submit the report by the 5th workday following the end of the quarter.
 - (3) Mail the original to DFAS.
 - (4) Provide a copy to the commander.
 - (5) Retain a copy.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Identified an irregularity as—	—	—
a. A physical loss of funds.		
b. Illegal, incorrect, or improper payment.		
c. Overage of funds.		
2. Ensured the accountable individual took action upon discovery of an irregularity.	—	—
3. Took action (as the Disbursing Officer) upon discovery of an irregularity.	—	—
4. Ensured the commander took action upon discovery of an irregularity.	—	—
5. Recorded a major physical loss of funds.	—	—
6. Recorded a minor physical loss of funds.	—	—
7. Processed an illegal, incorrect, or improper payment.	—	—
8. Recorded an overage of funds.	—	—

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Prepare a Plan to Transfer Accountability
805A-36A-6002

Conditions: You are the disbursing officer for the 22nd Finance Office and you must transfer cash, negotiable instruments and accountable documents to the incoming Disbursing Officer. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. DD Form 2657, Daily Statement of Accountability.
3. DD Form 1081, Statement of Agent Officer's Account.
4. SF 1219, Statement of Accountability.
5. DD Form 1131, Cash Collection Voucher.

Standards: 1. Complete a plan to transfer accountability at the FM Company level without error.
 2. Complete a plan to transfer accountability at the FM Detachment level without error.

Performance Steps

1. Prepare a plan to transfer accountability at the FM Company level.
 - a. Execute the plan if one of these conditions exists.
 - (1) Change of account holder.
 - (2) Relief of the Disbursing Officer (DO) by another DO.
 - (3) Activation of a new Disbursing Office.
 - (4) Reactivation of a temporarily closed Disbursing Office.
 - b. The relieving DO must execute the following steps prior to the transfer.
 - (1) Provide to the servicing Defense Finance and Accounting Service (DFAS) a TFS Form 5583, Signature Card, and TFS Form 3023, Specimen Signatures.
 - (2) Appoint at least one deputy DO and all necessary agents and cashiers.
 - (3) Verify the adequacy of safekeeping facilities.
 - (a) Verify any problems identified on the last security inspection are rectified.
 - (b) Update the unaccompanied access roster.
 - (c) Update the key box access roster.
 - (d) Ensure the alarm system is properly installed and operational.
 - (e) Review the escort policy for fund transfers if a cashier is co-located in your office.
 - (f) Review the visual recognition system for identifying persons requesting entry to the office.
 - (4) Ensure all vault and safe combinations are changed on the day of transfer.
 - (5) Review cash-holding requirements for adequacy.
 - (6) Order all required official publications not on hand.
 - (7) Ensure internal control procedures are being adhered to.
 - (a) Unit and higher Headquarters' standard operating procedures (SOP).
 - (b) Paying agent and cashier procedures.
 - (c) Check return and recertified check procedures.
 - (d) Quarterly cash counts.
 - (8) Review the section training program for adequacy.
 - (a) Talk to the outgoing DO about perceived problems, strengths, and weaknesses.
 - (b) Check performance standards.
 - (c) Review losses of funds cases.
 - (d) Talk to supervisors of other section about perceived problems, strengths, and weaknesses.
 - (9) Submit a memorandum of notification to the servicing DFAS center announcing the commencement of disbursing duties.

Performance Steps

- c. Take action as the relieved DO.
 - (1) Terminate all deputy, agent, and cashier appointment orders and clear their DD Forms 1081, Statements of Agent Officer's Account.
 - (2) Transfer all money accounts, books, property, vouchers, and other retained records to the relieving DO.
 - (3) Submit a final SF 1219, Statement of Accountability.
 - (4) Forward a copy of the relieving DO's commencement memorandum with the final SF 1219.
 - (5) Forward a memorandum to servicing DFAS center with the date and check number of the last check issued.
 - (6) Ensure the balances in the suspense accounts are properly documented.
- d. The relieved and relieving DOs will—
 - (1) Ensure all accountable items are on hand.
 - (a) Verify all cash on hand.
 - (b) Verify all negotiable instruments on hand.
 - (c) Verify SFs 215, Deposit Tickets, presented to the bank but not yet processed.
 - (d) Verify all other documents supporting the final SF 1219.
 - (2) Inventory all blank US Treasury checks and prepare a letter of transfer.
 - (a) Both DOs sign the transfer document.
 - (b) The relieving DO is responsible for reporting all checks issued by the relieved DO (not reported to the Treasury) prior to the transfer of accountability. The relieving DO is also responsible for resubmitting any rejected check issue data submitted by the relieved DO.
 - (c) The relieving DO will include the check numbers receipted for in the commencement of disbursing duties announcement memorandum.

NOTE: The first check in the series is the next sequential number after the last check listed on the relieved DO's last check issue report. The last check receipted for will be the same as the last check number previously ordered and received by the relieved DO. Immediately conduct research on any checks missing or out of numerical sequence. Void if necessary.

- (3) Prepare a memorandum of relief for submission to the commander.
 - (4) Transfer all backup documentation for open debit balances in deposit fund accounts **F3878 and **F3880.
 - (a) For deposit account **F3878, transfer a detailed list of individual subsidiary transactions supporting the balance in the account, along with certification and supporting documentation displaying properly processed irregularities in the account.
 - (b) For deposit account **F3880, transfer detailed list of individual subsidiary transactions supporting documentation or backup information and current status. Documented evidence must include certification that the DO or primary deputy personally reviewed the balances in the account within the last month.
2. Prepare a plan to transfer accountability at the detachment level. Execute the plan if one of these conditions exists.
- a. Determine a transfer of accountability condition exists.
 - (1) Change of account holder.
 - (2) Relief of the Deputy DO or Disbursing Agent by another Deputy DO or Disbursing Agent.
 - (3) Activation of a new detachment.
 - (4) Reactivation of a temporarily closed detachment.
 - b. Take action as the relieving Deputy DO or Disbursing Agent.
 - (1) Provide the servicing DFAS center TFS Forms 5583 and 3023, if authorized to issue checks.
 - (2) Verify the adequacy of safekeeping facilities.
 - (a) Verify any problems identified on the last security inspection are rectified.
 - (b) Update the unaccompanied access roster.
 - (c) Update the key box access roster.
 - (d) Ensure all vault and safe combinations are changed on the day of transfer.
 - (e) Ensure the alarm system is properly installed and operational.

Performance Steps

- (f) Review the escort policy for fund transfer if a cashier is co-located in your office.
- (g) Review the visual recognition system for identifying persons requesting entry to the office.
- (3) Review cash-holding requirements for adequacy.
- (4) Order all required official publications not on hand.
- (5) Ensure internal control procedures are being adhered to.
 - (a) Unit and higher Headquarters' standard operating procedures (SOP).
 - (b) Paying agent and cashier procedures.
 - (c) Check return and recertified check procedures.
 - (d) Quarterly cash counts.
- (6) Review the section training program for adequacy.
 - (a) During Pre-deployment site Survey (PDSS) Talk to the DO about perceived problems, strengths, and weaknesses.
 - (b) Talk to the outgoing Deputy DO or Disbursing Agent about perceived problems, strengths, and weaknesses.
 - (c) Talk to supervisors of other section about perceived problems, strengths, and weaknesses.
 - (d) Review losses of funds cases.
- (7) Notify all serviced activities, agencies, and individuals of the change.
- (8) Prepare an official memorandum wherein the undersigned assumes responsibility for all accountable items. List each accountable item separately and by amount. Include check numbers for Treasury checks.
- c. Take action as the relieved Deputy DO or Disbursing Agent.
 - (1) Transfer all money accounts, vouchers, and other retained records to the Deputy DO or Disbursing Agent.
 - (2) Submit a final DD Form 2665, Daily Agent Accountability Summary.
 - (3) Forward a memorandum to the DO with the date and check number of the last check issued if applicable.
- d. The incoming and outgoing DA must jointly—
 - (1) Ensure all accountable items are on hand.
 - (a) Verify all cash on hand.
 - (b) Verify all negotiable instruments on hand.
 - (c) Verify SFs 215 presented to the bank but not yet processed.
 - (d) Verify all other documents supporting the final DD Form 2665.
 - (2) Both relieving and relieved DAs will verify and sign a DD 1081 to finalize the transfer of accountability.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Prepared a plan to transfer accountability at the FM Company level.	—	—
a. Determined a transfer of accountability condition existed.		
b. Took action as the relieving DO.		
c. Took action as the relieved DO.		
d. Took joint action.		
2. Prepared a plan to transfer accountability at the detachment level.	—	—
a. Determined a transfer of accountability condition existed.		
b. Took action as the relieving Deputy DO or Disbursing Agent.		

Performance Measures

GO NO-GO

- c. Took action as the relieved Deputy DO or Disbursing Agent.
- d. Took joint action.

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Prepare the SF 1219, Statement of Accountability
805A-36A-6003

Conditions: You are required to record and report the Disbursing Officer's monthly accountability. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Blank SF 1219, Statement of Accountability.
3. Final balanced DD Form 2657, Daily Statement of Accountability for this accounting period.
4. Applicable SF 5515, Debit Vouchers.
5. Applicable SF 215, Deposit Tickets.
6. Applicable OF 1017-G, Journal Vouchers.
7. SF 1179, Month End Check Issue Summary.
8. Check Register.
9. SF 1149, Statement of Designated Depository Account and supporting documents.
10. General Office Supplies.

Standards: Complete a Statement of Accountability without error by completing the following steps:

1. Ensure all subordinate agents have submitted current month transactions for reporting.
2. Finalize DD 2657 in Deployable Disbursing System (DDS).
3. Review SF 1219 for correctness and ensure accountability is balanced.
4. Complete the heading.
5. Prepare Section I - General Statement of Account.
6. Prepare the certification.
7. Prepare Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury.

Performance Steps

1. Ensure all subordinate agents have submitted current month transactions for reporting.
2. Finalize DD 2657 in Deployable Disbursing System (DDS).
3. Review SF 1219 for correctness and ensure accountability is balanced.
4. Complete the heading.
 - a. Enter the full name and grade of the Disbursing Officer (DO) in the space provided.
 - b. Enter the unit identification code, name, and location of the disbursing activity in the space provided.
 - c. Enter the appropriate component name (Army, Navy, Air Force, Marine Corps) in the space provided.
 - d. Enter the four-digit Disbursing Station Symbol Number (DSSN) under which the DO is operating in the space provided.
 - e. Enter the first and last days of the reporting period in the space provided.
5. Complete Section I - General Statement of Account.
 - a. Part A - Transactions During Period Affecting Accountability.
 - (1) On line 1.00, Total Accountability Beginning of Period, enter the Month-to-Date column total from line 1.00 of the final DD Form 2657 for the reporting period.
 - (2) On line 2.1, Checks Issued on U.S. Treasury, enter the combined Month-to-Date column totals of lines 2.1A and 2.1B of the final DD Form 2657 for the reporting period.
 - (3) Disbursing activities generally do not use line 2.34, Discrepancies in DO Accounts - Credits.
 - (4) Disbursing activities generally do not use line 2.36, Payments By Another DO.

Performance Steps

- (5) On line 2.37, Transfers From Other DOs, record the final accountability of a deactivated DSSN that is being assumed by the DO. Also, use this line to record a transfer of funds from another DO.
 - (6) Line 2.39 is normally not used. However, Designated DOs participating in the Treasury's On-Line Payment and Collection System (OPAC) may use this line. For these designated DOs preparing SF 1219 manually, strike out the caption 2.39 and insert 2.8 - OPAC Payments and Collections. Then enter the net monthly OPAC interagency payments and collections.
 - (7) On line 2.9, Total Increases in Accountability, enter the sum of lines 2.1 through 2.39.
 - (8) On line 3.0, Subtotal, enter the sum of lines 1.00 and 2.9.
 - (9) On line 4.1, Net Disbursements, enter the Month-to-Date column total from line 4.1F of the final DD Form 2657 for the reporting period.
 - (10) On line 4.2, Deposits Presented or Mailed to Bank, enter the combined Month-to-Date column totals from lines 4.2A and 4.2B of the final DD Form 2657 for the reporting period.
 - (11) Disbursing activities generally do not use line 4.34, Discrepancies in DO Accounts - Debits.
 - (12) Disbursing activities generally do not use line 4.36, Payments for Another DO.
 - (13) Use line 4.37, Transfers to Other DOs, when the DSSN is being deactivated and final accountability is being transferred to another DO. Also, use this line to record a transfer of funds to another DO. Enter the amount shown in the Month-to-Date column from line 4.37 of the final DD Form 2657 for the reporting period.
 - (14) Line 4.39, untitled, is available for miscellaneous items.
 - (15) On line 4.9, Total Decreases in Accountability, enter the sum of lines 4.1 through 4.39.
 - (16) On line 5.00, Total Accountability Close of Period, subtract the amount on line 4.9 from the amount on line 3.0 and enter the result.
- b. Part B - Analysis of Incumbent Officer's Accountability.
- (1) On line 6.1, Cash on Deposit in Designated Depository, enter the Month-to-Date column total from line 6.1 of the final DD Form 2657 for the reporting period. If there is more than one Limited Depository Account (LDA), attach a copy of each SF 1149 to each copy of the SF 1219, showing the name, location, foreign currency unit, and U.S. dollar equivalent for each LDA and show the total of all LDAs on line 6.1.
 - (2) On line 6.2, Cash on Hand, enter the combined Month-to-Date column totals of lines 6.2A and 6.2B of the final DD Form 2657 for the reporting period.
 - (3) On line 6.3, Cash - Undeposited Collections, enter the combined Month-to-Date column totals of lines 6.3A and 6.3B of the final DD Form 2657 for the reporting period.
 - (4) On line 6.4, enter the caption "Custody or Contingency Cash" in the description column. Then enter the Month-to-Date column total from line 6.4 of the final DD Form 2657 for the reporting period.
 - (5) On line 6.5, Cash in Custody of Government Cashiers, enter the Month-to-Date column total from line 6.5 of the final DD Form 2657 for the reporting period. Also, enter in parentheses (in the space between the caption and the amount column) the dollar equivalent of foreign currencies included in the amount reported.
 - (6) On line 6.6, enter the caption "Advances to Contractors" in the description column. Enter the Month-to-Date column total from line 6.6 of the final DD Form 2657 for the reporting period.
 - (7) On line 6.7, enter the caption "Cash in Transit" in the description column. Enter the Month-to-Date column total from line 6.7 of the final DD Form 2657 for the reporting period.
 - (8) On line 6.8, enter the caption "Payroll Cash" in the description column. Enter the Month-to-Date column total from line 6.8 of the final DD Form 2657 for the reporting period.
 - (9) On line 6.9, enter the caption "Other Cash Items" in the description column. Enter the Month-to-Date column total from line 6.9 of the final DD Form 2657 for the reporting period.
 - (10) On line 7.1, Deferred Charges - Vouchered Items, enter the Month-to-Date column total from line 7.1 of the final DD Form 2657 for the reporting period.
 - (11) On line 7.2, Receivables - Check Overdrafts, enter the combined Month-to-Date column totals from lines 7.2A and 7.2B of the final DD Form 2657 for the reporting period.

Performance Steps

- (12) On line 7.3, Losses of Funds, enter the Month-to-Date total from line 7.3 of the final DD Form 2657 for the reporting period.
 - (13) On line 7.4, Receivables - Dishonored Checks, enter the Month-to-Date column total from line 7.4 of the final DD Form 2657 for the reporting period.
 - (14) Disbursing activities generally do not use lines 7.5 through 7.9, though these lines may be used for miscellaneous items if needed.
 - (15) On line 8.0, Total of My Accountability, enter the total of lines 6.1 through 7.4.
 - c. Part C - Analysis of Predecessor Officers' Accountability.
 - (1) On line 9.2, Receivables - Check Overdrafts, enter the combined Month-to-Date column totals from lines 9.2A and 9.2B of the final DD Form 2657 for the reporting period.
 - (2) On line 9.3, Losses of Funds, enter the Month-to-Date column total from line 9.3 of the final DD Form 2657 for the reporting period.
 - (3) On line 9.4, Other Accountability, enter the Month-to-Date column total from line 9.4 of the final DD Form 2657 for the reporting period.
 - (4) On line 10.0, Total Predecessor Officers' Accountability, enter the total of lines 9.2 through 9.4.
 - (5) On line 11.0, Total Disbursing Office Accountability, enter the total of lines 8.0 and 10.0. This total must be equal to the amount entered in Part A on line 5.0.
6. Complete the certification.
- a. In the space provided, type the name and telephone number of the contact person responsible for any questions concerning the SF 1219.
 - b. Have the DO or deputy sign in the space provided. This signature should be in the same form as used for signing Treasury checks.
 - c. In the space provided enter the correct date.
7. Complete Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury.
- a. Part A - Checks Issued and Adjustments for Prior Periods.
 - (1) In column (1), Check Symbol, enter the DSSN covered by the SF 1219.
 - (2) In column (2), Amount of Checks Issued this Period, enter the total amount of all Treasury checks issued during the current reporting period. The amount entered in this column must agree with the amount reported on line 1 of the summary portion of the SF 1179. Do not enter limited depository account check issues in this column.
 - (3) In column (3), Adjustments for Prior Month's Issues by FMS Form 5206, enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods and documented by FMS Forms 5206. The total of this column must equal the amount shown on line 2(a) in the summary portion of the SF 1179.
 - (4) In column (4), Adjustments for Prior Month's Issues by Other than FMS Form 5206, enter the issue month and year and the amount of each adjustment applicable to checks issued in prior periods, initiated locally by the DO on OFs 1017-G, to correct a difference for which a FMS Form 5206 was not received. The total of this column must equal the amount shown on line 2(b) in the summary portion of the SF 1179.
 - (5) In column (5), Total Checks Issued, enter the amount of column (2), plus or minus the amounts entered in columns (3) and (4). The total reported in column (5) must be the amount reported on line 2.1 of Section I, Part A on the face of the SF 1219. This amount must also be the same amount reported on line 3 in the summary portion of the SF 1179.
 - b. Part B - Summary of Deposits Presented or Mailed to Bank (Line 4.2).
 - (1) In column (1), Deposit Symbol, enter the DSSN under which deposits were made.

Performance Steps

- (2) In column (2), Deposits Presented or Mailed to Bank This Month, enter the total of all SFs 215 presented or mailed to the Federal Reserve Bank (FRB) or general depository during the current reporting period (month) regardless of whether the deposits have been confirmed by the depository. Include any SFs 5515 that are accounted for by the depository (block 2 of the SF 5515) during the same period for which the SF 1219 is being prepared. (Note that an SF 5515 reduces the total deposits.) Note that if deposits presented or mailed to a depository during the first few days of the month are physically dated in the previous month, they shall be excluded from this column and included in columns (3) and (4).
- (3) In columns (3) and (4), Deposits Presented or Mailed to Bank in Prior Months but Recorded in Accounts this Month, enter in column (3) the month and year of presentation or mailing of all SFs 215 and SFs 5515 taken into the accounts during the current month with a presentation or mailing date (block 2 of the forms) in any prior month. Enter in column (4) the total amount of the deposits less the debit vouchers.
- (4) In column (5), Total Deposits Presented or Mailed to Bank, enter the total of columns (2) and (4). This amount must agree with the amount shown on line 4.2 in Section I, Part A on the face of the SF 1219.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Ensured all subordinate agents have submitted current month transactions for reporting.	_____	_____
2. Finalized DD 2657 in DDS.	_____	_____
3. Reviewed SF 1219 for correctness and ensured accountability was balanced.	_____	_____
4. Completed the heading.	_____	_____
a. Entered the full name and grade of the DO in the space provided.		
b. Entered the unit identification code, name, and location of the disbursing activity in the space provided.		
c. Entered the appropriate component name in the space provided.		
d. Entered the four-digit DSSN under which the DO is operating in the space provided.		
e. Entered the first and last days of the reporting period in the space provided.		
5. Prepared Section I - General Statement of Account.	_____	_____
a. Part A - Transactions During Period Affecting Accountability.		
b. Part B - Analysis of Incumbent Officer's Accountability.		
c. Part C - Analysis of Predecessor Officers' Accountability.		
6. Prepared the certification.	_____	_____
a. In the space provided, typed the name and telephone number of the contact person responsible for any questions concerning the SF 1219.		
b. The DO or deputy signed in the space provided in the same form as used for signing Treasury checks.		
c. Entered the correct date in the space provided.		

Performance Measures**GO** **NO-GO**

- | | | |
|--|---|---|
| 7. Prepared Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury. | — | — |
| a. Part A - Checks Issued and Adjustments for Prior Periods. | | |
| b. Part B - Summary of Deposits Presented or Mailed to Bank (Line 4.2). | | |

Evaluation Guidance:

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

References**Required**

DODFMR 7000.14-R, VOL 5

Related

Conduct Paying Agent Operations
805A-36A-6004

Conditions: A pay agent arrives in the disbursing office for funds in support of operations. You have access to—

1. General Office Supplies.
2. FM 1-06, Financial Management Operations.
3. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
4. Appointment orders.
5. Funding Documents: SF 1034, Public Voucher for Purchases and Services Other Than Personal and DA Form 3953, Purchase Request and Commitment.
6. DD Form 1081, Statement of Agent Officer's Account.
7. SF 44, U.S. Government Purchase Order—Invoice—Voucher.
8. Clearing Document from the Contracting Officer (KO).
9. DD Form 2665, Daily Agent Accountability Summary.
10. Deployable Disbursing System (DDS).

Standards: You must complete the following steps with 100% accuracy:

1. Ensure a Paying Agent is properly appointed to support the mission.
2. Brief the Paying Agent as to their duties and responsibilities.
3. Advance funds to the Paying Agent.
4. Verify the return of funds and supporting documentation for payments from the Paying Agent.

Performance Steps

1. Ensure a Paying Agent is properly appointed to support the mission.
 - a. Coordinate the appointment of a paying agent with the unit requesting support.
 - b. Ensure the Paying Agent is a commissioned officer, warrant officer, noncommissioned officer (SFC or above), or civilian employee (GS-6 or above).
 - c. Ensure the appointment document is issued by the commander of the unit of the Paying Agent. The appointment document must specify—
 - (1) The grade, full name, social security number, unit, and address or station of the Paying Agent.
 - (2) The issuing headquarters of the order.
 - (3) The date of the appointment order.
 - (4) The effective date of the appointment order.
 - (5) The types of transactions to be made.
 - (a) Cash U.S. Treasury checks.
 - (b) Cash other negotiable instruments.
 - (c) Make military voucher payments.
 - (d) Make travel payments.
 - (e) Exchange U.S. currency for foreign currency.
 - (f) Make other miscellaneous payments, such as for purchases.
 - (6) The time period for which the Paying Agent is appointed. A Paying Agent may be appointed for an indefinite period and continue on such duty until relieved by the appointing authority.
 - (7) The Finance Commander to whom the Paying Agent is appointed.
 - (8) The installation address of the Finance Office.
 - d. Ensure the Paying Agent has the appointment document when reporting to the Finance Office.
 - e. Maintain the appointment document until expiration or replacement.
2. Brief the Paying Agent.

Performance Steps

- a. Provide the Paying Agent with both a verbal briefing and detailed written instructions of their duties. The instructions must include—
 - (1) The safeguarding of funds.
 - (2) The procedures for identification of payees.
 - (3) Verifying the signature of payees.
 - (4) The procedures for returning funds.
 - (5) The penalty for misuse of Government funds.
 - (6) The prohibition of the Paying Agent entrusting any funds to any other person for any purpose.
 - (7) Any other instructions the Disbursing Officer deems necessary.
 - b. Ensure the Paying Agent signs a statement of understanding of both the verbal and written instructions.
 - c. Provide the Paying Agent with a copy of the written instructions.
3. Advance funds to the Paying Agent.
- a. Notify the Paying Agent when and where the funds will be available.
 - b. Ensure the Paying Agent reports at the scheduled time with—
 - (1) A military identification card.
 - (2) The appointment document.
 - (3) A military weapon and ammunition.
 - (4) At least one guard with a military weapon and ammunition.
 - (5) A military vehicle.
 - c. Verify the Paying Agent's identity.
 - d. Advance the required funds to the Paying Agent.
 - e. Ensure the Agent verifies the funds received.
 - f. Reconcile any discrepancies.
 - g. Prepare a DD Form 1081, Statement of Agent Officer's Account in accordance with (IAW) task 805A-36A-6007.
 - h. Retain a copy of the DD Form 1081 as proof of the advance.
 - i. Provide the Paying Agent with the original DD Form 1081.
4. Receive the return of funds from the Paying Agent.
- a. Ensure the Paying Agent makes every effort to complete their mission and return the funds on the same day as advanced.
 - (1) If the agent is unable to return the funds the same day, the Finance Officer must be notified immediately and an appointment scheduled for the return.
 - (2) If it is not practical for the Paying Agent to return the funds to the same Finance Office that made the advance, ensure the Paying Agent returns the funds to the nearest Finance Office.
 - b. Ensure the Paying Agent returns to the Finance Office using the same precautions as when the funds were picked up.
 - c. Ensure the Paying Agent, after completing the mission—
 - (1) Verifies all paid vouchers and negotiable instruments have the appropriate endorsements.
 - (2) Totals all negotiable instruments and vouchers by type.
 - (3) Reconciles the remaining cash and transactions with the amount of funds advanced.
 - (4) Determine amount of any discrepancies and take appropriate actions.
 - d. Verify the return by—
 - (1) Ensuring all paid vouchers are correctly endorsed.
 - (2) Ensuring all negotiable instruments are prepared and endorsed correctly.
 - (3) Verifying the Paying Agent's totals of all the negotiable instruments and vouchers by type.
 - (4) Determining the amount of cash turned in.
 - e. Prepare a DD Form 1081 IAW task 805A-36A-6007.
 - f. Retain the original DD Form 1081 as proof of the return.
 - g. Provide the Paying Agent with a copy of the DD Form 1081.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Ensured a Paying Agent was appointed to support the mission—	—	—
a. Coordinated the appointment of a paying agent with the unit requesting support.		
b. Ensured the Paying Agent was a commissioned officer, warrant officer, noncommissioned officer (SFC or above), or civilian employee (GS-6 or above).		
c. Ensured the appointment document was issued by the commander of the unit of the Paying Agent.		
d. Ensured the Paying Agent had the appointment document when reporting to the Finance Office.		
e. Maintained the appointment document until expiration or replacement.		
2. Briefed the Paying Agent by—	—	—
a. Provided the Paying Agent with both a verbal briefing and detailed written instructions of their duties.		
b. Ensured the Paying Agent signed a statement of understanding of both the verbal and written instructions.		
c. Provided the Paying Agent with a copy of the written instructions.		
3. Advanced funds to the Paying Agent by—	—	—
a. Notified the Paying Agent when and where the funds will be available.		
b. Ensured the Paying Agent reported at the scheduled time.		
c. Verified the Paying Agent's identity.		
d. Advanced the required funds to the Paying Agent.		
e. Ensured the Agent verified the funds received.		
f. Reconciled any discrepancies.		
g. Prepared a DD Form 1081, Statement of Agent Officer's Account in accordance with (IAW) task 805A-36A-6007.		
h. Retained a copy of the DD Form 1081 as proof of the advance.		
i. Provided the Paying Agent with the original DD Form 1081.		
4. Received the return of funds from the Paying Agent by—	—	—
a. Ensured the Paying Agent made every effort to complete their mission and return the funds on the same day as advanced.		
b. Ensured the Paying Agent returned to the Finance Office using the same precautions as when the funds were picked up.		
c. Ensured the Paying Agent reconciles their account after completing the mission.		
d. Verified the return.		
e. Prepared a DD Form 1081 IAW task 805A-36A-6007.		
f. Retained the original DD Form 1081 as proof of the return.		
g. Provided the Paying Agent with a copy of the DD Form 1081.		

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

References

Required

DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)

Related

Manage Treasury Checks

805A-36A-6006

Conditions: While performing disbursing operations in a deployed area, you are required to oversee treasury checks procedures. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Laser printer.
3. Deployable Disbursing System (DDS).
4. DDS User Manual.
5. Calculator.
6. General Office Supplies.
7. U.S Treasury Check stock.
8. Required Forms.
9. Approved Security Container.
10. Applicable Regulations.
11. Local Policies.
12. Pre-positioned Checks.

Standards: You will meet the standard when you perform the following with 100% accuracy:

1. Procure U.S. Treasury checks.
2. Issue U.S. Treasury checks.
3. Correct check issue discrepancies.
4. Deliver U.S. Treasury checks.
5. Process spoiled checks.
6. Process voided checks.
7. Cancel U.S. Treasury checks.
8. Filing Holders-In-Due-Course claims.
9. Report U.S. Treasury check issues.

Performance Steps

1. Procure U.S. Treasury checks.
 - a. Maintain a six month supply of checks on hand.
 - b. Order when the on-hand check stock falls to a nine-month supply.
 - (1) Submit the check order for a newly established finance office no later than four months prior to commencement of operations.
 - (2) Cancel orders by telephone or electronic message to the servicing DFAS Center.
 - (3) Prepare GPO Form 2431, Print Order-Department of Treasury Paper Checks and Proofs for each check series required.
 - (4) Designate officials to sign GPO Forms 2431.
 - (a) One primary and one alternate official must be designated.
 - (b) A Signature File - FMS Form 5-89, U.S. Treasury Check Orders, must be completed by each designated official.
 - (c) Submit the form to the Treasury Department, Financial Management Service, Check Reconciliation Branch.
 - (d) The FMS Form 5-89 is used by the Treasury Department to verify the signature on the GPO Form 2431.
 - c. Verify the receipt of U.S. Treasury check orders.
 - (1) Receive an Advice of Shipment form two days prior to shipment of the checks from the vendor.

Performance Steps

- (2) Receive the checks.
 - (3) Verify the accuracy of the printing, the check symbol, the serial number, and the MICR on the checks, by using a random sample of the checks.
 - (4) If a box of checks shows any evidence of tampering, verify each check individually.
 - (5) Secure the checks in the vault.
 - (6) Sign and forward the Advice of Shipment to the servicing DFAS Center.
2. Issue U.S. Treasury checks.
- a. Issue checks in strict numerical sequence.
 - b. Ensure all information printed on the check is permanent.
 - (1) Print must not be able to be removed by erasure, smudging, moisture, handling, the passage of time, or by any other means affecting the check itself.
 - (2) Impact printers are authorized for use.
 - (3) Laser printers that lay an image on the surface of the check are not authorized for use.
 - (4) Using typewriters with correcting ribbons are not authorized.
 - (5) Any checks bearing erasures, alterations, overprinting, or imperfect figures or letters must be spoiled or voided and a new check issued.
 - c. Inscribe all words in upper case (i.e., capital letters only).
 - d. Eliminate all punctuation, except for commas used in the address and to separate the names of more than one payee.
 - e. Complete the "Pay to the Order of" information.
 - (1) The payee's name must allow for positive identification.
 - (2) The only correct order of the payee's name is first name, middle name or initial, and last name.
 - (3) Initials are authorized if:
 - (a) The legal given name of the payee is an initial. The words INITIALS ONLY must be shown after the initials.
 - (b) The length of the surname leaves no room for the whole first name.
 - (c) The check writing system makes the use of a first name impractical.
 - (4) The Social Security Number (SSN) must be in a position on the check where it will not be visible in the window of an envelope.
 - (5) The full complete address must be visible on the check (or envelope, if not using a window envelope).
 - f. Complete the date information.
 - (1) There is no specified format for the date, but it must have the correct day, month, and year of issue.
 - (2) Ensure the date is printed on the right side of the check below the Disbursing Station Symbol Number (DSSN) and check number or immediately to the right of and on line with the place of issue, 9/32" from the top of the check.
 - (3) Check signing equipment that includes printing the date may be used, as long as the date stamped does not interfere with any other data on the check.
 - g. Complete the numeric dollar amount.
 - (1) Print the numeric dollar amount in the upper right quarter section of the check in the area above the signature block and below the check symbol number.
 - (2) Ensure the numeric amount is on the same line as the written dollar amount or the name of the payee.
 - (3) The amount must be preceded by a dollar sign followed by asterisks that fill in any blank spaces prior to the actual amount (e.g., \$*****123.45).
 - (4) The money amount must not contain any commas.
 - (5) The dollar amount cannot exceed \$99,999,999.99.
 - h. Complete the written dollar amount.
 - (1) There is no prescribed format.
 - (2) Format examples are (using \$123.45 as the amount):
 - (a) One hundred twenty three dollars and forty five cents.
 - (b) \$123 and 45 cents.

Performance Steps

- (c) \$123 and 45/100.
 - (d) \$*****123.45.
 - i. Complete other special information.
 - (1) This is information inserted on the check at the DO's option.
 - (2) May include the voucher numbers or other explanations for check issuance (e.g., check-for-cash).
 - (3) Print at the bottom of the check to the left of the signature area.
 - (4) The information must be readable, not interfere with any other information on the check, and not be visible in the window of an envelope.
 - j. Complete the signature area.
 - (1) Every check issued must have one of the following:
 - (a) The manual signature of the DO.
 - (b) An approved facsimile signature of the DO.
 - (c) The manual signature of a properly appointed Deputy DO.
 - (2) Manually signed checks must have the typed signature line and title of the signer.
 - (3) The signature must be made in permanent dark blue, blue-black, or black ink not subject to fading and not soluble in water.
 - (4) A check signing machine can be used to imprint the check with a facsimile signature. The machine must have the following features:
 - (a) A dating device if the check writing equipment does not print the date.
 - (b) A counting device to ensure protection against unauthorized use of the DO's signature and to provide an accurate record of the number of times the signature plate was used.
 - (c) A signature plate that is removable. (The plate must be kept in a locked safe or vault when not in use.)
 - k. Prepare a Check Register.
 - (1) Maintain a record of every check issued on paper or some other type of media (e.g., computer diskette).
 - (2) The record must contain at least the payee's name, amount, DSSN, check number, and date for each check issued.
 - (3) Record any other information at the DOs discretion (e.g., the reason for issuance).
 - l. Maintain supporting documentation.
 - (1) Submit vouchers and other documentation (e.g., disbursement vouchers) supporting check payments to the servicing DFAS Center following normal procedures.
 - (2) Do not send these documents to the U.S. Treasury Department with check issue reports.
3. Correct U.S. Treasury check issue discrepancies.
- a. Receive an FMS Form 5206, Advice of Check Issue Discrepancy, from the U.S. Treasury Department that the amount of a check reported is different than on the actual check. (The FMS Form 5206 changes the amount reported to the Treasury to the amount on the actual check.)
- NOTE: The Treasury will not issue a FMS Form 5206 if the discrepancy is \$1.00 or less.
- b. Research the check to determine if the payee is over or under paid.
 - c. Initiate the appropriate collection or disbursement action, if necessary.
 - d. Record the FMS Form 5206 in the DO's accountability reports.
 - (1) Record the amount on the SF 1179, Month End Check Issue Summary, line 2a, Net Dollar Adjustments to Prior Months.
 - (2) Adjust the amount reported on the SF 1219, Statement of Accountability, line 2.1, Checks Issued on U.S. Treasury.
 - (3) Record the amount on the SF 1219, column 3, Adjustments for Prior Months Issues, of Section II, Summary by Symbol of Check and Deposit Transactions with U.S. Treasury.
 - (4) Include the amount on the SF 1219, line 7.2, Receivables, if the FMS Form 5206 is for an overdraft and the proper collection is not made by the end of the month.
 - (5) No recording is required if the FMS Form 5206 is for an underdraft and the proper disbursement is not made by the end of the month. (When the disbursement is made, record it in the same manner as any other disbursement. Attach a copy of the FMS Form 5206 to both the SF 1179 and SF 1219 which contain the disbursement information.)

Performance Steps

- e. Prepare an OF 1017-G, Journal Voucher, and advise the Treasury if a discrepancy is discovered prior to receipt of an FMS Form 5206 from the Treasury.
 - (1) Initiate the appropriate collection or disbursement action, as necessary.
 - (2) Record the OF 1017-G as if it were an FMS Form 5206 following the procedures above.
 - f. Attach a copy of the OF 1017-G to the FMS Form 5206 and return it to the Treasury without action if an FMS Form 5206 is received citing a discrepancy already reported using an OF 1017-G.
 - g. Do not take collection action for overdrafts of \$1.00 or less.
 - h. Issue a check for an underdraft of \$1.00 or less only if the payee claims it. (The Treasury does not issue FMS Forms 5206 for discrepancies of \$1.00 or less.)
 - (1) Consider the payment as a regular check issue.
 - (2) Prepare and process an OF 1017-G for the payment.
4. Deliver prepared U.S. Treasury checks.
- a. Deliver promptly to the payee.
 - b. Handle as few times as possible.
 - c. Ensure proper identification if a check is hand-delivered to the payee.
 - d. Ensure internal controls include procedures for proper custody, signing, and delivery of checks.
 - e. Secure checks in a safe, vault, or locked fireproof cabinet pending delivery.
 - f. Designate in writing personnel used in payroll check delivery activities.
 - g. Supervise all check delivery activities.
 - h. Mail checks to the payee's residential or business address, or PO Box number.
 - (1) For payees overseas, the organizational address is considered as the payee's residential address.
 - (2) If checks are bulk-mailed to a specific location for delivery in person, the DO must make a written appointment of the person at that location that will deliver the checks as a designated third party.
 - (a) Complete an SF 1195, Recommendation for Designation and Revocation of Agents to Receive and Deliver Checks and Savings Bonds, for each designated third party.
 - (b) Make the bulk shipment by registered mail.
 - (c) Ensure the third party does not release a check to anyone other than the payee.
 - (d) Ensure the third party returns all undeliverable checks by the end of the business day.
 - i. Do not deliver checks to the following prohibited areas:
 - (1) People's Republic of Albania.
 - (2) Republic of Cuba, except for payee's at Guantanamo Bay Naval Base.
 - (3) Democratic Kampuchea (Cambodia).
 - (4) North Korea.
 - (5) Socialist Republic of Vietnam (North Vietnam).
 - (6) The above exceptions do not apply to—
 - (a) Checks payable to foreign governments.
 - (b) Checks issued to pay for salaries, wages, goods, or services purchased by the U.S. Government.
5. Process spoiled U.S. Treasury checks.
- a. Identify a spoiled check.
 - (1) The check has been reported as issued to the Treasury.
 - (2) The DO has possession of the check.
 - (3) The check represents a valid payment.
 - (4) The check has been returned by the payee as uncashable due to mutilation or a defect.
 - (5) The check is less than one year old.
 - b. Render all spoiled checks non-negotiable by typing or stamping the words "SPOILED - NOT NEGOTIABLE: RECERTIFIED CHECK ISSUED UNDER CHECK NUMBER _____" on the face of the check.
 - c. Complete an SF 1184, Unavailable Check Cancellation, for the spoiled check.
 - d. Issue a recertified check.

Performance Steps

- (1) Issue a recertified check to replace any check lost, stolen, or destroyed after issuance (See performance step 8b.)
 - (2) Issue the next available check from the same check series that was used for the original check.
 - e. Maintain a DD Form 2662, Recertified Check Register, for all spoiled checks.
 - (1) The register may be maintained via manual or automated methods.
 - (2) The register must contain—
 - (a) The spoiled check number and date.
 - (b) The original voucher number.
 - (c) The recertified check number and date.
 - (d) The new voucher number.
 - (e) The payee's name.
 - (f) The amount.
 - (g) SF 1184 information.
 - f. Destroy the spoiled checks.
 - (1) Maintain separately from all other checks until destroyed.
 - (2) Destroy at least once each quarter.
 - (a) If destroyed by burning, they must be completely burned.
 - (b) If destroyed by shredding, each fragment must be no larger than 1/4 inch wide and 3 1/2 inches long.
 - (3) Prepare a Certificate of Destruction (Memorandum for Record) in an original and one copy. The certificate must include—
 - (a) The complete mailing address of the disbursing station.
 - (b) The date and method of destruction.
 - (c) The DSSN.
 - (d) The serial number of each check in numerical sequence (blocks of checks may be listed with just the beginning and ending check number).
 - (e) The name, title, grade or rank, and signature of the DO.
 - (f) The name, title, grade or rank, and signature of at least one witness.
 - (4) The DO and at least one witness must—
 - (a) Verify the checks to ensure they are the actual checks to be destroyed.
 - (b) Verify the check numbers and DSSN with the Certificate of Destruction.
 - (c) Verify the actual destruction of the checks.
 - (d) Sign the Certificate of Destruction.
 - (5) Forward the original certificate with the SF 1179, Month End Check Issue Summary.
 - (6) Retain the copy.
 - g. Do not report spoiled checks to the Treasury. (The recertified check is reported.)
6. Process voided U.S. Treasury checks.
- a. Identify a voided check.
 - (1) A check that is misprinted or mutilated during the issue process.
 - (2) Unused blank checks that must be destroyed.
 - (3) Blank checks that are lost or stolen are treated as voided checks.
 - b. Issue a replacement check for a check that is rendered non-negotiable due to mutilation or misprint during the issue process.
 - (1) Render voided checks for which a replacement check is issued non-negotiable by typing or stamping the words "VOID - NOT NEGOTIABLE: REPLACEMENT CHECK ISSUED UNDER CHECK NUMBER _____" on the face of the check.
 - (2) Issue the next available check from the same check series that was used for the original check.
 - c. Render voided checks for which no replacement check is issued non-negotiable by typing or stamping the words "VOID - NOT NEGOTIABLE: NO CHECK ISSUED UNDER THIS NUMBER" on the face of the check.
 - d. Destroy the voided checks in the same manner as spoiled checks.
 - e. Report voided checks to the Treasury as a check issued with a zero dollar value.

Performance Steps

7. Cancel a U.S. Treasury check.

NOTE: Do not cancel exchange-for-cash checks. Either deposit or void them.

