

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

**MOS 36B**

**Financial Management  
Technician**

**Skill Levels**

**1, 2, 3, 4, and 5**

**JANUARY 2012**

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# SOLDIER'S MANUAL and TRAINER'S GUIDE

## MOS 36B

### Financial Management Technician

### Skill Levels 1, 2, 3, 4, and 5

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## PREFACE

This Soldier Training Publication (STP) is for Soldiers holding military occupational specialty (MOS) 36B, skill levels 1 through 5, and their supervisors, trainers, and commanders. It contains an MOS Training Plan that provides information needed to plan, conduct, and evaluate unit training. It includes training standards and objectives in the form of task summaries that can be used to train and evaluate Soldiers on critical tasks that support unit missions during wartime.

Soldiers having MOS 36B should have access to this STP. Trainers and first-line supervisors should actively plan for Soldiers' access, making it available in their work area, unit learning center, and unit library. However, it is not intended for each MOS 36B holder to be provided an individual copy. The STP is obtainable and viewable on-line at the General Dennis J. Reimer Training and Doctrine Digital Library at <http://www.train.army.mil>.

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.

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

## CHAPTER 1

### OVERVIEW

1-1. **GENERAL.** The Soldier Training Publication (STP) identifies the individual military occupational specialty (MOS) and area of concentration (AOC) training requirements for Soldiers in various specialties, for example, MOSs 11BCHM, infantry skill levels 2-4. Another source of STP task data is the General Dennis J. Reimer Training and Doctrine Digital Library at <http://www.adtdl.army.mil/atdls.htm>. Commanders, trainers, and Soldiers should use the STP to plan, conduct, and evaluate individual training in units. The STP is the primary MOS/AOC reference to support the self-development and training of every Soldier in the unit. It is used with the Soldier's Manual of Common Tasks, Army training and evaluation programs (ARTEPs), and FM 7-0, Training the Force, to establish effective training plans and programs that integrate Soldier, leader, and collective tasks. This chapter explains how to use the STP in establishing an effective individual training program. It includes doctrinal principles and implications outlined in FM 7-0. Based on these guidelines, commanders and unit trainers must tailor the information to meet the requirements for their specific unit.

1-2. **TRAINING REQUIREMENT.** Every Soldier, noncommissioned officer (NCO), warrant officer, and officer has one primary mission -- to be trained and ready to fight and win our nation's wars. Success in battle does not happen by accident; it is a direct result of tough, realistic, and challenging training.

#### a. Operational Environment.

(1) Commanders and leaders at all levels must conduct training with respect to a wide variety of operational missions across the full spectrum of operations; these operations may include combined arms, joint, multinational, and interagency considerations, and span the entire breadth of terrain and environmental possibilities. Commanders must strive to set the daily training conditions as closely as possible to those expected for actual operations.

(2) The operational missions of the Army include not only war, but also stability and support operations (SASO). Operations may be conducted as major combat operations, a small-scale contingency, or a peacetime military engagement. Offensive and defensive operations normally dominate military operations in war along with some small-scale contingencies. Commanders at all echelons may combine different types of operations simultaneously and sequentially to accomplish missions in war and SASO. These missions require training since future conflict will likely involve a mix of combat and SASO, often concurrently. The range of possible missions complicates training. Army forces cannot train for every possible mission; they train for war and prepare for specific missions as time and circumstances permit.

(3) Our forces today use a train-alert-deploy sequence. We cannot count on the time or opportunity to correct or make up training deficiencies after deployment. Maintaining forces that are ready now, places increased emphasis on training and the priority of training. This concept is a key link between operational and training doctrine.

(4) Units train to be ready for war based on the requirements of a precise and specific mission; in the process they develop a foundation of combat skills that can be refined based on the requirements of the assigned mission. Upon alert, commanders assess and refine from this foundation of skills. In the train-alert-deploy process, commanders use whatever time the alert cycle provides to continue refinement of mission-focused training. Training continues during time available between alert notification and deployment, between deployment and employment, and even during employment as units adapt to the specific battlefield environment and assimilate combat replacements.

#### b. How the Army Trains the Army.

(1) Training is a team effort and the entire Army -- Department of the Army, Army commands (ACOMs), the institutional training base, units, the combat training centers (CTCs), each individual Soldier

and the civilian work force -- has a role that contributes to force readiness. Department of the Army and ACOMs are responsible for resourcing the Army to train. The Institutional Army, including schools, training centers, and NCO academies, for example, train Soldiers and leaders to take their place in units in the Army by teaching the doctrine and tactics, techniques, and procedures (TTP). Units, leaders, and individuals train to standard on their assigned critical individual tasks. The unit trains first as an organic unit and then as an integrated component of a team. Before the unit can be trained to function as a team, each Soldier must be trained to perform their individual supporting tasks to standard. Operational deployments and major training opportunities, such as major training exercises, CTCs, and ARTEPs provide rigorous, realistic, and stressful training and operational experience under actual or simulated combat and operational conditions to enhance unit readiness and produce bold, innovative leaders. The result of this Army-wide team effort is a training and leader development system that is unrivaled in the world. Effective training produces the force -- Soldiers, leaders, and units -- that can successfully execute any assigned mission.

(2) The Army Training and Leader Development Model (Figure 1-1) centers on developing trained and ready units led by competent and confident leaders. The model depicts an important dynamic that creates a lifelong learning process. The three core domains that shape the critical learning experiences throughout a Soldiers and leaders time span are the operational, institutional, and self-development domains. Together, these domains interact using feedback and assessment from various sources and methods to maximize war fighting readiness. Each domain has specific, measurable actions that must occur to develop our leaders.

- The operational domain includes home station training, CTC rotations, and joint training exercises and deployments that satisfy national objectives. Each of these actions provides foundational experiences for Soldier, leader, and unit development.
- The institutional domain focuses on educating and training Soldiers and leaders on the key knowledge, skills and attributes required to operate in any environment. It includes individual, unit and joint schools, and advanced education.
- The self-development domain, both structured and informal, focuses on taking those actions necessary to reduce or eliminate the gap between operational and institutional experiences.

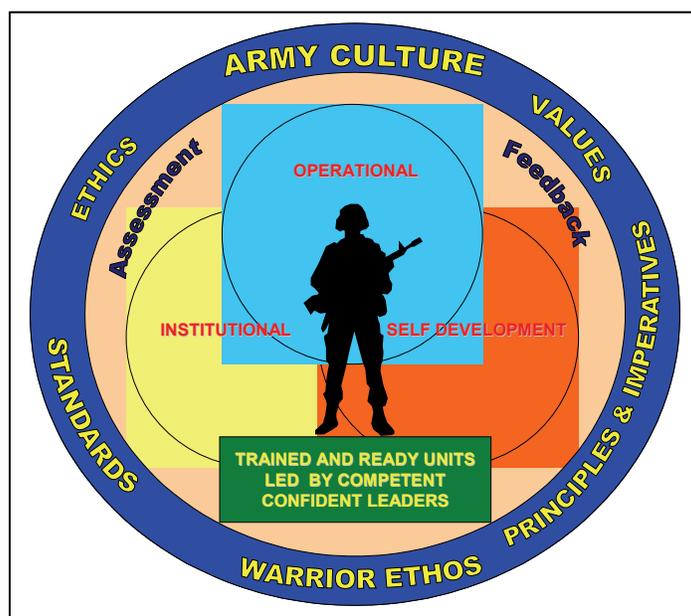


Figure 1-1. Army Training and Leader Development Model

(3) Throughout this lifelong learning and experience process, there is formal and informal assessment and feedback of performance to prepare leaders and Soldiers for their next level of responsibility. Assessment is the method used to determine the proficiency and potential of leaders

against a known standard. Feedback must be clear, formative guidance directly related to the outcome of training events measured against standards.

c. **Leader Training and Leader Development.**

(1) Competent and confident leaders are a prerequisite to the successful training of units. It is important to understand that leader training and leader development are integral parts of unit readiness. Leaders are inherently Soldiers first and should be technically and tactically proficient in basic Soldier skills. They are also adaptive, capable of sensing their environment, adjusting the plan when appropriate, and properly applying the proficiency acquired through training.

(2) Leader training is an expansion of these skills that qualifies them to lead other Soldiers. As such, doctrine and principles of training require the same level of attention of senior commanders. Leader training occurs in the Institutional Army, the unit, the CTCs, and through self-development. Leader training is just one portion of leader development.

(3) Leader development is the deliberate, continuous, sequential, and progressive process, grounded in Army values, that grows Soldiers and civilians into competent and confident leaders capable of decisive action. Leader development is achieved through the life-long synthesis of the knowledge, skills, and experiences gained through institutional training and education, organizational training, operational experience, and self-development. Commanders play the key role in leader development that ideally produces tactically and technically competent, confident, and adaptive leaders who act with boldness and initiative in dynamic, complex situations to execute mission-type orders achieving the commander's intent.

d. **Training Responsibility.** Soldier and leader training and development continue in the unit. Using the institutional foundation, training in organizations and units focuses and hones individual and team skills and knowledge.

(1) **Commander Responsibility.**

(a) The unit commander is responsible for the wartime readiness of all elements in the formation. The commander is, therefore, the primary trainer of the organization and is responsible for ensuring that all training is conducted in accordance with the STP to the Army standard.

(b) Commanders ensure STP standards are met during all training. If a Soldier fails to meet established standards for identified MOS tasks, the Soldier must retrain until the tasks are performed to standard. Training to standard on MOS tasks is more important than completion of a unit training event such as an ARTEP. The objective is to focus on sustaining MOS proficiency -- this is the critical factor commanders must adhere to when training individual Soldiers units.

(2) **NCO Responsibility.**

(a) A great strength of the US Army is its professional NCO Corps who takes pride in being responsible for the individual training of Soldiers, crews, and small teams. The NCO support channel parallels and complements the chain of command. It is a channel of communication and supervision from the Command Sergeant Major (CSM) to the First Sergeants (1SGs) and then to other NCOs and enlisted personnel. NCOs train Soldiers to the non-negotiable standards published in STPs. Commanders delegate authority to NCOs in the support channel as the primary trainers of individual, crew, and small team training. Commanders hold NCOs responsible for conducting standards-based, performance-oriented, full spectrum training and providing feedback on individual, crew, and team proficiency. Commanders define responsibilities and authority of their NCOs to their staffs and subordinates.

(b) NCOs continue the Soldierization process of newly assigned enlisted Soldiers, and begin their professional development. NCOs are responsible for conducting standards-based, performance-oriented, full spectrum training. They identify specific individual, crew, and small team tasks

that support the unit's collective mission essential tasks; plan, prepare, rehearse, and execute training; and evaluate training and conduct after action reviews (AARs) to provide feedback to the commander on individual, crew, and small team proficiency. Senior NCOs coach junior NCOs to master a wide range of individual tasks.

(3) **Soldier Responsibility.** Each Soldier is responsible for performing individual tasks identified by the first-line supervisor based on the unit's mission essential task list (METL). Soldiers must perform tasks to the standards included in the task summary. If Soldiers have questions about tasks or which tasks in this manual they must perform, they are responsible for asking their first-line supervisor for clarification, assistance, and guidance. First-line supervisors know how to perform each task or can direct Soldiers to appropriate training materials, including current field manuals, technical manuals, and Army regulations. Soldiers are responsible for using these materials to maintain performance. They are also responsible for maintaining standard performance levels of all Soldier's Manual of Common Tasks at their current skill level and below. Periodically, Soldiers should ask their supervisor or another Soldier to check their performance to ensure that they can perform the tasks.

1-3. **FULL SPECTRUM TRAINING.** Battle focus is a concept used to derive peacetime training requirements from assigned and anticipated missions. The priority of training in units is to train to standard on the wartime mission. Battle focus guides the planning, preparation, execution, and assessment of each organization's training program to ensure its members train as they are going to fight. Battle focus is critical throughout the entire training process and is used by commanders to allocate resources for training based on wartime and operational mission requirements. Battle focus enables commanders and staffs at all echelons to structure a training program that copes with non-mission-related requirements while focusing on mission essential training activities. It is recognized that a unit cannot attain proficiency to standard on every task whether due to time or other resource constraints. However, unit commanders can achieve a successful training program by consciously focusing on a reduced number of METL tasks that are essential to mission accomplishment.

a. **Linkage between METL and STP.** A critical aspect of the battle focus concept is to understand the responsibility for and the linkage between the collective mission essential tasks and the individual tasks that support them. For example, the commander and the CSM/1SG must jointly coordinate the collective mission essential tasks and supporting individual tasks on which the unit will concentrate its efforts during a given period. This task hierarchy is provided in the task database at the Reimer Digital Library. The CSM/1SG must select the specific individual tasks that support each collective task to be trained. Although NCOs have the primary role in training and sustaining individual Soldier skills, officers at every echelon remain responsible for training to established standards during both individual and collective training. Battle focus is applied to all missions across the full spectrum of operations.

b. **Relationship of STPs to Full spectrum Training.** The two key components of any STP are the Soldier's manual (SM) and training guide (TG). Each gives leaders important information to help implement the full spectrum training process. The training guide relates Soldier and leader tasks in the MOS and skill level to duty positions and equipment. It states where the task is trained, how often training should occur to sustain proficiency, and who in the unit should be trained. As leaders assess and plan training, they should rely on the training guide to help identify training needs.

(1) Leaders conduct and evaluate training based on Army-wide training objectives and on the task standards published in the Soldier's manual task summaries or in the Reimer Digital Library. The task summaries ensure that—

- Trainers in every unit and location define task standards the same way.
- Trainers evaluate all Soldiers to the same standards.

(2) Figure 1-2 shows how full spectrum training relates to the training guide and Soldier's manual:

- The left column shows the steps involved in training Soldiers.
- The right column shows how the STP supports each of these steps.

BATTLE-FOCUS PROCESS	STP SUPPORT PROCESS
Select supporting Soldier tasks	Use TG to relate tasks to METL
Conduct training assessment	Use TG to define what Soldier tasks to assess
Determine training objectives	Use TG to set objectives
Determine strategy; plan for training	Use TG to relate Soldier tasks to strategy
Conduct pre-execution checks	Use SM task summary as source for task performance
Execute training; conduct after action review	Use SM task summary as source for task performance
Evaluate training against established standards	Use SM task summary as standard for evaluation

**Figure 1-2. Relationship of Full spectrum Training and STP**

1-4. **TASK SUMMARY FORMAT.** Task summaries outline the wartime performance requirements of each critical task in the SM. They provide the Soldier and the trainer with the information necessary to prepare, conduct, and evaluate critical task training. As a minimum, task summaries include information the Soldier must know and the skills that he must perform to standards for each task. The format of the task summaries included in this SM is as follows:

- a. **Task Number.** An 11-digit number identifies each task or skill. This task number, along with the task title, must be included in any correspondence pertaining to the task.
- b. **Task Title.** The task title identifies the action to be performed.
- c. **Conditions.** The task conditions identify all the equipment, tools, references, job aids, and supporting personnel that the Soldier needs to use to perform the task in wartime. This section identifies any environmental conditions that can alter task performance, such as visibility, temperature, or wind. This section also identifies any specific cues or events that trigger task performance, such as a chemical attack or identification of a threat vehicle.
- d. **Standards.** The task standards describe how well and to what level the task must be performed under wartime conditions. Standards are typically described in terms of accuracy, completeness, and speed.
- e. **Training and Evaluation.** The training evaluation section identifies specific actions, known as performance steps, which the Soldier must do to successfully complete the task. These actions are in the evaluation guide section of the task summary and are listed in a pass/fail format for easy evaluation. For some tasks, the training and evaluation section may also include detailed training information in a training information outline and an evaluation preparation section. The evaluation preparation section indicates necessary modifications to task performance in order to train and evaluate a task that cannot be trained to the wartime conditions. It may also include special training and evaluation preparation instructions to accommodate these modifications, and any instructions that should be given to the Soldier before evaluation.
- f. **References.** This section identifies references that provide more detailed and thorough explanations of task performance requirements than those given in the task summary description.
- g. **Warnings.** Warnings alert users to the possibility of immediate personal injury or damage to equipment.
- h. **Notes.** Notes provide a supportive explanation or hint that relates to the performance standards.

1-5. **TRAINING EXECUTION.** All good training, regardless of the specific collective, leader, and individual tasks being executed, must comply with certain common requirements. These include adequate preparation, effective presentation and practice, and thorough evaluation. The execution of training includes preparation for training, conduct of training, and recovery from training.

a. **Preparation for Training.** Formal near-term planning for training culminates with the publication of the unit training schedule. Informal planning, detailed coordination, and preparation for executing the training continue until the training is performed. Commanders and other trainers use training meetings to assign responsibility for preparation of all scheduled training. Preparation for training includes selecting tasks to be trained, planning the conduct of the training, training the trainers, reconnaissance of the site, issuing the training execution plan, and conducting rehearsals and pre-execution checks. Pre-execution checks are preliminary actions commanders and trainers use to identify responsibility for these and other training support tasks. They are used to monitor preparation activities and to follow up to ensure planned training is conducted to standard. Pre-execution checks are a critical portion of any training meeting. During preparation for training, battalion and company commanders identify and eliminate potential training distracters that develop within their own organizations. They also stress personnel accountability to ensure maximum attendance at training.

(1) Subordinate leaders, as a result of the bottom-up feed from internal training meetings, identify and select the individual tasks necessary to support the identified training objectives. Commanders develop the tentative plan to include requirements for preparatory training, concurrent training, and training resources. At a minimum, the training plan should include confirmation of training areas and locations, training ammunition allocations, training simulations and simulators availability, transportation requirements, Soldier support items, a risk management analysis, assignment of responsibility for the training, designation of trainers responsible for approved training, and final coordination. The time and other necessary resources for retraining must also be an integral part of the original training plan.

(2) Leaders, trainers, and evaluators are identified, trained to standard, and rehearsed prior to the conduct of the training. Leaders and trainers are coached on how to train, given time to prepare, and rehearsed so that training will be challenging and doctrinally correct. Commanders ensure that trainers and evaluators are not only tactically and technically competent on their training tasks, but also understand how the training relates to the organization's METL. Properly prepared trainers, evaluators, and leaders project confidence and enthusiasm to those being trained. Trainer and leader training is a critical event in the preparation phase of training. These individuals must demonstrate proficiency on the selected tasks prior to the conduct of training.

(3) Commanders, with their subordinate leaders and trainers, conduct site reconnaissance, identify additional training support requirements, and refine and issue the training execution plan. The training plan should identify all those elements necessary to ensure the conduct of training to standard. Rehearsals are essential to the execution of good training. Realistic, standards-based, performance-oriented training requires rehearsals for trainers, support personnel, and evaluators. Preparing for training in Reserve Component (RC) organizations can require complex pre-execution checks. RC trainers must often conduct detailed coordination to obtain equipment, training support system products and ammunition from distant locations. In addition, RC pre-execution checks may be required to coordinate Active Component assistance from the numbered CONUSA, training support divisions, and directed training affiliations.

b. **Conduct of Training.** Ideally, training is executed using the crawl-walk-run approach. This allows and promotes an objective, standards-based approach to training. Training starts at the basic level. Crawl events are relatively simple to conduct and require minimum support from the unit. After the crawl stage, training becomes incrementally more difficult, requiring more resources from the unit and home station, and increasing the level of realism. At the run stage, the level of difficulty for the training event intensifies. Run stage training requires optimum resources and ideally approaches the level of realism expected in combat. Progression from the walk to the run stage for a particular task may occur during a one-day training exercise or may require a succession of training periods over time. Achievement of the Army standard determines progression between stages.

(1) In crawl-walk-run training, the tasks and the standards remain the same; however, the conditions under which they are trained change. Commanders may change the conditions, for example, by increasing the difficulty of the conditions under which the task is being performed, increasing the tempo of the task training, increasing the number of tasks being trained, or by increasing the number of personnel involved in the training. Whichever approach is used, it is important that all leaders and Soldiers involved understand in which stage they are currently training and understand the Army standard.

(2) An AAR is immediately conducted and may result in the need for additional training. Any task that was not conducted to standard should be retrained. Retraining should be conducted at the earliest opportunity. Commanders should program time and other resources for retraining as an integral part of their training plan. Training is incomplete until the task is trained to standard. Soldiers will remember the standard enforced, not the one discussed.

c. Recovery from Training. The recovery process is an extension of training, and once completed, it signifies the end of the training event. At a minimum, recovery includes conduct of maintenance training, turn-in of training support items, and the conduct of AARs that review the overall effectiveness of the training just completed.

(1) Maintenance training is the conduct of post-operations preventive maintenance checks and services, accountability of organizational and individual equipment, and final inspections. Class IV, Class V, TADSS and other support items are maintained, accounted for, and turned in, and training sites and facilities are closed out.

(2) AARs conducted during recovery focus on collective, leader, and individual task performance, and on the planning, preparation and conduct of the training just completed. Unit AARs focus on individual and collective task performance, and identify shortcomings and the training required to correct deficiencies. AARs with leaders focus on tactical judgment. These AARs contribute to leader learning and provide opportunities for leader development. AARs with trainers and evaluators provide additional opportunities for leader development.

1-6. **TRAINING ASSESSMENT.** Assessment is the commander's responsibility. It is the commander's judgment of the organization's ability to accomplish its wartime operational mission. Assessment is a continuous process that includes evaluating individual training, conducting an organizational assessment, and preparing a training assessment. The commander uses his experience, feedback from training evaluations, and other evaluations and reports to arrive at his assessment. Assessment is both the end and the beginning of the training management process. Training assessment is more than just training evaluation, and encompasses a wide variety of inputs. Assessments include such diverse systems as training, force integration, logistics, and personnel, and provide the link between the unit's performance and the Army standard. Evaluation of training is, however, a major component of assessment. Training evaluations provide the commander with feedback on the demonstrated training proficiency of Soldiers, leaders, battle staffs, and units. Commanders cannot personally observe all training in their organization and, therefore, gather feedback from their senior staff officers and NCOs.

a. Evaluation of Training. Training evaluations are a critical component of any training assessment. Evaluation measures the demonstrated ability of Soldiers, commanders, leaders, battle staffs, and units against the Army standard. Evaluation of training is integral to standards-based training and is the cornerstone of leader training and leader development. STPs describe standards that must be met for each Soldier task.

(1) All training must be evaluated to measure performance levels against the established Army standard. The evaluation can be as fundamental as an informal, internal evaluation performed by the leader conducting the training. Evaluation is conducted specifically to enable the individual undergoing the training to know whether the training standard has been achieved. Commanders must establish a climate that encourages candid and accurate feedback for the purpose of developing leaders and trained Soldiers.

(2) Evaluation of training is not a test; it is not used to find reasons to punish leaders and Soldiers. Evaluation tells Soldiers whether or not they achieved the Army standard and, therefore, assists them in determining the overall effectiveness of their training plans. Evaluation produces disciplined Soldiers, leaders and units. Training without evaluation is a waste of time and resources.

(3) Evaluations are used by leaders as an opportunity to coach and mentor Soldiers. A key element in developing leaders is immediate, positive feedback that coaches and leads subordinate leaders to achieve the Army standard. This is a tested and proven path to develop competent, confident adaptive leaders.

b. Evaluators. Commanders must plan for formal evaluation and must ensure the evaluators are trained. These evaluators must also be trained as facilitators to conduct AARs that elicit maximum participation from those being trained. External evaluators will be certified in the tasks they are evaluating and normally will not be dual-hatted as a participant in the training being executed.

c. Role of Commanders and Leaders. Commanders ensure that evaluations take place at each echelon in the organization. Commanders use this feedback to teach, coach, and mentor their subordinates. They ensure that every training event is evaluated as part of training execution and that every trainer conducts evaluations. Commanders use evaluations to focus command attention by requiring evaluation of specific mission essential and battle tasks. They also take advantage of evaluation information to develop appropriate lessons learned for distribution throughout their commands.

d. After Action Review. The AAR, whether formal or informal, provides feedback for all training. It is a structured review process that allows participating Soldiers, leaders, and units to discover for them what happened during the training, why it happened, and how it can be done better. The AAR is a professional discussion that requires the active participation of those being trained. TC 25-20 provides detailed instructions for conducting an AAR and detailed guidance on coaching and critiquing during training.

1-7. **TRAINING SUPPORT.** References have been identified for each task to assist in planning and conducting training. A consolidated list of references identified by type, publication number, and title and a comprehensive glossary of acronyms, abbreviations, and definitions are included in this STP.

1-8. **FEEDBACK.** Recommendations for improvement of this STP are requested. Feedback will help to ensure that this STP answers the training needs of units in the field. Provide 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.

## CHAPTER 2

### TRAINING GUIDE

#### 2-1. GENERAL.

a. The Training Guide (TG) 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 a guide used for conducting unit training and is not considered to be a rigid standard.

b. The TG provides the following information necessary for planning training requirements for the MOS:

- Identifies subject areas in which to train Soldiers.
- Identifies the critical tasks for each subject area.
- Specifies where Soldiers are trained to standard on each task.
- Recommends how often to train Soldiers to perform on each task to sustain proficiency.
- Recommends a strategy for training Soldiers to perform higher level tasks.

2-2. **TRAINER'S RESPONSIBILITY.** Training Soldier and leader tasks to standard and relating this training to collective mission essential tasks is the NCO trainer's responsibility. Trainers use the following steps to plan and evaluate training.

a. Identify Soldier and leader training requirements. Using the commander's training strategy; the NCO determines which tasks Soldiers need to train on. The unit's METL, ARTEP, and the MOS Training Plan (MTP) in the TG are sources for helping the trainer define the individual training needed.

b. Planning and training. Training for specific tasks can usually be integrated or conducted concurrently with other training or during "slack periods." The unit's ARTEP can help identify the Soldier and leader tasks that can be trained and evaluated concurrently with collective tasks training and evaluation.

c. Gather the training references and materials. The task summary lists all references which can help the trainer prepare for the training of that task.

d. Determine risk assessment and identify safety concerns. Trainers must analyze the risk involved in training a specific task under the current conditions at the time of the scheduled training. They must ensure that their training preparation takes into account those cautions, warnings, and dangers associated with each task.

e. Train each Soldier. Trainers must show each Soldier how a task is done to standard, explain step-by-step how to do the task, and give each Soldier one chance to do the task step-by-step.

f. Emphasize training in mission-oriented protection posture (MOPP) level 4. Soldiers have difficulty performing even the very simplest tasks in a nuclear, biological, chemical (NBC) environment. The combat effectiveness of the Soldier and the unit can degrade quickly when trying to perform in MOPP level 4. Practice is the best way to improve performance. The trainer is responsible for training and evaluating Soldiers who are wearing MOPP level 4 so that they are able to perform critical wartime tasks to standard in a NBC environment.

g. Check each Soldier. Trainers must evaluate how well each Soldier performs the tasks in this manual. They conduct these evaluations during individual training sessions or while evaluating a Soldier's proficiency while conducting unit collective tasks. This manual provides an evaluation guide for each task (Chapter 3) to enhance the trainer's ability to conduct year-round, hands-on evaluations of tasks critical to the unit's mission. Trainers must use the information in the MTP as a guide to determine how often to train the Soldier on each task to ensure that Soldiers sustain proficiency.

h. Record the results. The leader book is used to record task performance. It gives the leader total flexibility on the method of recording training. The trainer may use DA forms 5164-R (Hands-On Evaluation) and 5165-R (Field Expedient Squad Book) as part of the leader book. The forms are optional and locally reproducible.

i. Retrain and evaluate. Trainers must work with each Soldier until that Soldier can perform the task to standard.

2-3. **EVALUATION.** This manual contains performance measures for each task summary. Trainers use these year-round to determine if Soldiers can perform their critical tasks to standard. Each task contains one or more performance measures that identify what the trainer needs to observe to score a Soldier's performance. Each step is clearly identified by a "GO" and "NO GO." Some tasks involve a process that the trainer must observe as the Soldier performs the task. For other tasks, the trainer must evaluate an "end product" that results from doing the task. The following are some general points about the evaluation process:

a. Review the guide to become familiar with the information on which the Soldier will be scored.

b. Ensure that the necessary safety equipment and clothing needed for proper performance of the job are on hand at the training site.

c. Prepare the test site according to the conditions section of the task summary. Some tasks contain special evaluation preparation instructions. These instructions tell the trainer what modifications must be made to the job conditions to evaluate the task. To ensure that conditions are the same for each Soldier, the trainer must reestablish the test site to the original requirements after evaluating each Soldier.

d. Advise each Soldier of any special instructions before evaluating.

e. Score each Soldier according to the performance measures and feedback section in the evaluation guide.

f. Record the date and task performance ("GO" or "NO GO") in the leader book.

#### 2-4. **TRAINING TIPS FOR THE TRAINER.**

a. Prepare yourself.

(1) Get training guidance from your chain of command on when to train, which Soldiers to train, availability of resources, and a training site.

(2) Get the training objective (task, conditions and standards) from the task summary in this manual.

(3) Ensure that you can do the task. Review the task summary and the references in the reference section. Practice doing the task or, if necessary, have someone train you on the task.

(4) Choose a training method. Some tasks provide recommended training methods in the feedback section of the task summary.

(5) Prepare a training outline consisting of informal notes on what you want to cover during your training session.

(6) Practice your training presentation.

b. Prepare the resources.

(1) Obtain the required resources identified in the conditions statement for each task.

(2) Gather equipment and ensure that it is operational.

(3) Ensure that the necessary training aids and devices are on hand.

(4) Prepare the training site according to the conditions statement and evaluation preparation section of the task summary.

c. Prepare the Soldiers.

(1) Tell the Soldiers what task to do and how well it must be done. Refer to the standard statement and evaluation preparation section for each task.

(2) Caution Soldiers about safety, environment, and security.

(3) Provide any necessary training on basic skills that Soldiers must have before they can be trained on the task.

(4) Pretest each Soldier to determine who needs training in what areas by having the Soldier perform the task. Use DA Form 5164-R and the performance measures in each task summary to make this determination.

d. Train the Soldiers who failed the pretest.

(1) Demonstrate how to do the task or the specific performance steps to those Soldiers who could not perform the task to standard. Have the Soldiers study the appropriate training materials.

(2) Have the Soldiers practice the task until they can perform it to standard.

(3) Evaluate each Soldier.

(4) Provide feedback to those Soldiers who fail to perform to standard, and have them continue to practice until they can perform to standard.

e. Record all results in the leader book.

**2-5. MILITARY OCCUPATIONAL SPECIALTY TRAINING PLAN (MTP).** The MTP 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 MTP should be used as a guide for conducting unit training and not a rigid standard. The MTP consists of two parts. Each part is designed to assist the commander in preparing a unit training plan which satisfies integration, cross training, training up, and sustainment training requirements for Soldiers in this MOS.

**2-6. SUBJECT AREA CODES.** The MTP shows the relationship of an MOS skill level between duty position and critical tasks. These critical tasks are grouped by task commonality into subject areas. This section list subject areas numbers and titles used through the MTP. These subject areas are the FM Core Competencies and used to define the training requirements for each duty position within an MOS.

**Skill Level 1/2/3/4/5**

1. Accounting Support & Cost Management.
2. Fund the Force.
3. Banking and Disbursing.
4. Pay Support.
5. Management Internal Control.

2-7. **CRITICAL TASK LIST.** This section lists by general subject areas, the critical tasks to be trained in an MOS and the type of training required (resident, integration, or sustainment). The location of the Critical Tasks is listed on pages i-iii of this publication.

a. **Subject Area column.** This column lists the subject area number and title in the same order as listed in paragraph 2-6 above.

b. **Task Number column.** This column lists the task numbers for all tasks included in the subject area.

c. **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 STP 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 (ALC, SLC, etc.), the resident course where the task was taught. Figure 2-1 contains a list of training locations and their corresponding brevity codes.

AIT	Advanced Individual Training
UNIT	Trained in the Unit
ALC	Advanced Leaders Course
SLC	Senior Leaders Course

**Figure 2-1. Training Locations**

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

AN	Annually
SA	Semiannually
QT	Quarterly
M	Monthly
B	Bi-weekly
W	Weekly

**Figure 2-2. Sustainment Training Frequency Codes**

- **Sustainment Training Skill Level column.** This column lists the skill levels of the MOS for which Soldiers must receive sustainment training to ensure they maintain proficiency to Soldier's manual standards.

<b>SOLDIER TRAINING PUBLICATION MOS 36B - CRITICAL TASKS</b>				
<b>Skill Level 1</b>				
<b>Task Number</b>	<b>Task Title</b>	<b>Training Location</b>	<b>Sustainment Training Frequency</b>	<b>Sustainment Training Level</b>
<b>Subject 1: Accounting Support &amp; Cost Management</b>				
805A-36B-1005	Record Data from Expenditure Accounting Documents	AIT	AN	1-5
805A-36B-1007	Record Data from Miscellaneous Accounting Documents	AIT	AN	1-5
805A-36B-1009	Identify the Elements of the Fiscal Code	AIT	AN	1-5
805A-36B-1212	Record Reimbursable Accounting Data	AIT	AN	1-5
<b>Subject 2: Fund the Force</b>				
805A-36B-1010	Maintain a Bills Register Card	AIT	AN	1-5
805A-36B-1011	Maintain Commitment Records and Obligation Records	AIT	AN	1-5
805A-36B-1012	Prepare Error Correction Documents	UNIT	AN	1-5
805A-36B-1016	Prepare Accounts Payable Vouchers for Payment	AIT	AN	1-5
<b>Subject 3: Banking and Disbursing</b>				
805A-36B-1013	Perform Cashier Functions	AIT	AN	1-5
805A-36B-1206	Prepare a Stored Value Card	AIT	AN	1-5
<b>Subject 4: Pay Support</b>				
805A-36B-1002	Research Finance Regulations	AIT	AN	1-5
805A-36B-1003	Determine Entitlement to Allowances	AIT	AN	1-5
805A-36B-1019	Determine Entitlement to Allowances for Reserve Soldiers	AIT	AN	1-5
805A-36B-1024	Process Indebtedness Transactions	UNIT	AN	1-5
805A-36B-1208	Process Reserve Pay Transactions	AIT	AN	1-5
805A-36B-1209	Research Master Military Pay Account (MMPA)	AIT	AN	1-5
805A-36B-1210	Process Permanent Change of Station (PCS) Travel Entitlements	UNIT	AN	1-5
805A-36B-1211	Process Temporary Duty (TDY) Travel Entitlements	UNIT	AN	1-5
<b>Skill Level 2</b>				
<b>Subject 3: Banking and Disbursing</b>				
805A-36B-2003	Process Electronic Funds Transfer (EFT) Transactions	UNIT	AN	2-5
<b>Subject 4: Pay Support</b>				
805A-36B-2004	Process Military Pay Reports	UNIT	AN	2-5
805A-36B-2005	Audit Military Pay Transactions	UNIT	AN	2-5
805A-36B-2020	Audit Computed Permanent Change of Station (PCS) Travel Entitlements	UNIT	AN	2-5

Task Number	Task Title	Training Location	Sustainment Training Frequency	Sustainment Training Level
805A-36B-2021	Audit Computed Temporary Duty (TDY) Travel Entitlements	UNIT	AN	2-5
	<b>Skill Level 3</b>			
	<b>Subject 1: Accounting Support and Cost Management</b>			
805A-36B-3019	Process Commitment and Obligation Accounting Transactions	UNIT	AN	3-5
805A-36B-3502	Perform Reimbursable Accounting	UNIT	AN	3-5
	<b>Subject 2: Fund the Force</b>			
805A-36A-7005	Apply Administrative Control of Funds Procedures	ALC	AN	3-5
805A-36B-3506	Prepare an Activity Budget	ALC	AN	3-5
805A-36B-3509	Review Detailed Expenditure Reports	ALC	AN	3-5
805A-36B-3520	Certify Accounts Payable Vouchers	UNIT	AN	3-5
805A-FSC-8102	Identify the Flow and Receipt of Funds	ALC	AN	3-5
	<b>Subject 3: Banking and Disbursing</b>			
805A-36B-3503	Prepare A DD Form 2657, Daily Statement of Accountability	ALC	AN	3-5
805A-36B-3504	Reconcile Daily Accountable Transactions	ALC	AN	3-5
805A-36B-3505	Process Irregularities	ALC	AN	3-5
805A-36B-3507	Reconcile a Limited Depository Account	ALC	AN	3-5
805A-36B-3508	Clear the Analysis for Unmatched Transactions (AUT) Report	ALC	AN	3-5
805A-FSC-8109	Verify the DD Form 2665, Daily Agent Accountability	ALC	AN	3-5
	<b>Subject 4: Pay Support</b>			
805A-36B-3501	Certify Military Pay Vouchers	UNIT	AN	3-5
	<b>Subject 5: Management Internal Control</b>			
805A-36B-3020	Perform Financial Management Review	UNIT	AN	3-5
	<b>Skill Level 4</b>			
	<b>Subject 1: Accounting Support and Cost Management</b>			
805A-36A-7015	Perform Cost Benefit Analysis	SLC	AN	4-5
805A-36B-4905	Perform Cost Accounting Procedures	SLC	AN	4-5
805A-36B-4908	Administer Management Cost Programs	UNIT	AN	4-5
	<b>Subject 2: Fund the Force</b>			
805A-36B-4001	Manage the Execution of Funds	SLC	AN	4-5
805A-36B-4904	Receive Funds	SLC	AN	4-5
805A-36B-4907	Prepare a Budget	SLC	AN	4-5

Task Number	Task Title	Training Location	Sustainment Training Frequency	Sustainment Training Level
	<b>Subject 3: Banking and Disbursing</b>			
805A-36A-7006	Conduct Central Funding	SLC	AN	4-5
805A-36B-4056	Maintain Disbursing Officer Deposit Fund Activity (HCJ-060) Account	SLC	AN	4-5
805A-36B-4102	Safeguard Public Funds	UNIT	AN	4-5
805A-36B-4412	Verify Prepared Treasury Checks	UNIT	AN	4-5
805A-36B-4458	Perform Deputy Disbursing Officer Function	SLC	AN	4-5
805A-36B-4903	Prepare the SF 1219, Statement of Accountability	SLC	AN	4-5
	<b>Skill Level 5</b>			
	<b>Subject 5: Management Internal Control</b>			
805A-36B-5001	Develop a Financial Management Review Program	UNIT	AN	5

2-8. **NCO Career Development Model.** The NCO Career Development Model identifies the key components in developing a Soldier into an NCO. The model is only a recommendation. It should be used as a guide and not a rigid standard.

a. **Developmental Assignments.** Soldiers must play a role in managing their own career. A Soldier must be versatile and have a variety of assignments to be successful in today's Army. Homesteading in one assignment or duty position only hurts a Soldier's promotion opportunity. Volunteering for a career-enhancing assignment as a recruiter, drill sergeant, or instructor enhances the Soldier's potential to excel; separating the Soldier "selected for promotion" from those "considered, but not selected."

b. **Institutional Training.** Institutional training begins upon enlistment into the Army. It is given to all Soldiers as they progress through the ranks.

- Basic Combat Training (BCT): Provides basic combat skills all Soldiers must have.
- Advanced Individual Training (AIT): Provides critical skills required to perform the duties in the Soldier's MOS as a Private through Corporal.
- Warrior Leader Course (WLC): Provides basic leadership skills required to perform as a Sergeant.
- Advanced Leaders Course (ALC): Provides leadership and critical MOS skills required to perform the duties of a Staff Sergeant.
- Senior Leaders Course (SLC): Provides leadership and critical MOS skills required to perform the duties of a Sergeant First Class.
- United States Army Sergeants Major Course (USASMC): Refines leadership skills required to perform as a Sergeant Major and Command Sergeant Major.

c. **Self-Development.** Self-development is one of the key components of the NCO development program. Because institutional training does not occur every year, it becomes the Soldier's responsibility to remain current in leadership and MOS skills. Soldiers must plan and progress through a sequential program to enhance and sustain their military competencies. Self-development consists of individual study, research, professional reading, practice, and self-assessment.

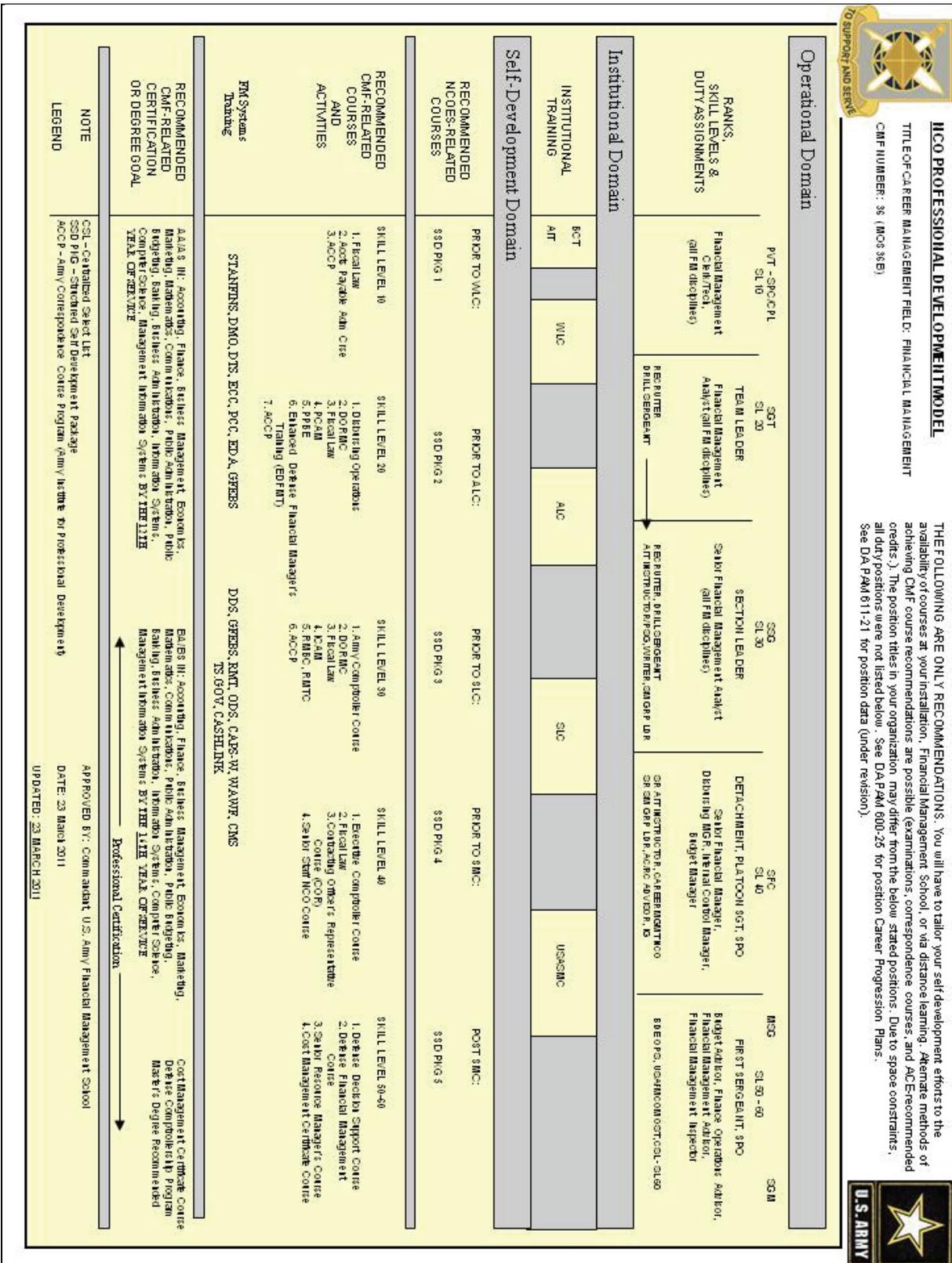


Figure 2-1. NCO Professional Development Model

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## CHAPTER 3

### MOS 36B SKILL LEVEL 1-5 TASKS

#### Skill Level 1

#### Subject Area 1: Accounting Support and Cost Management

#### Record Data from Expenditure Accounting Documents

#### 805A-36B-1005

#### Conditions:

You are in an accounting office in receipt of accounting documents on a block ticket and you have access to—

1. DFAS-IN Reg 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 3, Budget Execution - Availability and Use of Budgetary Resources.
4. Standard Army Finance Information System (STANFINS) User Manual.
5. STANFINS Data Entry Manual.
6. Standard Army Finance Information System, STANFINS.
7. Standard Document Number Listing.
8. Standard Finance Office Supplies.
9. DA Form 1323, Funding Authorization Document.
10. DD Form 1610, Request and Authorization for TDY Travel of DOD Personnel.
11. SF 33, Solicitation, Offer, and Award.
12. DD Form 1155, Order for Supplies or Services.
13. SF 44, Purchase Order.
14. DD Form 2406, Miscellaneous Obligation Document.
15. DD Form 448, Military Interdepartmental Purchase Request.
16. DD Form 448-2, Acceptance of MIPR.
17. DD Form 1351-2, Travel Voucher or Subvoucher.
18. SF 1034, Public Voucher for Purchases and Services Other Than Personal.

**Standards:** Review all documents and block ticket, determine the stage of the documents, determine the expenditure accounting type, action needed, apply commitment and obligation principles and rules using DFAS-IN 37-1, file all other documents not needing input. Access STANFINS and record detail input. Complete with no errors.

#### Performance Steps

1. Authenticate all the documents in a block ticket.
  - a. Ensure all documents are signed by authorized personnel.
  - b. Verify all documents are completed.
  - c. Review the documents for the correct type action code (T/A) as indicated on the block ticket.
2. Determine which stage the documents are in: Stages of Expenditure Transactions.
  - a. Authority Received (Funding no T/A) - Authorization to incur obligations against government funds.
  - b. Commitment (No T/A) - A commitment is an administrative reservation of funds.
  - c. Obligation (T/A 23).
    - (1) An obligation is a legal reservation of funds. An obligation is properly recordable only when supported by documentary evidence of the following:

### Performance Steps

- (a) A binding agreement, in writing, between the parties thereto, in a manner and form and for a purpose authorized by law.
  - (b) A valid loan agreement.
  - (c) An order required by law to be placed with a government agency.
  - (d) Other legal liabilities.
  - d. Accrued Expenditure (T/A 32) - The actual or constructive receipt of supplies or services for which an obligation has been incurred. They are recorded without regard to whether payment has been made or an invoice received.
  - e. Expense (T/A 32) - The value of goods or services consumed to accomplish a mission or task. In General Fund Accounting, this stage is normally recorded simultaneously with the accrued expenditure.
  - f. Disbursement (T/A 40) - A disbursement is the payment of a legal liability of the government, which will liquidate a valid obligation of the government.
3. Analyze the expenditure accounting stage of each document (T/A code) attached to your block ticket and apply commitment, obligation principles and rules using DFAS-IN 37-1 and handouts:
- a. DA Form 1323, Funding Authorization Document (FAD) - Upon issuance of the FAD input T/A 23.
  - b. Defense Civilian Pay System (DCPS) listings (Civilian Pay).
    - (1) At the beginning of the month the civilian labor cost will be obligated from the first day of the month through the last day of the month. The STARCIPS/STANFINS interface will automatically obligate, accrue, expense the civilian labor with a T/A 21 for the month.
    - (2) In the disbursement method all stages are recorded simultaneously by a T/A 20 into STANFINS.
  - c. DD Form 1610, Request and Authorization for TDY (Temporary Duty) Travel of DoD Personnel - When the DD Form 1610 has been assigned a order number and signed, a T/A 21 needs to be recorded into STANFINS.
  - d. SF 33, Solicitation, Offer and Award - When the SF 33 has been signed and returned from the contracting office, a T/A 23 needs to be recorded into STANFINS.
  - e. DD Form 1155, Order for Supply or Services.
    - (1) When the DD Form 1155 has been signed and returned from the contracting office, a T/A 23 needs to be recorded into STANFINS.
    - (2) When the supplies has been received and supported by a receiving report, a T/A 32 needs to be recorded into STANFINS.
    - (3) The first payment of the DD 1155 will be recorded into STANFINS when supported by a separate invoice using a T/A 40.
  - f. SF 44, Purchase Order-Invoice-Voucher - When the SF 44 has been signed and returned from the contracting office or disbursing agent, a T/A 23, T/A 32, and T/A 40 needs to be recorded into STANFINS.
  - g. DD Form 2406, Miscellaneous Obligation Document (MOD) - When the DD Form 2406 has an element of resource of 2100, a T/A 21 or 21X needs to be recorded into STANFINS.
  - h. DD Form 448, Military Interdepartmental Purchase Request (MIPR) - No action is required into STANFINS for the DD 448, commitment document.
  - i. DD Form 448-2, Acceptance of MIPR - When the DD form 448-2 written acceptance has been signed and returned from the contracting office, a T/A 23 is required to be recorded into STANFINS.
  - j. Installation travel vouchers, disbursements, and collections by self and by others.
    - (1) Travel vouchers DD 1351-2 are recorded as a T/A 40 for disbursement and travel advance collected with a T/A 42.
    - (2) The forms of disbursements are: DD 1351-2, SF 1034, and SF 44 and needs to be recorded into STANFINS with a T/A 40.
    - (3) Collections are processed into STANFINS with a T/A 42X.
    - (4) Transactions by others (TBO) are processed with a T/A 41 and T/A 41X for collections.
  - k. Interest penalties - Process the additional obligation in the same manner it was initially input, which is determined by the EOR.

**Performance Steps**

4. File all other documents that do not require input.
5. Access the Standard Finance System (STANFINS) - Query STANFINS to ensure the information has not already been input.
6. Record the detail input.

**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 all the documents in a block ticket.	—	—
2. Determined which stage the documents were in.	—	—
3. Determined the expenditure accounting stage of each document.	—	—
4. Filed all other documents that did not require input.	—	—
5. Accessed STANFINS.	—	—
6. Recorded the detail input.	—	—

**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
- DFAS-IN REG 37-1
- DODFMR 7000.14-R, VOL 3

**Related**

**Record Data from Miscellaneous Accounting Documents**  
**805A-36B-1007**

**Conditions:**

In a field environment you are given a block ticket with documents that may require input to the Standard Finance System (STANFINS) you have access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. DFAS-IN Manual 37-100-FY, The Army Management Structure.
3. Standard Finance System (STANFINS).
4. STANFINS User Manual.
5. STANFINS Data Entry Manual.
6. The Accounting Processing Code Master File.
7. Calculator.

- Standards:**
1. Determine which documents contain miscellaneous accounting transactions without error.
  2. Make all required miscellaneous accounting transactions without error.

**Performance Steps**

1. Review the block ticket.
  - a. Ensure the number of documents stated on the block ticket is the number of documents received.
  - b. Ensure all documents are signed by authorized personnel.
  - c. Ensure all documents are complete.
2. Determine if the documents contain miscellaneous accounting transactions.
3. File all documents not requiring input.
4. Access the Standard Finance System (STANFINS).
5. Query STANFINS to ensure the correct input is being made.
6. Enter the transaction detail input as required.
  - a. Determine the miscellaneous accounting stage.
  - b. Determine the fiscal year (FY) and accounting processing code (APC) or accounting classification required for input.
  - c. Select the correct screen.
  - d. Enter all required detail data for the document to include—
    - (1) The type action code.
    - (2) The fiscal year (FY).
    - (3) The element of resource (EOR).
    - (4) The accounting processing code (APC).
    - (5) The obligation data code (ODC). If there is no EOR, leave this field blank. If there is an EOR, enter "1" for within the government (i.e., activity to activity) or "2" for outside the government (i.e., TDY claims and commercial vendors).
    - (6) The standard document number (SDN).
    - (7) The indicator code (IC).
    - (8) The amount.
7. Input the total card.
  - a. Select the correct screen for input.
  - b. Enter the type action total.
  - c. Verify the detail totals equal the block ticket totals.
8. Assemble documents with the block ticket.
9. Forward the block ticket.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Ensured all documentation received on the block ticket was correct.	—	—
2. Determined if the documents received required miscellaneous accounting transactions.	—	—
3. Filed all documents not requiring input.	—	—
4. Accessed the Standard Finance System (STANFINS).	—	—
5. Queried STANFINS to ensure the correct input will be made.	—	—
6. Entered the transaction detail input:	—	—
a. determined the miscellaneous accounting stage.		
b. determined the fiscal year (FY) and accounting processing code (APC) or accounting classification required for input.		
c. Selected the correct screen.		
d. Entered all required detail data for the document without error.		
7. Inputted the total card:	—	—
a. Selected the correct screen for input.		
b. Entered the type action total.		
c. Verified the detail totals equaled the block ticket totals.		
8. Assembled documents with the block ticket.	—	—
9. Forwarded the block ticket.	—	—

**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**

<b>Required</b> DFAS-IN MANUAL 37-100 DFAS-IN REG 37-1	<b>Related</b>
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**Identify the Elements of the Fiscal Code**  
**805A-36B-1009**

**Conditions:** In a field environment, you receive a document with an accounting classification with access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. DFAS-IN Manual 37-100, The Army Management Structure.

**Standards:** Recognize the elements of an accounting classification without error.

**Performance Steps**

1. Locate the Treasury Symbol (21 2 2020.0100) from the following elements:

Note: The example is from a Direct Army Appropriation. This type of accounting classification is the longest and has nine parts - 21 2 2020.0100 57-6321 111011.00-253C QLDR Y9494 US WH4CWAB1773L01/A249 S41014. Its description and meaning can be found in DFAS-IN manual 37-100-FY.

- a. Department Code (DPT) - the Federal Government agency responsible for administering the appropriation. The DPT Code is a two digit number. Code 21 equals the Department of the Army.
  - b. Period of Availability (FY) - identifies the fiscal year applicable to the appropriation or fund being described by the accounting classification. When more than one position is used to describe the FY, the second half of the FY identifies the last fiscal year that the appropriation may be used for "new" obligation purposes. FY 2 indicates Oct 2001 through Sep 2002.
  - c. Basic Symbol (BS) - is a four digit code indicating the type of funds or major purpose of the appropriation. Basic Symbol 2020 represents, Operations and Maintenance, Army.
  - d. Limitation (LMT) - The limitation is used to identify a subdivision of funds of the Basic Symbol. The Limitation restricts the amount or use of funds for a certain purpose or identifies sub elements within the account for management purposes. On accounting documents, the limitation is preceded by a decimal point. If there is no limitation, leave these positions blank. Limitation .0100 indicates: Department of the Army.
2. Recognize the Operating Agency - Allotment Serial Number (57-6321) from the following elements:
    - a. Operating Agency (OA) - a ACOM that subdivides funds in the form of allowances to installations/activities. The OA for 57 is U.S. Army, TRADOC.
    - b. Allotment Serial Number (ASN) - locally developed by the Operating Agency and identifies the budget office responsible for fund control. The ASN 6321 is an activity/agency under TRADOC.
  3. Locate the Army Management Structure Code (AMSCO) - Element of Resource (111011.00- 253C) from the following elements:
    - a. AMSCO - is a data element not to exceed eleven digits. It is the common language for interrelating programming, budgeting, accounting, and manpower control through a standard classification of U.S. Army activities and functions. AMSCO's identify the mission and management levels for various Army organizations and functions. The AMSCO for this accounting classification is 111011.00.
    - b. Element of Resource (EOR) - identifies the nature, type of service, or good involved in a particular transaction. In this example, 253C identifies training courses. The EOR is sometimes referred to as the Element of Expense (EOE).
  4. Determine the Management Decision Package (QLDR) - A Management Decision Package (MDEP) is a four digit code which describes a particular organization, project, or function. The MDEP records the resources used. The MDEP in this example is QLDR: LAW ENFORCEMENT, PHYSICAL SECURITY, PLANS, TRAINING AND MOBILIZATION ACTIVITIES.

**Performance Steps**

5. Locate the Functional Cost Account (Y9494) - Functional Cost Accounts (FCA) are five digit codes that identify specific functions within an AMSCO/project. The FCA Y9494 identifies COUNTER DRUG PROGRAM.
6. Recognize the Location Code or the Country Code (US) - There are three sets of location (country) codes. One set is for Foreign Military Sales (FMS), a second set is for International Balance of Payments (IBOP), and the third set is for International Military Education and Training/ Foreign Military Financing (IMET/FMF). The FMS code identifies the FMS customers. The IBOP code identifies the country in which the payment is made. The IMET/FMF code identifies the IMET/FMF customer account. The code US indicates the United States.
7. Locate the Standard Document Number/Accounting Processing Code (WH4CWAB1773L01/A249) from the following elements:
  - a. Standard Document Number (SDN) WH4CWAB1773L01- A SDN is required for all obligations, disbursements, and collection documents and will contain no more than 14 characters. Do not zero fill this field. DFAS-IN Reg 37-1 lists the standard format for the SDN.
  - b. Accounting Processing Code (APC) A249 - The APC is a four digit code, which abbreviates specific elements of the accounting classification. However, it does not abbreviate the SDN, FY, EOR and Location Code. The APC is locally developed.
8. Determine the Unit Identification Code (UIC) - The UIC identifies the unit associated with the accounting classification. The UIC is a six character code, the first character must be "W" and the second through fourth cannot be alphabetic "I" or "O." The source of the UIC code is derived from the third through eight digits of the TDA number identifying the organizational unit of employee's assignment. The UIC in this example is WH4CWA.
9. Locate the Fiscal Station Number (S41014) - The Fiscal Station Number (FSN) is a five digit number (in a six position field) assigned to an installation or activity integrated finance and accounting office, or a non-integrated finance office, a fully supported activity, a decentralized accounting office, or a state department activity. In this example, S41014 belongs to Field Site Lawton for Fort Bliss.

