

Training and Evaluation Outline Report

Status: Approved

28 Sep 2021

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Task Number: 14-CO-8002

Task Title: Perform Disbursing Operations (FMSU)

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

Destruction Notice: None

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

Supporting Reference(s):

| Step Number | Reference ID | Reference Name | Required | Primary | Source Information |
|-------------|---------------|--|----------|---------|--------------------|
| | ATP 1-06.1 | FIELD ORDERING OFFICER (FOO) AND PAY AGENT (PA) OPERATIONS | Yes | No | |
| | ATP 4-93 | Sustainment Brigade | Yes | No | |
| | DOD 7000.14-R | Department of Defense Financial Management (vol 1-16) | Yes | Yes | |
| | FM 1-06 | Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf | Yes | No | |

Conditions: The Sustainment Brigade (SUST BDE) is deployed in support of units engaged in unified land operations in support of large-scale combat operations (LSCO) across multiple domains. The Financial Management Support Unit (FMSU) is conducting disbursing operations to support the sustainment of Army, Joint, and Multinational operations comprised of currency management and operational contract support. The FMSU is providing funding and E-commerce support to the Financial Management Support Detachments (FMSDs). Soldiers and commercial vendors require cash and payments to complete mission requirements. Direct, indirect, and day-rate foreign national personnel have been hired and must be paid. Coalition elements operating in the area may also have requirements for funding support for the procurement of supplies and services. Connectivity to the Non-Classified Internet Protocol Router Network / Secret Internet Protocol Router Network (NIPRNET/SIPRNET) is established. The SUST BDE is conducting operations in a dynamic and complex operational environment (OE) against a peer threat. All standing operating procedures and necessary support agreements with coalition forces are available. The Financial Management Tactical Platform (FMTP), Deployable Disbursing System (DDS), and other Finance and Comptroller (FC) systems and software are employed in support of operations if available. The disbursing section has established alternative methods of communication in the event access to FM systems are denied, degraded, and or disrupted. Conventional attacks by hostile aircraft and operations by ground elements are possible. Threat capabilities include information gathering, hostile force sympathizers, and terrorist activities in a Chemical, Biological, Radiological, Nuclear, and High Yield Explosive (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standards: Perform disbursing operations in accordance with (IAW) DODFMR 7000.14-R and command directives. Cash, negotiable instruments, paid vouchers, and disbursing records are secured and maintained with 100% accountability.

To obtain a T rating, based on the disbursing sections authorized strength, 75% of leaders and 80% of Soldiers from the disbursing section are present at training. The disbursing section attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures to achieve a rating of "T", fully trained. NOTE: Leaders are defined as FMSU Commander (FMSU CDR), First Sergeant (1SG), Detachment Sergeant (DET SGT), Disbursing Officer (DO) and Disbursing Manager (DM).

Live Fire: No

Objective Task Evaluation Criteria Matrix:

| Plan and Prepare | | Execute | | | | | Assess | | |
|---|------------------------------|--------------------------------------|------------------------------|---------------|----------------------|-------------------------------|-----------------------------|--|------------------------|
| Operational Environment | Training Environment (L/V/C) | Leaders Present at Training/Required | Present at Training/Required | External Eval | Performance Measures | Critical Performance Measures | Leader Performance Measures | Evaluator's Observed Task Proficiency Rating | Commander's Assessment |
| CO & BN | | | | | | | | | |
| Dynamic and Complex (4+ OE Variables and Hybrid Threat) | IAW unit CATS statement. | ≥75% | ≥80% | Yes | ≥80% | All | ≥85% | T | T |
| | | | | | | | | T- | T- |
| Dynamic (Single Threat) | | 60-74% | 60-79% | No | 65-79% | <All | 75-84% | P | P |
| | | | | | | | | P- | P- |
| Static (Single Threat) | ≤59% | ≤59% | | ≤64% | | ≤74% | U | U | |

Remarks: None

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

Safety Risk: Low

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| Task Statements |
|------------------------|

Cue: The Financial Management Support Unit (FMSU) conducts disbursing operations to support the sustainment of Army, Joint, and Multinational operations comprised of currency management and operational contract support.