- a. Cancel an available check.
 - (1) Identify an available check for cancellation.
 - (a) The check is in the Disbursing Office.
 - (b) The payment the check is issued for is no longer valid or the check is undeliverable for 60 days after the month of issue.
 - (c) Do not cancel checks that are more than one year old. Void them using the procedures in performance step 7.
 - (2) Maintain a DD Form 2658, Returned and Undeliverable Check/Bond Record, for all undeliverable checks.
 - (a) Provide a copy of the DD Form 2658 to deputies, agents, and cashiers to enable them to answer a customer inquiries.
 - (b) Do not remove checks from the safe or issue to any deputy, agent, or cashier except for immediate delivery to the payee or for cancellation.
 - (3) Prepare an SF 1098, Schedule of Canceled or Undelivered Checks, for any check that is not delivered within 60 days of the month of issue and for any check that is no longer valid.
 - (a) Credit back the original appropriation account.
 - (b) Submit the original and one copy with the monthly reports.
 - (c) Retain one copy.
 - (4) Deposit cancelled checks using a separate SF 215, Deposit Ticket from any other negotiable instruments.
 - (a) Stamp the words "NOT NEGOTIABLE - FOR PAYMENT AND CREDIT IN THE U.S. TREASURY. D.O. SYMBOL _____" on the face of the check.
 - (b) Do not endorse the check.
 - (5) If a claim is received from a payee for a check that was cancelled in this manner, process the check in the same manner as any other check.
 - (a) The disbursement will be made using an SF 1034, Public Voucher for Purchases and Services Other than Personal.
 - (b) Ensure the original appropriation is charged.
- b. Cancel an unavailable check.
 - (1) Identify an available check for cancellation.
 - (a) The check is reported as lost, stolen, mutilated, or not received by the payee.
 - (b) The date of issue of the check is less than 12 months old.
 - (2) Maintain a DD Form 2662 for all unavailable check cancellations. (See performance step 6e for preparation.)
 - (3) Complete an SF 1184.
 - (a) Submit the SF 1184 to the U.S. Treasury Department through the servicing DFAS Center.
 - (b) The Treasury will determine the validity of each loss, theft, destruction, and non-receipt claim.
 - (c) The Treasury will issue a Daily Advice of Status (DAS) with the determination.
 - (d) If a DAS is not received from the Treasury within 30 days of submitting the SF 1184, submit another SF 1184.
 - (e) If a DAS is not received from the Treasury within 30 days of submitting a second SF 1184, submit an FMS Form 3864, Agency Recertification Follow-up.
 - (4) Issue a recertified check before receipt of the DAS if less than 31 days have elapsed since the check issue date for—
 - (a) Military or civilian pay and allowances.
 - (b) Financial institutions.
 - (c) U.S. Government agencies.
 - (d) Foreign governments.
 - (e) Any composite or consolidated check, regardless of the amount.

Performance Steps

- (5) Do not issue a recertified check before receipt of the DAS for—
 - (a) Foreign businesses, if the check is made to an address or financial institution outside the U.S.
 - (b) Any payee who has previously negotiated an original and recertified check.
 - (c) Any payee who has received more than three recertified checks in the past 6 months.
 - (d) Any payee who has received more than four recertified checks in the past 12 months.
 - (e) Any claim for non-receipt of a recertified check.
 - (f) Any check more than 30 days old.
 - (g) Exchange-for-cash checks if the payee is other than a Deputy DO, agent, or cashier.
- (6) Receive a DAS stating the original check has not been negotiated.
 - (a) The Treasury will cancel the check.
 - (b) Issue a recertified check if one has not already been issued.
 - (c) Have the payee complete a DD Form 2660, Statement of Claimant Requesting Recertified Check.
 - (d) Forward a copy of both the SF 1184 and DD Form 2660 to the appropriate section for preparation of a disbursement voucher.
 - (e) Use the DD Form 2660 as evidence against the claimant if both the original and recertified checks are negotiated.
 - (f) Destroy the original check, if on-hand.
 - (g) Do not report the destruction to the Treasury.
 - (h) Annotate the date of destruction on the DD Form 2662.
- (7) Receive a DAS stating the original check has been negotiated.
 - (a) Advise the payee.
 - (b) Have the payee initiate an FMS Form 1133, Claim Against the United States for the Proceeds of a Government Check, if the payee claims the endorsement is a forgery. (The FMS Form 1133 is received with the DAS.)
 - (c) Have the payee also complete an FMS Form 3858, Claims Document. (The FMS Form 3858 is received with the DAS.)
 - (d) Forward both forms and a photocopy of the check to the Treasury for determination. (The photocopy is received with the FMS Form 1133)
 - (e) The Treasury will issue an FMS Form 3859, Claims Disposition Notice.
 - (f) If the check was not forged, the case is closed and no recertified check is authorized for issue.
 - (g) If the check was forged, the Treasury will not authorize a recertified check until the proceeds of the original check are recovered through the Federal Reserve banking system.
 - (h) If the Treasury cannot recover the proceeds, they will authorize a recertified check be issued.
- (8) If the payee returns a recertified check because the original check was found and negotiated, cancel the recertified check using the available check cancellation procedures described above.
- (9) If the payee returns an original check after issuance of a recertified check, void the check by typing or stamping the words "VOID - NOT NEGOTIABLE: NO CHECK ISSUED UNDER THIS NUMBER" on the face of the check.
 - (a) Receive a DAS stating the original check has not been negotiated.
 - (b) Destroy the original check.
 - (c) Do not report the destruction to the Treasury.
 - (d) Annotate the date of destruction on the DD Form 2662.
- (10) If the payee has not returned a recertified check and a DAS is received stating the original check has been negotiated, initiate collection action.
 - (a) The payee has the right to claiming a forged endorsement using the procedures described above.
 - (b) If collection action cannot be made within 90 days of receipt of the DAS or an FMS Form 3859 denying the forgery claim, forward the collection action to the servicing DFAS Center.

Performance Steps

- c. Cancel a limited payability check.
 - (1) Identify a limited payability check as a check that is not negotiated within one year of issuance.
 - (2) Cancellation of a limited payability check by the Treasury is automatic. (The check is no longer valid, but the underlying obligation may still be valid.)
 - (3) Have the payee claim nonpayment of the obligation with the appropriate office.
 - (a) Have the payee submit the claim of nonpayment within six years of the accrual of the original obligation.
 - (b) Verify that the original check was canceled due to limited liability.
 - (c) Verify that a credit for the check cancellation was received.
 - (d) Verify that the original check was not replaced by a recertified or replacement check.
 - (e) Verify that the original check is not the subject of a claim of non-receipt, loss, theft, or forgery.
 - (f) Provide the payee a copy of the negotiated check (obtained from the Treasury) and a copy of the payment voucher, if the above verifications disclose that the original check was previously replaced.
 - (g) Issue a replacement check upon receipt of an approved claim and certified payment voucher.
 - (h) Maintain a DD Form 2662 for limited payability checks.
8. File a holders-in-due-course claim.
- a. Identify a holder-in-due-course as a person, institution, or business other than the original payee who takes possession of a check in good faith through endorsement.
 - b. Follow the unavailable check cancellation procedures above for all holder-in-due-course claims, except as follows:
 - (1) Assist a financial institution in submitting a claim through the nearest Federal Reserve Bank (FRB). If the financial institution is unable to submit the claim through the FRB, then submit the claim for them.
 - (2) Process a holder-in-due-course claim for another DSSN's check.
 - (a) Complete an SF 1184.
 - (b) Do not issue a recertified check.
 - (c) The DAS will be sent to the issuing DSSN.
 - (d) Forward the claim to the issuing DSSN if enough information is not available to complete an SF 1184.
9. Report U.S. Treasury check issues.
- a. Report all check issues to the U.S. Treasury.
 - (1) Use the Defense Check Reconciliation Module where available.
 - (2) The servicing DFAS Center will provide information and instructions for the use of automated methods.
 - (3) Level 8 Magnetic Tape is the normal medium.
 - b. Report check issues by transmittal.
 - (1) Identifies the DSSN, issue month and year, and the check series.
 - (2) Submit a new transmittal each time a break in check numbers occurs or if the issue month and year changes.
 - (3) Submit a separate transmittal for each separate DSSN (for multiple DSSN stations).
 - (4) Do not exceed 10 reels of magnetic tape for a single transmittal.
 - (5) Submit the transmittal no later than two days after month-end; or within four days after the close of the business of the week the issue date occurs for all other transmittals (i.e., a break in check numbers).
 - (6) Ensure all magnetic tapes are accurate.
 - (7) Submit corrected tapes or transmittals within 10 days of being notified of a rejected tape or transmittal.
 - (8) Submit subsequent tapes even if previous tapes have rejected.
 - (9) Recreate a tape up to 180 days following submission of a tape, if requested.

Performance Steps

- c. Ensure the transmittal meets the following requirements:
 - (1) Report the check issues in consecutive, ascending order.
 - (2) Do not exceed 9,999,999 individual checks.
 - (3) Do not exceed \$99,999,999,999.99 in total value.
 - (4) Include a TFS Form 3510, Magnetic Tape Control Record.
 - (5) Include a self-addressed, postage-paid envelope or postcard. (It will be returned as confirmation of receipt.)
- d. Prepare an SF 1179, Month End Check Issue Summary for each transmittal.
 - (1) Report each individual transmittal by total dollar amount and indicate any adjustments to prior month's reports (e.g., FMS Forms 5206 received or OFs 1017-G initiated).
 - (2) Prepare in an original and two copies.
 - (3) Submit the original (with copies of all supporting documents) to the Treasury on or before the 10th of the month following the close of the check issue month.
 - (4) Forward the first copy to the servicing DFAS Center with the monthly financial reports.
 - (5) Retain the second copy.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Procured U.S. Treasury checks.	_____	_____
a. Maintained a six month supply of checks on hand.		
b. Ordered when the on-hand check stock fell to a nine-month supply.		
c. Verified the receipt of U.S. Treasury check orders.		
2. Issued U.S. Treasury checks.	_____	_____
a. Issued checks in strict numerical sequence.		
b. Ensured all information printed on the check was permanent.		
c. Inscribed all words in upper case.		
d. Eliminated all punctuation.		
e. Completed the "Pay to the Order of" information.		
f. Completed the date information.		
g. Completed the numeric dollar amount.		
h. Completed the written dollar amount.		
i. Completed other special information.		
j. Completed the signature area.		
k. Prepared a Check Register.		
l. Maintained supporting documentation.		
3. Corrected U.S. treasury check issue discrepancies.	_____	_____
a. Received an FMS Form 5206, Advice of Check Issue Discrepancy, from the U.S. Treasury Department.		
b. Researched the check to determine if the payee was over or under paid.		
c. Initiated the appropriate collection or disbursement action, if necessary.		
d. Recorded the FMS Form 5206 in the DO's accountability reports.		
e. Prepared an OF 1017-G, Journal Voucher, and advised the Treasury if a discrepancy was discovered prior to receipt of an FMS Form 5206 from the Treasury.		
f. Attached a copy of the OF 1017-G to the FMS Form 5206 and returned it to the Treasury without action if an FMS Form 5206 was received citing a discrepancy already reported using an OF 1017-G.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
g. Did not take collection action for overdrafts of \$1.00 or less.		
h. Issued a check for an underdraft of \$1.00 or less only if the payee claimed it.		
4. Delivered prepared U.S. Treasury checks.	—	—
a. Delivered promptly to the payee.		
b. Handled as few times as possible.		
c. Ensured proper identification if a check was hand-delivered to the payee.		
d. Ensured internal controls included procedures for proper custody, signing, and delivery of checks.		
e. Secured checks in a safe, vault, or locked fireproof cabinet pending delivery.		
f. Designated in writing personnel used in payroll check delivery activities.		
g. Supervised all check delivery activities.		
h. Mailed checks to the payee's residential or business address, or PO Box number.		
i. Did not deliver checks to prohibited areas.		
5. Processed spoiled U.S. Treasury checks.	—	—
a. Identified a spoiled check.		
b. Rendered all spoiled checks non-negotiable by typing or stamping the words "SPOILED - NOT NEGOTIABLE: RECERTIFIED CHECK ISSUED UNDER CHECK NUMBER _____" on the face of the check.		
c. Completed an SF 1184, Unavailable Check Cancellation, for the spoiled check.		
d. Issued a recertified check.		
e. Maintained a DD Form 2662, Recertified Check Register, for all spoiled checks.		
f. Destroyed the spoiled checks.		
g. Did not report spoiled checks to the Treasury.		
6. Processed voided U.S. Treasury checks.	—	—
a. Identified a voided check.		
b. Issued a replacement check for a check that was rendered non-negotiable due to mutilation or misprint during the issue process.		
c. Rendered voided checks for which no replacement check was issued non-negotiable by typing or stamping the words "VOID - NOT NEGOTIABLE: NO CHECK ISSUED UNDER THIS NUMBER" on the face of the check.		
d. Destroyed the voided checks in the same manner as spoiled checks.		
e. Reported voided checks to the Treasury as a check issued with a zero dollar value.		
7. Canceled a U.S. Treasury check.	—	—
a. Canceled an available check.		
b. Canceled an unavailable check.		
c. Canceled a limited payability check.		
8. Filed a holders-in-due-course claim.	—	—
a. Identified a holder-in-due-course as a person, institution, or business other than the original payee who took possession of a check in good faith through endorsement.		
b. Followed the unavailable check cancellation procedures above.		
c. Assisted a financial institution in submitting a claim through the nearest Federal Reserve Bank (FRB).		
d. Processed a holder-in-due-course claim for another DSSN's check.		
9. Reported U.S. Treasury check issues.	—	—
a. Reported all check issues to the U.S. Treasury.		
b. Reported check issues by transmittal.		

Performance Measures

GO NO-GO

- c. Ensured the transmittal met the following requirements:
 - (1) Reported the check issues in consecutive, ascending order.
 - (2) Did not exceed 9,999,999 individual checks.
 - (3) Did not exceed \$99,999,999.99 in total value.
 - (4) Included a TFS Form 3510, Magnetic Tape Control Record.
 - (5) Included a self-addressed, postage-paid envelope or postcard.
- d. Prepared an SF 1179, Month End Check Issue Summary, for each transmittal.

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Prepare a DD Form 1081, Statement of Agent Officer's Account
805A-36A-6007

Conditions: You are a disbursing agent in a finance office, and must summarize each transaction that affects your accountability. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. A blank DD Form 1081, Statement of Agent Officer's Account.
3. The completed DD Form 1081 from the previous business day.
4. Disbursement and Collection vouchers.
5. Negotiable instruments.
6. Calculator.
7. General Office Supplies.
8. FM 1-06, Financial Management Operations, Appendix R.

Standards: Complete a DD Form 1081, Statement of Agent Officer's Account, without error for:

1. An advance of funds to a cashier or agent.
2. A return of funds from a cashier or agent.

Performance Steps

1. Complete the Disbursing Officer's information block. At a minimum, this block will include—
 - a. The rank, last name, middle initial, and first name of the (DO).
 - b. The DO's unit, to include the city, state (or country), and postal code.
 - c. The Disbursing Station Symbol Number (DSSN) of the organization.
 - d. The telephone number and a contact person at the disbursing office advancing the funds.
2. Complete the Agent Officer's information block. At a minimum, this block will include—
 - a. The rank, last name, middle initial, and first name of the agent or cashier receiving or turning in funds.
 - b. The social security number (SSN) of the agent or cashier.
 - c. The agent's or cashier's unit, to include the city, state (or country), and postal code.
 - d. The telephone number at which the agent or cashier can be contacted.
3. Complete the DD Form 1081 for an advance of funds.
 - a. Prepare original and two copies.
 - b. Enter on line 1, in column c, the balance in the Agent's account before the current advance of funds. This amount must be the same as the amount on line 12, column e, of the last DD Form 1081 submitted by the Agent. It also must be the same as the amount on line 32, column e, of the last DD Form 2665 submitted by the Agent.
 - c. Enter on line 2, in column b, the amount of U.S. currency advanced.
 - d. Enter on line 3, in column b, the amount of foreign currency (stated in U.S. currency value) advanced. Enter in column a, the foreign currency exchange rate at the time of the advance.
 - e. Leave line 4 blank. The Military Payment Certificate (MPC) program has been cancelled.
 - f. Leave lines 5 and 6 blank; they are not used for an advance of funds.
 - g. Enter on line 7A, in column b, the amount of U.S. Treasury checks advanced. Enter in column a, if space permits, the check numbers. List the check numbers on the reverse of the form if more space is required.
 - h. Enter on line 7B, in column b, the amount of Military Payment Orders advanced. Enter in column a, if space permits, the MPO's numbers. List the MPO's numbers on the reverse of the form if more space is required.

Performance Steps

- i. Enter on line 7C, in column b, the amount of any other negotiable instruments advanced. Enter in column a, if space permits, the negotiable instrument's numbers. List the negotiable instrument's numbers on the reverse of the form if more space is required.
- j. Leave line 8 blank; it is not used for an advance of funds.
- k. Enter on line 9, in column b, the dollar value of incorrect vouchers returned to the agent.
- l. Enter on lines 10 and 11 any other funds advanced not included on lines 2 through 9. Enter in column a, a description of the item advanced. Enter the amount in column b.
- m. Enter on line 12, in column c, the sum of the amount entered on line 1 in column c and any amounts entered on lines 2 through 11 in column b.
- n. Complete the DO Statement section "On Advance."
 - (1) Place an "X" in the box provided next to the "On Advance" statement.
 - (2) Enter the current date in the date block.
 - (3) Have the DO, Deputy DO, or other authorized agent sign in the space provided.
- o. Complete the Agent Officer statement section "On Advance."
 - (1) Place an "X" in the box provided next to the "On Advance" statement.
 - (2) Enter the current date in the date block.
 - (3) Have the agent sign in the space provided.

4. Complete the DD Form 1081 for a Return of Funds.

- a. Prepare in an original and two copies.
- b. Enter on line 1, in column c, the balance of the Agent's account before the current return of funds.
 - (1) If the agent has not made a turn-in since last being advanced funds, this amount will be the same as the amount on line 12, column c, of the DD Form 1081 provided upon the last advance to the Agent.
 - (2) If the agent has made a turn-in since last being advanced funds, this amount will be the same as the amount on line 12, column e, of the last DD Form 1081 submitted by the Agent. It also will be the same as the amount on line 32, column e, of the last DD Form 2665 submitted by the Agent.
- c. Enter on line 2, in column d, the amount of U.S. currency returned.
- d. Enter on line 3, in column d, the amount of foreign currency (stated in U.S. currency value) returned. Enter in column a, the foreign currency exchange rate at the time of the return.
- e. Leave line 4 blank. The MPC program has been cancelled.
- f. Enter on line 5, in column b, the dollar value of all collection vouchers returned.
- g. Enter on line 6, in column d, the amount of all SFs 215, Deposit Tickets, made to the credit of the U.S. Treasury for the DSSN of the DO. Decrease this amount by the amount of any SFs 5515, Debit Vouchers, returned to the DO.
- h. Enter on line 7A, in column d, the amount of U.S. Treasury checks returned. Enter in column a, if space permits, the check numbers. List the check numbers on the reverse of the form if more space is required.
- i. Enter on line 7B, in column d the amount of Military Payment Orders returned. Enter in column a, if space permits, the MPO's numbers. List the MPO's numbers on the reverse of the form if more space is required.
- j. Enter on line 7C, in column d, the amount of any other negotiable instruments returned. Enter in column a, if space permits, the negotiable instrument's numbers. List the negotiable instrument's numbers on the reverse of the form if more space is required.
- k. Enter on line 8, in column d, the dollar value of all paid vouchers returned.
- l. Leave line 9 blank; it is not used for a return of funds.
- m. Enter on lines 10 and 11 any other funds returned not included on lines 2 through 9. Enter in column a, a Description of the item returned. Enter the amount in column d.
- n. Enter on line 12, in column c, the sum of the amount entered on line 1 in column c and any amounts entered on lines 2 through 11 in column b.
- o. Enter on line 1, in column e, the amount on line 12 in column c. These two amounts are always the same.
- p. Enter on line 12, in column e, the amount from line 1 in column e minus the total of the amounts entered on lines 2 through 11 in column d.

Performance Steps

- q. Complete the Agent Officer statement section "On Return."
 - (1) Place an "X" in the box provided next to the "On Return" statement.
 - (2) Enter the current date in the date block.
 - (3) Have the agent sign in the space provided.
- r. Complete the DO Statement section "On Return."
 - (1) Place an "X" in the box provided next to the "On Return" statement.
 - (2) Enter the current date in the date block.
 - (3) Have the DO, Deputy DO, or other authorized agent sign in the space provided.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Completed the Disbursing Officer's information block. Ensured, at a minimum, the block included—	—	—
a. The rank, last name, middle initial, and first name of the Disbursing Officer (DO).		
b. The DO's unit, including the city, state (or country), and postal code.		
c. The Disbursing Station Symbol Number (DSSN) of the organization.		
d. The telephone number and a contact person at the disbursing office that advanced the funds.		
2. Completed the Agent Officer's information block. Ensured, at a minimum, the block included—	—	—
a. The rank, last name, middle initial, and first name of the agent or cashier who received or turned in funds.		
b. The (SSN) of the agent or cashier.		
c. The agent's or cashier's unit, including the city, state (or country), and postal code.		
d. The telephone number at which the agent or cashier could be contacted.		
3. Completed the DD Form 1081 for an advance of funds, by—	—	—
a. Entering on line 1, in column c, the balance in the Agent's account before the current advance of funds. This amount was the same as the amount on line 12, column e, of the last DD Form 1081 submitted by the Agent. It was also the same as the amount on line 32, column e, of the last DD Form 2665 submitted by the Agent.		
b. Entering on line 2, in column b, the amount of U.S. currency advanced.		
c. Entering on line 3, in column b, the amount of foreign currency (stated in U.S. currency value) that was advanced. Entered in column a, the foreign currency exchange rate at the time of the advance.		
d. Leaving line 4 blank.		
e. Leaving lines 5 and 6 blank.		
f. Entering on line 7A, in column b, the amount of U.S. Treasury checks advanced. Entered in column a, if space permitted, the check numbers. Listed the check numbers on the reverse of the form if more space was required.		
g. Entering on line 7B, in column b, the amount of Military Payment Orders advanced. Entered in column a, if space permitted, the MPO's numbers. Listed the MPO's numbers on the reverse of the form if more space was required.		

Performance Measures**GO** **NO-GO**

- h. Entering on line 7C, in column b, the amount of any other negotiable instruments advanced. Entered in column a, if space permitted, the negotiable instrument's numbers. Listed the negotiable instrument's numbers on the reverse of the form if more space was required.
 - i. Leaving line 8 blank.
 - j. Entering on line 9, in column b, the dollar value of incorrect vouchers returned to the agent.
 - k. Entering on lines 10 and 11 any other funds advanced not included on lines 2 through 9. Entered in column a, a description of the item advanced. Entered the amount in column b.
 - l. Entering on line 12, in column c, the sum of the amount entered on line 1 in column c and any amounts entered on lines 2 through 11 in column b.
 - m. Completing the DO Statement section "On Advance." Ensured—
 - (1) An "X" was in the box provided next to the "On Advance" statement.
 - (2) The current date was in the date box.
 - (3) The DO, Deputy DO, or other authorized agent signed in the space provided.
 - n. Completing the Agent Officer statement section "On Advance." Ensured—
 - (1) An "X" was in the box provided next to the "On Advance" statement.
 - (2) The current date was in the date box.
 - (3) The agent signed in the space provided.
4. Completed the DD Form 1081 for a Return of Funds, by—
- a. Entering on line 1, in column c, the balance of the Agent's account before the current return of funds. Ensured—
 - (1) If the agent had not made a turn-in since last being advanced funds, this amount was the same as the amount on line 12, column c, of the DD Form 1081 provided upon the last advance to the Agent.
 - (2) If the agent had made a turn-in since last being advanced funds, this amount was the same as the amount on line 12, column e, of the last DD Form 1081 submitted by the Agent. It was also the same as the amount on line 32, column e, of the last DD Form 2665 submitted by the Agent.
 - b. Entering on line 2, in column d, the amount of U.S. currency returned.
 - c. Entering on line 3, in column d, the amount of foreign currency (stated in U.S. currency value) returned. Entered in column a, the foreign currency exchange rate at the time of the return.
 - d. Leaving line 4 blank.
 - e. Entering on line 5, in column b, the dollar value of all collection vouchers returned.
 - f. Entering on line 6, in column d, the amount of all SFs 215, Deposit Vouchers, made to the credit of the U.S. Treasury for the DSSN of the DO. Decreased this amount by the amount of any SFs 5515, Debit Vouchers, returned to the DO.
 - g. Entering on line 7A, in column d, the amount of U.S. Treasury checks returned. Entered in column a, if space permitted, the check numbers. Listed the check numbers on the reverse of the form if more space was required.
 - h. Entering on line 7B, in column d the amount of Military Payment Orders returned. Entered in column a, if space permitted, the MPO's numbers. Listed the MPO's numbers on the reverse of the form if more space was required.
 - i. Entering on line 7C, in column d, the amount of any other negotiable instruments returned. Entered in column a, if space permitted, the negotiable instrument's numbers. Listed the negotiable instrument's numbers on the reverse of the form if more space was required.

Performance Measures**GO** **NO-GO**

- j. Entering on line 8, in column d, the dollar value of all paid vouchers returned.
- k. Leaving line 9 blank.
- l. Entering on lines 10 and 11 any other funds returned not included on lines 2 through 9. Entered in column a, a description of the item returned. Entered the amount in column d.
- m. Entering on line 12, in column c, the sum of the amount entered on line 1 in column c and any amounts entered on lines 2 through 11 in column b.
- n. Entering on line 1, in column e, the amount on line 12 in column c.
- o. Entering on line 12, in column e, the amount from line 1 in column e minus the total of the amounts entered on lines 2 through 11 in column d.
- p. Completing the Agent Officer statement section "On Return." Ensured—
 - (1) An "X" was in the box provided next to the "On Return" statement.
 - (2) The current date was in the date box.
 - (3) The agent signed in the space provided.
- q. Completing the DO Statement section "On Return." Ensured—
 - (1) An "X" was in the box provided next to the "On Return" statement.
 - (2) The current date was in the date box.
 - (3) The DO, Deputy DO, or other authorized agent signed in the space provided.

Evaluation Guidance:

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

References**Required**

DODFMR 7000.14-R, VOL 5

Related

FM 1-06 (FM 14-100)

Reconcile a Disbursing Officer's Deposit Account
805A-36A-6010

Conditions:

You are a Disbursing Officer in a Finance office with a requirement to balance the Limited Depository Account on a monthly basis, and access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Cancelled checks or certified bank statement.
3. The prior month's SF 1149, Statement of Designated Depository Account.
4. A blank SF 1149.
5. The Limited Depository Account (LDA) check register.
6. A calculator.

Standards: The student must perform the following tasks with 100 percent accuracy:

1. Determine the dollar amount of Limited Depository Account (LDA) deposits.
2. Determine the dollar amount of outstanding LDA checks.
3. Determine the beginning LDA bank balance.
4. Calculate the adjusted LDA bank balance.
5. Verify the adjusted LDA balance was correct.
6. Prepare a schedule of deposits made to the LDA.
7. Prepare a schedule of spoiled and voided LDA checks.
8. Prepare a list of outstanding LDA checks.
9. Prepare an SF 1149, Statement of Designated Depository Account.
10. Submit the SF 1149 to the servicing DFAS Center within 30 days following the close of the calendar month.

Performance Steps

1. Determine the dollar amount of Limited Depository Account (LDA) deposits in transit.
 - a. Compare deposit slips with the LDA bank statement.
 - b. Total all deposits that have not been confirmed by the bank.
2. Determine the dollar amount of outstanding LDA checks.
 - a. Compare the check register with the LDA bank statement.
 - b. Total all checks that have not been negotiated by the bank.
3. Determine the beginning LDA bank balance.
 - a. Compare the ending balance from the prior month's LDA bank statement with the beginning balance from the current month's statement.
 - b. The two amounts must be the same.
4. Calculate the adjusted LDA bank balance.
 - a. Start with the amount of the beginning balance. (Determined in performance step 3.)
 - b. Add the amount of deposits in transit. (Determined in performance step 1.)
 - c. Deduct the amount of outstanding checks. (Determined in performance step 2.)
 - d. Deduct any bank service charges on the current LDA bank statement, if applicable.
 - e. Add or deduct any bank errors annotated on the current LDA bank statement.
5. Verify the adjusted LDA balance is correct.
 - a. Compare the adjusted LDA balance with the check register balance.
 - b. Determine if they agree.
 - c. Repeat performance steps 1 through 4 if they do not agree.
6. Prepare a schedule of deposits made to the LDA.
 - a. Prepare in memorandum format.

Performance Steps

- b. Include the date and amount of each deposit.
7. Prepare a list of outstanding LDA checks.
 - a. Cancel all checks issued that are older than one year.
 - (1) Review the outstanding checks' issue dates.
 - (2) Determine, by check date, if the checks are older than one year.
 - (3) Prepare an SF 1098, Schedule of Cancelled Checks, to cancel the identified checks that are on hand. Attach the checks to the schedule.
 - (4) Prepare a separate SF 1098 to cancel the identified checks that are not on hand (unavailable).
 - b. Prepare a schedule of outstanding checks for the remaining checks in memorandum format.
 - c. Include the check number, date, and amount of each outstanding check.
 8. Prepare a schedule of spoiled and voided LDA checks.
 - a. Prepare in memorandum format.
 - b. List by check number.
 - c. Attach the checks to the schedule.
 9. Prepare a record of LDA checks issued.
 - a. Prepare in memorandum format.
 - b. Include the location of the disbursing office and the check number, date, and amount of each check issued.
 10. Prepare an SF 1149, Statement of Designated Depository Account.
 - a. Prepare a separate SF 1149 for each LDA.
 - b. Prepare in an original and two copies if the LDA holder is the Disbursing Officer (DO).
 - c. Prepare in an original and three copies if the LDA holder is an agent of the DO.
 - d. Prepare the Heading.
 - (1) Name of Disbursing Officer or Cashier - Enter the rank and name of the account holder.
 - (2) Name (Funds advanced by) - If the DO is the LDA holder, leave blank. Otherwise, enter the name of the DO who advanced the funds used to establish the LDA.
 - (3) Station or Office - Enter the name and address of the activity to which the account holder is assigned.
 - (4) Name of Depository - Enter the name of the financial institution maintaining the LDA.
 - (5) Location of Depository - Enter the address of the financial institution maintaining the LDA.
 - (6) Account Number - Enter the account number shown on the statement received from the financial institution maintaining the LDA.
 - (7) Accounting Period - Enter the "from" and "to" days of the calendar month being reported by the SF 1149.
 - (8) Monetary Unit of This Account - Enter the complete name of the monetary unit of the LDA (i.e., French Francs, not Francs).
 - e. Prepare the Summary of Transactions section.
 - (1) Line 1 - Checkbook Balance at Close of Previous Period. Enter the amount shown on line 18 of the previous period's SF 1149. The figure must agree with the amount on line 6.1 of the preceding SF 1219, Statement of Account, unless the DO has more than one LDA.
 - (2) Line 2 - Deposits to Official Credit.
 - (a) Transfers. Enter the amount of wire transfers (or similar transactions) into the account.
 - (b) Others. Enter the total of all deposits made by the DO or account holder during the month.
 - (3) Line 3 - Checks Canceled This Period. Enter the total of all checks canceled on an SF 1098.
 - (4) Line 4 - Undeliverable Checks Credited This Period. Leave this line blank.

Performance Steps

- (5) Line 5 - Adjustments. Enter the total of all adjustment increases during the month (e.g., check issue underdrafts or interest credited to the account). Attach, for each increase, a copy of the OFs 1017-G, Journal Vouchers, a detailed explanation of each adjustment, or the depositary's credit memos.
 - (6) Line 6 - Uncurrent Checks. Enter the amount of uncurrent LDA checks which were transferred to Treasury Department account 20X6045 during the month. Attach a copy of each OF 1017-G prepared to transfer uncurrent checks.
 - (7) Line 7 - Total To Be Accounted For. Enter the total of lines 1 through 6 on this line.
 - (8) Line 8 - Total Checks Drawn This Period. Enter the total of all LDA checks issued during the period.
 - (a) Voided checks are reported as zero dollar amount checks.
 - (b) Spoiled checks are reported as zero dollar amount checks when replaced by another serial numbered check.
 - (9) Line 9 - Uncollectible Checks Returned by the Depositary. Enter the total amount of all dishonored checks returned by the LDA. Attach a schedule showing the check number, date, payee, and amount of each dishonored check and the date and amount of the deposit slips under which they were deposited.
 - (10) Line 10 - Adjustments. Enter the total adjustment decreases during the month (i.e. check issue overdrafts or fees for returned checks). Attach, for each decrease, a copy of the OFs 1017-G.
 - (11) Line 11 - Total. Enter the total of lines 8 through 10 on this line.
 - (12) Line 12 - Checkbook Balance Close of Period. Subtract line 11 from line 7 and enter the result on this line.
- f. Prepare the Reconciliation section.
- (1) Line 13 - Balance Per Bank Statement. Enter the balance from the LDA bank statement.
 - (2) Line 14 - Add: Deposits in Transit. Enter the total of deposits included in the amount on line 2 that are not shown on the LDA bank statement.
 - (3) Line 15 - Total. Enter the total of lines 13 and 14 on this line.
 - (4) Line 16 - Deduct: Outstanding Checks. Enter the total of any checks not shown as paid on the current and all preceding LDA bank statements.
 - (5) Line 17 - Deduct: Deposits Not Credited By. Enter the amount of deposits listed on the bank statement and not reflected on Line 12. (The only reason for an entry on this line is a LDA bank error crediting the wrong account.)
 - (6) Line 18 - Balance Per Checkbook. Subtract the sum of lines 16 and 17 from the amount entered on line 15 and enter the result. The amount entered on this line must equal the amount on line 12.
 - (7) Line 19 - U.S. Dollar Equivalent. Enter the U.S. dollar equivalent of the monetary unit on line 12.
 - (8) Line 20 - Rate of Exchange. Enter the rate of foreign currency units equal to one U.S. dollar carried to at least two decimal places. This must be the same rate as used on Line 6.1 of the current SF 1219.
- g. Prepare the Checks Used This Period section. Enter the beginning and ending LDA check numbers used during the period. The beginning check number should be one number greater than the ending check number from the preceding month's SF 1149.
- h. Prepare the Date and Signature blocks.
- (1) Date - Enter the date the SF 1149 is prepared.
 - (2) Signature of Disbursing Officer or Cashier - Have the account holder sign in the space provided. If the account holder is not the DO, have the DO countersign above the signature of the account holder.
11. Submit the SF 1149.
- a. The SF 1149 must be received by the servicing DFAS Center within 30 days following the close of the calendar month.
 - b. Include with the SF 1149—
 - (1) The current LDA bank statement.

Performance Steps

- (2) The record of LDA checks issued.
- (3) The schedule of spoiled and voided LDA checks.
- (4) A copy of every SF 1098 issued during the period affecting LDA checks.
- (5) A copy of each OF 1017-G issued during the period affecting LDA checks.
- (6) Original checks returned or recovered after a substitute check is issued.
- (7) Mutilated or defaced checks received from claimants.
- (8) The schedule of deposits made to the LDA.
- (9) The list of outstanding checks.
- (10) A copy of the SF 1219 prepared for the period.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Determined the dollar amount of Limited Depository Account (LDA) deposits in transit.	—	—
2. Determined the dollar amount of outstanding LDA checks.	—	—
3. Determined the beginning LDA bank balance.	—	—
4. Calculated the adjusted LDA bank balance.	—	—
5. Verified the adjusted LDA balance was correct.	—	—
6. Prepared a schedule of deposits made to the LDA.	—	—
7. Prepared a list of outstanding LDA checks.	—	—
8. Prepared a schedule of spoiled and voided LDA checks.	—	—
9. Prepared a record of LDA checks issued.	—	—
10. Prepared an SF 1149, Statement of Designated Depository Account.	—	—
11. Submitted the SF 1149 to the servicing DFAS Center within 30 days following the close of the calendar month.	—	—

Evaluation Guidance:

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

References**Required**

DODFMR 7000.14-R, VOL 5

Related

Conduct Stored Value Card (SVC) Operations

805A-36A-6016

Conditions: During deployed operations, you must work with the Store Value Card (SVC) program for your area of operations. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. SVC Standard Operating Procedures.
3. DD Form 1081, Statement of Agent Officer's Account.
4. DD Form 2665, Daily Agent Accountability Summary.
5. DD Form 2664, Currency Exchange Record.
6. DD Form 2887, Application for the Department of Defense (DoD) Stored Value Card (SVC) Programs.
7. SVC Kiosks.
8. Point of Sales (POS) terminals.
9. Eagle Cash Card (ECC) Hardware and Software.
10. Stored Value Cards.

Standards: Execute SVC operations without error—

1. Perform inventory control procedures.
2. Perform card issuance procedures (Disbursing office).
3. Perform card issuance procedures (Kiosk Enrollment).
4. Perform procedures to reload value to an issued card (Disbursing Office).
5. Perform procedures to reload value to an issued card (Kiosk Enrollment).
6. Perform currency exchange and cash out procedures.
7. Prepare an incident report and notify the Federal Reserve Bank (FRB) of Boston and United States Army Financial Management Command (USAFMCO).
8. Perform End of Day Processing.

Performance Steps

1. Perform Inventory Control Procedures.
 - a. Check and verify number of cards delivered by treasury representative.
 - b. Sign receipt for cards received.
 - c. Maintain SVC card stock in the sleeves by serial number and in sequence.
 - d. Issue cards by serial number.
 - e. Perform inventory of card stock as required by DOD Financial Management Regulation, Volume 5, paragraph 0303 or 0306 (similar to checks) or turnover to responsible person with full inventory and receipt.
 - f. Maintain damaged cards in a secure place.
2. Perform Card Issuance Procedures (Disbursing Office Enrollment).
 - a. Issue Card with Zero Value Loaded.
 - (1) Select the Card Processing Station ICON from the Eagle Cash Screen.
 - (2) Insert card into reader (chip side down).
 - (3) Type first name, last name and SSN into the laptop using the customer ID.
 - (4) Select expiration date from screen:
 - (a) Active (15 months).
 - (b) Reserve (12 months).
 - (c) Other (Determined by the finance office command not to exceed 12 months).
 - (5) Select "Issue" - Card activating (shown on screen).
 - (6) Enter zero dollar value using the number keys to load zero funds.

Performance Steps

- (7) Select "cash" as the tender type used to complete this process.
 - (8) Check that the dollar amount entered is \$0, and select "Revalue" to continue.
 - (9) Confirm zero balance, select OK.
 - (10) Remove the card from the card reader.
 - (11) Print the customer's name on the top signature stripe on back of card.
 - (12) Have customer sign their name on the second signature stripe on back of card.
 - (13) Have customer verify zero value in the balance reader.
 - (14) Issue a plastic sleeve and disclosure statement for each card.
 - (15) Have customer sign for receipt of the card, if a DD Form 2664 is used for verification.
- b. Issue Card with a Dollar value.
- (1) Select the Card Processing ICON from the Eagle Cash Screen.
 - (2) Insert card into reader (chip side down).
 - (3) Type first name, last name and SSN into the laptop using the customer ID.
 - (4) Select expiration date from the screen:
 - (a) Active (15 months).
 - (b) Reserve (12 months).
 - (c) Other (Determined by the finance office or individual orders, not to exceed 12 months).
 - (5) Select "issue" - Card activated (shown on screen).
 - (6) Load Funds when Fund Screen appears.
 - (a) Enter dollar value to be loaded into the Eagle Cash card using the number keys.
 - (b) Enter the decimal for the cents, whether 0 or a value.
 - (7) Select the appropriate tender type (cash, check, partial pay) to complete this process.
 - (8) Confirm the dollar amount entered and select "Revalue" to continue.
 - (9) Note new balance, select OK and remove the card from reader.
 - (10) Print the customer's name on the top signature stripe on back of card.
 - (11) Have customer sign their name on the second signature stripe on back of card.
 - (12) Have customer verify load value in the balance reader.
 - (13) Issue a plastic sleeve and disclosure statement for the card.
 - (14) Have customer sign the DD Form 2664 to acknowledge receipt of the card and value loaded.
3. Perform Card Issuance Procedures-Kiosk Enrollment.
- a. Issue Card with Zero Value Loaded.
- (1) Select the Card Processing Station ICON from the Eagle Cash Screen.
 - (2) Insert card into reader (chip side down).
 - (3) Type first name, last name and SSN into the laptop using the customer ID.
 - (4) Select expiration date from the screen:
 - (a) Active (15 months).
 - (b) Reserve (12 months).
 - (c) Other (Determined by the finance office or individual orders, not to exceed 12 months).
 - (5) Select "Issue" - Card activating (shown on screen).
 - (6) Enter the ABA (American Banking Association) number from the bottom of the customer's check.
 - (7) Enter the account number that is also located on the bottom of the customer's check.
 - (8) Select the type of account, either checking or savings.
 - (9) Enter the Daily Download Limit as determined by the local Finance Office Policy.
 - (10) Enter the customer's address information from the check in the lower half of the screen.
 - (11) Select OK to continue with kiosk enrollment when all information is entered and correct.
 - (12) Have the customer enter and verify a PIN by entering and re-entering their PIN of choice, using the PIN pad.
 - (13) Enter zero dollar value using the number keys to load funds.
 - (14) Select "cash" as the tender type used to complete this process.
 - (15) Check that the dollar amount entered is \$0, and select "Revalue" to continue.
 - (16) Confirm zero balance, select OK.
 - (17) Remove the card from the card reader.