**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. Located the Treasury Symbol and the following sub-elements. <ol style="list-style-type: none"> <li>a. Department Code (DPT).</li> <li>b. Period of Availability (FY).</li> <li>c. Basic Symbol (BS).</li> <li>d. Limitation (LMT).</li> </ol>	—	—
2. Recognized the Operating Agency - Allotment Serial Number.	—	—
3. Located the Army Management Structure Code - Element of Resource.	—	—
4. Determined the Management Decision Package.	—	—
5. Located the Functional Cost Account.	—	—
6. Recognized the Location Code or the Country Code.	—	—
7. Located the Standard Document Number/Accounting Processing Code.	—	—

**Performance Measures**

- 8. Determined the Unit Identification Code.
- 9. Located the Fiscal Station Number.

<u>GO</u>	<u>NO-GO</u>
—	—
—	—

**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

**Related**

**Record Reimbursable Accounting Data**  
**805A-36B-1212**

**Conditions:** You are working in an Accounting office and have a requirement to perform Reimbursement Accounting. You received a reimbursable DD Form 448-2, Acceptance of a Military Interdepartmental Purchase Request (MIPR). You have access to the following:

1. Defense Finance and Accounting Services-Indianapolis (DFAS-IN) Regulation 37-1.
2. Defense Finance and Accounting Services-Indianapolis (DFAS-IN) Manual 37-100.
3. Department of Defense Financial Management Regulation (DoDFMR) 7000.14-R, Volume 3.
4. Department of Defense Financial Management Regulation (DoDFMR) 7000.14-R, Volume 11.
5. Standard Finance System (STANFINS).
6. Resource Management Tools (RMT) System.
7. Document Register.
8. Status of Funds Worksheet.
9. DD Form 448, Military Interdepartmental Purchase Request (MIPR).
10. DD Form 448-2, Acceptance of a Military Interdepartmental Purchase Request (MIPR).
11. DD Form 1351, Travel Voucher
12. DD Form 1351-2, Travel Voucher or Subvoucher.
13. SF 1080, Voucher for Transfers Between Appropriations.
14. SF 1081, Voucher and Schedule of Withdrawals and Credits.
15. DD Form 1144, Support Agreement.
16. Calculator.

**Standards:** Prepare the Reimbursable Accounting document(s) using the following steps with no Anti Deficiency Act violations:

1. Determine the Reimbursement Funding Authority from the FAD.
2. Determine the Stage of Reimbursement Accounting the document is in.
3. Determine the order type received.
4. Develop a Customer Number for new orders.
5. Verify Reimbursement is earned based upon documentary evidence.
6. Verify an SF 1080, Voucher for Transfers Between Appropriations.
7. Initiate an SF 1081, Voucher and Schedule of Withdrawals and Credits, for any disbursement charged to an erroneous accounting classification.
8. Analyze the Reimbursement accounts.

**Performance Steps**

1. Determine the type of reimbursement funding authority from the Funding Authorization Document (FAD).
  - a. Funded Reimbursement Authority (FRA).
    - (1) For a specific purpose, non-mission activity (for example, foreign military sales, rentals, damage to government property and temporary duty (TDY) for non-mission support).
    - (2) For a specific dollar amount.
    - (3) Not immediately available for obligation.
    - (4) Controlled by higher Headquarters.
  - b. Automatic Reimbursement Authority (ARA), usually located in the FAD footnotes:
    - (1) For non-mission support (for example, FTX and maintenance support, and Cash Laundry Sales).
    - (2) For no specific dollar amount.
    - (3) Not immediately available for obligation.
    - (4) Controlled by the installation.

## Performance Steps

2. Determine what stage of Reimbursement Accounting the document is in.
  - a. Authority Received - Provides the funding authority. Go to performance step 3.
  - b. Orders Received - Agreement between the requester and the performer. Go to performance step 4.
  - c. Earned Reimbursement - Performer provides the good/service to the requester. Go to performance step 6.
  - d. Collection - Requester pays the performer for the good/service. Go to performance step 7.
3. Determine the order type received.
  - a. Unquantifiable - A memorandum of understanding (MOU) or memorandum of agreement (MOA) is received. Used when a certain unquantifiable type of support is required over a period of time, usually one year.
  - b. Quantifiable - A DD Form 1144, Support Agreement, or DD Form 448, Military Interdepartmental Purchase Request (MIPR), is received. Used on a reimbursable basis, direct citation basis, or both. It is a specific, definite request for materials, services, supplies, or equipment.

4. Develop a customer number for new orders received.

NOTE: The customer number is developed IAW the Standard Finance System (STANFINS) user manual, local standard operating procedures, and/or the following format (2BL014001): Customer numbers allow STANFINS to match reimbursement transactions to specific activities/units who receive goods or services on a reimbursement basis.

- a. The first character identifies the funding type: 1, 2, or 3 = ARA, 4 = FRA.
- b. The second and third characters identify the requester.
- c. The fourth and fifth characters identify the performer.
- d. The sixth character identifies the fiscal year.
- e. The seventh through ninth characters identify the MIPR sequence number.

5. Verify a reimbursement is earned, based upon documentary evidence.

NOTE: Reimbursements earned will never exceed the amount of the accepted order.

- a. Performance is determined by the following documentation:
  - (1) Job orders.
  - (2) Issue and turn-in slips.
  - (3) Shipping documents.
  - (4) Sales documents.
  - (5) Equivalent instruments that provide evidence of performance (for example, a DD Form 1351-2, Travel Voucher).
- b. Earning documents (provided if a performance document does not exist) include, at a minimum—
  - (1) The dollar amount of the reimbursement.
  - (2) A complete description of the goods or services supplied or performed.
  - (3) The period of performance.
  - (4) An identification of the earnings to match them with the related order.
  - (5) The name and telephone number of the performing activity.

6. Verify an SF 1080, Voucher for Transfers Between Appropriations and/or Funds. The SF 1080 Reimburses the performer for the goods or services provided to the requester.

NOTE: All U.S. Government to U.S. Government SF 1080 reimbursable billings are processed through the On-Line Payment and Collection (OPAC) System. It is the preferred method of payment for SF 1080 reimbursable billings.

- a. Ensure the "Department, establishment, bureau, or office receiving funds" is the address of the organization providing the goods or services.
- b. Ensure the "Department, establishment, bureau, or office charged" is the address of the DFAS Center or the Financial Management Office supporting the ordering activity.
- c. Ensure the "Order No." is the MIPR number, reimbursable order number, delivery order number, etc.

**Performance Steps**

- d. Ensure the "Date of Delivery" is entered, if applicable.
  - e. Ensure the "Article or Services" block has a description of the services provided or an itemization of the bill, date of the bill, or payment due date.
  - f. Ensure the "Quantity" of the goods is entered, if applicable.
  - g. Ensure the "Unit Price, Cost" is the total amount of the service provided, if applicable.
  - h. Ensure the "Unit Price, Per" is the amount per unit of the good provided, if applicable.
  - i. Ensure the "Amount" is the total amount of the bill, in dollars and cents.
  - j. Ensure the "Remittance in payment hereof should be sent to—" address is complete and includes the telephone number of the remittee. Include the payment due date in this block.
  - k. Ensure the "Accounting Classification -- Office Receiving Funds" is correct and belongs to the office performing the activity.
  - l. Ensure the "Certificate of Office Charged" includes an original signature.
  - m. Ensure the "Accounting Classification -- Office Charged" is correct and belongs to the ordering activity
  - n. Ensure the "Paid by Check No." is the check number provided by the remitter, if a check payment is made.
  - o. Ensure the "Voucher Number" is complete when a check payment is made. (Completed by the Disbursing Office of the ordering activity).
  - p. Ensure the "Bill No." is complete. (Completed by the Accounting Office of the performing activity).
  - q. Ensure the "Paid By" address and Disbursing Station Symbol Number (DSSN) belongs to the Disbursing Office of the ordering activity.
  - r. Stamp the SF 1080 "For Collection" when a check is received. (A DD Form 1131, Cash Collection Voucher, is not required nor recommended for use when the check is received for collection).
7. Initiate an SF 1081 (Voucher and Schedule of Withdrawals and Credits) for any disbursement charged to an erroneous accounting classification.
8. Analyze the reimbursement accounts.
- a. Calculate the Anticipated Orders = Funding - Orders Received.
  - b. Calculate the Unfilled Orders = Orders received - Earned Reimbursement.
  - c. Calculate the Accounts Receivable = Earned Reimbursement - Collections.

**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 type of reimbursement funding authority from the FAD.	—	—
2. Determined the stage of Reimbursement Accounting the documents were in.	—	—
3. Determined the order type received.	—	—
4. Developed a customer number for new orders.	—	—
5. Verified a reimbursement was earned, based upon documentary evidence.	—	—
6. Verified a Voucher for Transfers between appropriations, SF 1080.	—	—
7. Initiated an SF 1081 (Voucher and Schedule of Withdrawals and Credits) for any disbursement charged to an erroneous accounting classification.	—	—

**Performance Measures**

**GO**    **NO-GO**

8. Analyzed the reimbursement accounts.

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**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 37-49

DFAS-IN MANUAL 37-100

DFAS-IN REG 37-1

**Related**

## Subject Area 2: Fund the Force

**Maintain a Bills Register Card**  
**805A-36B-1010**

**Conditions:** In a field environment, working as a vendor services clerk, you must update a bills register card 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. Obligation document(s).
4. Receiving Report(s).
5. Invoice(s).
6. Disbursement voucher(s).
7. A blank DA Form 3900, Bills Register Supplies and Services Non Personal.
8. A calculator.
9. DD Form 1155, Order for Supplies or Services.
10. SF 33, Solicitation, Offer, and Award.
11. DD Form 250, Material Inspection and Receiving Report.
12. SF 1449, Solicitation/Contract/Order for Commercial Items.

**Standards:** Complete the following steps on bills register card without error:

1. Stamp incoming documents with the date the documents arrived in the Vendor Services or Accounting Office.
2. Sort the documents by contract number and the type of document.
3. Place the contract number on the upper left hand side of the DA Form 3900.
4. Place the total obligation amount of the contract on the upper right side of the DA Form 3900.
5. Place the name of the vendor on the upper left side of the DA Form 3900 on the "Name" line.
6. Place the address of the vendor on the upper right section of the DA Form 3900 on the "Address" line.
7. Enter data in the first five columns of the DA Form 3900, using information from the invoice only.
8. Enter in the Discount or Deduction column of the DA Form 3900 any changes to the gross amount of the invoice.
9. Enter in the Net Amount Invoice column of the DA Form 3900 the gross amount of the invoice plus or minus any adjustments from performance measure 8.
10. Enter data in the Receiving Report columns of the DA Form 3900.
11. Enter in the Voucher Number column of the DA Form 3900 the DOV number from the disbursement voucher.
12. Enter in the Check columns of the DA Form 3900 data from the disbursement voucher.
13. Enter data in the Remarks column of the DA Form 3900.

**Performance Steps**

1. Stamp incoming documents with the date the documents arrive in the Vendor Services or Accounting Office.
  - a. Contracts.
  - b. Receiving Reports.
  - c. Invoices.
2. Sort the documents by contract number and the type of document.
  - a. Contracts - SF 33, Solicitation, Offer and Award, SF 1449, Solicitation/Contract/Order for Commercial Items, or DD Form 1155, Order for Supplies or Services.
  - b. Invoices - No standard form.

**Performance Steps**

- c. Receiving Reports - DD Form 250, Material Inspection and Receiving Report , or copy 8 of a DD Form 1155.
3. Place the contract number on the upper left hand side of the Bills Register Card (DA Form 3900). The contract number is found in—
  - a. Block 2 of the SF 33.
  - b. Block 1 of the DD Form 1155.
  - c. Block 2 of the SF 1449.
4. Enter the total obligation amount of the contract on the upper right side of the DA Form 3900. The total obligation amount is found in—
  - a. Block 20 of the SF 33.
  - b. Block 25 of the DD Form 1155.
  - c. Block 26 of the SF 1449
5. Insert the name of the vendor on the upper left side of the DA Form 3900 on the "Name" line. This information is found in—
  - a. Block 15a of the SF 33.
  - b. Block 9 of the DD Form 1155.
  - c. Block 17a of the SF 1449
6. Fill in the address of the vendor on the upper right section of the DA Form 3900 on the "Address" line. This information is found—
  - a. In block 15a of the SF 33.
  - b. In block 9 of the DD Form 1155.
  - c. In block 17a of the SF 1449.
7. Complete the data in the first five columns of the DA Form 3900, using information from the invoice only.
  - a. Register Number column - Enter the invoice number.
  - b. Contract Number column:
    - (1) Enter the last five characters of the contract as it appears on the invoice.
    - (2) Enter the last four digits of the delivery order number when the invoice is a bill for a delivery order.
  - c. Date of Invoice column - Enter the date of the invoice.
  - d. Date Received column - Enter the date the invoice is date stamped by the billing office. Verify the billing office in—
    - (1) Block 23 of the SF 33.
    - (2) Block 15 of the DD Form 1155.
    - (3) Block 18b of the SF 1449.
  - e. Amount column - Enter the amount the vendor charged on the invoice, even if the amount is wrong. All adjustments are done later in the payment process.
8. Compute in the Discount or Deduction column of the DA Form 3900 any changes to the gross amount of the invoice.
  - a. Use brackets or parenthesis if the amount is a reduction to the invoice amount.
  - b. Some examples of changes are paying an interest penalty, taking a discount, or a math error.
9. Align in the Net Amount Invoice column of the DA Form 3900 the gross amount of the invoice plus or minus any adjustments from performance step 8.
10. Enter data in the Receiving Report columns of the DA Form 3900.
  - a. Number - Enter the earliest of the Constructive Acceptance Date (CAD) or Acceptance of Goods (AOG) date.
    - (1) Calculate the AOG.
      - (a) DD Form 250 - Compare blocks 21b and 22. If there is a date in both blocks, block 21b is the AOG. If either block is blank, there is no AOG.

**Performance Steps**

- (b) DD Form 1155 (copy 8) - Compare blocks 26 and 39. If there is a date in both blocks, block 26 is the AOG. If either block is blank, there is no AOG.
- (c) SF 1449 - Review block 32a. If the accepted block is checked, then the date annotated in block 32c is the AOG. If accepted is not checked then there is no AOG.
- (2) Factor the CAD.
  - (a) DD Form 250 - Compare blocks 21b and 22. If there is a date in both blocks or block 21b is blank, add 7 days to the date in block 22 to compute the CAD. If block 22 is blank, add seven days to the date in block 21b to compute the CAD.
  - (b) DD Form 1155 (copy 8) - Compare blocks 26 and 39. If there is a date in both blocks or block 26 is blank, add 7 days to the date in block 39 to compute the CAD. If block 39 is blank, add seven days to the date in block 26 to compute the CAD.
  - (c) SF 1449 - Review block 32a. If the received block is checked, then add 7 days to the date annotated in block 32c to compute the CAD.
- b. Received - Enter the date the receiving report is stamped as received.
- 11. Fill in the Voucher Number column of the DA Form 3900 the Disbursing Office Voucher Number (DOV) from the disbursement voucher. There are three types of vouchers:
  - a. Public Voucher for Purchases and Services Other than Personal (SF 1034) - The DOV is in the "Voucher Number" block.
  - b. DD Form 1155 - The DOV is in block 42.
  - c. Purchase Order-Invoice-Voucher (SF 44) - The DOV is in the "Voucher Number" block.
- 12. Complete the Check columns of the DA Form 3900 data from the disbursement voucher.
  - a. Date column.
    - (1) SF 1034 - Located in the "Date" block at the bottom of the form.
    - (2) DD Form 1155 - Located in block 32.
    - (3) SF 44 - Located in the "Date Paid" block.
  - b. Number column.
    - (1) SF 1034 - Located in the "Check Number" block at the bottom of the form.
    - (2) DD Form 1155 - Located in block 34.
    - (3) SF 44 - Located in the lower left of the form where it indicates "cash or \_\_\_\_\_" (the check number is on the line).
  - c. Amount column.
    - (1) SF 1034 - Located in the "On Account of U.S. Treasury" block at the bottom of the form.
    - (2) DD Form 1155 - Located in block 33.
    - (3) SF 44 - Located above the DOV.
- 13. Enter data in the Remarks column of the DA Form 3900.
  - a. Enter the reason for any difference between the amount of the invoice and what was paid.
  - b. Enter "paid by cash" for all cash payments.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Stamped incoming documents with the date the documents arrived in the Vendor Services or Accounting Office.	—	—
2. Sorted the documents by contract number and the type of document.	—	—
3. Placed the contract number on the upper left hand side of the DA Form 3900.	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
4. Placed the total obligation amount of the contract on the upper right side of the DA Form 3900.	—	—
5. Placed the name of the vendor on the upper left side of the DA Form 3900 on the "Name" line.	—	—
6. Placed the address of the vendor on the upper right section of the DA Form 3900 on the "Address" line.	—	—
7. Entered data in the first five columns of the DA Form 3900, using information from the invoice only.	—	—
a. Placed the invoice number in the Register Number column.		
b. Placed the contract number in the Contract Number column.		
c. Placed the date of the invoice in the Date of Invoice column.		
d. Placed the date the invoice was date stamped by the billing office in the Date Received column.		
e. Placed the amount the vendor charged on the invoice in the Amount column, even if the amount was wrong.		
8. Entered in the Discount or Deduction column of the DA Form 3900 any changes to the gross amount of the invoice.	—	—
9. Entered in the Net Amount Invoice column of the DA Form 3900 the gross amount of the invoice plus or minus any adjustments from performance measure 8.	—	—
10. Entered data in the Receiving Report columns of the DA Form 3900.	—	—
11. Entered in the Voucher Number column of the DA Form 3900 the DOV number from the disbursement voucher.	—	—
12. Entered in the Check columns of the DA Form 3900 data from the disbursement voucher.	—	—
13. Entered data in the Remarks column of the DA Form 3900.	—	—

**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 10

**Related**

**Maintain Commitment Records and Obligation Records**  
**805A-36B-1011**

**Conditions:** You are working in the Resource Management (RM) Office and have a requirement to prepare Commitment records and Obligation records with access to—

1. AR 25-50, Preparing and Managing Correspondence.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DFAS-IN Manual 37-100, The Army Management Structure.
4. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources.
5. DoD Financial Management Regulation 7000.14-R, Volume 4, Accounting Policy and Procedures.
6. DoD Financial Management Regulation 7000.14-R, Volume 10, Contract Payment and Procedures.
7. Joint Federal Travel Regulation, Volume 1.
8. Joint Travel Regulation, Volume 2.
9. Standard Document Number (SDN) Listing.
10. Accounting Processing Code (APC) Master File.
11. Fund control record(s) (commitment and/or orders received).
12. Message, memorandum, or letter with direct fund citation.
13. DD Form 1155, Order for Supplies or Services.
14. DD Form 448, Military Interdepartmental Purchase Request.
15. DD Form 1144, Support Agreement.
16. DA Form 2765-1, Request for Issue or Turn-in.
17. DD Form 2406, Miscellaneous Obligation Document.
18. DA Form 3953, Purchase Request and Commitment.
19. DD Form 1610, Request and Authority for Temporary Duty.
20. DD Form 1614, Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel.
21. DD Form 448-2, Acceptance of MIPR.
22. SF 1449, Solicitation/Contract/Order for Commercial Items.
23. Local Standard Operating Procedures (SOP).
24. SF 33, Solicitation, Offer, and Award.
25. Calculator.

**Standards:** Process the appropriate Commitment and Obligation document(s) without error:

1. Review the document(s) for completeness and accuracy.
2. Complete the required document (if necessary and forward to appropriate activity).
3. Locate the document folder or develop a new document folder if necessary.
4. Input the accounting classification data to the Fund Control Record (FCR) manually or using applicable system.
5. File the documents in the appropriate folder.
6. Forward the commitment documents to the appropriate activities/individuals.
7. Update the FCR SDN entry and file the documents.
8. Forward obligation document(s) to the Accounting Office.

**Performance Steps**

1. Review the document(s) for completeness and accuracy of the accounting classification.
  - a. Determine—
    - (1) The accounting classification to which the funds are going to be charged.
    - (2) The commitment or obligation amount.
    - (3) If the request requires fund certification by another activity, send the request to that activity.
    - (4) If the request requires the issuance of a direct fund citation to another activity, prepare the funding document.

**Performance Steps**

- (5) If the request requires certification by your resource manager; review, prepare, or complete the document with their signature and signature block.
  - b. Determine if the document requires any action by your section.
  - c. Skip performance step 2 if the document is completed correctly.
2. Complete the required document if a document needs to be completed or forwarded to the appropriate activity for correction. (Complete the required document based on guidance in DFAS-IN Regulation 37-1, DFAS-IN Manual 37-100-FY and/or the DoDFMR pertaining to the document.)
    - a. DD Form 448, Military Interdepartmental Purchase Request (MIPR).
    - b. DD Form 1144 Interservice Support Agreement (ISSA).
    - c. DA Form 2765-1 Request for Issue or Turn-in.
    - d. DD Form 2406 Miscellaneous Obligation Document (MOD).
    - e. DA Form 3953 Purchase Request and Commitment (PRC).
    - f. DD Form 1610 Request and Authorization for TDY Travel of DoD Personnel.
    - g. DD Form 1614 Permanent Change of Station (PCS) - Civilian.
    - h. DD Form 1155 Order for Supplies or Services.
    - i. DD Form 448-2 (MIPR Acceptance).
    - j. SF 1449 (Solicitation/Contract/Order for Commercial Items).
    - k. SF 33 (Solicitation, Offer and Award).
  3. Locate the document folder or develop a new document folder based on the fiscal year (FY) and accounting processing code (APC). For new folders, label the folder with the FY and APC on the tab of the folder.
  4. Input the accounting classification data to the FCR manually or utilizing the Database Commitment Accounting System (dCAS), Resource Management Tools (RMT) System.
  5. File the documents in the appropriate folder located in performance step 3. All folders will be filed based on the FY. When the FY closes, the folder will be stored with all other folders of the same FY for an effective audit trail.
  6. Forward the commitment documents to the appropriate activities/individuals, if applicable.
  7. Update the FCR standard document number entry, if applicable, upon receipt of supporting documents. File the documents within the appropriate folder.
  8. Forward obligation document(s) to the accounting office In accordance with (IAW) local SOP, if required.

**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 document(s) for completeness and accuracy of the accounting classification.	_____	_____
a. Determined—		
(1) The accounting classification to which the funds are going to be charged.		
(2) The commitment or obligation amount.		
(3) If the request required fund certification by another activity, sent the request to that activity.		
(4) If the request required the issuance of a direct fund citation to another activity, prepared the funding document.		

**Performance Measures**

	<u>GO</u>	<u>NO-GO</u>
(5) If the request required certification by your resource manager; reviewed, prepared, or completed the document with their signature and signature block.		
b. Determined if the document required any action by your section.		
c. Skipped performance step 2 if the document was completed correctly.		
2. Completed the required document if a document needed to be completed or forwarded to the appropriate activity for correction. (Completed the required document based on guidance in DFAS-IN Regulation 37-1, DFAS-IN Manual 37-100-FY and/or the DoDFMR pertaining to the document.)	—	—
a. DD Form 448, Military Interdepartmental Purchase Request (MIPR).		
b. DD Form 1144 Interservice Support Agreement (ISSA).		
c. DA Form 2765-1 Request for Issue or Turn-in.		
d. DD Form 2406 Miscellaneous Obligation Document (MOD).		
e. DA Form 3953 Purchase Request and Commitment (PRC).		
f. DD Form 1610 Request and Authorization for TDY Travel of DoD Personnel.		
g. DD Form 1614 Permanent Change of Station (PCS) - Civilian.		
h. DD Form 1155 Order for Supplies or Services.		
i. DD Form 448-2 (MIPR Acceptance).		
j. SF 1449 (Solicitation/Contract/Order for Commercial Items).		
k. SF 33 (Solicitation, Offer and Award).		
3. Located the document folder or developed a new document folder based on the fiscal year (FY) and accounting processing code (APC). For new folders, labeled the folder with the FY and APC on the tab of the folder.	—	—
4. Inputted the accounting classification data to the FCR manually or utilizing the Database Commitment Accounting System (dCAS), Resource Management Tools (RMT) System.	—	—
5. Filed the documents in the appropriate folder located in performance step 3. All folders were filed based on the FY. When the FY closed, the folder was stored with all other folders of the same FY for an effective audit trail.	—	—
6. Forwarded the commitment documents to the appropriate activities/individuals, if applicable.	—	—
7. Updated the FCR standard document number entry, if applicable, upon receipt of supporting documents. Filed the documents in the appropriate folder.	—	—
8. Forwarded obligation document(s) to the accounting office IAW local SOP, if required.	—	—

**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**

<b>Required</b>	<b>Related</b>
AR 25-50	
DFAS-IN MANUAL 37-100	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 10	
DODFMR 7000.14-R, VOL 3	
DODFMR 7000.14-R, VOL 4	
JFTR VOL 1	

**References**

**Required**  
JTR, VOLUME II

**Related**

**Prepare Error Correction Documents**  
**805A-36B-1012**

**Conditions:** You are an Accounting clerk in a Finance Unit in a field environment, provided documents with accounting errors and access to—

1. DFAS-IN Reg 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. Account Processing Codes (APC) Master File Print.
5. Standard Document Number (SDN) Listing.
6. Original document and all copies.
7. Supporting documents.
8. Blank SF 1081, Voucher and Schedule of Withdrawals and Credits.
9. Calculator.

**Standards:** Create the error correction document by completing the following steps with zero errors:

1. Identify the erroneous accounting data.
2. Determine the correct accounting data.
3. Evaluate the state of the error (i.e., when it was discovered).
4. Select the proper error correction procedure.
5. Make pen and ink change(s).
6. Prepare an SF 1081 IAW DFAS-IN Regulation 37-1, if the erroneous document has been entered into the accounting system and/or appears on financial reports.
7. Produce 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. Evaluate 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 IAW DFAS-IN Regulation 37-1, 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. Produce 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Identified the erroneous accounting data in accordance with.	—	—
2. Determined the correct accounting data.	—	—
3. Evaluated 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 IAW DFAS-IN Regulation 37-1, 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.		



## Prepare Accounts Payable Vouchers for Payment

805A-36B-1016

**Conditions:** You have a requirement to process a Routine Accounts Payable Voucher for payment and access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. Financial Management Regulation 7000.14-R, Volume 10, Contract Payment and Procedures.
3. Completed DD Form 250, Material Inspection and Receiving Report.
4. Completed DD Form 1155, Order for Supplies or Services.
5. Completed SF 33, Solicitation, Offer, and Award.
6. An SF 44, Purchase Order for payment.
7. A blank SF 1034, Public Voucher for Purchases and Services Other Than Personal.
8. The current interest rate provided via message by the servicing DFAS Center.
9. Vendor invoices.
10. Calculator.

**Standards:** Process a Routine Accounts Payable Voucher for payment without error.

1. Receive all incoming documents in the control section.
2. Check documents for required information and validity.
3. Match the documents with the corresponding contract folder.
4. Update the bills register cards by recording information from the Contract, Purchase Order, Invoice and Receiving Report.
5. Place documents in the appropriate maintenance file.
6. Retrieve a documentation packet.
7. Determine if the documentation packet is complete.
8. Determine which payment to make first.
9. Determine the Payment Due Date (PDD) and amount of the payment.
10. Initiate the payment voucher.
11. Initiate a payment voucher for an SF 44 purchase.
12. Forward the payment voucher, with supporting documentation for verification.

### Performance Steps

1. Receive all incoming documents in the control section.
  - a. Sorted documents by type.
  - b. Date stamped all documents as they are received.
2. 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.
3. Match the documents with the corresponding contract folder.
  - a. Each document is the correct document required.
  - b. Each document has the correct contract number.
4. Update the bills register cards by recording information from the—
  - a. Contract or purchase order.
  - b. Invoice.
  - c. Receiving report.

## Performance Steps

5. Place documents in the appropriate maintenance file.
  - a. Document awaiting file.
  - b. Central contract file.
  - c. Ready to disburse file.
6. Retrieve a documentation packet for payment from the maintenance file.
7. Determine if the documentation packet is complete.
  - a. Ensure the purchase agreement is included. The purchase agreement will be one of the following:
    - (1) Solicitation, Offer and Award, SF 33.
    - (2) Order for Supplies or Services, DD Form 1155.
    - (3) Solicitation/Contract/Order for Commercial items, SF 1449.
  - 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) Material Inspection and Receiving Report, DD Form 250.
  - c. Ensure the invoice from the vendor is included.
  - d. Take action to obtain the missing documents when required.
8. 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.
9. 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 is authorized to be paid on the contract.
  - 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 AOG is determined by taking the earliest of either the actual date of acceptance or constructive acceptance date.
    - (3) The actual acceptance date is the specific date the receiving activity received the goods or services, as annotated on the receiving report.
    - (4) 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.
    - (5) The constructive acceptance date is determined by adding 7 days to the ROG date. If there is only one date on the receiving report, it is used as the ROG date.
  - g. The PDD is computed by adding the number of days in the terms to the later of the date of acceptance of goods and date the invoice is received in the billing office. Use the terms most advantageous to the government if the terms of the invoice differ from those on the contract.
  - 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.

### Performance Steps

- (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.
10. Initiate the payment voucher.
  - a. Prevalidate the payment (IAW DoDFMR Vol 10 080203).
  - b. Complete a DD Form 1155 as the payment voucher.
    - (1) Complete block 29 for any interest payments, discounts taken, or invoice errors.
    - (2) Place your initials in block 30.
    - (3) Put the amount of the payment in block 31.
  - c. Complete an SF 1034 as the payment voucher.
    - (1) Use the SF 1034 when the contract is on an SF 33 or when a previous payment made on a DD Form 1155 is a partial payment.
    - (2) Enter the current date in the "Date Voucher Prepared" block.
    - (3) Enter the contract number and date from the purchase agreement in the "Contract Number and Date" block.
    - (4) Enter the payee's name and address from the purchase agreement in the "Payee's Name and Address" block.
    - (5) Enter the date the invoice is received in the "Date Invoice Received" block.
    - (6) Enter the payment terms used to compute the payment in the "Discount Terms" block.
    - (7) Enter the word "none" in the "Payee's Account Number" block.
    - (8) Enter the invoice number and date in the "Number and Date of Order" block.
    - (9) Enter the receiving report number and date in the "Date of Delivery or Service" block.
    - (10) 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 are too many articles or services to list, 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).
    - (11) Put the PDD in the "Articles or Services" block.
    - (12) Enter in the "Amount" block the amounts computed by multiplying the "Quantity" by the "Unit Price."
    - (13) Enter in the "Total" block the amount computed by adding all the amounts in the "Amount" block.
    - (14) Annotate in the "Differences" block any discount taken, interest charged, or invoice errors.
    - (15) Enter in the "Accounting Classification" block the accounting classifications and the corresponding amounts. Verify the accounting classifications against the purchase agreement.
    - (16) 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.
    - (17) Annotate the correct type of payment in the "Payment" block. For partial payments, annotate the payment number.
    - (18) Initial in the "Signature or Initials" block.
    - (19) Place the signature block for the certifying officer in the certifying officer block.
11. Initiate a payment voucher for an SF 44 purchase.
  - a. Receive copies 1 and 3 of an SF 44 purchase.
    - (1) Copy 1 is the purchase agreement and invoice.
    - (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 micro-purchase threshold as established by FAR 2.101.

**Performance Steps**

- (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 (Performance steps 5c above).
12. 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. Received all incoming documents in the control section.	—	—
a. Sorted documents by type.		
b. Date stamped all documents as they are received.		
2. Checked documents for required information and validity.	—	—
a. Ensured procurement documents have the correct—		
(1) Contract or purchase order number.		
(2) Signatures, if required.		
(3) Accounting classification(s).		
b. Ensured the receiving report acceptance of goods block is complete.		
3. Matched the documents with the corresponding contract folder.	—	—
a. Each document is the correct document required.		
b. Each document has the correct contract number.		
4. Updated the bills register cards by recording information from the—	—	—
a. Contract or purchase order.		
b. Invoice.		
c. Receiving report.		
5. Placed documents in the appropriate maintenance file.	—	—
a. Document awaiting file.		
b. Central contract file.		
c. Ready to disburse file.		
6. Retrieved a documentation packet.	—	—
7. Determined if the documentation packet was complete.	—	—
a. Ensured the purchase agreement was included.		
b. Ensured the receiving report was included.		
c. Ensured the invoice was included.		
d. Took action to obtain any missing documents.		

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

- |   |                                     |                                     |
|---|-------------------------------------|-------------------------------------|
| <p>8. Determined which payments were to be made first.<br/>NOTE: Prioritized the payments by payment due date (PDD) or per unit standard operating procedure (SOP).</p> <ul style="list-style-type: none"> <li>a. Made all payments requiring interest first.</li> <li>b. Paid the vendors that offered discounts the government was able to take.</li> <li>c. Paid the net 30 payments by due date to avoid paying interest charges.</li> </ul> <p>9. Determined the PDD and amount of the payment.</p> <ul style="list-style-type: none"> <li>a. Paid for goods actually received and accepted. Compared the receiving report with the invoice to ensure what was billed for was received and accepted.</li> <li>b. Did not exceed the contracted unit price, number of items, or total amount.</li> <li>c. Paid the amount stated on invoice when it was advantageous to the government (unless it was the result of a math error).</li> <li>d. Paid for freight when freight was authorized in the contract.</li> <li>e. Accepted all discounts. The PDD for discounts was calculated by adding the number of days in the discount terms to the date of the invoice. Applied the discount percentage against the invoice amount (after correcting any math errors).</li> <li>f. Computed the AOG date.</li> <li>g. Computed the PDD by adding the number of days in the terms to the later of the date of acceptance of goods and date the invoice was received in the billing office. Used the terms most advantageous to the government if the terms of the invoice differed from those on the contract.</li> <li>h. Paid interest for late payments. (Did not pay if less than \$1.00.)</li> <li>i. Determined the status of the payment.</li> </ul> <p>10. Initiated the payment voucher.</p> <ul style="list-style-type: none"> <li>a. Prevalidated payment (IAW DoDFMR Vol 10 080203).</li> <li>b. Completed a DD Form 1155 as the payment voucher by— <ul style="list-style-type: none"> <li>(1) Completing block 29 for any interest payments, discounts taken, or invoice errors.</li> <li>(2) Placing your initials in block 30.</li> <li>(3) Putting the amount of the payment in block 31.</li> </ul> </li> <li>c. Completed an SF 1034 as the payment voucher by— <ul style="list-style-type: none"> <li>(1) Using the SF 1034 when the contract was on an SF 33, an SF 1449, or when a previous payment made on a DD Form 1155 was a partial payment.</li> <li>(2) Entering the current date in the "Date Voucher Prepared" block.</li> <li>(3) Entering the contract number and date from the purchase agreement in the "Contract Number and Date" block.</li> <li>(4) Entering the payee's name and address from the purchase agreement in the "Payee's Name and Address" block.</li> <li>(5) Entering the date the invoice was received in the "Date Invoice Received" block.</li> <li>(6) Entering the payment terms used to compute the payment in the "Discount Terms" block.</li> <li>(7) Entering the word "none" in the "Payee's Account Number" block.</li> <li>(8) Entering the invoice number and date in the "Number and Date of Order" block.</li> <li>(9) Entering the receiving report number and date in the "Date of Delivery or Service" block.</li> </ul> </li> </ul> | <p>—</p> <p>—</p> <p>—</p> <p>—</p> | <p>—</p> <p>—</p> <p>—</p> <p>—</p> |
|---|-------------------------------------|-------------------------------------|

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

- (10) Entering in the "Articles or Services," "Quantity," and "Unit Price" blocks all the articles or services billed and their respective quantity and price. If there were too many articles or services to list, annotated with the standard statement "per detailed bill herewith attached dated DDMMYY" (where DD was the invoice day, MM was the invoice numeric month, and YY was the last two digits of the invoice year).
  - (11) Putting the PDD in the "Articles or Services" block.
  - (12) Entering in the "Amount" block the amounts computed by multiplying the "Quantity" by the "Unit Price."
  - (13) Entering in the "Total" block the amount computed by adding all the amounts in the "Amount" block.
  - (14) Annotating in the "Differences" block any discount taken, interest charged, or invoice errors.
  - (15) Entering in the "Accounting Classification" block the accounting classifications and the corresponding amounts. Verified the accounting classifications against the purchase agreement.
  - (16) Entering 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.
  - (17) Annotating the correct type of payment in the "Payment" block. For partial payments, annotated the payment number.
  - (18) Initialing in the "Signature or Initials" block.
  - (19) Placing the signature block for the certifying officer in the certifying officer block.
11. Initiated a payment voucher for an SF 44 purchase. \_\_\_\_\_ \_\_\_\_\_
- a. Received copies 1 and 3 of an SF 44 purchase.
    - (1) Copy 1 is the purchase agreement and invoice.
    - (2) Copy 3 is the receiving report.
  - b. Determined if the purchase is valid. The purchase is valid if it meets the following three conditions:
    - (1) The transaction does not exceed the micro-purchase threshold as established by FAR 2.101
    - (2) The supplies or services are immediately available.
    - (3) There is only one delivery and one payment.
  - c. Determined the 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 was offered, added the number of days in the discount to the date of invoice to compute the PDD.
    - (4) If no discount was offered or the discount PDD is past.
      - (a) Added 30 days to the date in the seller's portion of the SF 44 to compute the PDD.
      - (b) Added 30 days to the later date of the date of a separate invoice and the ROG date to compute the PDD.
  - d. Completed an SF 1034 as the payment voucher (Performance steps 5c above).
12. Forwarded the payment voucher with supporting documentation for verification. \_\_\_\_\_ \_\_\_\_\_

**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 10

**Related**

## Subject Area 3: Banking and Disbursing

**Perform Cashier Functions****805A-36B-1013**

**Conditions:** You are a Cashier assigned to a Disbursing office deployed to an operational area. You have various customers in your office and access to the following:

1. Deployable Disbursing System (DDS) User Manual.
2. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
3. Stored Value Card (SVC)/Eagle Cash Card (ECC) Standard Operating Procedures.
4. Vault advance/return documents (Internal receipts for cash).
5. Check Cashing Agreement.
6. Currency and negotiable instruments.
7. Disbursement and collection Vouchers.
8. Signature card file.
9. DD Form 2664, Currency Exchange Record.
10. DD Form 1131, Cash Collection Voucher.
11. DD Form 2665, Daily Agent Accountability Summary.
12. DD Form 1081, Statement of Agent Officer's Account.
13. DD Form 2887, Navy/Marine and Eagle Cash Enrollment and Authorization Agreement.
14. SF 215, Deposit Ticket.
15. SF 5515, Debit Voucher.
16. Paper Check Conversion (PCC) System.
17. Customer's CAC (Armed Forces of the United States Identification Card).
18. Laptop w/ access to Defense Military Pay System, Windows OS, DDS.
19. Point of Sale Terminal.
20. Calculator.
21. Vault/Field safes.
22. Cashier cages or secure operating areas.

Special Conditions for Finance Support Team (FST) mission: Manually receive funds from Deputy Disbursing Officer (DDO)/Cash Control Officer (CCO) on DD Form 1081 and verify previous day's business totals, verify cashier's beginning balance, identify each transaction type, record collection transactions, record cash disbursement transactions, record exchange transactions, enter ending cashier's balance on DD Form 1081 and return funds and documents. You must balance without an irregularity of funds.

You are Cashier on a Finance Support Team (FST) mission in an isolated area. You have access to the following:

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. Vault advance/return documents (internal receipts for cash).
3. Currency and Negotiable Instruments (NI).
4. Disbursement and Collection Vouchers.
5. Customer's CAC (Armed Forces of the United States Identification Card).
6. Signature card file.
7. DD Form 2664, Currency Exchange Record.
8. DD Form 1131, Cash Collection Voucher.
9. DD Form 2665, Daily Agent Accountability Summary.
10. DD Form 1081, Statement of Agent Officer's Account.
11. Check Cashing Agreement.
12. Standard Finance Office Supplies.

**Standards:** You must balance as a Cashier without an irregularity of funds using the following procedures:

1. Access Deployable Disbursing System (DDS).
2. Receive funds from DDO.
3. Identify each transaction type.
4. Record collection transaction.
5. Record cash disbursement transactions.
6. Record exchange transactions.
7. Process check payments using Paper Check Conversion (PCC).
8. Prepare DD Form 2887 to initiate SVC/ECC card issuance procedures.
9. Identify the three Daily Reports received from the Federal Reserve Bank of Cleveland (FRBC).
10. Correct problems balancing to CA\$H-LINK (ITS.gov).
11. Receive documents requiring check payments.
12. Process batches of checks.
13. Process an expedited payment.
14. Enter ending cashier's balances, prepare, finalize, and print daily agent accountability summary (DD Form 2665).

Special Conditions For Finance Support Team (FST) Mission: You must balance as a Cashier without an irregularity of funds using the following procedures:

1. Manually receive funds from Deputy Disbursing Officer (DDO)/Cash Control Officer (CCO) on DD Form 1081 and Verify previous day's business totals.
2. Verify cashier's beginning balance.
3. Identify each transaction type.
4. Record collection transactions.
5. Record cash disbursement transactions.
6. Record exchange transactions.
7. Enter ending cashier's balance on DD Form 1081.
8. Return funds and documents.

### **Performance Steps**

1. Disbursing Operations - Manually (Special Conditions).
  - a. Receive funds from Deputy Disbursing Officer (DDO)/Cash Control Officer (CCO) on DD 1081. Verify the previous business day. If incorrect, notify the DDO/CCO.
  - b. Verify the cashier's beginning balance. if incorrect, set the correct balance.
  - c. Identify each transaction type.
    - (1) For collection transactions, go to step "d."
    - (2) For cash disbursement transactions, go to step "e."
    - (3) For exchange transactions, go to step "f."
  - d. Record collection transactions.
    - (1) Accept the cash or negotiable instrument and collection voucher (DD Form 1131), if provided, from the customer.
    - (2) Verify the amount received.
    - (3) Print the D Form 1131, if applicable.
    - (4) Obtain the deputy's signature on the voucher.
    - (5) Initial the original and one copy of the voucher in a collection voucher file, pending settlement of the daily business.
    - (6) Return all other copies of the voucher to the customer.
  - e. Record cash disbursement transactions.

## Performance Steps

- (1) Verify the certification signature on the voucher against the appropriate signature card.
  - (2) Obtain the customer's identification card.
  - (3) Verify the name and social security number (SSN) on the voucher are the same as on the ID card and that the customer's appearance matches the picture on the ID card.
  - (4) Have the customer sign the voucher.
  - (5) Ensure the signature on the voucher matches the signature on the identification card.
  - (6) Give the customer a copy of the voucher and return the customer's ID card.
  - (7) Initial the original and each remaining copy of the voucher next to the "Amount Paid" block.
  - (8) Count the cash out of the cash drawer.
  - (9) Count the cash again to verify the amount.
  - (10) Count the cash out to the customer.
  - (11) Ensure the customer verifies the amount received before leaving the cashier window.
  - (12) File the voucher (original and all remaining copies) in a paid voucher file, pending settlement of the daily business.
- f. Record exchange transactions.
- (1) Obtain the customer's ID card.
  - (2) Accept the cash or negotiable instrument from the customer.
  - (3) If a personal check is received, verify the customer is not on the dishonored check list.
    - (a) If the customer is on the dishonored check list, return the check and customer's ID card and explain to the customer why the requested service cannot be provided.
  - (4) Verify the amount received from the customer.
  - (5) Verify the type of transaction the customer wants to conduct.
    - (a) An exchange of U.S. currency for foreign currency.
    - (b) An exchange of a negotiable instrument for U.S. currency.
    - (c) An exchange of a negotiable instrument for foreign currency.
    - (d) An exchange of a negotiable instrument for both U.S. and foreign currency.
  - (6) Calculate the amount of foreign currency to give to the customer, if required.
  - (7) Record the transaction on the appropriate Currency Exchange Record (DD Form 2664).
  - (8) Obtain the customer's signature, SSN, and unit information next to the annotated transaction on the DD Form 2664.
  - (9) Verify the name and social security number on the DD Form 2664 are the same as on the ID card and that the payee's appearance matches the picture on the ID card.
  - (10) Count the cash (U.S. or foreign currency or both) out of the cash drawer.
  - (11) Count the cash again to verify the amount.
  - (12) Count the cash out to the customer.
  - (13) Ensure the customer verifies the amount received before leaving the cashier window.
  - (14) Return the customer's ID card.
- g. Enter ending cashier's balances on DD 1081.
- (1) Count all U.S. currency, by denomination and return in decrease column.
  - (2) Count all foreign currency, by denomination and return in decrease column.
  - (3) Count all negotiable instruments, by type, and return in decrease column.
  - (4) Add collections voucher amounts and subtract disbursement voucher amounts from the beginning balance then subtract returned currencies to get ending balance.
- h. Return funds and documents. Take all disbursement and collections vouchers and consolidate with the DD 1081 and return to the DDO/CCO along with all returning funds. Return funds and documents.
2. Disbursing Operations using DDS.
- a. Access Deployable Disbursing System (DDS). Login to DDS with your user id and password.
  - b. Verify the Deployable Disbursing System (DDS) business day. If incorrect, notify the Deputy Disbursing Officer (DDO) or Cash Control Officer (CCO).
  - c. Receive funds from the DDO/CCO.
    - (1) To receive your funds on a DD Form 1081 go to the reports tab on DDS and scroll down to DD 1081 and review for accuracy by verifying beginning balance from previous day.

### Performance Steps

- (2) After verifying previous days balance verify funds advanced to insure that the amount you are signing for is correct.
- (3) If correct press the confirm button to receive and accept DD 1081.
- d. Identify each transaction type.
  - (1) For collection transactions, go to step "e."
  - (2) For cash disbursement transactions, go to step "f."
  - (3) For exchange transactions, go to step "g."
- e. Record collection transactions.
  - (1) Accept the cash or negotiable instrument and collection voucher (DD Form 1131), if provided, from the customer.
  - (2) Verify the amount received.
  - (3) Make DDS Input by clicking on the processing tab and scrolling down to "Collections" and select DD 1131 if it is a system generated collection. If it is not, select manual and input information manually from the voucher received. Make sure the accounting classification data is correct.
  - (4) Annotate voucher number and print the DD Form 1131, if applicable.
  - (5) Obtain the deputy's signature on the voucher.
  - (6) Initial the original and one copy of the voucher next to the "Amount Collected" block.
  - (7) Retain the original and one copy of the voucher in a collection voucher file, pending settlement of the daily business.
  - (8) Return all other copies of the voucher to the customer.
- f. Record cash disbursement transactions.
  - (1) Verify the certification signature on the voucher against the appropriate signature card.
  - (2) Obtain the customer's identification card.
  - (3) Verify the name and social security number (SSN) on the voucher are the same as on the ID card and that the customer's appearance matches the picture on the ID card.
  - (4) Make DDS input by selecting, processing then scroll down to "Disbursement" and manual if you are inputting the voucher. If this is systems generated SF 1034 then verify information and make sure accounting classification data is correct then hit disburse.
  - (5) Have the customer sign the voucher.
  - (6) Give the customer a copy of the voucher and return the customer's ID card.
  - (7) Initial the original and each remaining copy of the voucher next to the "Amount Paid" block.
  - (8) Count the cash out of the cash drawer.
  - (9) Count the cash again to verify the amount.
  - (10) Count the cash out to the customer.
  - (11) Ensure the customer verifies the amount received before leaving the cashier window.
  - (12) File the voucher (original and all remaining copies) in a paid voucher file, pending settlement of the daily business.
- g. Record exchange transactions.
  - (1) Obtain the customer's ID card.
  - (2) Accept the cash or negotiable instrument from the customer.
  - (3) If a negotiable instrument is received perform personal check conversation procedures (PCC) but first verify the customer is not on the dishonored check list. If the customer is on the dishonored check list, return the check and customer's ID card and explain to the customer why the requested service cannot be provided.
  - (4) Verify the amount received from the customer.
  - (5) Verify the type of transaction the customer wants to conduct.
    - (a) An exchange of U.S. currency for foreign currency.
    - (b) An exchange of negotiable instrument for U.S. currency.
    - (c) An exchange of a negotiable instrument for foreign currency.
    - (d) An exchange of a negotiable instrument for both U.S. and foreign currency.
  - (6) Make DDS input by selecting processing tab and scrolling down to "exchange transactions."
  - (7) Input the transaction by selecting the appropriate Currency Exchange Record on the DD Form 2664 within DDS.

**Performance Steps**

- (8) Input the customer's SSN and unit information above the annotated transaction on the DD Form 2664 within DDS.
  - (9) Verify the name and social security number on the DD Form 2664 are the same as on the ID card and the customer's appearance matches the picture on the ID card.
  - (10) Count the cash (U.S., foreign currency or both) out of the cash drawer.
  - (11) Count the cash again to verify the amount.
  - (12) Count the cash out to the customer.
  - (13) Ensure the customer verifies the amount received before leaving the cashier window by having them sign the exchange transaction receipt.
  - (14) Return the customer's ID card.
3. Perform Paper Check Conversion Operations.
- a. Process a Check.
    - (1) Press the "Enter" key as indicated on the Paper Check Conversion (PCC) Point of Sale (POS) screen to begin. Note: The scanner light will turn green indicating that the scanner is ready to accept a check/coupon.
    - (2) Scan the front of the check. Note: A single beep will sound indicating a check has been scanned successfully. If triple beep occurs, cancel and process check again.
    - (3) Ensure that the entire check image is visible on the screen and the dollar amount is legible. Note: If the image is not legible, click "Cancel" and re-scan the check.
    - (4) Scan the back of the check if this is a business check or the PCC POS is in the lockbox mode.
    - (5) Enter the amount of the check as found on the image displayed on the screen.
    - (6) Verify dollar amount.
      - (a) Verify the check dollar amount input into the POS with the actual check information for accuracy, then press "Enter" to process the transaction.
      - (b) If using the Yes/No Keypad, request the customer to verify the dollar amount and press the appropriate key on the keypad to accept or decline the amount.
    - (7) Select the "Check" button or press "Enter" to go to processing the next check immediately.
    - (8) Stamp each check processed with "VOID- Electronically Processed."
    - (9) Return the check back to the person with their cash if processed in person.
    - (10) Destroy check within 14 days if processed in the Accounts Receivable/Lockbox mode.
  - b. Void a check.
    - (1) Receive the check to be voided from the customer.
    - (2) Print the check and obtain a signature from a supervisor authorizing the void.
    - (3) Select "Void" from the main POS screen. Note: A "Void Check" window will appear with a list of checks that have been entered.
    - (4) Select the check from the list that needs to be voided.
    - (5) Receive funds back from customer, if applicable.
    - (6) Stamp or write on the check "VOID: Non-negotiated item" and return the check to the person.
    - (7) Click on "Void" to process.
    - (8) Allow authorized user to input login, password, and comments to approve the void request.
  - c. View and Print a Batch List.
    - (1) Select "Batch List" on the Main POS Window to view a current Batch List.
    - (2) Select "Print List" from the Batch List window to print the Batch List.
      - (a) Select the printer icon at the top left corner of the screen.
      - (b) Select "Done" when finished.
  - d. View and Print Checks.
    - (1) Select the "Batch List" on the Main POS Window. Note: A window will appear to scroll through and view each check.
    - (2) Select from the list the check to be printed, then select "Print Check." Note: A preview window will appear, providing the ability to view, zoom, page scroll, and print the check and check information.
    - (3) Select the printer icon at the top left corner of the screen.

### Performance Steps

- (4) Select "Done" when finished.
  - e. Perform Batch Close Procedures.
    - (1) Select "Batch Close" from the Main Window.
    - (2) When presented with a "Batch List" window and two options, select option "Close Batch."
    - (3) Confirm the number of items in the batch when the window appears questioning "Are You Sure?"
    - (4) Select "Yes" to confirm.
    - (5) Click the "printer icon" to print the batch list and start the secure transmission process.
    - (6) Select "Close" after successful completion and batch list is deleted.
  - f. View the Point of Sale (POS) Activity Log.
    - (1) Select "View Log" from the main POS screen.
    - (2) Highlight the appropriate event types and modules, or all settings to capture all system activity.
    - (3) Enter the desired date range.
    - (4) Select "Print."
4. Identify the three Daily Reports delivered by the Federal Reserve Bank of Cleveland (FRBC).
  - a. Examine the SF 215 (Deposit Ticket) Report for all items being deposited into CASH-LINK (ITS.gov) on that day. This report contains detailed information with the number of transactions, dollar amount, transaction date, cashier ID, and location that add up to a single deposit for an Agency Location Code/ Disbursing Station Symbol Number (ALC/DSSN).
  - b. Examine the SF 5515 (Debit Voucher) Report. This report contains the debit voucher number for each item that is retired by the Federal Reserve Bank. It includes detailed information on the Unique Transaction ID (or IRN number) for easy research on the Central Image Research Archive (CIRA) site.
  - c. Examine the Daily Checks Pending Redeposit Report. This report reflects the first time an item has been returned but will be based on the represented schedule selected by the agency during the pre-deployment process.
5. Correct problems balancing to CASH-LINK (ITS.gov).
  - a. Determine that the information on the SF 215 does not match what was transmitted to the CIRA.
  - b. Determine the time that the information was sent to the CIRA.
  - c. Contact the FRBC with the dates and ALC numbers of the locations having problems balancing.
6. Receive documents requiring check payment.
7. Verify the business date in DDS.
  - a. Ensure the business month is correct.
  - b. Ensure the business day is correct.
  - c. Notify the NCOIC of any discrepancies.
8. Process batches of checks as required.
  - a. Determine if the source documents require check payments.
  - b. Enter check payment data into DDS.
  - c. Notify the NCOIC the check batch is ready for review.
  - d. Print the checks after the review.
  - e. Review the checks to ensure they printed correctly.
  - f. Have the Disbursing Officer run the checks through the check-signing machine.
  - g. Prepare the checks for mailing.
9. Process an expedited payment.
  - a. Determine if the source document requires a check payment.
  - b. Enter the check payment data into DDS.
  - c. Notify the NCOIC the check is ready for review.
  - d. Print the check after the review.
  - e. Ensure the check printed correctly.
  - f. Have the Disbursing Officer sign the check.

**Performance Steps**

- g. Give the check to the customer.
- 10. Enter ending cashier's balances.
  - a. Make DDS input by clicking reports and scrolling down and select "DD 1081." You will then hit receiving agent id for your DDO/CCO. Choose "full return" then return all currencies back to DDO/CCO.
  - b. Count all U.S. currency, by denomination, and make the DDS input.
  - c. Count all foreign currency, by denomination, and make the DDS input.
  - d. Count all negotiable instruments, by type, and make the DDS input.
  - e. Press line 12 to populate the total block then hit "save."
- 11. Print the Daily Agent Accountability Summary (DD Form 2665).
  - a. Make DDS input by clicking reports and scrolling down to "DD 2665." Once you open to verify the ending balance with your money. Make sure you are in balance.
  - b. Login to DDS with your user id and password. If you are in balance then hit "Finalize;" once you hit finalize then DDS will automatically print the form.

**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**

**GO      NO-GO**

- 1. Perform Cashier Functions - Manually.
  - a. Received funds from DDO on the DD Form 1081 and verified the previous business day.
  - b. Verified the cashier's beginning balance.
  - c. Identified each transaction type.
  - d. Recorded collection transactions.
    - (1) Accepted cash or negotiable instrument and collection voucher from customer.
    - (2) Validated amount received.
    - (3) Printed the DD Form 1131, if applicable.
    - (4) Obtained the deputy's signature on the voucher.
    - (5) Initialed the original and one copy of the voucher.
    - (6) Retained the original and one copy of the voucher in a collection voucher file.
    - (7) Returned all other copies of the voucher to the customer.
  - e. Recorded cash disbursement transactions.
    - (1) Verified the certification signature on voucher against appropriate signature card.
    - (2) Obtained the customer's ID card.
    - (3) Verified the name and SSN on the voucher are the same as ID card and that the customer's appearance matches the picture on the ID card.
    - (4) Had the customer sign the voucher.
    - (5) Ensured the signature on the voucher matches signature on the ID card.
    - (6) Gave the customer a copy of the voucher and returned ID card to customer.
    - (7) Initialed the original and each remaining copy of the voucher next to the "Amount Paid" block.
    - (8) Counted cash out the cashier drawer.
    - (9) Counted the cash again to verify amount.
    - (10) Counted the cash out to the customer.