DANGER

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

WARNING

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

CAUTION

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

Performance Steps and Measures

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

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

STEP/MEASURE

| | | |
|----|-------|-----|
| GO | NO-GO | N/A |
|----|-------|-----|

Plan

- +* 1. DO prepares and provides guidance to plan and transfer accountability.
 - a. Determines that a transfer of accountability condition exists.
 - b. Takes joint actions by the Outgoing and Incoming Dos in accordance with (IAW) applicable regulations.
 - c. Takes action as the relieved or incoming DO/DDO (IAW) applicable regulations.

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Prepare

- +* 2. DO prepares for disbursing operations and performs duties as designated by applicable regulations.
 - a. Receives assigned mission from the SUST BDE thru Finance Support Center (FISC) recommendation.
 - b. Obtains SUST BDE specific polices for disbursing operations.
 - c. Enforces mission requirements and SUST BDE polices to staff and subordinate elements.
 - d. Determines designations and locations of supported units.
- + 3. Disbursing section prepares finance documents and records.
 - a. Maintains a record of checks issued.
 - b. Maintains all accountability forms from sub-agents.
 - c. Maintains financial files.

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Execute

- +* 4. DO performs daily disbursing functions.
 - a. Solicits, establishes, manages, transfers, and closes a Limited Depositary Account (LDA).
 - b. Determines daily cash requirements.
 - c. Advances cash to agents and cashiers.
 - d. Completes the DD Form 2657, Daily Statement of Accountability.
 - e. Balances the cash in Cashiers custody daily.
 - f. Maintains a blank check control log for each series of checks used.
 - g. Obtains and safeguards public funds.
 - h. Verifies daily cash requirements in U.S. or foreign currency per cash holding authority (CHA).
 - i. Receives and accounts for U.S. and foreign monies to the Treasury.
 - j. Procures, issues, and reports check discrepancies to the U.S. Treasury.
 - k. Processes seized funds, if applicable.
 - l. Disposes of cash and other assets under emergency conditions, as required (last resort).
 - m. Processes a physical loss of funds and erroneous payment upon discovery.
- +* 5. DO executes supplemental agreements with allied CDRs for the provision of the advance of funds, if a basic agreement exists with the foreign country.
 - a. Establishes the type of personal identification required for a DO or individual member when drawing an advance of funds.
 - b. Establishes the maximum amount that may be advanced to an individual.
 - c. Establishes protection for the lender nation against loss from fluctuating rates.
 - d. Establishes the address of the respective settlement offices to which the lender nation DO forwards receipts for fund advances with requests for reimbursement.
 - e. Establishes procedures for local settlement when feasible or, if not feasible, between the signatory nation's representatives in Washington, DC or another designated location.
 - f. Establishes that settlement may be in cash or by check, and in the type of currency used to make the advance. Make settlement in the lender nation's medium of exchange.
 - g. Other local conditions may require provisions.
- +* 6. DO supervises disbursing operations.
 - a. Appoints the appropriate number of cashiers to meet FI support requirements.
 - b. Obtains credit report of the individuals considered for cashier positions and safeguards those credit reports against unauthorized access.
 - c. Trains the individual selected for duty as a cashier in the handling of cash and negotiable instruments and in cash control prior to appointment as a cashier.
 - d. Provides written instructions to the cashier immediately after appointment to include Standard Operating Procedures (SOP).
 - e. Clears all cashiers daily.
 - f. Identifies requirements for advancing funds.
 - g. Safeguards funds, negotiable instruments, and documents.

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h. Provides the cashier with a separate safe, vault, or secure container for storage of funds when not on cashier duty.

i. Implements the FMSU CDRs security program by providing the maximum protection for funds and vouchers.

j. Supervises maintenance of the check register in Deployable Disbursing System (DDS) and of the DD Form 2665.

k. Supervises the preparation of cash advances.

l. Issues funds and clears Paying Agents (PA), as applicable.

m. Reviews all necessary paperwork during close of business procedures.

n. Creates a Remote File Transfer (RFT).

o. Scans daily business and forwards to DO clearing cell.

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+ 7. Disbursing section provides financial support for limited military pay actions (i.e. casual pays).

a. Reviews pay requests against SUST BDE, Defense Finance Accounting Service (DFAS), and local Military Pay policies concerning pay.

b. Researches pay requests as required.

c. Processes all authorized pay actions.

d. Prepares necessary vouchers for payment and ready for certification.

e. Forwards completed pay actions to DFAS.

f. Forwards unresolved pay inquiries to the FMSU disbursing section or DFAS, as appropriate.

g. Maintains required accounting records.