Performance Steps

- (18) Cashier will print the customer's name on the top signature stripe on back of card.
 - (19) Have customer sign their name on the second signature stripe on back of card.
 - (20) Have customer verify load value in the balance reader.
 - (21) Issue a plastic sleeve and disclosure statement for each card.
 - (22) Have customer sign for receipt of the card, if a DD Form 2664 is used for verification.
 - b. Issue Card with a Dollar value.
 - (1) Select the Card Processing ICON from the Eagle Cash Screen.
 - (2) Insert card into reader (chip side down).
 - (3) Type first name, last name and SSN into the laptop using the customer ID.
 - (4) Select expiration date from the screen:
 - (a) Active (15 months).
 - (b) Reserve (12 months).
 - (c) Other (Determined by the finance office or individual orders, not to exceed 12 months).
 - (5) Select "issue" - Card activated (shown on screen).
 - (6) Enter the ABA number from the bottom of the customer's check.
 - (7) Enter the account number that is also located on the bottom of the customer's check.
 - (8) Select the type of account, either checking or savings.
 - (9) Enter the Daily Download Limit as determined by the local Finance Office Policy.
 - (10) Enter the customers address information from the check in the lower half of the screen.
 - (11) Select OK to continue with kiosk enrollment when all information is entered and correct.
 - (12) Using the PIN pad, have the customer enter and verify a PIN by entering and re-entering their PIN of choice.
 - (13) Enter dollar value (include the decimal for the cents, whether 0 or a value) to be loaded into the Eagle Cash card using the number keys.
 - (14) Select the appropriate tender type (cash, check, partial pay) to complete this process.
 - (15) Confirm the dollar amount entered and select "Revalue" to continue.
 - (16) Note new balance, select OK and remove the card from reader.
 - (17) Print the customer's name on the top signature stripe on back of card.
 - (18) Have customer sign their name on the second signature stripe on back of card.
 - (19) Have customer verify zero value in the balance reader.
 - (20) Issue a plastic sleeve and disclosure statement for each card.
 - (21) If a DD Form 2664 is used for verification, have customer sign for receipt of the card.
 4. Perform Procedures to Reload Value to an Issued Card (Disbursing Office).
 - a. Select the Card Processing ICON from the Eagle Cash Screen.
 - b. Insert cardholder's Eagle Cash card into card reader.
 - c. Verify (cardholder and cashier) the value on the card.
 - d. Enter the dollar value to be loaded into the SVC reader using the number keys. Note: The expiration date should not be changed.
 - e. Select funds type (cash, check, or partial pay) from the screen and select "Revalue."
 - f. Verify Transaction Amount and New Purse Balance dollar amount and select OK.
 - g. Remove the card from reader.
 - h. Have cardholder verify the new balance in the balance reader.
 - i. Have customer sign the DD Form 2664 for acceptance of the value of the load amount.
 5. Perform Procedures to Reload Value to an Issued Card-Kiosk Enrollment.
 - a. Select the Card Processing ICON from the Eagle Cash Screen.
 - b. Insert cardholder's Eagle Cash card into card reader.
 - c. Verify (cardholder and cashier) the value on the card.
 - d. Enter the dollar value to be loaded into the SVC reader using the number keys.
- NOTE: The expiration date should not be changed. Changes to update banking information and reset of PIN can be done at this time.
- e. Select funds type (cash, check, or partial pay) from the screen and select "Revalue."
 - f. Verify Transaction Amount and New Purse Balance dollar amount and select OK.
 - g. Remove the card from reader.

Performance Steps

- h. Have cardholder verify the new balance in the balance reader.
- i. Have customer sign the DD Form 2664 for acceptance of the value of the load amount.

6. Perform Currency Exchange and Cash Out Procedures.

- a. Purchase Foreign Currency with Eagle Cash Card.
 - (1) Determine US dollar equivalent to foreign currency using current daily exchange rate.
 - (2) Complete DD Form 2664.
 - (3) Tell customer how much foreign currency he/she will receive.
 - (4) Instruct customer to insert their Eagle Cash card into the Point of Sale (POS) terminal.
 - (5) Enter the U.S. currency amount (to be taken off the Eagle Cash card) into pin pad and press enter.
 - (6) Have customer verify dollar amount and select "yes" on the pin pad if correct. Note: Ensure that customer does not select "cancel."
 - (7) Verify customer's new card balance displayed on the screen.
 - (8) Pay customer foreign currency.
 - (9) Have customer sign DD Form 2664 for receipt of currency.
- b. Cash-Out value of Eagle Cash Card.
 - (1) Instruct customer to insert their Eagle Cash card into the Point of Sale (POS) terminal.
 - (2) Enter the US currency amount (to be taken off the Eagle Cash card) into pin pad and press enter.
 - (3) Have customer verify dollar amount and select "yes" on the pin pad if correct. Note: Ensure that customer does not select "cancel."
 - (4) Verify zero balance displayed on the screen in DDS.
 - (5) Pay customer currency.
 - (6) Have customer sign DD Form 2664 for receipt of currency.

7. Prepare an incident report (if needed) and notify the Federal Reserve Bank of Boston (FRB) and USAFMCOM.

- a. Have customer complete the Card Detail, Refund, or Lost Form.
- b. Review the Card Detail, Refund or Lost form completed by the customer for accuracy of the customer's name and Social Security Number.
- c. Transfer the information from the Detail Refund Form to the Eagle Cash Incident Report (ECIR).
- d. Send the ECIR via email to the Federal Reserve Bank of Boston (FRB) and USAFMCOM.
- e. Receive approval from the Treasury via email to issue the customer a refund.
- f. Disburse the refund to the customer.
- g. Update the ECIR log as a reference for reconciliation.

8. Perform End of Day Processing.

- a. Update Hotlist/Warmlist.
 - (1) Receives "HotList/WarmList" via AKO or email from FRBB.
 - (2) Save "Hotlist" file to List-Packages folder in the EagleCash folder.
 - (3) In "SVC EOD" click on "Get Hotlist" icon.
 - (4) Highlight Lists-Packages Folder and then press "OK."

NOTE: The Get HotList/WarmList screen will appear showing that the following updates will be imported and then press OK.

- b. Collecting Sales from POS device.
 - (1) On the POS terminal screen, select "Reports" and then "Detail" for a detailed report.
 - (2) Select the "Collect Transaction" icon from the "SVC EOD" program.

NOTE: The Collect Transactions screen appears. Press "OK." A Collect Transactions activity screen appears confirming that the devices are communicating.

- (3) Press "BATCH", on the Hypercom terminal. Terminal prompts ENTER PASSWORD. Key "0000". Press "ENTER."
- (4) Wait for the collection process to complete and then press "OK."

Performance Steps

- (5) Remove the SETTLEMENT REPORT from the terminal and retain with settlement papers. Press "BATCH" and then "REPORT." A new DETAIL REPORT will print showing NO TRANSACTIONS. This Report should be left on the terminal as validation that transactions were uploaded and to provide easy reference of the date on which the terminal was loaded with the HotList.
- c. Transfer Transactions File to EOD Application.
 - (1) Open EagleCash folder on the laptop, double click the Card Processing Station icon.
 - (2) The Card Processing Station screen appears. Click "Cancel."
 - (3) On the "Card Processing Station" tool bar select "Tools, Transfer to EOD Application."
 - (4) Select "OK" when the default screen appears for "All New Transactions."
 - (5) Click "Statistics" before transferring to see the transaction types and the count for each type to be transferred.
 - (6) Select the "OK" icon. Batch has been collected and sent to DDS.
- d. Create Load Transaction Detail.
 - (1) Select "Load Transaction Detail." on the "Card Processing Station" screen, from the "Reports" menu.
 - (2) Select "OK" when "Issuance Report" box comes up, the current date should already be identified (if another date is identified or needed, use drop down box to change).
- e. Create Issuance Report/File.
 - (1) Select "Issuance" on the "Card Processing Station" screen, from the "Reports" menu.
 - (2) Select "OK" when "Issuance Report" box comes up, the current date should already be identified (if another date is identified or needed, use drop down box to change).
- f. Zip and Transmit POS and Load Transactions.
 - (1) Open the EagleCash folder and double click the "SVC EOD" icon and the double click the "Zipper Icon."
 - (2) Click "OK." This action copies all collected transaction files to the Lists-Packages Folder.

NOTE: At this point the Disbursing Agent (DA) will collect files from cashiers and generate SF 215's for sales, SF 5515's for loads and forward to FRB Boston.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Performed Inventory Control Procedures.	_____	_____
a. Checked and verify number of cards delivered by treasury representative.		
b. Signed receipt for cards received.		
c. Maintained SVC card stock in the sleeves by serial number and in sequence.		
d. Issued cards by serial number.		
e. Performed inventory of card stock as required by DOD Financial Management Regulation, Volume 5, paragraph 0303 or 0306 (similar to checks) or turnover to responsible person with full inventory and receipt.		
f. Maintained damaged cards in a secure place.		
2. Performed Card Issuance Procedures (Disbursing Office Enrollment).	_____	_____
a. Issued Card with Zero Value Loaded.		
b. Issued Card with a Dollar value.		
3. Performed Card Issuance Procedures (Kiosk Enrollment).	_____	_____
a. Issued Card with Zero Value Loaded.		
b. Issued Card with a Dollar value.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
4. Performed Procedures to Reload Value to an Issued Card (Disbursing Office). a. Selected the Card Processing ICON from the Eagle Cash Screen. b. Inserted cardholder's Eagle Cash card into card reader. c. Verified (cardholder and cashier) the value on the card. d. Entered the dollar value to be loaded into the SVC reader using the number keys. Note: The expiration date should not be changed. e. Selected funds type (cash, check, or partial pay) from the screen and select "Revalue." f. Verified Transaction Amount and New Purse Balance dollar amount and select OK. g. Removed the card from reader. h. Had cardholder verify the new balance in the balance reader. i. Had customer sign the DD Form 2664 for acceptance of the value of the load amount.	—	—
5. Performed Procedures to Reload Value to an Issued Card (Kiosk Enrollment). a. Selected the Card Processing ICON from the Eagle Cash Screen. b. Inserted cardholder's Eagle Cash card into card reader. c. Verified (cardholder and cashier) the value on the card. d. Entered the dollar value to be loaded into the SVC reader using the number keys. Note: The expiration date should not be changed. Changes to update banking information and reset of PIN can be done at this time. e. Selected funds type (cash, check, or partial pay) from the screen and select "Revalue." f. Verified Transaction Amount and New Purse Balance dollar amount and select OK. g. Removed the card from reader. h. Had cardholder verify the new balance in the balance reader. i. Had customer sign the DD Form 2664 for acceptance of the value of the load amount.	—	—
6. Performed Currency Exchange and Cash Out Procedures. a. Purchased Foreign Currency with Eagle Cash Card. b. Cashed-Out value of Eagle Cash Card.	—	—
7. Prepared an incident report and notified FRB Boston and USAFMCOM.	—	—
8. Performed End of Day Processing— a. Updated Hotlist/Warmlist. b. Collected Sales from POS device. c. Transferred Transactions File to EOD Application. d. Created Load Transaction Detail. e. Created Issuance Report/File. f. Zipped and Transmitted POS and Load Transactions.	—	—

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

References

Required

DD FORM 1081

DD FORM 2664

DD FORM 2665

DODFMR 7000.14-R, VOL 5

Related

Prepare the DD Form 2665, Daily Agent Accountability Summary
805A-36A-6017

Conditions: In the disbursing office, as the disbursing agent, you are responsible for ensuring the account balance at the end of the business day. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. A blank DD Form 2665, Daily Agent Accountability Summary.
3. The verified DD Form 2665 from the previous business day.
4. The verified DD Form 2665 prepared immediately following the last turn-in to principal.
5. Disbursement and Collection vouchers.
6. Completed OF 1017-G, Journal Vouchers.
7. Completed SF 215, Deposit Tickets.
8. Completed SF 1034, Public Vouchers for Purchases and Services Other Than Personal.
9. Completed DD Form 1081, Statements of Agent Officer's Account.
10. Completed DD Form 1131, Cash Collection Vouchers.
11. U.S. Currency Vault Ledger.
12. Foreign Currency Vault Ledger.
13. Check Register.
14. Calculator.
15. FM 1-06, Financial Management Operations.
16. Deployable Disbursing System (DDS).

Standards: Using DDS, produce the DD Form 2665, Daily Agent Accountability Summary, for the current business day, without error.

Performance Steps

1. Ensure all daily transactions are input into DDS.
2. Complete Section 1 Summary Of Daily Accountability Transactions.
 - a. Verify on line 1, in column c, the ending accountability from the previous business day. Enter in column d the ending accountability from the DD Form 2665 prepared immediately following the last turn-in to the principal.
 - b. Verify on lines 2 through 7, in column c, all increases in accountability. Enter on lines 2 through 7, in column d, the sum of the amount in column c and the amount in column d from the previous business day. If this is the first form prepared after a turn-in to the principal, columns c and d must be the same.
 - (1) Verify on line 2, in the blocks provided, the value of cash, prepositioned checks, and other advances.
 - (2) Verify on line 4, in the blocks provided, the value of vouchered and other Treasury Check issues.
 - c. Verify on line 8, in both columns c and d, the sum of lines 2 through 7.
 - d. Verify on line 9, in both columns c and d, the sum of lines 1 and 8.
 - e. Verify on lines 10 through 12, in column c, all decreases in accountability. Enter on lines 10 through 12, in column d, the sum of the amount in column c and the amount in column d from the previous business day. If this is the first form prepared after a turn-in to the principal, columns c and d must be the same.

Performance Steps

- f. Verify on line 13, in column c, the total value of accountable items turned in to the principal. Verify in column b, in the blocks provided, the amount of paid vouchers, deposit tickets, and other returns. Enter in column d the sum of the amount in column c and the amount in column d from the previous business day. If this is the first form prepared after a turn-in to the principal, columns c and d must be the same.
- g. Verify on line 14, in the appropriate column, the sum of lines 10 through 13.
- h. Verify on line 15, in the appropriate column, the amount achieved by subtracting line 14 from line 9.

3. If out of balance—

- a. Verify on lines 16 through 31, in columns b and c, the amount of all cash, checks, vouchers, losses of funds, and other negotiable items on hand.
- b. Verify on line 32, in column c, the total achieved by adding lines 16 through 31.
- c. Verify on lines 16 through 31, in column d, the amount of all cash, checks, vouchers, loss of funds, and other negotiable items turned-in to the principal.
- d. Verify on line 32, in column d, the total achieved by adding lines 16 through 31. This total must equal the total entered on line 13, column c.
- e. Verify on lines 16 through 31, in column e, the total achieved by subtracting the amount in column d from the amount in column c on each line.
- f. Verify on line 32, in column e, the total achieved by adding lines 16 through 31. This total must equal the total entered on line 15, column c.

NOTE: If the amounts are not equal, check all the figures to this point against all the substantiating documents.

- (1) If line 32, column e, is less than line 15, column c, a loss of funds must be recorded. (Go to performance step g.)
- (2) If line 32, column e, is greater than line 15, column c, an overage of funds must be recorded. (Go to performance step h.)
- g. Record a loss of funds, if required.
 - (1) Process a JV for the amount of the loss.
 - (2) Increase line 29, column c, by the amount of the loss of funds. Adjust columns d and e accordingly.
 - (3) Adjust line 32, columns c, d and e, by recomputing the columnar totals.
 - (4) Increase line 13, column b, by the amount of the loss of funds. Adjust columns c and d accordingly.
 - (5) Adjust line 14, columns c and d, by recomputing the sum of lines 10 through 13.
 - (6) Adjust line 15, columns c and d, by recomputing the subtraction of line 14 from line 9.
- h. Record an overage of funds, if required.
 - (1) Process CCV for the amount of the overage.
 - (2) Adjust line 3, column c, to include the amount of the overage of funds. Adjust column d accordingly. (Prepare a Collection Voucher for the overage).
 - (3) Adjust line 8, columns c and d, by recomputing the total of lines 2 through 7.
 - (4) Adjust line 9, columns c and d, by recomputing the sum of lines 1 and 8.
 - (5) Adjust line 15, columns c and d, by recomputing the subtraction of line 14 from line 9.
- i. Verify the totals entered on line 32 by subtracting the total in column d from the total in column c. The result must equal the total entered on line 32, column e.
- j. Ensure the total entered on line 32, column e, is equal to the total entered on line 15, column c.

4. Complete Section III - Location of Cash/Negotiable Instruments.

- a. Enter on lines 33 through 36, in the appropriate columns, the location and value of all accountable items.
- b. Enter on line 37, columns c through g, the totals achieved by adding lines 33 through 36.
- c. Compute the total of line 37 by adding the amounts of columns c through g together. Ensure this total equals the total achieved by adding lines 17 through 22, column e, together.

5. Complete Section IV - Memorandum Agent Accountability.

Performance Steps

NOTE: The Agent completes this section if the Disbursing Officer (DO) prefers it to be completed. If the DO has no preference, then it is the Agent's option.

- a. Enter on line 38, in the appropriate column, each SF 215, Deposit Ticket, number and amount used since the last turn-in to the principal.
 - b. Enter on line 39, in the appropriate column, the voucher numbers of all paid vouchers on hand at the close of business. Enter, in the spaces provided, disbursement voucher numbers not used, duplicated, and voided.
 - c. Enter on line 40, in the appropriate column, the voucher numbers of all collection vouchers on hand at close of the business. Enter, in the spaces provided, collection voucher numbers not used, duplicated, and voided.
 - d. Enter on line 41, in the appropriate column, the applicable disbursement and collection voucher numbers returned by the DO for correction.
 - e. Enter on line 42, in the appropriate column, each series of blank checks on hand, to include control checks.
 - f. Enter on line 43 any remarks the principal deems necessary. If the principal has no preference, remarks are at the Agent's discretion.
6. Enter in item 2 the name of the Agent for whose accountability the DD Form 2665 was prepared.
 7. Enter in item 3 the address (duty location) of the Agent named in item 2.
 8. Sign in item 4. The accountable Agent for the DD Form 2665 will sign this item.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. SELF EVALUATION. Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. SUPERVISOR EVALUATION. Ensure the Soldier has the materials listed in the conditions statement. Have the Soldier perform the task. Evaluate the Soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO-GO</u>
1. Entered in item 1 the business date for which the DD Form 2665 is prepared.	—	—
2. Completed Section I - Summary of Daily Accountability Transactions.	—	—
3. Completed Section II - Distribution of Agent Accountability.	—	—
4. Completed Section III - Location of Cash/Negotiable Instruments.	—	—
5. Completed Section IV - Memorandum Agent Accountability, if necessary.	—	—
6. Entered in item 2 the name of the Agent for whose accountability the DD Form 2665 was prepared.	—	—
7. Entered in item 3 the address of the Agent named in item 2.	—	—
8. Signed in item 4.	—	—

Evaluation Guidance:

- a. SELF EVALUATION. The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.
- b. SUPERVISOR EVALUATION. The Soldier has completed the task successfully if all performance measures are scored a GO. If the Soldier received a NO GO on any performance measure, show the Soldier what was done wrong and how to do it correctly, prior to reevaluating the Soldier.

STP 14-36A-OFS

References

Required

DODFMR 7000.14-R, VOL 5

Related

Prepare the DD Form 2657, Daily Statement of Accountability
805A-36A-6018

Conditions: You work in a disbursing office with a requirement to complete an accountability statement for the current business day and access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Blank DD Form 2657, Daily Statement of Accountability.
3. Verified DD Form 2657, Daily Statement of Accountability from the previous business day.
4. Completed SF 1219, Statement of Accountability from the previous business month.
5. Completed FMS Form 5206, Advices of Check Issue Discrepancy.
6. Completed OF 1017-G, Journal Vouchers.
7. Disbursement and Collection vouchers.
8. Completed SF 215, Deposit Tickets.
9. Completed SF 5515, Debit Vouchers.
10. Completed DD Form 1081, Statements of Agent Officer's Account.
11. Completed DD Form 1131, Cash Collection Vouchers.
12. U.S. Currency Vault Ledger.
13. Foreign Currency Vault Ledger.
14. Check Register.
15. Calculator.

Standards: Complete the DD Form 2657, Daily Statement of Accountability for the current business day without error by doing the following:

1. Enter in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).
2. Enter in item 2 the date the DD Form 2657 was prepared for.
3. Prepare Section II - Distribution of Accountability - Incumbent DO.
4. Prepare Section III - Distribution of Accountability - Predecessor DOs.
5. Prepare Section IV - Distribution of Accountability - Combined.
6. Prepare Section V - Distribution of Cash on Hand.
7. Enter in Item 3 the name, rank or grade, and title of the DO (on front of form).
8. Sign in Item 4.
9. Enter in Item 5 the date the DD Form 2657 was signed.

Performance Steps

1. Enter in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).
2. Enter in item 2 the date for which the DD Form 2657 is being prepared.
3. Prepare Section I - Transactions Affecting Accountability.
 - a. Enter on line 1.0, in the Today column, the amount on line 5.0, in the Today column, of the DD Form 2657 prepared for the previous business day. Enter in the Month-to-Date column the amount on line 5.00 of the SF 1219 prepared for the previous month.
 - b. Enter on lines 2.1A through 2.8, in the Today column, the applicable increases in accountability. Enter in the Month-to-Date column the sum of the Today column amount and the Month-to-Date column amount from the previous day's DD Form 2657.
 - c. Enter on line 2.9, in both the Today and Month-to-Date columns, the sum of all increases in accountability by adding lines 2.1A through 2.8.
 - d. Enter on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.
 - e. Enter on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.
 - f. Enter on line 4.1B, in the Today column, the total of refunds made on collection vouchers.

Performance Steps

- g. Enter on lines 4.1A and 4.1B, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - h. Enter on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.
 - i. Enter on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.
 - j. Enter on line 4.1E, in the Today column, the total of collections classified as appropriation reimbursements less any negative reimbursements, whether from collection or disbursement vouchers.
 - k. Enter on lines 4.1D and 4.1E, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - l. Enter on line 4.1F, in both the Today and Month-to-Date columns, the difference between line 4.1C and the sum of lines 4.1D and 4.1E.
 - m. Verify the Month-to-Date total. The Month-to-Date total is correct if it equals the sum of the Today column total and the Month-to-Date column total from line 4.1F of the previous day's DD Form 2657.
 - n. Enter on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.
 - o. Enter on lines 4.2A and 4.37, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 is being prepared for the first business day of the month. Otherwise, enter the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - p. Enter on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.
 - q. Enter on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.
 - r. Verify the end of day accountability. The end-of-day accountability is correct if the amounts on line 5.0 in both the Today and Month-to-Day column are equal.
4. Prepare Section II - Distribution of Accountability - Incumbent DO.
- a. Complete Line 6.1, Designated Depository.
 - (1) Enter in column b the name and location of the Limited Depository (LD) and the foreign currency unit, unless scheduling on the back or in an attachment.
 - (2) Enter in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.
 - (3) Enter in column d the U.S. dollar equivalent total of LDA checks issued during the business day.
 - (4) Enter in column e the amount computed by adding the column c amount to and deducting the column d amount from line 6.1, column e of the previous business day's DD Form 2657.
 - b. Complete Line 6.2A, U.S. Currency/Coinage on Hand.
- NOTE: Include only U.S. currency and coins on hand in the disbursing office safe or vault, with deputies and agents, and with cashiers located in the disbursing office.
- (1) Enter in column c the amount of U.S. Currency and coinage on hand at the end of day which exceeds the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.
 - (2) Enter in column d the amount of U.S. Currency and coinage on hand at the end of the day which is less than the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.
 - (3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2A, column e of the previous day's DD Form 2657.
- c. Complete Line 6.2B, Foreign Currency and Coinage on Hand.

Performance Steps

NOTE: Include only foreign currency and coins on hand in the disbursing office safe or vault, with deputies and agents, and cashiers located in the disbursing office.

- (1) Enter in column b the foreign currency unit, unless scheduling on the back or in an attachment.
 - (2) Enter in column c the U.S. dollar equivalent amount of foreign currency and coinage on hand at the end of day which exceeds the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.
 - (3) Enter in column d the U.S dollar equivalent amount of foreign currency and coinage on hand at the end of day which is less than the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.
 - (4) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2B, column e of the previous day's DD Form 2657.
- d. Complete Line 6.3A, Undeposited Collections - General.
- (1) Enter in column c the total amount of all SFs 215, Deposit Tickets, prepared, dated, verified as to the items to be deposited, and removed from a deputy's, agent's, or cashier's possession, but still on hand (not yet mailed or presented to the bank) at the close of the business day.
 - (2) Enter in column d the amount of all Deposit Tickets presented or mailed to the bank that were recorded on line 6.3A, column c of the DD Form 2657 for the previous business day.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.3A, column e of the previous day's DD Form 2657.
- e. Complete Line 6.3B, Other Undeposited Instruments on Hand.
- (1) Enter in column c the amount of negotiable instruments that were not deposited.
 - (2) Enter in column d the amount of negotiable instruments (once deposited) previously entered in column c.
 - (3) Enter in column e the amount computed by adding column c to, and deducting column d from, line 6.3B, line e of the previous day's DD Form 2657.
- f. Complete Line 6.4, Custody or Contingency Cash.
- (1) Enter in column c the amount of custody or contingency cash on hand at the end of day which exceeds the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.
 - (2) Enter in column d the amount of custody or contingency cash on hand at the end of day which is less than the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.
 - (3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.4, column e of the previous day's DD Form 2657.
- g. Complete Line 6.5, Funds with Agents.
- NOTE: Include only the amount of funds at locations other than the disbursing office. Use the amounts on the latest DD Forms 1081 submitted by agents, deputies, or cashiers.
- (1) Enter in column c the dollar amount of funds shown on the latest DD Forms 1081 which exceed the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column d blank.
 - (2) Enter in column d the dollar amount of funds shown on the latest DD Forms 1081 which is less than the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount is entered in this column, leave column c blank.
 - (3) Enter in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.5, column e of the previous day's DD Form 2657.
- h. Complete Line 6.6, Advances to Contractors.
- (1) Enter cash advances given to contractors under advance pool agreements.
 - (2) Enter in columns c, d, and e the amounts computed in the same manner as performance step 4g.
- i. Complete Line 6.7, Cash in Transit.
- (1) Enter in column c the amount of all cash in transit not yet received.

Performance Steps

- (2) Enter in column d the sum of all cash in transit received included in the amounts entered on line 6.7, column c of a previous DD Form 2657.
- (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.7, column e of the previous day's DD Form 2657.
- j. Complete Line 6.8, Payroll Cash.
 - (1) Enter the value of cash held for payday requirements.
 - (2) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- k. Complete Line 6.9, Other.
 - (1) Enter the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.
 - (2) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- l. Complete Line 7.1, Deferred Vouchers.
 - (1) Enter in column c the amount of any paid vouchers that must be recorded as deferred during the business day. (These vouchers are not reported on line 4.1A.)
 - (2) Enter in column d the amount of any vouchers reported on line 4.1A that were deferred (listed in column c) on a previous DD Form 2657.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.1, column e of the previous day's DD Form 2657.
- m. Complete Line 7.2A, Accounts Receivable - Check Overdrafts.
 - (1) Enter in column c the amount of any new check issue overdraft increases supported by an FMS Form 5206, Advice of Check Issue Discrepancy, or an OFs 1017-G, Journal Voucher.
 - (2) Enter in column d the amount of any collections or disbursements against an undercharged appropriation reducing the check issue overdraft amount reported on a previous DD Form 2657.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2A, column e of the previous day's DD Form 2657.
- n. Complete Line 7.2B, Accounts Receivable - Other.
 - (1) Enter in column c the amount of any accounts receivable increases not included on line 7.2A, column c.
 - (2) Enter in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2B, column e of the previous day's DD Form 2657.
- o. Complete Line 7.3, Loss of Funds.
 - (1) Enter in column c any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts that will be reported to the servicing DFAS Center.
 - (2) Enter in column d any recoveries of losses, or reimbursements by the servicing DFAS Center.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.3, column e of the previous day's DD Form 2657.
- p. Complete Line 7.4, Dishonored Checks Receivable.
 - (1) Enter in column c the amount of any dishonored checks received during the business day via an SF 5515, Debit Voucher, that are to be retained in the DO's accountability.
 - (2) Enter in column d the amount of any dishonored checks collected or for which relief has been granted that are currently carried in the DOs accountability.
 - (3) Enter in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.4, column e of the previous day's DD Form 2657.
- q. Complete Lines 7.5 through 7.7.
 - (1) Summarize on Lines 7.5 through 7.7 the U.S dollar equivalents of foreign currency amounts reported on lines 6.1, 6.2B, and 6.5.
 - (2) Enter in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.
 - (3) Leave columns c, d, and e blank.

Performance Steps

- r. Complete Line 8.0, Total Incumbent DO Accountability.
 - (1) Enter the totals of columns c, d, and e by adding lines 6.1 through 7.4.
 - (2) Verify the column e amount. The column e amount is correct if it equals the sum obtained by adding the column c amount to, and deducting the column d amount from, line 8.0, column e of the previous day's DD Form 2657.
5. Prepare Section III - Distribution of Accountability - Predecessor DOs.
 - a. Enter on Line 9.2A, in columns c, d, and e, the total amount of all check overdrafts of the predecessor DO for which the current DO is charged with the responsibility to settle, in the same manner as prescribed for performance step 4m.
 - b. Enter on Line 9.2B, in columns c, d, and e, the total amount of other accounts receivable amounts applicable to previous DOs, in the same manner as prescribed for performance step 4n.
 - c. Enter on Line 9.3, in columns c, d, and e, the total amount of losses of funds incurred by previous DOs, in the same manner as prescribed for performance step 4o.
 - d. Enter on Line 9.4, in columns c, d, and e, the total amount of other accountable items for previous DOs, in the same manner as prescribed for performance step 4p.
 - e. Complete Line 10.0, Total Predecessor DO's Accountability.
 - (1) Enter in columns c, d, and e the total of lines 9.2A through 9.4.
 - (2) Verify the column e amount. The column e amount is correct if it equals the amount obtained by adding the column c amount to, and deducting the column d amount from, line 10.0, column e of the previous day's DD Form 2657.
6. Prepare Section IV - Distribution of Accountability - Combined.
 - a. Enter on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.
 - b. Verify the column e amount. The column e amount is correct if it equals the amount obtained by adding the column c amount to, and deducting the column d amount from, line 11.0, column e of the previous day's DD Form 2657.
 - c. Verify the DD Form 2657 is in balance. Ensure the line 11.0, column e amount equals the line 5.0, column e amount. If the totals are the same, the DD Form 2657 is balanced.
7. Prepare Section V - Distribution of Cash on Hand.
 - a. Enter in the block entitled Foreign Currency - Rate, the applicable foreign currency rate.
 - b. Enter on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.
 - c. Enter the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.
8. Enter in Item 3 the name, rank or grade, and title of the DO (on front of form).
9. Sign in Item 4. The DO or a designated deputy signs in this block.
10. Enter in Item 5 the date the DD Form 2657 is signed.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Entered in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).	—	—
2. Entered in item 2 the date the DD Form 2657 was prepared for.	—	—

Performance Measures

GO **NO-GO**

- 3. Prepared Section I - Transactions Affecting Accountability, by—
 - a. Entering on line 1.0, in the Today column, the amount on line 5.0, in the Today column, of the DD Form 2657 prepared for the previous business day. Entered in the Month-to-Date column the amount on line 5.00 of the SF 1219 prepared for the previous month.
 - b. Entering on lines 2.1A through 2.8, in the Today column, the applicable increases in accountability. Entered in the Month-to-Date column the sum of the Today column amount and the Month-to-Date column amount from the previous day's DD Form 2657.
 - c. Entering on line 2.9, in both the Today and Month-to-Date columns, the sum of all increases in accountability by adding lines 2.1A through 2.8.
 - d. Entering on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.
 - e. Entering on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.
 - f. Entering on line 4.1B, in the Today column, the total of refunds made on collection vouchers.
 - g. Entering on lines 4.1A and 4.1B, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - h. Entering on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.
 - i. Entering on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.
 - j. Entering on line 4.1E, in the Today column, the total of collections classified as appropriation reimbursements less any negative reimbursements, whether from collection or disbursement vouchers.
 - k. Entering on lines 4.1D and 4.1E, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - l. Entering on line 4.1F, in both Today and Month-to-Date columns, the difference between line 4.1C and the sum of lines 4.1D and 4.1E.
 - m. Verifying the Month-to-Date total.
 - n. Entering on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.
 - o. Entering on lines 4.2A and 4.37, in the Month-to-Date column, the same amount as the Today column if the DD Form 2657 was prepared for the first business day of the month. Otherwise, entered the sum of the Today column and the amount from the previous day's DD Form 2657 Month-to-Date column.
 - p. Entering on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.
 - q. Entering on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.
 - r. Verifying the end of day accountability.

- 4. Prepared Section II - Distribution of Accountability - Incumbent DO, by—
 - a. Completing Line 6.1, Designated Depository.

Performance Measures**GO** **NO-GO**

- (1) Entered in column b the name and location of the Limited Depository (LD) and the foreign currency unit, unless scheduled on the back or in an attachment.
 - (2) Entered in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.
 - (3) Entered in column d the U.S. dollar equivalent total of LDA checks issued during the business day.
 - (4) Entered in column e the amount computed by adding the column c amount to and deducting the column d amount from line 6.1, column e of the previous business day's DD Form 2657.
- b. Completing Line 6.2A, U.S. Currency/Coinage on Hand.
- (1) Entered in column c the amount of U.S. Currency and coinage on hand at the end of day which exceeded the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.
 - (2) Entered in column d the amount of U.S. Currency and coinage on hand at the end of the day which was less than the amount of cash on hand from line 6.2A, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.
 - (3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2A, column e of the previous day's DD Form 2657.
- c. Completing Line 6.2B, Foreign Currency and Coinage on Hand.
- (1) Entered in column b the foreign currency unit, unless scheduled on the back or in an attachment.
 - (2) Entered in column c the U.S. dollar equivalent amount of foreign currency and coinage on hand at the end of day which exceeded the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.
 - (3) Entered in column d the U.S dollar equivalent amount of foreign currency and coinage on hand at the end of day which was less than the amount of foreign cash on hand from line 6.2B, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.
 - (4) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.2B, column e of the previous day's DD Form 2657.
- d. Completing Line 6.3A, Undeposited Collections - General.
- (1) Entered in column c the total amount of all SFs 215, Deposit Tickets, prepared, dated, verified as to the items to be deposited, and removed from a deputy's, agent's, or cashier's possession, but still on hand at the close of the business day.
 - (2) Entered in column d the amount of all Deposit Tickets presented or mailed to the bank that were recorded on line 6.3A, column c of the DD Form 2657 for the previous business day.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.3A, column e of the previous day's DD Form 2657.
- e. Completing Line 6.3B, Other Undeposited Instruments on Hand.
- (1) Entered in column c the amount of negotiable instruments not deposited.
 - (2) Entered in column d the amount of negotiable instruments (once deposited) previously entered in column c.

Performance Measures**GO NO-GO**

- (3) Entered in column e the amount computed by adding column c to, and deducting column d from, line 6.3B, line e of the previous day's DD Form 2657.
- f. Completing Line 6.4, Custody or Contingency Cash.
 - (1) Entered in column c the amount of custody or contingency cash on hand at the end of day which exceeded the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.
 - (2) Entered in column d the amount of custody or contingency cash on hand at the end of day which was less than the amount on hand from line 6.4, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.
 - (3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.4, column e of the previous day's DD Form 2657.
- g. Completing Line 6.5, Funds with Agents.
 - (1) Entered in column c the dollar amount of funds shown on the latest DD Forms 1081 which exceeded the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column d was left blank.
 - (2) Entered in column d the dollar amount of funds shown on the latest DD Forms 1081 which was less than the amount of line 6.5, column e, of the previous day's DD Form 2657. If an amount was entered in this column, column c was left blank.
 - (3) Entered in column e the amount computed by adding the column c amount to, or deducting the column d amount from, line 6.5, column e of the previous day's DD Form 2657.
- h. Completing Line 6.6, Advances to Contractors.
 - (1) Entered cash advances given to contractors under advance pool agreements.
 - (2) Entered in columns c, d, and e the amounts computed in the same manner as performance step 4g.
- i. Completing Line 6.7, Cash in Transit.
 - (1) Entered in column c the amount of all cash in transit not yet received.
 - (2) Entered in column d the sum of all cash in transit received included in the amounts entered on line 6.7, column c of a previous DD Form 2657.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 6.7, column e of the previous day's DD Form 2657.
- j. Completing Line 6.8, Payroll Cash.
 - (1) Entered the value of cash held for payday requirements.
 - (2) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- k. Completing Line 6.9, Other.
 - (1) Entered the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.
 - (2) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- l. Completing Line 7.1, Deferred Vouchers.
 - (1) Entered in column c the amount of any paid vouchers that were recorded as deferred during the business day. (These vouchers were not reported on line 4.1A.)
 - (2) Entered in column d the amount of any vouchers reported on line 4.1A that were deferred (listed in column c) on a previous DD Form 2657.

Performance Measures**GO** **NO-GO**

- (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.1, column e of the previous day's DD Form 2657.
 - m. Completing Line 7.2A, Accounts Receivable - Check Overdrafts.
 - (1) Entered in column c the amount of any new check issue overdraft increases supported by an FMS Form 5206, Advice of Check Issue Discrepancy, or an OFs 1017-G, Journal Voucher.
 - (2) Entered in column d the amount of any collections or disbursements against an undercharged appropriation reducing the check issue overdraft amount reported on a previous DD Form 2657.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2A, column e of the previous day's DD Form 2657.
 - n. Completing Line 7.2B, Accounts Receivable - Other.
 - (1) Entered in column c the amount of any accounts receivable increases not included on line 7.2A, column c.
 - (2) Entered in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.2B, column e of the previous day's DD Form 2657.
 - o. Completing Line 7.3, Loss of Funds.
 - (1) Entered in column c any physical losses of cash, food stamps, negotiable instruments, and uncollected dishonored check amounts that will be reported to the servicing DFAS Center.
 - (2) Entered in column d any recoveries of losses or reimbursements by the servicing DFAS Center.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.3, column e of the previous day's DD Form 2657.
 - p. Completing Line 7.4, Dishonored Checks Receivable.
 - (1) Entered in column c the amount of any dishonored checks received during the business day via an SF 5515, Debit Voucher, that were retained in the DO's accountability.
 - (2) Entered in column d the amount of any dishonored checks collected or for which relief was granted that were currently carried in the DOs accountability.
 - (3) Entered in column e the amount computed by adding the column c amount to, and deducting the column d amount from, line 7.4, column e of the previous day's DD Form 2657.
 - q. Completing Lines 7.5 through 7.7.
 - (1) Summarized on Lines 7.5 through 7.7 the U.S dollar equivalents of foreign currency amounts reported on lines 6.1, 6.2B, and 6.5.
 - (2) Entered in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.
 - (3) Left columns c, d, and e blank.
 - r. Completing Line 8.0, Total Incumbent DO Accountability.
 - (1) Entered the totals of columns c, d, and e by adding lines 6.1 through 7.4.
 - (2) Verified the column e amount.
5. Prepared Section III - Distribution of Accountability - Predecessor DOs, by—
- a. Entering on Line 9.2A, in columns c, d, and e, the total amount of all check overdrafts of the predecessor DO for which the current DO was charged with the responsibility to settle, in the same manner as prescribed for performance step 4m.

— —

Performance Measures	<u>GO</u>	<u>NO-GO</u>
b. Entering on Line 9.2B, in columns c, d, and e, the total amount of other accounts receivable amounts applicable to previous DOs, in the same manner as prescribed for performance step 4n.		
c. Entering on Line 9.3, in columns c, d, and e, the total amount of losses of funds incurred by previous DOs, in the same manner as prescribed for performance step 4o.		
d. Entering on Line 9.4, in columns c, d, and e, the total amount of other accountable items for previous DOs, in the same manner as prescribed for performance step 4p.		
e. Completing Line 10.0, Total Predecessor DO's Accountability. (1) Entered in columns c, d, and e the total of lines 9.2A through 9.4. (2) Verified column e.		
6. Prepared Section IV - Distribution of Accountability - Combined, by—	—	—
a. Entering on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.		
b. Verifying the column e amount.		
c. Verifying the DD Form 2657 was balanced.		
7. Prepared Section V - Distribution of Cash on Hand, by—	—	—
a. Entering in the block entitled Foreign Currency - Rate, the applicable foreign currency rate.		
b. Entering on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.		
c. Entering the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.		
8. Entered in Item 3 the name, rank or grade, and title of the DO (on front of form).	—	—
9. Signed in Item 4.	—	—
10. Entered in Item 5 the date the DD Form 2657 was signed.	—	—

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Manage Cash Operations
805A-36A-6112

Conditions: You are the OIC of the cash section of the disbursing branch with a requirement to administer cash activities. You have access to—

1. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
2. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.

Standards: You will meet the standard when you complete the following task with 100% accuracy—

1. Determine the source of funding.
2. Notify the fund source with advance notice of the cash requirements.
3. Use immediate credit procedures.
4. Ensure protection of currency in transit.
5. Verify all cash received prior to acceptance.
6. Use registered mail shipments of currency.
7. Charge any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.

Performance Steps

1. Determine the source of funding.
 - a. Another disbursing office.
 - b. A Federal Reserve Bank (FRB).
 - c. A FRB branch.
 - d. A commercial bank willing to provide the service.
2. Notify the fund source with advance notice of the cash requirements.
 - a. Provide the source with—
 - (1) The date the currency is required.
 - (2) The amount, denominations, and type of currency required.
 - (3) The name and grade or rank of the person to receive the funds.
 - (4) If the funds will be received in person or shipment of funds is required.
 - b. Determine from the source—
 - (1) The type of identification required.
 - (2) If any fees will be charged.
 - (3) Any other procedures peculiar to the institution.
3. Use immediate credit procedures.
 - a. Ensure the bank has an agreement with the U.S. Treasury Department permitting them to receive immediate credit when cashing an exchange-for-cash check for military payroll cash.
 - b. Notify the Treasury at least 2 days before the transaction. Include:
 - (1) The name and location of the disbursing office.
 - (2) The name and address of the bank.
 - (3) The amount of the check.
 - (4) The date the check will be presented to the bank.
 - (5) A statement that the bank requests immediate credit.
 - (6) The disbursing office point of the contact and commercial telephone number.
 - c. Notify the Treasury immediately if the check is not exchanged for cash.

Performance Steps

4. Ensure protection of currency in transit.
 - a. Notify the installation commander and security police (through the command duty officer or other duty officer) with—
 - (1) The time of departure.
 - (2) The destination (the bank or disbursing office).
 - (3) The estimated time of return.
 - (4) The amount of currency.
 - b. Ensure security is provided.
 - (1) Consider—
 - (a) The amount of funds to protect.
 - (b) The distance and terrain to be covered.
 - (c) The type of transportation available.
 - (2) Use
 - (a) Internal assets (personnel and weapons).
 - (b) The local military security police.
 - (c) The local civilian police force.
 - c. Refuse all funds if adequate security cannot be provided.
5. Verify all cash received prior to acceptance.
 - a. Count all non-sealed money prior to acceptance.
 - b. Verify, by bundle, sealed new money bricks (presented with the FRB's packaging intact) at risk.
 - (1) Count the bundle immediately upon opening with witnesses to—
 - (a) The breaking of the seal.
 - (b) The count verification.
 - (2) Claim any discrepancies to the Treasury via the bank the currency was obtained from.
 - (a) Identify the bundle in question.
 - (b) Include a signed statement from the witnesses.
 - (c) Request relief of liability if the claim is not approved.
 - c. Verify all receipts by shipment in front of witnesses using the above procedures, depending upon how the money is packaged.
6. Use registered mail shipments of currency.