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

- (11) Ensured the customer verified the amount received before leaving the cashier window.
  - (12) Filed voucher in a paid voucher file.
  - f. Recorded exchange transactions.
    - (1) Obtained the customer's ID card.
    - (2) Accepted the cash or negotiable instrument from customer.
    - (3) Verified customer is not on dishonored checklist.
    - (4) Verified the amount received from the customer.
    - (5) Verified the type of transaction the customer wants to conduct.
    - (6) Calculated the amount of foreign currency to give the customer.
    - (7) Recorded the transaction on appropriate Currency Exchange Record.
    - (8) Obtained the customer's signature, SSN and unit information on the DD Form 2664.
    - (9) Verified the name and SSN on the DD Form 2664 are same as ID card and customer's appearance matches picture on ID card.
    - (10) Counted the cash out of the cash drawer.
    - (11) Counted the cash again to verify the amount.
    - (12) Counted the cash out to the customer.
    - (13) Ensured the customer verifies the amount received before leaving the cashier window.
    - (14) Returned the customer's ID card.
  - g. Entered ending cashier's balances on DD 1081.
    - (1) Counted all U.S. currency, by denomination and returned in decrease column.
    - (2) Counted all foreign currency, by denomination and returned in decrease column.
    - (3) Counted all negotiable instruments, by type, and returned in decrease column.
    - (4) Added collections voucher amounts and subtracted disbursement voucher amounts from the beginning balance then subtracted returned currencies to get ending balance.
  - h. Returned funds and documents. Took all disbursement and collections vouchers and consolidate with the DD Form 1081 and returned to the DDO/CCO along with all returning funds.
2. Perform Cashier Functions - Deployable Disbursing System (DDS). \_\_\_\_\_
- a. Accessed the Deployable Disbursing System (DDS). Logged in to DDS using their user id and password.
  - b. Verified the DDS business day.
  - c. Received funds from DDO/CCO.
  - d. Identified each transaction type.
  - e. Recorded cash collection transactions.
    - (1) Accepted the cash or negotiable instrument and collection voucher.
    - (2) Validated the amount received.
    - (3) Made DDS input.
    - (4) Annotated voucher number and printed DD Form 1131, if applicable.
    - (5) Obtained the deputy's signature on the voucher.
    - (6) Initialed the original and one copy of the voucher.
    - (7) Retained the original and one copy of the voucher in a collection voucher.
    - (8) Returned all other copies of the voucher to the customer.
  - f. Recorded exchange transactions.
    - (1) Verified the certification signature on the voucher.
    - (2) Obtained the customer's identification card.
    - (3) Verified the name and social security on the voucher.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
(4) Made DDS input correctly.		
(5) Ensured the customer signed the voucher.		
(6) Gave customer a copy of the voucher.		
(7) Returned customer's ID card.		
(8) Initialed each copy of the voucher next to "Amount Paid" block.		
(9) Counted the cash out of the drawer.		
(10) Counted the cash to verify the amount.		
(11) Counted the cash to the customer.		
(12) Ensured the customer verified the amount received before leaving.		
(13) Filed the voucher and copies.		
g. Recorded exchange transactions.		
(1) Obtained the customer's ID card.		
(2) Accepted the cash or negotiable instrument from the customer.		
(3) Performed PCC if negotiable instrument was received.		
(4) Checked the dishonored list.		
(5) Verified the amount received from the customer.		
(6) Verified the type of transaction the customer wants to conduct.		
(7) Made DDS input.		
(8) Inputted the transaction by selecting the appropriate Currency Exchange Record on the DD Form 2664 within DDS.		
(9) Inputted the customer's SSN, and unit information.		
(10) Verified the name and SSN on the DD Form 2664 are the same as on ID card and appearance matches the picture on the ID card.		
(11) Counted the cash out of the drawer.		
(12) Counted the cash again to verify the amount.		
(13) Counted the cash out to the customer.		
(14) Ensured the customer verified the amount received before leaving the cashier window.		
(15) Returned the customer's ID card.		
3. Perform Paper Check Conversion Operations.	—	—
a. Processed a Check.		
b. Voided a Check.		
c. Viewed and Printed a Batch List.		
d. Viewed and Printed Checks.		
e. Conducted Batch Close Procedures.		
f. Viewed the Point of Sales (POS) Activity Log.		
4. Identify the three Daily Reports delivered by the Federal Reserve Bank of Cleveland (FRBC).	—	—
a. Examined the SF 215, Deposit Ticket Report for all items being deposited into CASH-LINK on that day.		
b. Examined the SF 5515, Debit Voucher Report.		
c. Examined the Daily Checks Pending Redeposit Report.		
5. Corrected problems balancing to CASH-LINK (ITS.gov).	—	—
a. Determined that the information on the SF 215 does not match what was transmitted to the CIRA.		
b. Determined the time that the information was sent to the CIRA.		
c. Contacted the FRBC with the dates and ALC numbers of the locations having problems balancing.		
6. Received documents requiring check payment.	—	—
7. Verified the business date in DDS.	—	—
8. Processed batches of checks.	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
a. Determined if the source documents required check payments.		
b. Entered check payment data into DDS.		
c. Notified the NCOIC the check batch was ready for review.		
d. Printed the checks after the review.		
e. Reviewed the checks to ensure they printed correctly.		
f. Ensured the Disbursing Officer ran the checks through the check-signing machine.		
g. Prepared the checks for mailing.		
 9. Processed an expedited payment.	—	—
a. Determined if the source document required a check payment.		
b. Entered the check payment data into DDS.		
c. Notified the NCOIC the check was ready for review.		
d. Printed the check after the review.		
e. Ensured the check printed correctly.		
f. Ensured the Disbursing Officer signed the check.		
g. Gave the check to the customer.		
 10. Entered ending cashier's balances.	—	—
a. Made DDS input by clicking reports and selecting DD 1081.		
b. Counted all U.S. currency, by denomination, and made input into DDS.		
c. Counted all foreign currency, by denomination and made input into DDS.		
d. Counted all negotiable instruments, by type and made input into DDS.		
e. Pressed line 12 and populated the total block and hit save.		
f. Printed the Daily Agent Accountability Summary (DD Form 2665).		
 11. Printed the Daily Agent Accountability Summary (DD Form 2665).	—	—
a. Made DDS input by clicking reports and scrolling down to DD 2665 and verified the ending balance with their money and ensured they were balanced.		
b. Finalized DD Form 2665.		

**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  
USER MANUAL-DDS

**Prepare a Stored Value Card**  
**805A-36B-1206**

**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, Volume 5, Disbursing Policy and Procedures, Chapter 3.
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, Navy/Marine and Eagle Cash Enrollment and Authorization Agreement.
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 by completing the following:

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).

### Performance Steps

- (6) Enter zero dollar value using the number keys to load zero funds.
  - (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.

**Performance Steps**

- (17) Remove the card from the card reader.
  - (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 cardholders' 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 cardholders' 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.

### Performance Steps

- 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.

#### 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 they 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.		

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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 cardholders' 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 cardholders' 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**

Subject Area 4: Pay Support

**Research Finance Actions**  
**805A-36B-1002**

**Conditions:** In a field environment you have several military pay questions to research. You have access to the DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay and standard office supplies.

**Standards:** Identify the reference(s) containing the answer to the military pay question without error.

1. Describe the numbering system used in the DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. Determine the location in the DoDFMR 7000.14-R, Volume 7A of the subject of a military pay question.
3. Describe a Decision Logic Table (DLT) in the DoDFMR 7000.14-R, Volume 7A.
4. Use a Decision Logic Table in the DoDFMR 7000.14-R, Volume 7A.

**Performance Steps**

1. Describe the numbering system used in DoDFMR 7000.14-R, Volume 7A.

NOTE: The reference number "010104A.1.(a)" is used as an example for this performance step.

- a. The chapter is always the first two digits in the reference number: 01.
- b. The section is always the third and fourth digits in the reference number: 01.
- c. The paragraph is always the fifth and sixth digits in the reference number: 04.
- d. The subparagraph is always all the digits after the sixth digit in the reference number: A.1.(a).

2. Determine the location in DoDFMR 7000.14-R, Volume 7A, of the subject of a military pay question.

NOTE: The location of High Altitude-Low Opening Parachute Duty is used as an example for this performance step.

- a. Find the correct chapter.
  - (1) Look through the table of contents at the front of the regulation for the subject.
  - (2) Locate "Parachute Duty" in chapter 24, "Parachute Duty, Flight Deck Duty, Demolition Duty, Experimental Stress Duty and Others Listed."
- b. Find the correct section within the chapter.
  - (1) Look through the table of contents at the beginning of the chapter for the subject.
  - (2) Locate "Parachute Duty" in section 2, "Parachute Duty."
- c. Find the correct paragraph within the section.
  - (1) Scan the paragraph titles within the section.
  - (2) Locate the entitlement to Parachute Duty found in paragraph 1, "Entitlement."
- d. Find the correct subparagraph within the paragraph.
  - (1) Scan the subparagraphs under the paragraph.
  - (2) Locate High Altitude-Low Opening Parachute Duty found in subparagraph B, "Military Free Fall and High Altitude-Low Opening (HALO)."

3. Describe a Decision Logic Table (DLT) in DoDFMR 7000.14-R, Volume 7A as follows:

NOTE: The table number "24-5" is used as an example for this performance step.

- a. DLTs simplify technical instructions.
- b. DLTs are located in the back of each chapter.
- c. The first set of digits in the table number refers to the chapter number in which the table is located: 24.
- d. The last set of digits in the table number refers to the table number within the chapter: 5.
- e. The heading identifies the type of instruction for the DLT.
- f. Column headings are alphabetically designated across the top of the DLT.
- g. A heavy black vertical line separates condition column headings (IF) from action column headings (THEN).

**Performance Steps**

- h. Rules are numerically designated down the left hand column of the DLT.
  - i. A heavy black horizontal line separates the rules.
  - j. Notes referred to within the table are located directly beneath the table.
4. Use a Decision Logic Table in DoDFMR 7000.14-R, Volume 7A.
- a. Read the DLT heading to identify what the table is about.
  - b. Determine which rule to use by reading down the left hand condition column (IF) until finding the condition that exists. The condition column can be—
    - (1) A true statement for the rule.
    - (2) A false statement for the rule.
    - (3) A "X" if the column heading applies to the rule.
    - (4) A "Y" if the answer to the column heading is yes for the rule.
    - (5) A "N" if the answer to the column heading is no for the rule.
    - (6) Blank if the condition can not apply to the rule.
  - c. Determine the outcome of the rule by reading the right hand action column (THEN) for the specific action to take. The action column can be—
    - (1) An action statement that must be taken.
    - (2) A "X" if the column heading action must be taken.
    - (3) Blank if the action can not apply to the rule.

**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. Described the numbering system used in DoDFMR 7000.14-R, Volume 7A by identifying that—	—	—
a. The chapter is always the first two digits in the reference number.		
b. The section is always the third and fourth digits in the reference number.		
c. The paragraph is always the fifth and sixth digits in the reference number.		
d. The subparagraph is always all the digits after the sixth digit in the reference number.		
2. Determined the location in DoDFMR 7000.14-R, Volume 7A, of the subject of a military pay question.	—	—
a. Found the correct chapter.		
b. Found correct section within the chapter.		
c. Found correct paragraph within the section.		
d. Found correct subparagraph within the paragraph.		
3. Described what a Decision Logic Table (DLT) in DoDFMR 7000.14-R, Volume 7A, looks like.	—	—
4. Used a Decision Logic Table in DoDFMR 7000.14-R, Volume 7A.	—	—
a. Read the DLT heading to identify what the table was about.		
b. Determined which rule to use by reading down the left hand condition column (IF) until finding the condition that existed.		
c. Determined the outcome of the rule by reading the right hand action column (THEN) for the specific action required to take.		

**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 7A

**Related**

**Determine Entitlement to Allowances**  
**805A-36B-1003**

**Conditions:** You are working in the Military Pay Office and you have received a DA Form 2142, Pay Inquiry. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. Joint Federal Travel Regulation, Volume 1.
3. AR 37-104-4, Military Pay and Allowances Policy.
4. Army Regulation (AR) 614-30, Overseas Service.
5. Army Regulation (AR) 700-84, Issue and Sale of Personal Clothing.
6. Defense Joint Military System (DJMS/Rumba).
7. Defense Military Pay Office (DMO) Suite.
8. Reserve Component Military Pay Procedures Manual (RC-MPPM).

**Standards:** Examine entitlement to the following for AC Soldiers based on identifying duty status, rank and enlistment status without error:

1. Special Pay.
2. Hostile Fire and Imminent Danger Pay.
3. Hazardous Duty Pay (HDP).
4. Incentive Pay.
5. Basic Allowance for Subsistence (BAS).
6. Basic Allowance for Housing (BAH).
7. Family Separation Housing/Allowance (FSH/FSA).
8. Clothing Allowance.
9. Overseas Housing Allowance (OHA).
10. Cost of Living Allowance (COLA).
11. Assignment Incentive Pay (AIP).
12. Personal Money Allowance.
13. Basic Pay.

**Performance Steps**

1. Check entitlement to Basic Pay.
  - a. Validate if the Soldier is in a pay status.
    - (1) Verify if the Soldier is on active duty.
      - (a) Review administrative data on DA Form 2142.
      - (b) Identify Soldier's issue.
    - (2) Verify if the Soldier is an Officer or Enlisted—
      - (a) In a non-pay status if dropped from rolls (DFR) by the President of the United States.
      - (b) In a pay status in all other instances.
    - (3) Verify if the Soldier is enlisted. An enlisted Soldier is in a pay status unless the Soldier is—
      - (a) In an excess leave status.
      - (b) Absent without leave (AWOL) and the absence is not excused as unavoidable.
      - (c) A deserter.
      - (d) In confinement by civil authorities and the absence is not excused as unavoidable.
      - (e) Serving a court-martial sentence that includes a forfeiture of all pay and allowances.

NOTE: All transactions will be coded in DMO.

## Performance Steps

b. Verify the Soldiers rank.

c. Calculate the Soldier's pay entry basic date (PEBD) in accordance with DoDFMR 7000.14-R, Volume 7A, Chapter 1.

d. Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Tables 1-7 through 1-10.

NOTE: All transactions will be coded in DMO.

2. Check entitlement to Special Pay.

a. Verify entitlement to Special Duty Assignment Pay (SDAP).

(1) Cross-check if the Soldier performs duties designated by the Secretary of the Army as extremely difficult or involving an unusual degree of responsibility (e.g., a drill sergeant or productive recruiter).

(2) Cross-check if the Soldier received annual certification stating the eligibility to receive SDAP.

(3) Pay the projected monthly rate based on the special duty assignment IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 080104A.

NOTE: All transactions will be coded in DMO.

b. Verify entitlement to Hostile Fire and Imminent Danger Pay (HFIDP).

(1) Cross-check if a Soldier has been certified by the unit commander as—

(a) Subjected to hostile fire or explosion of a hostile mine.

(b) On duty in an area in close proximity to a hostile fire incident and in danger of being exposed to the same dangers actually experienced by other Soldiers subjected to the hostile fire or explosion of a hostile mine.

(c) Killed, injured, or wounded by hostile fire, explosion of a hostile mine, or any other hostile action.

(d) On official duty in an eligible area IAW DoDFMR 7000.14-R, Volume 7A, Table 10-1.

(e) Calculate the entitlement IAW DoDFMR 7000.14-R Volume 7A Chapter 10, Paragraph 100102.

NOTE: All transactions will be coded in DMO.

c. Verify entitlement to Hardship Duty Pay (HDP).

(1) Cross-check entitlement to HDP for Mission Assignment (HDP-M).

(a) Identify if a Soldier is assigned to the Defense Prisoner of War/Missing Personnel Office (DPMO), the Joint Task Force-Full Accounting (JTF-FA), or the Central Identification Lab-Hawaii (CIL-HI).

(b) Identify if a Soldier is on temporary duty with DPMO, JTF-FA, or CIL-HI.

(c) Identify if a Soldier is otherwise under operational control of DPMO, JTF-FA, or CIL-HI.

(d) Identify if the Soldier has performed investigative or remains recovery duty in a remote, isolated area for recovery of a United States Soldier's remains.

(e) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A Chapter 17, Paragraph 170301D.

NOTE: All transactions will be coded in DMO.

(2) Cross-check entitlement to HDP for Location Assignment for Designated Areas (HDP-L(DA)).

(a) Identify if the Soldier is assigned to duty in a location designated in DoDFMR 7000.14-R, Volume 7A, Figure 17-1.

(b) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 17, Figure 17-1.

(3) Cross-check entitlement to HDP for Location Assignment for Certain Places (HDP-L(CP)).

(a) Identify if a Soldier is enlisted.

(b) Identify if the Soldier is assigned to duty in a location designated in DoDFMR 7000.14-R, Volume 7A, Chapter 17, Figure 17-2.

(c) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 17, Paragraph 170202B.

NOTE: All transactions will be coded in DMO.

**Performance Steps**

- d. Verify entitlement to Overseas Extension Incentive Pay (OTEIP).
- (1) Identify if an enlisted Soldier has a military occupational specialty (MOS) designated by the Secretary of the Army to receive OTEIP.
  - (2) Identify if the Soldier has completed an overseas tour of duty at a location outside the continental United States (OCONUS) designated by the Secretary of the Army IAW DoDFMR, Volume 7A, Paragraph 140101.
  - (3) Identify if the Soldier has extended the tour of duty for a period of at least one year.
  - (4) Identify if the Soldier has been awarded a Special Pay or annual bonus by referring to the OTEIP order.
  - (5) Calculate the amount of Special Pay at the rate prescribed in the OTEIP order, not to exceed the rate of \$80.00 per month IAW Paragraph DoDFMR 7000.14-R, Volume 7A, Chapter 14, Paragraph 140201A.
  - (6) Calculate the amount of the annual bonus at the rate prescribed in the OTEIP order, not to exceed the rate of \$2,000.00 per year IAW DoDFMR 7000.14-R, Volume 7A, Chapter 14, Paragraph 140201B.

All transactions will be coded in DMO.

- e. Verify entitlement to Foreign Language Proficiency Pay (FLPP).
- (1) Identify if a Soldier has been certified within the past 12 months as proficient in a foreign language identified for FLPP.
  - (2) Identify if the Soldier meets one of the following conditions:
    - (a) Qualified in a career military linguist specialty.
    - (b) Received training designated to develop proficiency in the foreign language.
    - (c) Assigned to military duties requiring proficiency in the foreign language.
    - (d) Proficient in a critical foreign language.
  - (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 19, Paragraph 190103.

3. Check entitlement to Incentive Pay.

- a. Verify entitlement to Aerial Flight Pay.
- (1) Identify if a Soldier is under competent orders to participate in regular and frequent aerial flights.
  - (2) Identify if the Soldier has met the minimum flight requirements IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 220103.
  - (3) Calculate the entitlement for a non-crew member IAW DoDFMR 7000.14-R, Volume 7A, Chapter 22.
  - (4) Calculate the entitlement for a crew member IAW DoDFMR 7000.14-R, Volume 7A, Chapter 22, Table 22-1.

NOTE: All transactions will be coded in DMO.

- b. Verify entitlement to Parachute Duty Pay.
- (1) Identify if a Soldier has received a designation as a parachutist or parachute rigger or is undergoing training for the designation under the following conditions:
    - (a) Soldier is under competent orders to engage in parachute jumping from an aircraft in aerial flight.
    - (b) Soldier has met the minimum performance requirements IAW DoDFMR Volume 7A, Chapter 24, Table 24-3.
    - (c) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

- (2) Identify if a Soldier has received a designation as a High Altitude-Low Opening (HALO) parachutist or is undergoing training for the designation under the following conditions:
  - (a) Soldier is under competent orders to engage in HALO parachute jumping from an aircraft in aerial flight.
  - (b) Soldier has met the minimum performance requirements IAW DoDFMR Volume 7A, Table 24-3.

**Performance Steps**

- (c) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

c. Verify entitlement to Experimental Stress Duty Pay.

- (1) Identify if a Soldier is under competent orders to engage in experimental stress duty as a primary duty.
- (2) Identify if the Soldier has performed experimental stress duty at least once during the calendar month IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 240501B.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

d. Verify entitlement to Demolition Duty Pay.

- (1) Identify if a Soldier is under competent orders to engage in the demolition of live explosives as a primary duty.
- (2) Identify if the Soldier has performed demolition duty at least once during the calendar month IAW DoDFMR Volume 7A, Paragraph 240401B.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

e. Verify entitlement to Toxic Fuels (or Propellants) Duty Pay.

- (1) Identify if a Soldier's primary duty involves the servicing of aircraft or missiles with highly toxic fuels or propellants.
- (2) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

f. Verify entitlement to Dangerous Viruses (or Bacteria) Lab Duty Pay.

- (1) Identify if a Soldier is under competent orders to engage in laboratory work with live dangerous viruses or bacteria as a primary duty.
- (2) Identify if the Soldier has performed the primary duty for a period of 30 consecutive days or more.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

g. Verify entitlement to Toxic Pesticides Duty Pay.

- (1) Identify if a Soldier is under competent orders to engage in toxic pesticides duty as a primary duty.
- (2) Identify if the Soldier has performed the primary duty for a period of 30 consecutive days or more.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

h. Verify entitlement to Chemical Munitions Duty Pay.

- (1) Identify if a Soldier's primary duty involves the handling of chemical munitions or the components of such munitions.
- (2) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.

NOTE: All transactions will be coded in DMO.

i. Verify entitlement to Dual Incentive Pay.

- (1) Identify if a Soldier is required by orders to perform multiple hazardous duties necessary for successful completion of the mission.
- (2) Calculate the entitlement to HALO Pay IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240103.
- (3) Calculate the entitlement of all other Incentive Pays IAW DoDFMR 7000.14-R, Volume 7A, Chapter 24, Paragraph 240102.
- (4) Do not pay the entitlement to more than two Incentive Pays for any one month.

NOTE: All transactions will be coded in DMO.

## Performance Steps

### 4. Check entitlement to Basic Allowance for Subsistence (BAS).

- a. Verify if a Soldier is an officer.
  - (1) Identify that the officer is not AWOL for more than 24 hours.
  - (2) Identify that the officer is not on excess leave.
  - (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 25, Paragraph 250103.

NOTE: All transactions will be coded in DMO.

- b. Verify if a Soldier is enlisted.
  - (1) Identify if the Soldier is a meal card holder.

NOTE: If Soldier is a Meal Card holder monthly meal collection rates will be collected.

- (2) Identify that a Soldier's commander has granted authorization to mess separately.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 25, Table 25-1, Pay Chart.

NOTE: All transactions will be coded in DMO.

### 5. Check entitlement to Basic Allowance for Housing (BAH).

- a. Verify entitlement to BAH-I.
  - (1) Identify if a Soldier is stationed in the United States (to include Alaska and Hawaii).
  - (2) Identify if the Soldier has no dependents.
    - (a) Cross-check that a Soldier in the pay grade of E-7 or above has elected not to occupy government quarters (i.e., Bachelor Enlisted Quarters or Bachelor Officer Quarters) at the permanent duty station.
    - (b) Cross-check that a Soldier in the pay grade of E-6 or below does not have government quarters available to reside in at the permanent duty station.
    - (c) Cross-check that a Soldier in the pay grade of E-4 (with 4 or more years of service) or higher is in a travel status incident to a permanent change of station move from a location in the United States.
    - (d) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site (<http://perdiem.hqda.pentagon.mil/perdiem>).

NOTE: All transactions will be coded in DMO.

- (3) Identify if the Soldier has dependents IAW Joint Federal Travel Regulation (JFTR) Chapter 10).
  - (a) Cross-check that adequate government quarters are not provided for the Soldier and dependents.
  - (b) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site (<http://perdiem.hqda.pentagon.mil/perdiem>).

NOTE: All transactions will be coded in DMO.

- b. Verify entitlement to BAH-II.
  - (1) Identify if a Soldier is stationed outside the United States (to include Alaska and Hawaii).
  - (2) Identify if the Soldier has no dependents.
    - (a) Cross-check that a Soldier in the pay grade of E-7 or above has elected not to occupy government quarters (i.e., Bachelor Enlisted Quarters or Bachelor Officer Quarters) at the permanent duty station.
    - (b) Cross-check that a Soldier in the pay grade of E-6 or below does not have government quarters available to reside in at the permanent duty station.
    - (c) Cross-check that a Soldier in the pay grade of E-4 (with 4 or more years of service) or higher is in a travel status incident to a permanent change of station move from a location in the United States.
    - (d) Calculate the entitlement due IAW JFTR Chapter 10.

NOTE: All transactions will be coded in DMO.

- (3) Identify if the Soldier has dependents IAW JFTR Chapter 10.

### Performance Steps

- (a) Cross-check that adequate government quarters are not provided for the Soldier and dependents.
- (b) Calculate the entitlement due IAW JFTR Chapter 10.
- c. Verify entitlement to Partial BAH.
  - (1) Identify if a Soldier is not entitled to BAH-I or BAH-II.
  - (2) Identify if the Soldier has no dependents.
  - (3) Identify if the Soldier is assigned to single-type government quarters (i.e., barracks, Bachelor Enlisted Quarters or Bachelor Officer Quarters) or on field or sea duty.
  - (4) Calculate the entitlement due IAW JFTR Chapter 10.
- d. Verify entitlement to BAH-Difference (BAH-DIFF).
  - (1) Identify if a Soldier has a dependent IAW JFTR Chapter 10.
  - (2) Identify that adequate government quarters are not provided for the dependent.
  - (3) Identify that the Soldier contributes to the support of the dependent.
  - (4) Identify that the support is equal to or more than the difference between the Soldier's applicable with and without dependent BAH-II rates, as determined IAW JFTR Chapter 10.
  - (5) Calculate the entitlement IAW JFTR Chapter 10.

NOTE: All transactions will be coded in DMO.

#### 6. Check entitlement to Family Separation Allowance (FSA).

- a. Verify if a Soldier has dependents.
  - (1) Spouse.
  - (2) Children.
  - (3) Parent.
- b. Verify that a sole dependent is not in an institution (e.g., jail) for a period of over one year.
- c. Verify that a dependent parent lives in a home that the Soldier controls, supervises, and maintains for mutual use when circumstances permit.
- d. Verify entitlement to Family Separation Housing (FSH).
  - (1) Identify if a Soldier is assigned to a permanent duty station OCONUS or in Hawaii.
  - (2) Cross-check transportation of the Soldier's dependents to the permanent duty station or to a place near that station is not authorized at government expense.
  - (3) Cross-check that the dependents do not live at or near the permanent duty station.
  - (4) Cross-check that adequate government quarters or housing facilities are not available for assignment and inadequate government quarters are not assigned.
  - (5) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 26, Table 26-12.

NOTE: All transactions will be coded in DMO.

- e. Verify entitlement to Family Separation Allowance Type II (FSA-II).
  - (1) Identify entitlement to FSA-II, subcategory R (FSA-R).
    - (a) Cross-check that transportation of a Soldier's dependents to a permanent duty station or to a place near that station is not authorized at government expense.
    - (b) Cross-check that the dependents do not live at or near the permanent duty station.
    - (c) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 27, Paragraph 270104B.

NOTE: All transactions will be coded in DMO.

- (2) Identify entitlement to FSA-II, subcategory T (FSA-T).
  - (a) Cross-check that a Soldier's dependents do not live at or near a temporary duty station.
  - (b) Cross-check that the Soldier is away from the permanent duty station continuously for a period of 30 days or more.
  - (c) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 27, Paragraph 170104B.

NOTE: All transactions will be coded in DMO.

- (3) Identify entitlement to FSA-II, subcategory S (FSA-S).
  - (a) Cross-check if a Soldier is on duty aboard a ship.
  - (b) Cross-check that the ship is away from the homeport continuously for a period of 30 days or more.

**Performance Steps**

- (c) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 27, Paragraph 170104B.

NOTE: All transactions will be coded in DMO.

7. Check entitlement to clothing allowances.

- a. Verify entitlement to Standard Initial Clothing Allowance.
  - (1) Identify if a Soldier is enlisted.
  - (2) Identify if it is the Soldier's first enlistment in the service.
  - (3) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-1.

NOTE: All transactions will be coded in DMO.

- b. Verify entitlement to Special Initial Clothing Allowance.
  - (1) Identify if an enlisted Soldier has been selected for and entered an officer training program.
  - (2) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-2.

NOTE: All transactions will be coded in DMO.

- c. Verify entitlement to Cash Clothing Replacement Allowance.
  - (1) Identify if a Soldier is enlisted.
  - (2) Identify the Soldier is not attending an officer training program or academy preparatory school.
  - (3) Calculate Basic Cash Clothing Replacement Allowance.
    - (a) Cross-check if the Soldier is within the first three years of active service.
    - (b) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-4.

NOTE: All transactions will be coded in DMO.

- (4) Calculate Standard Cash Clothing Replacement Allowance.
  - (a) Cross-check if the Soldier has completed three years of active service.
  - (b) Calculate the entitlement due IAW DoDFMR 7000.14-R, Chapter 29, Volume 7A, Table 29-4.

NOTE: All transactions will be coded in DMO.

- d. Verify entitlement to Supplementary Clothing Allowance.
  - (1) Identify if a Soldier is enlisted.
  - (2) Identify if the Soldier is authorized a supplemental allowance IAW CTA 50-900.
  - (3) Identify if the Soldier has not received a full or partial supplemental issue while assigned in the military occupational specialty (MOS).
  - (4) Identify there was a break of 3 years or more between MOS assignments requiring issue.
  - (5) Ensure the Soldier is issued the clothing or equipment through the Central Issue Facility (CIF).

NOTE: All transactions will be coded in DMO.

- e. Verify entitlement to Civilian Clothing Allowance.
  - (1) Cross-check entitlement to Permanent Duty Civilian Clothing Allowance.
    - (a) Identify if a Soldier has been directed by competent authority to dress in civilian clothing more than half the time when performing official duty at a permanent duty station.
    - (b) Identify if an officer's permanent duty station is outside the United States.
    - (c) Identify if the Soldier has completed a year in the assignment requiring the wear of civilian clothing.
    - (d) Identify if it is projected the Soldier will complete at least six additional months in the assignment.
    - (e) Calculate the Initial Civilian Clothing Allowance entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-8.

NOTE: All transactions will be coded in DMO.

- (2) Cross-check entitlement to Temporary Duty (TDY) Civilian Clothing Allowance.
  - (a) Identify if a Soldier has been directed by competent authority to dress in civilian clothing more than half the time when performing official duty while TDY.

**Performance Steps**

- (b) Identify if both an officer's permanent duty and TDY stations are outside the United States.
- (c) Identify if the Soldier was TDY for at least 15 consecutive or accumulative days in a 30 day period.
- (d) Identify if the Soldier was TDY for more than 30 days of which at least 15 days were consecutive.
- (e) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-8.

NOTE: All transactions will be coded in DMO.

f. Verify entitlement to Initial Uniform Allowance.

- (1) Identify if a Soldier is an officer.
- (2) Identify if the officer has—
  - (a) Reported for active duty for the first time for a period of more than 90 days.
  - (b) Completed at least 14 days of active duty or active duty for training as a member of the Reserves.
  - (c) Completed 14 periods of inactive duty training as a member of the Ready Reserve.
- (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Chapter 29, Table 29-8.

NOTE: All transactions will be coded in DMO.

g. Verify entitlement to Additional Active Duty Uniform Allowance.

- (1) Identify if a Soldier is an officer.
- (2) Identify if the officer is a member of a Reserve Component.
- (3) Identify if the officer is an Army officer without component.
- (4) Identify if the officer is an ROTC graduate appointed to the active component.
- (5) Identify if the officer is entering or reentering active duty or active duty for training for a period of more than 90 days.
- (6) Identify if the officer has not received an Initial Uniform Allowance of more than \$200.00 during or within two years of the current tour of active duty or active duty for training.
- (7) Calculate the entitlement due as \$200.00.

NOTE: All transactions will be coded in DMO.

8. Verify entitlement to Overseas Housing Allowance (OHA).

- a. Cross-check if a Soldier is stationed outside the United States.
- b. Calculate the without dependent OHA entitlement.
  - (1) Identify if the Soldier has no dependents.
  - (2) Identify if the Soldier has no command sponsored dependents at the permanent duty station.
  - (3) Identify if the Soldier is married to another Soldier and does not claim any command sponsored dependents for pay purposes.
  - (4) Identify if the Soldier is not occupying adequate government quarters.
  - (5) Calculate the entitlement IAW JFTR, Volume 1, Appendix K, Paragraph F.

NOTE: All transactions will be coded in DMO.

c. Calculate the with dependent OHA entitlement.

- (1) Identify if the Soldier has command sponsored dependents at the permanent duty station.
- (2) Identify if the Soldier is not occupying adequate government quarters.
- (3) Calculate the entitlement IAW JFTR, Volume 1, Appendix K, Paragraph F.

NOTE: All transactions will be coded in DMO.

9. Verify entitlement to Cost of Living Allowance (COLA).

- a. Cross-check entitlement to COLA.
  - (1) Identify if a Soldier is stationed OCONUS.
  - (2) Calculate the without dependents COLA entitlement.
    - (a) Ensure the Soldier has no dependents.
    - (b) Ensure the Soldier has no command sponsored dependents at the permanent duty station.

**Performance Steps**

(c) Ensure if the Soldier is married to another Soldier and does not claim any command sponsored dependents for pay purposes.

(d) Calculate the entitlement due IAW JFTR, Volume 1, Appendix J, Paragraph G.

NOTE: All transactions will be coded in DMO.

(3) Calculate the with dependents COLA entitlement.

(a) Identify the number of command sponsored dependents at the permanent duty station. (The maximum number of dependents for COLA purposes is 5).

(b) Calculate the entitlement due IAW JFTR, Volume 1, Appendix J, Paragraph G.

NOTE: All transactions will be coded in DMO.

b. Cross-check entitlement to continental United States (CONUS) COLA.

(1) Identify if a Soldier is assigned to a CONUS high cost area.

(2) Identify if a Soldier is assigned OCONUS in an unaccompanied status and the Soldier's primary dependent resides in a CONUS high cost area.

(3) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site (<http://perdiem.hqda.pentagon.mil/perdiem>).

10. Verify entitlement to Assignment Incentive Pay.

a. Soldier must be performing service designated by the Secretary of Defense.

b. Service member must be serving on Active duty having a written agreement to qualify for AIP.

c. Maximum monthly rate payable for any member is \$1500.00 IAW DoDFMR 7000.14-R, Volume 7A, Chapter 15, Paragraph 150101B.

NOTE: All transactions will be coded in DMO.

11. Verify entitlement to Personal Money Allowance.

a. Identify if the Soldier is an officer in the rank of Lieutenant General or above.

b. Identify if the Soldier is the Sergeant Major of the Army.

c. Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Chapter 31, Table 31-1.

NOTE: All transactions will be coded in DMO.

**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**

**GO      NO-GO**

1. Checked entitlement to Basic Pay.

\_\_\_\_\_

2. Checked entitlement to Special Pay.

\_\_\_\_\_

a. Verified entitlement to Special Duty Assignment Pay.

b. Verified entitlement to Hostile Fire and Imminent Danger Pay.

c. Verified entitlement to Hardship Duty Pay.

d. Verified entitlement to Overseas Extension Incentive Pay.

e. Verified entitlement to Foreign Language Proficiency Pay.

3. Checked entitlement to Incentive Pay.

\_\_\_\_\_

a. Verified entitlement to Aerial Flight Pay.

b. Verified entitlement to Parachute Duty Pay.

c. Verified entitlement to Experimental Stress Duty Pay.

d. Verified entitlement to Demolition Duty Pay.

e. Verified entitlement to Toxic Fuels (or Propellants) Duty Pay.

f. Verified entitlement to Dangerous Viruses (or Bacteria) Lab Duty Pay.

g. Verified entitlement to Toxic Pesticides Duty Pay.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
h. Verified entitlement to Chemical Munitions Duty Pay.		
i. Verified entitlement to Dual Incentive Pay.		
4. Checked entitlement to Basic Allowance for Subsistence.	—	—
a. Verified if a Soldier is an officer.		
b. Verified if a Soldier is enlisted.		
5. Checked entitlement to Basic Allowance for Housing.	—	—
a. Verified entitlement to Basic Allowance for Housing - Without Dependents.		
b. Verified entitlement to Basic Allowance for Housing - With Dependents.		
c. Verified entitlement to Partial Basic Allowance for Housing.		
d. Verified entitlement to Basic Allowance for Housing - Difference.		
6. Checked entitlement to Family Separation Allowance.	—	—
a. Verified entitlement to Family Separation Housing.		
b. Verified entitlement to Family Separation Allowance Type II.		
7. Checked entitlement to clothing allowances.	—	—
a. Verified entitlement to Standard Initial Clothing Allowance.		
b. Verified entitlement to Special Initial Clothing Allowance.		
c. Verified entitlement to Cash Clothing Replacement Allowance.		
d. Verified entitlement to Supplementary Clothing Allowance.		
e. Verified entitlement to Civilian Clothing Allowance.		
f. Verified entitlement to Initial Uniform Allowance.		
g. Verified entitlement to Additional Active Duty Uniform Allowance.		
8. Checked entitlement to Overseas Housing Allowance.	—	—
a. Cross-checked if a Soldier is stationed outside the United States.		
b. Calculated the without dependent OHA entitlement.		
c. Calculated the with dependent OHA entitlement.		
9. Checked entitlement to Cost of Living Allowance.	—	—
a. Verified entitlement to COLA.		
b. Verified entitlement to CONUS COLA.		
10. Checked entitlement to Assignment Incentive Pay.	—	—
11. Checked entitlement to Personal Money Allowance.	—	—

**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.

**Determine Entitlement to Allowances for Reserve Soldiers**  
**805A-36B-1019**

**Conditions:** You are a Pay Technician at a USAR Center and received a Pay Inquiry (DA Form 2142). You have access to—

1. DoD Financial Management Regulation (DoDFMR) 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. Joint Federal Travel Regulation (JFTR), Volume 1.
3. Army Regulation (AR) 37-104-4 Military Pay and Allowance Policy.
4. Army Regulation (AR) 614-30, Overseas Service.
5. Army Regulation (AR) 700-84, Issue and Sale of Personal Clothing.
6. Defense Joint Military System (DJMS/RUMBA).
7. Defense MilPay Office (DMO).
8. Master Military Pay Account (MMPA).

NOTE: All transactions will be coded into DMO.

**Standards:** Verify Reserve Component (RC) entitlements:

1. Check administrative data on the DA Form 2142.
2. Check entitlement to Basic pay.
3. Check entitlement to Special pay.
4. Check entitlement to Incentive pay.
5. Check entitlement to Basic Allowance for Subsistence (BAS).
6. Check entitlement to Basic Allowance for Housing (BAH).
7. Check entitlement to Family Separation Allowance (FSA).
8. Check entitlement to Overseas Housing Allowance (OHA).
9. Check entitlement to Cost of Living Allowance (COLA).
10. Check entitlement to Assignment Incentive Pay (AIP).

**Performance Steps**

1. Check administrative data on DA 2142.
2. Check entitlement to Basic Pay.
  - a. Verify if the Soldier is in a pay status.
    - (1) Insert Soldier's SSN.
    - (2) Identify action indicator on MMPA.
  - b. Establish that the Soldier is an RC Soldier.
  - c. Verify if the Soldier is an Officer or Enlisted.
  - d. Verify if the Soldier is enlisted. An enlisted Soldier is in a pay status unless the Soldier is—
    - (1) In an excess leave status.
    - (2) Absent without leave (AWOL) and the absence is not excused as unavoidable.
    - (3) A deserter.
    - (4) In confinement by civil authorities and the absence is not excused as unavoidable.
    - (5) Serving a court-martial sentence that includes a forfeiture of all pay and allowances.
  - e. Verify the Soldier's rank on the MMPA under "PRAA."
3. Check entitlement to Special Pay.
  - a. Verify entitlement to Special Duty Assignment Pay (SDAP).

**Performance Steps**

- (1) Cross-check if a Soldier is performing duties designated by the Secretary of the Army as extremely difficult or involving an unusual degree of responsibility (e.g., a drill sergeant or productive recruiter).
- (2) Cross-check if the Soldier has received annual certification with orders stating the eligibility to receive SDAP.
- (3) Pay the projected monthly rate based on the special duty assignment IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 080104A.
- b. Verify entitlement to Hostile Fire and Imminent Danger Pay.
  - (1) Determine if a Soldier has been certified by the unit commander.
  - (2) Calculate the entitlement IAW DoDFMR 7000.14-R Volume 7A Chapter 10, Paragraph 100102.
  - (3) Calculate the entitlement at the rate of \$225.00 per month.
- c. Verify entitlement to HDP for Mission Assignment (HDP-M).
  - (1) Cross-check if a Soldier is assigned to the Defense Prisoner of War/Missing Personnel Office (DPMO), the Joint Task Force-Full Accounting (JTF-FA), or the Central Identification Lab-Hawaii (CIL-HI).
  - (2) Cross-check if a Soldier is on temporary duty with DPMO, JTF-FA, or CIL-HI.
  - (3) Cross-check if a Soldier is otherwise under operational control of DPMO, JTF-FA, or CIL-HI.
  - (4) Cross-check if the Soldier has performed investigative or remains recovery duty in a remote, isolated area for recovery of a United States Soldier's remains.
  - (5) Calculate the entitlement at the rate of \$150.00 per month.
- d. Ensure entitlement to HDP for Location Assignment for Designated Areas (HDP-L(L (DA))).
  - (1) Cross-check if the Soldier is assigned to duty in a location designated in DoDFMR 7000.14-R, Volume 7A, Figure 17-1.
  - (2) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Figure 17-1.
- e. Verify entitlement to HDP for Location Assignment for Certain Places (HDP-L(CP)).
  - (1) Cross-check if a Soldier is enlisted.
  - (2) Cross-check if the Soldier is assigned to duty in a location designated in DoDFMR 7000.14-R, Volume 7A, Figure 17-2.
  - (3) Calculate the entitlement due IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 170202B.
- f. Ensure entitlement to Overseas Extension Incentive Pay (OTEIP).
  - (1) Cross-check if an enlisted Soldier has a military occupational specialty (MOS) designated by the Secretary of the Army to receive OTEIP.
  - (2) Cross-check if the Soldier has completed an overseas tour of duty at a location outside the continental United States (OCONUS) designated by the Secretary of the Army IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 140101.
  - (3) Cross-check if the Soldier has extended the tour of duty for a period of at least one year.
  - (4) Cross-check if the Soldier has been awarded a Special Pay or annual bonus by referring to the OTEIP order.
  - (5) Calculate the amount of Special Pay at the rate prescribed in the OTEIP order, not to exceed the rate of \$80.00 per month IAW Paragraph 140201A.
  - (6) Calculate the amount of the annual bonus at the rate prescribed in the OTEIP order, not to exceed the rate of \$2,000.00 per year IAW Paragraph 140201B.
- g. Verify entitlement to Foreign Language Proficiency Bonus Pay (FLPB).
  - (1) Cross-check if a Soldier has been certified within the past 12 months as proficient in a foreign language identified for FLPB.
  - (2) Ensure the Soldier meets one of the following conditions:
    - (a) Qualified in a career military linguist specialty.
    - (b) Received training designated to develop proficiency in the foreign language.
    - (c) Assigned to military duties requiring proficiency in the foreign language.
    - (d) Proficient in a critical foreign language.
  - (3) Pay the baseline rate based on the language proficiency IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 190103.

## Performance Steps

4. Check entitlement to Incentive Pay.
  - a. Verify entitlement to Aerial Flight Pay.
    - (1) Cross-check if a Soldier is under competent orders to participate in regular and frequent aerial flights.
    - (2) Cross-check if the Soldier has met the minimum flight requirements IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 220103.
    - (3) Calculate the entitlement for a non-crew member at the rate of \$150.00 per month.
    - (4) Calculate the entitlement for a crew member IAW DoDFMR 7000.14-R, Volume 7A, Chapter 22, Table 22-1.
  - b. Verify if a Soldier has received a designation as a parachutist or parachute rigger or is undergoing training for the designation.
    - (1) Cross-check if a Soldier is under competent orders to engage in parachute jumping from an aircraft in aerial flight.
    - (2) Cross-check if the Soldier has met the minimum performance requirements IAW DoDFMR 7000.14-R, Volume 7A, Table 24-3.
    - (3) Calculate the entitlement at the rate of \$150.00 per month.
  - c. Verify if a Soldier has received a designation as a High Altitude-Low Opening (HALO) parachutist or is undergoing training for the designation.
    - (1) Cross-check if a Soldier is under competent orders to engage in HALO parachute jumping from an aircraft in aerial flight.
    - (2) Cross-check if the Soldier has met the minimum performance requirements IAW DoDFMR 7000.14-R, Volume 7A, Table 24-3.
    - (3) Calculate the entitlement at the rate of \$225.00 per month.
  - d. Verify entitlement to Experimental Stress Duty Pay.
    - (1) Cross-check if a Soldier is under competent orders to engage in experimental stress duty as a primary duty.
    - (2) Cross-check if the Soldier has performed experimental stress duty at least once during the calendar month IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 240501B.
    - (3) Calculate the entitlement at the rate of \$150.00 per month.
  - e. Verify entitlement to Demolition Duty Pay.
    - (1) Cross-check if a Soldier is under competent orders to engage in the demolition of live explosives as a primary duty.
    - (2) Cross-check if the Soldier has performed demolition duty at least once during the calendar month IAW DoDFMR 7000.14-R, Volume 7A, Paragraph 240401B.
    - (3) Calculate the entitlement at the rate of \$150.00 per month.
  - f. Verify entitlement to Toxic Fuels (or Propellants) Duty Pay.
    - (1) Cross-check if a Soldier's primary duty involves the servicing of aircraft or missiles with highly toxic fuels or propellants.
    - (2) Calculate the entitlement at the rate of \$150.00 per month based off HDIP.
  - g. Verify entitlement to Dangerous Viruses (or Bacteria) Lab Duty Pay.
    - (1) Cross-check if a Soldier is under competent orders to engage in laboratory work with live dangerous viruses or bacteria as a primary duty.
    - (2) Cross-check if the Soldier has performed the primary duty for a period of 30 consecutive days or more.
    - (3) Calculate the entitlement at the rate of \$150.00 per month based off HDIP.
  - h. Verify entitlement to Toxic Pesticides Duty Pay.
    - (1) Cross-check if a Soldier is under competent orders to engage in toxic pesticides duty as a primary duty.
    - (2) Cross-check if the Soldier has performed the primary duty for a period of 30 consecutive days or more.
    - (3) Calculate the entitlement at the rate of \$150.00 per month based off HDIP.
  - i. Verify entitlement to Chemical Munitions Duty Pay.
    - (1) Cross-check if a Soldier's primary duty involves the handling of chemical munitions or the components of such munitions.

### Performance Steps

- (2) Calculate the entitlement at the rate of \$150.00 per month based off HDIP.
- j. Verify entitlement to Dual Incentive Pay.
  - (1) Cross-check if a Soldier is required by orders to perform multiple hazardous duties necessary for successful completion of the mission.
  - (2) Calculate the entitlement to HALO Pay at the rate of \$225.00 per month.
  - (3) Calculate the entitlement of all other Incentive Pays at the rate of \$150.00 per month.
  - (4) Do not pay the entitlement to more than two Incentive Pays for any one month.
5. Check entitlement to Basic Allowance for Subsistence (BAS).
  - a. Ensure that the officer is not AWOL for more than 24 hours and not on access leave.
  - b. Ensure that the Soldier is a meal card holder.
    - (1) If Soldier is a Meal Card holder monthly meals collection rates will be collected.
    - (2) If Soldier is not a meal card holder, no meals collection will be collected.
    - (3) Calculate the entitlement IAW DoDFMR 7000.14-R, Volume 7A, Table 25-1, Pay Chart.
6. Check entitlement to Basic Allowance for Housing (BAH).
  - a. Verify entitlement to BAH-IAW Joint Federal Travel Regulation (JFTR) chapter 10I.
    - (1) Cross-check if a Soldier is stationed in the United States (to include Alaska and Hawaii).
    - (2) Cross-check if the Soldier has no dependents.
      - (a) Ensure that a Soldier in the pay grade of E-7 E-6 or above has elected not to occupy government quarters (i.e. Bachelor Enlisted Quarters or Bachelor Office Quarters) at the permanent duty station.
      - (b) Ensure that a Soldier in the pay grade of E-56 or below does not have government quarters available to reside in at the permanent duty station.
      - (c) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site (<http://perdiem.hqda.pentagon.mil/perdiem>).
    - (3) Cross-check if the Soldier has dependents.
      - (a) Ensure that adequate government quarters are not provided for the Soldier and dependents.
      - (b) Ensure that Soldier is paying child support per court orders or verified voluntarily child support.
      - (c) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site (<http://perdiem.hqda.pentagon.mil/perdiem>).
  - b. Verify entitlement to BAH-RC.

NOTE: RC BAH rates are established by the SECDEF and are determined and set forth in par. U10002-B1. The RC BAH Rate is the housing allowance authorized for an RC member called or ordered to active duty for 30 or fewer days except for an RC member called to active duty for a contingency. An RC member called to active duty for a contingency is authorized the BAH/OHA rate even for tours of 30 or fewer days (par. U10428).

    - (1) Cross-check if a Soldier is stationed outside the United States (to include Alaska and Hawaii).
    - (2) Cross-check if the Soldier has no dependents.
      - (a) Ensure that a Soldier in the pay grade of E-6 or above has elected not to occupy government quarters (i.e., Bachelor Enlisted Quarters or Bachelor Officer Quarters) at the permanent duty station.
      - (b) Ensure that a Soldier in the pay grade of E-5 or below does not have government quarters available to reside in at the permanent duty station.
      - (c) Calculate the entitlement due IAW JFTR Chapter 10.
    - (3) Cross-check if the Soldier has dependents.
      - (a) Ensure that adequate government quarters are not provided for the Soldier and dependents.
      - (b) Calculate the entitlement due IAW IAW JFTR Chapter 10.
  - c. Verify entitlement to Partial BAH.

**Performance Steps**

- (1) Ensure the Soldier is not entitled to BAH-I or BAH-RC.
  - (2) Ensure the Soldier has no dependents.
  - (3) Ensure the Soldier is assigned to single-type government quarters (i.e., barracks, Bachelor Enlisted Quarters or Bachelor Officer Quarters) or on field or sea duty.
  - (4) Calculate the entitlement due IAW JFTR Chapter 10.
- d. Verify entitlement to BAH-Differential (BAH-DIFF). BAH Payable Amount Limitation for a Member Authorized BAH Solely on the Basis of the Member's Child Support Payment and the following:
- (1) If a member is assigned to single-type GOV'T QTRS or a housing facility under a Uniformed Service's jurisdiction and is authorized BAH solely by reason of the member's adequate child support payment, the member is authorized only BAH-DIFF. A member is not authorized BAH-DIFF if the child support payment is less than the member's applicable pay grade BAH-DIFF amount.
  - (2) A member not assigned to GOV'T QTRS, who is authorized BAH or OHA on behalf of a dependent solely on the basis of child support payment, is authorized a with-dependent housing allowance (either BAH or OHA).
  - (3) A member is not authorized BAH or OHA solely on the basis of the member's child support payment when the child/children is/are in another active duty member's custody (including a former spouse), who is assigned to GOV'T owned/leased family-type QTRS (does not include privatized quarters) or is in receipt of a with dependent housing allowance or on behalf of the child/children (pars. U10120, U10122, U10124, U10126 and U10206).
  - (4) Calculate the entitlement due IAW JFTR Chapter 10.
- e. Verify entitlement to Family Separation Housing (FSH).
- (1) Cross-check if a Soldier is assigned to a permanent duty station OCONUS or in Hawaii.
  - (2) Ensure that transportation of the Soldier's dependents to the permanent duty station or to a place near that station is not authorized at government expense.
  - (3) Ensure that the dependents do not live at or near the permanent duty station.
  - (4) Ensure that adequate government quarters or housing facilities are not available for assignment and inadequate government quarters are not assigned.
  - (5) Calculate the entitlement IAW JFTR Chapter 10 U10016.
7. Check entitlement to Family Separation Allowance (FSA).
- a. Verify if a Soldier has dependents.
    - (1) Spouse.
    - (2) Children.
    - (3) Parent.
  - b. Ensure that a sole dependent is not in an institution (e.g., jail) for a period of over one year.
  - c. Ensure that a dependent parent lives in a home that the Soldier controls, supervises, and maintains for mutual use when circumstances permit.
  - d. Verify entitlement to Family Separation Allowance (FSA).
    - (1) Cross-check entitlement to FSA, subcategory R (FSA-R).
      - (a) Ensure that transportation of a Soldier's dependents to a permanent duty station or to a place near that station is not authorized at government expense.
      - (b) Ensure that the dependents do not live at or near the permanent duty station.
      - (c) Calculate the entitlement due as \$250.00 per month.
    - (2) Cross-check entitlement to FSA, subcategory T (FSA-T).
      - (a) Ensure that the Soldier's dependents do not live at or near a temporary duty station.
      - (b) Ensure that the Soldier is away from the permanent duty station continuously for a period of 30 or more.
      - (c) Calculate the entitlement due as \$250.00 per month.
    - (3) Cross-check entitlement to FSA, subcategory S (FSA-S).
      - (a) Ensure the Soldier is on duty aboard a ship.
      - (b) Ensure that the ship is away from the homeport continuously for a period of 30 or more days.
      - (c) Calculate the entitlement due as \$250.00 per month.

### Performance Steps

8. Check entitlement to Overseas Housing Allowance (OHA) - is Soldier stationed outside the United States IAW JFTR Chapter 10.
  - a. Verify if the Soldier has no dependents.
    - (1) Ensure the Soldier is married to another Soldier and does not claim any command sponsored dependents for pay purposes.
    - (2) Ensure the Soldier is not occupying adequate government quarters.
    - (3) Calculate the entitlement due IAW JFTR, Volume 1, Appendix K, Paragraph F.
  - b. Verify if the Soldier has dependents.
    - (1) Cross-check if the Soldier has command sponsored dependents at the permanent duty station.
    - (2) Cross-check if the Soldier is not occupying adequate government quarters.
    - (3) Calculate the entitlement due IAW JFTR, Volume 1, Appendix K, Paragraph F.
9. Check entitlement to Cost of Living Allowance (COLA) IAW JFTR Chapter 9.
  - a. Verify if a Soldier is stationed OCONUS, if not go to step e.
  - b. Verify if the Soldier has no dependents.
    - (1) Cross-check if the Soldier has no command sponsored dependents at the permanent duty station.
    - (2) Calculate the without dependents COLA entitlement.
  - c. Verify if the Soldier is married to another Soldier and does not claim any command sponsored dependents for pay purposes. Calculate the entitlement due IAW JFTR, Volume 1, Appendix J, Paragraph G.
  - d. Verify if the Soldier has dependents.
    - (1) Ensure the number of command sponsored dependents at the permanent duty station. (The maximum number of dependents for COLA purposes is 5.)
    - (2) Calculate the entitlement due IAW JFTR, Volume 1, Appendix J, Paragraph G.
  - e. Verify entitlement to continental United States (CONUS) COLA.
    - (1) Cross-check if a Soldier is assigned to a CONUS high cost area.
    - (2) Cross-check if a Soldier is assigned OCONUS in an unaccompanied status and the Soldier's primary dependent resides in a CONUS high cost area.
    - (3) Calculate the entitlement due as the rate specified on the Per Diem, Travel and Transportation Allowance Committee (PDTATAC) web site, (<http://perdiem.hqda.pentagon.mil/perdiem>).
  - f. Calculate the with dependents COLA entitlement if the Soldier—
    - (1) Is authorized to have dependents reside at/ in the member's OCONUS PDS vicinity, and whose dependents do so reside, or,
    - (2) Is joined by or who acquires dependents while serving outside CONUS, provided the dependents are command sponsored. The requirement to be command sponsored does not apply to a member whose PDS is in a non-foreign OCONUS areas if the dependents who join or are acquired by the member are bona fide residents of the respective non-foreign OCONUS area, or are officers or employees of the U.S. stationed in the nonforeign OCONUS area, as the case may be, or,
    - (3) On the PCS authorization/order effective date had a member spouse who was later released from active duty, or separated/retired from the Service, and remained in the vicinity of the first member's former PDS.
10. Check entitlement to Assignment Incentive Pay.
  - a. Soldier must be performing service designated by the Secretary of Defense.
  - b. Service member must be serving on Active duty having a written agreement to qualify for AIP.
  - c. Maximum monthly rate payable for any member is \$1500.00 IAW DODFMR Para 150101B.