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+* 8. DO processes irregularities in the account.

a. Reports physical losses to higher headquarters.

b. Verifies illegal, improper, or incorrect payments or procedures.

c. Accounts for losses by exchange.

d. Keeps FMSU CDR informed and ensures the irregularity is investigated accordingly.

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+ 9. Disbursing section performs personal check cashing or accommodation exchange services when banking facilities are not available.

a. Cashes U.S. Treasury checks, money orders, traveler's checks, third-party checks, state and local government checks, credit card checks, business checks, and personal checks payable in U.S. dollars for eligible payees.

b. Implements and maintains internal controls that preclude the fraudulent issuance and cashing of negotiable instruments.

c. Processes accommodation exchange transactions (Stored values cards and negotiable instruments).

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+* 10. Disbursing personnel perform daily disbursing functions.

a. Accept collections.

b. Make disbursements.

c. Issue check payments.

d. Assist with processing enemy prisoner of war (EPW) / civilian internee (CI) support, if applicable.

e. Verify and review all documentation from FMDSs prior to processing remote file transfers in DDS.

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Assess

+* 11. DO prepares monthly and quarterly reports for DFAS and Treasury.

a. Submits SF 1219 Statement of Accountability Adjustments quarterly.

b. Submits DD Form 2667, Reporting Overages of Funds monthly.

c. Submits SF 1179 Month End Check Issue Summary monthly.

d. Submits Level 8 report monthly.

e. Submits SF 1149 Statement of Designated Depository Account.

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

Missions(s) supported:

| Mission ID | Mission Title | Frequency | Recommended Interval |
|------------|---------------------------------------|-----------|----------------------|
| 14-TS-2111 | Conduct Disbursing Section Activities | 0 | Not Selected |

MOPP 4: Sometimes

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

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s):

| Step Number | Task Number | Title | Proponent | Status |
|-------------|-------------|--|-----------------------------------|----------|
| 1. | 71-CO-5100 | Conduct Troop Leading Procedures | 71 - Mission Command (Collective) | Approved |
| 3. | 14-CO-8017 | Conduct Audit Readiness Compliance Operations (Financial Management Support Unit (FMSU)) | 14 - Finance (Collective) | Approved |
| 7. | 14-CO-8008 | Provide Military Pay Support (Financial Management Support Unit (FMSU)) | 14 - Finance (Collective) | Approved |

OPFOR Task(s): None

Supporting Individual Task(s):

| Step Number | Task Number | Title | Proponent | Status |
|-------------|---------------|---|--------------------------------|----------|
| 2. | 805A-36A-7014 | Perform Deputy Disbursing Officer Operations | 805A - Finance and Comptroller | Approved |
| 6. | 805A-36A-6136 | Supervise Cashier Operations | 805A - Finance and Comptroller | Approved |
| 6. | 805A-36A-6004 | Conduct Paying Agent Operations | 805A - Finance and Comptroller | Approved |
| 6. | 805A-36A-6162 | Ensure the Physical Security Compliance of a Disbursing Office | 805A - Finance and Comptroller | Approved |
| 7. | 805A-36B-1209 | Interpret a Master Military Pay Account | 805A - Finance and Comptroller | Approved |
| 8. | 805A-36A-7012 | Resolve Irregularities in a Deputy Disbursing Officer's Account | 805A - Finance and Comptroller | Approved |
| 8. | 805A-36A-6001 | Report Irregularities in a Disbursing Agent's Account | 805A - Finance and Comptroller | Approved |

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

| Task ID | Title |
|-------------|--|
| ART 4.2.2.3 | Provide Pay Support |
| ART 4.2.2.2 | Provide Banking and Disbursing Support |

TADSS

| TADSS ID | Title | Product Type | Quantity |
|--------------------|-------|--------------|----------|
| No TADSS specified | | | |

Equipment (LIN)

| LIN | Nomenclature | Qty |
|--------|---|-----|
| S63110 | Support System Tactical: AN/TYQ-132(V)2 | 1 |
| 70209N | Computer, Personal Workstation | 1 |

Materiel Items (NSN)

| NSN | LIN | Title | Qty |
|-----------------------------|-----|-------|-----|
| No materiel items specified | | | |

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

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