Note: This method of obtaining funds is highly discouraged. Use only if no other source of currency is available.

 - a. Send an exchange-for-cash check to a FRB via registered mail.
 - b. Make arrangements with the FRB to pay the registered mail costs.
 - c. Receive notification that the shipment has been made.
 - d. Receive the shipment.
 - e. Verify all cash received.
 - f. Alert the shipper to trace the funds if they have not been received within a reasonable period of time.
 - g. Maintain a copy of the exchange-for-cash check and report the check as funds in transit on the SF 1219, Statement of Accountability, until the cash is received.
7. Charge any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Determined the source of funding.	—	—
2. Notified the fund source with advance notice of the cash requirements.	—	—
3. Used immediate credit procedures.	—	—
4. Ensured protection of currency in transit.	—	—
5. Verified all cash received prior to acceptance.	—	—
6. Used registered mail shipments of currency.	—	—
7. Charged any bank charges or shipping costs to the operation and maintenance funds of the disbursing activity.	—	—

Evaluation Guidance:

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

References

Required

DFAS-IN REG 37-1
DODFMR 7000.14-R, VOL 5

Related

**Employ Procedures for Exchange of Cash to Treasury Check
805A-36A-6116**

Conditions: You are OIC of a finance office and an organization has come to you with cash requesting a treasury check. You have access to—

1. General Office Supplies.
2. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
3. Theater Policies.
4. Local SOPs.

Standards: Issue a treasury check when requested by an outside organization, or for currency belonging to a deceased or missing service member with 100% accountability.

Performance Steps

1. Review the check cashing procedures.
2. Consult the Finance Officer (FO) for guidance in establishing—
 - a. The types of negotiable instruments to exchange for cash.
 - b. The daily and monthly dollar limitations of each type of negotiable instrument exchange transaction.
 - c. The procedures for granting exceptions to policy for the type and limitation of each exchange transaction.
3. Establish controls for cashing negotiable instruments.
 - a. The use of the DD Form 2664, Currency Exchange Record to record each transaction.
 - b. The types of negotiable instruments to exchange for cash.
 - c. The daily and monthly dollar limitations of each type of negotiable instrument exchange transaction.
 - d. Instructions for cashing negotiable instruments.
 - e. Personnel authorized to cash negotiable instruments.
 - f. The procedures for granting applicable exceptions to policy.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Reviewed the check cashing procedures.	—	—
2. Consulted the Finance Officer (FO) for guidance.	—	—
3. Established controls for cashing negotiable instruments.	—	—

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Dispose of Currency and Coin Under Special Circumstances
805A-36A-6118

Conditions: It appears your unit's position will be overrun and you must dispose of currency and coin to prevent its capture and use by the enemy. You have access to—

1. General Office Supplies.
2. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures, Chapter 18.
3. Incendiary Device.
4. FM 1-06, Financial Management Operations.
5. DD Form 2669, Destruction Schedule.

Standards: Destroy paper currency and dispose of coins with 100% accountability on DD Form 2669.

Performance Steps

1. Destroy paper currency.
 - a. Prepare a DD Form 2669, Destruction Schedule.
 - (1) Prepare in an original and three copies. List:
 - (a) The type of note.
 - (b) The serial number of each note.
 - (c) The denomination of each note.
 - (d) The reason for destruction.
 - (2) Prepare an abbreviated DD Form 2669 if time does not permit full preparation.
 - (a) The type of note.
 - (b) The amount of notes by denomination.
 - (c) The reason for destruction.
 - b. Burn all currency completely to ashes.
 - c. Use an alternative method of destruction only if it is impossible to completely burn the currency.
 - (1) Shred.
 - (2) Pulp.
 - (3) Use of a caustic substance.
 - (4) Completely destroy the original character and appearance of the currency.
 - d. Ensure witnesses are present.
 - (1) Three disinterested commissioned officers.
 - (2) At least one senior in rank to the Disbursing Officer (DO).
 - (3) Enter the name, rank, and signature of each witness on the DD Form 2669.
2. Dispose of coins.
 - a. Prepare a DD Form 2669 as above, except that only the denomination and value of each denomination is listed.
 - b. Scatter the coins in deep bodies of water.
 - c. Use an alternative method of disposal only if no suitable bodies of water are present.
 - (1) Bury.
 - (2) Fuse or mutilate to make them unrecognizable as coins.
 - d. Ensure witnesses are present.
 - (1) Witnesses can be—
 - (a) Two disinterested commissioned officers.
 - (b) Two disinterested non-commissioned officers.
 - (c) Two reliable U.S. citizens.
 - (d) Any combination of the above individuals.
 - (2) Enter the name, rank, and signature of each witness on the DD Form 2669.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Destroyed paper currency.	—	—
2. Disposed of coins.	—	—
3. Prepared a Destruction Schedule (DD Form 2669).	—	—

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5
 FM 1-06 (FM 14-100)

Related

Supervise Cashier Operations

805A-36A-6136

Conditions: You require cashiers to conduct business in your office and you have Soldier and civilian cashiers working for you. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Cashier cages or secure operating areas.
3. Field safes.
4. Written cashier standard operating procedures (SOP).
5. General Office Supplies.
6. FM 1-06, Financial Management Operations.
7. Local SOP.
8. Local Policy Letters.

Standards: You will meet the standard of 100% accuracy when you—

1. Nominate for appointment the required number of cashiers required to support the AOR.
2. Investigate the personal history of the individuals considered for the position.
3. Provide written instructions to the cashier immediately after appointment without error. Ensure cashier read and understands the cashier's SOP.
4. Train the individual selected for duty as a cashier in the handling, and accounting for cash and negotiable instruments, and in cash control.
5. Provide each cashier with a separate and secure safe, vault, or secure container.
6. Ensure adequate security and protection for funds and vouchers.

Performance Steps

1. Appoint the appropriate number of cashiers to meet FM support requirements.
 - a. Determine the number of cashiers required based on historical workload information.
 - b. Increase or decrease the number of cashiers appointed based upon the expected workload.
 - c. Ensure a minimum of two cashiers are appointed at all times.
2. Investigate the personal history of the individuals considered for cashier positions.
 - a. Review a Soldier's Master Military Pay Account for excessive debts.
 - b. Check with the Soldier's unit commander for any derogatory information.
 - c. Check with the provost marshal's office for any derogatory information.
 - d. Check with the security division for any derogatory information.
 - e. Review a civilian's personnel record for any derogatory information.
 - f. Obtain advice from the local staff judge advocate's office prior to extending the investigation of a civilian beyond their personnel record.
3. Train the individual selected for duty as a cashier in the handling of cash and N.I. instruments and in cash control prior to appointment as a cashier.
4. Provide written instructions to the cashier immediately after appointment.
 - a. Ensure the cashier reads and understands the instructions prior to commencing duty.
 - b. Ensure the cashier signs the instructions prior to commencing duty.
5. Provide the cashier with a separate safe, vault, or secure container for storage of funds when not on cashier duty.

Performance Steps

6. Ensure maximum protection for funds and vouchers as follows:
 - a. Provide each cashier with a separate and secured working area.
 - b. Minimize the noise and customer foot traffic. Minimize distractions to decrease distracters.
 - c. Ensure the cashier, whenever leaving the assigned cashier enclosure, either:
 - (1) Locks the funds and vouchers in the cash drawer.
 - (2) Places the funds and vouchers in the assigned safe, vault or secure container.
 - (3) Makes a settlement with the Disbursing Officer (DO), Deputy DO, as appropriate.
 - d. Ensure that under no circumstances will one cashier have access to or make disbursements from funds entrusted to another cashier.
 - e. Reconcile the DD Form 2665, Daily Agent Accountability Summary at the close of each business day.
 - f. Determine amount of any discrepancies and take appropriate actions.
 - g. Reduce the total cash entrusted to the cashier, including foreign currency and paid vouchers, so the amount held overnight and carried forward to the next day does not exceed the amount determined by the DO.
 - h. Ensure compliance with local standard operating procedures (SOP) concerning physical security and testing of the alarm system.
 - i. Ensure compliance with safeguarding of funds and testing of the alarm system (if applicable).

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Appointed the minimum number of cashiers required.	—	—
2. Investigated the personal history of the individuals considered for cashier positions.	—	—
3. Trained the individual selected for duty as a cashier in the handling of monetary instruments and in cash control prior to appointment as a cashier.	—	—
4. Provided written instructions to the cashier immediately after appointment.	—	—
5. Provided the cashier with a separate and secure receptacle for storage of funds when not on cashier duty.	—	—
6. Ensured maximum protection for funds and vouchers.	—	—

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)

Related

Inspect a Disbursing Office for Physical Security Compliance
805A-36A-6162

Conditions: You are to assume responsibility of a Disbursing Office. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Vol 5, Disbursing Policy and Procedures.
2. Disbursing Office.
3. Applicable Physical Security Regulations.
4. Physical Security Inspection Form.
5. Historical Physical Security Paperwork.
6. AR 190-13, The Army Physical Security Program.
7. FM 3-19.30, Physical Security.

Standards: The standard will be met when you perform the following steps with 100% accuracy:

1. Personnel access is restricted to authorized personnel only.
2. Intrusion Detection System (IDS) are properly utilized (if applicable).
3. Vaults, safes, and other storage containers are properly used.
4. Cashier operations are secure.
5. Other physical security measures are in place.

Performance Steps

1. Ensure personnel access is restricted.
 - a. Verify protective barriers are in place to prevent unauthorized personnel access to the work, vault, and safe areas.
 - b. Verify access to the working area is conspicuously marked "AUTHORIZED PERSONNEL ONLY."
 - c. Verify an access roster is posted indicating personnel authorized to be in the office unescorted.
 - d. Verify an access roster is posted indicating personnel authorized to be in the office escorted.
 - e. Verify that keys to the disbursing office are strictly controlled.
2. Ensure the Intrusion Detection System (IDS) is properly used (if applicable).
 - a. Verify the IDS provides maximum protection of the disbursing office.
 - b. Verify that the disbursing office is protected by at least two of the three following levels of protection:
 - (1) Penetration.
 - (2) Motion.
 - (3) Point detection.
 - c. Verify the existence of the IDS is posted at all entrances to the disbursing office.
 - d. Verify the IDS is tested at least semiannually.
 - e. Verify that the IDS monitors are trained.
3. Ensure all vaults, safes, and other storage containers are properly used.
 - a. Verify currency and negotiable instruments are stored in containers with the following minimum requirements (based upon the value of the funds):
 - (1) Under \$7,500.00, the funds are stored in a container the commander has deemed adequate.
 - (2) Between \$7,500.00 and \$49,999.99, the funds are stored in any security container that:
 - (a) Carries a class 1 or 5 General Services Administration (GSA) security rating or is a burglary resistant safe carrying at least an Underwriters' Laboratories' (UL) classification of Tool Resistant Safe, TL-15 (e.g., will resist forced entry for 15 minutes).

Performance Steps

- (b) Has a Group 1R combination lock.
 - (3) Over \$50,000.00, the funds are stored in a burglary resistant safe or vault that:
 - (a) Carries at least an UL classification of Tool Resistant Safe, TL-30 (e.g., will resist forced entry for 30 minutes).
 - (b) Has a Group 1R combination lock.
 - b. Verify all vouchers, ledgers, and other disbursing related records are stored in any container authorized for funds in excess of \$7,499.99, as described above.
 - c. Verify that the vault is not positioned against an outside wall. If it is, verify the area outside of the building is fenced where the vault is positioned.
 - d. Verify each individual entrusted with funds is provided the exclusive use of an adequate storage container.
 - e. Verify that all storage containers on rollers or weighing less than 750 pounds are stored in a vault or secured in such a way to prevent movement.
 - f. Verify the combinations of all vaults, safes, and other storage containers are changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.
 - g. Verify a record of combination changes is kept inside each vault, safe, and container.
 - h. Verify the combination dial to each vault, safe, and container is shielded to prevent the possibility of the combination being observed.
 - i. Verify the name and phone number of the accountable individual is posted on the inside of each vault, safe, and container.
 - j. Verify all spare keys for non-combination containers are stored in separate, sealed envelopes in the vault.
 - k. Verify the combination to the vault is stored in a sealed envelope in a secure container at the installation security office.
4. Ensure cashier operations are secure.
- a. Verify that each cashier has access only to their funds.
 - b. Verify each cashier cage has a safe or locking drawer to secure funds in when absent.
 - c. Verify cashiers secure their cages when absent.
 - d. Verify there is only one cashier operating per cashier cage.
 - e. Verify that cashier cages are as close as possible to vaults.
 - f. Verify the overall construction of cashier cages is adequate (e.g., thickness, strength, protective window, bars, only one entrance, adequate lighting, etc).
 - g. Verify armed guards are present if the alarm system is not working properly.
 - h. Verify an alarm activation device is present and operational in each cashier cage (i.e., a foot alarm).
5. Ensure other physical security measures are in place.
- a. Verify there is adequate lighting over all entrances and exits to the disbursing office.
 - b. Verify all windows, doors, and other openings are protected by securely fastened bars, grills, or chain link screens.
 - c. Verify all protective barriers on windows and hinges on doors are on the inside of the disbursing office.
 - d. Verify armed guards are available to escort funds to and from the disbursing office.
 - e. Verify adequate fire protection is available.
 - f. Verify all windows and doors are barred and/or locked at all times after business hours.
 - g. Verify random security checks of the disbursing office are made after business hours.
 - h. Verify security devices for check signing machines, meters, and signature plates are kept in the custody of the Disbursing Officer (DO) or authorized Deputy DO at all times.
 - i. Verify all agents have an armed guard and their own secure container when receiving or returning funds.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Ensured personnel access was restricted.	—	—
2. Ensured the Intrusion Detection System (IDS) was properly used.	—	—
3. Ensured all vaults, safes, and other storage containers were properly used.	—	—
4. Ensured cashier operations were secure.	—	—
5. Ensured other physical security measures were in place.	—	—

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

References

Required	Related
AR 190-13	
DODFMR 7000.14-R, VOL 5	
FM 3-19.30	

Subject Area 2: Pay Support

Perform Travel Pay Management Procedures
805A-36A-6011

Conditions: You are the OIC of the Travel Section and you are presented with a travel authorization or settlement voucher. You have access to—

1. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
2. DoD Financial Management Regulation 7000.14-R, Volume 9, Travel Policy and Procedures.
3. Joint Federal Travel Regulation, Volume 1.
4. Joint Travel Regulation, Volume 2.
5. General Office Supplies.

Standards: You must perform the steps listed below with 100% accuracy:

1. Review the travel claims to verify the entitlement is correct.
2. Review the travel advance to verify the payment is correct.

Performance Steps

1. Review voucher to verify—
 - a. The voucher is prepared correctly.
 - b. Admin data is correct.
 - c. Any prior payments are annotated.
 - d. Signature of the claimant is on the voucher.
 - e. The claim is substantiated.
 - f. Travel orders are provided with the voucher.
 - g. All original receipts for items \$75.00 or greater and all lodging receipts are provided with the voucher.
 - h. A statement by the traveler is obtained for lost or destroyed receipts.
 - i. Any special items (i.e., conference fees, registration fees, rental car, etc.) are:
 - (1) Authorized in the traveler's orders.
 - (2) Approved by the order approving official on the travel claim.
 - j. Fraudulent claims are not paid.
 - k. Do not allow a claim for an expense if there is reasonable suspicion of it being falsified.
 - l. Deny per diem payments for every day a claim for lodging, meals, or incidentals is reasonably suspected as being falsified.
 - m. Report the questionable claim to the supervisor for possible action by the suspect's commander, the Criminal Investigation Division, or Military Police Investigator.
 - n. Sign or initial voucher.
2. Review travel advance to verify—
 - a. Travel orders are valid.
 - b. The claimant does not have a Government travel charge card.
 - c. The advance is no more than 80% of the authorized per diem rate.
 - d. Payment is not made earlier than 10 work days before travel commences.
 - e. Only one advance is paid per order.
 - f. Payment for temporary duty (TDY) travel in excess of 30 days is paid as an accrued per diem payment.
 - g. All payments are processed via EFT when possible.
 - h. The use of DD Form 1351, Travel Voucher, for individual travel advances.

Performance Steps

- i. The use of a DD Form 1351-6, Multiple Travel Payments List for group travel advances.
- j. Travel advances are settled within 5 days of completion of travel.
- k. Sign or initial voucher.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Ensured travel claims were processed.	_____	_____
a. Ensured the correct voucher was submitted.		
b. Ensured the voucher was prepared correctly.		
c. Ensured the claim was substantiated.		
d. Ensured the payment was made.		
e. Ensured fraudulent claims were not paid.		
f. Ensured the vouchers were correctly dispositioned.		
2. Ensured advance travel payments were processed.	_____	_____
a. Did not make an advance to a Government credit card holder.		
b. Paid no more than 80% of the authorized per diem rate to non-cardholders.		
c. Did not pay earlier than 10 days before travel commenced.		

Evaluation Guidance:

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

References

Required

- DFAS-IN REG 37-1
- DODFMR 7000.14-R, VOL 9
- JFTR VOL 1
- JTR, VOLUME II

Related

Verify Military Pay Vouchers
805A-36A-6401

Conditions: You are working in a Military Pay office and received a request for an Advance or Casual payment with access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. AR 37-104-4, Military Pay and Allowances Policy.
3. DD Form 2560, Advance Pay Certification/Authorization.
4. DA Form 2142, Pay Inquiry.
5. Calculator.
6. Current Pay Rate Charts.

Standards: Validate a military pay voucher for an Advance or Casual payment with 100% accuracy—

1. Verify documentation substantiating an Advance Payment.
2. Verify documentation substantiating a Casual Payment.
3. Verify computation of an Advance Payment.
4. Verify computation of a Casual Payment.

Performance Steps

1. Verify the documentation substantiating an advance payment.
 - a. Ensure a completed DD Form 2560, Advance Pay Certification/Authorization is submitted with a copy of the Soldier's permanent change of station (PCS) orders attached.
 - b. Ensure the DD Form 2560 is signed as approved by the appropriate individual.
 - (1) Ensure the Soldier's unit commander has approved the advance for all Soldiers in pay grades of E-1 to E-4.
 - (2) Ensure the commander or a designated officer or civilian in the chain of command senior to the requester has approved the request for—
 - (a) A second or third advance.
 - (b) An advance in an amount of more than 1 month's basic pay less deductions.
 - (c) More than a 12-month repayment schedule.
 - (d) Payment later than 60 days after arrival at the new duty station.
 - (e) Payment earlier than 30 days before departure from the current duty station.
 - (3) Ensure the Soldier has signed the DD Form 2560 in all other cases.
 - c. Ensure the purpose of the advance payment is—
 - (1) To provide the Soldier with the funds to meet extraordinary expenses incident to a PCS move.
 - (2) To assist with expenses not typical of day-to-day living, that precede or exceed authorized reimbursements.
 - (3) Not to provide the Soldier funds for expenses covered by advances of other entitlements (travel and transportation allowances; packing and shipping costs; housing allowances, dislocation allowance), if taken.
 - d. Ensure the payment requested does not exceed—
 - (1) One month's advance pay at the old duty station.
 - (2) One month's advance pay en route to the new duty station, if no advance is received at the old duty station.
 - (3) One month's advance pay at the new duty station, if one month's advance pay is received at the old duty station or while en route to the new duty station.

Performance Steps

- (4) Up to three month's advance pay at the new duty station, if no advance is received at any other time.
 - e. Ensure the period of proration requested does not exceed—
 - (1) 24 months when justified by the Soldier that repayment within 12 months would create a severe hardship and the justification is approved by the Soldier's commander (see performance step 1b above).
 - (2) 12 months in all other cases.
 - f. Ensure justification is provided in all cases of a request for more than one month's advance pay and more than 12 months proration. The justification must—
 - (1) Be in writing.
 - (2) Itemize all the expenses to be incurred.
 - (3) State any extenuating circumstances considered exceptions to normal circumstances.
 - (4) State any severe hardships considered exceptions to normal circumstances.
2. Verify the documentation substantiating a casual payment.
 - a. Ensure a DA Form 2142, Pay Inquiry, is completed.
 - b. Ensure the overseas area local payment is valid (does not include Alaska and Hawaii).
 - (1) Ensure the DA Form 2142 is signed by the Soldier's commander authorizing the payment.
 - (2) Ensure an on-base military banking facility is not readily available.
 - c. Ensure a local payment is not made at any time for an area in the continental United States, Alaska, or Hawaii.
 - d. Ensure an emergency payment is valid.
 - (1) Payment is authorized at any location.
 - (2) Ensure the DA Form 2142 is signed by the Soldier's commander authorizing the payment.
 - (3) Ensure the reason for the payment is an emergency.
 - (a) No pay is received on a regular payday and payment is needed within 24 hours.
 - (b) A major medical emergency or death in the Soldier's immediate family and payment is needed within 24 hours.
 - (c) An emergency travel advance when the Soldier does not have a government travel card.
 - (d) A discharge gratuity and payment is needed within 24 hours (if required in accordance with (IAW) DoDFMR 7000.14-R, Volume 7A, Table 35-11).
 - (e) A death gratuity payment to a beneficiary and payment is needed within 24 hours.
 - (f) An evacuation allowance when dependents must be evacuated due to a natural disaster or life threatening situation.
3. Verify the computation of an advance payment.
 - a. Calculate one month's basic pay.
 - b. Deduct the following amounts from the basic pay calculated:
 - (1) Any forfeiture of pay.
 - (2) Montgomery G.I. Bill deduction.
 - (3) Federal and state income tax withholding.
 - (4) Federal Insurance Contributions Act (FICA) deduction.
 - (5) Serviceman's Group Life Insurance (SGLI) deduction.
 - (6) Armed Forces Retirement Home (AFRH) deduction.
 - (7) Tricare Dental Plan payment.
 - (8) Monthly repayment of a prior advance payment.
 - (9) Any debt owed, whether a monthly installment or a one-time collection.
 - (10) Garnishments of pay.
 - (11) Statutorily ordered support deductions.
 - (12) Court-ordered bankruptcy payments.
 - (13) Any voluntary allotments in effect.
 - c. Multiply the result by the number of months advance pay requested and authorized.
 - d. Do not pay more than any specific amount requested.

Performance Steps

4. Verify the computation of a casual payment.
 - a. Verify the overseas area local payment amount does not exceed—
 - (1) The net amount due for a bonus payment.
 - (2) The net amount due for an annual special pay.
 - (3) The net amount of separation pay.
 - (4) The net amount of accrued pay and allowances earned to date.
 - (5) The health and comfort payment requested, as determined by the commander.
 - b. Verify an emergency payment amount does not exceed—
 - (1) The net amount of accrued pay and allowances earned to date.
 - (2) The computed advance travel payment, as determined in accordance with the Joint Federal Travel Regulation (JFTR).
 - (3) The amount of the discharge gratuity payment.
 - (4) The net amount of a death gratuity payment.
 - (5) The evacuation allowance authorized by the Soldier.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Verified the documentation substantiating an advance payment.	—	—
2. Verified the documentation substantiating a casual payment.	—	—
3. Verified the computation of an advance payment.	—	—
4. Verified the computation of a casual payment.	—	—

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

References**Required**

AR 37-104-4

DODFMR 7000.14-R, VOL 7A

Related

Subject Area 3: Fund the Force

Certify Accounts Payable Documents

805A-36A-6013

Conditions: You work in a Commercial Vendor Service (CVS) section and receive a contract, invoice, and receiving report with access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. DoD Financial Management Regulation 7000.14-R, Volume 10, Contract Payment and Procedures.
3. DFAS-IN Manual 37-100-FY, The Army Management Structure.
4. Federal Acquisition Regulation (FAR).
5. Defense Federal Acquisition Regulation Supplement (DFAR).
6. SF 33, Solicitation, Offer, and Award.
7. SF 1449, Solicitation/Contract/Order for Commercial Items.
8. DD Form 1155, Order for Supplies or Services and copy 8.
9. SF 44, U.S. Government Purchase Order-Invoice-Voucher.
10. DD Form 250, Material Inspection and Receiving Report.
11. DA Form 3953, Purchase Request and Commitment.
12. Invoices.
13. SF 1034, Public Voucher for Purchases and Services Other Than Personal.
14. Standard Finance System (STANFINS)/General Fund Enterprise Business System (GFEBS).
15. Finance Logistics (FINLOG) Online.
16. Logistics Information Warehouse (LIW).
17. Local Policy.

Standards: Validate accounts payable documents and prepare voucher(s) for payment with 100% accuracy by completing the following steps:

1. Verify the payment packet was complete.
2. Verify the purchase agreement was valid.
3. Verify the receiving report was valid.
4. Verify the invoice was valid.
5. Verify the payment voucher was prepared correctly.
6. Correct any discrepancies on the payment voucher.
7. Verify proof of Pre-validation by ensuring the print out from FINLOG, STANFINS, GFEBS, or LIW was present.
8. Certify the voucher for payment.
9. Forward the certified payment voucher to disbursing.

Performance Steps

1. Receive a payment packet from a voucher examiner.
2. Verify the payment packet is complete.
 - a. Ensure the purchase agreement is included. The purchase agreement will be one of the following:
 - (1) SF 33, Solicitation, Offer and Award, or SF 1449, Solicitation/Contract/Order for Commercial Items.
 - (2) DD Form 1155, Order for Supplies or Services.
 - (3) SF 44, Purchase Order-Invoice-Voucher.

Performance Steps

- b. Ensure the receiving report is included. The receiving report will be one of the following:
 - (1) Copy 8 of the DD Form 1155.
 - (2) DD Form 250, Material Inspection and Receiving Report.
 - (3) SF 44.
 - c. Ensure the invoice is included. The invoice will be one of the following:
 - (1) Invoice from a vendor.
 - (2) SF 44.
 - d. Ensure the payment voucher is included. The payment voucher will be one of the following:
 - (1) DD Form 1155.
 - (2) SF 1034 (Ch. 1).
 - (3) SF 44.
 - e. Ensure the contract has been Pre-validated using a printout from one of the following prior to certifying the payment:
 - (1) Finance Logistics (FINLOG) Online (<https://www.finlog.army.mil/>).
 - (2) Logistics Information Warehouse (LIW). (<https://liw.logsa.army.mil/>).
 - (3) Standard Finance System (STANFINS)/General Fund Enterprise Business System (GFEBs).
3. Verify the purchase agreement is valid.
 - a. Ensure the contracting officer is appointed on orders.
 - b. Ensure the ordering officer is appointed on orders.
 - c. Ensure the articles or services purchased or to be purchased is legal based upon the type or purchase agreement.
 - d. Ensure the amount of the articles or services purchased or to be purchased is legal based upon the type or purchase agreement.
 4. Verify the receiving report is valid.
 - a. Ensure the receiving report is date stamped indicating it was received in the accounts payable section.
 - b. Ensure the purchase agreement number on the receiving report is correct. Verify against the purchase agreement.
 - c. Ensure the vendor's name and address is correct. Verify against the purchase agreement.
 - d. Ensure the description of the article or service provided is correct. Verify against the purchase agreement.
 - e. Ensure the unit price of the articles provided does not exceed the agreed upon amount. Verify against the purchase agreement.
 - f. Ensure the quantity of the articles provided does not exceed what was agreed to. Verify against the purchase agreement.
 - g. Ensure the total amount charged for each article received is computed correctly.
 - h. Ensure the person who received the articles or service signed and dated the receiving report.
 5. Verify the invoice is valid.
 - a. Ensure the invoice is date stamped indicating it was received in the accounts payable section.
 - b. Ensure the invoice is not billing for more than what was received. Verify the invoice against the receiving report.
 - c. Ensure the vendor's name and address is correct. Verify against the receiving report and purchase agreement.
 - d. Ensure the invoice has an invoice date on it.
 - e. Ensure the purchase agreement number on the invoice is correct. Verify against the purchase agreement.
 - f. Ensure the description of the article or service provided is correct. Verify against the purchase agreement and receiving report.
 - g. Ensure the unit price of the articles provided does not exceed the agreed upon amount. Verify against the purchase agreement.
 - h. Ensure the quantity of the articles provided matches what was received. Verify against the receiving report.

Performance Steps

- i. Ensure the total amount charged for each article received is computed correctly.
- j. Ensure the total amount billed on the invoice is computed correctly.

6. Verify the payment voucher is prepared correctly.

a. DD Form 1155.

- (1) Ensure the payment due date (PDD) in block 19 is computed correctly.
- (2) Ensure the amounts in block 23 are computed correctly.
- (3) Ensure the total in block 25 is computed correctly.
- (4) Ensure any discount taken or interest charged annotated in block 29 is computed correctly.
- (5) Ensure the voucher examiner initialed in block 30.
- (6) Ensure the correct type of payment is annotated in block 31. For partial payments, ensure the payment number is annotated.
- (7) Ensure the amount verified correct for in block 33 is computed correctly.
- (8) Ensure the accounting classifications and the corresponding amounts in block 17 are correct.
- (9) Ensure the signature block for the certifying officer in block 36 is correct.

b. SF 1034.

- (1) Ensure the current date is in the "Date Voucher Prepared" block.
- (2) Ensure the "Contract Number and Date" block is correct. Verify against the purchase agreement.
- (3) Ensure the "Requisition Number and Date" block is correct. Verify against the purchase agreement.
- (4) Ensure the "Payee's Name and Address" block is correct. Verify against the purchase agreement.
- (5) Ensure the "Date Invoice Received" block is stamped by the billing office.
- (6) Ensure the "Discount Terms" block indicates the correct terms offered. Verify against the purchase agreement and invoice.
- (7) Ensure the "Number and Date of Order" block has the correct invoice number and date.
- (8) Ensure the "Date of Delivery or Service" has the correct receiving report number and date from the BRC or earlier of the CAD or AOG.
- (9) Ensure the "Articles or Services," "Quantity," and "Unit Price" blocks list all the articles or services billed and their respective quantity and price. Verify against the purchase agreement, receiving report, or invoice. Ensure the standard statement "per detailed bill herewith attached dated DDMMYY" (where DD is the invoice day, MM is the invoice numeric month, and YY is the last two digits of the invoice year) is annotated in the "Articles or Services" block.
- (10) Ensure the PDD in the "Articles or Services" block is computed correctly.
- (11) Ensure the "Amount" block is computed correctly.
- (12) Ensure the amount in the "Total" block is computed correctly.
- (13) Ensure any discount taken or interest charged annotated in the "Differences" block is computed correctly.
- (14) Ensure the amount in the "Amount Verified Correct For" block is computed correctly.
- (15) Ensure the correct type of payment is annotated in the "Payment" block. For partial payments, ensure the payment number is annotated.
- (16) Ensure the voucher examiner initialed in the "Signature or Initials" block.
- (17) Ensure the signature block for the certifying officer in the certifying officer block is correct.
- (18) Ensure the accounting classifications and the corresponding amounts in the "Accounting Classification" block are correct. Verify the accounting classifications against the purchase agreement.

c. SF 44

- (1) Ensure the correct payment due date if meat or agricultural commodities.
- (2) Ensure the correct amount is annotated in the certification block.
- (3) Ensure any discount taken or interest charged is annotated in the "Differences" block is computed correctly.

Performance Steps

- (4) Ensure the amount "Amount Verified Correct For" block is computed correctly along with the voucher examiner initials.
 - (5) Ensure the accounting classification and the corresponding amounts in the "Accounting Classification" block are correct.
7. Verify proof of Pre-validation by ensuring the print out from FINLOG, STANFINS, GFEBs, or LIW is present. Pre-validation is done to avoid a duplicate payment and/or a Negative Un-liquidated Obligation (NULO). Total Obligation amount minus the total amount disbursed equals Un-liquidated Obligation (ULO). Pre-validate as follows:
 - a. Ensure the disbursement amount is matched to the particular obligation before the disbursement is made.
 - b. Verify the total amount of the contract has been obligated on the appropriate Line of Accounting (LOA) as stated in the contract and DA Form 3953, Purchase Request and Commitment. If amounts do not match, will need a modification to contract and/or a funds increase document.
 - c. Verify a payment for this packet has not already posted to STANFINS/GFEBs by checking LIW or FINLOG and the DA Form 3900, Bills Register Supplies and Services Non-Personal. If already posted do not process and return a copy of the previous payment voucher to the customer showing the payment was already processed.
8. Correct any discrepancies on the payment voucher.
 - a. Make pen and ink changes to the original voucher.
 - b. Return the payment packet to the voucher examiner for resolution.
9. Certify the voucher for payment.
 - a. Sign block 36 of the DD Form 1155.
 - b. Sign on the "Authorized Certifying Officer" line of the SF 1034.
 - c. Sign on the "Authorized Certifying Officer" line of the SF 44.
10. Forward the certified payment voucher to disbursing.
11. Receive all incoming documents in the control section.
 - a. Sort documents by type.
 - b. Date stamp all documents as they are received.
12. Check documents for required information and validity.
 - a. Ensure procurement documents have the correct—
 - (1) Contract or purchase order number.
 - (2) Signatures, if required.
 - (3) Accounting classification(s).
 - b. Ensure the receiving report acceptance of goods block is complete.
13. Match the documents with the corresponding contract folder to ensure—
 - a. Each document is the correct document required.
 - b. Each document has the correct contract number.
14. Update the bills register cards by recording information from the—
 - a. Contract or purchase order.
 - b. Invoice.
 - c. Receiving report.
15. Place documents in the appropriate maintenance file.
 - a. Document awaiting file.
 - b. Central contract file.
 - c. Ready to disburse file
16. Receive a documentation packet for payment.
17. Determine if the documentation packet is complete.

Performance Steps

- a. Ensure the purchase agreement is included. The purchase agreement will be one of the following:
 - (1) SF 33, Solicitation, Offer and Award, or SF 1449, Solicitation/Contract/Order for Commercial Items.
 - (2) DD Form 1155, Order for Supplies or Services.
 - b. Ensure the receiving report is included. The receiving report will be one of the following:
 - (1) Copy 8 of the DD Form 1155.
 - (2) DD Form 250, Material Inspection and Receiving Report.
 - c. Ensure the invoice from the vendor is included.
 - d. Take action to obtain the missing documents when required.
18. Determine which payments must be made first. Prioritize the payments by payment due date (PDD) or per unit standard operating procedure (SOP).
- a. Make all payments requiring interest first.
 - b. Pay the vendors that offer discounts the government is able to take.
 - c. Pay the net 30 payments by due date to avoid paying interest charges.
19. Determine the PDD and amount of the payment.
- a. Pay for goods actually received and accepted. Compare the receiving report with the invoice to ensure what is billed for has been received and accepted.
 - b. Do not exceed the contracted unit price, number of items, or total amount.
 - c. Pay the amount stated on invoice when it is advantageous to the government (unless it is the result of a math error).
 - d. Pay for freight when freight on board (FOB) is other than destination.
 - e. Accept all discounts. The PDD for discounts is calculated by adding the number of days in the discount terms to the date of the invoice. Apply the discount percentage against the invoice amount (after correcting any math errors).
 - f. Compute the acceptance of goods (AOG) date.
 - (1) The AOG date refers to the inspection or "OK" of the goods or services provided.
 - (2) The actual acceptance date is the specific date the requesting activity received and accept the goods or services.
 - (3) The receipt of goods (ROG) date refers to when the good or service is in the possession of the receiving activity (This is also known as delivery of goods). This date is annotated on the receiving report.
 - (4) The constructive acceptance date is determined by adding 7 calendar days to the ROG date. If there is only one date on the receiving report, it is used as the ROG date.
 - g. The Discount Payment Due Date (DPDD) is computed by adding the days in the terms to the date of invoice. The NET 30 Payment Due Date (PDD) is computed by comparing the date the invoice is received in the billing office with the earlier date of the CAD and AOG, and adding 30 days to the latter of the two days.
 - h. Pay interest for late payments. (Do not pay if less than \$1.00.)
 - (1) If the expected check payment date (ECPD) is after the net 30 day mark, interest is owed.
 - (2) Compute the number of days late by subtracting the PDD from the ECPD.
 - (3) If the number of days the payment is late is less than 30, compute the amount owed using simple interest.
 - (4) If the payment is more than 30 days late, compute the amount due using compound interest.
 - i. Determine the status of the payment.
 - (1) Final payment. The receiving report is marked final. All the goods or services agreed to in the contract have been received and billed for.
 - (2) Partial payment. The receiving report is marked partial. Some of the goods or services agreed to in the contract have been received and/or billed for.
20. Prepare the payment voucher.
- a. Complete a DD Form 1155 as the payment voucher if there's no automated system in the office.
 - (1) Complete block 29 for any interest payments, discounts taken, or invoice errors.

Performance Steps

- (2) Place your initials in block 30.
- (3) Put the amount of the payment in block 31.
- b. Complete an SF 1034 as the payment voucher.
 - (1) Enter the current date in the "Date Voucher Prepared" block.
 - (2) Enter the contract number and date from the purchase agreement in the "Contract Number and Date" block.
 - (3) Enter the payee's name and address from the purchase agreement in the "Payee's Name and Address" block.
 - (4) Enter the date the invoice is received in the "Date Invoice Received" block.
 - (5) Enter the payment terms used to compute the payment in the "Discount Terms" block.
 - (6) Enter the word "none" in the "Payee's Account Number" block.
 - (7) Enter the invoice number and date in the "Number and Date of Order" block.
 - (8) Enter the receiving report number and date in the "Date of Delivery or Service" block.
 - (9) Enter in the "Articles or Services," "Quantity," and "Unit Price" blocks all the articles or services billed and their respective quantity and price. If there is an attached invoice annotate with the standard statement "per detailed bill herewith attached dated DDMMYY" (where DD is the invoice day, MM is the invoice numeric month, and YY is the last two digits of the invoice year).
 - (10) Put the PDD in the "Articles or Services" block.
 - (11) Enter in the "Amount" block the amounts computed by multiplying the "Quantity" by the "Unit Price."
 - (12) Enter in the "Total" block the amount computed by adding all the amounts in the "Amount" block.
 - (13) Annotate in the "Differences" block any discount taken, interest charged, or invoice errors.
 - (14) Enter in the "Accounting Classification" block the accounting classifications and the corresponding amounts. Verify the accounting classifications against the purchase agreement.
 - (15) Enter in the "Amount Verified Correct For" block the amount computed by subtracting or adding the amounts in the "Differences" block from/to the amount in the "Total" block.
 - (16) Annotate the correct type of payment in the "Payment" block. For partial payments, annotate the payment number.
 - (17) Initial in the "Signature or Initials" block.
 - (18) Place the signature block for the certifying officer in the certifying officer block.
21. Forward the payment voucher, with supporting documentation, for verification.
 - a. Prepare a payment voucher for an SF 44 purchase.
 - (1) Receive copies 1 and 3 of an SF 44 purchase.
 - (2) Copy 3 is the receiving report.
 - b. Determine if the purchase is valid. The purchase is valid if it meets the following three conditions:
 - (1) The transaction does not exceed \$2,500.00.
 - (2) The supplies or services are immediately available.
 - (3) There is only one delivery and one payment.
 - c. Determine the Payment Due Date (PDD).
 - (1) For meat or meat-products, add 7 days to the receipt of goods (ROG) date to compute the PDD.
 - (2) For dairy or agricultural commodities, add 10 days to the ROG date to compute the PDD.
 - (3) If a discount is offered, add the number of days in the discount to the date of invoice to compute the PDD.
 - (4) If no discount is offered or the discount PDD is past—
 - (a) Add 30 days to the date in the seller's portion of the SF 44 to compute the PDD.
 - (b) Add 30 days to the later date of the date of a separate invoice and the ROG date to compute the PDD.
 - d. Complete an SF 1034 as the payment voucher.
 - e. Forward the payment voucher, with supporting documentation, for verification.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Verified the payment packet was complete—	—	—
a. Ensured the purchase agreement was included.		
b. Ensured the receiving report was included.		
c. Ensured the invoice was included.		
d. Ensured the payment voucher was included.		
e. Ensured the contract was Pre-Validated using a printout from FINLOG, LIW, GFEBBS or STANFINS.		
2. Verified the purchase agreement was valid by—	—	—
a. Ensured the contracting officer was appointed on orders.		
b. Ensured the ordering officer was appointed on orders.		
c. Ensured the articles or services purchased or to be purchased was legal.		
d. Ensured the amount of the articles or services purchased or to be purchased was legal.		
3. Verified the receiving report was valid—	—	—
a. Ensured the receiving report is date stamped as received in the accounts payable section.		
b. Ensured the purchase agreement number was correct as per the purchase agreement.		
c. Ensured the vendor's name and address was correct as per the purchase agreement.		
d. Ensured the description of the article or service provided was correct as per the purchase agreement.		
e. Ensured the unit price of the articles provided did not exceed the agreed upon amount per the purchase agreement.		
f. Ensured the quantity of the articles provided does not exceed what was agreed to on the purchase agreement.		
g. Ensured the total amount charged for each article received was computed correctly.		
h. Ensured the person who received the articles or service signed and dated the receiving report.		
i. Ensured an authorized representative from the contracting office signed the receiving report.		
4. Verified the invoice was valid by—	—	—
a. Ensured the invoice was date stamped as received in the accounts payable section.		
b. Ensured the invoice was not billing for more than what was received per the receiving report.		
c. Ensured the vendor's name and address was correct as per the receiving report and purchase agreement.		
d. Ensured the invoice had a date on it.		
e. Ensured the purchase agreement number on the invoice was correct.		
f. Ensured the description of the article or service provided was correct per the purchase agreement and receiving report.		
g. Ensured the unit price of the articles provided did not exceed the agreed upon amount on the purchase agreement.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
(15) Ensured the correct type of payment was annotated in the "Payment" block.		
(16) Ensured the voucher examiner initialed in the "Signature or Initials" block.		
(17) Ensured the signature block for the certifying officer in the certifying officer block was correct.		
(18) Ensured the accounting classifications and the corresponding amounts in the "Accounting Classification" block were correct per the purchase agreement.		
6. Corrected any discrepancies on the payment voucher.	—	—
a. Made pen and ink changes to the original voucher.		
b. Returned the payment packet to the voucher examiner.		
7. Verified proof of Pre-validation by ensuring the print out from FINLOG, STANFINS, GFEBBS or LIW was present. Pre-validate as follows:	—	—
a. Ensured the disbursement amount matches the particular obligation before the disbursement was made.		
b. Verified the total amount of the contract has been obligated on the appropriate Line of Accounting (LOA) as stated in the contract and PR&C (DA Form 3953). If amounts do not match, requested a modification to contract and/or a funds increase document if necessary.		
c. Verified a payment for this packet has not already posted to STANFINS/GFEBBS by checking LIW or FINLOG and the Bills Register Card (DA Form 3900). If already posted, did not process and returned a copy of the previous payment voucher to the customer showing the payment was already processed.		
8. Certified the voucher for payment.	—	—
a. Signed block 36 of the DD Form 1155.		
b. Signed on the "Authorized Certifying Officer" line of the SF 1034.		
9. Forwarded the certified payment voucher to disbursing.	—	—

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

References

Required

DFAS-IN MANUAL 37-100-FY
 DFAS-IN REG 37-1
 DODFMR 7000.14-R, VOL 10
 FAR

Related

Prepare Error Correction Documents
805A-36A-6019

Conditions: You have a document with an accounting classification error and access to—

1. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
2. DFAS-IN Manual 37-100-FY, The Army Management Structure.
3. DoD Financial Management Regulation 7000.14-R, Volume 4, Accounting Policy and Procedures.
4. APC Master File Print.
5. Standard Document Number Listing.
6. Original document and all copies.
7. Supporting documents.
8. Blank SF 1081, Voucher and Schedule of Withdrawals and Credits.
9. Calculator.