**Evaluation Preparation:** Ensure the Soldier has access to and use of the materials listed in the conditions statement. Evaluate this task using the evaluation guide.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Checked administrative data on DA 2142.	—	—
2. Checked entitlement to Basic Pay. <ul style="list-style-type: none"> <li>a. Verified if the Soldier is in a pay status.</li> <li>b. Verified if the Soldier is an RC Soldier.</li> <li>c. Verified if the Soldier is an officer.</li> <li>d. Verified if the Soldier is enlisted.</li> <li>e. Verified the Soldier's rank on the MMPA under "PRAA."</li> </ul>	—	—
3. Checked entitlement to Special Pay. <ul style="list-style-type: none"> <li>a. Verified entitlement to Special Duty Assignment Pay (SDAP).</li> <li>b. Verified entitlement to Hostile Fire and Imminent Danger Pay.</li> <li>c. Verified entitlement to HDP for Mission Assignment (HDP-M).</li> <li>d. Verified entitlement to HDP for Location Assignment for Designated Areas (HDP-L) (DA)).</li> <li>e. Verified entitlement to HDP for Location Assignment for Certain Places (HDP-L(CP)).</li> <li>f. Verified entitlement to Overseas Extension Incentive Pay (OTEIP).</li> <li>g. Verified entitlement to Foreign Language Proficiency Bonus Pay (FLPB).</li> </ul>	—	—
4. Checked entitlement to Incentive Pay. <ul style="list-style-type: none"> <li>a. Verified entitlement to Aerial Flight Pay.</li> <li>b. Verified if a Soldier has received a designation as a parachutist or parachute rigger or is undergoing training for the designation.</li> <li>c. Verified if a Soldier has received a designation as a High Altitude-Low Opening (HALO) parachutist or is undergoing training for the designation.</li> <li>d. Verified entitlement to Experimental Stress Duty Pay.</li> <li>e. Verified entitlement to Demolition Duty Pay.</li> <li>f. Verified entitlement to Toxic Fuels (or Propellants) Duty Pay.</li> <li>g. Verified entitlement to Dangerous Viruses (or Bacteria) Lab Duty Pay.</li> <li>h. Verified entitlement to Toxic Pesticides Duty Pay.</li> <li>i. Verified entitlement to Chemical Munitions Duty Pay.</li> <li>j. Verified entitlement to Dual Incentive Pay.</li> </ul>	—	—
5. Checked entitlement to Basic Allowance for Subsistence (BAS). <ul style="list-style-type: none"> <li>a. Ensured that the officer is not AWOL for more then than 24 hours and not on access leave.</li> <li>b. Ensured if Soldier is a meal card holder.</li> </ul>	—	—
6. Checked entitlement to BAH. <ul style="list-style-type: none"> <li>a. Verified entitlement to BAH-IAW Joint Federal Travel Regulation (JFTR) chapter 10I.</li> <li>b. Verified entitlement to BAH-RC.</li> <li>c. Verified entitlement to Partial BAH.</li> <li>d. Verified entitlement to BAH-Differential (BAH-DIFF).</li> <li>e. Verified entitlement to Family Separation Housing (FSH).</li> </ul>	—	—
7. Checked entitlement to Family Separation Allowance (FSA). <ul style="list-style-type: none"> <li>a. Verified if a Soldier has dependents.</li> <li>b. Ensured that a sole dependent is not in an institution (e.g., jail) for a period of over one year.</li> <li>c. Ensured that a dependent parent lives in a home that the Soldier controls, supervises, and maintains for mutual use when circumstances permit.</li> <li>d. Verified entitlement to Family Separation Allowance (FSA).</li> </ul>	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
8. Checked entitlement to Overseas Housing Allowance (OHA) - is Soldier stationed outside the United States IAW JFTR Chapter 10. a. Verified if the Soldier has no dependents. b. Verified if the Soldier has dependents.	—	—
9. Checked entitlement to Cost of Living Allowance (COLA) IAW JFTR Chapter 9. a. Verified if a Soldier is stationed OCONUS, if not went to step e. b. Verified if the Soldier has no dependents. c. Verified if the Soldier is married to another Soldier and does not claim any command sponsored dependents for pay purposes. d. Verified if the Soldier has dependents. e. Verified entitlement to continental United States (CONUS) COLA. f. Calculated the with dependents COLA entitlement if the Soldier.	—	—
10. Checked entitlement to Assignment Incentive Pay.	—	—

**Evaluation Guidance:** Score the Soldier GO if Soldier passes (P) all performance measures. Score the Soldier NO GO if the Soldier fails (F) any performance measure. If the Soldier fails any performance measure, demonstrate how to correctly perform the measure. Provide the Soldier with remedial training before re-evaluation.

**References**

**Required**

DODFMR 7000.14-R, VOL 7A

**Related**

**Process Indebtedness Transactions**  
**805A-36B-1024**

**Conditions:** You are working in the Military Pay section and receive the daily indebtedness report. You have access to—

1. DoD Financial Management Regulation (DoDFMR) 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. Joint Federal Travel Regulations (JFTR), Volume 1.
3. AR 37-104-4, Military Pay and Allowances Policy.
4. AR 614-30, Overseas Service.
5. AR 700-84, Issue and Sale of Personal Clothing.
6. Defense Joint Military System (RUMBA).
7. Defense MilPay Office (DMO).
8. Reserve Component Military Pay Procedures Manual (RC-MPPM).
9. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
10. All required office equipment.
11. Automated Data System Manual - Reserve Component (ADSM-RC).
12. DD Form 139, Pay Adjustment Authorization.
13. DD Form 200, Financial Liability Investigation of Property Lost (FLIPL).
14. DD Form 362, Statement of Charges/Cash Collection Voucher.

**Standards:** Analyze debts for Active Component/Reserve Component (AC/RC) with no errors:

1. Determine sources of debt for AC/RC.
2. Identify sources of debt for AC/RC.
3. Input transactions into DMO.

**Performance Steps**

1. Determine sources of debt for AC/RC.
  - a. Receive collection documentation and an indebtedness report.
  - b. Identify process procedures using Military Pay Processing Manual.
2. Identify sources of debt for AC/RC.
  - a. Defense Military Pay Office.
    - (1) DD Form 139.
    - (2) Government Property Lost or Damaged (GPLD)/Report of Survey (ROS).
    - (3) Casual/Partial payments.
    - (4) Overpaid entitlements.
    - (5) Uniform Courts of Military Justice (UCMJ) Fines.
    - (6) Travel Overpayments for Permanent Change of Station (PCS).
    - (7) DD Form 200.
    - (8) DD Form 362.
  - b. DFAS-IN.
    - (1) DD Form 139.
    - (2) GPLD/ROS.
    - (3) UCMJ Fines.
    - (4) Tax Levy.
    - (5) Travel Overpayment for Temporary Duty (TDY).
  - c. Army and Air Force Exchange Service (AAFES)/Defense Commissary Agency (DECA).
    - (1) Dishonored Checks.

**Performance Steps**

- (2) Military Star Card Collections.
- (3) Commissary Checks.
- d. DFAS-CL.
  - (1) Commercial Debts.
  - (2) Garnishments.
  - (3) Government Travel Card (GTC).
- e. Defense Debt Management System (DDMS)/Defense Director for Corporate Management (DCCM)/DFAS-DE.
  - (1) Prior Service Debts.
  - (2) DDMS versus DJMS-RC interface.
- f. Reserve Component Pay Support Office (RCPSO).
  - (1) DD Form 139.
  - (2) GPLD / Report of Survey.
  - (3) Overpaid entitlements.

NOTE: All verified debts will be processed in DMO.

- 3. Input transactions into DMO.

**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 sources of debt AC/RC.	_____	_____
2. Identified sources of debt AC/RC.	_____	_____
3. Inputted transactions into DMO.	_____	_____

**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**

<b>Required</b>	<b>Related</b>
AR 37-104-4	
AR 614-30	
AR 700-84	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 7A	
JFTR VOL 1	

## Process Reserve Pay Transactions 805A-36B-1208

**Conditions:** In a field environment while working as a Military Pay Technician, you receive a Pay Inquiry, DA Form 2142 for a Reserve Component (RC) Soldier, with access to—

1. Defense Military Pay Office (DMO) Input Guide.
2. DMO Screen Supplement.
3. Computer terminal with DMO software.
4. Military Pay Procedures Manual (MPPM-RC).
5. DA Form 2142, Pay Inquiry.
6. DA Form 4187, Personnel Action Form.
7. Servicemen's Group Life Insurance (SGLI) Chart.
8. Form W-4.
9. DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.

**Standards:** Input Reserve Component (RC) Transactions into DMO with zero errors by completing the following steps:

1. Review the DA Form 2142.
2. Open a Reserve Cycle.
3. Input Reserve Transactions.

### Performance Steps

1. Review the DA Form 2142.
  - a. Ensure the name and social on the DA Form 2142 is the same as the information on the Identification Card of the service member.
  - b. Verify that the DA Form 2142 is signed by the company commander or service member depending on local finance office policies: Ex. E-1 through E-6 must have an E-7 or above signature.
  - c. Conduct measures of reviewing the DA Form 2142 for Active duty service members the same as Reserve service members.
2. Open a Reserve Cycle.
  - a. Process a Reserve Cycle.
    - (1) Power-up computer.
    - (2) Click the DMO Input icon.
    - (3) Enter the required information in order to access the system.
      - (a) Pay System Block: Select Army Reserve.
      - (b) Data Source Block: Select Training Local Database.
      - (c) User Id- Password: This will be assigned to the technician at unit level.
    - (4) Select on the new cycle icon to open a new cycle.
      - (a) Year/Julian Date: Coding Date.
      - (b) Service: Select which Branch of service the member is assigned.
      - (c) Component: Select Reserve.
      - (d) Servicing Station: Identifies the local finance office.
      - (e) Cycle: The assigned cycle number for coding.
      - (f) Comment: Leave this blank.
      - (g) Click "ok."
    - (5) Reserve Transaction Selection Window.
    - (6) Fill in Dialog boxes.
      - (a) Social Security Number- Enter the member's SSN.

### Performance Steps

(b) Name- Enter the first five of the member's last name.

NOTE: DMO will prefill if you use select the pre fill option.

(c) FID/AI/TIN- Enter the transaction coder or use the scrollbar to select or choose the transaction.

(d) PAS (Personnel Accounting Symbol)- This is a two position Site Id and six positions Unit Identification Code: Ex. L5AEJAAA.

(e) ST-PGMA-(Army Reserve National Guard) enters the state tax code; for USAR enter the pay group. This is the state that the Soldier is serving in ST-PGMA- For ARNG.

(f) Search field, pay grade, BAH status, and DOS- Leave Blank.

(7) Use the buttons on the right of the Transaction Selection Window to assist in finding the correct TINs.

(8) Select Ok to open TIN when all dialog boxes have been filled.

### 3. Input Reserve Transactions.

a. Documents processed are the same for AC and RC and NG.

(1) Use TIN 113 and DA Form 4187 as supporting documentation to process a name change.

(2) Correct a Soldier's name on DMO.

(a) Enter full name of service member, including JR,SR, I, II, III, IV.

(b) Do not include commas, apostrophes, dashes, or periods.

(3) Verify a DA Form 2142 as supporting documentation for processing a Casual Pay.

(a) Date Casual/Partial payment started.

(b) Casual/Partial payment amount.

(c) Payment type.

(d) Accounting Processing Code (APC).

(e) Deduction Rate Code and specified deduction amount.

(f) Voucher Number.

(g) Disbursing Station Symbol Number (DSSN)/Accounting & Disbursing Station Symbol Number (ADSN).

(h) Authorization number.

(i) Component of Pay.

(j) Order Number.

(4) Process TIN DW03 for collection of a Casual/Partial Payment.

(a) Date Casual/Partial Payment Started - Enter the effective date the debt occurred in YYMMDD format. The date cannot be greater than the current date.

(b) Casual/Partial Payment Amount - Enter the exact amount of collection. DMO will allow four characters before adding a decimal point and zero-filling the cents.

(c) Payment Type - Enter the appropriate code: 5 for Partial payment or 7 for Casual payment.

(d) Accounting Processing Code (APC) - Enter the APC code.

(e) Deduction Rate Code and Specified Deduction Amount - Amount to be deducted.

(f) Voucher Number - Enter the voucher number of the payment. Zero-fill to the left, if less than eight characters. Do not leave blank.

(g) DSSN/ADSN - Enter the DSSN/ADSN of the Finance Office that made the payment.

(h) Authorization Number - Enter a three-digit control number (001-999). Do not leave blank.

(i) Component of Pay - Enter A6 for Partial or leave Blank for Casual.

(j) Order Number - Enter the Soldier's Order Number.

(5) Insert TIN A27 with SGLV-8286 for SGLI changes.

(a) Servicemen's Group Life Insurance Effective Month - Enter the effective date in YYMM format. This is a four digit code, the day of the month is not important when dealing with premium payments.

NOTE: DMO only accepts current processing month or current plus 1 processing month. For classroom purposes ALWAYS use current Processing Month.

**Performance Steps**

- (b) Servicemen's Group Life Insurance Option Code - Input the appropriate code from the SGLI Chart (page 34) or use the drop-down menu to select the amount of SGLI coverage.
- (6) Conduct a change to Income Withholding, using Form W-4 for supporting documentation. Process TIN A17.
  - (a) Change Tax Information? [Y/N] - Enter a Y (yes) or N (no) under the Federal (FITW) column and the State (SITW) column to allow changes to FITW, SITW or both. If changing FITW information only, enter 'Y' under the FITW column and 'N' under SITW column. If changing SITW information only, enter 'Y' under the SITW column and 'N' under the FITW column. If changing both FITW and SITW information, enter 'Y' under both the FITW and SITW columns.
  - (b) Marital Status - Enter an M (Married) or S (Single) when Change Tax Information is 'Y.' Field will be unavailable when Change Tax Information is 'N.'
  - (c) of Exemptions - If Change Information contains a 'Y', then this field must be 00-80. Enter the number or exemptions the member is claiming.
  - (d) Additional Withholding per Drill - FITW and/or SITW exemptions must be 00 to add additional withholdings. This is a dollar per drill amount. Example, 01 = \$1/drill. Additional Withholding per Drill.
  - (e) State of Legal Residence for Taxing Purpose - Use the drop down menu to select the Soldier's state.
  - (f) SITW Percentage, SITW Exemption Reason.
  - (g) PR CONUS Flag - If the State of Legal Residence is PR or 43, enter a 1, otherwise leave blank.
  - (h) Is Member Mobilized? - Enter "Y" for yes or "N" for no.
- (7) Compute TIN O20 for changing drills.
  - (a) Number of Drills Authorized - Enter the number of drills authorized between 00 and 99.
  - (b) Fiscal Year - Enter the fiscal year in which the member's drills allowance is being adjusted.
  - (c) Duty Type - ALWAYS 11 = Unit Training Assembly.
- (8) Process Multiple Training Assembly Attendance, TIN B11 along with the Drill Attendance Roster.
  - (a) Year - Enter the year (as \*\*) the drill is performed.
  - (b) Month - Use the drop down menu to select the appropriate month. For classroom purposes, write the month into the TIN provided. Note: the numeric month must agree with the actual month. Example is \*\*09 (Sept).
  - (c) Applicable drill period.
  - (d) Enter each applicable drill period, first enter the day of the month that the drill period occurred, and second, indicate whether the period was an AM or PM drill period by clicking on the AM or PM box. The drill periods listed must be for the month indicated and they must be listed in chronological order from the 1st to 5th, as appropriate.
  - (e) Incentive Pay Type.
  - (f) APC: Accounting Processing Code.
- (9) Activate TIN DG03 for Government Property Lost or Damaged (GPLD), DD Form 362.
  - (a) Date of Indebtedness - Enter the in YYMMDD format.
  - (b) Amount of Indebtedness - Enter the total amount to be collected. It must match the original debt amount.
  - (c) Indebtedness Type - Enter 8.
  - (d) APC: Accounting Processing Code—This will automatically be filled by DMO.
  - (e) Report of Survey ADSN and Report of Survey Number.
  - (f) Deduction Rate code.
  - (g) Specified Daily Deduction Amount.
  - (h) Component of pay- Always G4.
- (10) Process TIN C01 when a National Guard or Reserve Soldier is called to active duty for training that is less than 30 days, use the service member's orders for supporting documentation.

**Performance Steps**

- (a) Order Number- Enter the number on orders authorizing an active duty tour. Zero fill to the left.
  - (b) Tour Start Date - Enter the Tour start date in YYMMDD format including the travel days. (Subtract the number of travel days from the start date of orders.)
  - (c) Tour Stop Date - Enter the Tour stop date in YYMMDD format including the travel days. Add the number of travel days to the ending date on the orders.)
  - (d) Number of travel days - Enter the number of travel days involved 0-9 for Reserves or leave blank for ANG. (Travel days are located on the information Sheet.)
  - (e) Incentive Pay Type - Use the drop down menu to select the appropriate type. If no incentive pay is authorized enter N. Located on the information sheet.
  - (f) Tour Type - ALWAYS 7.
  - (g) Basic Allowance for Subsistence Type - Enter N.
  - (h) Mileage - Enter round trip mileage or leave blank.
  - (i) Check disposition code - Input 1.
  - (j) Accounting Processing Code - Enter the APC from the orders.
  - (k) Will C02 Be Input - Input N.
  - (l) Cancel Tour - Input N.
  - (m) Is Tour Completion Certified - Input Y.
- (11) Code a TIN C04 if a short tour requires an Incentive Pay or Basic Allowance for Subsistence (BAS).
- (a) 1st entitlement type.
  - (b) 1st entitlement start date.
  - (c) 1st entitlement stop date.
  - (d) 2nd entitlement type.
  - (e) 2nd entitlement start date.
  - (f) 2nd entitlement stop date.
  - (g) Basic Allowance for Subsistence type.
  - (h) Quarter of the day to start BAS.
  - (i) Quarter of the day to stop BAS.
  - (j) Incentive pay type.
  - (k) BAH for housing II status.
- (12) Generate TIN C05 is a retroactive transaction (i.e., the C05 will process only after the tour has been paid by DMO-RC and posted to the calendar). After a Soldier completes a short tour and there is a need to pay him/her Hostile Fire Pay, the C05 will be processed.
- (a) 1st entitlement type.
  - (b) 1st entitlement start date.
  - (c) 1st entitlement stop date.
  - (d) Country Code.
  - (e) Dive Duty/ Foreign Language Pay/ SDAP Indicator.
  - (f) Career Sea Pay Category Code/ HDP Level.
  - (g) Over 4 Years Enlisted Service.
- (13) Construct TIN A24 when a Soldier is ordered to active duty for a period over 29 days. This transaction establishes the long tour.
- (a) Pay Status Code - ALWAYS "A."
  - (b) Pay Status Start Date.
  - (c) Pay Status Stop Date.
  - (d) Order number- Zero Fill.
  - (e) Accounting Process Code.
  - (f) Number of travel days.
  - (g) Tour completion certified.
- (14) Ensure when a Soldier is on Active Duty for over 29 days (Long Tour) and in a hardship duty location he/she is authorized Hardship Duty Pay. The proper TIN to use is A34.
- (a) Hardship duty pay start date- The day the entitlement is authorized based off of the orders.
  - (b) Hardship duty pay stop date- The day the entitlement is no longer authorized.

**Performance Steps**

- (15) Code Hostile Fire/Imminent Danger Pay is authorized for a long tour, use the TIN A35.
  - (a) Start date- The day the entitlement starts.
  - (b) Stop date- The day the entitlement stops.
- (16) Process TIN A90, the Combat Zone Tax Exclusion (CZTE) is used to report tax exclusions for current year taxes only. A separate TIN A90 is submitted for each month the Soldier is entitled to CZTE.
  - (a) CZTE Country Code- The code that identifies that country for coding.
  - (b) CZTE Start date.- The date that the entitlement is authorized.
  - (c) CZTE stop date.- The date that the entitlement is no longer authorized.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Reviewed the DA Form 2142.	—	—
2. Opened a Reserve Cycle.	—	—
3. Inputted Reserve Transactions.	—	—
4. Processed TIN DW03 for collection of a Casual/Partial Payment.	—	—
5. Inserted TIN A27 with SGLV-8286 for SGLI changes.	—	—
6. Conducted a change to Income Withholding, using Form W-4 for supporting documentation. Process TIN A17.	—	—
7. Computed TIN O20 for changing drills.	—	—
8. Processed Multiple Training Assembly Attendance, TIN B11 along with the Drill Attendance Roster.	—	—
9. Activated TIN DG03 for Government Property Lost or Damaged (GPLD), DD Form 362.	—	—
10. Processed TIN C01 when a National Guard or Reserve Soldier is called to active duty for training that is less than 30 days, use the service member's orders for supporting documentation.	—	—
11. Coded a TIN C04 if a short tour requires an Incentive Pay or Basic Allowance for Subsistence (BAS).	—	—
12. Generated TIN C05 is a retroactive transaction (i.e., the C05 will process only after the tour has been paid by DMO-RC and posted to the calendar). After a Soldier completes a short tour and there is a need to pay him/her Hostile Fire Pay, the C05 will be processed.	—	—
13. Constructed TIN A24 when a Soldier is ordered to active duty for a period over 29 days. This transaction establishes the long tour.	—	—
14. Ensured when a Soldier is on Active Duty for over 29 days (Long Tour) and in a hardship duty location he/she is authorized Hardship Duty Pay. The proper TIN to use is A34.	—	—

**Performance Measures**

	<u>GO</u>	<u>NO-GO</u>
15. Coded Hostile Fire/Imminent Danger Pay is authorized for a long tour, use the TIN A35.	—	—
16. Processed TIN A90, the Combat Zone Tax Exclusion (CZTE) is used to report tax exclusions for current year taxes only. A separate TIN A90 is submitted for each month the Soldier is entitled to CZTE.	—	—

**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**

**Research Master Military Pay Account (MMPA)**  
**805A-36B-1209**

**Conditions:** You work in the Customer Service section of the Military Pay Office and receive a DA Form 2142, Pay Inquiry for an Active Component (AC) or Reserve Component (RC) Soldier. You have access to—

1. Master Military Pay Account (MMPA).
2. DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
3. Soldier's pay inquiry (DA Form 2142).
4. AR 37-104-4, Military Pay and Allowances Policy.
5. Military Pay Office-Indianapolis (MPO-I) Policy Directives.

**Standards:** Interpret an AC/RC MMPA to determine the required action for a Soldier's pay inquiry without error by completing the following steps:

1. Access the DSIS AC/RC-MMPA.
2. Receive a Pay Inquiry (DA Form 2142) from an Active/Reserve component Soldier.
3. Verify the DA Form 2142 for required information.
4. Determine if the Soldier is AC or RC.
5. Access the Soldier's Master Military Pay Account (MMPA).
6. Screen the document to determine what Format ID (FID) or Transaction ID Number (TIN) required research.
7. Print the required portion of the MMPA, if needed.
8. Determine the validity of the pay inquiry.
9. Annotate on the DA Form 2412 as to the action taken to resolve the inquiry.
10. Return a signed copy of the annotated DA Form 2142 to the Soldier.

**Performance Steps**

1. Access the DSIS AC/RC-MMPA.
2. Receive a Pay Inquiry (DA Form 2142) from an Active/Reserve component Soldier.
3. Verify the DA Form 2142 for required information.
4. Determine if the Soldier is AC or RC.
5. Access the Soldier's Master Military Pay Account (MMPA).
6. Screen the document to determine what Format ID (FID) or Transaction ID Number (TIN) required research.
7. Print the required portion of the MMPA, if needed.
8. Determine the validity of the pay inquiry.
9. Annotate on the DA Form 2412 as to the action taken to resolve the inquiry.
10. Return a signed copy of the annotated DA Form 2142 to 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Accessed the DSIS AC/RC-MMPA.	—	—
2. Received a Pay Inquiry (DA Form 2142) from an Active/Reserve component Soldier.	—	—
3. Verified the DA Form 2142 had all required information.	—	—
4. Determined if the Soldier is AC or RC.	—	—
5. Accessed the Soldier's Master Military Pay Account (MMPA).	—	—
6. Screened the document to determine what Format ID (FID) or Transaction ID Number (TIN) required research.	—	—
7. Printed the required portion of the MMPA, if needed.	—	—
8. Determined the validity of the pay inquiry.	—	—
9. Annotated the DA Form 2142 as to the action taken to resolve the inquiry.	—	—
10. Returned a signed copy of the annotated DA Form 2142 to the Soldier.	—	—

**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 7A

**Related**

**Process Permanent Change of Station (PCS) Travel Entitlements**  
**805A-36B-1210**

**Conditions:** You are assigned to the Travel Section as a Travel Clerk. You receive a DD Form 1351-2, Travel Voucher or Subvoucher; Permanent Change of Station (PCS) orders; and all receipts. You have access to the following:

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. DoD Financial Management Regulation 7000.14-R, Volume 1, General Financial Management Information, Systems and Requirements.
3. Joint Federal Travel Regulation (JFTR), Vol. 1.
4. DD Form 1351-2, Travel Voucher or Subvoucher.
5. DD Form 453-1, Travel Orders.
6. Standard Finance supplies and equipment.
7. Most current version of Integrated Automated Travel System (IATS) with access to input PCS vouchers.
8. PCS Flow Charts.
9. DoD Financial Management Regulation 7000.14-R, Volume 9, Travel Policy and Procedures.

**Standards:** Complete PCS travel entitlements with 100% accuracy by completing the following steps:

1. Validate travel time using the military permanent change of station (PCS) elapsed time (ET) and military PCS authorized travel time (ATT) flowcharts (JFTR, Chapter 3).
2. Validate the transportation payment according to the mode of transportation using the PCS transportation flowchart (JFTR, Chapters 3 and 5).
3. Calculate the per diem payment using the PCS transportation flowchart (JFTR, Appendix D).
4. Verify the authorized reimbursements (JFTR, Chapter 3).
5. Validate the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8).

**Performance Steps**

1. Validate travel time using the military permanent change of station (PCS) elapsed time (ET) and military PCS authorized travel time (ATT) flowcharts (JFTR, Chapter 3).
  - a. Compute ET using military PCS ET flowchart.
    - (1) Determine the actual travel time used to travel from the old permanent station (OPS) to the new permanent station (NPS).
      - (a) Include leave dates in the calculation.
      - (b) Begin counting on the day of departure from the OPS identified in block 15 of the DD Form 1351-2 or on the IATS audit report.
      - (c) Count through the day prior to arrival at the NPS identified in block 15 of the DD Form 1351-2 or on the IATS audit report.
    - (2) Verify the calculated ET corresponds with the ET entered into block 3d of the DD Form 1351-2 or on the IATS audit report.
  - b. Verify ATT using the military PCS ATT flowchart.
    - (1) Determine the ATT from the OPS to the NPS.
      - (a) Determine the authorized mode of travel from the official orders.
      - (b) Determine the ATT based on the authorized mode of travel using the flowchart.
    - (2) Verify the calculated ATT corresponds with the ATT entered into block 3d of the DD Form 1351-2 or on the IATS audit report.
  - c. Ensure that the calculated ET is recorded in block 3d of the DD Form 1351-2 or on the IATS audit report.
    - (1) If the calculated ET is less than the calculated ATT, verify that the ET written in block 3d of the DD Form 1351-2 or on the IATS audit report equals the ATT.
    - (2) If the ATT is less than the calculated ET, verify that the ET written in block 3d of the DD Form 1351-2 or on the IATS audit report is the actual amount calculated.

**Performance Steps**

2. Validate the transportation payment according to the mode of transportation using the PCS transportation flowchart (JFTR, Chapters 3 and 5).
  - a. Identify whether the Soldier traveled using an authorized mode of travel.
    - (1) Determine whether a mode of travel was directed and/or available.
    - (2) If the mode of travel directed in the orders is not used, the Soldier's reimbursement is limited.
    - (3) If no mode of travel is directed, the Soldier is reimbursed based on the mode utilized.
  - b. Utilize the authorized reimbursement for other than private auto using the allowances outlined in the JFTR, Chapter 5 and the PCS transportation flowchart.
    - (1) Determine the Soldier's out-of-pocket expense based on the provided documentation.
    - (2) Determine the allowable reimbursement for the common carrier or owner expense mode of transportation using the PCS transportation flowchart and JFTR, Chapter 3.
      - (a) Pay the Soldier's out of pocket expense, not to exceed the government expense, if the Soldier travels by common carrier and a transportation request (TR) is available.
      - (b) Pay the Soldier's out of pocket expense if the ticket was less than \$100 per leg of travel.
    - (3) There is no allowable reimbursement for a TR or government conveyance.
    - (4) The Soldier is reimbursed in the reimbursable expenses block for all public and courtesy conveyances (taxicab, bus, streetcar, subway, or other).
    - (5) Verify that the calculated reimbursement is correctly annotated in block 3d of the DD Form 1351-2 or on the IATS audit report.
  - c. Verify the authorized reimbursement for privately owned auto travel using the allowances outlined in the JFTR, Chapter 5 and the PCS transportation flowchart.
    - (1) Determine the official start and end points identified in the orders.
    - (2) Verify the official distance.
      - (a) Determine the official distance by accessing the Defense Table of Official Distances (DTOD) on the world wide web at <https://dtod.sddc.army.mil/appdownmsg.aspx>.
      - (b) Determine the official distance for points not identified at the DTOD by using a Rand McNally Atlas.
    - (3) Determine if the Soldier is identified as the owner/operator or passenger of the auto in block 16 of the DD Form 1351-2.
    - (4) If the Soldier is a passenger or traveled in a government vehicle or rental vehicle, do not reimburse for mileage.
    - (5) Verify the official distance calculated using the DTOD is used in the mileage reimbursement calculation in block 10d of the DD Form 1351-2 or on the IATS audit report.
    - (6) Verify the correct mileage rate <http://perdiem.hqda.pentagon.mil/perdiem/faqpovpast.html> as an owner/operator, as identified in the JFTR, Chapter 5, is used in the mileage reimbursement calculation in block 10d of the DD Form 1351-2 or on the IATS audit report.
3. Calculate the per diem payment using the PCS transportation flowchart (JFTR, Appendix D).
  - a. Verify the constructed travel time (CTT), if required.
    - (1) Verify that a CTT is calculated if the Soldier traveled by TR, government conveyance, common carrier, or at owner expense, and the mode of transportation used was not directed or not used as directed.
    - (2) If the calculated CTT is the same as the Soldier's actual itinerary, the per diem payment is calculated using the actual itinerary.
    - (3) If the calculated CTT is not the same as the actual itinerary and the actual itinerary is not more economical to the government, the per diem payment is calculated using the CTT.
  - b. Verify the per diem payment if the Soldier traveled by privately owned conveyance (POC) or privately owned auto (POA), using the PCS Transportation flowchart.
    - (1) Determine if the Soldier is identified as the owner/operator of the auto in block 16 of the DD Form 1351-2.
    - (2) Determine the flat rate per diem rate for the number of days of authorized travel.

**Performance Steps**

- (3) Verify the calculated payment is annotated in Block 3d of the DD Form 1351-2 or on the WIN-IATS audit report.
- c. Verify the per diem payment if the Soldier traveled by a mode of travel other than POC or POA, using the military PCS lodging + per diem flowchart.
  - (1) Verify the payment for the day of departure from the OPS or the first travel day.
    - (a) Determine if the Soldier arrived at the NPS by 2400 on the first travel day.
    - (b) Determine the appropriate 75% meals and incidental expenses (M&IE) rate based on the NPS whether or not the Soldier is traveling at 2400.
    - (c) Verify the calculated payment is annotated in Block 10d of the DD Form 1351-2 or on the WIN-IATS audit report.
- 4. Verify the authorized reimbursements (JFTR, Chapter 3).
  - a. Determine what reimbursements are requested in block 18 of the DD Form 1351-2.
  - b. Determine what requested reimbursements are allowable using the JFTR, Chapter 3.
    - (1) The Soldier is not allowed reimbursement for auto expenses when paid mileage rates.
    - (2) Calculate a rental car reimbursement to include fares, fees, repairs, tolls, gas, and any rental expense insurance paid OCONUS or in certain classified operations.
    - (3) Calculate the reimbursement for miscellaneous expenses when mileage is not payable.
    - (4) Calculate the reimbursement for taxicab/limousine fare, plus tip, according to the rate identified in the JFTR, Chapter 3.
    - (5) Calculate the reimbursement for bus, streetcar, and subway fares.
    - (6) Calculate the reimbursement for courtesy transportation. Limit tips to \$2.00 for each one-way trip.
    - (7) Calculate the reimbursement for other miscellaneous expenses authorized in the JFTR, Chapter 3 (official phone calls, conference fees, etc.).
  - c. Determine if the required documentation is provided for all claimed reimbursements, per the JFTR, Chapter 3.
  - d. Validate the calculated reimbursement payment is in block 18d of the DD Form 1351-2 or on the IATS audit report.
- 5. Validate the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8).
  - a. Verify the summary of payment calculations in block 10e of the DD form 1351-2.
    - (1) Ensure the Per Diem payment in block 10e(1) equals the payment calculated in block 3d.
    - (2) Ensure the Actual Expense Allowance in block 10e(2) equals the allowance calculated in block 3d.
    - (3) Ensure the Mileage payment in block 10e(3) equals the payment calculated in block 3d.
    - (4) Ensure the Reimbursable expenses in block 10e(6) equals the allowance calculated in block 18d.
    - (5) Ensure the total allowance is correctly calculated in block 10e(7).
    - (6) Ensure any advance payments identified in block 10 are correctly annotated in block 10e(8).
    - (7) Ensure any amount owed the Soldier or due from the Soldier is correctly recorded in blocks 10e(9) or 10e(10).
  - b. Verify the correct accounting classification is annotated in block 22 of the DD form 1351-2 or on the IATS audit report.
  - c. Verify the amount paid in block 28 equals the amount entered in block 10e(10) of the DD Form 1351-2.
  - d. Place your initials in block 24 of the DD Form 1351-2.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Validated travel time using the military permanent change of station (PCS), elapsed time (ET) and military PCS authorized travel time (ATT) flowcharts.	—	—
2. Verified the transportation payment according to the mode of transportation using the PCS transportation flowchart.	—	—
3. Verified the per diem payment using the PCS transportation flowchart.	—	—
4. Verified the authorized reimbursements.	—	—
5. Verified the travel voucher computations.	—	—

**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**

<b>Required</b>	<b>Related</b>
DD FORM 1351-2	
DD FORM 453-1	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 1	
JFTR VOL 1	

**Process Temporary Duty (TDY) Travel Entitlements**  
**805A-36B-1211**

**Conditions:** You are assigned to the Travel Pay section as a Travel Clerk. You have just received a TDY Settlement Voucher and all supporting documentation. You have access to the following:

1. Joint Federal Travel Regulation, Volume 1.
2. DoD Financial Management Regulation 7000.14-R, Volume 9, Travel Policy and Procedures.
3. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
4. Travel flowcharts.
5. Integrated Automated Travel System (IATS).
6. Personal computer with world wide web access.
7. A travel claim with supporting documents.
8. Calculator.
9. DD Form 1351-2, Travel Voucher or Subvoucher.
10. DD Form 1610, Request and Authority for Temporary Duty.

**Standards:** Calculate computed travel and input computed travel vouchers into the Integrated Automated Travel System (IATS) without error by completing the following steps:

1. Receive a travel voucher (DD Form 1351-2, May 2011 edition) with orders and receipts attached.
2. Ensure the travel voucher is prepared correctly.
3. Identify if the type of travel claim is a TDY claim.
4. Compute the transportation payment according to the mode of transportation using the TDY Transportation flowchart (JFTR, Chapters 3 and 4).
5. Compute the Per Diem payment using the Military TDY Lodging + Per Diem flowchart (JFTR, Appendix D).
6. Compute the authorized reimbursements (JFTR, Chapter 3).
7. Post the summary of the payment in block 10e of the DD Form 1351-2.
8. Register the accounting classification(s) in block 22 of the DD Form 1351-2.
9. Enter in block 28 of the DD Form 1351-2 the amount entered in block 10e(10).
10. Initial the "Computed By" block at the bottom of the DD Form 1351-2.
11. Forward the voucher for auditing.

**Performance Steps**

1. Receive a travel voucher (DD Form 1351-2, May 2011 edition) with orders and receipts attached.  
NOTE: Manually calculate all transactions for accuracy.

2. Ensure the travel voucher is prepared correctly.
3. Identify if the type of travel claim is a TDY claim.
4. Compute the transportation payment according to the mode of transportation using the TDY Transportation flowchart (JFTR, Chapters 3 and 4).
  - a. Determine if the Soldier traveled using an authorized mode of travel.
    - (1) Determine if a mode of travel is directed and/or available.
    - (2) Determine that the Soldier's reimbursement is limited if they did not use an authorized mode of travel identified on the orders.
    - (3) Determine that if no mode of travel is directed, then the Soldier is reimbursed based on the mode utilized.
  - b. Verify the documentation furnished with the DD Form 1351-2 is for the mode of travel used.
    - (1) Verify any ticket stubs, travel itineraries, and receipts.
    - (2) Verify the amount paid and that the dates of travel correspond with the travel itinerary and orders.

**Performance Steps**

- (3) Verify the Soldier's travel itinerary corresponds with the period of performance on the orders for privately owned conveyance (POC) or government owned conveyance.
  - (4) Verify the Soldier's travel itinerary corresponds with the period of performance on the orders for taxicab, bus, streetcar, subway, or other public conveyance, and airport limousine or courtesy conveyance.
  - c. Obtain the authorized reimbursement for other than private auto using the allowances outlined in the JFTR, Chapter 3, and the TDY Transportation flowchart.
    - (1) Determine the Soldier's out-of-pocket expense based on the provided documentation.
    - (2) Pay the Soldier's out of pocket expense, not to exceed the government expense, if the Soldier traveled by common carrier and a transportation request (TR) was available.
    - (3) Pay the Soldier's out of pocket expense if the ticket was less than \$100 per leg of travel.
    - (4) Do not pay any reimbursement for any TRs or government conveyances used.
    - (5) Reimburse the Soldier under the reimbursable expenses block for taxicab, bus, streetcar, subway, or other public conveyances, and courtesy conveyances.
    - (6) Enter the calculated reimbursement in block 10d of the DD Form 1351-2.
  - d. Calculate the authorized reimbursement for private auto use using the allowances outlined in the JFTR, Chapter 4, and the TDY Transportation flowchart.
    - (1) Determine whether the Soldier was the owner/operator or passenger as identified in block 16.
    - (2) Do not make a mileage reimbursement if the Soldier was a passenger or traveled in a government or rental vehicle.
    - (3) Determine the official start and end points identified in the orders.
    - (4) Determine the official distance by accessing the Defense Table of Official Distances DTOD on the world wide web at <http://dtod1.mtmc.army.mil/>.
    - (5) Determine the official distance for points not identified at the DTOD by using a Rand McNally Atlas.
    - (6) Determine the official distance for OCONUS locations by using the AR 55-61 tables.
    - (7) Enter the official distance calculated in block 10d of the DD Form 1351-2.
    - (8) Determine the correct mileage rate to pay by referring to the JFTR, Chapter 4.
    - (9) Enter the mileage rate in block 10d of the DD Form 1351-2.
    - (10) Calculate, in block 10d of the DD Form 1351-2, the reimbursement for private auto use by multiplying the official distance by the mileage rate.
5. Compute the Per Diem payment using the Military TDY Lodging + Per Diem flowchart (JFTR, Appendix D).
- a. Obtain the constructed travel time (CTT), if required.
    - (1) Add the CTT if the Soldier traveled by TR, government conveyance, common carrier, or at owner expense and the mode of transportation used was not directed or not used as directed.
    - (2) Compute the Per Diem payment using the actual itinerary if the CTT is the same as the Soldier's actual itinerary.
    - (3) Compute the Per Diem payment using the CTT if the CTT is not the same as the actual itinerary and the actual itinerary is not more economical to the government.
  - b. Ascertain the first, middle, interim travel, and last travel days using the actual itinerary or CTT, as appropriate.
    - (1) Determine that the first travel day is the day the Soldier departed from the Permanent Duty Station (PDS).
    - (2) Determine that the last travel day is the day the Soldier returned to the PDS.
    - (3) Determine that the interim travel days are all other travel days within the TDY period.
    - (4) Determine that the middle days are the remaining days within the TDY period when the Soldier is performing TDY duties, according to the official orders.
  - c. Compute the payment for the day of departure or the first interim travel day for other periods of travel.
    - (1) Determine if the Soldier was traveling at 2400.
    - (2) Determine if government meals are directed.

**Performance Steps**

- (3) Determine if government facilities are directed and/or available.
  - (4) Determine if a Proportional Per Diem rate is directed.
  - (5) Determine if lodging documentation is provided.
  - (6) Calculate the meals and incidental expenses (M&IE) rate payable.
    - (a) Pay 75% of the M&IE rate based on the location if traveling at 2400.
    - (b) Pay 75% of the M&IE rate based on the destination if not traveling at 2400.
    - (c) Enter the payment calculated in block 10d of the DD Form 1351-2.
  - (7) Determine the maximum lodging rate.
  - (8) Calculate the lodging reimbursement as the lesser of the maximum lodging rate or the actual amount paid.
  - (9) Enter the lodging reimbursement calculated in block 10d of the DD Form 1351-2.
  - d. Calculate the payment for the interim travel days.
    - (1) Determine if the Soldier was traveling at 2400.
    - (2) Determine if government meals are directed.
    - (3) Determine if government facilities are directed and/or available.
    - (4) Determine if a Proportional Per Diem rate is directed.
    - (5) Determine if lodging documentation is provided.
    - (6) Compute the M&IE rate payable.
      - (a) Pay 75% of the M&IE rate based on the location if traveling at 2400.
      - (b) Pay 75% of the M&IE rate based on the destination if not traveling at 2400.
      - (c) Enter the payment calculation in block 10d of the DD Form 1351-2.
    - (7) Determine the maximum lodging rate.
    - (8) Calculate the lodging reimbursement as the lesser of the maximum lodging rate or the actual amount paid.
    - (9) Enter the lodging reimbursement calculation in block 10d of the DD Form 1351-2.
  - e. Calculate the payment for the middle days.
    - (1) Determine if government meals are directed.
    - (2) Determine if government facilities are directed and/or available.
    - (3) Determine if a Proportional Per Diem rate is directed.
    - (4) Determine if lodging documentation is provided.
    - (5) Determine the total number of middle days payable.
    - (6) Determine the M&IE rate for the location.
    - (7) Multiply the number of days payable by the M&IE rate.
    - (8) Enter the M&IE calculation in block 10d of the DD Form 1351-2.
    - (9) Determine the maximum lodging rate.
    - (10) Determine the daily lodging reimbursement as the lesser of the maximum lodging rate or the actual amount paid daily.
    - (11) Multiply the number of days payable by the daily lodging rate.
    - (12) Enter the lodging reimbursement calculation in block 10d of the DD Form 1351-2.
  - f. Calculate the payment for the day of return.
    - (1) Pay 75% of the previous day's M&IE rate paid.
    - (2) Enter the payment calculated in block 10d of the DD Form 1351-2.
6. Compute the authorized reimbursements (JFTR, Chapter 3).
    - a. Determine what reimbursements are requested in block 18 of the DD Form 1351-2.
    - b. Determine the allowable reimbursements identified in block 18 using the JFTR, Chapter 3.
      - (1) Do not allow reimbursement for auto expenses when paid mileage rates.
      - (2) Reimburse rental car expenses (including fares, fees, repairs, tolls, gas, and rental expense insurance) only if the travel was performed outside of the U.S. or in certain classified operations.
      - (3) Reimburse for miscellaneous expenses when mileage is not paid and if the travel is a separate leg of travel.
      - (4) Compute reimbursements for taxicab and limousine fares (including tips) according to the rate identified in the JFTR, Chapter 3.
      - (5) Reimburse bus, streetcar, and subway fares.

**Performance Steps**

- (6) Limit reimbursements for courtesy transportation used as to \$1.00 for each one-way trip.
  - (7) Reimburse other miscellaneous expenses (official phone calls, conference fees, etc.) as authorized in the JFTR, Chapter 3.
  - c. Determine whether the appropriate documentation, if needed, is provided by the Soldier, based on the JFTR, Chapter 3.
  - d. Enter the allowable reimbursements in column 18d of the DD Form 1351-2.
7. Post the summary of the payment in block 10e of the DD Form 1351-2.
- a. Enter the Per Diem payment calculated in block 10d in block 3e(1).
  - b. Enter the Actual Expense Allowance calculated in block 10d in block 10e(2).
  - c. Enter the mileage payment calculated in block 10d in block 10e(3).
  - d. Enter the total of the reimbursable expenses allowed in column 18d in block 10e(6).
  - e. Enter the sum of the payments calculated in block 10e(7).
  - f. Enter any advance payments identified in block 10 in block 10e(8).
  - g. Enter the amount owed or due in blocks 10e(9) or 10e(10).
8. Register the accounting classification(s) in block 22 of the DD Form 1351-2.
- a. Ensure the accounting classifications used are on the travel orders.
  - b. Ensure the amounts reflected for each accounting classification are correct.
    - (1) Use only the Per Diem paid for the Per Diem accounting classification.
    - (2) Use only the total of travel amounts paid for the travel accounting classification.
    - (3) Use the exact amount of any advance(s) paid for the advance accounting classification(s).
9. Enter in block 28 of the DD Form 1351-2 the amount entered in block 10e(10).
10. Initial the "Computed By" block at the bottom of the DD Form 1351-2.
11. Forward the voucher for auditing.
- a. Deliver the prepared voucher and all documentation to the voucher auditor, for manually computed travel vouchers.
  - b. For Integrated Automated Travel System (IATS) computed vouchers:
    - (1) Print the IATS voucher computation worksheet.
    - (2) Initial the IATS computation worksheet.
    - (3) Mark the voucher block as complete.
    - (4) Route each voucher, with its corresponding IATS computation worksheet and all documentation, on the voucher block to the voucher auditor.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Received a travel voucher (DD Form 1351-2, May 2011 edition) with orders and receipts attached.	—	—
2. Ensured the travel voucher was prepared correctly.	—	—
3. Identified if the type of travel claim was a TDY claim.	—	—
4. Computed the transportation payment according to the mode of transportation: <ul style="list-style-type: none"> <li>a. Determined if the Soldier traveled using an authorized mode of travel.</li> <li>b. Verified the documentation furnished with the DD Form 1351-2 was for the mode of travel used.</li> <li>c. Calculated the authorized reimbursement for other than private auto use.</li> <li>d. Calculated the authorized reimbursement for private auto use.</li> </ul>	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
e. Entered the payment calculations in block 10d of the DD Form 1351-2.	_____	_____
5. Added the Per Diem payment:	_____	_____
a. Computed the CTT, if required.		
b. Determined the first, middle, interim travel, and last travel days using the actual itinerary or CTT, as appropriate.		
c. Computed the payment for the day of departure or the first interim travel day for other periods of travel.		
d. Computed the payment for the interim travel days.		
e. Computed the payment for the middle days.		
f. Computed the payment for the day of return.		
g. Entering the payment calculations in block 10d of the DD Form 1351-2.		
6. Computed the authorized reimbursements:	_____	_____
a. Determined what reimbursements were requested in block 18 of the DD Form 1351-2.		
b. Determined the allowable reimbursements.		
c. Determined whether the appropriate documentation, if needed, was provided by the Soldier.		
d. Entered the allowable reimbursements in column 18d of the DD Form 1351-2.		
7. Posted the summary of the payment in block 10e of the DD Form 1351-2.	_____	_____
8. Registered the accounting classification(s) in block 22 of the DD Form 1351-2.	_____	_____
9. Entered the total payment amount or amount due from the Soldier in block 28 of the DD Form 1351-2.	_____	_____
10. Initialed the "Computed By" block at the bottom of the DD Form 1351-2.	_____	_____
11. Forwarded the computed voucher for auditing.	_____	_____

**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**

<b>Required</b>	<b>Related</b>
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 9	
JFTR VOL 1	

Skill Level 2

Subject Area 3: Banking and Disbursing

**Process Electronic Funds Transfer (EFT) Transactions**

**805A-36B-2003**

**Conditions:** You are a Disbursing analyst assigned to a Financial Management Company (FMCo) Disbursing section. You have just received vouchers to be paid by Electronic Funds Transfer (EFT). You have full access to the following:

1. Deployable Disbursing System (DDS) User Manual.
2. DDS access (EFT).
3. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
4. SF 44, U.S. Government Purchase Order-Invoice-Voucher.
5. SF 1034, Public Voucher for Purchases and Services Other Than Personal.
6. SF 1049, Public Voucher For Refunds.
7. SF 5515, Debit Voucher.
8. Limited Depository Account (LDA).

**Standards:** Prepare the EFT transactions with 100% accuracy.

1. Produce the EFT output file.
2. Give Payment Vouchers and EFT output file to the Deputy Disbursing Officer for verification.

**Performance Steps**

1. Produce the EFT output file.
  - a. Input voucher data for type of payment (SF 44, SF 1034, SF 1049).
  - b. Verify the routing number, account number, currency, type of account, voucher series, and Payee name are correct.
  - c. DDS names the EFT file using the format: EFT (MM) (DD).00A where A is an alpha-numeric of A through Z the then system starts using 0 to 9. DDS will also use the same name for the EFT Recovery file.
  - d. Voucher Numbers based on Voucher Series of transactions selected are assigned. DDS does not assign a Voucher Number on transactions involving EFT for Cash.
  - e. If the payment transaction is an EFT for Cash with a purpose of EFT for LDA Deposit Only and has an identified currency code, DDS updates the LDA balance with an increase.
  - f. DDS will create a Debit Voucher and the transaction included in the EFT output file will be associated with the Debit Voucher.
  - g. DDS will then format and generate an EFT Report. The report will consist of the EFT file name, SF 5515 Debit Voucher Number, System Date and Time Stamp, Report Title, DSSN, Office RTN (Routing Transit Number), Date, Payee, Voucher Amount, Tracer Number, Bank RTN, Account Number, Type (Checking or Savings), and Total.
  - h. Save EFT output file.
2. Give payment vouchers and EFT output file to the Deputy Disbursing Officer 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**

**GO**    **NO-GO**

- |  |                           |
|--|---------------------------|
| <ol style="list-style-type: none"> <li>1. Produced the EFT output file.             <ol style="list-style-type: none"> <li>a. Input the voucher data or type of payment.</li> <li>b. Verified the routing number, account number, currency, type of account, voucher series and payee name are correct.</li> <li>c. DDS named the EFT file using the proper format.</li> <li>d. Voucher numbers are assigned.</li> <li>e. Saved EFT output file.</li> </ol> </li> <br/> <li>2. Gave payment vouchers and EFT output file to the Deputy Disbursing Officer for verification.</li> </ol> | <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**  
44C10

Subject Area 4: Pay Support

**Process Military Pay Reports**  
**805A-36B-2004**

**Conditions:** In a Military Pay Office you receive the Military Pay reports generated by the daily Defense Finance and Accounting Services-Indianapolis (DFAS-IN) update. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 7A, Military Pay Policy and Procedures - Active Duty and Reserve Pay.
2. Military Pay Procedures Manual (MPPM-AC).
3. Defense Military Pay Office Suite User's Manual, office supplies and equipment.

**Standards:** Provide Military Pay reports to the proper sections with 100 percent accuracy. Utilize the following steps to complete the process:

1. Receive the Military Pay reports generated by the daily DFAS-IN update from the Processing Section.
2. Identify the purpose of each of the Military Pay reports.
3. Distribute the proper reports to the proper sections, giving them a 72 hour suspense for all corrections/inputs to be made.
  - a. Processing Section.
  - b. Separation Section.
  - c. Debt Management Section.
4. Maintain the reports.
  - a. Ensure sections return the reports by the given suspense and ensure that a signature is on the document.
  - b. Create a file and maintain all reports in the Processing Section.

**Performance Steps**

1. Receive the Military Pay reports generated by the daily DFAS-IN update from the Processing Section's download clerk.
2. Identify the purpose of each Military Pay report.
  - a. One-Time Pay Authorizations - Identifies the Soldiers who are due payments because of reenlistment bonuses, continuation pay installments and transition payments.
  - b. Management Notice Reports - Identifies pending actions required for certain Soldiers.
  - c. Transactions Originated by Others - Provides notification that a processed transaction was inputted by an activity other than the Finance Office.
  - d. Daily Register of Rejects (DROR) - Identifies all transactions rejected during the update process and the reason for the reject.
  - e. Recycled Update Transactions - Identifies transactions that require additional input before they can process and transactions that will process on a future date.
  - f. Daily Register of Transactions (DROT) - A master list of all transactions processed, rejected and recycled broken down by input source sequence.
  - g. Document Transmittal List (DTL) - Identifies all transactions that have successfully processed to a Soldier's Master Military Pay Account (MMPA) in cycle and transaction number.
  - h. Leave Transactions Input Report - Identifies all leave transactions that have successfully processed in sequence by input source codes.
  - i. Expiration Term of Service Listing - Identifies Soldiers that ETS is date is 90 days to current for verification.
3. Distribute the reports giving them a 72 hour suspense for all corrections/inputs to be made.
  - a. Processing Section.
    - (1) One-Time Pay Authorizations.

**Performance Steps**

- (2) Transactions Originated By Others.
- (3) Daily Register of Rejects (DROR).
- (4) Recycled Update Transactions.
- (5) Daily Register of Transactions (DROT).
- (6) Management Notice Reports.
- b. Separation Section.
  - (1) Expiration Term of Service Listing.
  - (2) Out of Service Debt.
- c. Debt Management Section.
  - (1) Indebtedness Report.
  - (2) Out of Service Debt.
- 4. Maintain the reports.
  - a. After distribution of all the reports to the respective sections, ensure that they return the reports by the given suspense and ensure that a signature is on the document.
  - b. Create a file and maintain all reports in the Processing Section.
    - (1) One-Time Pay Authorizations maintained for current month plus the last two processing month.
    - (2) Management Notices are destroyed after all required transactions reflect on the DTL.
    - (3) Transactions by Others maintained for one month.
    - (4) DROR maintained for current processing month plus six processing months.
    - (5) Recycled Update Transactions maintained for current processing month plus six months.
    - (6) DROT's are maintained for current month plus two processing months.
    - (7) DTL's are maintained with each cycle.
    - (8) Leave Transactions Input Records are maintained for current month plus two processing months.
    - (9) Expiration Term of Service Listings is maintained for current month plus two processing months.

**Performance Measures**

	<u>GO</u>	<u>NO-GO</u>
1. Received the Military Pay reports generated by the daily DFAS-IN update from the Processing Section's download clerk.	—	—
2. Identified the purpose of each of the Military Pay reports.	—	—
3. Distributed the reports and gave them a 72 hour suspense for all corrections/inputs to be made.	—	—
4. Maintained the reports in the proper locations.	—	—

**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**

<b>Required</b>	<b>Related</b>
DODFMR 7000.14-R, VOL 7A	

**Audit Military Pay Transactions  
805A-36B-2005**

**Conditions:** You have received a Daily Transmittal Listing with supporting documents from your Pay Technician. You will have access to—

1. Defense Joint Military System (RUMBA).
2. Defense MilPay Office (DMO).
3. All General Office Equipment.

**Standards:** Receive daily transmittal listing and supporting documents, verify the completeness and correctness of the transactions using the DMO system. Identify all errors and return for correction. Upload to DFAS. Complete with no errors.

**Performance Steps**

1. Receive the cycle from the input clerk.
2. Verify all supporting documents for completeness and required input.
3. Access the Defense Military Pay Office Suite (DMO) verifier menu.
4. Ensure all required transactions were inputted correctly.
5. Return the cycle to the clerk for corrections of any identified errors.
6. Receive the corrected cycle back from the technician.
7. Verify all required corrections were made and select cycle "Ready for audit" in DMO.
8. Forward the cycle to the processing section for uploading to DFAS-IN.
9. Safeguard password at all times.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Received the cycle from the input clerk.	—	—
2. Verified all supporting documents for completeness and required input.	—	—
3. Accessed the DMO verifier menu.	—	—
4. Ensured all required transactions were inputted correctly.	—	—
5. Returned the cycle to the clerk for correction of any identified errors.	—	—
6. Received the cycle back from the clerk.	—	—
7. Verified all required corrections were made and cycle selected ready for audit.	—	—
8. Forwarded the cycle to Processing for uploading to DFAS-IN.	—	—
9. Safeguarded password at all times.	—	—

**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 37-104-4  
DODFMR 7000.14-R, VOL 7A  
JFTR VOL 1

**Audit Permanent Change of Station (PCS) Travel Entitlements**  
**805A-36B-2020**

**Conditions:** You receive a completed block of PCS travel vouchers from your PCS travel technician. You have access to the following:

1. Computed PCS travel vouchers.
2. PCS Travel flowcharts.
3. The Windows Integrated Automated Travel System (WIN IATS).
4. Joint Federal Travel Regulation , Volume 1.
5. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
6. DoD Financial Management Regulation 7000.14-R, Volume 9, Travel Policy and Procedures.
7. AR 55-46 Travel Overseas.
8. Joint Travel Regulation (JTR), Vol 2.
9. Defense Table of Official Distance (DTOD).
10. Travel Tech Messages.
11. Military Pay Office- Indianapolis (MPO-I) Policy Directives.
12. General Office Supplies.
13. DD Form 1351-2, Travel Voucher or Subvoucher.

**Standards:** Verify computed PCS travel vouchers are complete without error by completing the following steps:

1. Receive block ticket from travel technician.
2. Verify the vouchers against the WIN IATS printout for that block ticket to ensure all vouchers are present.
3. Utilize WIN IATS to ensure the DD Form 1351-2 is filled out correctly.
4. Verify the transportation payment according to the mode of transportation using the PCS transportation flowchart (JFTR, Chapters 3 and 5).
5. Verify the Per Diem payment using the Per Diem Committee Website:  
<http://www.defensetravel.dod.mil/>.
6. Verify the authorized reimbursements (JFTR, Chapter 3).
7. Verify the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8) are accurate and complete.