Standards: You will meet the standard of 100% accuracy when you—

1. Identify the erroneous accounting data.
2. Determine the correct accounting data.
3. Determine the state of the error (i.e., when it was discovered).
4. Select the proper error correction procedure.
5. Make a pen and ink change.
6. Prepare an SF 1081, if the erroneous document has been entered into the accounting system and/or appears on financial reports.
7. Prepare a new document at the originating activity if the error requires a modification or change to an order (contract).
8. Forward the error correction document to the internal control and analysis branch.

Performance Steps

1. Identify the erroneous accounting data.
2. Determine the correct accounting data.
3. Determine the state of the error (i.e., when it was discovered).
 - a. Before entry into the accounting records.
 - b. After entry into the accounting records.
 - c. After release of monthly financial reports.
4. Select the proper error correction procedure.
 - a. When an error is discovered prior to entry into the accounting records, a pen and ink change may be used.
 - b. For all other errors detected, prepare an SF 1081.
5. Make a pen and ink change by—
 - a. Lining out the incorrect accounting data with a single line on the original document and all copies.
 - b. Typing or printing the correct accounting data on the original document and all copies.
 - c. Initialing and dating the entry on the original document and all copies.
6. Prepare an SF 1081, if the erroneous document has been entered into the accounting system and/or appears on financial reports.
 - a. Section 1- Enter the date.
 - (1) Enter the current date if the error is discovered after entry into the accounting records.

Performance Steps

- (2) Enter the last day of the accounting period the error occurred in if the error is discovered after release of the monthly financial reports.
 - b. Section 2 - Enter the Accounting Office's address that is responsible for the customer (who the money is being moved to) and the Accounting office's address that is responsible for the billing agency. The address will be the same if the Accounting Office is responsible for both the billing and customer.
 - c. Section 3.
 - (1) Enter the accounting classifications and the corresponding amounts for the customer. Add the amounts and put the result in the total block.
 - (2) Enter the accounting classifications and the corresponding amounts for the billing agency. Add the amounts and put the result in the total block.
 - (3) The customer total must agree with the billing agency total.
 - d. Section 4 - Enter an explanation of why the error occurred and what is being done to correct the error. Add any other comments that may help in an audit trail.
 - (1) The accounting Tech who prepares the SF 1081 puts their name and signature in the space provided.
 - (2) The Team Leader, NCOIC, or Chief who verifies the SF 1081 and the supporting documentation puts their name, signature, and phone number in the space provided.
 - e. Section 5 - Enter the date, phone number, and signature block of the Finance and Accounting Officer (FAO). The FAO signs the SF 1081 after reviewing the documents.
7. Prepare a new document at the originating activity if the error requires a modification or change to an order (contract).
 8. Forward the error correction document to the internal control and analysis branch.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Identified the erroneous accounting data.	—	—
2. Determined the correct accounting data.	—	—
3. Determined the state of the error.	—	—
4. Selected the proper error correction procedure.	—	—
5. Made a pen and ink change by—	—	—
a. Lining out the incorrect accounting data with a single line on the original document and all copies.		
b. Typing or printing the correct accounting data on the original document and all copies.		
c. Initialing and dating the entry on the original document and all copies.		
6. Prepared an SF 1081, if the erroneous document was entered into the accounting system and/or appeared on financial reports, by—	—	—
a. Entering the date in Section 1.		
(1) Entered the current date if the error was discovered after entry into the accounting records.		
(2) Entered the last day of the accounting period the error occurred in if the error was discovered after release of the monthly financial reports.		

Performance Measures

GO NO-GO

- b. Entering in Section 2 the Accounting Office's address that is responsible for the customer (who the money was being moved to) and the Accounting office's address that was responsible for the billing agency. The addresses were the same if the Accounting Office was responsible for both the billing agency and the customer.
 - c. Completing Section 3.
 - (1) Entered the accounting classifications and the corresponding amounts for the customer. Added the amounts and put the result in the total block.
 - (2) Entered the accounting classifications and the corresponding amounts for the billing agency. Added the amounts and put the result in the total block.
 - (3) The customer total agreed with the billing agency total.
 - d. Entering in Section 4 an explanation of why the error occurred and what was done to correct the error. Added any other comments that might help in an audit trail.
 - (1) The accounting Tech who prepared the SF 1081 put their name and signature in the space provided.
 - (2) The Team Leader, NCOIC, or Chief who verified the SF 1081 and the supporting documentation put their name, signature, and phone number in the space provided.
 - e. Entering in Section 5 the date, phone number, and signature block of the Finance and Accounting Officer (FAO). The FAO signed the SF 1081 after reviewing the documents.
-
- 7. Prepared a new document at the originating activity if the error required a modification or change to an order (contract). _____
 - 8. Forwarded the error correction document to the internal control and analysis branch. _____

Evaluation Guidance:

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

References

Required	Related
DFAS-IN MANUAL 37-100-FY	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 4	

Subject Area 4: Accounting Support and Cost Management

**Conduct FM Planning and Operations Using MDMP
805A-36A-6014**

Conditions: You are assigned as the company Executive Officer and your unit is scheduled to deploy in support of full spectrum operations. The Company Commander and Operations Sergeant Major have called a meeting to begin the deployment planning process. You have access to FM 1-06, Financial Management Operations, FM 5-19, Composite Risk Management, and FM 5-0, The Operations Process.

Standards: You must complete the following measures without error:

1. Receive the mission.
2. Perform mission analysis.
3. Develop Course of Action (COA) development.
4. Perform COA analysis.
5. Refine COA.
6. Select COA.
7. Prepare Orders.

Performance Steps

1. Receive the Mission.
 - a. Receive orders, and guidance from higher headquarters or a new mission anticipated by the commander.
 - b. Receive the commander's initial guidance and a decision to conduct initial planning, to include timelines. This step concludes with a warning order to the staff or subordinate units.
 - c. Ensure the Composite Risk Management (CRM) process is included as part of each phase of the operations planning process.
2. Perform Mission Analysis.
 - a. Identify how the commander's intent focuses FM support efforts. Should not be tied to a specific course of action.
 - b. Evaluate Unit and system capabilities, limitations, and employment. This includes the ability to access voice and data systems for FM and C2.
 - c. Evaluate Task Organization to determine command support relationship for FM support.
 - d. Evaluate Organization of the unit for FM operations; how manpower allocations will be made to subordinate units.
 - e. Analyze FM personnel strength data to determine current capabilities and project future requirements.
 - f. Analyze unit strength maintenance, including monitoring, collecting, and analyzing data affecting Soldier readiness.
 - g. Prepare estimates for personnel replacements requirements, based on estimated casualties, non-battle losses, and foreseeable administrative losses to include critical military occupational skill requirements.
 - h. Update the running estimate.
 - i. Identify unit mission and the mission of supported and supporting units.
 - j. Identify key specified and implied FM tasks and determine which tasks are essential.
 - k. Identify constraints and limitations and how they affect FM end state.
 - l. Identify FM key facts and assumptions.
 - m. Identify recommended CCIRs and status of essential elements of friendly information.
 - n. Issue/receive warning order update.

Performance Steps

3. Develop Course of Action Development.
 - a. Development of a broad concept of operation and sustainment concept.
 - b. Revising planning guidance as necessary.
 - c. Determining FM resources required to support each COA.
 - d. Reviewing each COA to ensure it supports the commander's intent.
 - e. Ensuring FM capabilities, strength impacts, and FM asset vulnerabilities are considered.
 - f. Ensuring current and future FM operations are included in COA.
 - g. Ensure the Composite Risk Management process is included in COA development.
4. Perform Course of Action Analysis.
 - a. Refining the status of all FM friendly forces.
 - b. Listing critical FM events in war gaming.
 - c. Determining how FM events will be evaluated.
 - d. Determining potential decision points, branches, or sequels.
 - e. Assessing the results of the war gaming (from an FM perspective).
5. Refine Course of Action Comparison.
 - a. Refining COAs based on war game results.
 - b. Comparing relative success of achieving FM success by each COA.
 - c. Identifying the FM advantages and disadvantages of each COA.
 - d. Identifying any critical areas of FM support which may impact on each COA, if any.
 - e. Identifying major deficiencies in manpower.
 - f. Ensure the Composite Risk Management process is included in COA comparison.
 - g. Recommending the best COA from an FM perspective.
6. Select Course of Action Approval.
 - a. Select best COA; modify FM support as necessary to support.
 - b. Refine the commander's intent, CCIRs, and essential elements of friendly information.
 - c. Issue the Warning Order.
7. Prepare Orders.
 - a. Prepare OPORD.
 - b. Prepare input to the Sustainment Annex including but not limited to the following items.
 - (1) Personnel Readiness Management.
 - (a) Personnel augmentation and manning requirements- stop-move.
 - (b) Priority of fill.
 - (c) Individual Soldier readiness.
 - (d) Cross-leveling.
 - (e) Key leader/crew replacements.
 - (2) Personnel Accountability.
 - (a) System of record.
 - (b) Initial manifesting/processing.
 - (c) Guideline for reporting.
 - (d) Accountability of contractors and other civilians.
 - (3) Strength Reporting.
 - (a) Timeline reporting format for PERSTAT.
 - (b) Timeline reporting format for JPERSTAT.
 - (4) Essential Personnel Services.
 - (a) ID cards/tags.
 - (b) Awards authority and processing.
 - (c) Promotion processing.
 - (d) Military pay/entitlements.
 - (e) Personnel action requests.
 - (f) Leaves and passes; R&R guidance and allocation by subordinate unit.
 - (g) Evaluation reports.

Performance Steps

- (h) Line of Duty Investigations.
- (i) Other EPS functions as necessary.
- (5) Postal Operations.
 - (a) Initial restrictions.
 - (b) Addresses; supporting postal organization.
 - (c) Scheduled delivery/retrograde.
 - (d) Casualty mail.
- (6) Morale, Welfare, and Recreation Operations.
 - (a) ARC support/procedures and processing.
 - (b) In-country MWR support.
 - (c) AAFES support).

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Received the Mission.	—	—
2. Performed Mission Analysis.	—	—
3. Developed Course of Action Development.	—	—
4. Performed Course of Action Analysis.	—	—
5. Refined Course of Action Comparison.	—	—
6. Selected Course of Action Approval.	—	—
7. Prepared Orders.	—	—

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

References

Required
FM 5-0

Related
FM 1-06 (FM 14-100)
FM 5-19

Subject Area 6: FM Planning and Operations

Process Classified Documents**805A-36A-6015**

Conditions: You are assigned as a Disbursing Agent and your unit is scheduled to deploy in support of full spectrum operations. The Company Commander and Operations Sergeant Major have called a meeting to discuss processing of classified documents. You have access to FM 1-06, Financial Management Operations, AR 380-5, Department of the Army Information Security Program, Department of Defense Financial Management Regulations (DODFMR), and AR 600-8-104, Military Personnel Information Management /Records.

Standards: Perform the following with 100% accuracy:

1. Ensure assigned duties so only required personnel have access to classified documents.
2. Ensure personnel participate in an espionage briefing from the local proponent.
3. Ensure that classified document contain no information that requires a security clearance.
4. Ensure all original and copies contain the following information:
 - a. Name and address of the payee.
 - b. Payment amount.
 - c. Date of payment.
 - d. Complete accounting data.
 - e. Voucher number.
 - f. Check number.
 - g. Disbursing officer's name.
 - h. DSSN.
 - i. Disbursing Office's payment data in "Paid By" block.
5. Review supporting documents and ensure they contain statements and voucher cover documents procedures.

Performance Steps

1. Process Classified Vouchers.
 - a. Ensure assigned duties so only required personnel have access to classified documents.
 - b. Ensure personnel participate in an espionage briefing from the local proponent.
 - c. Ensure that classified document contain—
 - (1) No information that require a security clearance.
 - d. Ensure all original and copies contain—
 - (1) Name and address of the payee.
 - (2) Payment amount.
 - (3) Date of payment.
 - (4) Complete accounting data.
 - (5) Voucher number.
 - (6) Check number.
 - (7) Disbursing officer's name.
 - (8) DSSN.
 - (9) Disbursing Office's payment data in "paid By" block.
 - e. Review supporting document and ensure they contain statements and voucher cover procedures—
 - (1) For collateral classified programs.
 - (2) For special access programs.
 - (3) Cover voucher process and procedures—
 - (a) Process covering vouchers as the payment voucher and apply typical voucher series numbers.

Performance Steps

- (b) Classified contracts should contain instructions requiring the supplier to limit information on invoices to identify supplies or services only by reference to the contract.
- (c) do not attach classified supporting documents (e.g., invoices, receipts, certificates, etc.) to the disbursement voucher.
- (4) Complete voucher distribution following procedures apply and ensure—
 - (a) Send the original classified document along with a copy of the cover voucher to the Director, DFAS-IN, ATTN: DFAS-IN/CCD/R Indianapolis, IN 46249-0426.
 - (b) Use DA 3964 as transmittal document.
 - (c) Wrap all packages with a double cover.
- (5) Ensure copies of classified documents retained—
 - (a) Paying disbursing office (For collateral classified program).
 - (b) Voucher preparing office (For special access programs) with other classified materials.
 - (c) Clearly mark all pages with appropriate security classification.
 - (d) Store classified documents in a security container with built-in, three-position, changeable, dial-type combination lock.
- (6) Review classified vouchers to ensure—
 - (a) Only authorized personnel in performance of official duties will have access to documents.
 - (b) The OPLOC may contact the originator of classified documents, or higher authority, when the security classification is no longer necessary.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Processed Classified Vouchers.	_____	_____
a. Ensured assigned duties so only required personnel have access to classified documents.		
b. Ensured personnel participate in an espionage briefing from the local proponent.		
c. Ensured that classified document contain.		
d. Ensured all original and copies contain.		
e. Reviewed supporting document and ensure they contains statements and voucher cover procedure.		

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

References

Required	Related
AR 380-5	
AR 600-8-104	
FM 1-06 (FM 14-100)	

Skill Level 3

Subject Area 1: Banking and Disbursing

Conduct a Cash Management Review
805A-36A-7001

Conditions: You are required to ensure cash management is properly conducted. You have access to—

1. General Office Supplies.
2. FM 1-06, Financial Management Operations.
3. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, Appendix A.
4. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.

Standards: Perform all steps without error:

1. Manage cash operations.
2. Review cash management procedures.
3. Verify cash and other assets on hand.
4. Conduct an accounting audit of cash management operations.

Performance Steps

1. Manage cash operations.
 - a. Accelerate the processing of cash receipts to reduce the float working against the U.S. Government.
 - (1) Deposit all cash receipts of \$1,000.00 or more daily.
 - (2) Deposit all cash receipts of \$999.99 or less weekly.
 - (3) Deposit all checks received daily.
 - b. Delay all disbursements as long as federal law allows, unless offered discounts represent a higher savings.
 - (1) Abide with payment terms in accordance with (IAW) the Prompt Payment Act (PPA).
 - (2) Pay on the due date, not before.
 - (3) Take economical discounts. (Utilize the discount conversion formula to determine if the discount is cost effective.)
 - (4) Make all interest penalty payments IAW the PPA.
 - c. Eliminate excess or idle cash outside of the U.S. Treasury.
 - (1) Utilize Electronic Fund Transfer (EFT) to eliminate the need for checks to be printed and mailed.
 - (2) Make payments by U.S. Treasury Check when EFT is not possible to reduce the cash holding authority required for daily operations.
 - (3) Utilize government charge cards in lieu of cash whenever possible.
2. Review cash management procedures.
 - a. Determine if deposits are made in time for the bank to transfer funds to the Treasury General Account, if the bank is not a Federal Reserve Bank.
 - b. Determine if deposits are sequentially numbered and made within the established time frames.
 - c. Determine if cash collection vouchers (CCVs) are sequentially numbered and submitted in time for the daily deposit.
3. Verify cash and other assets on hand by following DoDFMR Vol. 5, Appendix A, Paragraph A002 (Cash Verification Team Checklist).

Performance Steps

4. Conduct an accounting audit of cash management operations.
 - a. Reconcile cash operations daily to detect—
 - (1) Excess cash holdings.
 - (2) Transactions that should be paid using non-cash instruments.
 - (3) Late payments.
 - (4) Early payments.
 - (5) Lost discounts.
 - b. Advise the command of all shortcomings.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Managed cash operations by—	_____	_____
a. Accelerating the processing of cash receipts to reduce the float working against the U.S. Government.		
b. Delaying all disbursements as long as federal law allows, unless offered discounts represent a higher savings.		
c. Eliminating excess or idle cash outside of the U.S. Treasury.		
2. Reviewed cash management procedures by—	_____	_____
a. Determining if deposits are made in time for the bank to transfer funds to the Treasury General Account, if the bank is not a Federal Reserve Bank.		
b. Determining if deposits are sequentially numbered and made within the established time frames.		
c. Determining if cash CCVs are sequentially numbered and submitted in time for the daily deposit.		
3. Verified cash and other assets on hand.	_____	_____
4. Conducted an accounting audit of cash management operations by—	_____	_____
a. Reconciling cash operations daily.		
b. Advising the command of all shortcomings.		

Evaluation Guidance:

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

References

Required
DFAS-IN REG 37-1

Related
DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)

Conduct Central Funding
805A-36A-7006

Conditions: You are assigned to an Area of Responsibility (AOR) with limited or no host nation banking facilities or capability. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. FM 1-06, Financial Management Operations.
3. Local Standing Operating Procedure (SOP).
4. Host Nation Status of Forces Agreement (SOFA) if applicable.
5. JP 1-06, Financial Management Support in Joint Operations.
6. General office supplies.
7. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.

Standards: You must complete the following without error:

1. Determine if central funding is required for operations.
2. Determine currency requirements for the area of operations (AO).
3. Procure funds.
4. Distribute funds.
5. Receive funds.

Performance Steps

1. Determine if central funding is required for operations.
 - a. Analyze the mission to determine the expected timeline of the deployment and whether or not a sufficient quantity of currency can be brought in from home base to sustain operations during the entire deployment.
 - b. Determine if other units will require U.S. and/or local currency from your unit during the mission.
 - c. Coordinate with local banks, financial institutions, and/or government agencies to determine if funds may be drawn from them via Treasury Check for cash, Limited Depository Account (LDA) or other means.
 - d. Coordinate with U.S. assets (i.e., Embassy, Treasury, other finance units nearby, banks in neighboring countries, couriers, certified mail options, etc.) to determine if funds may be acquired from them.
2. Determine currency requirements for the area of operations (AO).
 - a. Determine the types of currency necessary.
 - (1) U.S. currency is not always accepted in the country of operation.
 - (2) An alternative foreign currency may be needed if the citizens of the country in which the operation is taking place do not accept their own currency.
 - b. Determine the amounts of each currency necessary.
 - (1) With more units in the AO, the currency requirements will be larger.
 - (2) Support units need larger amounts of foreign currency for local purchases compared to combat units.
 - c. Obtain approval of your Cash Holding Authority.
3. Procure funds.
 - a. Establish procedures to acquire currency (U.S. and foreign) on a recurring basis
 - b. Account for funds acquired on proper forms and systems.
 - c. Safeguard funds.

Performance Steps

4. Distribute funds.
 - a. Determine at what level the funds will be distributed to (e.g., Financial Management Center (FMC), Financial Management Company (FM CO), Financial Management Detachment (FMD)).
 - b. Receive funding requests.
 - c. Develop procedures to distribute the funds including method of exchange (e.g., check for cash, electronic funds transfer, transfer of accountability), scheduling, location, security, transportation and courier requirements, if applicable.
 - d. Coordinate support agreements with other agencies (e.g., the Army and Air Force Exchange Service, and U.S. Postal services) or large private contracting firms.

5. Receive funds.
 - a. Develop procedures to receive mutilated, captured or contaminated currency. Typically, these funds are consolidated at the central funding level for processing and disposition. However, these funds may be processed by separate Disbursing Station Symbol Numbers (DSSNs) by under extenuating circumstances.
 - b. Develop procedures and conditions upon which supported units and/or agencies may turn in excessive U.S. and/or foreign currency

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Determined if central funding was required for the area of operations—	_____	_____
a. Analyzed the mission to determine the expected timeline of the deployment and whether or not a sufficient quantity of currency could be brought in from home base to sustain operations during the entire deployment.		
b. Verified if other units required U.S. and/or local currency from your unit during the mission.		
c. Coordinated with local banks, financial institutions, and/or government agencies to determine if funds would be drawn from them via Treasury check for cash, LDA or other means.		
d. Coordinated with U.S. assets (i.e., Embassy, Treasury, other finance units nearby, banks in neighboring countries, couriers, certified mail options, etc.) to determine if funds would be acquired from them.		
2. Determined the currency requirements for the AO.	_____	_____
a. Determined the types of currency necessary.		
b. Determined the amounts of each currency necessary.		
c. Obtained approval of your Cash Holding Authority.		
3. Procured funds.	_____	_____
a. Established procedures to acquire currency (U.S. and foreign) on a recurring basis.		
b. Accounted for funds acquired on proper forms and systems.		
c. Safeguarded funds.		

Performance Measures

	<u>GO</u>	<u>NO-GO</u>
4. Distributed funds.	_____	_____
a. Determined the level funds would be distributed (e.g., FMC, FM CO, and FMD).		
b. Received funding requests.		
c. Developed procedures to distribute the funds including method of exchange (e.g., check for cash, electronic funds transfer, transfer of accountability), scheduling, location, security, transportation and courier requirements, if applicable.		
d. Coordinated support agreements with other agencies (e.g., the Army and Air Force Exchange Service, and U.S. Postal services) or large private contracting firms.		
5. Received funds.	_____	_____
a. Developed procedures to receive mutilated, captured or contaminated currency.		
b. Developed procedures and conditions upon which supported units and/or agencies would turn in excessive U.S. and/or foreign currency.		

Evaluation Guidance:

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

References

Required

DFAS-IN REG 37-1
DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)
JP 1-06

Related

Activate a Disbursing Activity
805A-36A-7007

Conditions: You are directed to activate a disbursing activity at an outfitted location and conduct disbursing operations. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. FM 1-06, Financial Management Operations, Appendix B.
3. Defense Finance & Accounting Service (DFAS)-NPD/IN, Disbursing POC.
4. Internal Revenue Service (IRS) POC.
5. General Office Supplies.

Standards: Perform these steps in sequential order without error:

1. Request the establishment of a disbursing office through the correct channels.
2. Receive approval for establishment of the disbursing office.
3. Obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) office.
4. Obtain the necessary equipment, publications, and blank forms.
5. Ensure the activating Disbursing Officer (DO) reports the activation of the disbursing office.

Performance Steps

1. Request the establishment of a disbursing office.
 - a. Prepare a memorandum requesting establishment of a disbursing office, to include—
 - (1) Why the establishment is necessary.
 - (2) The prospective workload of the office.
 - (a) Number of military personnel to be supported.
 - (b) Number of civilian personnel to be paid.
 - (c) Number of commercial vouchers to be settled.
 - (3) The proposed date of establishment.
 - (4) The name of the nearest Federal Reserve Bank (FRB) or branch, including the location and distance of the FRB from the proposed disbursing office.
 - (5) The estimated number of U.S. Treasury checks required for the first year of operation.
 - (6) The name, Social Security Number (SSN), and grade or rank of the proposed Disbursing Officer (DO), if known.
 - (7) An estimate of the monthly cash requirements.
 - (8) Information on any automated disbursing system planned to be used in the disbursing office.
 - b. Submit the memorandum through the chain of command to the Director, Defense Finance and Accounting Service (DFAS), ATTN: DFAS-NPD/IN.
 - c. Obtain the endorsement of the commander of the operation that support is to be provided to, if the establishment is considered necessary for the efficient functioning of the operation (e.g., a theater commander).
 - (1) Justify why an additional disbursing office is required.
 - (2) Justify why the operation cannot be supported by an existing disbursing activity.
2. Receive approval for the establishment of a disbursing office.
 - a. DFAS-NPD/IN approves or disapproves all requests for both tactical and nontactical operations.
 - b. The Disbursing Station Symbol Number (DSSN) is included with all approvals.
3. Obtain an Employer Identification Number (EIN) from the Internal Revenue Service (IRS) office for reporting tax information.
4. Obtain equipment, publications, and blank forms.
 - a. Obtain a check-signing machine and signature plate in accordance with DoDFMR 7000.14-R, Volume 5, Chapter 7.

Performance Steps

- (1) Approval from the servicing DFAS site is not required if it is anticipated that more than 2,000 checks per month will be issued.
 - (2) Approval must be obtained from the servicing DFAS site in all other instances.
 - b. Obtain the current version of all publications governing the operation of a disbursing activity.
 - c. Obtain the blank forms necessary to sustain the anticipated volume of business.
 - (1) Estimate the type and quantity.
 - (2) Avoid stockpiling seldom used forms.
 - d. Obtain miscellaneous office supplies (e.g., rubber stamps, paper, pens) through normal supply channels.
5. Ensure the activating DO—
- a. Prepares an activation memorandum, to include—
 - (1) The name of the activity.
 - (2) The DSSN.
 - (3) The name and rank or grade of the DO.
 - (4) The opening date of the account.
 - b. Sends the memorandum to the Department of the Treasury, Financial Management Service, Check Reconciliation Branch, via DFAS-NPD/IN, immediately upon commencement of operations.
 - c. Provides a copy of the memorandum to the supporting DFAS site.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Requested establishment of a disbursing office by—	—	—
a. Preparing a memorandum requesting establishment of a disbursing office.		
b. Submitting the memorandum through the chain of command to the Director, Defense Finance and Accounting Service (DFAS), ATTN: DFAS-NPD/IN.		
c. Obtaining the endorsement of the commander of the operation that support is to be provided to.		
2. Received approval for the establishment of a disbursing office.	—	—
3. Obtained EIN from the IRS.	—	—
4. Obtained the necessary equipment, publications, and blank forms.	—	—
5. Ensured the activating DO—	—	—
a. Prepared an activation memorandum.		
b. Sent the memorandum to the Department of the Treasury, Financial Management Service, Check Reconciliation Branch, via DFAS-NPD/IN, immediately upon commencement of operations.		
c. Provided a copy of the memorandum to the supporting DFAS site.		

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)

Related

Establish a Limited Depository Account 805A-36A-7008

Conditions: During a deployment to a foreign country, you have a requirement to set up a Limited Depository Account (LDA) in order to make check payments to local vendors. The local vendors will only accept payments in local currencies for payments of contracts after goods and services rendered. You have access to—

1. General Office Supplies.
2. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
3. US Treasury approved foreign banks in the AOR.
4. Local policy.

Standards: Perform these steps in sequential order without error:

1. Request approval of the financial institution as an authorized depository.
2. Set up the LDA.
3. Use LDA checks.

Performance Steps

1. Request approval of the financial institution as an authorized depository.
 - a. Submit the request to the U.S. Treasury Department through the servicing Defense Finance and Accounting Service (DFAS).
 - b. Consider financial institutions in the following order.
 - (1) Military Banking Facilities. (No approval is required.)
 - (2) American financial institutions in the area.
 - (3) Local financial institutions.
2. Establish a Limited Depository Account (LDA).
 - a. Establish the LDA in the name of the activity to which the Disbursing Officer (DO) is assigned.
 - b. Submit a letter of authorization to the financial institution, to include—
 - (1) The name and rank of the DO.
 - (2) A statement that the DO is authorized to maintain accounts with official funds of the United States in the name of the activity.
 - (3) Certification that the account is to be subject to checks issued by the DO, the DO's successors, and appointed deputies.
 - (4) A specimen of the DO's official signature.
 - (5) Certification that the specimen signature is that of the DO.
 - (6) A request that the bank acknowledges acceptance by endorsement of the letter in triplicate.
 - c. Ensure the bank returns two copies of the letter to the activity.
3. Use LDA checks.
 - a. Order checks from the bank where the LDA is maintained.
 - (1) Request in a continuous-form format for mechanized systems.
 - (2) Ensure the checks are overprinted with—
 - (a) The serial number of the check.
 - (b) The name of activity.
 - (c) Any limited payability notices applicable to the foreign nation.
 - (d) Any other information deemed necessary for security.
 - (e) Any other information deemed necessary for accounting for check issues.
 - b. Charge the cost of procurement of blank LDA checks to the disbursing activity's Operations and Maintenance fund.
 - c. Treat LDA checks in the same manner as U.S. Treasury checks.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Requested approval of the financial institution as an authorized depository by—	—	—
a. Submitting the request to the U.S. Treasury Department through the servicing DFAS.		
b. Considering financial institutions in order.		
2. Established a LDA by—	—	—
a. Establishing the LDA in the name of the activity to which the Disbursing Officer (DO) was assigned.		
b. Submitting a letter of authorization to the financial institution.		
c. Ensuring the bank returned two copies of the letter to the activity.		
3. Used LDA checks by—	—	—
a. Ordering checks from the bank where the LDA is maintained.		
b. Charging the cost of procurement of blank LDA checks to the disbursing activity's Operations and Maintenance fund.		
c. Treating LDA checks in the same manner as U.S. Treasury checks.		

Evaluation Guidance:

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

References

Required

DODFMR 7000.14-R, VOL 5

Related

Inactivate a Disbursing Activity
805A-36A-7009

Conditions: You are directed to close out your disbursing activity due to a reduction of force in the operational area. You have access to—

1. General Office Supplies.
2. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, Ch 2.
3. FM 1-06, Financial Management Operations, Appendix B.
4. DFAS-NPD/IN Disbursing Point of Contact (POC).
5. SF 1219, Statement of Accountability.
6. SF 1179, Month End Check Issue Summary.
7. Treasury Checks.

Standards: Perform the following in sequential order without error:

1. Notify the supporting Defense Finance and Accounting Service (DFAS) site of the inactivation.
2. Close the disbursing activity.

Performance Steps

1. Notify the supporting Defense Finance and Accounting Service (DFAS) site of the impending inactivation in accordance with (IAW) DoDFMR 7000.14-R, Volume 5.
2. Close a disbursing activity.
 - a. Receive notification from the supporting DFAS site of the name and location of the disbursing office designated to handle uncleared transactions of the closed disbursing office (i.e., the settlement office).
 - b. Notify all affected agencies and individuals of the date of inactivation and the name and location of the settlement office to which all accounts are transferred.
 - c. Notify the Department of Treasury through the DFAS Financial Services Division (DFAS-DFD/KC) that the Disbursing Station Symbol Number (DSSN) is being closed.
 - d. Request the commander terminate all agents they appointed.
 - e. Terminate the appointment of all Deputy Disbursing Officers, Disbursing Agents, and Cashiers upon relief of disbursing duties IAW DoDFMR 7000.14-R, Volume 5.
 - f. Request the commander terminates authority of the Disbursing Officer and agents to hold cash at personal risk IAW DoDFMR 7000.14-R, Volume 5.
 - g. Clear all outstanding advances.
 - h. Deposit all currency, coin, negotiable instruments, and Limited Depository Account (LDA) balances to the credit of the U.S. Treasury using SFs 215, Deposit Tickets.
 - i. Cancel and dispose of all undeliverable checks IAW DoDFMR 7000.14-R, Volume 5.
 - j. Destroy unused blank U.S. Treasury checks on hand IAW DoDFMR 7000.14-R, Volume 5.
 - k. Send all unused blank bonds and bond validating stamps to the Federal Reserve Bank from which attained with notification that the bond issuing agent's orders are terminated.
 - l. Dispose of all undelivered bonds IAW DoDFMR 7000.14-R, Volume 5.
 - m. Submit an SF 1219, Statement of Accountability, marked FINAL covering the first day of the accounting period through the last day of activity.
 - n. Submit an SF 1179, Month End Check Issue Summary marked FINAL covering the first day of the accounting period through the last day of activity.
 - o. Turn in the check-signing machine to the accountable property officer.
 - p. Forward signature to DFAS, unless authorization is obtained to carry it to a new disbursing station, IAW DoDFMR 7000.14-R, Volume 5.
 - q. Send all retained records to the designated settlement office.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Notified the supporting Defense Finance and Accounting Service (DFAS) site of the impending inactivation in accordance with (IAW) DoDFMR 7000.14-R, Volume 5.	—	—
2. Inactivated a disbursing activity by—	—	—
a. Receiving notification from the supporting DFAS site of the name and location of the disbursing office designated to handle uncleared transactions of the closed disbursing office (i.e., the settlement office).		
b. Notifying all affected agencies and individuals of the date of inactivation and the name and location of the office to which all accounts were transferred.		
c. Notifying the Department of Treasury through the DFAS Financial Services Division (DFAS-DFD/KC) that the Disbursing Station Symbol Number (DSSN) is being closed.		
d. Requesting the commander terminate all agents they appointed.		
e. Terminating the appointment of all Deputy Disbursing Officers, Disbursing Agents, and Cashiers upon relief of disbursing duties IAW DoDFMR 7000.14-R, Volume 5.		
f. Requesting the commander terminates authority of the Disbursing Officer and agents to hold cash at personal risk IAW DoDFMR 7000.14-R, Volume 5.		
g. Clearing all outstanding advances.		
h. Depositing all currency, coin, negotiable instruments, and Limited Depository Account (LDA) balances to the credit of the U.S. Treasury using SFs 215, Deposit Tickets.		
i. Canceling and disposing all undeliverable checks IAW DoDFMR 7000.14-R, Volume 5.		
j. Destroying unused blank U.S. Treasury checks on hand IAW DoDFMR 7000.14-R, Volume 5.		
k. Sending all unused blank bonds and bond validating stamps to the Federal Reserve Bank from which attained with notification that the bond issuing agent's orders are terminated.		
l. Disposing of all undelivered bonds IAW DoDFMR 7000.14-R, Volume 5.		
m. Submitting an SF 1219, Statement of Accountability, marked FINAL covering the first day of the accounting period through the last day of activity.		
n. Submitting an SF 1179, Month End Check Issue Summary, marked FINAL covering the first day of the accounting period through the last day of activity.		
o. Turning in the check-signing machine to the accountable property officer.		
p. Forwarding the signature to DFAS, unless authorization was obtained to carry it to a new disbursing station, IAW DoDFMR 7000.14-R, Volume 5.		
q. Sending all retained records to the designated settlement office.		

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

References

<p>Required DODFMR 7000.14-R, VOL 5 FM 1-06 (FM 14-100)</p>	<p>Related</p>
--	-----------------------

Integrate Army e-Commerce Systems
805A-36A-7012

Conditions: As a financial manager in a contingency environment, you have the following on hand: EagleCash card (ECC) key chain reader, EagleCash card reader, EagleCash pin pad, EagleCash point-of-sale terminal, Paperless Check Conversion - Over the Counter (PCC - OTC) equipment, and access to DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, and FM 1-06, Financial Management Operations.

Standards: Perform these tasks without error:

1. Request status for all E-Commerce systems within your operational area through the correct channels.
2. Analyze E-Commerce collective data.
3. Coordinate with the proper E-Commerce agency partners to maintain the current systems available.
4. Ensure all E-Commerce systems are operational.

Performance Steps

1. Request status for all E-Commerce Systems.
 - a. Initiate contact with all units utilizing E-Commerce systems.
 - b. Consolidate E-Commerce data and label by priority.
 - (1) Identify the locations of fully mission capable (FMC) and non-fully mission capable equipment (NFMC).
 - (2) Identify new locations where E-Commerce systems would be beneficial.
 - (3) Identify volume usage.
2. Analyze collective data.
 - a. Produce equipment density report to include FMC and NFMC by location.
 - b. Based on volume usage, determine if reallocation of assets is required.
 - c. Develop a plan to relocate assets if necessary.
3. Coordinate with the proper E-Commerce agency partners to maintain the current systems available.
 - a. Identify the agency points of contacts (POC) for each distinctive E-Commerce system.
 - b. Contact agency POC's for assistance with software or hardware issues when the problem cannot be rectified locally.
4. Ensure all E-Commerce systems are operational.
 - a. Coordinate periodic meetings (teleconference or in-person) with all units utilizing E-Commerce systems.
 - b. Provide updates to the Commander and/or higher.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

- | | <u>GO</u> | <u>NO-GO</u> |
|--|-----------|--------------|
| 1. Requested status for all E-Commerce Systems by— | — | — |
| a. Initiating contact with all units utilizing E-Commerce systems. | | |
| b. Consolidating E-Commerce data and label by priority. | | |
| 2. Analyzed collective data by— | — | — |
| a. Producing equipment density report to include FMC and NFMC by location. | | |

Performance Measures	<u>GO</u>	<u>NO-GO</u>
b. Basing on volume usage, determine if reallocation of assets is required.		
c. Developing a plan to relocate assets if necessary.		
3. Coordinated with the proper E-Commerce agency partners to maintain the current systems available.	—	—
a. Identifying the agency POCs for each distinctive E-Commerce system.		
b. Contacting agency POC's for assistance with software or hardware issues when the problem cannot be rectified locally.		
4. Ensured all E-Commerce systems are operational.	—	—
a. Coordinating periodic meetings (teleconference or in-person) with all units utilizing E-Commerce systems.		
b. Providing updates to the Commander and/or higher.		

Evaluation Guidance:

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

References

Required	Related
DODFMR 7000.14-R, VOL 5	
FM 1-06 (FM 14-100)	

Establish a Bank on Base
805A-36A-7013

Conditions: As a Financial Manager in an austere environment, you have a requirement to set up a banking facility with access to financial management tactical platform, standard office supplies, DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, Chapter 34, DoD Directive 1000.11, Financial Institutions on DoD Installations, Current theater Financial Management Center (FMC) policies, and FM 1-06, Financial Management Operations. The Commander's intent is to reduce cash on the battlefield.

Standards: Complete the following without error:

1. Obtain request to establish a bank on base from the base commander.
2. Obtain DA approval to conduct solicitation of potential banks.
3. Conduct the solicitation of potential banks.
4. Obtain DA approval for recommended bank.
5. Obtain Treasury approval for bank if Limited Depositary Account (LDA) is required.
6. Prepare an operating agreement between the installation and approved bank.

Performance Steps

1. Obtain request to establish a bank on base from the base commander.
 - a. Review the base commander's memorandum requesting establishment of a bank.
 - b. Meet with the commander or his representative to discuss the request and ensure his intent (i.e., establish just a bank, just an ATM or both).
 - c. Identify the Banking Working Group Provincial Reconstruction Team (PRT), Local Banking Liaison Officer (BLO), Industrial Business Zone Managers, Task Force for Business Stability Operations (TFBSO), Treasury Attaché, DA Banking Officer and Financial Management Center (FMC).
 - (1) PRT provides direct reach to the private banks and can assist with funding, construction, opening, etc.
 - (2) Local BLO coordinates all actions on the ground and is the official representative for the base commander.
 - (3) Industrial Business Zone Managers are experts in opening businesses on U.S. bases and can assist with construction, badging, utilities, equipment, etc.
 - (4) TFBSO acts as the FMC conduit to private banks and can push from the Chief Executive Officer (CEO) down to motivate the process.
 - (5) Treasury Attaché has access to expertise about Host-Nation banking systems, Ministry of Finance issues, and other macro level concerns.
 - (6) DA Banking Officer is the Assistant Secretary of the Army (Financial Management & Comptroller (ASA(FM&C))), representative to assist with approvals, operating agreements, and technical DoDFMR questions.
 - (7) FMC Banking Team coordinates the entire process and all key players above and integrates the FMC.
2. Obtain DA approval to conduct solicitation of potential banks.
 - a. Forward the request thru the DA Banking Officer to the ASA(FM&C).
 - b. Receive the ASA(FM&C)'s approval/disapproval.
 - (1) If approved, begin the solicitation process.
 - (2) If disapproved, notify the base commander.
3. Conduct the solicitation of potential banks.
 - a. Coordinate with the TFBSO and/or Treasury Attaché to solicit potential bank and/or to plan a solicitation conference.
 - (1) Identify banks to be solicited.

Performance Steps

- (2) Prepare solicitation letter/packet (and conference invite if necessary).
- (3) Send out the solicitation (and invitation if necessary).
- b. Conduct the solicitation conference, if necessary.
- c. Receive solicitation responses from banks.
- d. Review solicitation responses for adequacy and completeness.
- e. Select a bank from the solicitations.
 - (1) Ensure the bank is on the U.S. Department of State (DoS) list of banks recommended to do business with the U.S. Government.
 - (2) Compare solicitations to determine which banks can accomplish the requirements requested by the base commander.
 - (3) Consider the banks' fee costs, services provided, reputation and its likelihood to handle the expected volume of business.
 - (4) Present solicitations and your recommendation to the base commander for his selection.
- 4. Obtain DA approval for recommended bank.
 - a. Forward the base commander's recommendation to the DA Banking Officer for processing through the ASA(FM&C).
 - b. Receive the ASA(FM&C)'s decision.
- 5. Obtain Treasury approval to establish an LDA with the approved bank if an LDA is required.
- 6. Prepare an operating agreement, including a lease, to be signed by the base commander and the approved bank.
 - a. Advise the base commander or his representative to prepare a lease for the bank.
 - b. Prepare an operating agreement for the base commander's and bank representative's signature.
 - c. If necessary, meet with the base commander and bank representative to explain the operating agreement.
 - d. Obtain the signed operating agreement.

Evaluation Preparation:

This task may be evaluated using two methods.

- a. **SELF EVALUATION.** Perform the task on the job, using the materials listed in the conditions statement. Evaluate yourself, using the performance measures, graded in accordance with the Evaluation Guidance section.
- b. **SUPERVISOR EVALUATION.** Ensure the Soldier has the materials listed in the conditions statement. Have the Soldier perform the task. Evaluate the Soldier, using the performance measures, graded in accordance with the Evaluation Guidance section.

Performance Measures

	<u>GO</u>	<u>NO-GO</u>
1. Obtained request to establish a bank on base from the base commander by—	—	—
a. Reviewing the base commander's memorandum requesting establishment of a bank.		
b. Meeting with the commander or his representative to discuss the request and ensure his intent.		
c. Identifying the Banking Working Group.		
2. Obtained DA approval to conduct solicitation of potential banks by—	—	—
a. Forwarding the request thru the DA Banking Officer to the Army Financial Management, ASA(FM&C).		
b. Receiving the ASA(FM&C)'s approval/disapproval.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
3. Conducted the solicitation of potential banks by—	—	—
a. Coordinating with the TFBSO and/or Treasury Attaché to solicit potential bank and/or to plan a solicitation conference.		
b. Conducting the solicitation conference, if necessary.		
c. Receiving solicitation responses from banks.		
d. Reviewing solicitation responses for adequacy and completeness.		
e. Selecting a bank from the solicitations.		
4. Obtained DA approval for recommended bank by—	—	—
a. Forwarding the base commander's recommendation to the DA Banking Officer for processing through the ASA(FM&C).		
b. Receiving the ASA(FM&C)'s decision.		
5. Obtained Treasury approval for bank if LDA if required.	—	—
6. Prepared an operating agreement between the installation and approved bank by—	—	—
a. Advising the base commander or his representative to prepare a lease for the bank.		
b. Preparing an operating agreement for the base commander's and bank representative's signature.		
c. If necessary, meeting with the base commander and bank representative to explain the operating agreement.		
d. Obtaining the signed operating agreement.		

Evaluation Guidance:

a. SELF EVALUATION. The task has been completed successfully if all performance measures are scored a GO. If you evaluated yourself a NO GO on any performance measure, refer to the applicable reference cited to research that performance measure prior to reevaluating yourself.

b. SUPERVISOR EVALUATION. The Soldier has completed the task successfully if all performance measures are scored a GO. If the Soldier received a NO GO on any performance measure, show the Soldier what was done wrong and how to do it correctly, prior to reevaluating the Soldier.

References**Required**

DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)

Related

Subject Area 3: Fund the Force

Supervise Obligation Management Procedures
805A-36A-7002

Conditions: You are supervisor of an obligation management team. You have access to—

1. General office supplies.
2. Computer, personal/desktop (only cpu w/std mouse, keyboard, sound card, cd-rom, & win os), computer, printer laser (black w/printer cable).
3. Calculator.
4. Expenditure Documents.
5. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
6. DFAS-IN Manual 37-100-FY, The Army Management Structure.

Standards: Determine if funds are available to commit or obligate, without error by performing the following:

1. Apply general commitment and obligation rules.
2. Apply specific commitment and obligation rules.
3. Determine the stage of a transaction.
4. Determine the effect upon available funds, based upon the transaction stage.

Performance Steps

1. Apply general commitment and obligation rules.
 - a. Obligate funds only for the purposes for which they are appropriated.
 - b. Ensure goods and/or services meet a present need of the fiscal period for which the funds are appropriated by Congress.
 - c. Ensure exceptions to policy are appropriate if funds are to be used in a different fiscal year.
 - d. Ensure all obligations are supported by documentary evidence.
 - e. Ensure funds are available before making an agreement that binds the government.
 - f. Ensure obligation documents are processed to ensure products or services are received when needed.
 - (1) Ensure sufficient administrative lead time to process documents.
 - (2) Ensure, when items are chargeable against the next year's funds, the documents contain the statement "The government's obligation hereunder is made contingent upon Congress enacting appropriations."
 - (3) Ensure no services or supplies are accepted from the contractor until funding authority becomes available.
 - g. Ensure proper entry into a new contract when an original contractor defaults.
 - (1) Seek legal advice.
 - (2) Ensure the replacement contract includes appropriate provisions for the appropriation obligation from the original contract.
 - (a) Ensure the original contract was made in good faith.
 - (b) Ensure a bona fide need for the unfinished work exists when the replacement contract is executed.
 - (c) Ensure the replacement contract is executed without undue delay.
 - (d) Ensure there is no change to the scope of the contract.
 - (e) Ensure the replacement contract is awarded to a different contractor.
 - (3) Use current year funds, if available, even if the replacement contract cannot be finished in the current year.
 - (4) Use the next year's funds if current year funds are not available.

Performance Steps

- (5) Insert the contingency statement "The government's obligation hereunder is made contingent upon Congress enacting appropriations" on the contract, if next year's fund citation is used and the appropriations act has not been passed by congress and signed by the President.
- (6) Charge the obligation immediately against the applicable appropriation or fund, whether the funds are available or not.
- h. Adjust obligation amounts by replacing the original estimates with the actual costs as soon as documentary evidence is received.
- i. Record the obligations incurred for contracts that provide a discount for prompt payment, at the net amount, when appropriate.
 - (1) Take discounts when possible.
 - (2) Record the gross amount initially to ensure sufficient funds are available. (It is the Installation Commander's decision whether to record at the gross or net amount.)
- j. Commit funds for contingent liabilities.
 - (1) Record a commitment at the time it is first recognized.
 - (2) Record an obligation when the conditions for the contingent liability are met.
- k. Record all expenditure stages as separate and distinct stages for transactions in which a simultaneous obligation and disbursement are accomplished.

2. Apply the specific commitment and obligation rules.

- a. Obligate Personnel Compensation and Benefits (civilian pay).
 - (1) Obligate in the month services are received, whether or not paid.
 - (2) Generate, on the first day of the month, an obligation for the estimated civilian payroll expense for the entire month.
 - (3) Ensure the estimate is based upon the actual amount of the preceding payroll period.
 - (4) Produce a miscellaneous obligation document (MOD) by estimating the monthly payroll.
 - (a) Determine the actual amount paid during the preceding payroll period.
 - (b) Subtract any overtime from the amount to determine the payroll amount used in the rest of the calculations.
 - (c) Determine the actual daily amount of the preceding payroll period by dividing the payroll paid by 10 (the number of days in a payroll period).
 - (d) Multiply the previous daily payroll by the number of work days in the month.
 - (5) Process the payroll each payday.
 - (a) Reverse all previous MODs. (Deobligate funds.)
 - (b) Pay the payroll. (Simultaneously commit and obligate funds.)
 - (c) Produce a new MOD for the number of work days left in the month.
 - (6) Perform required operations in the appropriate automated accounting system.
 - (a) Input a MOD for any civilian employees that were not accounted for in the previous payroll.
 - (b) Input a MOD for civilian overtime paid for the month.
- b. Obligate Travel and Transportation of Persons.
 - (1) Obligate based upon travel order estimates.
 - (2) Do not obligate travel advances.
 - (3) Obligate funds no later than the month travel commences.
 - (4) Calculate obligations based on estimates for travel amounts.
 - (5) Obligate funds for temporary duty (TDY) crossing fiscal years (FYs).
 - (a) Prorate per diem between the FYs.
 - (b) Charge travel by privately owned vehicle (POV) against the appropriation current at the time of travel.
 - (c) Obligate the full amount of a travel request (TR) against the appropriation current at the time of purchase.
 - (d) Ensure accounting classifications for each FY are on the travel orders.
 - (e) Ensure the document contains the statement "The government's obligation hereunder is made contingent upon Congress enacting appropriations."

Performance Steps

- (6) Ensure the gaining installation obligates funds the month a civilian employee departs the losing installation, when travel is within the continental United States.
 - c. Obligate Transportation of Things, in the month the carrier accepts the goods for the amount shown on the Government Bill of Lading (GBL).
 - (1) Identify the pick-up date of a member's household goods as stated on the GBL.
 - (2) Post the obligation in the same month as the pick-up date stated on the GBL.
 - d. Obligate Communications and Utilities, in the month the billing period ends, regardless of the FY.
 - e. Obligate Rental Contracts; Printing and Reproduction; or Consulting and Other Services.
 - (1) Establish the record based on the length of the contract.
 - (2) Establish job specific accounts.
 - (3) Obligate funds upon written acceptance by the vendor for "firm fixed price" contracts.
 - (4) Obligate funds upon issuance of a delivery order for "requirements" contracts.
 - (5) Obligate funds for purchase orders less than or equal to \$100,000, upon issuance of the purchase order to the vendor.
 - (6) Obligate funds for purchase orders greater than \$100,000, when the vendor accepts the purchase order.
 - (7) Obligate funds for severable contracts less than or equal to a 12 month period, for the entire amount of the contract.
 - (8) Obligate funds for severable contracts greater than a 12 month period, for the appropriations life only. Obligate the remainder of the contract once the next FYs funds are available. Cite all FYs accounting classifications in the contract and include the statement "The government's obligation hereunder is made contingent upon Congress enacting appropriations."
 - (9) Obligate funds, for non-severable contracts, when the contract is signed and for the full amount of the contract.
 - (10) Prorate the obligation for funds, for severable or non-severable contracts, if the contract is not effective on the first day of the month. (Use a 30-day month for the calculation.)
 - (11) Obligate the total amount of the contract when the contract is executed or signed, if the contract is for 12 months or less. Use a 30-day month to figure proration.
 - f. Obligate Supplies and Materials; and Equipment.
 - (1) Obligate current years' funds when a Stock Fund request is processed (either back-ordered or issued).
 - (2) Commit Stock Fund requests upon submission of the requisition.
 - (3) Use the applicable rule when using purchase orders, fixed price contracts, or requirements contracts/delivery orders for local purchases.
 - (4) Commit and obligate Wholesale Stock Fund upon submission of a requisition.
 - (a) Obligate funds upon written acceptance by the vendor for "firm fixed price" contracts.
 - (b) Obligate funds upon issuance of a delivery order for "requirements" contracts.
 - (c) Obligate funds for purchase orders less than or equal to \$25,000 upon issuance to the vendor.
 - (d) Obligate funds for purchase orders greater than \$25,000 when the vendor accepts the purchase order.
 - g. Obligate Interest and Dividends.
 - (1) Obligate interest or dividend at the time an invoice is paid.
 - (2) Use the current year's funds of the activity responsible for the late payment.
 - (3) Calculate the interest rate based on the rate established by the Treasury Department.
3. Determine the stage of a transaction.
- a. Determine if the transaction is in the funding stage.
 - b. Determine if the transaction is in the commitment stage.
 - c. Determine if the transaction is in the obligation stage.
 - (1) Determine if it is an original obligation.
 - (2) Determine if the obligation needs adjustment based on more current information (i.e., change in the scope of travel, cancellation of travel, or adjustment due to a disbursement).
 - d. Determine if the transaction is in the accrued expenditure/expense stage.

Performance Steps

- e. Determine if the transaction is in the disbursement stage.
- 4. Determine the effect upon available funds, based upon the transaction stage.
 - a. Funding stage.
 - (1) Available funds decrease if funding is withdrawn.
 - (2) Available funds increase if funding is received.
 - b. Commitment stage - there is no effect on available funds.
 - c. Obligation stage.
 - (1) Available funds decrease for all original obligations.
 - (2) Available funds decrease if the obligation is an adjustment increase due to more current information.
 - (3) Available funds increase if the obligation is an adjustment decrease due to more current information.
 - d. Accrued expenditure/expense stage - there is no effect on available funds.
 - e. Disbursement stage.
 - (1) Available funds will decrease if the disbursement amount is greater than the original obligation. (Obligate the difference.)
 - (2) Available funds will increase if the disbursement amount is less than the original obligation. (Deobligate the difference.)
 - (3) There is no effect on available funds if the disbursement amount is equal to the original obligation.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Applied general commitment and obligation rules.	_____	_____
a. Obligated funds only for the purposes for which they were appropriated.		
b. Ensured goods and/or services met a present need of the fiscal period for which the funds were appropriated by Congress.		
c. Ensured exceptions to policy were appropriate if funds were to be used in a different fiscal year.		
d. Ensured all obligations were supported by documentary evidence.		
e. Ensured funds were available before making an agreement that bound the government.		
f. Ensured obligation documents were processed to ensure products or services were received when needed.		
g. Ensured proper entry into a new contract when an original contractor defaulted.		
2. Applied specific commitment and obligation rules.	_____	_____
a. Obligated Personnel Compensation and Benefits (civilian pay).		
b. Obligated Travel and Transportation of Persons.		
c. Obligated Transportation of Things, in the month the carrier accepts the goods for the amount shown on the GBL.		
d. Obligated Communications and Utilities, in the month the billing period ends, regardless of the FY.		
e. Obligated Rental Contracts; Printing and Reproduction; or Consulting and Other Services.		
f. Obligated Supplies and Materials; and Equipment.		
g. Obligated Interest and Dividends.		

Performance Measures

3. Determined the stage of a transaction.

GO

NO-GO

—

—

4. Determined the effect upon available funds, based upon the transaction stage.

—

—

Evaluation Guidance:

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

References

Required

Related

DFAS-IN MANUAL 37-100-FY

DFAS-IN REG 37-1

Manage the Execution of Funds
805A-36A-7003

Conditions: You, as the Resource Manager, have just received funding authorization with access to—

1. General Office Supplies.
2. FM 1-06, Financial Management Operations.
3. Unit mission/goals.
4. Approved phase plans.
5. Funding Authorization Document (FAD)s/Resource Allocation Document (RAD)s.
6. Unit accounting system.
7. DD Form 1144, Interservice/Interdepartmental Support Agreement (ISSA).
8. United States Code (U.S.C) Title 31 - Money and Finance.
9. AR 1-1, Planning, Programming, Budgeting, and Execution System.
10. DFAS-IN REG 37-1, Finance and Accounting Policy Implementation.
11. DoD Financial Management Regulation 7000.14-R, Volume 14, Administrative Control of Funds and Antideficiency Act Violations.
12. DFAS-IN Manual 37-100-FY, The Army Management Structure.

Standards: Review the execution of funds based on approved phase/spending plans in order to ensure funds are available and expended In Accordance With (IAW) mission and priorities. You must complete the following without error:

1. Identify resource management terminology and the types of funding, Management Decision Package (MDEP), Acquisition Management Systems Control Officer (AMSCO), and Fiscal Code that pertain to mission funding.
2. Identify violations of Title 31, U.S. Code, Section 1517 (The Anti-Deficiency Act).
3. Identify actions to prevent subject violations.
4. Determine possible punishments for violations of the Anti-Deficiency Act.
5. Identify methods to account for funds error.
6. Identify the principles of Fund Control practices used to keep accurate and timely accounting records.
7. Identify the levels of control funds.
8. Determine the funding authority.
9. Identify methods to fund an absent activity.
10. Interpret the parts of the Fiscal Code.
11. Identify the steps of Expenditure Accounting.
12. Describe the General Obligation Rules.
13. Explain the Obligation Management Process.
14. Conduct a budget Review and Analysis (R&A).
15. Conduct fiscal year-end closing actions.
16. Report financial information.
17. Identify the four tenants of the single stock fund and its affect as a business process re-engineering initiative.

Performance Steps

1. Identify resource management terminology and the types of funding, MDEPs, AMSCOs, and Fiscal Code that pertain to mission funding.
2. Identify violations of Title 31, U.S. Code, Section 1517.
 - a. Over-distribution of funds. Commands may only distribute funds up to the amount authorized by fund control documents.

Performance Steps

- b. Contracting or obligating of funds in advance of appropriations or without adequate funding authority. Contracting officers or other government officials may only contract or obligate funds authorized by law or by fund control documents.
 - c. Obligations or expenditures in excess of the annual funding program (AFP). Commands may only obligate or expend funds authorized.
 - d. Administrative, accounting, clerical, recording, or reporting errors resulting in an actual over-obligation or over-expenditure. The timely and accurate recording and reporting of commitments and obligations helps preclude administrative errors and thus help prevent this violation.
 - e. Deliberate failure to delay posting to accounting records to avoid an over-obligation or over-expenditure. This potential violation would occur at an Operating Location (OPLOC) where accounting records are maintained.
 - f. Withdrawal of funds in excess of available balances. This involves disbursing officers and their agents governing their U.S. Treasury and limited depository accounts.
 - g. Inaccurate estimates for contingent liabilities. This type of liability is based on a future event that is not fully predictable.
 - h. Use of funds for other than their stated purpose. The Fund Authorization Document (FAD) authorizes the command's use of funds for the purpose stated in the FAD.
3. Identify actions to prevent subject violations.
 - a. Delegate fund certification authority.
 - b. Train all personnel in fund control and regulatory limitations.
 - c. Ensure project validity.
 - d. Enforce appropriate disciplinary action for non-compliance with control procedures.
 - e. Take disciplinary action for all violations of DFAS-IN Regulation 37-1 and Title 31 U.S. Code.
 4. Determine possible punishments for violations of the Anti-Deficiency Act.
 - a. Determine an administrative discipline or penalty.
 - (1) Letter of reprimand.
 - (2) Suspension without pay.
 - b. Determine criminal penalties.
 - (1) Up to \$5,000.00 in fines.
 - (2) Up to 2 years imprisonment.
 - (3) Up to \$5,000 in fines and 2 years imprisonment.
 5. Identify methods to account for funds.
 - a. Commitment accounting. Used to track funds that are administratively reserved for the creation of an obligation.
 - b. Obligation accounting. Used to track funds that are legally reserved to actually pay bills.
 6. Identify the Principles of Fund Control practices used to keep accurate and timely accounting records.
 - a. Enter limitations into accounting records immediately.
 - b. Record all obligations promptly to avoid an over-obligation of funds and thus a violation of Title 31.
 - c. Reconcile commitments and obligations.
 - d. Pay bills promptly to liquidate your accounts payable and keep records current.
 - e. Conduct real time audits.
 7. Identify the levels of fund control.
 - a. Centralized fund control. Funds are certified by the Director of Resource Management (DRM) Budget Officer.
 - b. Decentralized fund control. Fund certification is delegated to responsible individuals, primarily program or activity directors within organizations or units.
 8. Determine the funding authority.
 - a. Direct Obligation Authority (DOA). The authority to spend direct funds or mission money.

Performance Steps

- b. Funded Reimbursement Authority (FRA). Used to finance the operation of non-mission functions.
 - c. Automatic Reimbursement Authority (ARA). Results when an installation performs support to individuals, activities, or other installations.
9. Identify methods to fund an absent activity.
- a. Direct Fund Cite (DFC). Authorizes a supporting installation to cite the requesting installation's funds on a document or contract. Usually for a specific purpose.
 - b. Military Interdepartmental Purchase Request (MIPR). Used between the Department of the Army (DA) and other departments or offices and agencies within DA or two installations or activities setting up a buyer and seller relationship.
 - c. Interservice/Interdepartmental Support Agreement (ISSA). DD Form 1144, can be used in addition to the two methods above. It is similar to a requirements contract used to document all accounting support agreements between and among DoD components and other participating federal government activities.
10. Interpret the parts of the Fiscal Code.
- a. Determine the Treasury Symbol.
 - b. Determine the Department Codes.
 - c. Determine the Period of Availability.
 - d. Determine the Basic Symbol.
 - e. Determine the Limitation.
 - f. Determine the Program Year.
 - g. Determine the Operating Agency-Allotment Serial Number.
 - h. Determine the Army Management Structure Code (AMSCO).
 - i. Determine the Element of Resource (EOR).
 - j. Determine the Management Decision Package (MDEP).
 - k. Determine the Functional Cost Account.
 - l. Determine the Location Component.
 - m. Determine the Standard Document Number.
 - n. Determine the Accounting Processing Code.
 - o. Determine the Unit Identification Code.
 - p. Determine the Fiscal Station Number.
11. Identify the steps of Expenditure Accounting.
- a. Funding Authority Received.
 - b. Commitment.
 - c. Obligation.
 - d. Accrued Expenditure.
 - e. Expense.
 - f. Disbursement.
12. Describe the General Obligation Rules.
- a. Specific Purpose.
 - b. Bona Fide Need of the Current Fiscal Year.
 - c. Documentary Evidence.
 - d. Ensure Availability.
 - e. Administrative Lead Time.
 - f. Defaulted Contracts.
 - g. Charge Immediately.
 - h. Adjust Promptly.
 - i. Record at Net.
 - j. Commit for Contingent Liabilities.
 - k. Simultaneous Obligation and Disbursement.
13. Explain the Obligation Management Process.

Performance Steps

- a. Process an obligation or commitment document.
 - (1) Review document for completeness and accuracy of the accounting classification.
 - (2) Determine the accounting classification to which the funds are going to be charged.
 - (3) Determine if the request requires any additional action.
 - (a) If the request requires fund certification by another activity, then send the request to that activity.
 - (b) If the request requires issuance of a direct fund cite, then prepare the funding document.
 - (c) If the request requires certification, then review, prepare, or complete the document for signature.
 - (4) Update the fund control record.
 - b. Calculate key obligation rates.
 - (1) Determine the true obligation rate (the obligation rate at the end of an appropriation's life).
 - (2) Analyze current year obligations created by receipt and expenditure processing (obligation adjustments).
 - (3) Determine the liquidation performance ratio (the relationship of disbursements to obligations).
 - (4) Determine the plan to actual rate (actual performance compared to plans and goals).
 - (5) Identify abnormal conditions (correct credit obligations, unusual or questionable entries, and duplicate obligations).
 - (6) Analyze the timeliness of transactions, such as anticipated delivery and liquidation dates.
 - c. Analyze various Standard Finance System (STANFINS)/GFEBS reports.
 - (1) Fund Control and Status Report (FCSR) - Use to manage obligations on a day-to-day.
 - (2) Detailed Obligation Report (DOR) - Use to reconcile commitment records to automated.
 - (3) Weekly Cost by Approved Operating Budget (AOB) - Use to monitor and make better use of available financial resources.
 - (4) Non-Stock Fund Orders and Payables (NSFOP) - Use to reconcile and review unliquidated obligations.
14. Conduct a budget Review and Analysis (R&A).
- a. Compare actual obligations to programmed obligations on a macro level.
 - b. Determine the exact dollar difference between the planned and executed amounts.
 - c. Compare the standard or budgeted price per item to the actual amount spent per item.
 - d. Develop a new standard price per item.
 - e. Determine the future impact of the new standard.
15. Conduct fiscal year-end closing actions.
- a. Make preparations for fiscal year-end closing no later than the beginning of the start of the 4th quarter.
 - b. Establish appropriate internal controls and involve commanders and directors in the process.
 - c. Maintain daily records of current balances of available funds to preclude exceeding FADs.
 - d. Ensure that all funded requirements are obligated as programmed.
 - e. Review recorded obligations daily and immediately initiate adjustments when required.
 - f. Report obligation changes for immediate reprogramming.
 - g. Prepare to convert from decentralized to centralized fund control.
 - h. Intensify efforts to close reimbursable funds accounts.
 - i. Intensify scrubbing of the unfinanced requirements (UFR) and decrement lists to ensure their validity.
 - j. Prepare order documents in anticipation of increased funding levels.
 - k. Maintain close coordination with supply activities on the status of requisitions processed into the Standard Army Financial Inventory Accounting and Reporting System (STARFIARS).
 - l. Reserve funds sufficient to offset price increases and surcharges for requisitions projected to be on back order at the end of the fiscal year (FY).
 - m. Publish, at the installation level, a fiscal year-end closing Memorandum of Instruction (MOI).

Performance Steps

- n. Send guidance, from the Director of Plans, Training, and Mobilization (DPTM), to the installation's tactical units as an addendum.
16. Report financial information.
 - a. Solicit guidance from commander on funding priorities.
 - b. Analyze guidance against status of funds.
 - c. Provide funding recommendations to commander.
 17. Identify the four tenants of the single stock fund and its' affect as a business process re-engineering initiative.
 - a. Describe how the Single Point of Sale links the Operational & Maintenance (O&M) customers to the National System.
 - b. Explain how the Single Credit Process eliminates current tiered credit system.
 - c. Discuss how Integrated Requirements Determination affected national visibility and decisionmaking.
 - d. Explain how the National Maintenance Management process fixes the right stuff, in the right place, at the right standard.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Identified resource management terminology and the types of funding, MDEPs, AMSCOs, and Fiscal Code that pertain to mission funding.	—	—
2. Identified violations of Title 31, U.S. Code, Section 1517. <ol style="list-style-type: none"> a. Over-distribution of funds. b. Contracting or obligating of funds in advance of appropriations or without adequate funding authority. c. Obligations or expenditures in excess of the AFP. d. Administrative, accounting, clerical, recording, or reporting errors resulting in an actual over-obligation or over-expenditure. e. Deliberate failure to delay posting to accounting records to avoid an over-obligation or over-expenditure. f. Withdrawal of funds in excess of available balances. g. Inaccurate estimates for contingent liabilities. h. Use of funds for other than their stated purpose. 	—	—
3. Identified actions to prevent subject violations by— <ol style="list-style-type: none"> a. Delegating fund certification authority. b. Training all personnel in fund control and regulatory limitations. c. Ensuring project validity. d. Enforcing appropriate disciplinary action for noncompliance with control procedures. e. Taking disciplinary action for all violations of DFAS-IN Regulation 37-1, and Title 31 U.S. Code. 	—	—
4. Determined possible punishments for violations of the Anti-Deficiency Act by— <ol style="list-style-type: none"> a. Determining an administrative discipline or penalty. b. Determining criminal penalties. 	—	—
5. Identified methods to account for funds.	—	—

Performance Measures	<u>GO</u>	<u>NO-GO</u>
a. Commitment accounting.		
b. Obligation accounting.		
6. Identified the Principles of Fund Control practices used to keep accurate and timely accounting records by—	—	—
a. Entering limitations into accounting records immediately.		
b. Recording all obligations promptly to avoid an over-obligation of funds and thus a violation of Title 31.		
c. Reconciling commitments and obligations.		
d. Paying bills promptly to liquidate your accounts payable and keep records current.		
e. Conducting real time audits.		
7. Identified the levels of fund control.	—	—
a. Centralized fund control.		
b. Decentralized fund control.		
8. Determined if the funding authority was a—	—	—
a. DOA.		
b. FRA.		
c. ARA.		
9. Funded an absent activity with a—	—	—
a. DFC.		
b. MIPR.		
c. ISSA.		
10. Interpreted the parts of the Fiscal code by—	—	—
a. Determining the Treasury Symbol.		
b. Determining the Department Codes.		
c. Determining the Period of Availability.		
d. Determining the Basic Symbol.		
e. Determining the Limitation.		
f. Determining the Program Year.		
g. Determining the Operating Agency-Allotment Serial Number.		
h. Determining the AMS Code.		
i. Determining the EOR.		
j. Determining the MDEP.		
k. Determining the Functional Cost Account.		
l. Determining the Location Component.		
m. Determining the Standard Document Number.		
n. Determining the Accounting Processing Code.		
o. Determining the Unit Identification code.		
p. Determining the Fiscal Station Number.		
11. Identified the steps of Expenditure Accounting.	—	—
a. Funding Authority Received.		
b. Commitment.		
c. Obligation.		
d. Accrued Expenditure.		
e. Expense.		
f. Disbursement.		
12. Described the General Obligation Rules.	—	—
a. Specific Purpose.		
b. Bona Fide Need of the Current Fiscal Year.		
c. Documentary Evidence.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
d. Ensure Availability.		
e. Administrative Lead Time.		
f. Defaulted Contracts.		
g. Charge Immediately.		
h. Adjust Promptly.		
i. Record at Net.		
j. Commit for Contingent Liabilities.		
k. Simultaneous Obligation and Disbursement.		
13. Explained the Obligation Management Process.	—	—
a. Processed an obligation or commitment document.		
b. Calculated key obligation rates.		
c. Analyzed various STANFINS/GFEBS reports.		
14. Conducted a budget R&A.	—	—
a. Compared actual obligations to programmed obligations on a macro level.		
b. Determined the exact dollar difference between the planned and executed amounts.		
c. Compared the standard or budgeted price per item to the actual amount spent per item.		
d. Developed a new standard price per item.		
e. Determined the future impact of the new standard.		
15. Conducted fiscal year-end closing actions by—	—	—
a. Making preparations for fiscal year-end closing no later than the beginning of the start of the 4th quarter.		
b. Establishing appropriate internal controls and involve commanders and directors in the process.		
c. Maintaining daily records of current balances of available funds to preclude exceeding FADs.		
d. Ensuring that all funded requirements are obligated as programmed.		
e. Reviewing recorded obligations daily and immediately initiate adjustments when required.		
f. Reporting obligation changes for immediate reprogramming.		
g. Preparing to convert from decentralized to centralized fund control.		
h. Intensifying efforts to close reimbursable funds accounts.		
i. Intensifying scrubbing of the UFR and decrement lists to ensure their validity.		
j. Preparing order documents in anticipation of increased funding levels.		
k. Maintaining close coordination with supply activities on the status of requisitions processed into the STARFIARS.		
l. Reserving funds sufficient to offset price increases and surcharges for requisitions projected to be on back order at the end of the FY.		
m. Publishing, at the installation level, a fiscal year-end closing MOI.		
n. Sending guidance, from the DPTM, to the installation's tactical units as an addendum.		
16. Reported financial information by—	—	—
a. Soliciting guidance from commander on funding priorities.		
b. Analyzing guidance against status of funds.		
c. Providing funding recommendations to commander.		
17. Identified the four tenants of the single stock fund and its' affect as a business process re-engineering initiative by—	—	—
a. Describing how the Single Point of Sale links the O&M customers to the National System.		

Performance Measures

GO NO-GO

- b. Explaining how the Single Credit Process eliminates current tiered credit system.
- c. Discussing how Integrated Requirements Determination affected national visibility and decisionmaking.
- d. Explaining how the National Maintenance Management process fixes the right stuff, in the right place, at the right standard.

Evaluation Guidance:

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

References

Required

Related

AR 1-1
DFAS-IN MANUAL 37-100-FY
DFAS-IN REG 37-1
DODFMR 7000.14-R, VOL 14
FM 1-06 (FM 14-100)

Prepare an Activity Level Budget
805A-36A-7004

Conditions: You, as the Resource Manager, are about to submit your budget to higher headquarters. You have access to—

1. General Office Supplies.
2. FM 1-06, Financial Management Operations.
3. Previous execution.
4. Previous budget submission.
5. Long range training guidance/plans.
6. Input from subordinate activities.
7. AR 1-1, Planning, Programming, Budgeting, and Execution System.
8. DFAS-IN Manual 37-100-FY, The Army Management Structure.

Standards: Develop the activity level budget to ensure adequate funding is requested to meet operational requirements without error by completing the following steps:

1. Analyze the budget guidance received from the Major Activity Director (MAD).
2. Determine the total estimated dollar budget requirement by Elements of Resource (EOR).
3. Determine which budget requirements can be financed.
4. Establish priorities of unfinanced requirements (UFRs) and decrements.
5. Phase the budget plan.
6. Forward the activity budget to the MAD.

Performance Steps

1. Analyze the budget guidance.
 - a. Receive budget guidance from higher headquarters.
 - (1) Department of the Army (DA) sends their Program Budget Guidance (PBG) to the Army Commands (ACOMs).
 - (2) The ACOM sends Budget Manpower Guidance (BMG) to the Director of Resource Management (DRM)/ G8.
 - (3) The Director of Resource Management (DRM)/G8 sends guidance to their subordinate activities.
 - b. Interpret the dollar guidance.
 - (1) Determine the dollar ceiling expected to be received for the following fiscal year (FY).
 - (2) Determine if there are any internal funding limitations for specific purposes (i.e., floors and fences) earmarked within the dollar guidance.
 - c. Interpret the manpower guidance.
 - (1) Determine if there is a limitation on the number of personnel authorized.
 - (2) Determine if there is a limitation on the grade of personnel authorized.
 - (3) Determine if there is a limitation on the type of personnel authorized.
 - (a) Military personnel labor expense is not budgeted for by the installation.
 - (b) DA budgets for military labor.
 - d. Interpret the workload guidance. Determine the amount of work performance required in order to accomplish the mission.
 - e. Interpret the administrative guidance.
 - (1) Determine if there are any rounding instructions.
 - (2) Determine if any special schedule preparations are required.
 - (3) Determine if there is any other administrative guidance.
2. Determine the total estimated dollar requirement by Elements of Resource (EOR).
 - a. Estimate civilian labor costs (EOR 1100).

Performance Steps

- (1) Review the workload guidance to determine the number, type, and grade of civilian personnel required to accomplish the mission.
 - (2) Review the manpower guidance to ensure the limitations are not exceeded.
 - (3) Determine the total estimated civilian labor cost.
 - (a) Determine each individual's total salary by using civilian pay salary charts.
 - (b) Compute the total cost by adding each individual's total salary.
 - b. Estimate civilian personnel benefits compensation costs (EOR 1200).
 - (1) Determine the personnel benefits compensation percentage provided from the manpower guidance.
 - (2) Determine the total cost by multiplying the total civilian labor costs (EOR 1100) estimated by the designated percentage.
 - c. Estimate temporary duty (TDY) costs (EOR 2100).
 - (1) Prepare a schedule of proposed TDY trips for the FY, to include—
 - (a) The TDY location.
 - (b) The length of the TDY.
 - (c) The purpose of the TDY.
 - (d) The mode of transportation to be used.
 - (e) The number of personnel required for each TDY.
 - (2) Determine if any other government funds can be used for the TDY (e.g., DA funds for schools).
 - (3) Estimate the cost for each TDY.
 - (a) Determine if government meals or lodging is available or directed for the TDY location.
 - (b) Determine the per diem rate for the TDY location.
 - (c) Estimate the travel expense based on the mode of transportation to be used.
 - (d) Determine if any miscellaneous expenses will be authorized (e.g., conference fees).
 - (e) Enter each total estimated cost on the schedule.
 - (4) Determine the total cost by totaling each estimated TDY cost.
 - d. Estimate contractual services costs (EOR 2500).
 - (1) Prepare a schedule of contracts currently in effect.
 - (a) Delete any contracts that will be completed before the start of the new FY.
 - (b) Delete any contracts not expected to be renewed.
 - (c) Add any new contracts expected or proposed.
 - (2) Determine the cost of all current contracts by referring to the contractual agreements.
 - (3) Estimate the cost of any new contracts expected or proposed based on the historical cost of similar contracts.
 - (4) Determine the total contractual services cost by adding the cost of all current contracts to the estimated cost of all new contracts expected or proposed.
 - e. Estimate supplies and materials costs (EOR 2600).
 - (1) Prepare a supply requirements schedule based upon historical use.
 - (2) Adjust for any expected gains or reductions based on the workload guidance.
 - (3) Determine the historical costs of the supplies.
 - (4) Adjust for inflation.
 - f. Estimate non-consumable supplies and equipment costs (EOR 3100).
 - (1) Determine the cost of replacing any old equipment.
 - (a) Prepare an equipment replacement schedule indicating the original issue date and the expected life of each individual item.
 - (b) Determine if any of the equipment scheduled to be replaced during the FY is still required based upon mission requirements.
 - (c) Determine the cost of replacing any equipment required for mission requirements.
 - (2) Determine the cost of any new equipment required based upon mission requirements.
 - (3) Determine the total non-consumable supplies and equipment cost by totaling the cost of all new and replacement equipment.
3. Determine which requirements can be financed.

Performance Steps

- a. Prepare a budget schedule by prioritizing the EOR requirements from most to least important using the following guidelines:
 - (1) Statutory requirements must be accomplished to comply with federal or other laws.
 - (2) Priorities established by the ACOM, installation commander, or MAD.
 - (3) Mission requirements that affect readiness and/or base support.
 - (4) New initiatives.
 - (5) Requirements that will improve the mission but are not essential.
 - (6) Maximize the mission. (For example, do not have more personnel on the payroll than there are supplies and equipment to support.)
 - b. Finance the highest priorities up to the dollar guidance received.
4. Establish priorities of unfinanced requirements (UFRs) and decrements.
 - a. Establish the UFRs list.
 - (1) Determine which requirements were not financed in the previous performance step.
 - (2) Prioritize a list from most to least important using the same guidelines as in the previous performance step.
 - (3) Prepare an impact statement for each UFR.
 - (a) Determine the adverse effect upon the activity's mission of not funding the requirement.
 - (b) Determine the adverse effect upon the installation's mission of not funding the requirement.
 - (c) Use quantitative data, if possible, to show the effect of the UFR.
 - b. Establish the decrement list (DL).
 - (1) Determine which financed requirements will become unfinanced if the funding level is decreased.
 - (2) Prioritize a list from least to most important using the same guidelines as in the previous performance step.
 5. Phase the budget plan.
 - a. Phase the cost of each financed requirement by fiscal quarter according to the estimated need each quarter.
 - (1) Phase civilian labor costs (EOR 1100) based on the number of paid days in each fiscal quarter.
 - (2) Phase civilian personnel benefits compensation costs (EOR 1200) in the same manner as EOR 1100.
 - (3) Phase TDY costs (EOR 2100) by the fiscal quarter in which the travel is expected.
 - (4) Phase contractual services costs (EOR 2500) based on contractual requirements.
 - (5) Phase supplies and materials costs (EOR 2600) in equal quarterly amounts.
 - (a) Increase a quarterly amount if it is a historically heavy usage period.
 - (b) Decrease a quarterly amount if it is a historically low usage period.
 - (6) Phase non-consumable supplies and equipment costs (EOR 3100) based upon the equipment replacement schedule.
 - b. Prepare a phasing report by EOR.
 6. Forward the activity budget to the higher headquarters, to include the
 - a. Budget schedule.
 - b. UFR list.
 - c. Decrement list.
 - d. Schedule of contracts.
 - e. Supply requirements schedule.
 - f. Phasing report.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Analyzed the budget guidance by—	—	—
a. Receiving budget guidance from higher headquarters.		
b. Interpreting the dollar guidance.		
c. Interpreting the manpower guidance.		
d. Interpreting the workload guidance.		
e. Interpreting the administrative guidance.		
2. Determined the total estimated dollar requirement by Elements of Resource (EOR) by—	—	—
a. Estimating civilian labor costs (EOR 1100).		
b. Estimating civilian personnel benefits compensation costs (EOR 1200).		
c. Estimating temporary duty (TDY) costs (EOR 2100).		
d. Estimating contractual services costs (EOR 2500).		
e. Estimating supplies and materials costs (EOR 2600).		
f. Estimating non-consumable supplies and equipment costs (EOR 3100).		
3. Determined which requirements could be financed by—	—	—
a. Preparing a budget schedule by prioritizing the EOR requirements from most to least important.		
b. Financing the highest priorities up to the dollar guidance received.		
4. Established priorities of unfinanced requirements (UFRs) and decrements by—	—	—
a. Establishing the UFRs list.		
b. Establishing the decrement list (DL).		
5. Phased the budget plan by—	—	—
a. Phasing civilian labor costs (EOR 1100) based on the number of paid days in each fiscal quarter.		
b. Phasing civilian personnel benefits compensation costs (EOR 1200) in the same manner as EOR 1100.		
c. Phasing TDY costs (EOR 2100) by the fiscal quarter in which the travel was expected.		
d. Phasing contractual services costs (EOR 2500) based on contractual requirements.		
e. Phasing supplies and materials costs (EOR 2600) in equal quarterly amounts.		
f. Phasing non-consumable supplies and equipment costs (EOR 3100) based upon the equipment replacement schedule.		
6. Forwarded the activity budget to higher headquarters.	—	—

Evaluation Guidance:

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

References

Required

AR 1-1
DFAS-IN MANUAL 37-100-FY

Related

FM 1-06 (FM 14-100)

Apply Administrative Control of Funds Procedures
805A-36A-7005

Conditions: You have just received receipt of funding authority with access to—

1. General Office Supplies.
2. DoD Financial Management Regulation 7000.14-R, Volume 14, Administrative Control of Funds and Antideficiency Act Violations.
3. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
4. Local policies.
5. ARCENT 1-06, US Army Central Command Operations.
6. FM 1-06, Financial Management Operations.

Standards: Administer control of funds procedures based on Commander's guidance without error to ensure—

1. Control of funds during the authorization stage.
2. Control of funds during the commitment stage.
3. Control of funds during the obligation stage.
4. Control of funds during the expenditure stage.
5. Prevention of Title 31, United States Code, Section 31 (Antideficiency Act) violations.
6. Command is advised on actions to take to avoid Antideficiency Act violations.

Performance Steps

1. Control funds during the authorization stage (DFAS-IN Regulation 37-1, Chapter 4).
 - a. Determine if fund control authority is delegated in accordance with the provisions outlined in DFAS-IN Regulation 37-1, Chapter 7.
 - (1) Verify the authority is delegated in writing.
 - (2) Verify the authority is delegated by name.
 - b. Record fund allocations/allowances upon receipt of a Funding Authorization Document (FAD) or Funding Allowance Document (FAD).
 - (1) Verify the funding ceiling amounts.
 - (2) Verify the funding floor amounts.
 - (3) Verify the funding allowances by quarter.
 - c. Identify the types of apportionment of appropriations outlined in Title 31 United States Code (USC).
 - (1) Identify an apportionment by time.
 - (2) Identify an apportionment by activities, functions, projects, or objects.
 - (3) Identify an apportionment by both time and activities.
2. Control funds during the commitment stage (DFAS-IN Regulation 37-1, Chapter 7).
 - a. Allocate funds only for authorized purposes according to the Program Budget Guidance (PBG).
 - b. Allocate funds economically and efficiently.
 - c. Record commitments for goods, supplies, or services required to meet requirements during the appropriation period using a commitment register.
 - (1) Record the date of commitment transactions.
 - (2) Record the standard document number.
 - (3) Record the obligation and expense target.
 - (4) Record the commitment amount.
 - (5) Record any adjustments as necessary.
 - (6) Update the uncommitted balance.
 - d. Update amounts available immediately upon receipt of reports from the standard commitment accounting system.
 - e. Reduce or cancel commitments that are invalid or not obligated.
 - f. Adjust outstanding commitments to actual amounts when the items are obligated.