**Performance Steps**

1. Receive the block ticket.
2. Verify the vouchers against the WIN IATS printout for that block ticket to ensure all vouchers are present.
  - a. Ensure all Finance Soldier and VIP Vouchers are blocked separately from routine vouchers.
  - b. Check each block ticket for payments greater than \$2,500.00, these require 100% audit.
3. Utilize WIN IATS (skill # 805A-S-1026) to ensure the DD Form 1351-2 is filled out correctly.
4. Verify the transportation payment according to the mode of transportation using the PCS transportation flowchart (JFTR, Chapters 3 and 5).
  - a. Verify whether the Soldier traveled using an authorized mode of travel.
    - (1) Determine whether a mode of travel was directed and/or available.
    - (2) If the mode of travel directed in the orders is not used, the Soldier's reimbursement is limited.
    - (3) If no mode of travel is directed, the Soldier is reimbursed based on the mode utilized.
  - b. Verify the authorized reimbursement for other than private auto using the allowances outlined in the JFTR, Chapter 5 and the PCS transportation flowchart.
    - (1) Determine the Soldier's out-of-pocket expense based on the provided documentation.

**Performance Steps**

- (2) Determine the allowable reimbursement for the common carrier or owner expense mode of transportation using the PCS transportation flowchart and JFTR, Chapter 3.
  - (3) There is no allowable reimbursement for a TR or government conveyance.
  - (4) The Soldier is reimbursed in the reimbursable expenses block for all public and courtesy conveyances (taxicab, bus, streetcar, subway, or other). Any request for reimbursement greater than \$75.00 must have a receipt.
  - (5) Verify that the calculated reimbursement is correctly annotated in block 10d of the DD Form 1351-2 or on the WIN IATS audit report.
- c. Verify the authorized reimbursement for privately owned auto travel using the allowances outlined in the JFTR, Chapter 5 and the PCS transportation flowchart.
- (1) Determine the official start and end points identified in the orders.
  - (2) Verify the official distance, by accessing the Defense Table of Official Distances (DTOD) utilizing the internet at <https://dtod.sddc.army.mil/default.aspx>.
  - (3) Determine if the Soldier is identified as the owner/operator or passenger of the auto in block 16 of the DD Form 1351-2.
  - (4) If the Soldier is a passenger or traveled in a government vehicle or rental vehicle, do not reimburse for mileage.
  - (5) Verify the official distance calculated using the DTOD is used in the mileage reimbursement calculation in block 10d of the DD Form 1351-2 or on the WIN IATS audit report.
  - (6) Verify the correct mileage rate as an owner/operator, as identified in the JFTR, Chapter 5, is used in the mileage reimbursement calculation in block 10d of the DD Form 1351-2 or on the WIN IATS audit report.
5. Verify the Per Diem payment using the Per Diem Committee Website:  
<http://www.defensetravel.dod.mil/>.
- a. Verify the per diem payment if the Soldier traveled by privately owned conveyance (POC) or privately owned auto (POA), using the PCS Transportation flowchart.
    - (1) Determine the flat rate per diem rate for the number of days of authorized travel.
    - (2) Verify the calculated payment is annotated in Block 10d of the DD Form 1351-2 or on the WIN IATS audit report.
  - b. Verify the per diem payment if the Soldier traveled by a mode of travel other than POC or POA.
    - (1) Verify the payment for the day of departure from the Old Permanent Station (OPS) or the first travel day.
      - (a) Determine if the Soldier arrived at the New Permanent Station (NPS) by 2400 on the first travel day.
      - (b) Determine the appropriate 75% meals and incidental expenses (M&IE) rate based on the NPS whether or not the Soldier is traveling at 2400.
      - (c) Verify the calculated payment is annotated in Block 10d of the DD Form 1351-2 or on the IATS audit report.
6. Verify the authorized reimbursements (JFTR, Chapter 3).
- a. Determine what reimbursements are requested in block 18 of the DD Form 1351-2.
  - b. Determine what requested reimbursements are allowable using the JFTR, Chapter 3.
    - (1) The Soldier is not allowed reimbursement for auto expenses when paid mileage rates.
    - (2) Calculate a rental car reimbursement to include fares, fees, repairs, tolls, gas, and any rental expense insurance paid OCONUS or in certain classified operations.
    - (3) Calculate the reimbursement for miscellaneous expenses when mileage is not payable.
    - (4) Calculate the reimbursement for taxicab/limousine fare, plus tip, according to the rate identified in the JFTR, Chapter 3.
    - (5) Calculate the reimbursement for bus, streetcar, and subway fares.
    - (6) Calculate the reimbursement for other miscellaneous expenses authorized in the JFTR, Chapter 3 (official phone calls, conference fees, etc.). These expenses must be authorized in the orders.
  - c. Determine if the required documentation is provided for all claimed reimbursements. All requests for reimbursements greater than \$75.00 must have a receipt per the JFTR, Chapter 3.

**Performance Steps**

- d. Verify the calculated reimbursement payment is in block 18d of the DD Form 1351-2 or on the IATS audit report.
- 7. Verify the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8) are accurate and complete.
  - a. Verify the summary of payment calculations in block 10e of the DD form 1351-2.
    - (1) Ensure the Per Diem payment in block 10e (1) equals the payment calculated in block 10d.
    - (2) Ensure the Actual Expense Allowance in block 10e (2) equals the allowance calculated in block 10d.
    - (3) Ensure the Mileage payment in block 10e (3) equals the payment calculated in block 10d.
    - (4) Ensure the Reimbursable expenses in block 10e (6) equals the allowance calculated in block 18d.
    - (5) Ensure the total allowance is correctly calculated in block 10e (7).
    - (6) Ensure any advance payments identified in block 9 are correctly annotated in block 10e (8).
    - (7) Ensure any amount owed the Soldier or due from the Soldier is correctly recorded in blocks 10e (9) or 10e (10).
  - b. Verify the correct accounting classification is annotated in block 22 of the DD form 1351-2 or on the WIN IATS audit report.
  - c. Verify the amount paid in block 28 equals the amount entered in block 10 e(10) of the DD Form 1351-2.
  - d. Place your initials in block 25 of the DD Form 1351-2.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Received the block ticket.	___	___
2. Verified the vouchers against the WIN IATS printout for that block ticket ensuring all vouchers are present.	___	___
3. Utilized WIN IATS and ensured the information was correct in the system.	___	___
4. Verified the transportation payment according to the Mode of Transportation.	___	___
5. Verified the Per Diem payment using the Per Diem Committee Website.	___	___
6. Verified the authorized reimbursements.	___	___
7. Verified the travel voucher computations are complete and accurate.	___	___

**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.

**Audit Temporary Duty (TDY) Travel Entitlements**  
**805A-36B-2021**

**Conditions:** You received a completed block of TDY travel vouchers from your TDY travel technician with access to the following:

1. Computed Temporary Duty (TDY) travel vouchers.
2. Temporary Duty Travel flowcharts.
3. The Windows Integrated Automated Travel System (WIN IATS).
4. Joint Federal Travel Regulation, Volume 1.
5. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
6. DoD Financial Management Regulation 7000.14-R, Volume 9, Travel Policy and Procedures.
7. AR 55-46, Travel Overseas.
8. Joint Travel Regulation, Volume 2.
9. Defense Table of Official Distance (DTOD).
10. Travel Tech Messages.
11. Military Pay Office - Indianapolis (MPO-I) Policy Directives.
12. General Office Supplies.
13. DD Form 1351-2, Travel Voucher or Subvoucher.

**Standards:** Verify computed TDY travel vouchers are complete without errors by completing the following steps:

1. Receive block ticket from TDY travel technician.
2. Verify the vouchers against the WIN IATS printout for that block ticket to ensure all vouchers are present.
3. Utilize WIN IATS to ensure the DD Form 1351-2 is correctly filled out.
4. Verify the transportation payment according to the mode of transportation using the temporary duty (TDY) transportation flowchart.
5. Verify the Per Diem payment using the Per Diem Committee Website:  
<http://www.defensetravel.dod.mil/>.
6. Verify the authorized reimbursements (JFTR, Chapter 3).
7. Verify the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8) are complete and correct.

**Performance Steps**

1. Receive the block ticket.
2. Verify the vouchers against the WIN IATS printout for that block ticket to ensure all vouchers are present.
3. Utilize WIN IATS (skill # 805A-S-1026) to ensure the DD Form 1351-2 is correctly filled out.
4. Verify the transportation payment according to the mode of transportation using the temporary duty (TDY) transportation flowchart.
  - a. Verify the Soldier traveled using an authorized mode of travel.
    - (1) Determine whether a mode of travel is directed and/or available.
    - (2) Determine that the Soldier's reimbursement is limited if they do not use an authorized mode of travel identified on the orders.
    - (3) Determine that if no mode of travel is directed then the Soldier is reimbursed based on the mode utilized.
  - b. Verify the documentation furnished with the DD Form 1351-2 is for the mode of travel.
    - (1) Verify the documentation furnished when traveling by commercial carrier.
      - (a) Verify any ticket stubs, the travel itinerary, and receipts.

**Performance Steps**

- (b) Verify the amount paid and that the dates of travel correspond with the travel itinerary and orders.
    - (2) Verify the Soldier's travel itinerary corresponds with the period of performance on the orders for privately owned conveyance (POC) or government owned conveyance.
    - (3) Verify the Soldier's travel itinerary corresponds with the period of performance on the orders for taxicab, bus, streetcar, subway, or other public conveyance and airport limousine, or courtesy conveyance.
  - c. Verify the authorized reimbursement for other than private auto, using the allowances outlined in the JFTR, Chapter 3 and the TDY transportation flowchart.
    - (1) Determine the allowable reimbursement for the common carrier or owner expense mode of transportation using the TDY transportation flowchart and JFTR, Chapter 3.
    - (2) Determine that there is no allowable reimbursement for TR or government conveyance.
    - (3) Determine that the Soldier is reimbursed under the reimbursable expenses block for rental car, taxicab, bus, streetcar, subway, or other public conveyance and courtesy conveyance. Any request for reimbursement greater than \$75.00 must have a receipt.
    - (4) Verify the calculated reimbursement is correctly identified in block 18d or in the Windows Integrated Automated Travel System (WIN IATS) audit report calculations.
  - d. Verify the authorized reimbursement for a privately owned vehicle (POV) using the allowances outlined in the JFTR, Chapter 4 and the TDY transportation (POV) flowchart.
    - (1) Determine the official start and end points identified in the orders.
    - (2) Verify the official distance, by accessing the Defense Table of Official Distances (DTOD) utilizing the internet at <https://dtod.sddc.army.mil/default.aspx>.
    - (3) Determine whether the Soldier was the owner/operator or passenger as identified in block 16.
    - (4) Verify that the Soldier did not receive mileage reimbursement if they were a passenger or traveled in a government vehicle or rental vehicle.
    - (5) Verify that the official distance used in the calculations in block 10d or the IATS audit report calculations is the distance identified on the DTOD.
    - (6) Verify the mileage rate as an owner/operator is correctly calculated in block 10d or the IATS audit report calculations based on the correct rates as identified in the JFTR, Chapter 4.
- 5. Verify the Per Diem payment using the Per Diem Committee Website:  
<http://www.defensetravel.dod.mil/>
  - a. Verify the first, middle, interim travel, and last travel days using the actual itinerary.
    - (1) Verify the first travel day as the day of departure from the Permanent Duty Station (PDS).
    - (2) Verify the interim travel days as separate days of travel during the TDY period from official point to another official point.
      - (a) Identify whether government facilities were directed or available, if not available, ensure statement of non-availability is provided.
      - (b) Identify whether appropriate documentation is provided i.e. receipts, statement of non-availability.
      - (c) Identify the appropriate maximum lodging rate.
      - (d) Determine the appropriate lodging reimbursement.
    - (3) Verify the last travel day as the day the Soldier must arrive back at the PDS.
    - (4) Verify middle days as the remaining days within the TDY period when the Soldier is performing TDY functions according to the official orders.
  - b. Verify the payment for the day of departure or first travel day.
    - (1) Verify the lodging payment.
      - (a) Identify whether government meals are directed.
      - (b) Determine whether government facilities were directed or available.
      - (c) Identify whether Proportional Per Diem rate is directed.
      - (d) Determine whether appropriate documentation is provided.
      - (e) Determine the appropriate rate for meals and incidentals.
      - (f) Determine the appropriate maximum lodging rate.
      - (g) Compute the appropriate lodging reimbursement.

**Performance Steps**

- (2) Verify the appropriate 75% M&IE rate based on the location if traveling at 2400 or the destination if not traveling at 2400.
  - (3) Verify whether the payment calculated is identified in Block 10d or IATS audit report calculations.
  - c. Verify the payment for interim travel days.
    - (1) Verify the lodging payment.
      - (a) Determine whether government facilities were directed or available.
      - (b) Determine whether appropriate documentation is provided.
      - (c) Determine the appropriate maximum lodging rate.
      - (d) Compute the appropriate lodging reimbursement.
    - (2) Verify the appropriate 75% M&IE rate based on the location if traveling at 2400 or the destination if not traveling at 2400.
    - (3) Verify whether the payment calculated is identified in Block 10d or IATS audit report calculations.
  - d. Verify the payment for middle days.
    - (1) Verify the lodging payment.
      - (a) Determine whether government facilities were directed or available.
      - (b) Determine whether appropriate documentation is provided.
      - (c) Determine the appropriate maximum lodging rate.
      - (d) Compute the appropriate lodging reimbursement.
    - (2) Verify the appropriate 75% M&IE rate based on the location if traveling at 2400 or the destination if not traveling at 2400.
    - (3) Verify whether the payment calculated is identified in Block 10d or IATS audit report calculations.
  - e. Verify the payment for middle days.
    - (1) Verify the lodging payment.
      - (a) Determine whether government facilities were directed or available.
      - (b) Determine whether appropriate documentation is provided.
      - (c) Determine the appropriate maximum lodging rate.
      - (d) Compute the appropriate lodging reimbursement.
    - (2) Verify the M&IE payment.
      - (a) Determine whether government meals are directed.
      - (b) Determine whether Proportional Per Diem rate is directed.
      - (c) Determine the appropriate rate for meals and incidentals.
    - (3) Verify whether the payment calculated is identified in Block 10d or IATS audit report calculations.
  - f. Verify the payment for the day of return.
    - (1) Determine the appropriate 75% M&IE rate based on the previous days M&IE.
    - (2) Verify whether the payment calculated is identified in Block 10d or IATS audit report calculations.
6. Verify the authorized reimbursements (JFTR, Chapter 3).
- a. Determine the reimbursements requested in block 18 of the DD Form 1351-2.
  - b. Determine the allowable reimbursements identified in block 18, using the JFTR, Chapter 3.
    - (1) Determine that the Soldier is not allowed reimbursement for auto expenses when paid mileage rates.
    - (2) Calculate rental car reimbursements including fares, fees, repairs, tolls, gas, and rental expense insurance only outside of U.S. or certain classified operations.
    - (3) Calculate reimbursements for miscellaneous expenses when mileage is not payable if the travel was a separate journey.
    - (4) Calculate reimbursements for taxicab/limousine fare plus tip according to the rate identified in the JFTR, Chapter 3.
    - (5) Calculate reimbursements for bus, streetcar, and subway fares.
    - (6) Determine reimbursements for other miscellaneous expenses as authorized in the JFTR, Chapter 3 (official phone calls, conference fees, etc.).

**Performance Steps**

- c. Determine whether the appropriate documentation, if needed, is provided by the Soldier, based on the JFTR, Chapter 3.
  - d. Verify the reimbursements identified are correctly calculated in block 18d or IATS audit report calculations.
7. Verify the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8) are complete and correct.
- a. Verify the summary of payment calculations in block 10d, manual method.
    - (1) Determine the Per Diem payment in block 10e(1) equals the payment calculated in block 10d.
    - (2) Determine the Actual Expense Allowance in block 10e (2) equals the allowance calculated in block 10e (6).
    - (3) Determine the Mileage payment in block 10e (3) equals the payment calculated in block 10e (10) 3d.
    - (4) Determine the Reimbursable expenses in block 10e (6) equals the allowance calculated in block 18d.
    - (5) Determine the total allowance is correctly calculated in block 10e(7).
    - (6) Determine that any advance payments identified in block 9 are correctly subtracted in block 10e (8).
    - (7) Determine that any amount owed or due is correctly recorded in blocks 10e(9) or 10e(10).
  - b. Verify the correct accounting classification in block 22, manual method, or the lower portion of the IATS voucher printout.
  - c. Verify the audited initials in block 25, manual method.
  - d. Verify the total amount paid in block 28 equals the amount entered in block 10e (10), manual method.

**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.

<b>Performance Measures</b>	<u><b>GO</b></u>	<u><b>NO-GO</b></u>
1. Received the block ticket.	—	—
2. Verified the vouchers against the WIN IATS printout for that block ticket to ensure all vouchers are present.	—	—
3. Utilize WIN IATS (skill # 805A-S-1026) to ensure the DD Form 1351-2 is correctly filled out.	—	—
4. Verified the transportation payment according to the mode of transportation using the temporary duty (TDY) transportation flowchart.	—	—
5. Verified the Per Diem payment using the Per Diem Committee Website: <a href="http://www.defensetravel.dod.mil/">http://www.defensetravel.dod.mil/</a> .	—	—
6. Verified the authorized reimbursements (JFTR, Chapter 3).	—	—
7. Verified the travel voucher computations (DoDFMR 7000.14-R, Volume 9, Chapter 8).	—	—

**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.

Skill Level 3

Subject Area 1: Accounting Support and Cost Management

**Process Commitment and Obligation Accounting Transactions  
805A-36B-3019**

**Conditions:** You receive a request for the purchase general supplies and have access to—

1. Document Register.
2. Resource Management Tools (RMT) System.
3. Status of Funds Work Sheet.
4. Acquisition Online System (Acquiline).
5. DFAS-IN Manual 37-100-FY, The Army Management Structure.
6. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources.
7. DoD Financial Management Regulation 7000.14-R, Volume 4, Accounting Policy and Procedures.
8. DoD Financial Management Regulation 7000.14-R, Volume 10, Contract Payment and Procedures.
9. Joint Federal Travel Regulation, Volume 1.
10. Joint Travel Regulation, Volume 2.
11. Standard Document Number Listing.
12. Accounting Processing Code Master File.
13. Fund control record(s) (commitment and/or orders received).
14. Message, memorandum, or letter with direct fund citation.
15. DD Form 1144, Support Agreement.
16. DD Form 448, Military Interdepartmental Purchase Request.
17. DA Form 2765-1, Request for Issue or Turn-in.
18. DD Form 2406, Miscellaneous Obligation Document.
19. DA Form 3953, Purchase Request and Commitment.
20. DD Form 1610, Request and Authority for Temporary Duty.
21. DD Form 1614, Request/Authorization for DoD Civilian Permanent Duty or Temporary Change of Station (TCS) Travel.
22. DD Form 448-2, Acceptance of MIPR.
23. SF 1449, Solicitation/Contract/Order for Commercial Items.
24. SF 33, Solicitation, Offer, and Award.
25. Calculator.

**Standards:** Properly identify accounting documents as either commitments or obligations. Ensure all documents are properly funded, recorded on the Document Register, input into RMT, and filed prior to the end of the duty day. These steps must be completed with no Anti Deficiency Act violations.

**Performance Steps**

1. Review the document to determine whether it is Commitment or Obligation.
2. Prepare Commitments: (Obligations skip to step 3).
  - a. Verify document is completed correctly:
    - (1) Ensure all necessary signatures are present.
    - (2) Ensure there is an adequate description of supplies or services requested.
  - b. Ensure request is authorized and approved by the Commander of the requesting unit.
    - (1) Verify DD Form 577 (Appointment/Termination Record - Authorized Signature).
    - (2) Verify Assumption of Command Orders or appointment orders.
  - c. Ensure that adequate funding is available.
  - d. Apply fund citation.

**Performance Steps**

- e. Input the Commitment on the Document Register. Document registers vary by command but they all have some critical aspects in common. Items that must be included are—
  - (1) Element of Resource (EOR).
  - (2) Accounting Processing Code (APC).
  - (3) Document Reference Number (DRN).
  - (4) Committed dollar amount.
- f. Input Commitment in Resource Management Tool (RMT) system.
  - (1) Logon onto system.
  - (2) Select the budget module.
  - (3) Select the fiscal year.
  - (4) Select the APC to be charged.
  - (5) Input the money amount.
  - (6) Input the DRN.
  - (7) Select the EOR.
  - (8) RMT.
  - (9) Select the proper Standard Finance System (STANFINS) Interface candidate (SI) for commitment.
  - (10) Enter "Submit" to complete transaction.
- g. File original document and return a copy to the original requestor. File the documents based on the Fiscal Year (FY) and document number. When the FY closes, the folder will be stored with all the other folders of the same FY for an effective audit trail.

**3. Prepare Obligations:**

- a. Ensure that the Vendor and Contracting Officer have both signed the document. A DD Form 577 (Appointment/Termination Record - Authorized Signature) file and/or appointment orders should be maintained of all authorized personnel to sign Obligation documents. (Not necessary for the vendor to have a signature card or appointment order).
- b. Ensure the terms are identified.
- c. Ensure that the scope of the contract is in line and matches with the original Commitment document.
- d. Verify that the line of accounting (LOA) on the contract to ensure it matches the LOA on the original PRC (DA Form 3953).
- e. Update Obligation in the Document Register.
  - (1) Post the Obligation amount.
  - (2) Adjust Commitment to match Obligation.
  - (3) Post contract number.
- f. Input Obligation in the RMT system.
  - (1) Logon onto system.
  - (2) Select the Budget Module.
  - (3) Select the Fiscal Year (FY).
  - (4) Select the APC to be charged.
  - (5) Input the money amount.
  - (6) Input the DRN.
  - (7) Select the EOR.
  - (8) RMT.
  - (9) Select the proper STANFINS Interface Candidate (SI) for Commitment.
  - (10) Enter "Submit" to complete transaction.
- g. Adjust Commitment to match Obligation in RMT system. If Obligations are less than the committed dollars amount reduce Commitments to match Obligations see steps below:
  - (1) Logon onto system.
  - (2) Select the Budget Module.
  - (3) Select the Fiscal Year (FY).
  - (4) Select the APC to be charged.
  - (5) Input negative amount to reduce Commitment to match Obligation.
  - (6) Input the DRN.

**Performance Steps**

- (7) Select the EOR.
- (8) RMT.
- (9) Select the proper STANFINS Interface candidate (SI) for commitment.
- (10) Enter "Submit" to complete transaction.
- h. File the original documents based on the Fiscal Year (FY) and document number. When the FY closes, the folder will be stored with all the other folders of the same FY for an effective audit trail.

**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 document to determine whether it is Commitment or Obligation.	_____	_____
2. Prepared Commitments:	_____	_____
a. Verified documents were completed correctly.		
b. Ensured request was authorized and approved by CDR or the requesting unit.		
c. Ensured adequate funds were available.		
d. Applied fund citation.		
e. Inputted the Commitment on the Document Register.		
f. Inputted the Commitment in Resource Management Tool (RMT) system.		
g. Filed the original document and returned a copy to the original requestor.		
3. Prepared Obligations:	_____	_____
a. Ensured the vendor and contracting office both signed the document.		
b. Ensured the terms were identified.		
c. Ensured the scope of the contracts were in line with the original Commitment document.		
d. Verified the LOA on the contract ensuring it matched the LOA on the original PRC (DA Form 3953).		
e. Updated Obligation in the Document Register.		
f. Inputted Obligation in RMT system.		
g. Adjusted to match Obligation in RMT system.		
h. Filed the original documents based on the FY and document number. At the end of the FY, stored with all other folders of the same FY for an effective audit trail.		

**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><b>Required</b>                  DFAS-IN MANUAL 37-100-FY                  DODFMR 7000.14-R, VOL 3</p>	<p><b>Related</b></p>
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**Perform Reimbursable Accounting**  
**805A-36B-3502**

**Conditions:** You are working in an Accounting office and received a reimbursable DD Form 448-2, Acceptance of a Military Interdepartmental Purchase Request (MIPR) . You have access to—

1. DFAS-IN Reg 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 3, Budget Execution - Availability and Use of Budgetary Resources.
4. DoD Financial Management Regulation 7000.14-R, Volume 11A, Reimbursable Operations, Policy and Procedures.
5. Standard Finance System (STANFINS).
6. Resource Management Tools (RMT) System.
7. Document Register.
8. Status of Funds Worksheet.
9. DD Form 448, Military Interdepartmental Purchase Request.
10. DD Form 448-2, Acceptance of MIPR.
11. DD Form 1351, Travel Voucher.
12. DD Form 1351-2, Travel Voucher or Subvoucher.
13. SF 1080, Voucher for Transfers between Appropriations.
14. SF 1081, Voucher and Schedule of Withdrawals and Credits.
15. DD Form 1144, Support Agreement.
16. Calculator.

**Standards:** Process the Reimbursement Accounting Document(s) using the following steps with no Anti-Deficiency Act violations:

1. Determine the Reimbursement Funding Authority from the Funding Authorization Document (FAD).
2. Determine the stage of Reimbursement Accounting the document was in.
3. Determine the order type received.
4. Develop a Customer Number for new orders.
5. Verify Reimbursement is earned, based upon documentary evidence.
6. Verify an SF 1080, Voucher for Transfers between Appropriations.
7. Prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) for any disbursement charged to an erroneous accounting classification.
8. Analyze the Reimbursement accounts.

**Performance Steps**

1. Determine the type of reimbursement funding authority from the FAD.
  - a. Funded Reimbursement Authority (FRA):
    - (1) For a specific purpose, non-mission activity (for example, foreign military sales, rentals, damage to government property and temporary duty (TDY) for non-mission support).
    - (2) For a specific dollar amount.
    - (3) Quarterly allotted, placed in a reserve account, and not immediately available for obligation.
    - (4) Controlled by higher Headquarters.
  - b. Automatic Reimbursement Authority (ARA), usually located in the (FAD) footnotes, is
    - (1) For non-mission support (for example, FTX and maintenance support, and Cash Laundry Sales).
    - (2) For no specific dollar amount.
    - (3) Not immediately available for obligation.
    - (4) Controlled by the installation.
2. Determine the stage of Reimbursement Accounting the document is in.

### Performance Steps

- a. Authority Received - Provides the funding authority. Go to performance step 3.
- b. Orders Received - Agreement between the requester and the performer. Go to performance step 4.
- c. Earned Reimbursement - Performer provides the good/service to the requester. Go to performance step 6.
- d. Collection - Requester pays the performer for the good/service. Go to performance step 7.

3. Determine the type of order received.

- a. Unquantifiable - A memorandum of understanding (MOU) or memorandum of agreement (MOA) is received. Used when a certain unquantifiable type of support is required over a period of time, usually one year.
- b. Quantifiable - A DD Form 1144 (Support Agreement) or DD Form 448 (Military Interdepartmental Purchase Request (MIPR)) is received. Used on a reimbursable basis, direct citation basis, or both. It is a specific, definite request for materials, services, supplies, or equipment.

4. Develop a customer number for new orders received.

NOTE: A customer number is developed IAW the Standard Finance System (STANFINS) user manual, local standard operating procedures, and/or the following format (2BL014001): Customer numbers allow STANFINS to match reimbursement transactions to specific activities/units who receive goods or services on a reimbursement basis.

- a. The first character identifies the funding type: 1, 2, or 3 = ARA, 4 = FRA.
- b. The second and third characters identify the requester.
- c. The fourth and fifth characters identify the performer.
- d. The sixth character identifies the fiscal year.
- e. The seventh through ninth characters identify the MIPR sequence number.

5. Verify a reimbursement is earned, based upon documentary evidence.

NOTE: Reimbursements earned will never exceed the amount of the accepted order.

- a. Performance is determined by the following documentation:
  - (1) Job orders.
  - (2) Issue and turn-in slips.
  - (3) Shipping documents.
  - (4) Sales documents.
  - (5) Equivalent instruments that provide evidence of performance (for example, a DD Form 1351-2, Travel Voucher or Subvoucher ).
- b. Earning documents (provided if a performance document does not exist) include, at a minimum—
  - (1) The dollar amount of the reimbursement.
  - (2) A complete description of the goods or services supplied or performed.
  - (3) The period of performance.
  - (4) An identification of the earnings to match them with the related order.
  - (5) The name and telephone number of the performing activity.

6. Verify a Voucher for Transfers Between Appropriations and/or Funds, SF 1080. (Reimburses the performer for the goods or services provided to the requester.)

NOTE: Effective July 1, 1998, all U.S. Government to U.S. Government SF 1080 reimbursable billings are processed through the On-Line Payment and Collection (OPAC) System. It is the preferred method of payment for SF 1080 reimbursable billings.

- a. Ensure the "Department, establishment, bureau, or office receiving funds" is the address of the organization providing the goods or services.
- b. Ensure the "Department, establishment, bureau, or office charged" is the address of the Operating Location (OPLOC) or Finance and Accounting Office (FAO) supporting the ordering activity.
- c. Ensure the "Order No." is the MIPR number, reimbursable order number, delivery order number, etc.
- d. Ensure the "Date of Delivery" is entered, if applicable.

**Performance Steps**

- e. Ensure the "Article or Services" block has a description of the services provided or an itemization of the bill, date of the bill, or payment due date.
  - f. Ensure the "Quantity" of the goods is entered, if applicable.
  - g. Ensure the "Unit Price, Cost" is the total amount of the service provided, if applicable.
  - h. Ensure the "Unit Price, Per" is the amount per unit of the good provided, if applicable.
  - i. Ensure the "Amount" is the total amount of the bill, in dollars and cents.
  - j. Ensure the "Remittance in payment hereof should be sent to—" address is complete and includes the telephone number of the remittee. Include the payment due date in this block.
  - k. Ensure the "Accounting Classification — Office Receiving Funds" is correct and belongs to the office performing the activity.
  - l. Ensure the "Certificate of Office Charged" includes an original signature.
  - m. Ensure the "Accounting Classification — Office Charged" is correct and belongs to the ordering activity.
  - n. Ensure the "Paid by Check No." is the check number provided by the remitter, if a check payment is made.
  - o. Ensure the "Voucher Number" is complete when a check payment is made. (Completed by the Disbursing Office of the ordering activity.)
  - p. Ensure the "Bill No." is complete. (Completed by the Accounting Office of the performing activity).
  - q. Ensure the "Paid By" address and Disbursing Station Symbol Number (DSSN) belongs to the Disbursing Office of the ordering activity.
  - r. Stamp the SF 1080 "For Collection" when a check is received. (A Cash Collection Voucher, DD Form 1131, is not required nor recommended for use when the check is received for collection.)
7. Prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) for any disbursement charged to an erroneous accounting classification.
8. Analyze the reimbursement accounts.
- a. Calculate the Anticipated Orders = Funding - Orders Received.
  - b. Calculate the Unfilled Orders = Orders received - Earned Reimbursement.
  - c. Calculate the Accounts Receivable = Earned Reimbursement - Collections.

**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 type of reimbursement funding authority from the FAD.	—	—
2. Determined the stage of Reimbursement Accounting the document was in.	—	—
a. Went to performance step 3 if the document was in the Authority Received stage.		
b. Went to performance step 4 if the document was in the Orders Received stage.		
c. Went to performance step 6 if the document was in the Earned Reimbursement stage.		
d. Went to performance step 7 if the document was in the Collection stage.		
3. Determined the order type received.	—	—
4. Developed a customer number for new orders received IAW the Standard Finance System (STANFINS) user manual, local standard operating procedures, and/or the following format (2BL014001):	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
<ul style="list-style-type: none"> <li>a. The first character identifies the funding type: 1, 2, or 3 = ARA, 4 = FRA.</li> <li>b. The second and third characters identify the requester.</li> <li>c. The fourth and fifth characters identify the performer.</li> <li>d. The sixth character identifies the fiscal year.</li> <li>e. The seventh through ninth characters identify the MIPR sequence number.</li> </ul>	—	—
5. Verified a reimbursement was earned.	—	—
6. Verified a Voucher for Transfers Between Appropriations and/or Funds, SF 1080:	—	—
<ul style="list-style-type: none"> <li>a. Ensured the "Department, establishment, bureau, or office receiving funds" was the address of the organization providing the goods or services.</li> <li>b. Ensured the "Department, establishment, bureau, or office charged" was the address of the Operating Location (OPLOC) or Finance and Accounting Office (FAO) supporting the ordering activity.</li> <li>c. Ensured the "Order No." was the MIPR number, reimbursable order number, delivery order number, etc.</li> <li>d. Ensured the "Date of Delivery" was entered, if applicable.</li> <li>e. Ensured the "Article or Services" block had a description of the services provided or an itemization of the bill, date of the bill, or payment due date.</li> <li>f. Ensuring the "Quantity" of the goods was entered, if applicable.</li> <li>g. Ensured the "Unit Price, Cost" was the total amount of the service provided, if applicable.</li> <li>h. Ensured the "Unit Price, Per" was the amount per unit of the good provided, if applicable.</li> <li>i. Ensured the "Amount" was the total amount of the bill, in dollars and cents.</li> <li>j. Ensured the "Remittance in payment hereof should be sent to—" address was complete and included the telephone number of the remittee. Included the payment due date in this block.</li> <li>k. Ensured the "Accounting Classification — Office Receiving Funds" was correct and belonged to the office performing the activity.</li> <li>l. Ensured the "Certificate of Office Charged" included an original signature.</li> <li>m. Ensured the "Accounting Classification — Office Charged" was correct and belonged to the ordering activity.</li> <li>n. Ensured the "Paid by Check No." was the check number provided by the remitter, if a check payment was made.</li> <li>o. Ensured the "Voucher Number" was complete when a check payment was made.</li> <li>p. Ensured the "Bill No." is complete. (Completed by the Accounting Office of the performing activity).</li> <li>q. Ensured the "Paid By" address and Disbursing Station Symbol Number (DSSN) belonged to the Disbursing Office of the ordering activity.</li> <li>r. Stamped the SF 1080 "For Collection" when a check was received.</li> </ul>		
7. Prepared an SF 1081 (Voucher and Schedule of Withdrawals and Credits) for any disbursement charged to an erroneous accounting classification.	—	—
8. Analyzed the reimbursement accounts:	—	—
<ul style="list-style-type: none"> <li>a. Calculated the Anticipated Orders = Funding - Orders Received.</li> <li>b. Calculated the Unfilled Orders = Orders received - Earned Reimbursement.</li> <li>c. Calculated the Accounts Receivable = Earned Reimbursement - Collections.</li> </ul>		

**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 11A  
DODFMR 7000.14-R, VOL 3  
USERS MANUAL STANFINS DE

**Related**

Subject Area 2: Fund the Force

**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 Anti-deficiency Act Violations.
3. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
4. Local policies.
5. 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 (Anti-deficiency Act) violations.
6. Command is advised on actions to take to avoid Anti-deficiency 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.

**Performance Steps**

- e. Reduce or cancel commitments that are invalid or not obligated.
  - f. Adjust outstanding commitments to actual amounts when the items are obligated.
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 (Anti-deficiency 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 Anti-deficiency 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 Anti-deficiency 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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.		

**Performance Measures**

**GO**   **NO-GO**

- 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)

## Prepare an Activity Level Budget

### 805A-36B-3506

**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:

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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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**

**Related**

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

**Review Detailed Expenditure Reports**  
**805A-36B-3509**

**Conditions:** You are scheduled to deploy to an area requiring immediate accounting support and have the requirement to audit Fund Control Records (FCR) and/or reconcile Un-liquidated Obligation transactions. You have access to—

1. AR 37-49, Budgeting, Funding, and Reimbursement for Base Operations Support of Army Activities.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DFAS-IN Manual 37-100-FY, The Army Management Structure.
4. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources.

**Standards:** Examine a Detail Expenditure Report with a 100% accuracy by—

1. Reviewing format and description data on the Detail Obligation Report (DOR).
2. Posting obligation transaction(s) to the Fund Control Record (FCR).
3. Verifying the DOR, Non-Stock Fund Orders and Payables (NSFOP) and the General Fund Delinquent Obligation listing.
4. Reviewing any outstanding commitments on the FCR to verify they are valid and file listings, with comments.
5. Correcting listing and make appropriate system input.
6. Forwarding listing memos attached to the accounting function.

**Performance Steps**

1. Review format and description of data on the DOR.
  - a. First Line:
    - (1) Title of listing.
    - (2) Period of listing.
    - (3) PD - Program Director.
    - (4) Actv - Activity.
    - (5) Acct. Class - Accounting Classification.
  - b. Second Line:
    - (1) APC - Accounting Processing Code (APC) which the report is generated from.
    - (2) AMS Code - The report is generated based upon APC within AMS.
  - c. Third Line:
    - (1) Day - The day the transaction processes into the records.
    - (2) TAA - T/A Code: The first two positions define a type of transaction, and furnish instructions to the system for processing. The third digit identifies the source of input as follows:
      - (a) DO Input.
      - (b) Supply Input.
      - (c) Process Creations.
    - (3) FAC - Fiscal Action Code. The internal processing code assigned to the APC.
    - (4) BLK - Block Number. A control number the DO assigns to track documents as they flow through the Accounting Division.
    - (5) Document Number - The Standard Document Number (SDN) used to identify the specific transaction.
    - (6) EOR - Element of Resource.
    - (7) YR - Use only when transactions pertain to prior year funds.
    - (8) CSR - Change in selected resources. (Expenses Only, (TA 32 and 61)).
    - (9) Direct Obligation - Obligations relate to direct mission affecting DOA.
    - (10) Funded Obligation - Obligations incurred based on FRA.

**Performance Steps**

- (11) Automatic Obligation - Obligations incurred based on ARA.
  - (12) Non-Financial Obligations - Funds that are not received from our funding sources to support the obligation.
  - (13) CR-RTN-MEMO - Indicates a creditable return to supply sources; the customer receives funding authority based on the credit. This normally increases the available funds for the particular activity.
  - (14) CIV Man-hours - Man-hours for applicable EOR's.
  - (15) Number Employees Paid - applies to civilian pay EOR's.
2. Post the obligation transaction(s) to the fund control record.
  3. Verify the following:
    - a. Detail Obligation Report (DOR):
      - (1) Adjust commitment amounts, based on obligation adjustments and/or final payments, if applicable.
      - (2) Research all obligation transactions that do not have a corresponding commitment amount, based on the document reference number (DRN).
      - (3) Reconcile the year-to-date (YTD) totals to the fund control record(s). The YTD obligation totals, plus commitments, minus the funding target, equals the uncommitted balance.
      - (4) Submit a transmittal memorandum to the accounting office listing discrepancies, if applicable and prepare correction documents if required.
    - b. Non-Stock Fund Orders and Payables (NSFOP) listing:
      - (1) Identify transactions on the monthly Non-Stock Fund Orders and Payables (NSFOP) listing that are not on the fund control record.
      - (2) Identify transactions NOT on the monthly Non-Stock Fund Orders and Payables (NSFOP) listing and on the fund control record.
      - (3) Correct the fund control record(s) and/or submit a discrepancy transmittal memorandum to the accounting function.
    - c. General Fund Delinquent Obligation listing:
      - (1) Perform a joint reconciliation with the supported organizations of the General Fund Delinquent Obligation listing to the supporting documentation and annotate any discrepancies.
      - (2) Perform a joint reconciliation with the supported organizations of the General Fund Liquidation/ Final Indicator Adjustment and Impact Listing to the supporting documentation and annotate any discrepancies and prepare correction documents.
      - (3) Perform a joint review with the supported organizations of the NSFOP listing to the fund control record to ensure all known obligations have been recorded.
  4. Review any outstanding commitments on the fund control records to verify they are valid and file listings, with comments.
  5. Correct listings and make appropriate systems input.
  6. Forward listing memo's attached to the accounting function.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Reviewed format and description of data on the DOR.	_____	_____
2. Posted the obligation transaction(s) to the fund control record.	_____	_____

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
3. Verified the Detail Obligation Report, Non-Stock Fund Orders and Payables listing and the General Fund Delinquent Obligation listing.	—	—
4. Reviewed any outstanding commitments on the fund control records to verify they are valid and file listings, with comment.	—	—
5. Corrected listings and made appropriate systems input.	—	—
6. Forwarded listing memo's attached to the accounting function.	—	—

**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 37-49  
DFAS-IN REG 37-1

**Certify Accounts Payable Vouchers**  
**805A-36B-3520**

**Conditions:** You work in a Commercial Vendor Service (CVS) section and received a contract, invoice, and receiving report and you have access to—

1. DFAS-IN Reg 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 10, Contract Payment and Procedures.
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, Purchase Order.
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).
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:

1. Receive a payment packet from the voucher examiner.
2. Determine which payments to make first.
3. Verify payment packet is complete.
4. Verify the Purchase Agreement is valid.
5. Verify the Receiving Report is valid.
6. Verify the Invoice is valid.
7. Verify the payment voucher was prepared correctly.
8. Verify proof of Pre-validation.
9. Correct any discrepancies on the payment voucher.
10. Audit the voucher certifying it for payment.
11. Forward the certified payment voucher to Disbursing.

**Performance Steps**

1. Receive a payment packet from a voucher examiner.

2. Audit which payments must be made first.

NOTE: Prioritize the payments by payment due date (PDD) or per unit standard operating procedure (SOP) and certify those payments first.

- a. Make all payments that are late and 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.

3. Verify the payment packet is complete.

- a. Ensure the purchase agreement is included. The purchase agreement will be one of the following:

**Performance Steps**

- (1) Solicitation, Offer and Award, SF 33 or Solicitation/Contract/Order for Commercial Items SF 1449.
  - (2) Order for Supplies or Services, DD Form 1155.
  - (3) Purchase Order-Invoice-Voucher, SF 44.
  - 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) Material Inspection and Receiving Report, DD Form 250.
    - (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).
4. 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.
5. 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.
6. 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.

**Performance Steps**

- 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.
- 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.

## 7. 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 26 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.

**Performance Steps**

- (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.
  - (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.
8. Verify pre-validation was done by ensuring the print out from FINLOG, STANFINS, or LIW is present. Prevalidation 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).
  9. 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.
  10. Audit the voucher certifying it 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.
  11. Forward the certified payment voucher to disbursing.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Received a payment packet from a voucher examiner.	_____	_____
2. Determined which payments must be made first. Audited payments by priority. Prioritize the payments by payment due date (PDD) or per unit standard operating procedure (SOP) and certify those payments first. <ul style="list-style-type: none"> <li>a. Made all payments that are late and requiring interest first.</li> <li>b. Paid the vendors that offer discounts the government is able to take.</li> <li>c. Paid the net 30 payments by due date to avoid paying interest charges.</li> </ul>	_____	_____
3. Verified the payment packet was complete. <ul style="list-style-type: none"> <li>a. Ensured the purchase agreement was included.</li> <li>b. Ensured the receiving report was included.</li> <li>c. Ensured the invoice was included.</li> <li>d. Ensured the payment voucher was included.</li> <li>e. Ensured the contract was Pre-Validated using a printout from FINLOG, LIW or STANFINS.</li> </ul>	_____	_____
4. Verified the purchase agreement was valid. <ul style="list-style-type: none"> <li>a. Ensured the contracting officer was appointed on orders.</li> <li>b. Ensured the ordering officer was appointed on orders.</li> <li>c. Ensured the articles or services purchased or to be purchased was legal.</li> <li>d. Ensured the amount of the articles or services purchased or to be purchased was legal.</li> </ul>	_____	_____
5. Verified the receiving report was valid.	_____	_____

**Performance Measures**

**GO**    **NO-GO**

- 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.
6. Verified the invoice was valid. \_\_\_\_\_
- 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.
  - h. Ensured the quantity of the articles provided matches what was received per the receiving report.
  - i. Ensured the total amount charged for each article received was computed correctly.
  - j. Ensured the total amount billed on the invoice was computed correctly.
7. Verified the payment voucher was prepared correctly. \_\_\_\_\_
- a. Verified a DD Form 1155 was prepared correctly for payment.
    - (1) Ensured the payment due date (PDD) in block 19 was computed correctly.
    - (2) Ensured the amounts in block 23 were computed correctly.
    - (3) Ensured the total in block 25 was computed correctly.
    - (4) Ensured any discount taken or interest charged annotated in block 26 was computed correctly.
    - (5) Ensured the voucher examiner initialed in block 30.
    - (6) Ensured the correct type of payment was annotated in block 31.
    - (7) Ensured the amount verified correct for in block 33 was computed correctly.
    - (8) Ensured the accounting classifications and the corresponding amounts in block 17 were correct.
    - (9) Ensured the signature block for the certifying officer in block 36 was correct.
  - b. Verified an SF 1034 was prepared correctly for payment.



<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
a. Made pen and ink changes to the original voucher.		
b. Returned the payment packet to the voucher examiner.		
10. Audited the voucher certifying it for payment.	—	—
a. Signed block 36 of the DD Form 1155.		
b. Signed on the "Authorized Certifying Officer" line of the SF 1034.		
11. 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**

<b>Required</b>	<b>Related</b>
DFAS-IN MANUAL 37-100-FY	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 10	
Federal Acquisition Regulation (FAR)	

## Identify the Flow and Receipt of Funds

### 805A-FSC-8102

**Conditions:** You are working in a Resource Management (RM) office and received a Funding Allowance Document (FAD) and have access to—

1. AR 1-1, Planning, Programming, Budgeting, and Execution System.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DFAS-IN Manual 37-100-FY, The Army Management Structure.

**Standards:** Examine the Flow and Receipt of Funds without error:

1. Determine the level of the funding process.
2. Determine the type of funding authority received.
3. Interpret the Funding Allowance Document (FAD).

### Performance Steps

1. Determine the level of the funding process.
  - a. Appropriation of funds by Congress.
    - (1) Department of Defense (DoD) Appropriation Act.
    - (2) Military Construction Appropriation Act.
  - b. Apportionment of the appropriation by the Office of Management and Budget (OMB) to the different U. S. government departments, including DoD.
  - c. Sub-apportionment of the appropriation by DoD to its subordinate departments, including the Department of the Army (DA).
  - d. Authorization of funds by Headquarters, Department of the Army (HQDA) to its Operating Agencies (OAs) and Major Commands (ACOMs) on a Funding Authorization Document (FAD).
    - (1) A formal subdivision of funds.
    - (2) Subject to United States Code (USC) 1517, Title 31.
  - e. Allotment of funds by the OA/ACOM to their subordinate installations and activities on a FAD.
    - (1) An informal distribution of funding authority.
    - (2) Not directly subject to USC 1517, Title 31.
  - f. Distribution of the allowance by the installation to their subordinate activities on a Resource Distribution Document (RDD).
2. Determine the type of funding authority received on the FAD as—
  - a. Direct Obligation Authority (DOA).
    - (1) Funding limitations.
      - (a) A specific dollar amount annotated on the FAD.
      - (b) Quarterly amounts are available for use.
      - (c) The installation has control over DOA funds.
    - (2) For funding mission activities and Base Operations (BASOPs).
  - b. Funded Reimbursement Authority (FRA).
    - (1) Funding limitations.
      - (a) A specific dollar amount annotated on the FAD.
      - (b) Orders are needed to obligate FRA funds.
      - (c) DA has control over FRA funds.
    - (2) For specific non-mission activities.
  - c. Automatic Reimbursement Authority (ARA).
    - (1) Funding limitations.
      - (a) No specific dollar amount on the FAD.
      - (b) Not immediately available for obligation.
      - (c) The installation has control over ARA funds.
    - (2) For specific non-mission activities.

## Performance Steps

3. Interpret the parts of the FAD.
  - a. The heading.
    - (1) Identify controlling obligations.
    - (2) Determine the appropriation.
    - (3) Identify controlling expenditures.
    - (4) Determine the receiving agency.
    - (5) Determine the issuing agency.
    - (6) Determine the parts of the suspense number.
      - (a) Basic symbol.
      - (b) Fiscal year.
      - (c) Allotment Serial Number (ASN).
      - (d) OA and locally developed control number.
    - (7) Determine the parts of the advice number.
      - (a) Fiscal year.
      - (b) OA.
      - (c) Locally developed control number assigned by the Issuing Agency.
    - (8) Determine the allotment serial number.
    - (9) Determine the fiscal station number (FSN) responsible for the accounting records.
    - (10) Determine the effective date.
    - (11) Determine the issue date.
    - (12) Determine the OA.
    - (13) Determine the authority change.
      - (a) Basic symbol.
      - (b) Fiscal year.
      - (c) Allotment Serial Number (ASN).
      - (d) OA or issuing agency.
      - (e) Is the FAD an initial FAD or a change FAD?
  - b. Section A.
    - (1) Provides the annual authorities for DOA and FRA.
    - (2) Determine the annual DOA by budget activity level.
    - (3) Determine the initial DOA funding program.
    - (4) Determine the maximum DOA funding program expected for the fiscal year.
    - (5) Determine the total amount of the annual DOA.
    - (6) Determine the annual FRA by budget activity level.
    - (7) Determine the initial FRA funding program.
    - (8) Determine the maximum FRA funding program expected for the fiscal year.
    - (9) Determine the total amount of the annual FRA.
    - (10) Determine the total amount of the Annual Funding Program (AFP).
  - c. Section B.
    - (1) Determine the quarterly funding by type for DOA and FRA.
    - (2) Determine the cumulative amount of the funding for the previous and current quarters.
    - (3) Determine which funding amount is immediately available for obligation.
    - (4) Determine that total amount of the installation's quarterly allotment of previous and current quarters.
  - d. Section C.
    - (1) Determine the limitation amounts on the FAD.
    - (2) Determine the limitation programs on the FAD.
    - (3) Determine the revised amounts of ceilings or floors.
    - (4) Determine whether limitations are ceilings or floors or if there is a need to contact the activity that issued the FAD to determine the type of limitation.
  - e. Section D.
    - (1) Interpret the BASOPs accounts identified in Section D.
    - (2) Determine the mission funds by category.
  - f. Footnotes.

**Performance Steps**

- (1) Interpret administrative information and limitations.
- (2) Determine ARA.

**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.

<b>Performance Measures</b>	<u><b>GO</b></u>	<u><b>NO-GO</b></u>
1. Determined the level of the funding process.	—	—
2. Determined the type of funding authority received on the Funding Allowance Document (FAD) as—	—	—
a. DOA.		
b. FRA.		
c. ARA.		
3. Interpreted the parts of the FAD.	—	—

**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
- DFAS-IN REG 37-1

**Related**

## Subject Area 3: Banking and Disbursing

**Prepare a Daily Statement of Accountability (DD Form 2657)  
805A-36B-3503**

**Conditions:** You work in a disbursing office with a requirement to put together a Daily Statement of Accountability (DD Form 2657) for the current business day and access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 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, Advice of Check Issue Discrepancy.
6. Completed OF 1017-G, Journal Voucher.
7. Disbursement and Collection vouchers.
8. Completed SF 215, Deposit Ticket.
9. Completed SF 5515, Debit Voucher.
10. Completed DD Form 1081, Statement 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 Daily Statement of Accountability (DD Form 2657) 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 Deposit Tickets (SF 215) 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 Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).
  - (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 a Debit Voucher (SF 5515) 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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.	—	—
3. Prepared Section I - Transactions Affecting Accountability, by—	—	—

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

- 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 the 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.
    - (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.

\_\_\_\_\_

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

- (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 Deposit Tickets (SF 215) 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.
  - (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.

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

- (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.
  - (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.

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

- (1) Entered in column c the amount of any new check issue overdraft increases supported by an Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).
  - (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 a Debit Voucher (SF 5515) 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.
  - 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.

—      —

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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**

**Reconcile Daily Accountable Transactions  
805A-36B-3504**

**Conditions:** You are assigned to a disbursing office and have just received a complete daily business for your disbursing office. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DD Form 2664, Currency Exchange Record.
4. DD Form 2665, Daily Agent Accountability Summary.
5. SF 1081, Voucher and Schedule of Withdrawals and Credits.
6. Paper Check Conversion (PCC) Batch List.
7. Electronic Funds Transfer (EFT) and check writer daily business.

**Standards:** Consolidate your disbursing office's Daily Accountable Transactions with 100% accuracy:

1. Collect the daily business from the cashier.
2. Collect the daily business from the Electronic Funds Transfer (EFT) and the check writer.
3. Organize the daily business.

**Performance Steps**

1. Collect the daily business from the cashier.
  - a. Gather all documents (collection, disbursement vouchers) from the cashier to include all DD Form 2664's, cashier's DD Form 2665 and SF 1081 for the business day.
  - b. Use these documents to verify the cashier business is in balance by verifying the beginning balance, total advances, total collections, total disbursements and total returns for correctness.
  - c. If steps "a" and "b" are correct you will continue to step 2. If they are not correct or balanced you will return back to the cashier for correction.
2. Collect the daily business from EFT and Check Writer.
  - a. Gather the EFT detail report and all payment vouchers and check for correctness and accuracy.
  - b. Gather the check register and all payment vouchers and check for correctness and accuracy.
3. Organize the daily business.
  - a. Consolidate the Cashier business by making sure all DD Form 2664's are followed by all Disbursement vouchers on top and collection vouchers on top of them.
  - b. You will then make sure the PCC batch list, DD Form 2665 and SF 1081 are on top.
  - c. On top of the Cashier's business you will place the EFT and Check payment vouchers on top with EFT detail report and check register on top of all vouchers. (order should be: check register, EFT detail report and then the Cashier's business).
  - d. Give daily business to the Deputy Disbursing Officer.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Collected the daily business from Cashier. <ol style="list-style-type: none"> <li>a. Gathered all documents from Cashier.</li> <li>b. Used the documents to verify the Cashier business.</li> </ol>	—	—
2. Collected the daily business from EFT and Check Writer.	—	—



**Process Irregularities**  
**805A-36B-3505**

**Conditions:** You are the NCOIC of the disbursing section, an Irregularity in funds exists and you have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, Chapter 6.
2. A blank DD Form 2667, Subsidiary Accountability Record.
3. The current business day's DD Form 2657, Daily Statement of Accountability.
4. The DD Form 2665, Daily Agent Accountability Summary supporting the DD Form 2657.
5. Blank DD Form 2657, Daily Statement of Accountability.
6. Blank DD Form 2665, Daily Agent Accountability Summary.
7. Verified DD Form 2657, Daily Statement of Accountability from the previous business day.
8. Verified DD Form 2665, Daily Agent Accountability Summary from the previous business day.
9. Completed SF 1219, Statement of Accountability from the previous month.
10. Completed FMS Form 5206, Advice of Check Issue Discrepancy.
11. Completed OF 1017-G, Journal Voucher.
12. Disbursement and Collection vouchers.
13. Completed SF 215, Deposit Ticket.
14. Completed SF 5515, Debit Voucher.
15. Completed DD Form 1081, Statement of Agent Officer's Account.
16. Completed DD Form 1131, Cash Collection Voucher.
17. U.S. Currency Vault Ledger.
18. Foreign Currency Vault Ledger.
19. Check Register.
20. Calculator.

**Standards:** Identify an irregularity in funds exists and document the irregularities without error by doing the following:

1. Identify an irregularity exists in the Disbursing Officers (DO) Accounts.
2. Ensure the accountable individual takes appropriate action upon discovery of an irregularity.
3. Ensure the Disbursing Officer (DO) takes appropriate action upon discovery of an irregularity.
4. Ensure the Commander takes appropriate action upon discovery of an irregularity.
5. Record a major physical loss of funds.
6. Record a minor physical loss of funds.
7. Record an illegal, incorrect, or improper payment.
8. Record an overage in public funds.

**Performance Steps**

1. Identify an irregularity exists in the Disbursing Officer's (DO) account. An irregularity in the DO account is categorized as the following:
  - a. A physical loss of funds, currency or negotiable instrument.
    - (1) A major physical loss of funds is:
      - (a) Any physical loss of \$750.00 or more; or,
      - (b) Any physical loss where there is evidence of fraud, regardless of the dollar amount.
    - (2) A minor physical loss of funds is any loss of less than \$750.00 without any evidence of fraud.
  - b. An illegal, incorrect, or improper payment is the result of any of the following actions:
    - (1) An overpayment to 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 checks issue overdrafts (i.e., an overpayment to a payee).