Performance Steps

3. Control funds during the obligation stage (DFAS-IN Regulation 37-1, Chapter 8).
 - a. Determine if the purpose of the obligation is one for which the appropriation was made.
 - (1) Identify the commitment stage.
 - (2) Interpret the accounting classification cited on the obligating document.
 - (3) Identify the obligation stage.
 - (4) Determine the purpose of the obligation cited on the obligating document.
 - b. Verify the availability of funds before creating an obligation.
 - c. Record obligations in the account register.
 - (1) Record obligations for contracts when the contract is signed.
 - (2) Record obligations for supplies when the order is placed.
 - (3) Record obligations for other items in accordance with DFAS-IN Regulation 37-1 Chapter 8, Tables 8-1 through 8-6.
 - (4) Estimate obligation amounts when actual obligation amounts are unknown.
 - d. Record obligations in a timely manner.
 - (1) Record obligations within the time frame that the appropriation is made available.
 - (2) Ensure the obligation is not incurred before the appropriation becomes available by law.
 - (3) Ensure the obligation is not recorded in the current fiscal year for prior fiscal year needs.
 - e. Ensure the obligation level does not exceed the available funds, targets, or annual funding program levels.
 - f. Reverse and replace estimated obligation amounts when actual obligation amounts become known.
4. Control funds during the expenditure stage (DFAS-IN Regulation 37-1, Chapter 27).
 - a. Make obligation adjustments for the difference between actual expenditures and original obligation amounts once expenditures are made.
 - b. Update ledgers with current balances.
 - c. Reconcile the fund register to the penny.
 - d. Reconcile fund ledgers to the penny.
5. Prevent Title 31, USC, Section 1517 (Antideficiency Act) violations.
 - a. Analyze reports generated by the standard commitment accounting system.
 - b. Detect over-distributions of funds.
 - (1) Detect contracts or obligations made in advance of appropriations.
 - (2) Detect accounting, clerical, recording, or reporting errors.
 - (3) Detect the deliberate failure or delay of posting records.
 - c. Ensure obligations/expenditures do not exceed the annual funding program and reimbursable orders.
 - d. Prevent insufficiencies of funds caused by exceeding available balances.
 - e. Prevent inaccurate estimates or a failure to reserve sufficient funds for contingent liabilities.
 - f. Ensure there are no withdrawals in excess of fund availability.
6. Advise the command on actions to take to avoid Antideficiency Act violations.
 - a. Establish a training program that includes—
 - (1) An indoctrination into fund control procedures.
 - (2) The notification of regulatory limitations.
 - b. Appoint/delegate responsible individuals to appropriate duties.
 - (1) Appoint individuals for certification authority.
 - (2) Appoint individuals to control cost ceilings.
 - c. Establish appropriation and project controls.
 - d. Take appropriate disciplinary actions for—
 - (1) Noncompliance with control procedures.
 - (2) Violations of DFAS-IN Regulation 37-1 and the Antideficiency Act.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Controlled funds during the authorization stage by—	—	—
a. Determining if fund control authority was delegated.		
b. Recording fund allocations/allowances upon receipt of a FAD.		
c. Identifying the types of apportionment of appropriations outlined in Title 31, USC.		
2. Controlled funds during the commitment stage by—	—	—
a. Allocating funds only for authorized purposes according to the PBG.		
b. Allocating funds economically and efficiently.		
c. Recording commitments for goods, supplies, or services required to meet requirements during the appropriation period using a commitment register.		
d. Updating amounts available immediately upon receipt of reports from the standard commitment accounting system.		
e. Reducing or canceling commitments that are invalid or not obligated.		
f. Adjusting outstanding commitments to actual amounts when the items were obligated.		
3. Controlled funds during the obligation stage by—	—	—
a. Determining if the purpose of the obligation was one for which the appropriation was made.		
b. Verifying the availability of funds before creating an obligation.		
c. Recording obligations in the account register.		
d. Recording obligations in a timely manner.		
e. Ensuring the obligation level did not exceed the available funds, targets, or annual funding program levels.		
f. Reversing and replaced estimated obligation amounts when actual obligation amounts become known.		
4. Controlled funds during the expenditure stage by—	—	—
a. Making obligation adjustments for the difference between actual expenditures and original obligation amounts once expenditures were made.		
b. Updating ledgers with current balances.		
c. Reconciling the fund register to the penny.		
d. Reconciling fund ledgers to the penny.		
5. Prevented Title 31, USC, Section 1517, ADA violations by—	—	—
a. Analyzing reports generated by the standard commitment accounting system.		
b. Detecting over-distributions of funds.		
c. Ensuring obligations/expenditures did not exceed the annual funding program and reimbursable orders.		
d. Preventing insufficiencies of funds caused by exceeding available balances.		
e. Preventing inaccurate estimates or a failure to reserve sufficient funds for contingent liabilities.		
f. Ensuring there were no withdrawals in excess of fund availability.		
6. Advised the command on actions to take to avoid ADA violations by—	—	—
a. Establishing a training program.		
b. Appointing/delegating responsible individuals to appropriate duties.		
c. Establishing appropriation and project controls.		
d. Taking appropriate disciplinary actions.		

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

References

Required

DFAS-IN REG 37-1
DODFMR 7000.14-R, VOL 14

Related

FM 1-06 (FM 14-100)

Determine Fiscal Law Restrictions and Permissions
805A-36A-7014

Conditions: You are required to review procedures to ensure fiscal law restrictions and permissions are not violated with access to—

1. Fiscal Law Desk Book.
2. Certified Defense Financial Manager (CDFM) Study Guide.
3. Fiscal Law Tutorial.
4. Calculator.
5. DoD Financial Management Regulation 7000.14-R, Volume 14, Administrative Control of Funds and Antideficiency Act Violations.
6. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
7. AR 1-1, Planning, Programming, Budgeting, and Execution System.

Standards: You must complete the following without error:

1. Define background and overview of the appropriations and authorizations process regarding budget.
2. Identify the key types of DoD appropriations.
3. Identify limitations on the use of appropriated funds.
4. Define the Bona Fide Need Rule.
5. Identify Antideficiency Act violations.

Performance Steps

1. Define background and overview of the appropriations and authorizations process regarding budget.
 - a. Define Congressional "Power of the Purse."
 - b. Apply Budget/Contract Authority.
 - c. Apply the Appropriation Act.
 - d. Apply the Authorization Act.
2. Identify the key types of DoD appropriations.
 - a. Operation and Maintenance (O&M) funds are used for day-to-day expenses such as training exercises, deployments, civilian salaries, and operating and maintaining installations.
 - b. Personnel funds are used for military pay and allowances, permanent changes of stations, and other personnel entitlement expenses.
 - c. Research, Development, Test and Evaluation (RDT&E) funds are used for expenses necessary for basic and applied scientific research, development, test, and evaluation, including maintenance and operations of facilities and equipment.
 - d. Procurement funds are used for production and modification of aircraft, missiles, weapons, tracked vehicles, ammunition, shipbuilding and conversion, and "other procurement."
 - e. Military Construction funds are used for Army new or continuing construction.
3. Identify limitations on the use of appropriated funds.
 - a. Apply the Purpose Statute which requires agencies to apply appropriations only to objects for which the appropriation were made, except as otherwise provided by law.
 - b. Apply the Time Statute which limits appropriations for specific time periods.
 - c. Apply the Amount Statute which prohibits making or authorizing an expenditure or obligation in excess of the amount available in the appropriation.
 - (1) Establish the Expense Threshold level.
 - (2) Establish the Investment Threshold level.
 - (3) Establish the Military Construction Threshold level.
4. Define the Bona Fide Need Rule.
 - a. Define the fundamental principles of the rule.

Performance Steps

- b. Apply exceptions to the rule.
 - (1) Delivery Time.
 - (2) Stockage Level.
 - (3) Contracts.

- 5. Identify Anti-deficiency Act violations.
 - a. Identify causes of violations.
 - (1) Established internal controls and standard operating procedures are not followed.
 - (2) Inadequate supervisory involvement or oversight.
 - (3) Lack of appropriate training.
 - (4) Inadequate standard operating procedures and internal controls.
 - b. Identify methods to prevent violations.
 - (1) Provide employees with requisite training and experience in the control and use of funds at levels commensurate with their responsibilities.
 - (2) Perform oversight and validation checks to ensure that established internal controls and standard operating procedures are adequate and are being consistently followed by their employees.
 - (3) Review status of funds report.
 - c. Identify common circumstances that account for most of the violations.
 - (1) Exceeding limits on the use of Operation and Maintenance (O&M) funds for minor construction projects.
 - (2) Exceeding the fund availability amount in the appropriation or exceeding the amount of an allotment/sub-allotment.
 - (3) Using O&M funds to acquire equipment items that exceed the designated amount for the mandatory use of procurement funds (expense versus investment threshold rule).
 - (4) Not recording obligating documents in a timely or accurate manner which results in over obligating funds already obligated (because the obligating document was not recorded timely or correctly).
 - (5) Obligating in advance of funds being provided.
 - d. Process an Anti-deficiency Act violation.
 - (1) Report suspected violations to proper authorities.
 - (2) Conduct a preliminary review to gather basic facts and determine whether a violation has occurred.
 - (3) Appoint an investigative team to determine the relevant facts and circumstances of the potential violation.
 - (4) Consult with legal counsel to determine whether the matter should be referred to the appropriate criminal investigators for resolution.
 - (5) Establish responsibility for the violation.
 - (6) Report the violation to the chain of command.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Defined background and overview of the appropriations and authorizations process regarding budget.	—	—
a. Defined Congressional "Power of the Purse."		
b. Applied Budget/Contract Authority.		
c. Applied the Appropriation Act.		
d. Applied the Authorization Act.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
2. Identified the key types of DOD appropriations.	_____	_____
a. Operation and Maintenance (O&M) funds are used for day-to-day expenses such as training exercises, deployments, civilian salaries, and operating and maintaining installations.		
b. Personnel funds are used for military pay and allowances, permanent changes of stations, and other personnel entitlement expenses.		
c. Research, Development, Test and Evaluation (RDT&E) funds are used for expenses necessary for basic and applied scientific research, development, test, and evaluation, including maintenance and operations of facilities and equipment.		
d. Procurement funds are used for production and modification of aircraft, missiles, weapons, tracked vehicles, ammunition, shipbuilding and conversion, and "other procurement."		
e. Military Construction funds are used for Army new or continuing construction.		
3. Identified limitations on the use of appropriated funds.	_____	_____
a. Applied the Purpose Statute which requires agencies to apply appropriations only to objects for which the appropriation were made, except as otherwise provided by law.		
b. Applied the Time Statute which limits appropriations for specific time periods.		
c. Applied the Amount Statute which prohibits making or authorizing an expenditure or obligation in excess of the amount available in the appropriation.		
4. Defined the Bona Fide Need Rule.	_____	_____
a. Defined the fundamental principles of the rule.		
b. Applied exceptions to the rule.		
5. Identified Anti-deficiency Act violations.	_____	_____
a. Identified causes of violations.		
b. Identified methods to prevent violations.		
c. Identified common circumstances that account for most of the violations.		
d. Processed an Anti-deficiency Act violation.		

Evaluation Guidance:

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

References**Required****Related**

10TH FISCAL LAW
62ND AND 63RD FISCAL LAW
AR 1-1
DODFMR 7000.14-R, VOL 14
FM 1-06 (FM 14-100)

Subject Area 4: Accounting Support and Cost Management

Perform Cost Benefit Analysis

805A-36A-7015

Conditions: You are a cost analyst in a Division G8 and you have access to the Cost Benefit Analysis Guide.

Standards: Complete the following steps in sequence and brief the decision-maker (Commander) on each Course of Action using the required template.

1. Develop the Problem Statement, define the Objective and the Scope.
2. Formulate Assumptions and Identify Constraints.
3. Document the Current State.
4. Define Alternatives with Cost Estimates.
5. Identify Quantifiable and Non-Quantifiable Benefits.
6. Define Alternative Selection Criteria.
7. Compare Alternatives.
8. Report Results and Recommendations.

Performance Steps

1. Develop a problem statement, define the Objective, and the Scope.
 - a. Problem Statement.
 - b. Objectives.
 - c. Scope.
2. Formulate Assumptions and identify constraints.
 - a. Formulate Assumptions.
 - b. Identify Constraints.
3. Document Current State (the Status Quo).
 - a. Define the Status Quo Alternative.
 - b. Document the Status Quo Alternative.
4. Define Alternatives with Cost Estimates.
 - a. Define Alternatives.
 - b. The Cost Analysis Process.
 - (1) Cost Analysis Preparation.
 - (2) Ground Rules and Assumptions (GR&A).
 - (3) Data Collection and Analysis.
 - (4) Work Breakdown Structure (WBS).
 - (5) Cost Estimate.
 - (6) Accuracy / Reasonableness.
 - c. Data Sources.
 - d. Cost Strategy.
 - e. Organizing Cost Data.
5. Identify Quantifiable and Non-Quantifiable Benefits.
 - a. Benefits Analysis Overview.
 - b. Types of Benefits.
 - (1) Quantifiable Benefits.
 - (2) Non-Quantifiable Benefits.
 - c. Military Benefits (MBA).
 - d. Identify, Estimate, and Evaluate Benefits.
 - e. Identifying Benefits.

Performance Steps

- f. Benefit Categories.
 - g. Estimating Quantifiable Benefits.
 - h. Evaluating Non-Quantifiable Benefits.
 - i. Types of Quantifiable and Non-Quantifiable Benefits.
6. Define Alternative Selection Criteria.
 - a. Quantitative Methods.
 - b. Non-Quantitative Methods.
 7. Compare Alternatives.
 - a. Compare costs and Benefits.
 - b. Alternative Comparison Decision Matrix.
 - c. Define Trade-Offs and Billpayers.
 - d. Describe 2nd and 3rd order effects (Cause and Effect).
 - e. Perform Sensitivity and Risk Assessment.
 - (1) Sensitivity Analysis.
 - (2) Risk Assessment.
 8. Report Results and Recommendations.
 - a. Documenting the CBA.
 - b. Briefing the Results of the CBA Using the Template.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Developed the Problem Statement, Defined the Objective and the Scope.	—	—
2. Formulated Assumptions and Identified Constraints.	—	—
3. Documented the Current State (Status Quo).	—	—
4. Defined Alternatives with Cost Estimates.	—	—
5. Identified Quantifiable and Non-Quantifiable Benefits.	—	—
6. Defined Alternative Selection Criteria.	—	—
7. Compared Alternatives.	—	—
8. Reported Results and Recommendations.	—	—

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

References**Required****Related**

USERS GUIDE-COST BENEFIT

Subject Area 5: Management Internal Controls

Enforce Internal Control Procedures

805A-36A-7010

Conditions: You are serving as the Detachment Commander. Your disbursing section is preparing for an upcoming Network Audit and Field Compliance Office (NAFCO) inspection. You have access to—

1. Internal Control checklists.
2. DoDFMR 7000.14-R, Volume 5, Disbursing Policy and Procedures.
3. FM 1-06, Financial Management Operations.
4. FM 3-19.30, Physical Security.

Standards: Perform the following with 100% accuracy using applicable checklists:

1. Conduct a pre-inspection of cashier operations, cash management operations, agent operations, and Treasury check operations.
2. Identify and record deficiencies.
3. Correct all deficiencies.

Performance Steps

1. Apply the internal control procedures for cashier operations to ensure—
 - a. The overall construction of cashier cages is adequate (thickness, strength, protective window, bars, only one lockable entrance, lockable money drawers, adequate lighting, and alarms).
 - b. Only authorized personnel are allowed in the area near cashier cage entrances.
 - c. Alarms are tested periodically.
 - d. Vaults and safes meet the specifications outlined in DoDFMR 7000.14-R, Volume 5.
 - e. Spare cashier keys and combinations are stored in a sealed envelope in the vault.
 - f. There is only one cashier operating per cashier cage.
 - g. Cashiers secure their cash drawers and cashier cage when absent.
 - h. The cashier standard operating procedure (SOP) is adequate and enforced.
 - i. The cashiers sign indicating that they have read and understand the SOP.
 - j. A background check is conducted on all cashiers.
 - k. The cashier counts all money at least twice before issuing or accepting.
 - l. The cashier verifies the identification, signature, and expiration of term of service (ETS) date of all customers.
 - m. No personal checks are cashed if the customer has less than 60 days until ETS.
 - n. The cashiers have up-to-date signature cards and bad check lists available.
 - o. Vouchers are never transported by a payee to the cashier cage.
 - p. All transactions are only for authorized persons and for authorized amounts.
 - q. All cashiers' personnel records are flagged to prevent them from outprocessing before their account is cleared.
 - r. Proper voucher numbering.
 - s. Cashiers verify all advances and returns.
2. Apply the internal control procedures for cash management operations to ensure—
 - a. The cash-holding authority is adequate and adhered to.
 - b. All negotiable instruments are deposited daily and cash is deposited as necessary.
 - c. Quarterly cash counts occur.
 - d. Cashiers have a limited amount of cash in their safes overnight.
 - e. All records are updated and maintained properly.
 - f. The Disbursing Officer (DO), Deputy DO, or Disbursing Agent signs all cash collection vouchers (CCVs).
 - g. All money received is verified.

Performance Steps

- h. No slush funds are maintained.
 - i. Immediate reporting of all losses of funds to the Finance and Accounting Officer.
 - j. Proper separation of duties.
 - k. All transactions for \$750.00 or more are approved by the DO.
 - l. All combinations are changed every six months or as necessary.
 - m. Intrusion devices are used, if necessary, and tested periodically.
 - n. Vaults and safes meet the specifications outlined in DoDFMR 7000.14-R, Volume 5.
3. Apply the internal control procedures for agent operations to ensure—
- a. Agent orders are complete and the original signed order is kept on file.
 - b. All agents' personnel records are flagged to prevent them from outprocessing before their account is cleared.
 - c. Agents are properly trained.
 - d. All agents sign their instructions indicating that they have read and understood both their written and verbal instructions.
 - e. Agents have an armed guard and their own secure container when receiving or returning funds.
 - f. The identification, signature, and ETS date of all agents is verified before issuing funds.
 - g. Funds are issued in accordance with the agent's orders.
 - h. All advances and returns are recorded on a DD Form 1081, Statement of Agent Officer's Account.
4. Apply the internal control procedures for Treasury check operations to ensure—
- a. All new check stocks are verified upon arrival.
 - b. All checks are secured.
 - c. All blank checks issued for preparation are signed for by the clerk.
 - d. Any blank checks returned are verified.
 - e. All returned and undeliverable checks are controlled and kept secure.
 - f. The signature die and check-signing machine are properly secured.
 - g. All checks issued remain in sequence.
 - h. The weekly check issue report is sent to the Treasury Department.
 - i. Proper procedures are followed for all spoiled and voided checks in accordance with task 805A-44A-6120.
 - j. All checks are prepared correctly and the information on them is correct before certification.
 - k. The check register is maintained at all times.
 - l. The check register is verified with the DD Form 2657, Daily Statement of Accountability daily.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Applied the internal control procedures for cashier operations to ensure they were adequate.	—	—
2. Applied the internal control procedures for cash management operations to ensure they were adequate.	—	—
3. Applied the internal control procedures for agent operations to ensure they were adequate.	—	—
4. Applied the internal control procedures for Treasury check operations to ensure they were adequate.	—	—

Evaluation Guidance:

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

References

Required

Related

DODFMR 7000.14-R, VOL 5
FM 1-06 (FM 14-100)
FM 3-19.30

Administer a Managers Internal Control Program
805A-36A-7011

Conditions: As a commander/financial manager in an office, you receive a command inspection schedule and checklist for an upcoming inspection. You have access to standard office supplies, automations, AR 11-2, Managers' Internal Control Program, OMB Circular A-123, Internal Control Systems, and Management Control Administrator's Handbook.

Standards: The commander/financial manager will meet the standard of 100% accuracy when he/she demonstrates the ability to—

1. Identify key management controls.
2. Develop a Management Control Plan (MCP) for conducting required management control evaluations within the assessable unit over a five year period.
3. Identify a management control evaluation process for use in evaluating key management controls.
4. Assess the Comptroller General Standards to define the minimum level of quality acceptable for management control systems.
5. Identify deficiencies in management controls.
6. Prepare Annual Statement of Assurance.
7. Coordinate an audit by the United States Army Audit Agency (USAAA) to ensure a common baseline for audit purposes and executive-level approval of key controls to ensure that excessive coverage is avoided.

Performance Steps

1. Identify key management controls.
 - a. Develop strategies for implementing agency programs and operations.
 - b. Design management structures that help ensure accountability for results.
 - c. Assess the extent and cost of controls relative to the importance and risk associated with a given program.
2. Develop a Management Control Plan (MCP) for conducting required management control evaluations within the assessable unit over a five year period.
 - a. Review the inventory of functions, published by the Office of the Assistance Secretary of the Army (Financial Management & Comptroller) (ASA(FM&C)), that require evaluations and identify those that are applicable to your organization.
 - b. Identify any other functions that your organization wants to evaluate.
 - c. Assign responsibility for these evaluations to the appropriate Assessable Unit Managers.
 - d. Schedule these evaluations over a five-year period.
 - e. Communicate to subordinate managers what areas are to be evaluated, who will conduct the evaluation and when.
3. Identify a management control evaluation process for use in evaluating key management controls.
 - a. Evaluate management controls utilizing Management Control Evaluation Checklists.
 - (1) Record observations on the checklists.
 - (2) Determine with reasonable assurance that obligations, costs, and programs comply with laws and regulations.
 - (3) Determine with reasonable assurance that resources are adequately safeguarded.
 - (4) Determine with reasonable assurance that transactions are properly recorded and classified to produce accurate reports.
 - (5) Report material weaknesses to higher headquarters.
 - (6) Determine corrective actions, if necessary.
 - (7) Implement corrective actions.
 - (8) Conduct follow-up testing.
 - b. Evaluate management controls utilizing existing management review processes.
 - (1) Utilize a specific management review process, but only if it's already in place Army-wide and the assessable unit is the functional proponent for it.

Performance Steps

- (2) Choose an appropriate method of evaluation.
 - c. Test acceptability of chosen evaluation method using basic criteria.
 - (1) Assess key management controls in that functional area.
 - (2) Test those key controls.
 - (3) Document the evaluation on DA Form 11-2, Internal Control Evaluation Certification, with who conducted the evaluation, the date the evaluation was conducted, what methods were used to test key management controls, what management control deficiencies (if any) were detected, and what corrective actions were taken.
4. Assess the Comptroller General Standards to define the minimum level of quality acceptable for management control systems.
 - a. Provide reasonable assurance that the objectives of the systems will be accomplished.
 - b. Maintain and demonstrate a positive and supportive attitude toward management controls at all times.
 - c. Maintain a level of competence that allows managers and employees to accomplish their assigned duties as well as understand the importance of developing and implementing good management controls.
 - d. Develop management control objectives, for each agency activity, that are logical, applicable, and reasonable complete.
 - e. Develop management control techniques that are effective and efficient in accomplishing management control objectives.
 - f. Document management control systems and all transactions and other significant events.
 - g. Record and classify all transactions and other significant events.
 - h. Execute transactions and other significant events by authorized personnel acting within the scope of their authority.
 - i. Separate key duties and responsibilities in authorizing, processing, recording, and reviewing transactions.
 - j. Provide qualified and continuous supervision to ensure that management controls objectives are achieved.
 - k. Conduct periodic comparison of resources and recorded accountability to determine whether the two agree.
 - l. Evaluate findings and recommendations reported by auditors, determine proper actions in response to the audit findings and recommendations, and complete all actions that correct or otherwise resolve the matters brought to management's attention.
5. Identify deficiencies in management controls.
 - a. Determine whether the weakness meets the conditions to be considered material and reported to the next level of command.
 - (1) Involve a deficiency in management controls (i.e., management controls are not in place, are not being used or are inadequate).
 - (2) Warrant the attention of the next level of command, either because that next level must take action or because it must be aware of the problem.
 - b. Develop a plan of corrective action.
 - c. Track the weakness to ensure that corrective actions are complete and that the weakness is effectively resolved.
6. Prepare Annual Statement of Assurance.
 - a. Submit a cover memorandum signed by the head of the reporting organization that provides their statement of assurance of the overall status of management controls and describes the basis for that determination.
 - b. Describe how the management control process was conducted in the reporting organization addressing the areas of Leadership Emphasis, Training, and Execution.
7. Coordinate an audit by the United States Army Audit Agency (USAAA) to ensure a common baseline for audit purposes and executive-level approval of key controls to ensure that excessive coverage is avoided.

Performance Steps

- a. Examine the effectiveness of management controls in the course of each audit and explicitly addresses conclusions on these controls in the audit report.
- b. Conduct an annual audit of the management control process, resulting in an audit opinion which goes to the Secretary along with his annual statement.
- c. Identify to HQDA functional proponents any management control problem that they believe merits reporting as a material weakness in the Secretary's annual statement.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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

	<u>GO</u>	<u>NO-GO</u>
1. Identified key management controls.	—	—
a. Developed strategies for implementing agency programs and operations.		
b. Designed management structures that helped ensure accountability for results.		
c. Assessed the extent and cost of controls relative to the importance and risk associated with a given program.		
2. Developed a (MCP) for conducting required management control evaluations within the assessable unit over a five year period.	—	—
a. Reviewed the inventory of functions, published by the OASA FM&C, that required evaluations and identified those that were applicable to your organization.		
b. Identified any other functions that your organization wanted to evaluate.		
c. Assigned responsibility for those evaluations to the appropriate Assessable Unit Managers.		
d. Scheduled those evaluations over a five-year period.		
e. Communicated to subordinate managers what areas were to be evaluated, who conducted the evaluation and when.		
3. Identified a management control evaluation process for use in evaluating key management controls.	—	—
a. Evaluated management controls utilizing Management Control Evaluation Checklists.		
b. Evaluated management controls utilizing existing management review processes.		
c. Tested acceptability of chosen evaluation method using basic criteria.		
4. Assessed the Comptroller General Standards to define the minimum level of quality acceptable for management control systems.	—	—
a. Provided reasonable assurance that the objectives of the systems were accomplished.		
b. Maintained and demonstrate a positive and supportive attitude toward management controls at all times.		
c. Maintained a level of competence that allowed managers and employees to accomplish their assigned duties as well as understand the importance of developing and implementing good management controls.		
d. Developed management control objectives, for each agency activity, that were logical, applicable, and reasonable complete.		
e. Developed management control techniques that were effective and efficient in accomplishing management control objectives.		

Performance Measures	<u>GO</u>	<u>NO-GO</u>
<ul style="list-style-type: none"> f. Documented management control systems and all transactions and other significant events. g. Recorded and classified all transactions and other significant events. h. Executed transactions and other significant events by authorized personnel acting within the scope of their authority. i. Separated key duties and responsibilities in authorizing, processing, recording, and reviewing transactions. j. Provided qualified and continuous supervision to ensure that management controls objectives were achieved. k. Conducted periodic comparison of resources and recorded accountability to determine whether the two agree. l. Evaluated findings and recommendations reported by auditors, determined proper actions in response to the audit findings and recommendations, and completed all actions that corrected or otherwise resolved the matters brought to management's attention. 	<p>_____</p>	<p>_____</p>
<p>5. Identified deficiencies in management controls.</p> <ul style="list-style-type: none"> a. Determined whether the weakness met the conditions to be considered material and reported to the next level of command. b. Developed a plan of corrective action. c. Tracked the weakness to ensure that corrective actions were completed and that the weakness was effectively resolved. 	<p>_____</p>	<p>_____</p>
<p>6. Prepared Annual Statement of Assurance.</p> <ul style="list-style-type: none"> a. Submitted a cover memorandum signed by the head of the reporting organization that provided their statement of assurance of the overall status of management controls and described the basis for that determination. b. Described how the management control process was conducted in the reporting organization addressing the areas of Leadership Emphasis, Training, and Execution. 	<p>_____</p>	<p>_____</p>
<p>7. Coordinated an audit by the USAAA to ensure a common baseline for audit purposes and executive-level approval of key controls to ensure that excessive coverage was avoided.</p> <ul style="list-style-type: none"> a. Examined the effectiveness of management controls in the course of each audit and explicitly addressed conclusions on those controls in the audit report. b. Conducted an annual audit of the management control process, resulting in an audit opinion which went to the Secretary along with his annual statement. c. Identified to HQDA functional proponents any management control problem that they believed merited reporting as a material weakness in the Secretary's annual statement. 	<p>_____</p>	<p>_____</p>

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

References
Required

Related
 AR 11-2
 OMB CIRCULAR NO. A-123

Subject Area 6: FM Planning and Operations

Develop FM Planning and Operations Using MDMP**805A-36A-7016**

Conditions: You are assigned as the company Executive Officer and your unit is scheduled to deploy in support of full spectrum operations. The Company Commander and Operations Sergeant Major have called a meeting to begin the deployment planning process. You have access to FM 1-06, Financial Management Operations, FM 5-19, Composite Risk Management, and FM 5-0, The Operations Process.

Standards: You must complete the following measures to receive a GO during your evaluation:

1. Receive plans, orders, or guidance from higher headquarters.
2. Formulate FM planning considerations.
3. Develop a FM support plan for the sustainment of operations.
4. Apply the FM support plan to the battalion's approved Course of Action (COA).
5. Consider redeployment operations.
6. Produce FM planning products.

Performance Steps

1. Receive plans, orders, or guidance from higher headquarters.
 - a. Disseminate initial FM planning information and planning considerations.
 - b. Conduct composite risk management (CRM) in all phases of planning.
2. Formulate FM planning considerations.
 - a. Analyze commander's intent to determine FM requirements.
 - b. Determine data and voice communication requirements and resources.
 - (1) Coordinate with battalion S-6 to address anticipated communications shortfalls.
 - (2) Consider Non-Classified Internet Protocol Router (NIPR) and Secret Internet Protocol Router (SIPR) requirements for automated FM systems to support daily operations.
 - c. Determine necessary Command and Control (C2) nodes to track key personnel and main body movements throughout theater.
 - d. List unit, location, and functional area support provided by supporting unit (include all that apply).
 - (1) Determine Area of support.
 - (2) Determine cash holding authority.
 - (3) Determine available support from higher headquarters.
 - (4) Determine Financial Management Support Team (FMST) support.
 - (5) Determine Vendor support.
 - (6) Determine Army and Air Force Exchange System (AAFES) support.
 - e. Determine reporting requirements.
 - (1) Determine reporting requirements for Battalion and Brigade.
 - (2) Determine reporting requirements for Financial Management Center.
 - f. Determine FM support requirements.
 - (1) Develop and maintain the population estimate(s).
 - (2) Identify FM support constraints.
 - (3) Identify key facts and assumptions impacting FM operations.
 - (4) Formulate the concept of FM support in line with the concept of operation and the commander's intent.
 - (5) Determine FM resources required to support the operation.
 - (6) Identify specified and implied tasks.
 - (7) Evaluate organization of the headquarters section to ensure staff support is available during every phase of the operation.

Performance Steps

- (8) Determine automations requirements and resources throughout every phase of the operation.
 - g. Coordinate FM planning activities with other staff sections and higher headquarters.
 - h. Identify and develop training for FM battle drills, i.e., continuity of operations, cash counts, inspections, etc.
 - i. Coordinate for necessary Deployment Cycle Support tasks for all phases of the deployment.
3. Develop FM support plan for the sustainment of operations.
 - a. Assess battalion SOP.
 - b. Prepare estimates for personnel replacements.
 - c. Plan for rear detachment operations.
 - d. Revise FM planning guidance as necessary.
 - e. Review FM plan to ensure it supports the commander's intent.
 - f. Include CRM is included in FM support plan.
 4. Apply FM support plan to the battalion's approved deployment course of action (COA).
 - a. Refine the status of all FM resources in theater.
 - b. List all critical FM events.
 - c. Identify FM support shortfalls.
 - d. Refine FM support plan.
 5. Consider redeployment operations.
 - a. Develop plan for Relief in Place and Transfer of Authority FM considerations.
 - b. Coordinate with servicing post office to mail documents to Federal Records Center Warehouse.
 - c. Develop policy for end of tour awards processing.
 - d. Complete evaluations on personnel attached for deployment.
 6. Produce FM planning products.
 - a. Develop detailed HR support plans.
 - b. Provide input to Sustainment Annex of the Operations Order (OPORD).

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Received plans, orders, or guidance from higher headquarters.	—	—
2. Formulated FM planning considerations.	—	—
3. Developed FM support plan for the sustainment of operations.	—	—
4. Applied FM support plan to the battalion's approved deployment COA.	—	—
5. Considered redeployment operations.	—	—
6. Produced FM planning products.	—	—

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

**References
Required**

Related
FM 1-06 (FM 14-100)

**References
Required**

Related
FM 5-0
FM 5-19

**Prepare a Financial Management Appendix to the OPORD/OPLAN Annex
805A-36A-7017**

Conditions: You are a financial manager assigned to the unit's operations and plans section. You have access to—

1. FM 1-06, Financial Management Operations.
2. Higher Headquarters Order/OPLAN.
3. JP 1-06, Financial Management Support in Joint Operations.
4. FM 5-0, The Operations Process.
5. Warning Order.
6. Fragmentary Order.

Standards: The following measures must be completed without error:

1. Develop staff estimate using the Military Decision Making Process (MDMP).
2. Develop appendix to Operation Order/Operation Plan (OPORD/OPLAN).
3. Assemble information from the OPORD/OPLAN, staff input and convert into requirements.

Performance Steps

1. Develop staff estimate using the Military Decision Making Process (MDMP).
 - a. Receive mission from higher headquarters' order to establish horizontal and vertical nesting for all combat support and combat service support.
 - b. Conduct Intelligence Preparation of the Battlefield (IPB) to provide the basis for intelligence collection and synchronization to support course of action (COA) development and analysis.
 - c. Determine specified, implied, and essential tasks ensuring the requirements for each task are understood.
 - d. Determine financial management support requirements.
 - e. Determine funding sources.
 - f. Determine fiscal law implications.
2. Develop appendix to Operation Order (OPORD)/Operations Plan (OPLAN).
 - a. Prepare situation paragraph.
 - (1) Develop the purpose subparagraph which provides broad policy and procedural guidance and assigns tasks for financial management (FM) operations. Be sure to describe the mission and responsibility of the financial manager comptroller during deployment and sustainment for both the headquarters and components within the area of operations.
 - (2) Refer to Intelligence Annex which will assess the impact of enemy capabilities and probable courses of action (COA) on FM support.
 - (3) Develop the friendly subparagraph by listing the component FM organizations and the specific tasks assigned to each organization supporting the FM operations of the plan. Summarize their capabilities. Include non-U.S. military forces and U.S. civilian agencies, such as banking institutions or embassies, which may support assigned forces in the provision of FM support (or may themselves require support).
 - (4) Develop the assumptions subparagraph which will state realistic assumptions and consider the effect of current operations on FM operations. These could be similar assumptions used by the components when developing cost estimates for the operation.
 - (5) Develop the limitations subparagraph by listing key limiting factors affecting FM capability.
 - b. Prepare the mission paragraph which states in a clear concise statement the FM mission in support of the basic plan.
 - c. Prepare the execution paragraph.

Performance Steps

- (1) Develop the concept of operations subparagraph which summarizes the intended COA and states the general concept for FM support in the operational area. In separate numbered subparagraphs, provide specific guidance on the following, as applicable:
 - (a) Analyze the Predeployment and Lodgment phase to conduct the following actions: Ensure that the executive agent has been appointed, when required; Obtain and analyze available economic assessment data of the operational area and any financial implications; Analyze all support agreements; Identify missions that will require special funding and authority, when required; Determine if foreign currencies are to be used and, if necessary determine exchange rates; Coordinate entitlement policies with the G-1 prior to deployment; Establish FM operational requirements, to include disbursing support, contracting support, commercial vendors payment support, and any other unique finance requirements; Coordinate the establishment of Host Nation limited depositories account; Determine if support is required for other organizations, such as Morale, Welfare, and Recreation (MWR), Red Cross, Non Governmental organizations (NGO's), private voluntary organizations (PVO's), public affairs (PA), and/or multi-national organizations.
 - (b) Analyze the Combat and Engagement phase to determine support contracting and local procurement requirements and how to provide reports as required.
 - (c) Analyze the Follow Through and Post Hostilities phase to determine the following: Provide policy guidance, if necessary, for EPW and/or CI, NEO, MWR, Red Cross, NGOs, PVOs, and PA; Obtain, if necessary, MWR funds; Identify and task components (s) for continued FM support, if required; Ensure that a management control process is in place.
 - (d) Analyze the Redeployment Operations to determine the following: Identify, when necessary, funding requirements for redeployment support; Close out contingency funding operations and Identify procedures to conduct hand-off with responsible component.
 - (2) Develop the Assignment of Tasks subparagraph addressing unique tasks required of the components to accomplish the joint FM mission.
 - (3) Develop the Coordinating Instructions subparagraph to include, but not limited to the following:
 - (a) Identify common items to two or more subordinate commands and any unique FM relationships.
 - (b) Identify coordination with adjacent command and other agencies.
 - (c) Identify agreements with the host country, allied forces, and United States Government and nongovernmental agencies.
 - (d) Identify DFAS Crisis Coordination Center responsibilities.
 - d. Prepare the Administration and Logistics paragraph to provide FM guidance for furnishing logistics and administrative support.
 - (1) Identify contracting requirements.
 - (2) Identify logistic support relationships.
 - (3) Identify reporting requirements.
 - (4) Identify any particular personnel or augmentation requirements.
 - (5) Coordinate with the G-2 to determine time frame after which all FM plans and budgets can be declassified.
 - e. Prepare the Command and Control paragraph.
 - (1) Identify command relationships.
 - (2) Discuss command, control, communications, and computer systems requirements for FM support.
3. Assemble information from the OPORD, staff input and convert into requirements.

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 the Soldier feels qualified and prepared for the evaluation. Then have the Soldier 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	<u>GO</u>	<u>NO-GO</u>
1. Developed staff estimate using the MDMP.	_____	_____
a. Received mission from higher headquarters' order to establish horizontal and vertical nesting for all combat support and combat service support.		
b. Conducted IPB to provide the basis for intelligence collection and synchronization to support COA development and analysis.		
c. Determine specified, implied, and essential tasks ensuring the requirements for each task are understood.		
d. Determined funding requirements.		
e. Determined funding sources.		
f. Determined fiscal law implications.		
2. Developed annex to OPORD.	_____	_____
a. Prepared situation paragraph.		
b. Prepared the mission paragraph which states in a clear concise statement the FM mission in support of the basic plan.		
c. Prepared the execution paragraph.		
d. Prepared the Administration and Logistics paragraph to provide FM guidance for furnishing logistics and administrative support.		
e. Prepared the Command and Control paragraph.		
3. Assembled information from the OPORD and staff input and converted into requirements.	_____	_____

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

**References
Required**

Related
FM 1-06 (FM 14-100)
FM 5-0
JP 1-06

APPENDIX - TRAVEL FLOWCHARTS

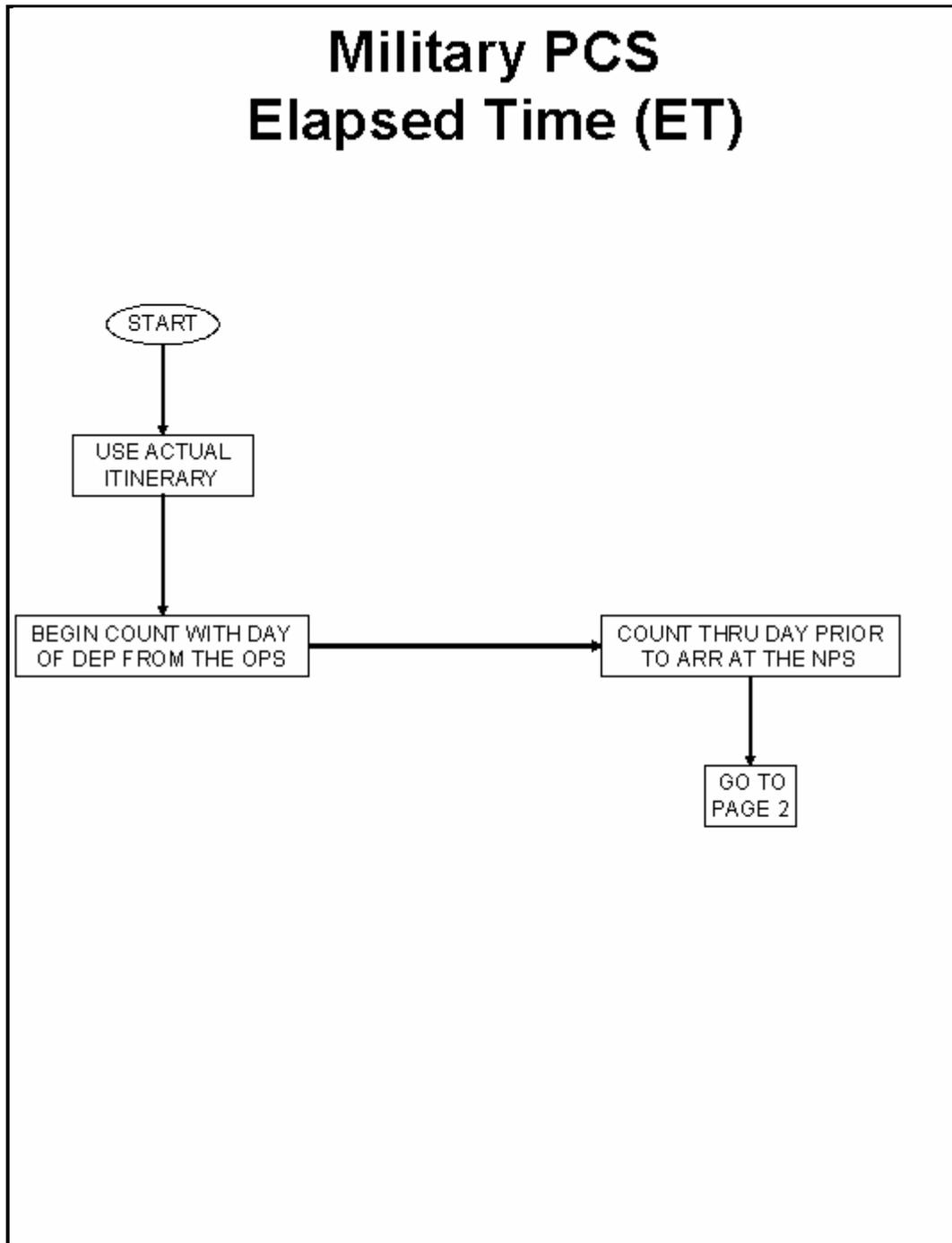


Figure A-1. Military PCS Elapsed Time (ET)

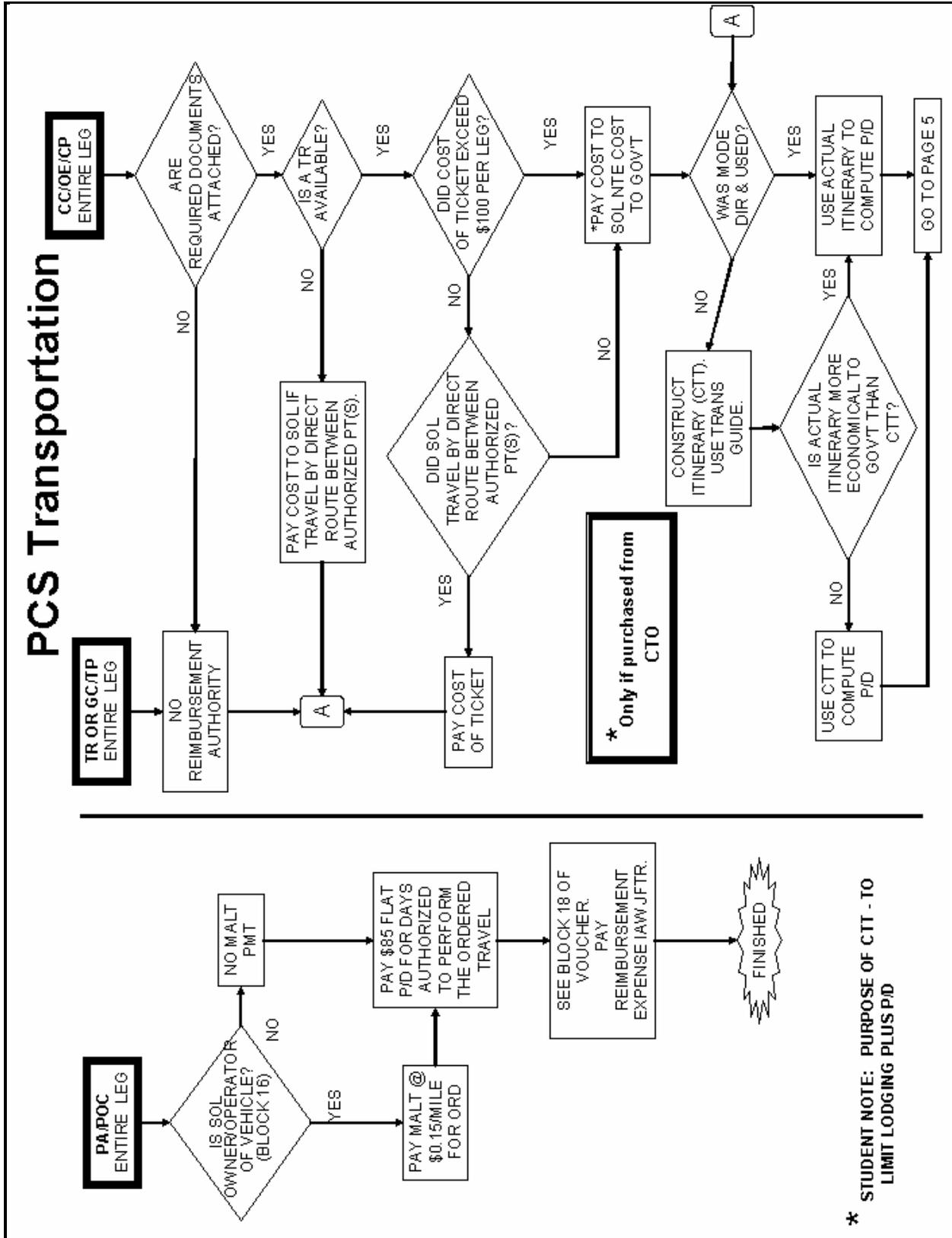


Figure A-3. PCS Transportation

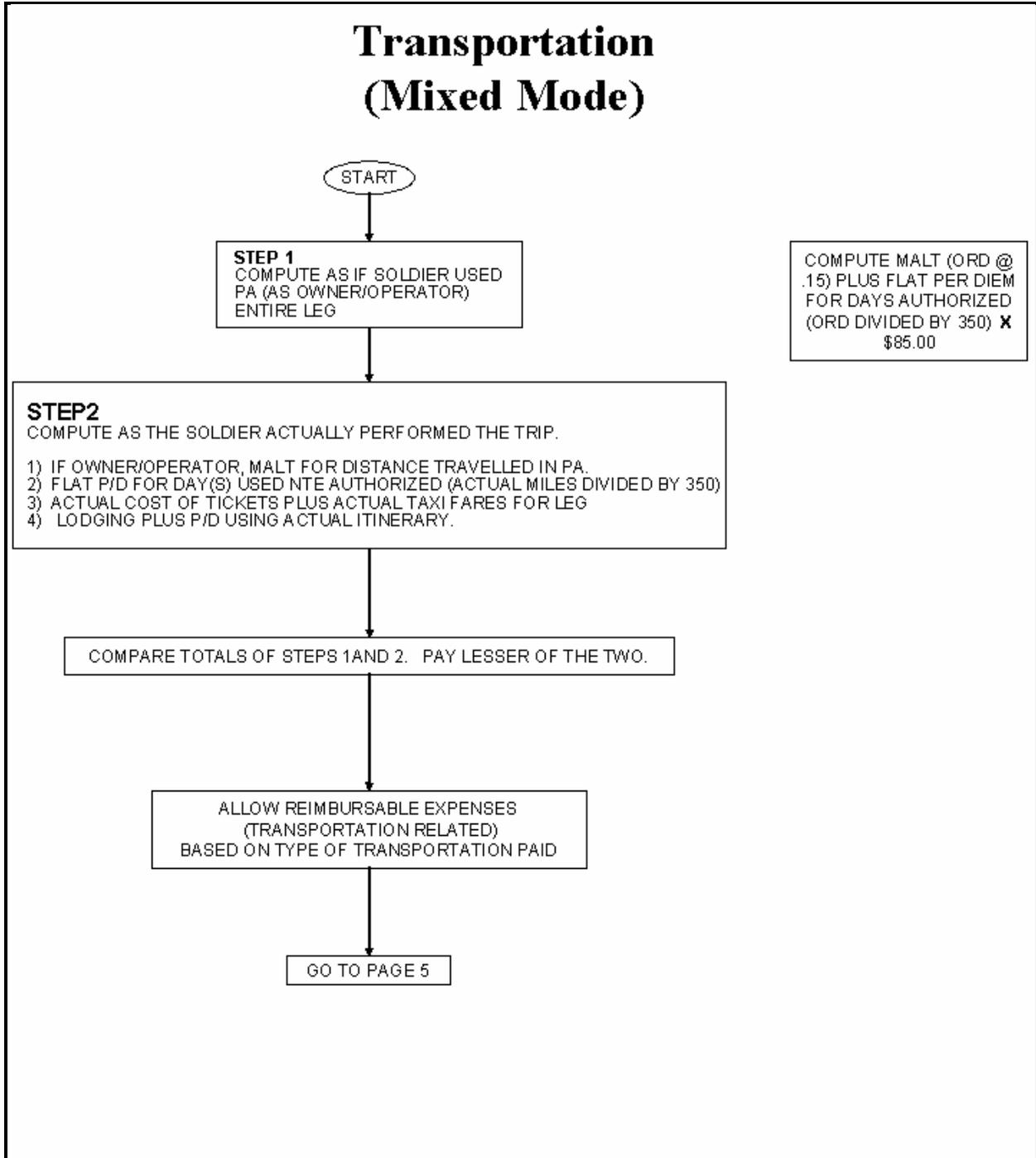


Figure A-4. Transportation (Mixed Mode)

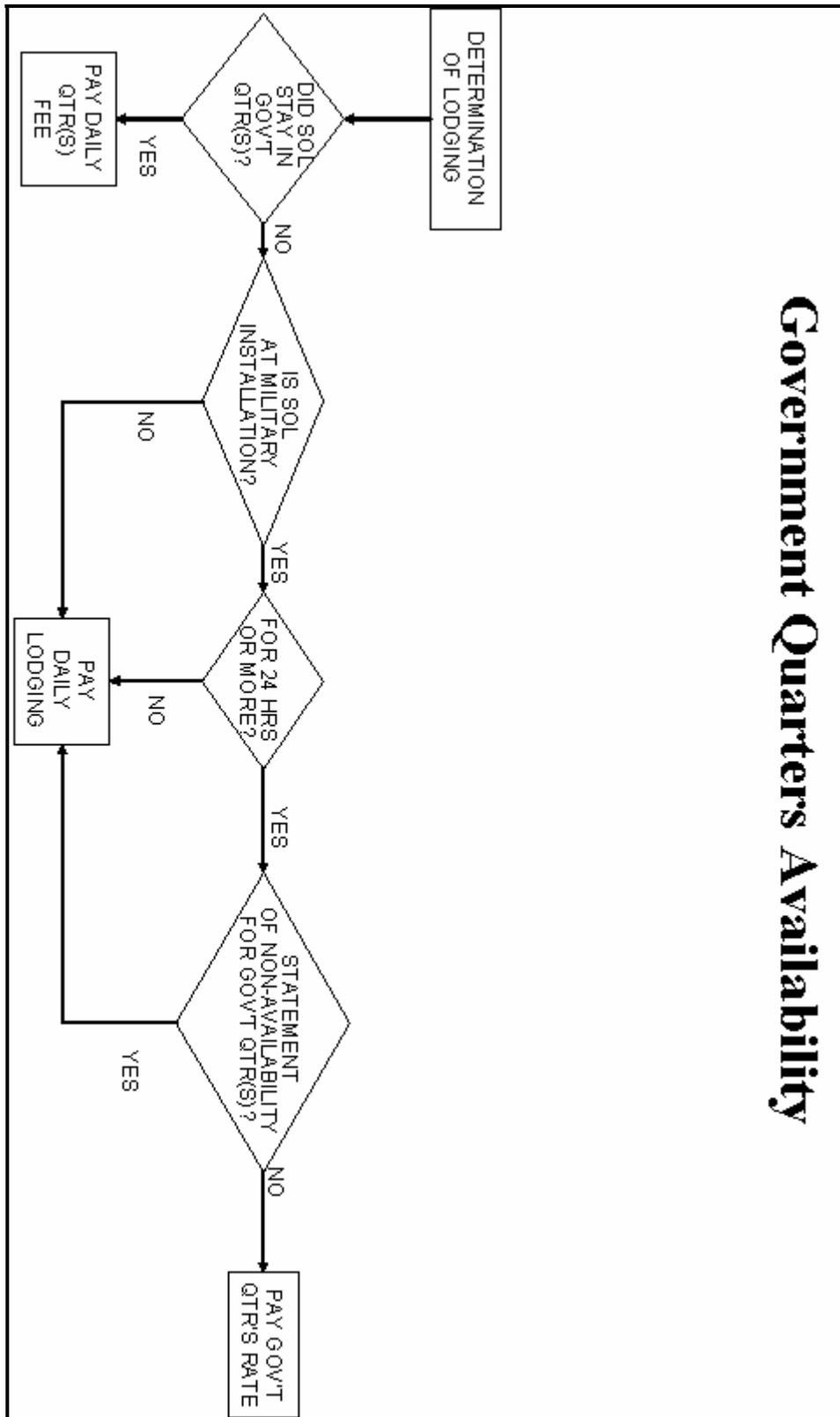


Figure A-6. Government Quarters Availability

GLOSSARY

Section I Acronyms & Abbreviations

ATM	Automatic Teller Machine
BAG	Budget Activity Group
CCO	Cash Control Officer
CRA	Continuing Resolution Authority
DA	Disbursing Agent
DTS	Defense Travel System
RM	Resource Management
SDP	Savings Deposit Program
AAFES	Army and Air Force Exchange Service
ABC	activity based costing
AC	active component; assistant commandant
ACOR	assistant contracting officer's representative
ACSA	acquisition and cross-servicing agreement; Allied Communications Security Agency
ADCON	administrative control
AFP	annual funding program
AIK	assistance in kind
AIT	advanced individual training
ALC	Advanced Leaders Course
AMS	Army management structure
AMSCO	Army management structure code
AO	Accounting Office; area of operations
AOB	approved operating budget
APC	accounting processing code; armored personnel carrier
AR	Army Regulation; Army Reserve
ARA	automatic reimbursement authority

ASCC	Air Standardization Coordinating Committee; Army service component command
AWOL	absent without leave
BA	bachelor of the arts degree; Budget Activity
BAH	basic allowance for housing
BAS	basic allowance for subsistence
BASD	basic active service date
BASOP	base operations
BES	budget estimate submission
BMG	budget manpower guidance
C2	command and control
CA	civil affairs
CAPS	commercial accounts processing system
CBE	command budget estimate
CCV	cash collection voucher
CERP	Commanders Emergency Response Program
CI	civilian internee; counterintelligence
CJCS	Chairman of the Joint Chiefs of Staff
CLIN	contract line item number
COA	Comptroller of the Army; course of action
COB	command operating budget; close of business
COIN	counterinsurgency
COLA	cost of living allowance
COR	contracting officer's representative
COTR	contracting officer's technical representative
COTS	cargo offload and transfer system; commercial off-the-shelf
CP	command post; check point; commercial plane; casual payment

CSP	call service position; causeway section, powered; commence search point; contracting support plan; crisis staffing procedures (JCS); cryptologic support package
CVS	commercial vendor services
DA	Department of the Army
DAR	daily activity report
DAS	daily advice of status
DDS	Deployable Disbursing System
DeCA	Defense Commissary Agency
DFAS	Defense Finance and Accounting Service
DFAS-IN	Defense Finance and Accounting Service - Indianapolis
DFC	direct fund cite
DITY	do-it yourself-move
DJMS	Defense Joint Military Pay System
DLA	dislocation allowance
DLT	decision logic table
DMO	Defense Military Pay Office
DO	Disbursing Officer; delivery order
DOA	direct obligation authority
DOB	date of birth
DoD	Department of Defense
DODAAC	DOD activity address code
DoDFMR	Department of Defense Financial Management Regulation
DOL	Directorate of Logistics
DOM	day of month
DOR	date of rank; detail obligation report
DOS	date of separation
DOY	day of year
DPTM	Directorate of Plans, Training, and Mobilization

DRM	Directorate of Resource Management
DROT	Daily Register of Transactions
DSIS	Defense Military Pay Standard Inquiry System
DSSN	disbursing station symbol number
DWCF	defense working capital fund
EFT	electronic funds transfer
EOR	element of resource
EPW	Enemy Prisoner of War
EPW/CI	enemy prisoner of war/civilian internee
ESF	Economic Support Fund; emergency support function
ETS	Expiration Term of Service
EVE	equal value exchange
FAD	fund authorization document; fund allocation document; funding allowance document
FAO, F&AO	finance and accounting office
FAR	Federal Acquisition Regulation
FC&SR	fund control and status report
FCCC	Finance Captain's Career Course
FCN	fiscal control number
FCR	fund control record
FICA	Federal Insurance Contributions Act
FID	Format Identification
FITW	federal income tax withholding
FM	field manual; frequency modulation; financial management
FM CO	Financial Management Company
FM DET	Financial Management Detachment
FMF	foreign military financing
FMS	Financial Management Service; foreign military sales
FMTTP	Financial Management Tactical Platform

FNS	foreign nation support
FOO	Field Ordering Officer
FRA	funded reimbursement authority
FRB	Federal Reserve Bank
FSA	family separation allowance
FSN	fiscal station number
FY	fiscal year
FYTD	fiscal year to date
G8	Assistant Chief of Staff, Financial Management
GAO	General Accounting Office
GBL	Government bill of lading
GFEBs	General Fund Enterprise Business System
GPC	government purchase card
GPLD	government property lost or damaged
GPO	Government Printing Office
GS	general support; general service; general schedule
GSA	General Services Agency; General Services Administration
HCA	humanitarian and civic assistance
HN	host nation
HNS	host-nation support
IATS	Integrated Automated Travel System
IAW	in accordance with
IBOP	international balance of payments
IC	internal control; indicator code
ID	identification; Infantry Division
IDS	Intrusion Detection System
IPB	intelligence preparation of the battlefield
IRS	Internal Revenue Service

IRT	integrated retail terminal
J-8	Director for Force Structure, Resource, and Assessment, Joint Staff
JARB	Joint Acquisition Review Board
JFTR	Joint Federal Travel Regulation
JP	Joint Publication
JTF	joint task force
LD	line of departure; limited depository
LDA	limited depository account
LES	Leave and Earnings Statement
LOGCAP	logistics civilian augmentation program (Army)
M&IE	meals and incidental expenses
ACOM	Major Army Command
MAFR	merged accountability and fund reporting
MAWS	Money As a Weapons System
MBF	Military Banking Facility
MCP	medical collection point; management control plan
MDEP	management decision package
MDMP	military decisionmaking process
MFR	memorandum for record
MILCON	military construction
MILSTRIP	military standard requisitioning and issue procedure
MIPR	Military Interdepartmental Purchase Request
MOA	memorandum of agreement
MOD	miscellaneous obligation document
MOI	memorandum of instruction
MOU	memorandum of understanding
MPC	military personnel class; military payment certificate
MPO	military post office; military payment order

MTOE	modified table of organization and equipment
MWR	morale, welfare, and recreation
NAF	non-appropriated fund
NAFI	nonappropriated fund instrumentality
NCA	National Command Authorities
NCOIC	noncommissioned officer in charge
NSFOP	non-stock fund orders and payables
NULO	Negative Unliquidated Obligation
O&M	operation and maintenance
OCONUS	outside the continental United States
OF	optional form
OMA	operations maintenance, Army
OMAR	operation and maintenance, Army Reserve
OMB	office of management and budget
OPLAN	operations plan
OPLOC	operating location
OPORD	operations order
OSD	Office of the Secretary of Defense
PARC	principle assistant responsible for contracting
PBAC	Program Budget Advisory Council
PBD	program budget decisions
PBG	program budget guidance
PCC	pre-combat checks; Pre-Command Course; military paper check conversion
PCS	permanent change of station
PDM	program decision memorandum
PDS	personnel daily summary; permanent duty station
PKO	peacekeeping operations

PO	post office; purchase order
POC	point of contact; privately owned conveyance
POE	port of embarkation; program office estimate
POM	program objective memorandum; preparation for oversea movement; Postal Operations Manual
POV	privately owned vehicle
PPA	PERSINS processing activity; Prompt Payment Act
PPBES	planning, programming, budgeting, and execution system
PRC	purchase request and commitment
PTDY	Permissive Temporary Duty
QA	quality assurance
R&A	review and analysis
RC	reserve component
RDD	resource distribution document; required delivery date
RDT&E	research, development, test, and evaluation
RIK	replacement in kind
SDAP	special duty assignment pay
SDN	source document number; standard document number
SF	standard form
SFC	sergeant first class
SGLI	servicemembers' group life insurance
SJA	Staff Judge Advocate
SMDR	structured manning decision review
SOFA	status of forces agreement
SOP	standing operating procedure
SRD1-DOPS	STANFINS redesign 1-disbursing operations processing system
SSN	social security number
STANFINS	Standard Finance System
STARFIARS	standard Army financial inventory Accounting and Reporting System

SVC	service; store value card
TCN	transaction control number; transportation control number
TDA	table of distribution and allowance
TDY	temporary duty
TFS	treasury financial service
TL	transmittal letter
TLA	temporary lodging allowance
TOC	tactical operations center
TSC (3)	Theater Sustainment Command
UFR	unfinanced requirements
UIC	unit identification code
UL	underwriters laboratory
US or U.S.	United States
USC	United States Code
WFC	Weapons for Cash

Section II

Terms

Accounting classification

Fiscal code number indicating in sequence the appropriation symbol, the allotment number, the project account number, the object class code, and the fiscal station number of the station authorized to obligate the particular funds.

Advance pay

An advance in pay which provides a Soldier with funds for extraordinary expenses incident to a permanent change of station move.

After-action review

A professional discussion of an event, focused on performance standards, that enables Soldiers to discover for themselves what happened, why it happened, and how to sustain strengths and improve on weaknesses. It is a tool leaders, trainers, and units can use to get maximum benefit from every mission or task.

allocation

In a general sense, distribution of limited resources among competing requirements for employment. Specific allocations (e.g., air sorties, nuclear weapons, forces, and transportation) are described as allocation of air sorties, nuclear weapons, etc. See also allocation (air); allocation (nuclear); allocation (transportation); apportionment.

Allotee

The person or institution to whom an allotment is payable.

Allotment

A definite portion of the pay and allowances of a person in the military service that is authorized to be paid to an allottee; action taken by a general operating agency making funds allocated or suballocated to it available to another office.

annex

A document appended to an operation order or other document to make it clearer or to give further details.

antideficiency violations

The incurring of obligations or the making of expenditure (outlays) in excess of amounts available in appropriations or funds. (JP 1-06)

area of operations

An operational area defined by the joint force commander for land and naval forces. Areas of operation do not typically encompass the entire operational area of the joint force commander, but should be large enough for component commanders to accomplish their missions and protect their forces. Also called AO. See also area of responsibility; joint operations area; joint special operations area. (JP 5-0)

baseline costs

The continuing annual costs of military operations funded by the operations and maintenance and military personnel appropriations. (JP 1-06)

bona fides

Good faith. In evasion and recovery operations, the use of verbal or visual communication by individuals who are unknown to one another to establish their authenticity, sincerity, honesty, and truthfulness. See also evasion; evasion and recovery; recovery; recovery operations. (JP 3-50.3)

Certifying officer

A person authorized to attest to the accuracy of legality of facts, especially those that support a demand for payment.

combatant commander

A commander of one of the unified or specified combatant commands established by the President. See also combatant command; specified combatant command; unified combatant command. (JP 3-17)

command and control

The exercise of authority and direction by a properly designated commander over assigned and attached forces in the accomplishment of the mission. Command and control functions are performed through an arrangement of personnel, equipment, communications, facilities, and procedures employed by a commander in planning, directing, coordinating, and controlling forces and operations in the accomplishment of the mission. Also called C2. (JP 0-2)

component

1. One of the subordinate organizations that constitute a joint force. Normally a joint force is organized with a combination of Service and functional components. 2. In logistics, a part or combination of parts having a specific function, which can be installed or replaced only as an entity. Also called COMP. See also functional component command; Service component command. (JP 0-2)

continental United States

United States territory, including the adjacent territorial waters, located within North America between Canada and Mexico. Also called CONUS.

contracting officer

A US military officer or civilian employee who has a valid appointment as a contracting officer under the provisions of the Federal Acquisition Regulation. The individual has the authority to enter into and administer contracts and determinations as well as findings about such contracts. (JP 1-06)

cost contract

1. A contract that provides for payment to the contractor of allowable costs, to the extent prescribed in the contract, incurred in performance of the contract. 2. A cost-reimbursement type contract under which the contractor receives no fee.

cost sharing contract

A cost-reimbursement type contract under which the contractor receives no fee but is reimbursed only for an agreed portion of its allowable costs.

cost-plus a fixed-fee contract

A cost-reimbursement type contract that provides for the payment of a fixed fee to the contractor. The fixed fee, once negotiated, does not vary with actual cost but may be adjusted as a result of any subsequent changes in the scope of work or services to be performed under the contract.

DA FORM

Department of the Army Form.

DD Form

Department of the Defense Form.

Disbursing officer

An individual accountable for the disbursement and collection of public funds.

Disbursing station symbol number

A unique set of four digits assigned to a station with authority to disburse funds of the United States Treasury Department.

dislocated civilian

A broad term that includes a displaced person, a stateless person, an evacuee, an expellee, or a refugee. Also called DC. See also displaced person; evacuee; expellee; refugee; stateless person. (JP 3-07.6)

finance operations

The execution of the joint finance mission to provide financial advice and guidance, support of the procurement process, providing pay support, and providing disbursing support. See also financial management. (JP 1-06)

financial management

Financial management encompasses the two core processes of resource management and finance operations. Also called FM. See also finance operations; resource management operations. (JP 1-06)

financial property accounting

The establishment and maintenance of property accounts in monetary terms; the rendition of property reports in monetary terms.

Fiscal year

The accounting year for the Federal Government (1 October through 30 September).

fixed price incentive contract

A fixed price type of contract with provision for the adjustment of profit and price by a formula based on the relationship that final negotiated total cost bears to negotiated target cost as adjusted by approved changes.

fixed price type contract

A type of contract that generally provides for a firm price or, under appropriate circumstances, may provide for an adjustable price for the supplies or services being procured. Fixed price contracts are of several types so designed as to facilitate proper pricing under varying circumstances.

FMC*

Financial Management Center.

FMST

Financial Management Support Team.

foreign military sales

That portion of United States security assistance authorized by the Foreign Assistance Act of 1961, as amended, and the Arms Export Control Act of 1976, as amended. This assistance differs from the Military Assistance Program and the International Military Education and Training Program in that the recipient provides reimbursement for defense articles and services transferred. Also called FMS.

Format identification

A two-character alpha, numeric, or alphanumeric code which identifies the type of military pay transaction or master military pay account entry. A format identification is entered with an action indicator when a transaction is input by the finance office to DMO.

general purchasing agents

Agents who have been appointed in the principal overseas areas to supervise, control, coordinate, negotiate, and develop the local procurement of supplies, services, and facilities by Armed Forces of the United States, in order that the most effective utilization may be made of local resources and production.

humanitarian and civic assistance

Assistance to the local populace provided by predominantly US forces in conjunction with military operations and exercises. This assistance is specifically authorized by title 10, United States Code, section 401, and funded under separate authorities. Assistance provided under these provisions is limited to (1) medical, dental, and veterinary care provided in rural areas of a country; (2) construction of rudimentary surface transportation systems; (3) well drilling and construction of basic sanitation facilities; and (4) rudimentary construction and repair of public facilities. Assistance must fulfill unit training requirements that incidentally create humanitarian benefit to the local populace. Also called HCA. See also foreign humanitarian assistance. (JP 3-05.3)

incremental costs

Costs which are additional costs to the Service appropriations that would not have been incurred absent support of the contingency operation. See also financial management. (JP 1-06)

Internal control

The plan of organization and all of the coordinate methods and measures adopted within an entity to safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies.

joint task force

A joint force that is constituted and so designated by the Secretary of Defense, a combatant commander, a subunified commander, or an existing joint task force commander. Also called JTF. (JP 0-2)

letter of assist

A contractual document issued by the United Nations (UN) to a government authorizing it to provide goods or services to a peacekeeping operation; the UN agrees either to purchase the goods or services or authorizes the government to supply them subject to reimbursement by the UN. A letter of assist typically details specifically what is to be provided by the contributing government and establishes a funding limit that cannot be exceeded. Also called LOA. See also peacekeeping. (JP 1-06)

military payment certificate

An instrument (scrip) denominated in US dollars that is used as the official medium of exchange in US military operations designated as military payment certificate areas. Also called MPC. (JP 1-06)

multinational operations

A collective term to describe military actions conducted by forces of two or more nations, usually undertaken within the structure of a coalition or alliance. See also alliance; coalition; coalition action. (JP 3-16)

noncombatant evacuation operations

Operations directed by the Department of State, the Department of Defense, or other appropriate authority whereby noncombatants are evacuated from foreign countries when their lives are endangered by war, civil unrest, or natural disaster to safe havens or to the United States. Also called NEOs. See also evacuation; NEOPACK; noncombatant evacuees; operation; safe haven. (JP 3-07)

operation and maintenance

Maintenance and repair of real property, operation of utilities, and provision of other services such as refuse collection and disposal, entomology, snow removal, and ice alleviation. Also called O&M. (JP 4-04)

operational control

Command authority that may be exercised by commanders at any echelon at or below the level of combatant command. Operational control is inherent in combatant command (command authority) and may be delegated within the command. When forces are transferred between combatant commands, the command relationship the gaining commander will exercise (and the losing commander will relinquish) over these forces must be specified by the Secretary of Defense. Operational control is the authority to perform those functions of command over subordinate forces involving organizing and employing commands and forces, assigning tasks, designating objectives, and giving authoritative direction necessary to accomplish the mission. Operational control includes authoritative direction over all aspects of military operations and joint training necessary to accomplish missions assigned to the command. Operational control should be exercised through the commanders of subordinate organizations. Normally this authority is exercised through subordinate joint force commanders and Service and/or functional component commanders. Operational control normally provides full authority to organize commands and forces and to employ those forces as the commander in operational control considers necessary to accomplish assigned missions; it does not, in and of itself, include authoritative direction for logistics or matters of administration, discipline, internal organization, or unit training. Also called OPCON. See also combatant command; combatant command (command authority); tactical control. (JP 0-2)

resource management operations

The execution of the resource management mission that includes providing advice and guidance to the commander, developing command resource requirements, identifying sources of funding, determining cost, acquiring funds, distributing and controlling funds, tracking costs and obligations, cost capturing and reimbursement procedures, and establishing a management control process. See also financial management. (JP 1-06)

This page intentionally left blank.

REFERENCES

ARMY PUBLICATIONS

- AR 1-1, *Planning, Programming, Budgeting, and Execution System*, 30 January 1994.
- AR 5-20, *Competitive Sourcing Program*, 27 June 2008.
- AR 11-2, *Management Control*, 1 August 1994.
- AR 11-7, *Internal Review and Audit Compliance Program*, 26 October 2007.
- AR 11-18, *The Cost and Economic Analysis Program*, 31 January 1995.
- AR 25-50, *Preparing and Managing Correspondence*, 3 June 2002.
- AR 25-400-2, *The Modern Army Records Information Management System (ARIMS)*, 2 October 2007.
- AR 27-10, *Military Justice*, 3 October 2011.
- AR 27-20, *Claims*, 8 February 2008.
- AR 37-104-4, *Military Pay and Allowances Policy*, 8 June 2005.
- AR 55-46, *Travel Overseas*, 20 June 1994.
- AR 70-1, *Army Acquisition Policy*, 22 July 2011.
- AR 190-8, *Enemy Prisoners of War, Retained Personnel, Civilian Internees and Other Detainees*, 1 October 1997.
- AR 190-13, *The Army Physical Security Program*, 25 February 2011.
- AR 220-1, *Unit Status Reporting*, 19 December 2006.
- AR 380-5, *Department of the Army Information Security Program*, 29 September 2000.
- AR 380-40, *Policy for Safeguarding and Controlling Communications Security (COMSEC) Material (U)*, 30 June 2000.
- AR 381-141, *Intelligence Contingency Fund*, 30 July 1990.
- AR 385-10, *Army Safety Program*, 23 August 2007.
- AR 500-5, *Army Mobilization*, 6 July 1996.
- AR 600-4, *Remission or Cancellation of Indebtedness*, 7 December 2007.
- AR 600-8, *Military Personnel Management*, 1 October 1989.
- AR 600-8-104, *Military Personnel Information Management/Records*, 22 June 2004.
- AR 600-8-22, *Military Awards*, 11 December 2006.
- AR 600-55, *The Army Driver and Operator Standardization Program (Selection, Training, Testing, and Licensing)*, 18 June 2007.
- AR 623-3, *Evaluation Reporting System*, 10 August 2007.
- AR 670-1, *Wear and Appearance of Army Uniforms and Insignia*, 3 February 2005.
- AR 735-5, *Policies and Procedures for Property Accountability*, 28 February 2005.
- Army Federal Acquisition Regulation Supplement Manual No. 2, *Contingency Contracting*, 1 December 1993, www.afsc.army.mil/gc/files/AFARS.doc.
- CTA 50-900, *Clothing and Individual Equipment*, 1 September 1994.
- CTA 50-909, *Field and Garrison Furnishing and Equipment*, 1 August 1993.
- CTA 50-970, *Expendable/Durable Items (Except Medical, Class V, Repair Parts and Heraldic Items)*, 28 January 2005.
- DA Pam 25-30, *Consolidated Index of Army Publications and Blank Forms*, 14 July 2009.
- DA Pam 710-2-1, *Using Unit Supply System (Manual Procedures)*, 31 December 1997
- FM 1-0, *Human Resources Support*, 6 April 2010.
- FM 1-02, *Operational Terms and Graphics*, 21 September 2004.

FM 1-05, *Religious Support*, 18 April 2003.

FM 1-06, *Financial Management Operations*, 4 April 2011.

FM 3-07, *Stability Operations and Support Operations*, 20 February 2003.

FM 3-11.3, *Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Contamination Avoidance*, 2 February 2006.

FM 3-11.4, *Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection*, 2 June 2003.

FM 3-11.5, *Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical Defense Operations*, 10 March 2003.

FM 3-11, *Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical Defense Operations*, 10 March 2003.

FM 3-21.75, *The Warrior Ethos and Soldier Combat Skills*, 28 January 2008.

FM 4-0, *Combat Service Support*, 29 August 2003.

FM 5-0, *Army Planning and Orders Production*, 20 January 2005.

FM 5-19, *Composite Risk Management*, 21 August 2006.

FM 6-22, *Army Leadership: Competent, Confident, and Agile*, 12 October 2006.

FM 7-0, *Training the Force*, 22 October 2002.

FM 21-60, *Visual Signals*, 30 September 1987.

FM 27-10, *The Law of Land Warfare*, 18 July 1956.

FM 55-30, *Army Motor Transport Units and Operations*, 27 June 1997.

FMI 13-75, *Army Deployment and Redeployment*, 15 June 2007.

STP 14-44A-OFS, *Soldier's Manual and Trainer's Guide AOC 44A Officer Foundation Standard Finance Corps (44) Company Grade Officers Manual, Ranks 2LT, 1LT, and CPT*, 17 October 2003.

STP 21-1-SMCT, *Soldier's Manual of Common Tasks, Warrior Skills, Level 1*, 14 December 2007.

TC 21-7, *Personal Financial Readiness and Deployability Handbook*, 14 August 2003.

TRADOC Regulation 350-70, *Systems Approach to Training Management*, 9 March 1999.

DEPARTMENT OF THE ARMY FORMS

DA forms are available on the APD web site (www.apd.army.mil).

DA Form 11-2, *Internal Control Evaluation Certification*.

DA Form 2028, *Recommended Changes to Publications and Blank Forms*.

DA Form 2142, *Pay Inquiry*.

DA Form 3900, *Bills Register Supplies and Service Non-Personal*.

DA Form 3953, *Purchase Request and Commitment*.

DA Form 3964, *Classified Document Accountability Record*.

DEPARTMENT OF DEFENSE FORMS

DD forms are available on the OSD web site (<http://www.dtic.mil/whs/directives/infomgt/forms/index.htm>).

DD Form 250, *Material Inspection and Receiving Report*.

DD Form 1081, *Statement of Agent Officer's Account*.

DD Form 1131, *Cash Collection Vouchers*.

DD Form 1144, *Support Agreement*.

DD Form 1155, *Order for Supplies or Services*.

DD Form 1351, *Travel Voucher*.

DD Form 1351-6, *Multiple Payments List*.
 DD Form 2560, *Advance Pay Certification/Authorization*.
 DD Form 2657, *Daily Statement of Accountability*.
 DD Form 2658, *Returned and Undeliverable Check/Bond Record*.
 DD Form 2660, *Statement of Claimant Requesting Recertified Check*.
 DD Form 2662, *Recertified Check Register*.
 DD Form 2664, *Currency Exchange Record*.
 DD Form 2665, *Daily Agent Accountability Summary*.
 DD Form 2667, *Subsidiary Accountability Record*.
 DD Form 2669, *Destruction Schedule For Currency*.
 DD Form 2887, *Application for the Department of Defense (DoD) Stored Value Card (SVC) Programs*.

JOINT AND MULTISERVICE PUBLICATIONS

DFAS-IN Reg 37-1, *Finance and Accounting Policy Implementation*,
<http://asafm.army.mil/offices/BU/Dfas371.aspx?OfficeCode=1200>.
 DFAS-IN Manual 37-100, *The Army Management Structure Code*,
<http://asafm.army.mil/offices/BU/Dfas37100.aspx?OfficeCode=1200>.
 Defense Federal Acquisition Regulation Supplement (DFARS),
<http://www.acq.osd.mil/dpap/dars/dfarspgi/current/index.html>.
 DoD 7000.14-R volumes may be found at <http://comptroller.defense.gov/fmr/>.
 DoD 7000.14-R, Volume 1, *General Financial Management Information, Systems and Requirements*.
 DoD 7000.14-R, Volume 2A (Chapters 1-3), *Budget Formulation and Presentation*.
 DoD 7000.14-R, Volume 2B (Chapters 4-19), *Budget Formulation and Presentation*.
 DoD 7000.14-R, Volume 3, *Budget Execution - Availability and Use of Budgetary Resources*.
 DoD 7000.14-R, Volume 4, *Accounting Policy and Procedures*.
 DoD 7000.14-R, Volume 5, *Disbursing Policy and Procedures*.
 DoD 7000.14-R, Volume 6A, *Reporting Policy and Procedures*.
 DoD 7000.14-R, Volume 6B, *Form and Content of DoD Audited Financial Statements*.
 DoD 7000.14-R, Volume 7A, *Military Pay Policy and Procedures - Active Duty and Reserve Pay*.
 DoD 7000.14-R, Volume 7B, *Military Pay Policy and Procedures - Retired Pay*.
 DoD 7000.14-R, Volume 7C, *Special Military Pay/Personnel Programs and Operating Procedures*.
 DoD 7000.14-R, Volume 8, *Civilian Pay Policy and Procedures*.
 DoD 7000.14-R, Volume 9, *Travel Policy and Procedures*.
 DoD 7000.14-R, Volume 10, *Contract Payment Policy and Procedures*.
 DoD 7000.14-R, Volume 11A, *Reimbursable Operations, Policy and Procedures*.
 DoD 7000.14-R, Volume 11B, *Reimbursable Operations, Policy and Procedures - Working Capital Funds (WCF)*.
 DoD 7000.14-R, Volume 12, *Special Accounts, Funds and Programs*.
 DoD 7000.14-R, Volume 13, *Nonappropriated Funds Policy and Procedures*.
 DoD 7000.14-R, Volume 14, *Administrative Control of Funds and Antideficiency Act Violations*.
 DoD 7000.14-R, Volume 15, *Security Assistance Policy and Procedures*.
 DoD Directive 1000.11, *Financial Institutions on DoD Installations, 16 January 2009*.
 Federal Acquisition Regulation (FAR), <https://www.acquisition.gov/far/>.

JFTR Vol I, *The Joint Federal Travel Regulations - Uniformed Service Members*,
<http://www.defensetravel.dod.mil/site/reference.cfm>.

JFTR Vol II, *The Joint Federal Travel Regulations - Uniformed Service Members*,
<http://www.defensetravel.dod.mil/site/reference.cfm>.

Joint Travel Regulation, Vol. 2, *DoD Civilian Personnel*, 1 July 1965,
http://www.tradoc.army.mil/dcpspil/documents/BRAC_Civilians/Joint_Travel_Regulation_Volume_II.pdf.

JP 0-2, *Joint Intelligence*, 22 June 2007.

JP 1-06, *Financial Management Support in Joint Operations*, 4 March 2008.

JP 3-0, *Joint Operations*, 17 September 2006.

JP 3-05.3, *Joint Special Operations Operational Procedures*, 25 August 1993.

JP 3-07, *Stability Operations*, 29 September 2011.

JP 3-07.6, *Joint Tactics, Techniques, and Procedures for Foreign Humanitarian Assistance*,
15 August 2001.

JP 3-16, *Multinational Operations*, 7 March 2007.

JP 3-17, *Air Mobility Operations*, 2 October 2009.

JP 3-50.3, *Joint Doctrine for Evasion and Recovery*, 6 September 1996.

JP 4-04, *Joint Doctrine for Civil Engineering Support*, 27 September 2001.

JP 5-0, *Joint Operation Planning*, 26 December 2006.

OTHER FORMS

FMS Form 5-89, *Signature File—US Treasury Check Orders*.

FMS Form 1133, *Claim against the United States for Proceeds of a Government Check*.

FMS Form 3858, *Claims Document*.

FMS Form 3859, *Claims Disposition Notice*.

FMS Form 3864, *Agency Recertification Follow-up*.

FMS Form 5206, *Advice of Check Issue Discrepancy*.

GPO Form 2431, *Department of Treasury Paper Checks and Proofs*.

OF 1017-G, *Journal Voucher*.

SF 33, *Solicitation, Offer, and Award*.

SF 44, *U.S. Government Purchase Order—Invoice—Voucher*.

SF 215, *Deposit Ticket*.

SF 1034, *Public Voucher for Purchases and Services Other Than Personal*.

SF 1098, *Schedule of Canceled or Undelivered Checks*.

SF 1149, *Statement of Designated Depository Account*.

SF 1179, *Month End Check Issue Summary*.

SF 1184, *Unavailable Check Cancellation*.

SF 1195, *Recommendation for designation and Revocation of Agents to Receive and Deliver Checks and Savings Bonds*.

SF 1219, *Statement of Accountability*.

SF 1449, *Solicitation/Contract/Order for Commercial Items*.

SF 5515, *Debit Vouchers*.

TFS Form 3023, *Specimen Signatures*.

TFS Form 3510, *Magnetic Tape Control Record*.

TFS Form 5583, *Signature Card*.

FMS and TFS forms can be requested by calling the Check Resolution Division of the Financial Management Service at 202-874-8445.

OTHER PUBLICATIONS

2011 Fiscal Law Deskbook,

<https://www.jagcnet.army.mil/8525736A005BD5DA/0/614CB98BAB4C0C0E8525788B005...>

OMB Circular A-123, *Management Accountability and Control*, 21 June 1995.

Title 31, United States Code, *Money and Finance*.

This page intentionally left blank.

STP 14-36A-OFS
29 November 2011

By Order of the Secretary of the Army

RAYMOND T. ODIERNO
General, United States Army
Chief of Staff

Official:



JOYCE E. MORROW
Administrative Assistant to the
Secretary of the Army
1119602

DISTRIBUTION:

Active Army, Army National Guard, and United States Army Reserve: Not to be distributed.
Electronic media only.