**Performance Steps**

- (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.
- (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 payment in violation of DoDFMR 7000.14-R, Volume 5.
- c. An overage of public funds.
  - (1) Overages are funds held in an amount greater than the amount shown to be on hand by the daily accountability records of the DO.
  - (2) Recording Overages of Funds. Unless they obviously relate (and the relationship can be documented), do not offset an overage of funds against a physical loss of funds.
  - (3) Do not offset apparently related overages against shortages if the shortage and overage occur on different business days.
  - (4) Track overages by recording each occurrence on a separate DD Form 2667 maintained specifically for overages.
2. Ensure the accountable individual takes the proper action upon discovery of an irregularity.
  - a. Immediately cease operations.
  - b. Immediately prepare a Daily Agent Accountability Summary (DD Form 2665) posting all transactions since the last balancing.
  - c. Immediately verify, 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. If the irregularity is not resolved, report it to the immediate commander and the DO requesting an immediate audit of all disbursing assets.
3. Ensure the DO takes the proper action upon discovery of an irregularity.
  - a. Immediately verify that all transactions have been properly posted to the Daily Statement of Accountability (DD Form 2657) and/or each deputy's, agent's, or cashier's Daily Agent Accountability Summary (DD Form 2665) since the last balancing.
  - b. Immediately verify the accuracy of all totals on the DD Form 2657 and/or each deputy's, agent's, or cashier's DD Form 2665 since the last balancing.
  - c. Immediately verify, by actual count, that the total of all cash and accountable documents held by the DO and all deputies, agents, and cashiers agree with the amounts shown as on hand on the respective DD Form 2657 and DD Forms 2665.
  - d. If the irregularity is not resolved within 24 hours of discovery, the DO must report it (in writing) to the commander and request an immediate audit of all disbursing assets by a cash verification team.
    - (1) If the cash verification team resolves the irregularity report the finding (in writing) to the commander. No further action is required.
    - (2) If the cash verification team cannot resolve the irregularity, report the finding (in writing) to the commander and take action to process the irregularity.
4. Ensure the commander takes the proper action upon discovery of an irregularity.
  - a. Immediately report all major physical losses of funds and all payments based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office through the chain of command to the servicing Defense Finance and Accounting Service (DFAS) center. Include—
    - (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 the 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. All minor physical losses of funds are reported to DFAS quarterly to request relief of liability.

**Performance Steps**

- c. All erroneous payments not involving fraud are turned over to DFAS for collection action if recoupment cannot be made within 90 days of continuous aggressive collection action.
- 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. The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.
- b. The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.
- c. Prepare the Subsidiary Accountability Record (DD Form 2667).
  - (1) A cumulative record of losses for every day that there is a loss of funds.
  - (2) The DD Form 2667 is kept on file with the DD Form 2657 as a subsidiary record.
  - (3) Complete the form as follows:
    - (a) For Item 1, DSSN, enter the Disbursing Station Symbol Number (DSSN).
    - (b) For Item 2, Purpose of Record, enter "Cumulative Losses of Funds."
    - (c) For Item 3, Name of Disbursing Officer, enter the DO's name and rank.
    - (d) For Item 4, Address, enter the DO's organization and address.
    - (e) For Item 5, Date, for each loss of funds enter the date the loss was picked up in the DO's accountability.
    - (f) For Item 6, Reference or Explanation, for each loss enter a brief description of the loss together with identification of the person responsible for the loss (if known).
    - (g) For Item 7, Increase, for each loss enter the amount of the loss.
    - (h) For Item 8, Decrease, enter the amount of any physical loss recovered or recouped. It is also used to record relief of liability for losses, if granted.
    - (i) For Item 9, Balance, enter the cumulative total of the losses shown in the record. This balance must be in agreement with DD Form 2657, line 7.3, Losses of Funds at all times.
- d. Record 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 the loss on the Statement of Accountability (SF 1219).
  - (1) Prepare the SF 1219 following normal procedures.
  - (2) Line 7.3, Losses of Funds, will be increased.
  - (3) Line 4.1, Net Disbursements, will be increased if fraud was involved.
  - (4) The appropriate cash line (lines 6.1 through 6.9) will be decreased if no fraud was involved.
- f. Investigate the loss of funds.
  - (1) The commander requests appointment of an investigating officer (IO) through the chain of command.
  - (2) The IO conducts an investigation into the circumstances surrounding the loss.
  - (3) The IO prepares a Report of Investigation (ROI) making appropriate findings and recommendations, including whether or not relief of liability should be granted.
  - (4) The ROI is forwarded to the commander for review.
  - (5) The commander reviews the ROI and makes any additional findings and recommendations deemed pertinent, including whether or not relief of liability should be granted.
  - (6) The ROI is forwarded to the servicing DFAS center through the chain of command.
  - (7) DFAS makes the final decision concerning relief of liability.
- g. Process a relief of liability.

**Performance Steps**

- (1) The servicing DFAS center will provide the instructions for removal of the loss from the DD Form 2657 and SF 1219.
  - (2) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
  - h. Process a denial of relief of liability.
    - (1) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
    - (2) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
  - i. The case is closed when the actions directed by DFAS are completed.
6. Record a minor physical loss of funds.
- a. The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.
  - b. The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.
  - c. Prepare the Subsidiary Accountability Record (DD Form 2667) as a cumulative record of losses for every day there is a loss of funds using the procedures described above.
  - d. Prepare a separate DD Form 2667 maintained specifically for minor losses of funds.
    - (1) Record only minor losses that have not been recovered during the current calendar quarter.
    - (2) Use the same procedures as described in performance step 5.c.(3), except:
      - (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 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).
  - f. Record the loss on the Statement of Accountability (SF 1219).
    - (1) Prepare the SF 1219 following normal procedures.
    - (2) Line 7.3, Losses of Funds, will be increased.
    - (3) The appropriate cash line (lines 6.1 through 6.9) will be decreased.
  - g. Investigate the loss of funds.
    - (1) If the loss is greater than \$300.00, someone outside the disbursing office must conduct an informal investigation.
      - (a) The commander appoints the IO.
      - (b) A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C2.
      - (c) The IO must recommend whether or not relief from pecuniary liability be granted.
      - (d) A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
    - (2) If the loss is \$300.00 or less, an informal investigation must be performed by the DO.
      - (a) If the loss is attributable to the DO, the primary deputy DO must conduct the investigation.
      - (b) A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C1.
      - (c) The IO must recommend whether or not relief from pecuniary liability be granted.
      - (d) A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
    - (3) The investigatory reports are submitted with a Quarterly Minor Loss Report.
  - h. Submit a Quarterly Minor Loss Report to the servicing DFAS center.
    - (1) Prepare the report in triplicate. The report must include—
      - (a) A covering transmittal letter.

**Performance Steps**

- (b) The DD Form 2667 itemizing each minor loss for the quarter.
    - (c) The written investigatory report for each loss arranged in the same order as the losses appear on the DD Form 2667.
  - (2) Submit by the 5th workday following the end of the quarter.
  - (3) The original is mailed to DFAS.
  - (4) One copy is provided to the commander.
  - (5) One copy is retained.
  - i. The servicing DFAS center reviews the Quarterly Minor Loss Report for completeness.
  - j. The Quarterly Minor Loss Report is forwarded to the DFAS General Counsel for review.
  - k. The General Counsel recommends to the DFAS Director if relief of liability should be granted.
  - l. The Director denies or grants relief of liability for each separate minor loss.
  - m. Process a relief of liability.
    - (1) The servicing DFAS center will either provide the instructions for removal of the loss from the DD Form 2657 and SF 1219 or forward a check for the amount of relief granted.
    - (2) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
  - n. Process a denial of relief of liability.
    - (1) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
    - (2) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
  - o. The case is closed when the actions directed by DFAS are completed.
- 7. Record an illegal, incorrect, or improper payment.
  - a. No separate accounting on the DD Forms 2657 and 2667, and the SF 1219 is needed 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) If recouped, credit the monies to the appropriation from which disbursed.
    - (2) If recoupment cannot be made within 90 days of continuous aggressive collection action, turn over to DFAS for collection action.
  - c. Investigate the loss.
    - (1) If fraud is suspected, investigate the loss as a major loss of funds.
    - (2) If no fraud is involved, an informal investigation similar to a minor loss of funds over \$25.00 must be conducted. The report must include—
      - (a) The facts concerning the payment.
      - (b) The reason no formal investigation is being conducted.
      - (c) Whether or not relief of liability is recommended.
      - (d) Whether or not a request for relief of liability is being submitted.
    - (3) The commander may request a formal investigation whether or not fraud is suspected.
  - d. A request for relief of liability from the servicing DFAS Center may be made. The request must—
    - (1) Reference the date the case was forwarded to DFAS for further collection action.
    - (2) Include the ROI or investigatory comments.
    - (3) Be submitted through the commander.
- 8. Record an overage in public 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).

**Performance Steps**

- (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).
- c. Track (as the DO) overages by recording each occurrence on a separate DD Form 2667 maintained specifically for overages. Preparation of DD Form 2667 as a Record of Overages of Funds. List each overage occurring during each day on the DD Form 2667.
  - (1) Item 1: DSSN. Enter the DSSN.
  - (2) Item 2: Purpose of Record. Enter "Overage of Funds."
  - (3) Item 3: Name of Disbursing Officer. Enter the DO's name and rank/grade.
  - (4) Item 4: Address. Enter the DO's organization and address.
  - (5) Item 5: Date. For each overage of funds, enter the date the overage was collected into a deposit fund account or miscellaneous receipt account, as appropriate.
  - (6) Item 6: Reference or Explanation. For each overage, enter a brief description of the overage together with identification of the person responsible for the overage (if known); when disposition is determined, give a brief description.
  - (7) Item 7: Increase. For each overage, enter the amount of the overage.
  - (8) Item 8: Decrease. This item is not used on the DD Form 2667 maintained for overages.
  - (9) Item 9: Balance. Enter the cumulative total of the overages shown in the record.
- d. Ensure (as the DO) the overage is investigated.
  - (1) Overages of funds that are \$750 or more must be reported to the Commander. 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.
- e. Submit (as the DO) a Quarterly Overage Report to the servicing DFAS center.
  - (1) Prepare the report in triplicate, to include—
    - (a) A transmittal letter
    - (b) The Overage of Funds Report (DD Form 2667) 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 complete.
  - (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. A copy of the DD 2667 shall be retained with the original voucher transferring the funds to the \*\*R1060 account.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Identified an irregularity existed in the Disbursing Officer's (DO) account.	—	—
2. Ensured the accountable individual took the proper action upon discovery of an irregularity.	—	—
3. Ensured the DO took the proper action upon discovery of an irregularity.	—	—
4. Ensured the commander took the proper action upon discovery of an irregularity.	—	—
5. Recorded a major physical loss of funds.	—	—
6. Recorded a minor physical loss of funds.	—	—
7. Recorded an illegal, incorrect, or improper payment.	—	—

**Performance Measures**

**GO**    **NO-GO**

8. Recorded an overage in public funds.

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**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**

**Reconcile a Limited Depository Account**  
**805A-36B-3507**

**Conditions:** You have received your monthly LDA (Limited Depository Account) bank statements. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. SF 1098, Schedule of Cancelled or Undeliverable Checks affecting LDA.
3. The prior month's SF 1149, Statement of Designated Depository Account.
4. A blank SF 1149, Statement of Designated Depository Account.
5. OF 1017-G, Journal Vouchers affecting the LDA.
6. SF 1219, Statement of Accountability.
7. The LDA check register.
8. Standard Disbursing Office Equipment.
9. Deployable Disbursing System (DDS).

**Standards:** Validate the monthly Limited Depository Account (LDA) without error by completing the following steps:

1. Determine the dollar amount of the LDA deposits in transit.
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 is correct.
6. Prepare the schedule of deposits made to the LDA.
7. Prepare a listing of outstanding LDA checks.
8. Prepare a schedule of spoiled and voided LDA checks.
9. Prepare a record of LDA checks issued.
10. Prepare an SF 1149, Statement of Designated Depository Account.
11. Submit the SF 1149, Statement of Designated Depository Account.

**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.

**Performance Steps**

- 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.
    - 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 a Schedule of Cancelled Checks (SF 1098) to cancel the identified checks that are on hand. Attach the checks to the schedule.
      - (4) Prepare a separate Schedule of Cancelled Checks (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 a Statement of Designated Depository Account (SF 1149).
    - 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 DO 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 Statement of Account (SF 1219), 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.

**Performance Steps**

- (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.
  - (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 Journal Vouchers (OFs 1017-G), a detailed explanation of each adjustment, or the depository'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 Depository. 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 DO 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.

**Performance Steps**

- 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.
  - (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:** 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.

<b>Performance Measures</b>	<u><b>GO</b></u>	<u><b>NO-GO</b></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 a Statement of Designated Depository Account (SF 1149).	—	—
11. Submitted the SF 1149 to the servicing DFAS Center within 30 days following the close of the calendar month.	—	—

**Evaluation Guidance:** 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.

**References**

<b>Required</b> DODFMR 7000.14-R, VOL 5	<b>Related</b>
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**Clear the Analysis for Unmatched Transaction (AUT) Report  
805A-36B-3508**

**Conditions:** You received the monthly Analysis of Unmatched Transactions (AUT) report. You have access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. Data Element Management Accounting Reporting System (DELMARS) 302.
3. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
4. SF 215, Deposit Tickets.
5. SF 5515, Debit Vouchers.
6. Standard Finance System (STANFINS).
7. Cash-Link.

**Standards:** Reconcile the Analysis for Unmatched Transaction (AUT) Report without error prior to end-of-month cut off:

1. Receive the Analysis of Unmatched Transactions (AUT) Report.
2. Gather Deposit Tickets and Debit Vouchers along with blank SF 215 and SF 5515.
3. Access Cash Link.
4. Review report for deposits, charge-backs, and change transactions not in agreement with treasury records.
5. Review the analysis and make corrections.
6. Cross-check discrepancies between this report and the SF 1219.
7. Verify each treasury line (T) has a matching station/finance line (S).
8. Create an adjustment document to match the "S" line to the "T" line.
9. Process the adjustment document through Deployable Disbursing System (DDS).
10. Verify "S" and "T" lines in Cash Link.
11. Annotate all actions taken on each line of the report.

**Performance Steps**

1. Receive the Analysis of Unmatched Transactions (AUT) from DFAS accounting section.
2. Gather monthly deposit tickets and debit vouchers along with blank SF 215 and SF 5515.
3. Access cash link.
4. Review report for any deposits, charge-backs and change transactions not in agreement with treasury records.
5. Review the analysis and make corrections as needed.
6. Cross-check discrepancies between this report and the SF 1219. The corrections may include adjusting entries or copies of prior submission.
7. Verify each "T" (item from Treasury) line has a matching "S" (item from the Station/Finance) line, if not obtain copies of deposit ticket or debit vouchers. You will know the lines belong together by dollar amount, date of action and ticket number.
8. Create an adjustment document to match the "S" line to the "T" line.
9. Processed adjustment documents through DDS.

**Performance Steps**

10. Ensured that if you have an "S" line with no "T" line go to cash link to verify that each deposit ticket or debit voucher has been received by the treasury. If so, no other action is required. If no entry in cash link was made contact the bank or Federal Reserve.
11. Ensured that if you have a "T" line with no "S" line verify cash link for the location of the debit voucher or deposit ticket. Obtained the debit voucher and details from cash link and process as needed; if missing a deposit ticket, identify which agent made the deposit and have them process transactions through DDS.
12. Annotate all actions taken on each line of the 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.

<b>Performance Measures</b>	<u><b>GO</b></u>	<u><b>NO-GO</b></u>
1. Received the Analysis of Unmatched Transactions (AUT) from DFAS accounting section.	—	—
2. Gathered the monthly deposit tickets and debit vouchers along with blank SF 215 and SF 5515.	—	—
3. Accessed cash link.	—	—
4. Reviewed report for any deposits, charge-backs and change transactions not in agreement with treasury records.	—	—
5. Reviewed the analysis and make corrections as needed.	—	—
6. Cross-checked discrepancies between this report and the SF 1219. The corrections may include adjusting entries or copies of prior submission.	—	—
7. Verified each "T" line (Treasury line) has a matching "S" line (Station/Finance), if not obtain copies of deposit ticket or debit vouchers. You will know the lines belong together by dollar amount, date of action and ticket number.	—	—
8. Created an adjustment document to match the "S" line to the "T" line.	—	—
9. Processed adjustment documents through DDS.	—	—
10. Ensured that if you have an "S" line with no "T" line go to cash link to verify that each deposit ticket or debit voucher has been received by the treasury. If so, no other action is required. If no entry in cash link contact the bank or Federal Reserve.	—	—
11. Ensured that if you have a "T" line with no "S" line verify cash link for the location of the debit voucher or deposit ticket. Obtained the debit voucher and details from cash link and process as needed; if missing a deposit ticket, identify which agent made the deposit and have them process transactions through DDS.	—	—
12. Annotated all actions taken on each line of the report.	—	—

**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.

**Verify the Daily Agent Accountability Summary (DD Form 2665)**

**805A-FSC-8109**

**Conditions:** In a disbursing office with a requirement to verify the daily business of your agents and access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures, Ch 19.
2. A completed DD Form 2665, Daily Agent Accountability Summary.
3. The verified DD Form 2665, Daily Agent Accountability Summary from the previous business day.
4. Disbursement and Collection vouchers.
5. Completed OF 1017-G, Journal Vouchers.
6. Completed SF 215, Deposit Tickets.
7. Completed SF 1034, Public Vouchers for Purchases and Services Other Than Personal.
8. Completed DD Form 1081, Statements of Agent Officer's Account.
9. Completed DD Form 1131, Cash Collection Vouchers.
10. U.S. Currency Vault Ledger.
11. Foreign Currency Vault Ledger.
12. Check Register.
13. Calculator.

**Standards:** Complete the following without error:

1. Ensure DD Form 2665, Daily Agent Accountability Summary is typed or printed with indelible ink (if completed manually).
2. Verify Block 1 is the proper business date.
3. Verify Section I - Summary of Daily Accountability Transactions.
4. Verify Section II - Distribution of Agent Accountability.
5. Verify Section III - Location of Cash/Negotiable Instruments.
6. Verify Section IV - Memorandum Agent Accountability.
7. Verify Block 2 is name of Agent for whose accountability the DD Form 2665 is prepared.
8. Verify Block 3 is the correct address of Agent for whose accountability the DD Form 2665 is prepared.
9. Verify Block 4 is the signature of the Agent for whose accountability the DD Form 2665 is prepared.

**Performance Steps**

1. Ensure the DD Form 2665 is typed or printed with indelible ink.
2. Verify block 1 is the business date for which the DD Form 2665 is prepared.
3. Verify Section I - Summary of Daily Accountability Transactions.
  - a. Ensure the amount on line 1, in column c, is the same as the amount on line 15, in column c, of the DD Form 2665 from the previous business day.
  - b. Ensure the amount on line 1, in column d, is the same as the amount on line 15, in column d, of the DD Form 2665 prepared at the time of the last return to the principal.
  - c. Ensure the amounts on lines 2 through 7, in column c, match their applicable documents. Ensure the amount in column d is 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 return to principal, columns c and d are the same amount.
    - (1) Ensure line 2 includes, in the blocks provided, the amount of cash, pre positioned checks, and other advances.
    - (2) Ensure line 4 includes, in the blocks provided, the amount of vouchered and other Treasury Check issues.
  - d. Ensure the amount on line 8, in columns c and d, is the sum of lines 2 through 7.

**Performance Steps**

- e. Ensure the amount on line 9, in columns c and d, is the sum of lines 1 and 8.
- f. Ensure the amounts on lines 10 through 12, in column c, match their applicable documents.  
Ensure the amount in column d is 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 return to the principal, columns c and d are the same amount.
- g. Ensure the amount on line 13, in column c, is the total value of the accountable items returned to the principal. Ensure column b includes, in the blocks provided, the amount of paid vouchers, deposit tickets, and other returns. Ensure column d is 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 return to the principal, columns c and d are the same amount.
- h. Ensure the amount on line 14, in columns c and d, is the sum of lines 10 through 13.
- i. Ensure the amount on line 15, in columns c and d, is the amount achieved by subtracting line 14 from line 9.

**4. Verify Section II - Distribution of Agent Accountability.**

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

NOTE: If the amounts are not equal, verify 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. Verify a loss of funds is recorded, if required.
  - (1) Ensure line 29, column c, is increased by the amount of the loss of funds. Ensure columns d and e are adjusted accordingly.
  - (2) Ensure line 32, columns c, d and e, is adjusted by recomputing the columnar totals.
  - (3) Ensure line 13, column b, is increased by the amount of the loss of funds. Ensure columns c and d are adjusted accordingly.
  - (4) Ensure line 14, columns c and d, is adjusted by recomputing the sum of lines 10 through 13.
  - (5) Ensure line 15, columns c and d, is adjusted by recomputing the subtraction of line 14 from line 9.
- h. Verify an overage of funds is recorded, if required.
  - (1) Ensure line 3, column c, is adjusted to include the amount of the overage of funds. Ensure column d is adjusted accordingly.
  - (2) Ensure line 8, columns c and d, is adjusted by recomputing the total of lines 2 through 7.
  - (3) Ensure line 9, columns c and d, is adjusted by recomputing the sum of lines 1 and 8.
  - (4) Ensure line 15, columns c and d, is adjusted 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. Verify the total entered on line 32, column e, is equal to the total entered on line 15, column c.

**5. Verify Section III - Location of Cash/Negotiable Instruments.**

- a. Ensure lines 33 through 36 include, in the appropriate columns, the location and value of all accountable items.

**Performance Steps**

- b. Ensure line 37, columns c through g, is the total achieved by adding lines 33 through 36.
- c. Ensure the total of line 37 is the sum of columns c through g. Ensure this total equals the total achieved by adding lines 17 through 22, column e, together.

6. Verify Section IV - Memorandum Agent Accountability.

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. Ensure line 38 is annotated with each Deposit Ticket (SF 215) number and amount used since the last return to the principal.
- b. Ensure line 39 is annotated with the voucher numbers of all paid vouchers on hand at the close of business. Ensure disbursement voucher numbers not used, duplicated, and voided are annotated in the spaces provided.
- c. Ensure line 40 is annotated with the voucher numbers of all collection vouchers on hand at close of the business. Ensure collection voucher numbers not used, duplicated, and voided are annotated in the spaces provided.
- d. Ensure line 41 is annotated with the applicable disbursement and collection voucher numbers returned by the DO for correction.
- e. Ensure line 42 is annotated with each series of blank checks on hand, to include control checks.
- f. Ensure line 43 contains any remarks the principal deems necessary. If the principal has no preference, this line is completed at the Agent's discretion.

7. Verify block 2 is the name of the Agent for whose accountability the DD Form 2665 is prepared.

8. Verify block 3 is the correct address (duty location) of the Agent named in item 2.

9. Verify block 4 is the signature of the Agent for whose accountability the DD Form 2665 is prepared.

**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 the DD Form 2665 was typed or printed with indelible ink.	—	—
2. Verified block 1 was the business date for which the DD Form 2665 was prepared.	—	—
3. Verified Section I - Summary of Daily Accountability Transactions.	—	—
a. Ensured the amount on line 1, in column c, was the same as the amount on line 15, in column c, of the DD Form 2665 from the previous business day.		
b. Ensured the amount on line 1, in column d, was the same as the amount on line 15, in column d, of the DD Form 2665 prepared at the time of the last return to the principal.		
c. Ensured the amounts on lines 2 through 7, in column c, matched their applicable documents. Ensured the amount in column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to principal, columns c and d were the same amount.		
(1) Ensured line 2 included, in the blocks provided, the amount of cash, pre positioned checks, and other advances.		
(2) Ensured line 4 included, in the blocks provided, the amount of vouchered and other Treasury Check issues.		
d. Ensured the amount on line 8, in columns c and d, was the sum of lines 2 through 7.		

**Performance Measures**

**GO    NO-GO**

- e. Ensured the amount on line 9, in columns c and d, was the sum of lines 1 and 8.
  - f. Ensured the amounts on lines 10 through 12, in column c, matched their applicable documents. Ensured the amount in column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to the principal, columns c and d were the same amount.
  - g. Ensured the amount on line 13, in column c, was the total value of the accountable items returned to the principal. Ensured column b included, in the blocks provided, the amount of paid vouchers, deposit tickets, and other returns. Ensured column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to the principal, columns c and d were the same amount.
  - h. Ensured the amount on line 14, in columns c and d, was the sum of lines 10 through 13.
  - i. Ensured the amount on line 15, in columns c and d, was the amount achieved by subtracting line 14 from line 9.
4. Verified Section II - Distribution of Agent Accountability. \_\_\_\_\_
- a. Ensured the amounts on lines 16 through 31, in columns b and c, was the amount of all cash, checks, vouchers, losses of funds, and other negotiable items on hand.
  - b. Ensured the amount on line 32, in column c, was the total achieved by adding lines 16 through 31.
  - c. Ensured the amount on lines 16 through 31, in column d, was the amount of all cash, checks, vouchers, loss of funds, and other negotiable items returned to the principal.
  - d. Ensured the amount on line 32, in column d, was the total achieved by adding lines 16 through 31. This amount equaled the amount on line 13 in column c.
  - e. Ensured the amount on lines 16 through 31, in column e, was the total achieved by subtracting the amount in column d from the amount in column c for each line.
  - f. Ensured the amount on line 32, in column e, was the total achieved by adding lines 16 through 31. This total equaled the total entered on line 15 in column c.
  - g. Ensured a loss of funds was recorded, if required.
  - h. Ensured an overage of funds was recorded, if required.
  - i. Ensured the totals entered on line 32 by subtracting the total in column d from the total in column c. The result equaled the total entered on line 32, column e.
  - j. Ensured the total entered on line 32, column e, was equal to the total entered on line 15, column c.
5. Verified Section III - Location of Cash/Negotiable Instruments. \_\_\_\_\_
- a. Ensured lines 33 through 36 included, in the appropriate columns, the location and value of all accountable items.
  - b. Ensured line 37, columns c through g, was the total achieved by adding lines 33 through 36.
  - c. Ensured the total of line 37 by adding the amounts of columns c through g together. Ensured this total equaled the total achieved by adding lines 17 through 22, column e, together.
6. Verified Section IV - Memorandum Agent Accountability, by: \_\_\_\_\_
- a. Ensured line 38 was annotated with each Deposit Ticket (SF 215) number and amount used since the last return to the principal.

**Performance Measures**

**GO**    **NO-GO**

- |  |  |  |
|--|--|--|
| <ul style="list-style-type: none"> <li>b. Ensured line 39 was annotated with the voucher numbers of all paid vouchers on hand at the close of business. Ensured disbursement voucher numbers not used, duplicated, and voided were annotated in the spaces provided.</li> <li>c. Ensured line 40 was annotated with the voucher numbers of all collection vouchers on hand at close of the business. Ensured collection voucher numbers not used, duplicated, and voided were annotated in the spaces provided.</li> <li>d. Ensured line 41 was annotated with the applicable disbursement and collection voucher numbers returned by the DO for correction.</li> <li>e. Ensured line 42 was annotated with each series of blank checks on hand, to include control checks.</li> <li>f. Ensured line 43 contained any remarks the principal deemed necessary. If the principal had no preference, this line was completed at the Agent's discretion.</li> </ul> <ul style="list-style-type: none"> <li>7. Verified block 2 was the name of the Agent for whose accountability the DD Form 2665 was prepared.</li> <li>8. Verified block 3 was the correct address (duty location) of the Agent named in item 2.</li> <li>9. Verified block 4 was the signature of the Agent for whose accountability the DD Form 2665 was prepared.</li> </ul> | <p>_____</p> <p>_____</p> <p>_____</p> | <p>_____</p> <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**

DODFMR 7000.14-R, VOL 5

**Related**

## Subject Area 4: Pay Support

**Certify Military Pay Vouchers**  
**805A-36B-3501**

**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 by completing the following steps:

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 Advance Pay Certification/Authorization (DD Form 2560) 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.

**Performance Steps**

- (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.
  - (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 Pay Inquiry (DA Form 2142) 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.

**Performance Steps**

- d. Do not pay more than any specific amount requested.
- 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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**

<b>Required</b>	<b>Related</b>
AR 37-104-4	
DODFMR 7000.14-R, VOL 7A	

Subject Area 5: Management Internal Controls

**Perform Financial Management Review  
805A-36B-3020**

**Conditions:** You are tasked by your supervisor to conduct a Staff Assistance Visit (SAV); you have complete access to—

1. AR 11-2, Management Control.
2. AR 11-37, Army Finance and Accounting Quality Assurance Program.
3. AR 37-104-4, Military Pay and Allowances Policy.
4. Department of Defense Financial Management Regulation (DoDFMR) Volumes series.
5. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
6. Joint Federal Travel Regulation, Volume 1.
7. Joint Travel Regulation, Volume 2.
8. Military Personnel (MILPER) Messages.
9. Military Pay (MILPAY) Messages.
10. Military Pay Office (MPO-I) Directives.
11. Terminal Area Security Officer (TASO) Manual.
12. Internal Control Checklist.
13. Unit Manning document.
14. Network Audit and Field Compliance Office (NAFCO) Checklist.
15. Previous year's checklist.
16. Current year operational plan.
17. Military Pay Procedures Manual (MPPM).
18. Case Management Systems (CMS) User Guide.
19. FM 1-06, Financial Management Operations.

**Standards:** Conduct a Staff Assistance Visit (SAV) and inspect all required areas without error by completing the following steps:

1. Develop a checklist for applicable sections.
2. Establish contacts with the Finance Operations Sergeant Major (FINOPS SGM).
3. Attend in-briefing with key personnel.
4. Establish an inspection schedule based on daily mission.
5. Complete visits to all sections.
6. Exchange information.
7. Document findings concluding the inspection.
8. Coordinate out-brief with key personnel.

**Performance Steps**

1. Develop a checklist for the sections:
  - a. Internal Control.
  - b. Finance Operations.
  - c. Processing.
  - d. Travel.
  - e. Disbursing.
  - f. TASO.
  - g. Customer Service.
  - h. In & Out Processing.
  - i. Separations.
  - j. Accounts Payable (Commercial Vendor Services (CVS), if applicable).
  - k. Accounting. (if applicable).

**Performance Steps**

2. Establish contact with the FINOPS SGM.
  - a. Request latest DFAS scorecard.
  - b. Request current Timeliness and Accuracy Reports.
  - c. Identify pertinent issues.
  - d. Request Internal Control Inspection schedule and previous inspection results.
3. Attend In Brief with key personnel as follows:
  - a. Financial Management Company (FMCo) Commander.
  - b. Financial Management Company (FMCo)1SG.
  - c. FINOPS SGM.
  - d. Detachment Commanders.
  - e. Detachment Sergeants.
  - f. Section NCOIC's or civilian equivalent.
  - g. Terminal Area Security Officer (TASO).
4. Establish an inspection schedule based on daily mission.
5. Complete visits to all sections.
6. Exchange of information.
  - a. Discuss section strengths.
  - b. Identify section weaknesses.
  - c. Present plan.
  - d. Provide contact information and regulation references if needed.
  - e. Provide on the spot corrections (i.e., current manuals, documents used at other locations, current system updates).
7. Document the findings.
  - a. Prepare section reviews.
  - b. Provide review to Non Commissioned Officer In Charge (NCOIC)/Officer In Charge (OIC).
  - c. Provide courtesy briefing to FINOPS SGM.
8. Coordinate Out Brief with key personnel.
  - a. Brief individual section(s) results.
  - b. Receive feedback from key personnel.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Developed a checklist for the sections.	—	—
2. Established contact with the FINOPS SGM. <ol style="list-style-type: none"> <li>a. Requested latest DFAS Scorecard.</li> <li>b. Requested current Timeliness and Accuracy Reports.</li> <li>c. Identified pertinent issues.</li> <li>d. Requested Internal Control Inspection Schedule and previous inspection results.</li> </ol>	—	—
3. Attended In Brief with key personnel.	—	—
4. Established an inspection schedule based on the daily mission.	—	—
5. Completed visits to all sections.	—	—

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
6. Exchanged information.	—	—
7. Documented findings.	—	—
a. Prepared section reviews.		
b. Provided review to NCOIC/OIC.		
c. Provided courtesy briefing to FINOPS SGM.		
8. Coordinated Out Brief with key personnel.	—	—

**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**

<b>Required</b>	<b>Related</b>
AR 37-104-4	
DFAS-IN REG 37-1	
DODFMR 7000.14-R, VOL 5	
DODFMR 7000.14-R, VOL 7A	
DODFMR 7000.14-R, VOL 9	
JFTR VOL 1	
JTR, VOLUME II	

## Skill Level 4

## Subject Area 1: 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.

**Performance Steps**

- e. Identifying Benefits.
  - 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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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

**Perform Cost Accounting Procedures**  
**805A-36B-4905**

**Conditions:** You have received a project which requires cost accounting and you have access to—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. Historical organizational information.
3. A calculator.

**Standards:** Perform cost accounting procedures without error:

1. Estimate the direct costs associated with a project.
2. Estimate the indirect costs associated with a project.
3. Estimate the total cost of a project.
4. Estimate the project earned reimbursement.
5. Estimate the actual project cost.
6. Conduct a variance analysis.

**Performance Steps**

1. Estimate the direct costs associated with a project.
  - a. Establish the direct labor cost.
    - (1) Determine which employees will be working directly on the project (e.g., a bulldozer operator).
    - (2) Determine the total wages and benefits to be paid those employees for the duration of the project.
  - b. Establish the direct material cost.
    - (1) Determine the cost of supplies to be used on the project (e.g., oil, nails, paper).
    - (2) Determine the cost of materials to be used on the project (e.g., gravel, wood, cement).
2. Estimate the indirect costs associated with a project.
  - a. Establish the equipment cost. (Use historical organizational information.)
    - (1) Determine the total annual cost of equipment maintenance and depreciation for the organization.
    - (2) Determine the annual hours of operation of the equipment.
    - (3) Determine the hourly equipment rate by dividing the estimated annual cost by the estimated annual hours of operation.
    - (4) Determine the number of equipment operation hours to be spent on the project.
    - (5) Determine the equipment cost by multiplying the hourly equipment rate by the estimated equipment operation hours.
  - b. Establish the overhead cost. (Use historical organizational information.)
    - (1) Determine the total annual overhead cost for the organization (e.g., utilities, rent, administrative support, management).
    - (2) Determine the total annual man-hours of operation for the organization.
    - (3) Determine the hourly overhead rate by dividing the estimated annual cost by the estimated annual man-hours.
    - (4) Determine the number of man-hours to be spent on the project.
    - (5) Determine the overhead cost by multiplying the hourly overhead rate by the estimated project man-hours.
3. Estimate the total cost of a project.
  - a. Establish the total direct cost of the project by totaling the estimated direct labor and material costs together.

**Performance Steps**

- b. Establish the total indirect cost of the project by totaling the estimated equipment and overhead costs together.
  - c. Establish the total cost of the project by totaling the estimated direct and indirect costs together.
4. Estimate the project earned reimbursement.
- a. Establish the actual direct cost of the project.
    - (1) Determine the actual total wages and benefits paid employees for the duration of the project. (Direct labor cost.)
    - (2) Determine the actual cost of supplies and materials used on the project. (Direct material cost.)
    - (3) Total the direct labor and material costs.
  - b. Determine the project earned reimbursement by totaling the actual direct and estimated indirect costs of the project.
  - c. Bill the serviced activity for the amount of the earned reimbursement.
5. Estimate the actual project cost.
- a. Calculate the actual equipment cost.
    - (1) Determine the actual total annual cost of equipment maintenance and depreciation for the organization.
    - (2) Determine the actual annual hours of operation of the equipment.
    - (3) Determine the actual hourly equipment rate by dividing the annual cost by the annual hours of operation.
    - (4) Determine the actual number of equipment operation hours spent on the project.
    - (5) Determine the actual equipment cost by multiplying the hourly equipment rate by the equipment operation hours.
  - b. Calculate the actual overhead cost.
    - (1) Determine the actual total annual overhead cost for the organization.
    - (2) Determine the actual annual man-hours of operation for the organization.
    - (3) Determine the hourly overhead rate by dividing the annual cost by the annual man-hours.
    - (4) Determine the actual number of man-hours spent on the project.
    - (5) Determine the actual overhead cost by multiplying the hourly overhead rate by the project man-hours.
  - c. Calculate the actual cost of the project by totaling the actual direct labor, direct materials, equipment, and overhead costs.
  - d. Bill the serviced activity for the amount of the difference between the project's actual cost and earned reimbursement.
6. Conduct a variance analysis.
- a. Compute the direct labor variance.
    - (1) Determine the rate variance.
      - (a) Multiply the actual hours worked by the actual hourly rate of wages and benefits paid.
      - (b) Multiply the actual hours worked by the estimated hourly rate of wages and benefits paid.
      - (c) The rate variance is the difference between the two.
    - (2) Determine the efficiency variance.
      - (a) Multiply the actual hours worked by the estimated hourly rate of wages and benefits paid.
      - (b) Multiply the estimated hours worked by the estimated hourly rate of wages and benefits paid.
      - (c) The efficiency variance is the difference between the two.
    - (3) The direct labor variance is the difference between the efficiency and rate variances.
  - b. Compute the direct material variance.
    - (1) Determine the price variance.
      - (a) Multiply the actual materials used by the actual price per unit.
      - (b) Multiply the actual materials used by the estimated price per unit.
      - (c) The price variance is the difference between the two.

**Performance Steps**

- (2) Determine the quantity variance.
  - (a) Multiply the actual materials used by the estimated price per unit.
  - (b) Multiply the estimated materials used by the estimated price per unit.
  - (c) The price variance is the difference between the two.
- (3) The direct material variance is the difference between the price and quantity variances.
- c. Compute the equipment variance.
  - (1) Determine the rate variance.
    - (a) Multiply the actual equipment usage by the actual equipment rate.
    - (b) Multiply the actual equipment usage by the estimated equipment rate.
    - (c) The rate variance is the difference between the two.
  - (2) Determine the usage variance.
    - (a) Multiply the actual equipment usage by the estimated equipment rate.
    - (b) Multiply the estimated equipment usage by the estimated equipment rate.
    - (c) The usage variance is the difference between the two.
  - (3) The equipment variance is the difference between the rate and usage variances.
- d. Compute the overhead variance.
  - (1) Determine the rate variance.
    - (a) Multiply the actual man-hours by the actual overhead rate.
    - (b) Multiply the actual man-hours by the estimated overhead rate.
    - (c) The rate variance is the difference between the two.
  - (2) Determine the efficiency variance.
    - (a) Multiply the actual man-hours by the estimated overhead rate.
    - (b) Multiply the estimated man-hours by the estimated overhead rate.
    - (c) The efficiency variance is the difference between the two.
  - (3) The overhead variance is the difference between the rate and efficiency variances.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Estimated the direct costs associated with a project. <ul style="list-style-type: none"> <li>a. Established the direct labor cost.</li> <li>b. Established the direct material cost.</li> </ul>	_____	_____
2. Estimated the indirect costs associated with a project. <ul style="list-style-type: none"> <li>a. Established the equipment cost.</li> <li>b. Established the overhead cost.</li> </ul>	_____	_____
3. Estimated the total cost of a project. <ul style="list-style-type: none"> <li>a. Established the total direct cost of the project by totaling the estimated direct labor and material costs together.</li> <li>b. Established the total indirect cost of the project by totaling the estimated equipment and overhead costs together.</li> <li>c. Established the total cost of the project by totaling the estimated direct and indirect costs together.</li> </ul>	_____	_____
4. Estimated the project earned reimbursement. <ul style="list-style-type: none"> <li>a. Established the actual direct cost of the project.</li> <li>b. Determined the project earned reimbursement by totaling the actual direct and estimated indirect costs of the project.</li> <li>c. Billed the serviced activity for the amount of the earned reimbursement.</li> </ul>	_____	_____



**Administer Management Cost Programs**  
**805A-36B-4908**

**Conditions:** You are the supervisor at an activity level budget operation and have access to:

1. AR 5-1, Total Army Quality Management.
2. AR 5-17, The Army Ideas for Excellence Program.
3. AR 5-20, Competitive Sourcing Program.
4. AR 11-2, Managers' Internal Control Program.
5. DFAS-IN Manual 37-100-FY, The Army Management Structure.
6. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
7. OMB Circular No. A-123, Internal Control Systems.

**Standards:** You are required to complete the following with 100% accuracy:

1. Apply the Management Control Program.
2. Conduct an Activity Based Costing (ABC) analysis.
3. Use the Total Quality Management (TQM) process.
4. Monitor the use of the Army Suggestion Program (ASP).

**Performance Steps**

1. Apply the Management Control Program.
  - a. Analyze procedures required to be tested.
    - (1) Analyze procedures involving the use and accountability of resources.
    - (2) Analyze procedures involving the possibility of risk to personnel or equipment.
    - (3) Compile a listing of procedures that warrant internal control measures.
  - b. Locate the Management Control Evaluation Checklists in the organization's Management Control Program or AR 11-2, if no organizational checklist exists.
  - c. Test the internal control environment using the 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.
  - d. Verify the organization's internal review control program meets the twelve management control standards outlined in AR 11-2 and OMB Circular A-123.
    - (1) Determine if the program meets the general standards.
      - (a) Ensure the program meets the reasonable assurance standard.
        - Determine if the benefit of the program outweighs the overall cost to the organization in time and other resources.
        - Determine if the program provides a satisfactory level of confidence that resources are adequately safeguarded.
      - (b) Ensure the program meets the supportive attitude standard.
        - Determine if internal control evaluations are conducted IAW OMB Circular A-123.
        - Determine if management fosters a positive and supportive attitude.
        - Determine if management pays attention to internal control matters and promotes the effectiveness of the controls.

### Performance Steps

- (c) Ensure the program meets the competent personnel standard.
  - Determine if the organization's personnel are persons of personal and professional integrity.
  - Determine if the organization's personnel maintain a level of competence that allows them to accomplish their assigned duties.
  - Determine if the organization's hiring practices include verification of personnel background and experience.
  - Determine if the organization has an effective counseling and appraisal system.
- (d) Ensure the program meets the control objectives standard.
  - Interpret the control objectives established at the Department of the Army (DA) level.
  - Determine if those control objectives are tailored to fit the organization's operations.
- (e) Ensure the program meets the control techniques standard.
  - Interpret the control techniques established at DA level.
  - Determine if the organization's policies, procedures, plans, and physical measures comply with those control techniques.
- (2) Determine if the program meets the specific standards.
  - (a) Ensure the program meets the documentation standard.
    - Determine if internal control objectives, cycles, and techniques are documented.
    - Determine if that documentation is available for managers, employees, and auditors.
  - (b) Ensure the program meets the recording of transactions and events standard.
    - Determine if events are recorded promptly.
    - Determine if events are properly classified.
  - (c) Ensure the program meets the execution of transactions and events standard.
    - Determine if transactions are authorized and executed by authorized individuals.
    - Determine if transfers of authorization are clear and include conditions for execution.
  - (d) Ensure the program meets the separation of duties standard.
    - Determine if key duties are separated including authorizing, processing, recording, and reviewing transactions.
    - Determine if standards are in place to reduce the effect of collusion.
  - (e) Ensure the program meets the supervision standard.
    - Determine if processes involve qualified supervision.
    - Determine if there is continuous supervision to the processes.
  - (f) Ensure the program meets the access and accountability for resources standard.
    - Determine if access to resources and records is limited to authorized personnel.
    - Determine if accountability is assigned and maintained.
    - Determine if resources are periodically compared to recorded accountability.
  - (g) Ensure the program meets the prompt resolution of audit findings standard.
    - Determine if managers are evaluating findings and recommendations reported by auditors.
    - Determine if managers are identifying the proper corrective actions.
    - Determine if managers are completing all actions to correct and resolve problems.
- e. Update the organization's Management Control Program.
  - (1) Integrate Management Control Evaluation Checklists located in AR 11-2 for selected procedures into the organization's Management Control Program.
  - (2) Revise current organizational Management Control Evaluation Checklists, as required.
  - (3) Develop new organizational Management Control Evaluation Checklists for selected procedures, if they do not exist in AR 11-2.
- 2. Conduct an Activity Based Costing (ABC) analysis.
  - a. Determine if an activity can undergo an ABC analysis.
    - (1) Do not consider an inherently governmental activity - one that is so intimately related to the public interest as to mandate performance by federal employees.
    - (2) Consider only a commercial activity - one that has a process resulting in a product or service that is or could be obtained from a private sector source.
  - b. Consider the following advantages of privatizing (contracting out) a commercial activity:

**Performance Steps**

- (1) Frees up military manpower.
  - (2) Dollar savings.
  - (3) Efficiency.
  - c. Consider the following disadvantages of privatizing a commercial activity:
    - (1) The dollar savings is reflected at DA level, not lower.
    - (2) Budgeted mission funds are used to pay the contractor.
    - (3) Military manpower is lost.
    - (4) The morale of the employees affected.
  - d. Allocate costs under the ABC model.
    - (1) Use the proportion method.
      - (a) Determine the percentage proportion by dividing the usage of an object by the total number of units to create the object.
      - (b) Determine the allocation by multiplying the percentage proportion by the total cost of the object.
    - (2) Use the rate method.
      - (a) Determine the rate by dividing the total cost of an object by the total number of units to create the object.
      - (b) Determine the allocation by multiplying the rate by the usage of the object.
3. Use the Total Quality Management (TQM) process.
- a. Identify a process problem.
  - b. Determine the cause of the problem.
    - (1) Collect data.
    - (2) Analyze data.
  - c. Implement a solution by adjusting the process as required.
  - d. Monitor the process.
    - (1) Receive input from other sections and workers.
    - (2) Send feedback to other sections and workers.
  - e. Reevaluate the process.
  - f. Apply a cost/benefit approach to the entire process.
4. Monitor the use of the Army Suggestion Program (ASP).
- a. Ensure submitted suggestions:
    - (1) Do not interfere with or subjugate Public Law.
    - (2) Do not require additional funding.
    - (3) Do not interfere with or subjugate Personnel Law.
    - (4) Do not discharge or demote employees.
    - (5) Comply with union agreements and labor relation laws.
  - b. Inform employees about the benefits of the ASP.
    - (1) Encourages reorganization.
    - (2) Speeds idea processing through bureaucracy.
    - (3) Waives regulatory requirements to the maximum extent possible.
    - (4) Awards monetary incentives to the suggestor.
    - (5) Ensures all cost savings are retained by the installation.

**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 Management Control Program.	—	—
a. Analyzed procedures required to be tested.		

**Performance Measures**

**GO**    **NO-GO**

- |   |                           |                           |
|---|---------------------------|---------------------------|
| <ul style="list-style-type: none"> <li>b. Located the Management Control Evaluation Checklists in the organization's Management Control Program or AR 11-2, if no organizational checklist existed.</li> <li>c. Tested the internal control environment using the Management Control Evaluation Checklists.</li> <li>d. Verified the organization's internal review control program met the twelve management control standards outlined in AR 11-2 and OMB Circular A-123.</li> <li>e. Updated the organization's Management Control Program.</li> </ul> | <p>_____</p> <p>_____</p> | <p>_____</p> <p>_____</p> |
| <ul style="list-style-type: none"> <li>2. Conducted an ABC analysis.                     <ul style="list-style-type: none"> <li>a. Determined if an activity could undergo an ABC analysis.</li> <li>b. Considered the advantages and disadvantages of privatizing a commercial activity.</li> <li>c. Allocated costs under the ABC model.</li> </ul> </li> </ul>   | <p>_____</p>              | <p>_____</p>              |
| <ul style="list-style-type: none"> <li>3. Used the TQM process.</li> </ul>  | <p>_____</p>              | <p>_____</p>              |
| <ul style="list-style-type: none"> <li>4. Monitored the use of the ASP.                     <ul style="list-style-type: none"> <li>a. Ensured submitted suggestions complied with all laws and union agreements, and required no additional funding.</li> <li>b. Informed employees about the benefits of the ASP.</li> </ul> </li> </ul>   | <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
- AR 5-1
- AR 5-17
- AR 5-20
- DFAS-IN MANUAL 37-100-FY
- DFAS-IN REG 37-1
- OMB CIRCULAR NO. A-123

## Subject Area 2: Fund the Force

**Manage the Execution of Funds****805A-36B-4001**

**Conditions:** In a field environment as a Resource Manager you are tasked with administering funds execution for your activity utilizing—

1. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
2. DFAS-IN Manual 37-100-FY, The Army Management Structure.
3. Funding Authorization Documents (FAD).
4. The Commanders mission directive.

**Standards:** With no loss of funds, manage the execution of funds by applying the principals of Reimbursement Concepts, Budget Formulation, Budget Adjustments, Funds Control and Budget Review and Analysis in accordance with the Title 31 Anti-Deficiency Act.

**Performance Steps**

1. Reimbursement Concepts.
  - a. Reimbursement program benefits review.
  - b. Define the three funding authorities.
    - (1) Direct Obligation Authority (DOA).
    - (2) Automatic Reimbursement Authority (ARA).
    - (3) Funded Reimbursement Authority (FRA).
  - c. Define Direct Obligation Authority (DOA).
  - d. Define Automatic Reimbursement Authority (ARA).
  - e. Define Funded Reimbursement Authority (FRA).
  - f. Explain Reimbursement stages.
  - g. Explain Authority Received (A/R).
  - h. Explain Orders Received (O/R).
  - i. Explain Earned Reimbursement (E/R).
  - j. Define Collections.
  - k. Explain Expenditure/Reimbursement Relationship.
  - l. Explain Key Reimbursement Activity Balances.
  - m. Demonstrate the Analysis of the Reimbursement Program.
2. Division Budget Formulation.
  - a. Explain the tactical unit budget development process.
    - (1) Explain the organizational flow chart.
    - (2) Receive Guidance.
    - (3) Types of Guidance.
      - (a) Manpower guidance.
      - (b) Dollar guidance.
      - (c) Administrative guidance.
  - b. Determine the estimated operating costs.
    - (1) Determine Total Requirements.
    - (2) Determining Requirement Costs.
  - c. Explain centralized and decentralized methods of determining the cost of total requirements for a unit.
    - (1) Centralized.
    - (2) Decentralized.
  - d. Develop Battalion Budget estimates.

**Performance Steps**

- (1) Event Costing.
  - (2) Cost Factor Determination.
  - (3) Problems with Cost Factors.
  - e. Determine adequate funding to accomplish commander's requirements.
    - (1) Determine the Financed Requirements.
    - (2) Dilemmas.
    - (3) Determine Unfinanced Requirements and Decrement Lists.
    - (4) Phasing.
    - (5) Prepare Supporting Schedules.
  - f. Prepare commander's statement outlining the impact of UFRs on unit readiness.
    - (1) Discuss the characteristics of the commander's statement.
      - (a) Discuss the characteristics of the commander's statement.
      - (b) Impact on funding levels.
      - (c) Areas of emphasis.
3. Budget Adjustments.
- a. Describe budget adjustment causes.
    - (1) Changes in funding level.
    - (2) Changes in mission.
    - (3) Workload/staffing changes.
    - (4) Currency exchange rate changes/laws, regulations, or congressional language.
    - (5) Unexpected administrative limitations.
  - b. Identify the four budget adjustment steps.
    - (1) Aggregate analysis.
    - (2) Budget sub-activity group analysis.
    - (3) Administrative limitation analysis.
    - (4) Determine impact and make adjustments.
  - c. Prepare an installation budget adjustment.
    - (1) Requesting additional funding from the ACOM/higher headquarters.
    - (2) Requesting reprogramming actions through the ACOM to the DA.
    - (3) Requesting changes to administrative limitations.
    - (4) Reducing major activity director funding levels further.
4. Budget Review and Analysis.
- a. Define Budget Review and Analysis (R & A).
  - b. Identify who conducts a Budget R & A and why it should be accomplished.
    - (1) Identify the controls that ensure Budget R & A is accomplished.
    - (2) Chief of staff.
    - (3) Director of Resource Management (DRM).
    - (4) Activity directors.
    - (5) Program Budget and Advisory Committee (PBAC).
  - c. Identify when a Budget R & A is required and how it is conducted.
    - (1) Organizational level.
    - (2) Time of the year.
    - (3) Type of organization.
    - (4) Reporting requirements.
    - (5) Availability of information.
  - d. Identify the controls that ensure Budget R & A is accomplished.
    - (1) Deviation analysis.
    - (2) Validation of standards.
    - (3) Impact on future performance.
5. Fund Control Exercise.
- a. Title 31 U. S. Code Provisions and Regulatory provisions.
    - (1) Title 31, U.S. Code Anti-Deficiency Act, Section 1517.
    - (2) Title 31 U. S. Code Anti-Deficiency Act, Section 1512.

**Performance Steps**

- b. Review documents and post financial data to the appropriate Fund Control Record (FCR) by Element of Resource (EOR).
  - (1) Centralized fund control.
  - (2) Decentralized fund control.
- c. Reconcile FCRs to the detail obligation reports and post the appropriate information to the FCRs.
- d. Compute the uncommitted balance of available 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. Reimbursement Concepts.	—	—
a. Described the Reimbursement program benefits.		
b. Defined the three funding authorities.		
c. Defined Direct Obligation Authority (DOA).		
d. Defined Automatic Reimbursement Authority (ARA).		
e. Defined Funded Reimbursement Authority (FRA).		
f. Explained Reimbursement stages.		
g. Explained Authority Received (A/R).		
h. Explained Orders Received (O/R).		
i. Explained Earned Reimbursement (E/R).		
j. Defined Collections.		
k. Explained Expenditure/Reimbursement Relationship.		
l. explained key Reimbursement Activity Balances.		
m. Demonstrated the Analysis of the Reimbursement Program.		
2. Division Budget Formulation.	—	—
a. Explained the tactical unit budget development process.		
b. Determined the estimated operating costs.		
c. Explained centralized and decentralized methods of determining the cost of total requirements for a unit.		
d. Developed Battalion Budget estimates.		
e. Determined adequate funding to accomplish commander's requirements.		
f. Prepared commander's statement outlining the impact of UFRs on unit readiness.		
3. Budget Adjustments.	—	—
a. Described budget adjustment causes.		
b. Identified the four budget adjustment steps.		
c. Prepared an installation budget adjustment.		
4. Budget Review and Analysis.	—	—
a. Defined Budget Review and Analysis (R & A).		
b. Identified who conducts a Budget R & A and why it should be accomplished.		
c. Identified when a Budget R & A is required and how it is conducted.		
d. Identified when a Budget R & A is required and how it is conducted.		
5. Fund Control Exercise.	—	—
a. Described Title 31 U. S. Code Provisions and Regulatory provisions.		
b. Reviewed documents and post financial data to the appropriate Fund Control Record (FCR) by Element of Resource (EOR).		

**Performance Measures**

**GO   NO-GO**

- c. Reconciled FCRs to the detail obligation reports and post the appropriate information to the FCRs.
- d. Computed the uncommitted balance of available 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**  
805A-A-0001

**Related**

**Receive Funds**  
**805A-36B-4904**

**Conditions:** You have a requirement to obtain funds at the installation and access to—

1. AR 1-1, Planning, Programming, Budgeting, and Execution System.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DFAS-IN Manual 37-100-FY, The Army Management Structure.

**Standards:** Obtain funds without error by—

1. Determining the level of the funding process.
2. Determining the type of funding authority received.
3. Interpreting the Funding Allowance Document (FAD).
4. Verifying the total amount of funds to be distributed to units/activities does not exceed initial funding available on the FAD.
5. Verifying the total amount of funds to be distributed to units/activities does not exceed funding on interim or quarterly FADs.
6. Verifying the total amount of funds to be distributed to units/activities does not exceed funding on FADs for reprogramming actions.
7. Preparing the locally prescribed Resource Distribution Document (RDD).

**Performance Steps**

1. Determine the level of the funding process.
  - a. Appropriation of funds by Congress.
    - (1) Department of Defense (DoD) Appropriation Act.
    - (2) Military Construction Appropriation Act.
  - b. Apportionment of the appropriation by the Office of Management and Budget (OMB) to the different U. S. government departments, including DoD.
  - c. Sub-apportionment of the appropriation by DoD to its subordinate departments, including the Department of the Army (DA).
  - d. Authorization of funds by Headquarters, Department of the Army (HQDA) to its Operating Agencies (OAs) and Major Commands (ACOMs) on a Funding Authorization Document.
    - (1) A formal subdivision of funds.
    - (2) Subject to United States Code (USC) 1517, Title 31.
  - e. Allotment of funds by the OA/ACOM to their subordinate installations and activities on a Funding Allowance Document.
    - (1) An informal distribution of funding authority.
    - (2) Not directly subject to USC 1517, Title 31.
  - f. Distribution of the allowance by the installation to their subordinate activities on a Resource Distribution Document (RDD).
2. Determine the type of funding authority received on the Funding Allowance Document (FAD) as:
  - a. Direct Obligation Authority (DOA).
    - (1) Funding limitations.
      - (a) A specific dollar amount annotated on the FAD.
      - (b) Quarterly amounts are available for use.
      - (c) The installation has control over DOA funds.
    - (2) For funding mission activities and Base Operations (BASOPs).
  - b. Funded Reimbursement Authority (FRA).
    - (1) Funding limitations.
      - (a) A specific dollar amount annotated on the FAD.
      - (b) Orders are needed to obligate FRA funds.
      - (c) DA has control over FRA funds.

**Performance Steps**

- (2) For specific non-mission activities.
- c. Automatic Reimbursement Authority (ARA).
  - (1) Funding limitations.
    - (a) No specific dollar amount on the FAD.
    - (b) Not immediately available for obligation.
    - (c) The installation has control over ARA funds.
  - (2) For specific non-mission activities.
- 3. Interpret the parts of the FAD.
  - a. Interpret the heading.
    - (1) Identify controlling obligations.
    - (2) Determine the appropriation.
    - (3) Identify controlling expenditures.
    - (4) Determine the receiving agency.
    - (5) Determine the issuing agency.
    - (6) Determine the parts of the suspense number.
      - (a) Determine the basic symbol.
      - (b) Determine the fiscal year.
      - (c) Determine the allotment serial number.
      - (d) Determine the OA and locally developed control number.
    - (7) Determine the parts of the advice number.
      - (a) Determine the fiscal year.
      - (b) Determine the OA.
      - (c) Determine the locally developed control number assigned by the issuing agency.
    - (8) Determine the allotment serial number.
    - (9) Determine the fiscal station number (FSN) responsible for the accounting records.
    - (10) Determine the effective date.
    - (11) Determine the issue date.
    - (12) Determine the OA.
    - (13) Determine the authority change.
      - (a) Determine the basic symbol.
      - (b) Determine the fiscal year.
      - (c) Determine the allotment serial number.
      - (d) Determine the OA or issuing agency.
      - (e) Determine whether the FAD is an initial FAD or a change FAD.
  - b. Interpret Section A.
    - (1) Provides the annual authorities for DOA and FRA.
    - (2) Determine the annual DOA by budget activity level.
    - (3) Determine the initial DOA funding program.
    - (4) Determine the maximum DOA funding program expected for the fiscal year.
    - (5) Determine the total amount of the annual DOA.
    - (6) Determine the annual FRA by budget activity level.
    - (7) Determine the initial FRA funding program.
    - (8) Determine the maximum FRA funding program expected for the fiscal year.
    - (9) Determine the total amount of the annual FRA.
    - (10) Determine the total amount of the Annual Funding Program (AFP).
  - c. Interpret Section B.
    - (1) Determine the quarterly funding by type for DOA and FRA.
    - (2) Determine the cumulative amount of the funding for the previous and current quarters.
    - (3) Determine which funding amount is immediately available for obligation.
    - (4) Determine the total amount of the installation's allotment by totaling previous and current quarters.
  - d. Interpret Section C.
    - (1) Determine the limitation amounts on the FAD.
    - (2) Determine the limitation programs on the FAD.

**Performance Steps**

- (3) Determine the revised amounts of ceilings or floors.
  - (4) Determine whether limitations are ceilings or floors or if there is a need to contact the activity that issued the FAD to determine the type of limitation.
  - e. Interpret Section D.
    - (1) Interpret the BASOPs accounts identified in Section D.
    - (2) Determine the mission funds by category.
  - f. Interpret the footnotes.
    - (1) Interpret administrative information and limitations.
    - (2) Determine ARA.
4. Verify the total amount of funds to be distributed to units/activities does not exceed funding available on the FAD for initial funding. (This verification is based on the installation adjusted Command Budget Estimate (CBE)/Approved Operating Budget (AOB)).
    - a. Ensure, by program and Army Management Structure (AMS), the annual and quarterly DOA on the installation adjusted CBE/AOB and the FAD agree.
    - b. Ensure the annual and quarterly FRA on both documents agree.
    - c. Ensure the ceilings, targets, and floors totals on both documents agree.
    - d. Check the footnotes and the remarks section on the FAD for applicable limitations. Check if an ARA is authorized.
  5. Verify the total amount of funds to be distributed to units/activities does not exceed funding on the FAD to include interim or quarterly FADs. (This verification is based on the installation adjusted CBE/AOB.)
    - a. Compare the annual and quarterly amounts between the current and prior FAD by program and AMS.
    - b. Repeat performance steps 3a through 3d if any adjustments are needed.
  6. Verify the total amount of funds to be distributed to units/activities does not exceed funding on the FAD for reprogramming actions (e.g., between 117096.BC and 117096.N1). (This verification is based on the installation adjusted CBE/AOB.) Repeat performance steps 4a and 4b if adjustments are required.
  7. Prepare the locally prescribed Resource Distribution Document (RDD).
    - a. Assign a Standard Document Number (SDN) to the RDD which references the FAD and determine the correct Army Processing Code (APC) for the AMS and unit/authority.
    - b. Enter the direct obligation ceilings by program/AMS for the current quarter and fiscal year (FY), if applicable.
    - c. Enter the funded reimbursement ceilings by program/AMS for the current quarter and (FY), if applicable.
    - d. Enter the automatic reimbursement ceilings by program/AMS for the current quarter and fiscal year (FY), if applicable.
    - e. Calculate the sum of all amounts and enter totals for the direct, funded, and automatic amounts by program, if applicable.
    - f. Ensure the RDD totals and FAD amounts agree. If not, repeat performance steps 4 and 5.

**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 level of the funding process.	—	—
2. Determined the type of funding authority received on the Funding Allowance Document (FAD) as—	—	—
a. Direct Obligation Authority (DOA).		

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
b. Funded Reimbursement Authority (FRA).		
c. Automatic Reimbursement Authority (ARA).		
3. Interpreted the parts of the FAD.	—	—
4. Verified the total amount of funds to be distributed to units/activities did not exceed funding available on the FAD for initial funding.	—	—
a. Ensured, by program and Army Management Structure (AMS), the annual and quarterly DOA on the installation adjusted CBE/AOB and the FAD agreed.		
b. Ensured the annual and quarterly FRA on both documents agreed.		
c. Ensured the ceilings, targets, and floors on both documents agreed.		
d. Checked the footnotes and the remarks section on the FAD for applicable limitations. Checked if an ARA was authorized.		
5. Verified the total amount of funds to be distributed to units/activities did not exceed funding on the FAD, to include interim or quarterly FADs.	—	—
a. Compared the annual and quarterly amounts between the current and prior FAD by program and AMS.		
b. Repeated performance measures 3a through 3d if any adjustments were needed.		
6. Verified the total amount of funds to be distributed to units/activities did not exceed funding on the FAD for reprogramming actions. Repeated performance measures 4a and 4b if adjustments were required.	—	—
7. Prepared the locally prescribed Resource Distribution Document (RDD).	—	—

**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**

<b>Required</b>	<b>Related</b>
AR 1-1	
DFAS-IN MANUAL 37-100-FY	
DFAS-IN REG 37-1	

## Prepare a Budget

**805A-36B-4907**

**Conditions:** You as the Resource Manager have a requirement 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:

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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
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**

**Related**

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

## Subject Area 3: Banking and Disbursing

**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.		
4. Distributed funds.	_____	_____
a. Determined the level funds would be distributed (e.g., FMC, FM CO, and FMD).		
b. Received funding requests.		

**Performance Measures**

**GO**    **NO-GO**

- 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**

**Maintain Disbursing Officer Deposit Fund Activity (HCJ-060) Account  
805A-36B-4056**

**Conditions:** You have received the Disbursing Officer's Deposit Fund Activity (HCJ-060) and the AVK-75 report. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources.
2. DoD Financial Management Regulation 7000.14-R, Volume 4, Accounting Policy and Procedures.
3. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
4. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
5. Disbursement and Collection Documents.
6. DFAS-IN Manual 37-100-FY, The Army Management Structure.
7. DELMAR 302 and DELMAR 304, Expenditure Reports.
8. Standard Finance Office Equipment.
9. SF 1081, Voucher and Schedule of Withdrawals and Credits.

**Standards:** Complete accountability of all the Disbursing Officer's accounts without error by completing the following steps:

1. Receive the HCJ-060 and the AVK-75 reports from accounting.
2. Request and/or retrieve the vouchers listed on the reports.
3. Establish a file for each of the various suspense/budget clearing accounts.
4. Review the vouchers to determine the correct accounting classification.
5. Prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) upon identifying the correct fund citation.
6. Review collection vouchers to determine appropriate fund citation or suspend for future review.
7. Review vouchers for possible improper payments using Operational Data Store (ODS) and Standard Army Finance System (STANFINS).
8. Prepare all required correction documents.
9. Prepare all required correction documents.

**Performance Steps**

1. Receive the HCJ-060 and the AVK-75 reports from accounting.
2. Request and/or retrieve the vouchers listed on the reports.
3. Establish a file for each of the various suspense/budget clearing accounts.
4. Review the vouchers to determine the correct accounting classification.
5. Prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) upon identifying the correct fund citation.
6. Review collection vouchers to determine appropriate fund citation or suspend for future review.
7. Review vouchers for possible improper payments using Operational Data Store (ODS) and Standard Army Finance System (STANFINS).
8. Prepare all required correction documents.
9. Process all irregularities identified as an improper payment.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Received the HCJ-060 and the AVK-75 reports from accounting.	—	—
2. Requested and or retrieved the vouchers listed on the reports.	—	—
3. Established a file for each of the various suspense/budget clearing accounts.	—	—
4. Reviewed the voucher to determine the correct accounting classification.	—	—
5. Prepared an SF 1081 upon identifying the correct fund citation.	—	—
6. Reviewed collection vouchers to determine appropriate fund citation or suspend for future review.	—	—
7. Reviewed vouchers for possible improper payments using ODS and STANFINS.	—	—
8. Prepared all required correction documents.	—	—
9. Processed all irregularities identified as an improper 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**

- Related**  
 DFAS-IN MANUAL 37-100-FY  
 DFAS-IN REG 37-1  
 DODFMR 7000.14-R, VOL 3  
 DODFMR 7000.14-R, VOL 4  
 DODFMR 7000.14-R, VOL 5

**Safeguard Public Funds**  
**805A-36B-4102**

**Conditions:** You maintain public funds and access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. Standard office supplies.

**Standards:** Protect public funds by—

1. Ensuring the Commander's responsibilities for protecting public funds and related documents are 100 percent fulfilled.
2. Ensuring the Disbursing Officer's responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
3. Ensuring the Intrusion Detection System is properly used without error.
4. Ensuring correct storage containers are used without error.

**Performance Steps**

1. Ensure the commander's responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
  - a. Confirm every individual entrusted with public funds is provided an adequate secure facility for the exclusive use of storing those funds.
  - b. Develop a security program, in the form of a Commander's policy letter, which provides adequate protection for the maximum amount of funds that will be on hand at any given time.
    - (1) Ensure personnel protection is included in the security program.
    - (2) The program must include a requirement to test security equipment for proper operation semiannually.
  - c. Confirm armed guards are made available to escort government funds to and from the disbursing office when the funds are being transported.
  - d. Confirm the facilities and funds have adequate fire protection.
2. Ensure the Disbursing Officer's (DO) responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
  - a. Confirm that the DO is pecuniary liable for any loss of government funds. This includes the possibility of being jointly or singularly liable for any funds lost by any appointed or assigned personnel (i.e., deputy DO, agent, or cashier).
  - b. The DO must ensure all personnel are aware of their responsibility to properly handle and protect government funds.
  - c. The DO must make a semiannual (at a minimum) personal inspection of office security measures to ensure that—
    - (1) Vaults and safes are accessible only to authorized personnel.
    - (2) All excess cash is deposited promptly.
    - (3) Windows and doors are barred and/or locked at all times after business hours.
    - (4) Access to the working area is conspicuously marked "AUTHORIZED PERSONNEL ONLY."
    - (5) Transactions are being conducted from an enclosure constructed in a manner that provides a physical barrier to normal traffic and a minimum of interference from other activities and personnel in the office.
    - (6) Security devices for the check signing machines, meters, and signature plates are kept in the custody of the DO or authorized deputy at all times.
    - (7) Adequate controls exist for the receipt, holding, and final distribution of all undelivered and returned checks.
    - (8) An affidavit from each deputy, agent, and cashier attesting to the receipt of written and oral instructions regarding the proper care and handling of cash and accountable documents is on file.

**Performance Steps**

- (9) All funds, blank U.S. treasury checks and bonds, blank depositary checks, and other accountable items are kept in containers that meet the minimum security standards required.
  - (10) All fund containers on rollers or weighing less than 750 pounds are stored in a vault or secured in such a way to prevent movement.
  - (11) The combinations of all vaults, safes, and fund containers are changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.
  - (12) A record of combination changes is kept inside each vault, safe, or container.
  - (13) The combination dial to the vault, safe, or container is shielded to prevent the possibility of the combination being observed.
  - (14) The name and phone number of the accountable individual is posted on the inside of the vault, safe, or container.
  - (15) Keys to the work space or disbursing office are strictly controlled.
  - (16) All security equipment is tested at least semiannually for proper operation and a record of the tests maintained.
  - (17) The servicing Defense Finance and Accounting Service (DFAS) center is informed of any request for adequate safeguarding facilities that has been denied.
  - (18) The commander is advised of any security shortfalls or breaches.
3. Ensure the Intrusion Detection System (IDS) is properly used.
- a. The IDS is used to provide maximum protection of government resources.
  - b. The IDS deters unauthorized entry into the disbursing area.
    - (1) There are three levels of protection: penetration, motion, and point detection.
    - (2) For the best protection, the area must be equipped with at least two levels of protection.
    - (3) The existence of the IDS must be well publicized in order for it to act as a deterrent.
  - c. The IDS system must be tested regularly.
  - d. IDS monitors must be trained to understand the system they are monitoring to include its operation and fault isolation.
4. Ensure proper storage containers are used.
- a. Currency and negotiable instruments must be stored in containers with the following minimum requirements (based upon the value of the funds):
    - (1) Under \$7,500.00, the commander determines the container requirement.
    - (2) Between \$7,500.00 and \$49,999.99, the funds may be stored in any security container that:
      - (a) Carries a class 1 or 5 General Services Administration (GSA) security rating.
      - (b) 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).
      - (c) Has a Group 1R combination lock.
    - (3) Over \$50,000.00 the funds must be 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. All vouchers, ledgers, and other disbursing related records may be stored in any container authorized for funds in excess of \$7,499.99 as described above.

**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.

<b>Performance Measures</b>	<u><b>GO</b></u>	<u><b>NO-GO</b></u>
1. Ensured the commander's responsibilities for safeguarding funds and related documents were 100 percent fulfilled.	—	—
a. Confirmed every individual entrusted with public funds was provided an adequate secure facility for the exclusive use of storing those funds.		
b. Developed a security program, in the form of a Commander's policy letter, which provided adequate protection for the maximum amount of funds on hand at any given time.		
c. Confirmed armed guards were made available to escort government funds to and from the disbursing office when the funds are being transported.		
d. Confirmed the facilities and funds had adequate fire protection.		
2. Ensured the DO's responsibilities for safeguarding funds and related documents were 100 percent fulfilled.	—	—
a. Confirmed that the DO was pecuniary liable for any loss of government funds. This included the possibility of being jointly or singularly liable for any funds lost by any appointed or assigned personnel (i.e., deputy DO, agent, or cashier).		
b. The DO ensured all personnel were aware of their responsibility to properly handle and protect government funds.		
c. The DO made a semiannual (at a minimum) personal inspection of office security measures.		
3. Ensured the IDS was properly used.	—	—
a. The IDS was used to provide maximum protection of government resources.		
b. The IDS deterred unauthorized entry into the disbursing area.		
c. The IDS system was tested regularly.		
d. The IDS monitors were trained to understand the system they were monitoring to include its operation and fault isolation.		
4. Ensured proper storage containers were used.	—	—
a. Currency and negotiable instruments were stored in containers with minimum requirements.		
b. All vouchers, ledgers, and other disbursing related records were stored in any container authorized for funds in excess of \$7,499.99.		

**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

**Verify Prepared Treasury Checks**  
**805A-36B-4412**

**Conditions:** You receive prepared treasury checks and supporting documentation for signature. You have access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. Check register.
3. Blank checks.
4. Standard Finance office equipment.
5. SF 1098, Schedule of Cancelled or Undeliverable Checks.

**Standards:** Certify checks with 100% accuracy by completing the following steps:

1. Receive checks for signature with supporting vouchers.
2. Confirm the checks and vouchers are in numerical sequence.
3. Confirm that no check numbers have been skipped since the last check was issued by comparing the checks received to the check register.
4. Confirm that all vouchers have been annotated with the correct check number.
5. Confirm all required information on the checks match the appropriate vouchers.
6. Confirm the check is properly prepared.
7. Confirm that the check register is posted.
8. Sign the checks.

**Performance Steps**

1. Receive checks for signature with supporting vouchers.
2. Confirm the checks and vouchers are in numerical sequence.
3. Confirm that no check numbers have been skipped since the last check was issued by comparing the checks received to the check register.
4. Confirm that all vouchers have been annotated with the correct check number.
5. Confirm all required information on the checks match the appropriate vouchers.
  - a. Ensure the name of the individual or business is spelled correctly.
  - b. Ensure the social security number (SSN) of the individual is correct.
  - c. Ensure the mailing address is correct, if applicable.
    - (1) Review the numeric street address.
    - (2) Review the spelling of the street address.
    - (3) Review the spelling of the city.
    - (4) Review the state code abbreviation.
    - (5) Review the zip code.
  - d. Ensure the amount paid is correct per the supporting voucher.
  - e. Ensure today's date is on the check.
  - f. Ensure neither the SSN nor amount would be visible through a window envelope if the check is to be mailed.
6. Confirm the check is properly prepared by—

**NOTE:** If the check is mutilated or spoiled during preparation, or has been incorrectly prepared, issue a replacement check.

- a. Ensure the individual's name is in the order of first name, middle name or initial, and last name.
- b. Ensure the date is printed on the right side of the check either below the Disbursing Station Symbol Number (DSSN) and check number or immediately to the right of the place of issue.

**Performance Steps**

- c. Ensure the numeric dollar amount is immediately preceded by a dollar sign followed by asterisks to fill the allotted area completely. For example \$\*\*\*\*\*123.45.
  - d. Ensure the written dollar amount is in one of the following formats:
    - (1) fifty dollars and seventy five cents.
    - (2) \$50 and 75 cents.
    - (3) \$50 and 75/100.
    - (4) \$\*\*\*\*\*50.75.
  - e. Ensure that there are no erasures, alterations, overprinting, or imperfect figures or letters on the check.
7. Confirm that the check register is posted by—
- a. Ensure all checks are posted in numerical sequence.
  - b. Ensure the following information is posted for each check issued:
    - (1) Payee's name.
    - (2) Amount.
    - (3) DSSN.
    - (4) Check number.
    - (5) Date issued.
  - c. Post other information as needed.
    - (1) The purpose for issuing the check (i.e., electricity for the month of December).
    - (2) The voucher number the check was issued from.
    - (3) A local identification code or number.
8. Sign the checks.
- a. Complete individual checks manually.
  - b. Complete batches of checks by using a check signing machine.
  - c. Ensure each check has a valid signature once the batch has been run through the check signing machine, 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. Received checks for signature with supporting vouchers.	—	—
2. Confirmed the checks and vouchers were in numerical sequence.	—	—
3. Confirmed that no check numbers had been skipped since the last check was issued.	—	—
4. Confirmed that all vouchers had been annotated with the correct check number.	—	—
5. Confirmed all required information on the checks matched the appropriate vouchers.	—	—
a. Ensured the name of the individual or business was spelled correctly.		
b. Ensured the SSN of the individual was correct.		
c. Ensured the mailing address was correct, if applicable.		
d. Ensured the amount paid was correct per the supporting voucher.		
e. Ensured today's date was on the check.		
f. Ensured neither the SSN nor amount would be visible through a window envelope if the check was to be mailed.		

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
6. Confirmed the check was properly prepared.	_____	_____
a. Ensured the individual's name was in the order of first name, middle name or initial, and last name.		
b. Ensured the date was printed on the right side of the check either below the DSSN and check number or immediately to the right of the place of issue.		
c. Ensured the numeric dollar amount was immediately preceded by a dollar sign followed by asterisks to fill the allotted area completely.		
d. Ensured the written dollar amount was in one of the four valid formats.		
7. Confirmed the check register was posted.	_____	_____
a. Ensured all checks were posted in numerical sequence.		
b. Ensured the following information was posted for each check issued:		
(1) Payee's name.		
(2) Amount.		
(3) DSSN.		
(4) Check number.		
(5) Date issued.		
8. Signed all valid checks.	_____	_____
a. Completed individual checks manually.		
b. Completed batches of checks using a check signing machine.		
c. Ensured each check had a valid signature once the batch was run through the check signing machine, if applicable.		

**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**

**Perform Deputy Disbursing Officer Function**  
**805A-36B-4458**

**Conditions:** You are appointed as a Deputy Disbursing Officer with access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. DDS - Deployable Disbursing System.
4. SRD-1.
5. Standard Disbursing Office Equipment.
6. Cash Link (ITS.GOV).
7. PCC/OTC.
8. Vault.
9. IPAC.
10. Standard Disbursing Forms.

**Standards:** Perform DDO operations with 100% accuracy and accountability of all daily disbursing functions by completing the following steps:

1. Conduct Central Funding Operations.
2. Safeguard Public Funds.
3. Enter Vault Transactions.
4. Verify the Daily Agent Accountability Summary (DD Form 2665).
5. Prepare the Daily Statement of Accountability (DD Form 2657).
6. Prepare the Statement of Accountability (SF 1219).
7. Finalize Check Write Transactions.
8. Process a Loss of Funds.

**Performance Steps**

1. Conduct Central Funding Operations.
  - a. Determine currency requirements for the area of operations (AO).
    - (1) Determine the types of currency necessary.
      - (a) U.S. currency is not always accepted in the country of operation.
      - (b) 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.
    - (2) Determine the amounts of each currency necessary.
      - (a) With more units in the AO, the currency requirements will be larger.
      - (b) Support units need larger amounts of foreign currency for local purchases compared to combat units.
  - b. Maintain 100 percent accountability of funds.
    - (1) Consult higher headquarters.
    - (2) Consult regulatory guidance.
    - (3) Ensure internal controls are in place.
    - (4) Ensure proper procedures are followed.
    - (5) Ensure proper forms are used.
  - c. Procuring funds.
    - (1) Obtain funds from the Central Funding.
    - (2) If this is not possible, obtain funds from the closest Financial Institution.
    - (3) Choose certified mail or couriers as the preferred methods of delivery.
  - d. Distribute funds to agent.
  - e. Receive funds.

**Performance Steps**

- (1) All mutilated or contaminated currency must go through the Federal Reserve Bank for proper disposition.
- (2) Procurement sources (e.g., Paying Agents) must turn-in all funds when operations cease.
- f. Establish a Limited Depository Account (LDA), if necessary.
  - (1) DFAS must authorize the use of a LDA.
  - (2) Coordinate the opening of the LDA with local banking officials and banking liaisons.
  - (3) Close the LDA when no longer needed.

**2. Safeguard Public Funds.**

- a. Ensure the commander's responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
  - (1) Ensure every individual entrusted with public funds is provided an adequate secure facility for the exclusive use of storing those funds.
  - (2) Develop a security program, in the form of a Commander's policy letter, which provides adequate protection for the maximum amount of funds that will be on hand at any given time.
    - (a) Ensure personnel protection is included in the security program.
    - (b) The program must include a requirement to test security equipment for proper operation semiannually.
  - (3) Ensure armed guards are made available to escort government funds to and from the disbursing office when the funds are being transported.
  - (4) Ensure the facilities and funds have adequate fire protection.
- b. Ensure the Disbursing Officer's (DO) responsibilities for safeguarding funds and related documents are 100 percent fulfilled.
  - (1) The DO is pecuniary liable for any loss of government funds. This includes the possibility of being jointly or singularly liable for any funds lost by any appointed or assigned personnel (i.e., deputy DO, agent, or cashier).
  - (2) The DO must ensure all personnel are aware of their responsibility to properly handle and protect government funds.
  - (3) The DO must make a semiannual (at a minimum) personal inspection of office security measures to ensure that—
    - (a) Vaults and safes are accessible only to authorized personnel.
    - (b) All excess cash is deposited promptly.
    - (c) Windows and doors are barred and/or locked at all times after business hours.
    - (d) Access to the working area is conspicuously marked "AUTHORIZED PERSONNEL ONLY."
    - (e) Transactions are being conducted from an enclosure constructed in a manner that provides a physical barrier to normal traffic and a minimum of interference from other activities and personnel in the office.
    - (f) Security devices for the check signing machines, meters, and signature plates are kept in the custody of the DO or authorized deputy at all times.
    - (g) Adequate controls exist for the receipt, holding, and final distribution of all undelivered and returned checks.
    - (h) An affidavit from each deputy, agent, and cashier attesting to the receipt of written and oral instructions regarding the proper care and handling of cash and accountable documents is on file.
    - (i) All funds, blank U.S. treasury checks and bonds, blank depository checks, and other accountable items are kept in containers that meet the minimum security standards required.
    - (j) All fund containers on rollers or weighing less than 750 pounds are stored in a vault or secured in such a way to prevent movement.
    - (k) The combinations of all vaults, safes, and fund containers are changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.
    - (l) A record of combination changes is kept inside each vault, safe, or container.

### Performance Steps

- (m) The combination dial to the vault, safe, or container is shielded to prevent the possibility of the combination being observed.
  - (n) The name and phone number of the accountable individual is posted on the inside of the vault, safe, or container.
  - (o) Keys to the work space or disbursing office are strictly controlled.
  - (p) All security equipment is tested at least semiannually for proper operation and a record of the tests maintained.
  - (q) The servicing Defense Finance and Accounting Service (DFAS) center is informed of any request for adequate safeguarding facilities that has been denied.
  - (r) The commander is advised of any security shortfalls or breaches.
  - c. Ensure the Intrusion Detection System (IDS) is properly used.
    - (1) The IDS is used to provide maximum protection of government resources.
    - (2) The IDS deters unauthorized entry into the disbursing area.
      - (a) There are three levels of protection: penetration, motion, and point detection.
      - (b) For the best protection, the area must be equipped with at least two levels of protection.
      - (c) The existence of the IDS must be well publicized in order for it to act as a deterrent.
    - (3) The existence of the IDS must be well publicized in order for it to act as a deterrent.
    - (4) IDS monitors must be trained to understand the system they are monitoring to include its operation and fault isolation.
  - d. Ensure proper storage containers are used.
    - (1) Currency and negotiable instruments must be stored in containers with the following minimum requirements (based upon the value of the funds):
      - (a) Under \$7,500.00, the commander determines the container requirement.
      - (b) Between \$7,500.00 and \$49,999.99, the funds may be stored in any security container that—
        - (c) Carries a class 1 or 5 General Services Administration (GSA) security rating.
        - (d) 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).
        - (e) Has a Group 1R combination lock.
      - (2) Over \$50,000.00 the funds must be stored in a burglary resistant safe or vault that: Carries at least an UL classification of Tool Resistant Safe, TL-30 (e.g., will resist forced entry for 30 minutes) and has a Group 1R combination lock.
      - (3) All vouchers, ledgers, and other disbursing related records may be stored in any container authorized for funds in excess of \$7,499.99 as described above.
3. Enter Vault Transactions.
- a. Verify system information on the Master File Maintenance Menu as required.
  - b. Initiate the disbursing business day.
  - c. Set vault beginning balances.
  - d. Set cashier's beginning balances if applicable.
  - e. Identify transactions as to type of input required.
  - f. Record vault transactions as required.
    - (1) Verify the amount(s).
    - (2) Enter on screen.
  - g. Record check transactions as required.
    - (1) Verify the amount(s).
    - (2) Enter on screen.
  - h. Record cash transactions as required.
    - (1) Verify the amount(s).
    - (2) Enter on screen.
  - i. Record agent transactions as required.
    - (1) Verify the amount(s).
    - (2) Enter on screen.

**Performance Steps**

- j. Record local (limited) depository transactions as required.
    - (1) Verify the amount(s).
    - (2) Enter on screen.
  - k. Complete day-end vault processing as required.
    - (1) Enter cash inventory amounts.
    - (2) Print cash disbursement and collection register.
    - (3) Print the vault ledger(s).
    - (4) Print the Daily Statement of Accountability (DD Form 2657).
  - l. Complete month-end processing as required.
    - (1) Reset the vault ledger(s).
    - (2) Reset the year-to-date (YTD) and month-to-date (MTD) accumulators.
    - (3) Create the monthly cash transaction files.
    - (4) Print the Statement of Accountability (SF 1219).
4. Verify the Daily Agent Accountability Summary (DD Form 2665).
- a. Verify the Daily Agent Accountability Summary (DD Form 2665).
  - b. Verify item 1 is the business date for which the DD Form 2665 is prepared.
  - c. Verify Section I - Summary of Daily Accountability Transactions.
    - (1) Ensure the amount on line 1, in column c, is the same as the amount on line 15, in column c, of the DD Form 2665 from the previous business day.
    - (2) Ensure the amount on line 1, in column d, is the same as the amount on line 15, in column d, of the DD Form 2665 prepared at the time of the last return to the principal.
    - (3) Verify the amounts on lines 2 through 7, in column c, match their applicable documents. Ensure the amount in column d is 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 return to principal, columns c and d are the same amount.
      - (a) Ensure line 2 includes, in the blocks provided, the amount of cash, prepositioned checks, and other advances.
      - (b) Ensure line 4 includes, in the blocks provided, the amount of vouchered and other Treasury Check issues.
    - (4) Ensure the amount on line 8, in columns c and d, is the sum of lines 2 through 7.
    - (5) Ensure the amount on line 9, in columns c and d, is the sum of lines 1 and 8.
    - (6) Verify the amounts on lines 10 through 12, in column c, match their applicable documents. Ensure the amount in column d is 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 return to the principal, columns c and d are the same amount.
    - (7) Verify the amounts on lines 10 through 12, in column c, match their applicable documents. Ensure the amount in column d is 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 return to the principal, columns c and d are the same amount.
    - (8) Verify the amounts on lines 10 through 12, in column c, match their applicable documents. Ensure the amount in column d is 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 return to the principal, columns c and d are the same amount.
    - (9) Ensure the amount on line 15, in columns c and d, is the amount achieved by subtracting line 14 from line 9.
  - d. Verify Section II - Distribution of Agent Accountability.
    - (1) Ensure the amounts on lines 16 through 31, in columns b and c, is the amount of all cash, checks, vouchers, losses of funds, and other negotiable items on hand.
    - (2) Ensure the amount on line 32, in column c, is the total achieved by adding lines 16 through 31.
    - (3) Ensure the amount on lines 16 through 31, in column d, is the amount of all cash, checks, vouchers, loss of funds, and other negotiable items returned to the principal.
    - (4) Ensure the amount on line 32, in column d, is the total achieved by adding lines 16 through 31. This amount must equal the amount on line 13 in column c.

**Performance Steps**

- (5) Ensure the amount on lines 16 through 31, in column e, is the total achieved by subtracting the amount in column d from the amount in column c for each line.
- (6) Ensure the amount on line 32, in column e, is the total achieved by adding lines 16 through 31. This total must equal the total entered on line 15 in column c.

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

- (a) If line 32, column e, is less than line 15, column c, a loss of funds must be recorded. (Go to performance step g.)
- (b) If line 32, column e, is greater than line 15, column c, an overage of funds must be recorded. (Go to performance step h.)
- (7) Verify a loss of funds is recorded, if required.
  - (a) Ensure line 29, column c, is increased by the amount of the loss of funds. Ensure columns d and e are adjusted accordingly.
  - (b) Ensure line 32, columns c, d and e, is adjusted by recomputing the columnar totals.
  - (c) Ensure line 13, column b, is increased by the amount of the loss of funds. Ensure columns c and d are adjusted accordingly.
  - (d) Ensure line 14, columns c and d, is adjusted by recomputing the sum of lines 10 through 13.
  - (e) Ensure line 15, columns c and d, is adjusted by recomputing the subtraction of line 14 from line 9.
- (8) Verify an overage of funds is recorded, if required.
  - (a) Ensure line 3, column c, is adjusted to include the amount of the overage of funds. Ensure column d is adjusted accordingly.
  - (b) Ensure line 8, columns c and d, is adjusted by recomputing the total of lines 2 through 7.
  - (c) Ensure line 9, columns c and d, is adjusted by recomputing the sum of lines 1 and 8.
  - (d) Ensure line 15, columns c and d, is adjusted by recomputing the subtraction of line 14 from line 9.
- (9) Ensure line 15, columns c and d, is adjusted by recomputing the subtraction of line 14 from line 9.
- (10) Ensure the total entered on line 32, column e, is equal to the total entered on line 15, column c.
- e. Verify Section III - Location of Cash/Negotiable Instruments.
  - (1) Ensure lines 33 through 36 include, in the appropriate columns, the location and value of all accountable items.
  - (2) Ensure line 37, columns c through g, is the total achieved by adding lines 33 through 36.
  - (3) Verify 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.
- f. Verify 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.

NOTE: Verify 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.

- (1) Ensure line 38 is annotated with each Deposit Ticket (SF 215) number and amount used since the last return to the principal.
- (2) Ensure line 39 is annotated with the voucher numbers of all paid vouchers on hand at the close of business. Ensure disbursement voucher numbers not used, duplicated, and voided are annotated in the spaces provided.
- (3) Ensure line 40 is annotated with the voucher numbers of all collection vouchers on hand at close of the business. Ensure collection voucher numbers not used, duplicated, and voided are annotated in the spaces provided.
- (4) Ensure line 41 is annotated with the applicable disbursement and collection voucher numbers returned by the DO for correction.
- (5) Ensure line 42 is annotated with each series of blank checks on hand, to include control checks.

**Performance Steps**

- (6) Ensure line 43 contains any remarks the principal deems necessary. If the principal has no preference, this line is completed at the Agent's discretion.
  - g. Verify item 2 is the name of the Agent for whose accountability the DD Form 2665 is prepared.
  - h. Verify item 3 is the correct address (duty location) of the Agent named in item 2.
  - i. Verify item 4 is the signature of the Agent for whose accountability the DD Form 2665 is prepared.
5. Prepare the Daily Statement of Accountability (DD Form 2657).
- a. Enter in item 1 the Disbursing Officer's (DO) Disbursing Station Symbol Number (DSSN).
  - b. Enter in item 2 the date for which the DD Form 2657 is being prepared.
  - c. Prepare Section I - Transactions Affecting Accountability.
    - (1) 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.
    - (2) 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.
    - (3) 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.
    - (4) Enter on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.
    - (5) Enter on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.
    - (6) Enter on line 4.1B, in the Today column, the total of refunds made on collection vouchers.
    - (7) 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.
    - (8) Enter on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.
    - (9) Enter on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.
    - (10) 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.
    - (11) 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.
    - (12) 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.
    - (13) 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.
    - (14) Enter on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.
    - (15) 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.
    - (16) Enter on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.
    - (17) Enter on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.

**Performance Steps**

(18) 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.

d. Prepare Section II - Distribution of Accountability - Incumbent DO.

(1) Complete Line 6.1, Designated Depository.

(a) 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.

(b) Enter in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.

(c) Enter in column d the U.S. dollar equivalent total of LDA checks issued during the business day.

(d) 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.

(2) 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.

(a) 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.

(b) 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.

(c) 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.

(3) Complete Line 6.2B, Foreign Currency and Coinage on Hand.

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.

(a) Enter in column b the foreign currency unit, unless scheduling on the back or in an attachment.

(b) 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.

(c) 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.

(d) 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.

(4) Complete Line 6.3A, Undeposited Collections - General.

(a) Enter in column c the total amount of all Deposit Tickets (SF 215) 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.

(b) 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.

(c) 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.

(5) Complete Line 6.3B, Other Undeposited Instruments on Hand.

(a) Enter in column c the amount of negotiable instruments that were not deposited.

**Performance Steps**

- (b) Enter in column d the amount of negotiable instruments (once deposited) previously entered in column c.
- (c) 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.
- (6) Complete Line 6.4, Custody or Contingency Cash.
  - (a) 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.
  - (b) 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.
  - (c) 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.
- (7) 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.

- (a) Enter in column c the dollar amount of funds shown on the latest DD Forms 1081 (Statement of Agent Officer's Account) 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.
- (b) 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.
- (c) 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.
- (8) Complete Line 6.6, Advances to Contractors.
  - (a) Enter cash advances given to contractors under advance pool agreements.
  - (b) Enter in columns c, d, and e the amounts computed in the same manner as performance step 4g.
- (9) Complete Line 6.7, Cash in Transit.
  - (a) Enter in column c the amount of all cash in transit not yet received.
  - (b) 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.
  - (c) 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.
- (10) Complete Line 6.8, Payroll Cash.
  - (a) Enter the value of cash held for payday requirements.
  - (b) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- (11) Complete Line 6.9, Other.
  - (a) Enter the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.
  - (b) Enter in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- (12) Complete Line 7.1, Deferred Vouchers.
  - (a) 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.)
  - (b) 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.
  - (c) 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.
- (13) Complete Line 7.2A, Accounts Receivable - Check Overdrafts.

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- (a) Enter in column c the amount of any new check issue overdraft increases supported by an Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).
  - (b) 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.
  - (c) 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.
- (14) Complete Line 7.2B, Accounts Receivable - Other.
- (a) Enter in column c the amount of any accounts receivable increases not included on line 7.2A, column c.
  - (b) Enter in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.
  - (c) 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.
- (15) Complete Line 7.3, Loss of Funds.
- (a) 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.
  - (b) Enter in column d any recoveries of losses, or reimbursements by the servicing DFAS Center.
  - (c) 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.
- (16) Complete Line 7.4, Dishonored Checks Receivable.
- (a) Enter in column c the amount of any dishonored checks received during the business day via a Debit Voucher (SF 5515) that are to be retained in the DO's accountability.
  - (b) 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.
  - (c) 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.
- (17) Complete Lines 7.5 through 7.7.
- (a) 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.
  - (b) Enter in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.
  - (c) Enter in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.
- (18) Complete Line 8.0, Total Incumbent DO Accountability.
- (a) Enter the totals of columns c, d, and e by adding lines 6.1 through 7.4.
  - (b) 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.
- e. Prepare Section III - Distribution of Accountability - Predecessor DOs.
- (1) 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.
  - (2) 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.
  - (3) 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.

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- (4) 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.
  - (5) Complete Line 10.0, Total Predecessor DO's Accountability.
    - (a) Enter in columns c, d, and e the total of lines 9.2A through 9.4.
    - (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 10.0, column e of the previous day's DD Form 2657.
  - f. Prepare Section IV - Distribution of Accountability - Combined.
    - (1) Enter on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.
    - (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 11.0, column e of the previous day's DD Form 2657.
    - (3) 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.
  - g. Prepare Section V - Distribution of Cash on Hand.
    - (1) Enter in the block entitled Foreign Currency - Rate, the applicable foreign currency rate .
    - (2) Enter on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.
    - (3) Enter the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.
  - h. Enter in Item 3 the name, rank or grade, and title of the DO (on front of form).
  - i. Sign in Item 4. The DO or a designated deputy signs in this block.
  - j. Enter in Item 5 the date the DD Form 2657 is signed.
6. Prepare the Statement of Accountability (SF 1219).
- a. Ensure there are no erasures, strikeouts, or marks of any description other than legitimate entries on the SF 1219.
  - b. Complete the heading.
    - (1) Enter the full name and grade of the Disbursing Officer (DO) in the space provided.
    - (2) Enter the unit identification code, name, and location of the disbursing activity in the space provided.
    - (3) Enter the appropriate component name (Army, Navy, Air Force, Marine Corps) in the space provided.
    - (4) Enter the four-digit Disbursing Station Symbol Number (DSSN) under which the DO is operating in the space provided.
    - (5) Enter the first and last days of the reporting period in the space provided.
  - c. Prepare Section I - General Statement of Account.
    - (1) Part A - Transactions During Period Affecting Accountability.
      - (a) 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.
      - (b) 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.
      - (c) Disbursing activities generally do not use line 2.34, Discrepancies in D.O. Accounts - Credits.
      - (d) Disbursing activities generally do not use line 2.36, Payments By Another D.O.
      - (e) 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.
      - (f) 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.
      - (g) On line 2.9, Total Increases in Accountability, enter the sum of lines 2.1 through 2.39.
      - (h) On line 3.0, Subtotal, enter the sum of lines 1.00 and 2.9.

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- (i) 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.
  - (j) 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.
  - (k) Disbursing activities generally do not use line 4.34, Discrepancies in D.O. Accounts - Debits.
  - (l) Disbursing activities generally do not use line 4.36, Payments for Another D.O.
  - (m) 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.
  - (n) Line 4.39, untitled, is available for miscellaneous items.
  - (o) On line 4.9, Total Decreases in Accountability, enter the sum of lines 4.1 through 4.39.
  - (p) 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.
- (2) Part B - Analysis of Incumbent Officer's Accountability.
- (a) 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.
  - (b) 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.
  - (c) 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.
  - (d) 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.
  - (e) 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.
  - (f) 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.
  - (g) 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.
  - (h) 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.
  - (i) 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.
  - (j) 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.
  - (k) 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.
  - (l) 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.
  - (m) 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.

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- (n) Disbursing activities generally do not use lines 7.5 through 7.9, though these lines may be used for miscellaneous items if needed.
- (o) On line 8.0, Total of My Accountability, enter the total of lines 6.1 through 7.4.
- (3) Part C - Analysis of Predecessor Officers' Accountability.
  - (a) 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.
  - (b) 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.
  - (c) 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.
  - (d) On line 10.0, Total Predecessor Officers' Accountability, enter the total of lines 9.2 through 9.4.
  - (e) 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.
- d. Prepare the certification.
  - (1) In the space provided, type the name and telephone number of the contact person responsible for any questions concerning the SF 1219.
  - (2) Have the DO or deputy sign in the space provided. This signature should be in the same form as used for signing Treasury checks.
  - (3) In the space provided enter the correct date.
- e. Prepare Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury.
  - (1) Part A - Checks Issued and Adjustments for Prior Periods.
    - (a) In column (1), Check Symbol, enter the DSSN covered by the SF 1219.
    - (b) 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.
    - (c) 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.
    - (d) 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.
    - (e) 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.
  - (2) Part B - Summary of Deposits Presented or Mailed to Bank (Line 4.2).
    - (a) In column (1), Deposit Symbol, enter the DSSN under which deposits were made.
    - (b) 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).

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- (c) 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.
  - (d) 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.
7. Finalize Check Write Transactions.
- a. Record the monthly and daily header control data.
    - (1) Enter new month setup.
    - (2) Enter new day setup.
    - (3) Enter end of day copy.
  - b. Record batch control data.
    - (1) Enter batch control record.
    - (2) Delete a batch header record.
    - (3) Delete a voucher from a batch.
  - c. Edit check data, as required.
    - (1) Update the control record if applicable.
    - (2) Edit all detail records.
    - (3) Edit specific detail record if applicable.
  - d. Record voided and spoiled check transactions, as required.
  - e. Edit expedited check transactions, as required.
  - f. Record external interfaces, as required.
    - (1) Determine the interface source.
      - (a) Commercial Accounts Processing System (CAPS).
      - (b) Integrated Automated Travel System (IATS).
      - (c) Reserve Component Automatic Pay System (RCAPSS).
      - (d) Standard Army Vendor Entitlement System (SAVES).
      - (e) Short Tour Pay System (STOPS).
    - (2) Enter on screen in accordance with the Deployable Disbursing System User Manual, if applicable.
  - g. Process daily check runs, as required.
    - (1) Finalize batches.
    - (2) Finalize batches.
    - (3) Close day's business records.
  - h. Run daily check reports, as required.
    - (1) Print daily check register.
    - (2) Print block ticket voucher register.
    - (3) Print report of daily changes.
    - (4) Print RCAPSS voucher listings.
    - (5) Print the check transaction history.
8. Process a Loss of Funds.
- a. Identify a loss of funds exists in the Disbursing Officer's (DO) account.
    - (1) A loss of funds is any irregularity in the DO account categorized as either a physical loss of funds or an illegal, incorrect, or improper payment.
    - (2) A physical loss of funds is any loss of currency or negotiable items.
      - (a) A major physical loss of funds is: any physical loss of \$750.00 or more; or, any physical loss where there is evidence of fraud, regardless of the dollar amount.
      - (b) A minor physical loss of funds is any loss of less than \$750.00 without any evidence of fraud.
    - (3) An illegal, incorrect, or improper payment is the result of any of the following actions:
      - (a) An overpayment to a payee.

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- (b) Two or more payments to the same payee for the same entitlement.
  - (c) Payment to the wrong payee.
  - (d) U.S. Treasury check issue overdrafts (i.e., an overpayment to a payee).
  - (e) Negotiation of both an original and a substitute U.S. Treasury check (i.e., two payments to the same payee for the same entitlement).
  - (f) Negotiation of both an original and a recertified U.S. Treasury check.
  - (g) Any payment based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office.
  - (h) Any payment in violation of DoDFMR 7000.14-R, Volume 5.
- b. Ensure the accountable individual takes the proper action upon discovery of a loss of funds.
- (1) Immediately cease operations.
  - (2) Immediately prepare a Daily Agent Accountability Summary (DD Form 2665) posting all transactions since the last balancing.
  - (3) Immediately verify, 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.
  - (4) If the loss is not resolved, report the loss to the immediate commander and the DO requesting an immediate audit of all disbursing assets.
- c. Ensure the DO takes the proper action upon discovery of a loss of funds.
- (1) Immediately verify that all transactions have been properly posted to the Daily Statement of Accountability (DD Form 2657) and/or each deputy's, agent's, or cashier's Daily Agent Accountability Summary (DD Form 2665) since the last balancing.
  - (2) Immediately verify the accuracy of all totals on the DD Form 2657 and/or each deputy's, agent's, or cashier's DD Form 2665 since the last balancing.
  - (3) Immediately verify, by actual count, that the total of all cash and accountable documents held by the DO and all deputies, agents, and cashiers agree with the amounts shown as on hand on the respective DD Form 2657 and DD Forms 2665.
  - (4) If the loss is not resolved within 24 hours of discovery, the DO must report the loss (in writing) to the commander and request an immediate audit of all disbursing assets by a cash verification team.
    - (a) If the cash verification team resolves the loss, report the finding (in writing) to the commander. No further action is required.
    - (b) If the cash verification team cannot resolve the loss, report the finding (in writing) to the commander and take action to process the loss of funds.
- d. Ensure the commander takes the proper action upon discovery of a loss of funds.
- (1) Immediately report all major physical losses of funds and all payments based on fraudulent, forged, or altered documents prepared or presented by individuals who do not work in the disbursing office through the chain of command to the servicing Defense Finance and Accounting Service (DFAS) center. Include—
    - (a) The specific type of loss.
    - (b) All known circumstances surrounding the loss.
    - (c) The dollar amount of the loss.
    - (d) The identity of all the accountable individuals; to include name, rank, and position.
    - (e) The type of investigation that has been or will be done.
    - (f) The estimated date of completion of the investigation.
    - (g) The status of any recovery action in progress or contemplated.
  - (2) All minor physical losses of funds are reported to DFAS quarterly to request relief of liability.
  - (3) All erroneous payments not involving fraud are turned over to DFAS for collection action if recoupment cannot be made within 90 days of continuous aggressive collection action.
- e. Process a major physical loss of funds.
- (1) The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.
  - (2) The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.
  - (3) Prepare the Subsidiary Accountability Record (DD Form 2667).
    - (a) A cumulative record of losses for every day that there is a loss of funds.

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- (b) The DD Form 2667 is kept on file with the DD Form 2657 as a subsidiary record.
  - (c) Complete the form as follows: For Item 1, DSSN, enter the Disbursing Station Symbol Number (DSSN). For Item 2, Purpose of Record, enter "Cumulative Losses of Funds." For Item 3, Name of Disbursing Officer, enter the DO's name and rank. For Item 4, Address, enter the DO's organization and address. For Item 5, Date, for each loss of funds enter the date the loss was picked up in the DO's accountability. For Item 6, Reference or Explanation, for each loss enter a brief description of the loss together with identification of the person responsible for the loss (if known). For Item 7, Increase, for each loss enter the amount of the loss. For Item 8, Decrease, enter the amount of any physical loss recovered or recouped. It is also used to record relief of liability for losses, if granted. For Item 9, Balance, enter the cumulative total of the losses shown in the record. This balance must be in agreement with DD Form 2657, line 7.3, Losses of Funds at all times.
- (4) Record the loss on the DD Form 2657.
    - (a) If no fraud was perpetuated by someone in the disbursing office: Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability). Then decrease the appropriate cash on hand line (lines 6.1 through 6.9).
    - (b) If fraud was perpetuated by someone in the disbursing office: Prepare a collection voucher to transfer the amount of the fraudulent payment back into the appropriation from which it was disbursed. Increase line 7.3, Loss of Funds (or line 9.3, Loss of Funds, if the loss is from the predecessor's accountability). Increase line 4.1B, Refunds.
  - (5) Record the loss on the Statement of Accountability (SF 1219).
    - (a) Prepare the SF 1219 following normal procedures.
    - (b) Line 7.3, Losses of Funds, will be increased.
    - (c) Line 4.1, Net Disbursements, will be increased if fraud was involved.
    - (d) The appropriate cash line (lines 6.1 through 6.9) will be decreased if no fraud was involved.
  - (6) Investigate the loss of funds.
    - (a) The commander requests appointment of an investigating officer (IO) through the chain of command.
    - (b) The IO conducts an investigation into the circumstances surrounding the loss.
    - (c) The IO prepares a Report of Investigation (ROI) making appropriate findings and recommendations, including whether or not relief of liability should be granted.
    - (d) The ROI is forwarded to the commander for review.
    - (e) The commander reviews the ROI and makes any additional findings and recommendations deemed pertinent, including whether or not relief of liability should be granted.
    - (f) The ROI is forwarded to the servicing DFAS center through the chain of command.
    - (g) DFAS makes the final decision concerning relief of liability.
  - (7) Process a relief of liability.
    - (a) The servicing DFAS center will provide the instructions for removal of the loss from the DD Form 2657 and SF 1219.
    - (b) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
  - (8) Process a denial of relief of liability.
    - (a) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
    - (b) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
  - (9) The case is closed when the actions directed by DFAS are completed.
- f. Process a minor physical loss of funds.
    - (1) The accountable individual must record the loss on the DD Form 2665 prepared for the day's business.

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- (2) The accountable individual makes a turn-in using the Statement of Agent Officer's Account (DD Form 1081) to turn-in the loss.
- (3) Prepare the Subsidiary Accountability Record (DD Form 2667) as a cumulative record of losses for every day there is a loss of funds using the procedures described above.
- (4) Prepare a separate DD Form 2667 maintained specifically for minor losses of funds.
  - (a) Record only minor losses that have not been recovered during the current calendar quarter.
  - (b) Use the same procedures as described in performance step 5.c.(3), except: For Item 2, Purpose of Record, enter "Minor Loss of Funds Report" and the calendar quarter. Item 8 is not used.
- (5) Record the loss on the DD Form 2657.
  - (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).
- (6) Record the loss on the Statement of Accountability (SF 1219).
  - (a) Prepare the SF 1219 following normal procedures.
  - (b) Line 7.3, Losses of Funds, will be increased.
  - (c) The appropriate cash line (lines 6.1 through 6.9) will be decreased.
- (7) Investigate the loss of funds.
  - (a) If the loss is greater than \$300.00, someone outside the disbursing office must conduct an informal investigation as follows: The commander appoints the IO. A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C2. The IO must recommend whether or not relief from pecuniary liability be granted. A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
  - (b) If the loss is \$300.00 or less, an informal investigation must be performed by the DO as follows: If the loss is attributable to the DO, the primary deputy DO must conduct the investigation. A written investigatory report must be completed IAW DoDFMR 7000.14-R, Volume 5, paragraph 060402C1. The IO must recommend whether or not relief from pecuniary liability be granted. A certification signed by the DO must be included stating that the accountable individual has been counseled regarding appropriate corrective measures to prevent a recurrence of a loss.
  - (c) The investigatory reports are submitted with a Quarterly Minor Loss Report.
- (8) Submit a Quarterly Minor Loss Report to the servicing DFAS center.
  - (a) Prepare the report in triplicate. The report must include the following: A covering transmittal letter. The DD Form 2667 itemizing each minor loss for the quarter. The written investigatory report for each loss arranged in the same order as the losses appear on the DD Form 2667.
  - (b) Submit by the 5th workday following the end of the quarter.
  - (c) The original is mailed to DFAS.
  - (d) One copy is provided to the commander.
  - (e) One copy is retained.
- (9) The servicing DFAS center reviews the Quarterly Minor Loss Report for completeness.
- (10) The Quarterly Minor Loss Report is forwarded to the DFAS General Counsel for review.
- (11) The General Counsel recommends to the DFAS Director if relief of liability should be granted.
- (12) The Director denies or grants relief of liability for each separate minor loss.
- (13) Process a relief of liability.
  - (a) The servicing DFAS center will either provide the instructions for removal of the loss from the DD Form 2657 and SF 1219 or forward a check for the amount of relief granted.
  - (b) If the loss has already been recovered from the accountable individual, instructions for the refund will be included.
- (14) Process a denial of relief of liability.

**Performance Steps**

- (a) The servicing DFAS center will direct the commander to initiate collection action against the accountable individual.
- (b) If the loss has already been recovered from the accountable individual, the individual will be notified of the denial.
- (15) The case is closed when the actions directed by DFAS are completed.
- g. Process an illegal, incorrect, or improper payment.
  - (1) No separate accounting on the DD Forms 2657 and 2667, and the SF 1219 is needed as the erroneous payment has been charged to a valid appropriation and the payment already made.
  - (2) Take aggressive action to recoup the erroneous payment from the payee.
    - (a) If recouped, credit the monies to the appropriation from which disbursed.
    - (b) If recoupment cannot be made within 90 days of continuous aggressive collection action, turn over to DFAS for collection action.
  - (3) Investigate the loss.
    - (a) If fraud is suspected, investigate the loss as a major loss of funds.
    - (b) If no fraud is involved, an informal investigation similar to a minor loss of funds over \$25.00 must be conducted. The report must include the following: The facts concerning the payment. The reason no formal investigation is being conducted. Whether or not relief of liability is recommended. Whether or not a request for relief of liability is being submitted.
    - (c) The commander may request a formal investigation whether or not fraud is suspected.
  - (4) A request for relief of liability from the servicing DFAS Center may be made. The request must—
    - (a) Reference the date the case was forwarded to DFAS for further collection action.
    - (b) Include the ROI or investigatory comments.
    - (c) Be submitted through the commander.

**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**

GO      NO-GO

- |  |          |          |
|--|----------|----------|
| <ul style="list-style-type: none"> <li>1. Conduct Central Funding Operations.                             <ul style="list-style-type: none"> <li>a. Determined if central funding was required for the area of operations by—                                     <ul style="list-style-type: none"> <li>(1) Determining the area of operations (AO).</li> <li>(2) Determining the area of operations (AO).</li> <li>(3) Determining if a Disbursing Station Symbol Number is already established in the AO.</li> <li>(4) Identifying what records were required to be maintained.</li> </ul> </li> <li>b. Determined the currency requirements for the area of operations (AO) by—                                     <ul style="list-style-type: none"> <li>(1) Determining the types of currency necessary.</li> <li>(2) Determining the amounts of each currency necessary.</li> </ul> </li> <li>c. Consulted higher headquarters and regulatory requirements to ensure proper internal controls, forms, and procedures were in place to maintain accurate accountability of funds.</li> <li>d. Maintained a system of procuring funds.                                     <ul style="list-style-type: none"> <li>(1) Obtained funds from the higher headquarters.</li> <li>(2) Obtained funds from the closest Finance Command, if the Finance Group was not in theater.</li> <li>(3) Contacted the nearest embassy if no Finance Group or Finance Command was present in theater.</li> </ul> </li> </ul> </li> </ul> | <p>—</p> | <p>—</p> |
|--|----------|----------|

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

- (4) Contacted the nearest embassy if no Finance Group or Finance Command was present in theater.
- e. Distributed funds.
  - (1) Distributed funds.
  - (2) Coordinated support agreements with other agencies.
  - (3) Established a system to transport funds to the receiving parties.
  - (4) Determined the policy for repayment.
- f. Received funds.
  - (1) Disposed of all mutilated or contaminated currency through the central funding site.
  - (2) Provided Soldiers leaving the theater the opportunity to exchange any foreign currency for U.S. currency.
  - (3) Ensured all procurement sources turned in all funds when the operation ceased.
- g. Established a Limited Depository Account (LDA).
  - (1) Coordinated the opening of the LDA with local banking officials and banking liaisons.
  - (2) Closed the LDA when no longer needed.

**2. Safeguard Public Funds.**

- a. All vouchers, ledgers, and other disbursing related records may be stored in any container authorized for funds in excess of \$7,499.99 as described above.
- b. Ensured all personnel were aware of their responsibility to properly handle and protect government funds.
- c. Made a semiannual personal inspection of office security measures to ensure:
  - (1) Vaults and safes were accessible only to authorized personnel.
  - (2) All excess cash was deposited promptly.
  - (3) Windows and doors were barred and/or locked at all times after business hours.
  - (4) Access to the working area was conspicuously marked "AUTHORIZED PERSONNEL ONLY."
  - (5) Transactions were conducted from an enclosure constructed in a manner which provided a physical barrier to normal traffic and a minimum of interference from other activities and personnel in the office.
  - (6) Security devices for the check signing machines, meters, and signature plates were kept in the custody of the Disbursing Officer (DO) or authorized deputy at all times.
  - (7) Adequate controls existed for the receipt, holding, and final distribution of all undelivered and returned checks.
  - (8) An affidavit from each deputy, agent, and cashier attesting to the receipt of written and oral instructions regarding the proper care and handling of cash and accountable documents was on file.
  - (9) All funds, blank U.S. treasury checks and bonds, blank depository checks, and other accountable items were kept in containers that met the minimum security standards required.
  - (10) All fund containers on rollers or weighing less than 750 pounds were stored in a vault or secured in such a way to prevent movement.
  - (11) The combinations of all vaults, safes, and fund containers were changed at least once every six months and upon relief, transfer, separation, or discharge of the accountable individual.
  - (12) A record of combination changes was kept inside each vault, safe, or container.
  - (13) The combination dial to the vault, safe, or container was shielded to prevent the possibility of the combination being observed.

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

- (14) The name and phone number of the accountable individual was posted on the inside of the vault, safe, or container.
  - (15) Keys to the work space or disbursing office were strictly controlled.
  - (16) All security equipment was tested at least semiannually for proper operation and a record of the tests was maintained.
  - (17) The servicing Defense Finance and Accounting Service (DFAS) center was informed of any request for adequate safeguarding facilities that was denied.
  - (18) The commander was advised of any security shortfalls or breaches.
  - d. Ensured the Intrusion Detection System (IDS) is—
    - (1) Providing maximum protection of government resources.
    - (2) Deterring unauthorized entry into the disbursing area.
  - e. Ensured at least two levels of IDS protection were used at all times.
  - f. Ensured currency and negotiable instruments were maintained in the proper storage containers.
  - g. Ensured all vouchers, ledgers, and other disbursing related records were maintained in the proper storage containers.
3. Enter Vault Transactions. \_\_\_\_\_ \_\_\_\_\_
- a. Verified system information on the Master File Maintenance Menu as required.
  - b. Initiated the disbursing business day.
  - c. Set the vault beginning balances.
  - d. Set the cashier's beginning balances.
  - e. Identified transactions as to type of input required.
  - f. Recorded vault transactions, if required, by—
    - (1) Verifying the amount(s).
    - (2) Entering on screen.
  - g. Recorded cash transactions, if required, by—
    - (1) Verifying the amount(s).
    - (2) Entering on screen.
  - h. Recorded check transactions, if required, by—
    - (1) Verifying the amount(s).
    - (2) Entering on screen.
  - i. Recorded agent transactions, if required, by—
    - (1) Verifying the amount(s).
    - (2) Entering on screen.
  - j. Recorded local (limited) depository transactions, if required, by—
    - (1) Verifying the amount(s).
    - (2) Entering on screen.
  - k. Completed day-end vault processing by—
    - (1) Completed day-end vault processing by—
    - (2) Printing the cash disbursement and collection register.
    - (3) Printing the vault ledger(s).
    - (4) Printing the Daily Statement of Accountability (DD Form 2657).
  - l. Completed month-end processing by—
    - (1) Resetting the vault ledger(s).
    - (2) Resetting the year-to-date (YTD) and month-to-date (MTD) accumulators.
    - (3) Creating the monthly cash transaction files.
    - (4) Printing the Statement of Accountability (SF 1219).
4. Verify the Daily Agent Accountability Summary (DD Form 2665). \_\_\_\_\_ \_\_\_\_\_
- a. Ensured the DD Form 2665 was typed or printed with indelible ink.

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

- b. Verified item 1 was the business date for which the DD Form 2665 was prepared.
- c. Verified Section I - Summary of Daily Accountability Transactions, by—
  - (1) Ensuring the amount on line 1, in column c, was the same as the amount on line 15, in column c, of the DD Form 2665 from the previous business day.
  - (2) Ensuring the amount on line 1, in column d, was the same as the amount on line 15, in column d, of the DD Form 2665 prepared at the time of the last return to the principal.
  - (3) Verifying the amounts on lines 2 through 7, in column c, matched their applicable documents. Ensured the amount in column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to principal, columns c and d were the same amount.
    - (a) Ensured line 2 included, in the blocks provided, the amount of cash, pre positioned checks, and other advances.
    - (b) Ensured line 4 included, in the blocks provided, the amount of vouchered and other Treasury Check issues.
  - (4) Ensuring the amount on line 8, in columns c and d, was the sum of lines 2 through 7.
  - (5) Ensuring the amount on line 9, in columns c and d, was the sum of lines 1 and 8.
  - (6) Verifying the amounts on lines 10 through 12, in column c, matched their applicable documents. Ensured the amount in column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to the principal, columns c and d were the same amount.
  - (7) Ensuring the amount on line 13, in column c, was the total value of accountable items returned to the principal. Ensured column b included, in the blocks provided, the amount of paid vouchers, deposit tickets, and other returns. Ensured column d was the sum of the amount in column c and the amount in column d from the previous business day. If this was the first form prepared after a return to the principal, columns c and d were the same amount.
  - (8) Ensuring the amount on line 14, in columns c and d, was the sum of lines 10 through 13.
  - (9) Ensuring the amount on line 15, in columns c and d, was the amount achieved by subtracting line 14 from line 9.
- d. Verified Section II - Distribution of Agent Accountability, by—
  - (1) Ensuring the amounts on lines 16 through 31, in columns b and c, was the amount of all cash, checks, vouchers, losses of funds, and other negotiable items on hand.
  - (2) Ensuring the amount on line 32, in column c, was the total achieved by adding lines 16 through 31.
  - (3) Ensuring the amount on lines 16 through 31, in column d, was the amount of all cash, checks, vouchers, loss of funds, and other negotiable items returned to the principal.
  - (4) Ensuring the amount on line 32, in column d, was the total achieved by adding lines 16 through 31. This amount equaled the amount on line 13 in column c.
  - (5) Ensuring the amount on lines 16 through 31, in column e, was the total achieved by subtracting the amount in column d from the amount in column c for each line.



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

- (2) 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.
  - (3) 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.
  - (4) Entering on line 3.0, in both the Today and Month-to-Date columns, the sum of lines 1.0 and 2.9.
  - (5) Entering on line 4.1A, in the Today column, the total gross disbursements before refunds and negative reimbursements.
  - (6) Entering on line 4.1B, in the Today column, the total of refunds made on collection vouchers.
  - (7) 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.
  - (8) Entering on line 4.1C, in both the Today and Month-to-Date columns, the difference between line 4.1A and line 4.1B.
  - (9) Entering on line 4.1D, in the Today column, the total of collections credited to Treasury miscellaneous receipt accounts.
  - (10) 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.
  - (11) 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.
  - (12) Entering 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.
  - (13) Verifying the Month-to-Date total.
  - (14) Entering on lines 4.2A through 4.37, in the Today column, the applicable decreases in accountability.
  - (15) 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.
  - (16) Entering on line 4.9, in both the Today and Month-to-Date columns, the sum of lines 4.1F through 4.37.
  - (17) Entering on line 5.0, in both the Today and Month-to-Date columns, the difference between line 3.0 and 4.9.
  - (18) Verifying the end of day accountability.
- d. Prepared Section II - Distribution of Accountability - Incumbent DO, by—
- (1) Completing Line 6.1, Designated Depository.
    - (a) 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.
    - (b) Entered in column c the U.S. dollar equivalent amount of all Limited Depository Account (LDA) deposits made during the business day.
    - (c) Entered in column d the U.S. dollar equivalent total of LDA checks issued during the business day.

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

- (d) 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.
- (2) Completing Line 6.2A, U.S. Currency/Coinage on Hand.
  - (a) 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.
  - (b) 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.
  - (c) 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.
- (3) Completing Line 6.2B, Foreign Currency and Coinage on Hand.
  - (a) Entered in column b the foreign currency unit, unless scheduled on the back or in an attachment.
  - (b) 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.
  - (c) 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.
  - (d) 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.
- (4) Completing Line 6.3A, Undeposited Collections - General.
  - (a) Entered in column c the total amount of all Deposit Tickets (SF 215) 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.
  - (b) 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.
  - (c) 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.
- (5) Completing Line 6.3B, Other Undeposited Instruments on Hand.
  - (a) Entered in column c the amount of negotiable instruments not deposited.
  - (b) Entered in column d the amount of negotiable instruments (once deposited) previously entered in column c.
  - (c) 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.
- (6) Completing Line 6.4, Custody or Contingency Cash.

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

- (a) 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.
- (b) 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.
- (c) 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.
- (7) Completing Line 6.5, Funds with Agents.
  - (a) 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.
  - (b) 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.
  - (c) 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.
- (8) Completing Line 6.6, Advances to Contractors.
  - (a) Entered cash advances given to contractors under advance pool agreements.
  - (b) Entered in columns c, d, and e the amounts computed in the same manner as performance step 4g.
- (9) Completing Line 6.7, Cash in Transit.
  - (a) Entered in column c the amount of all cash in transit not yet received.
  - (b) 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.
  - (c) 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.
- (10) Completing Line 6.8, Payroll Cash.
  - (a) Entered the value of cash held for payday requirements.
  - (b) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- (11) Completing Line 6.9, Other.
  - (a) Entered the amount of Treasury exchange-for-cash checks prepared in advance and prepositioned Treasury checks awaiting pickup by a deputy, agent, or cashier.
  - (b) Entered in columns c, d, and e the amounts computed in the same manner as for performance step 4b.
- (12) Completing Line 7.1, Deferred Vouchers.
  - (a) 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.)
  - (b) 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**

- (c) 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.
- (13) Completing Line 7.2A, Accounts Receivable - Check Overdrafts.
  - (a) Entered in column c the amount of any new check issue overdraft increases supported by an Advice of Check Issue Discrepancy (FMS Form 5206) or a Journal Voucher (OFs 1017-G).
  - (b) 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.
  - (c) 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.
- (14) Completing Line 7.2B, Accounts Receivable - Other.
  - (a) Entered in column c the amount of any accounts receivable increases not included on line 7.2A, column c.
  - (b) Entered in column d the amount of any accounts receivable reductions not included on line 7.2A, column d.
  - (c) 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.
- (15) Completing Line 7.3, Loss of Funds.
  - (a) 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.
  - (b) Entered in column d any recoveries of losses or reimbursements by the servicing DFAS Center.
  - (c) 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.
- (16) Completing Line 7.4, Dishonored Checks Receivable.
  - (a) Entered in column c the amount of any dishonored checks received during the business day via a Debit Voucher (SF 5515) that were retained in the DO's accountability.
  - (b) 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.
  - (c) 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.
- (17) Completing Lines 7.5 through 7.7.
  - (a) 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.
  - (b) Entered in column b the total foreign currency units and U.S. dollar equivalent, by country and type of currency.
  - (c) Left columns c, d, and e blank.
- (18) Completing Line 8.0, Total Incumbent DO Accountability.
  - (a) Entered the totals of columns c, d, and e by adding lines 6.1 through 7.4.
  - (b) Verified the column e amount.
- e. Prepared Section III - Distribution of Accountability - Predecessor DOs, by—
  - (1) 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****GO**    **NO-GO**

- (2) 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.
  - (3) 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.
  - (4) 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.
  - (5) Completing Line 10.0, Total Predecessor DO's Accountability.
    - (a) Entered in columns c, d, and e the total of lines 9.2A through 9.4.
    - (b) Verified column e.
  - f. Prepared Section IV - Distribution of Accountability - Combined, by—
    - (1) Entering on Line 11.0, in columns c, d, and e, the sum of lines 8.0 and 10.0.
    - (2) Verifying the column e amount.
    - (3) Verifying the DD Form 2657 was balanced.
  - g. Prepared Section V - Distribution of Cash on Hand, by—
    - (1) Entering in the block entitled Foreign Currency - Rate, the applicable foreign currency rate.
    - (2) Entering on the appropriate line designating the physical location of cash on hand, the amounts of all U.S. and foreign cash on hand.
    - (3) Entering the columnar totals for Units, U.S. Equivalent, U.S. Currency, and Other, by adding each preceding line.
  - h. Entered in Item 3 the name, rank or grade, and title of the DO (on front of form).
  - i. Signed in Item 4.
  - j. Entered in Item 5 the date the DD Form 2657 was signed.
6. Prepare the Statement of Accountability (SF 1219).
- a. Ensured there were no erasures, strikeouts, or marks of any description other than legitimate entries on the SF 1219.
  - b. Entered the full name and grade of the Disbursing Officer (DO) in the space provided.
  - c. Entered the unit identification code, name, and location of the disbursing activity in the space provided.
  - d. Entered the unit identification code, name, and location of the disbursing activity in the space provided.
  - e. Entered the four-digit Disbursing Station Symbol Number (DSSN) under which the DO is operating in the space provided.
  - f. Entered the first and last days of the reporting period in the space provided.
  - g. Entered on line 1.00 the Month-to-Date column total from line 1.00 of the final DD Form 2657 for the reporting period.
  - h. Entered on line 2.1 the combined Month-to-Date column totals of lines 2.1A and 2.1B of the final DD Form 2657 for the reporting period.
  - i. Left line 2.34 blank.
  - j. Left line 2.36 blank.
  - k. Entered on line 2.37 the sum of the final accountability of any deactivated DSSN that was assumed by the DO and the total amount of all funds transferred from another DO.
  - l. Struck out the caption 2.39 and inserted "2.8 - OPAC Payments and Collections" and then entered the net monthly amount of OPAC interagency payments and collections made.
  - m. Entered on line 2.9 the sum of lines 2.1 through 2.39.
  - n. Entered on line 3.0 the sum of lines 1.00 and 2.9.

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

- o. Entered on line 4.1 the Month-to-Date column total from line 4.1F of the final DD Form 2657 for the reporting period.
- p. Entered on line 4.2 the combined Month-to-Date column totals from lines 4.2A and 4.2B of the final DD Form 2657 for the reporting period.
- q. Left line 4.34 blank.
- r. Left line 4.36 blank.
- s. Entered on line 4.37 the amount shown in the Month-to-Date column from line 4.37 of the final DD Form 2657 for the reporting period.
- t. Entered on line 4.39 any miscellaneous item not entered on lines 4.1, 4.2, or 4.37.
- u. Entered on line 4.9 the sum of lines 4.1 through 4.39.
- v. Entered on line 5.00 the result obtained by subtracting the amount on line 4.9 from the amount on line 3.0.
- w. Entered on line 6.1 the Month-to-Date column total from line 6.1 of the final DD Form 2657 for the reporting period.
- x. Entered on line 6.2 the combined Month-to-Date column totals of lines 6.2A and 6.2B of the final DD Form 2657 for the reporting period.
- y. Entered on line 6.3 the combined Month-to-Date column totals of lines 6.3A and 6.3B of the final DD Form 2657 for the reporting period.
- z. Entered on line 6.4 the caption "Custody or Contingency Cash" in the description column and the Month-to-Date column total from line 6.4 of the final DD Form 2657 for the reporting period.
- aa. Entered on line 6.5 the Month-to-Date column total from line 6.5 of the final DD Form 2657 for the reporting period and (in parentheses) the dollar equivalent of foreign currencies included in the amount reported.
- ab. Entered on line 6.6 the caption "Advances to Contractors" in the description column and the Month-to-Date column total from line 6.6 of the final DD Form 2657 for the reporting period.
- ac. Entered on line 6.7 the caption "Cash in Transit" in the description column and the Month-to-Date column total from line 6.7 of the final DD Form 2657 for the reporting period.
- ad. Entered on line 6.8 the caption "Payroll Cash" in the description column and the Month-to-Date column total from line 6.8 of the final DD Form 2657 for the reporting period.
- ae. Entered on line 6.9 the caption "Other Cash Items" in the description column and the Month-to-Date column total from line 6.9 of the final DD Form 2657 for the reporting period.
- af. Entered on line 7.1 the Month-to-Date column total from line 7.1 of the final DD Form 2657 for the reporting period.
- ag. Entered on line 7.2 the combined Month-to-Date column totals from lines 7.2A and 7.2B of the final DD Form 2657 for the reporting period.
- ah. Entered on line 7.3 the Month-to-Date total from line 7.3 of the final DD Form 2657 for the reporting period.
- ai. Entered on line 7.4 the Month-to-Date column total from line 7.4 of the final DD Form 2657 for the reporting period.
- aj. Left lines 7.5 through 7.9 blank.
- ak. Entered on line 8.0 the total of lines 6.1 through 7.4.
- al. Entered on line 9.2 the combined Month-to-Date column totals from lines 9.2A and 9.2B of the final DD Form 2657 for the reporting period.
- am. Entered on line 9.3 the Month-to-Date column total from line 9.3 of the final DD Form 2657 for the reporting period.
- an. Entered on line 9.4 the Month-to-Date column total from line 9.4 of the final DD Form 2657 for the reporting period.
- ao. Entered on line 10.0 the total of lines 9.2 through 9.4.
- ap. Entered on line 11.0 the total of lines 8.0 and 10.0.



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

- g. Processed daily check runs, as required.
- h. Processed daily check runs, as required.

8. Process a Loss of Funds. \_\_\_\_\_

- a. Identified a loss of funds existed in the Disbursing Officer's (DO) account.
- b. Ensured the accountable individual took the proper action upon discovery of a loss of funds.
- c. Ensured the DO took the proper action upon discovery of a loss of funds.
- d. Ensured the commander took the proper action upon discovery of a loss of funds.
- e. Processed a major physical loss of funds by ensuring—
  - (1) The loss was recorded by the accountable individual on the DD Form 2665 prepared for the day's business.
  - (2) The accountable individual made a turn-in of the loss using the Statement of Agent Officer's Account (DD Form 1081).
  - (3) Completion of the Subsidiary Accountability Record (DD Form 2667), items 1 through 9, maintained as a cumulative accounting of all losses of funds.
  - (4) The loss was recorded on the DD Form 2657—
    - (a) If no fraud was perpetuated by someone in the disbursing office, increased line 7.3 (or 9.3) and decreased the appropriate cash on hand line (lines 6.1 through 6.9) for the amount of the loss.
    - (b) If fraud was perpetuated by someone in the disbursing office, prepared a collection voucher, increased line 7.3 (or 9.3), and increased line 4.1B for the amount of the loss.
  - (5) The loss was recorded on the Statement of Accountability (SF 1219) by—
    - (a) Increasing line 7.3 by the amount of the loss.
    - (b) Increasing line 4.1 by the amount of the loss if fraud was involved.
    - (c) Decreasing the appropriate cash on hand line (lines 6.1 through 6.9) by the amount of the loss if no fraud was involved.
  - (6) The loss of funds Investigating Officer's (IO) Report of Investigation (ROI) was submitted through the chain of command to the servicing DFAS center for approval or denial of relief of liability.
  - (7) The relief of liability was processed per instructions provided by the servicing DFAS center; or, the denial of relief of liability was processed per instructions provided by the servicing DFAS center.
  - (8) The case was closed.
- f. Processed a minor physical loss of funds by ensuring—
  - (1) The accountable individual recorded the loss on the DD Form 2665 prepared for the day's business.
  - (2) The accountable individual made a turn-in of the loss using the Statement of Agent Officer's Account (DD Form 1081).
  - (3) Completion of the Subsidiary Accountability Record (DD Form 2667), items 1 through 9, maintained as a cumulative accounting of all losses of funds.
  - (4) Preparation of a separate DD Form 2667, items 1 through 9, maintained specifically for minor losses of funds.
  - (5) The loss was recorded on the DD Form 2657 by—
    - (a) Increasing line 7.3 (or 9.3) by the amount of the loss.
    - (b) Decreasing the appropriate cash on hand line (lines 6.1 through 6.9) by the amount of the loss.
  - (6) The loss was recorded on the Statement of Accountability (SF 1219) by—
    - (a) Increasing line 7.3 by the amount of the loss.

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

- (b) Decreasing the appropriate cash line (lines 6.1 through 6.9) by the amount of the loss.
- (7) The loss of funds was investigated by—
  - (a) Someone outside the disbursing office if the loss was greater than \$300.00.
  - (b) The DO if the loss was \$300.00 or less.
- (8) The Quarterly Minor Loss Report was submitted to the servicing DFAS center by the 5th workday following the end of the quarter.
- (9) The relief of liability was processed per instructions provided by the servicing DFAS center; or, the denial of relief of liability was processed per instructions provided by the servicing DFAS center.
- (10) The case was closed.
- g. Processed an illegal, incorrect, or improper payment by ensuring—
  - (1) No separate accounting on the DD Forms 2657 and 2667, and the SF 1219 was completed.
  - (2) Aggressive action was taken to recoup the erroneous payment from the payee.
  - (3) The loss of funds was investigated—
    - (a) As a major loss of funds if fraud was suspected.
    - (b) As a minor loss of funds over \$25.00, if no fraud was involved.
  - (4) A request for relief of liability was made to the servicing DFAS Center if recoupment from the payee could not be made.

**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**

805A-A-0001  
 DD FORM 2657  
 DODFMR 7000.14-R, VOL 5  
 OMB CIRCULAR NO. A-123  
 STANFINS USER MAN.  
 USER MANUAL-DDS

**Related**

**Prepare The Statement Of Accountability (SF 1219)**  
**805A-36B-4903**

**Conditions:** You are in charge of a Disbursing Operation with access to—

1. DoD Financial Management Regulation 7000.14-R, Volume 5, Disbursing Policy and Procedures.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. Blank SF 1219, Statement of Accountability.
4. Final balanced DD Form 2657, Daily Statement of Accountability for this accounting period.
5. Applicable SF 5515, Debit Vouchers.
6. Applicable SF 215, Deposit Tickets.
7. Applicable OF 1017-G, Journal Vouchers.
8. SF 1179, Month End Check Issue Summary.
9. Check Register.
10. SF 1149, Statement of Designated Depository Account and supporting documents.
11. Calculator.

**Standards:** Complete the following steps without error:

1. Define overview of the SF 1219, Statement of Accountability.
2. Complete administrative data on the SF 1219, Statement of Accountability.
3. Prepare Section I, Part A, SF 1219.
4. Prepare Section I, Part B and Part C.
5. Prepare Section II - Summary by Symbol of Check and Deposit Transactions with U. S. Treasury, Part A and Part B.

**Performance Steps**

1. Overview of the Statement of Accountability (SF 1219).
  - a. Submission of the SF 1219. The SF 1219 is normally due to the Defense Finance and Accounting Service, Indianapolis (DFAS-IN) no later than the 10th calendar day following the end of the month being reported.
    - (1) Each account holder will submit an SF 1219 each month for each separate Disbursing Station Symbol Number (DSSN) assigned, whether or not any transactions occurred during the month or if the DSSN has an accountable balance or not.
    - (2) The reporting period for the SF 1219 will normally be the beginning through the end of the calendar month. However, if an account holder is assigned the account on a day other than the first of the month or relieved of the account on a day other than the last day of the month, the reporting period will be shorter.
    - (3) The account holder will submit a final SF 1219 when relieved of account holder duties irrespective of when the last day of the accounting period falls. The final SF 1219 will be marked as "FINAL" above the name line on the SF 1219.
  - b. General. There are two general rules to remember when preparing the SF 1219. They are:
    - (1) The SF 1219 must be prepared in indelible ink or typed.
    - (2) No erasures, strikeovers, or stray marks of any description are permitted on the SF 1219.
2. Complete administrative data on the Statement of Accountability (SF 1219).
  - a. Complete heading. Located in the top portion of the form.
    - (1) Name of Disbursing Officer. Enter the full name and rank or grade of the account holder as it appears on official Finance documents in the Name of Disbursing Officer block.
    - (2) Location of Disbursing Officer. Enter the complete mailing address, including the unit identification code (UIC), name, and location of the office submitting the report, in the Location of Disbursing Officer block.
    - (3) Name of Agency. Enter the branch of the military (i.e. Army, Navy, Air Force, Marine Corps) in the Name of Agency block. For our use, we will enter "Army" in this block.

**Performance Steps**

- (4) Period of Account. Enter the first and last days of the reporting period for which the report is issued in the Period of Account block. This is usually the calendar month. Do not abbreviate any portion of the date. Exceptions to the calendar month as the reporting period will happen when an account holder is either relieved or commences disbursing.
- (5) Agency Location Code. Enter the four-digit code of the DSSN referred to in the report in the agency location block.
- b. Prepare certification. Located in the bottom portion of the front side of the Statement of Accountability.
  - (1) Name and Telephone Number of Contact. Enter the name and DSN telephone number of the point of contact. The point of contact should be someone in authority in disbursing. DFAS will contact that person first when discrepancies arise.
  - (2) Signature and Title of Certifier. The account holder must sign the signature block. Enter the title of the certifier after the signature. The signature should be in the same style as the account holder signs on all U. S. Treasury checks issued.
  - (3) Date. Enter the submission date of the report in the Date block. As discussed earlier, the report is due to DFAS-IN no later than the 10th calendar day of the month following the reporting period.

## 3. Prepare Section I, Part A, SF 1219.

- a. Section I, Part A - Transactions During the Period Affecting Accountability, outlines the increases and decreases in the account holder's accountability for the reporting period.
- b. Line 1.00, Total Accountability Beginning of Period. Total Accountability Beginning of Period is the beginning balance shown on the final Daily Statement of Accountability (DD Form 2657) for the reporting period. This is found on line 1.00, column d. This must be the same amount as the Accountability Close of Period, line 5.00, of the SF 1219 for the previous reporting period. For a new account holder relieving another account holder of his responsibility, this amount should equal the previous account holder's final SF 1219, line 11.0.
- c. Line 2.0, Increases in Accountability. The Increases in Accountability section outlines the increases in the account holder's accountability for the reporting period.
  - (1) Line 2.1, Checks Issued on U. S. Treasury. Enter the month-to-date column total of lines 2.1A and 2.1B from the final DD Form 2657 for the reporting period. This amount must agree with the total reported as the net total of checks issued on the Month End Check Issue Summary (SF 1179). This total only includes checks drawn on the U. S. Treasury and does not include checks drawn on a limited depository account.
  - (2) Line 2.34, Discrepancies in D.O. Accounts - Credits. Do not enter any amount on line 2.34.
  - (3) Line 2.36, Payments by Another D. O. Do not enter any amount on line 2.36.
  - (4) Line 2.37, Transfers from Other D.O.s. Use the Transfers from Other D.O.s, line 2.37, to record transfers from other account holders. Also, line 2.37 is used to record the final accountability of a deactivated DSSN that is being assumed by the account holder. Enter the dollar amount from line 2.37 of the final DD Form 2657 for the reporting period. The total on line 2.37 must agree with the accountability figure shown on line 4.37 of the deactivated account holder's final SF 1219.
  - (5) Line 2.39. Line 2.39 is not normally used. However, an account holder participating in the U. S. Treasury's On-Line Payment and Collection System (OPAC) may use this line for incoming OPAC payments and collections as outlined in DoDFMR, Volume 5, paragraph 190503A6.
  - (6) Line 2.9, Total Increases in Accountability. Line 2.9 is the sum total of lines 2.1 through 2.39. This total must agree with the month-to-date column total on line 2.9 of the final DD Form 2657 for the reporting period.

NOTE: Refer to VG # 6, Section I, Part A (Cont.).

- d. Line 3.0, Subtotal. Enter the total of line 1.00 and line 2.9 on line 3.0. This subtotal reflects the beginning accountability plus all increases for the reporting period. This total must agree with the month-to-date column total on line 3.0 of the final DD Form 2657 for the reporting period.
- e. Line 4.0, Decreases in Accountability. The Decreases in Accountability section outlines the decreases in the account holder's accountability for the reporting period.

**Performance Steps**

- (1) Line 4.1, Net Disbursements. Enter the net disbursements for the reporting period from column d, line 4.1 of the final DD Form 2657 on line 4.1, Net Disbursements.
  - (2) Line 4.2, Deposits Presented or Mailed to Bank. The total of all deposits presented or mailed to the bank for the reporting period is entered on line 4.2. This total should agree with the combined month-to-date column totals from lines 4.2A and 4.2B of the final DD Form 2657 for the reporting period.
  - (3) Line 4.34, Discrepancies in D.O. Accounts - Debits. Do not enter any amount on line 4.34.
  - (4) Line 4.36, Payments for Another D.O. Do not enter any amount on line 4.36.
  - (5) Line 4.37, Transfers to Other D.O.'s. Use the Transfers to Other D.O.s, line 4.37, to record transfers to other account holders. Also, line 4.37 is used to record the final accountability of a deactivated DSSN that is being assumed by another account holder. Enter the dollar amount from line 4.37 of the final DD Form 2657 for the reporting period. The total on line 4.37 must agree with the accountability figure shown on line 2.37 of the gaining account holder's SF 1219 for the same reporting period.
  - (6) Line 4.39. Do not enter any amount on line 4.39.
  - (7) Line 4.9, Total Decreases in Accountability. Line 4.9 is the sum total of lines 4.1 through 4.39. This total must agree with the month-to-date column total on line 2.9 of the final DD Form 2657 for the reporting period.
- f. 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 on line 5.00. This amount must agree with the month-to-date column total on line 5.0 of the final DD Form 2657 for the reporting period.
4. Prepare Section I, Part B and Part C.
- a. Section I, Part B - Analysis of Incumbent Officer's Accountability. Section I, Part B is an analysis of the incumbent officers' accountability at the end of the reporting period. This section is somewhat like a balance sheet for a corporation.
    - (1) Line 6.1, Cash on Deposit in Designated Depository. If the account holder has a local depository account (LDA) then the amounts in those accounts are entered on line 6.1. If there is only one LDA, show the name and location in the Name and Location of Depository area of line 6.1. If more than one LDA exists, attach a schedule to the SF 1219 outlining the name, location, foreign currency unit, and U. S. Dollar equivalent for each account. Enter "See Attached" in the Name and Location of Depository area of line 6.1. The total dollar amount must agree with line 6.1 of the final DD Form 2657 for the reporting period.
    - (2) Line 6.2, Cash on Hand. The Cash on Hand line is the total of all cash on hand at the end of the reporting period, including U. S. currency and foreign currency. Enter the combined month-to-date column totals of lines 6.2A and 6.2B from the final DD Form 2657 for the reporting period on line 6.2. Show a parenthetical U. S. dollar equivalent of foreign currencies on hand (from line 6.2B of the DD Form 2657) after the description on line 6.2. This amount does not include cash in the hands of government agents, deputies, and cashiers. This amount is reported on line 6.5.
    - (3) Line 6.3, Cash - Undeposited Collections. Enter the combined month-to-date column totals of lines 6.3A and 6.3B from the final DD Form 2657 for the reporting period on line 6.3. Include all undeposited cash and cash items on hand at the close of the reporting period that are for deposit to the U. S. Treasury General Account (TGA). Do not include deposits already mailed or presented for credit to the TGA. The Department of the Army (DA) does not normally use line 6.3.
    - (4) Line 6.4. The DA does not normally use line 6.4. However, account holders authorized to allow cash to be held under custody account agreements in overseas contract Military Banking Facilities (MBFs) or, cash to be held for contingency requirements will enter the caption "Custody or Contingency Cash" on line 6.4 and enter the total.

**Performance Steps**

- (5) Line 6.5, Cash in Hand of Government Cashiers. The amount of cash held by all deputies, agents, cashiers, and any other funds held at locations other than the main disbursing office is entered on line 6.5. Do not include any amounts held by deputies, agents, and cashiers in the main disbursing office. Enter on line 6.5 the column total from the month-to-date column of 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 all foreign currencies included in the amount entered on line 6.5.
- (6) Line 6.6. Line 6.6 is used to report advances to contractors for the reporting period. If needed, enter the caption "Advances to Contractors" in the description column and the dollar amount from line 6.6 of the final DD Form 2657 for the reporting period in the far right column.
- (7) Line 6.7. Line 6.7 is left blank unless the account holder is responsible for cash in transit. If applicable, enter "Cash in Transit" in the description column and the month-to-date column total from line 6.7 of the final DD Form 2657 for the reporting period in the far right column.
- (8) Line 6.8. If the account holder is responsible for monetary amounts designated for payroll purposes, then the account holder would enter that amount on line 6.8. Enter "Payroll Cash" in the description column and the dollar amount from the month-to-date column total of line 6.8 of the final DD Form 2657 for the reporting period in the far right column.
- (9) Line 6.9. The account holder will report other cash items on line 6.9. Enter "Other Cash Items" in the description column and the dollar amount from the month-to-date column of line 6.9 of the final DD Form 2657 for the reporting period in the far right column.

NOTE: Refer to VG # 8, Section I, Part B (Cont.).

- (10) Line 7.1, Deferred Charges - Vouchered Items. The account holder reports all deferred charges that are vouchered items on line 7.1. This amount must agree with the month-to-date column entry on line 7.1 of the final DD Form 2657 for the reporting period.
- (11) Line 7.2, Receivables - Check Overdrafts. Any check overdrafts must be reported on line 7.2. The amount entered will be the sum total of the month-to-date column total of lines 7.2A and 7.2B of the final DD Form 2657 for the reporting period.
- (12) Line 7.3, Losses of Funds. Enter any losses of funds for deputies, agents, or cashiers on line 7.3. This amount must agree with the month-to-date column for line 7.3 of the final DD Form 2657 for the reporting period.
- (13) Line 7.4, Receivables - Dishonored Checks. Report any dishonored checks on hand at the end of the reporting period on line 7.4. Enter the amount from the month-to-date column of line 7.4 of the final DD Form 2657 for the reporting period.
- (14) Lines 7.5 through 7.9. Do not enter any amounts on lines 7.5 through 7.9.
- (15) Line 8.0, Total of My Accountability. The sum total of lines 6.1 through 7.4 is entered on line 8.0. This amount must agree with the month-to-date column total from line 8.0 of the final DD Form 2657 for the reporting period.

NOTE: Refer to VG # 9, Section I, Part C.

b. Section I, Part C - Analysis of Predecessor Officers' Accountability. Part C outlines any predecessor's accountability that has not been either settled by the predecessor or claimed by DFAS. This section is broken into three major areas of accountability.

- (1) Line 9.2, Receivables - Check Overdrafts. If the account holder is charged with the responsibility to settle the accounts of predecessor DOs, then the combined month-to-date column totals from lines 9.2A and 9.2B of the final DD Form 2657 for the reporting period would be entered on line 9.2
- (2) Line 9.3, Losses of Funds. As for line 9.2, line 9.3 is used when the account holder is charged with the responsibility to settle the accounts of predecessor DOs. Enter the month-to-date column total from line 9.3 of the final DD Form 2657 for the reporting period on line 9.3.
- (3) Line 9.4, Other Accountability. Enter any other predecessor's accountability that has not been reported on lines 9.2 and 9.3 on line 9.4. This amount must agree with line 9.4 of the month-to-date column total of the final DD Form 2657 for the reporting period.

**Performance Steps**

- (4) Line 10.0, Total Predecessor Officers' Accountability. Enter the sum total of lines 9.2 through 9.4 on line 10.0. This total must agree with line 10.0 of the final DD Form 2657 for the reporting period.
- (5) Line 11.0, Total Disbursing Office Accountability. Enter the sum total of lines 8.0 and 10.0. This is the total accountability for the account holder for this reporting period. This total must equal line 5.0 and the month-to-date column total of line 11.0 of the final DD Form 2657 for the reporting period.

## 5. Summary by Symbol of Check and Deposit Transactions with U. S. Treasury, Part A and Part B.

a. Section II, Part A. - Checks Issued and Adjustments for Prior Periods. Section II, Part A outlines the checks issued and check issue adjustments for the current reporting period.

- (1) Column (1) - Check Symbol. Enter the DSSN covered by the SF 1219 under column (1).
- (2) Column (2) - Amount of Checks Issued This Period. Under column (2) enter the total amount of all U. S. Treasury checks issued under this DSSN for the current reporting period. Check issue adjustments accomplished using Journal Vouchers (OFs 1017-G) applicable to checks issued during this reporting period shall be included in the total shown in this column. 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 depositary account check issues in this column.
- (3) Column (3) - Adjustments for Prior Months' Issues by FMS Form 5206. If the account holder has check issue adjustments for checks issued in prior periods that are recorded on the FMS Form 5206, they will record these adjustments in column (3). 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) Column (4) - Adjustments for Prior Months' Issues by Other than FMS Form 5206. If the account holder has check issue adjustments for checks issued in prior periods that are not recorded on FMS Form 5206, they will enter the adjustment amount in column (4). The total of this column must equal the amount shown on line 2(b) in the summary portion of the SF 1179.
- (5) Column (5) - Total Checks Issued. The total of column (2) plus/minus the amounts entered in columns (3) and (4) is entered in column (5). The total in column (5) must equal the amount reported on line 2.1 of Section I, Part A on the front of the SF 1219. This amount must also equal the amount reported on line 3 in the summary portion of the SF 1179.

NOTE: Refer to VG # 11, Section II, Part B.

b. Section II, Part B. - Summary of Deposits Presented or Mailed to Bank. Section II, Part B outlines the DSSN's deposits (SF 215) and debit vouchers (SF 5515) that have affected the account holder's account during the reporting period.

- (1) Column (1) - Deposit Symbol. Enter the DSSN covered by the SF 1219 under column (1).
- (2) Column (2) - Deposits Presented or Mailed to Bank this Month. Enter the total of all actual deposits made this reporting period in column (2). This includes all deposits, regardless of whether the deposits have been confirmed by the depositary. If the first deposits for the reporting period were actually dated the last few days of the prior reporting period, you will list them in columns (3) and (4).
- (3) 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 SF 215s and SF 5515s taken into the account during the current month with a presentation or mailing date in any prior accounting period. Enter in column (4) the total amount of the deposits less the debit vouchers for the prior reporting period. Use separate entries if more than one prior reporting period is involved.
- (4) Column (5) - Total Deposits Presented or Mailed to Bank. Enter the total of columns (2) and (4) in column (5). The total must agree with the amount shown on line 4.2 in Section I, Part A on the front of the SF 1219.

**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.

<b>Performance Measures</b>	<b><u>GO</u></b>	<b><u>NO-GO</u></b>
1. Defined overview of the Statement of Accountability (SF 1219). a. Submission of the SF 1219. b. General rules.	—	—
2. Completed administrative data on the Statement of Accountability (SF 1219). a. Complete heading. b. Prepare certification.	—	—
3. Prepared Section I, Part A - Transactions During the Period Affecting Accountability. a. Transactions During the Period Affecting Accountability. b. Line 1.00, Total Accountability Beginning of Period. c. Line 2.0, Increases in Accountability. d. Line 3.0, Subtotal. e. Line 4.0, Decreases in Accountability. f. Line 5.00, Total Accountability Close of Period.	—	—
4. Prepared Section I, Part B and Part C. a. Section I, Part B - Analysis of Incumbent Officer's Accountability. b. Section I, Part C - Analysis of Predecessor Officers' Accountability.	—	—
5. Prepared Section II - Summary by Symbol of Check and Deposit Transactions with U. S. Treasury, Part A and Part B. a. Section II, Part A. - Checks Issued and Adjustments for Prior Periods. b. Section II, Part B. - Summary of Deposits Presented or Mailed to Bank	—	—

**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**

<b>Required</b>	<b>Related</b>
DD FORM 1081	
DD FORM 2657	
DD FORM 2665	
DFAS-IN REG 37-1	

Skill Level 5

Subject Area 5: Management Internal Controls

**Develop a Financial Management Review Program  
805A-36B-5001**

**Conditions:** You received guidance from your director to establish a review program for the new year. You have access to the following:

1. DoDFMR 7000.14-R Series.
2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation.
3. AR 11-2, Managers' Internal Control Program.
4. Standard Finance Office Equipment.
5. NAFCO Checklist.
6. Previous year's checklist.
7. Current year operational plan.

**Standards:** Complete the following steps without error:

1. Analyze procedures required to be tested in accordance with (IAW) AR 11-2.
2. Locate the Management Control Evaluation Checklists in the organization's Internal Management Control Program or AR 11-2, if no organizational checklist exists.
3. Test the internal control environment using the Management Control Evaluation Checklists.
4. Ensure the organization's internal review control program meets the twelve Internal Management control standards outlined in AR 11-2 and Management Accountability.
5. Update the organization's Internal Management Control Program.
6. Develop review schedule IAW FMC Chief training.
7. Develop annual review Plan.

**Performance Steps**

1. Analyze procedures required to be tested in accordance with (IAW) AR 11-2.
  - a. Analyze procedures involving the use and accountability of resources.
  - b. Analyze procedures involving the possibility of risk to personnel or equipment.
  - c. Compile a listing of procedures that warrant internal control measures.
2. Locate the Management Control Evaluation Checklists in the organization's Internal Management Control Program or AR 11-2, if no organizational checklist exists.
3. Test the internal control environment using the Management Control Evaluation Checklists.
  - a. Record observations on the checklists.
  - b. Determine with reasonable assurance that obligations, costs, and programs comply with laws and regulations.
  - c. Determine with reasonable assurance that resources are adequately safeguarded.
  - d. Determine with reasonable assurance that transactions are properly recorded and classified to produce accurate reports.
  - e. Determine with reasonable assurance that all supporting documents are on hand to justify recorded obligations.
  - f. Report material weaknesses to higher headquarters.
  - g. Determine corrective actions, if necessary.
  - h. Implement corrective actions.
  - i. Conduct follow-up testing.

## Performance Steps

4. Ensure the organization's internal review control program meets the twelve Internal Management control standards outlined in AR 11-2 and Management Accountability.
  - a. Ensure the program meets the general standards.
    - (1) Ensure the program meets the reasonable assurance standard.
      - (a) Determine if the benefit of the program outweighs the overall cost to the organization in time and other resources.
      - (b) Determine if the program provides a satisfactory level of confidence that resources are adequately safeguarded.
    - (2) Ensure the program meets the supportive attitude standard.
      - (a) Determine if internal control evaluations are conducted IAW OMB Circular A-123.
      - (b) Determine if management fosters a positive and supportive attitude.
      - (c) Determine if management pays attention to internal control matters and promotes the effectiveness of the controls.
    - (3) Ensure the program meets the competent personnel standard.
      - (a) Determine if the organization's personnel are persons of personal and professional integrity.
      - (b) Determine if the organization's personnel maintain a level of competence that allows them to accomplish their assigned duties.
      - (c) Determine if the organization's hiring practices include verification of personnel background and experience.
      - (d) Determine if the organization has an effective counseling and appraisal system.
    - (4) Ensure the program meets the control objectives standard.
      - (a) Interpret the control objectives established at the Department of the Army (DA) level.
      - (b) Determine if those control objectives are tailored to fit the organization's operations.
    - (5) Ensure the program meets the control techniques standard.
      - (a) Interpret the control techniques established at DA level.
      - (b) Determine if the organization's policies, procedures, plans, and physical measures comply with those control techniques.
  - b. Ensure the program meets the specific standards.
    - (1) Ensure the program meets the documentation standard.
      - (a) Determine if internal control objectives, cycles, and techniques are documented.
      - (b) Determine if that documentation is available for managers, employees, and auditors.
    - (2) Ensure the program meets the recording of transactions and events standard.
      - (a) Determine if events are recorded promptly.
      - (b) Determine if events are properly classified.
    - (3) Ensure the program meets the execution of transactions and events standard.
      - (a) Determine if transactions are authorized and executed by authorized individuals.
      - (b) Determine if transfers of authorization are clear and include conditions for execution.
    - (4) Ensure the program meets the separation of duties standard.
      - (a) Determine if key duties are separated including authorizing, processing, recording, and reviewing transactions.
      - (b) Determine if standards are in place to reduce the effect of collusion.
    - (5) Ensure the program meets the supervision standard.
      - (a) Determine if processes involve qualified supervision.
      - (b) Determine if there is continuous supervision to the processes.
    - (6) Ensure the program meets the access and accountability for resources standard.
      - (a) Determine if access to resources and records is limited to authorized personnel.
      - (b) Determine if accountability is assigned and maintained.
      - (c) Determine if resources are periodically compared to recorded accountability.
    - (7) Ensure the program meets the prompt resolution of audit findings standard.
      - (a) Determine if managers are evaluating findings and recommendations reported by auditors.
      - (b) Determine if managers are identifying the proper corrective actions.
      - (c) Determine if managers are completing all actions to correct and resolve problems.

**Performance Steps**

5. Update the organization's Internal Management Control Program.
  - a. Integrate Management Control Evaluation Checklists located in AR 11-2 for selected procedures into the organization's Internal Management Control Program.
  - b. Update current organizational Management Control Evaluation Checklists, as required.
  - c. Develop new organizational Management Control Evaluation Checklists for selected procedures, if they do not exist in AR 11-2.
  
6. Develop review schedule IAW FMC Chief training:
  - a. Physical Security.
  - b. Automation.
  - c. Disbursing Operations.
  - d. Accounting Management.
  - e. Military Pay.
  - f. Travel Operation.
  - g. Resource Management.
  - h. Commercial Vendor Services.
  
7. Develop annual review Plan.

**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. Analyzed procedures required to be tested by—	—	—
a. Analyzing procedures involving the use and accountability of resources.		
b. Analyzing procedures involving the possibility of risk to personnel or equipment.		
c. Compiling a listing of procedures that warrant internal control measures.		
2. Located the Management Control Evaluation Checklists in the organization's Internal Management Control Program or AR 11-2, if no organizational checklist existed.	—	—
3. Tested the internal control environment using the Management Control Evaluation Checklists.	—	—
a. Recorded observations on the checklists.		
b. Determined with reasonable assurance that obligations, costs, and programs complied with laws and regulations.		
c. Determined with reasonable assurance that resources were adequately safeguarded.		
d. Determined with reasonable assurance that transactions were properly recorded and classified to produce accurate reports.		
e. Determined with reasonable assurance that all supporting documents are on hand to justify recorded obligations.		
f. Reported material weaknesses to higher headquarters.		
g. Determined corrective actions, if necessary.		
h. Implemented corrective actions.		
i. Conducted follow-up testing.		

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

- |   |   |   |
|---|---|---|
| 4. Ensured the organization's Internal Management Control Program met the twelve internal management control standards outlined in AR 11-2 and Management Accountability. | — | — |
|---|---|---|
- a. Ensured the program meets the general standards.
    - (1) Ensured the program meets the reasonable assurance standard.
      - (a) Determined if the benefit of the program outweighs the overall cost to the organization in time and other resources.
      - (b) Determined if the program provides a satisfactory level of confidence that resources are adequately safeguarded.
    - (2) Ensured the program meets the supportive attitude standard.
      - (a) Determined if internal control evaluations are conducted IAW OMB Circular A-123.
      - (b) Determined if management fosters a positive and supportive attitude.
      - (c) Determined if management pays attention to internal control matters and promotes the effectiveness of the controls.
    - (3) Ensured the program meets the competent personnel standard.
      - (a) Determined if the organization's personnel are persons of personal and professional integrity.
      - (b) Determined if the organization's personnel maintain a level of competence that allows them to accomplish their assigned duties.
      - (c) Determined if the organization's hiring practices include verification of personnel background and experience.
      - (d) Determined if the organization has an effective counseling and appraisal system.
    - (4) Ensured the program meets the control objectives standard.
      - (a) Interpreted the control objectives established at the Department of the Army (DA) level.
      - (b) Determined if those control objectives are tailored to fit the organization's operations.
    - (5) Ensured the program meets the control techniques standard.
      - (a) Interpreted the control techniques established at DA level.
      - (b) Determined if the organization's policies, procedures, plans, and physical measures comply with those control techniques.
  - b. Ensured the program meets the specific standards.
    - (1) Ensured the program meets the documentation standard.
      - (a) Determined if internal control objectives, cycles, and techniques are documented.
      - (b) Determined if that documentation is available for managers, employees, and auditors.
    - (2) Ensured the program meets the recording of transactions and events standard.
      - (a) Determined if events are recorded promptly.
      - (b) Determined if events are properly classified.
    - (3) Ensured the program meets the execution of transactions and events standard.
      - (a) Determined if transactions are authorized and executed by authorized individuals.
      - (b) Determined if transfers of authorization are clear and include conditions for execution.
    - (4) Ensured the program meets the separation of duties standard.
      - (a) Determined if key duties are separated including authorizing, processing, recording, and reviewing transactions.

**Performance Measures**

**GO    NO-GO**

- (b) Determined if standards are in place to reduce the effect of collusion.
- (5) Ensured the program meets the supervision standard.
  - (a) Determined if processes involve qualified supervision.
  - (b) Determined if there is continuous supervision to the processes.
- (6) Ensured the program meets the access and accountability for resources standard.
  - (a) Determined if access to resources and records is limited to authorized personnel.
  - (b) Determined if accountability is assigned and maintained.
  - (c) Determined if resources are periodically compared to recorded accountability.
- (7) Ensured the program meets the prompt resolution of audit findings standard.
  - (a) Determined if managers are evaluating findings and recommendations reported by auditors.
  - (b) Determined if managers are identifying the proper corrective actions.
  - (c) Determined if managers are completing all actions to correct and resolve problems.
  
- 5. Updated the organization's Internal Management Control Program.
  - a. Integrated Management Control Evaluation Checklists located in AR 11-2 for selected procedures into the organization's Internal Management Control Program.
  - b. Updated current organizational Management Control Evaluation Checklists, as required.
  - c. Developed new organizational Management Control Evaluation Checklists for selected procedures, if they did not exist in AR 11-2.
  
- 6. Developed a review schedule IAW FMC Chief training:
  - a. Physical Security.
  - b. Automation.
  - c. Disbursing Operations.
  - d. Accounting Management.
  - e. Military Pay.
  - f. Travel Operation.
  - g. Resource Management.
  - h. Commercial Vendor Services.
  
- 7. Developed an annual review plan.

**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**

<b>Required</b>	<b>Related</b>
AR 11-2	
DFAS-IN REG 37-1	
OMB CIRCULAR NO. A-123	

APPENDIX A - TRAVEL FLOWCHARTS

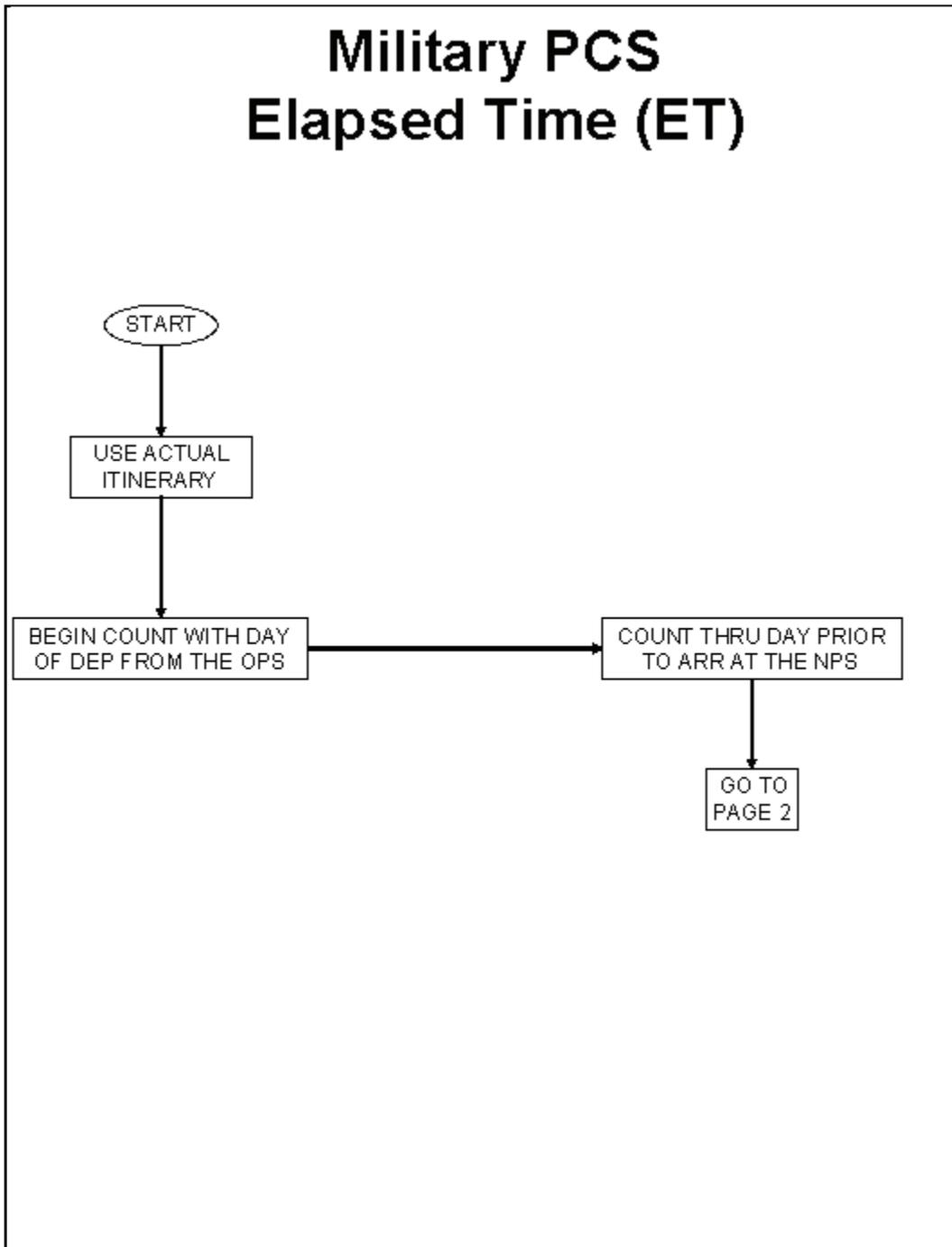


Figure A-1. Military PCS Elapsed Time (ET)

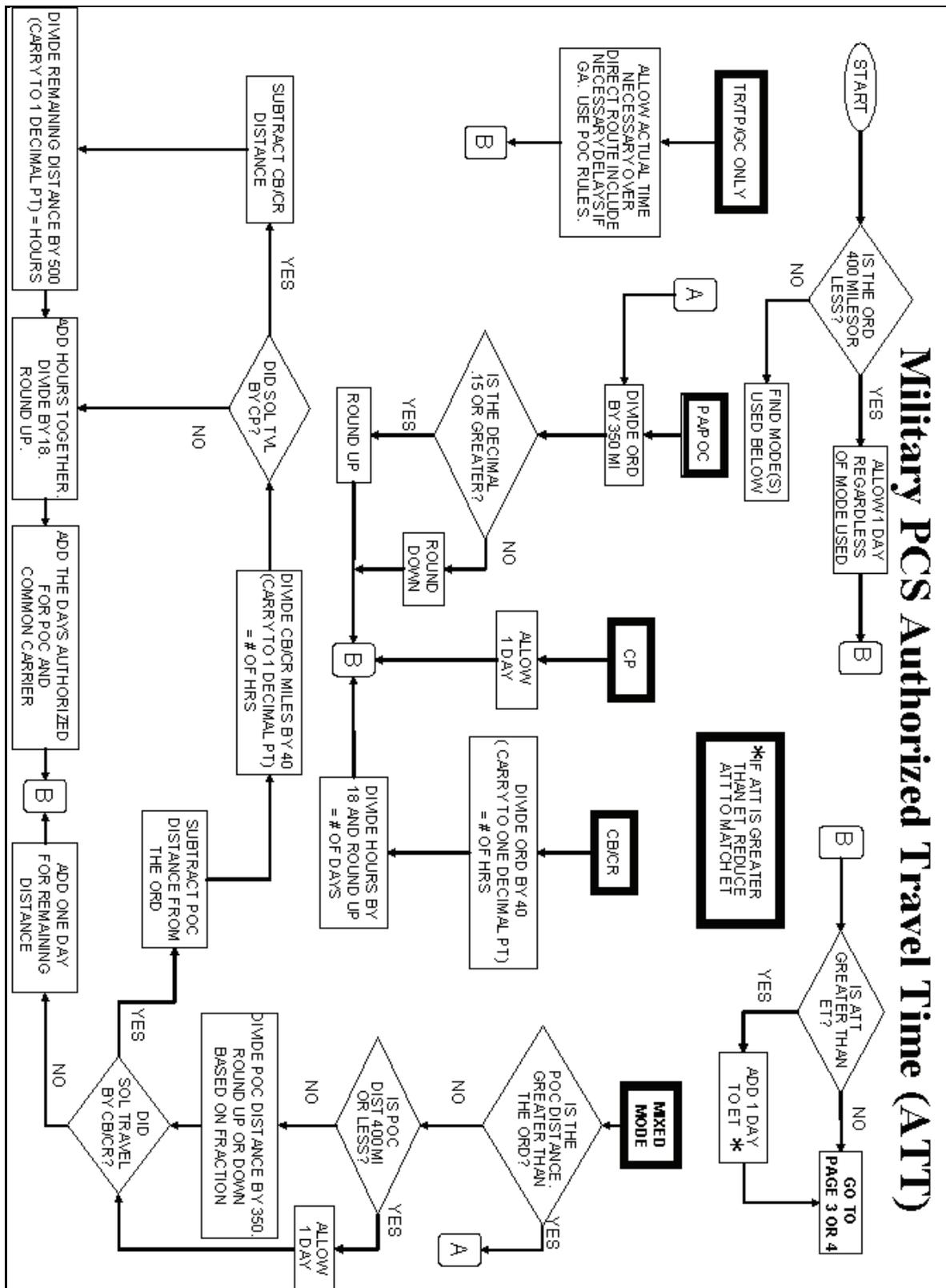


Figure A-2. Military PCS Authorized Travel Time (ATT)

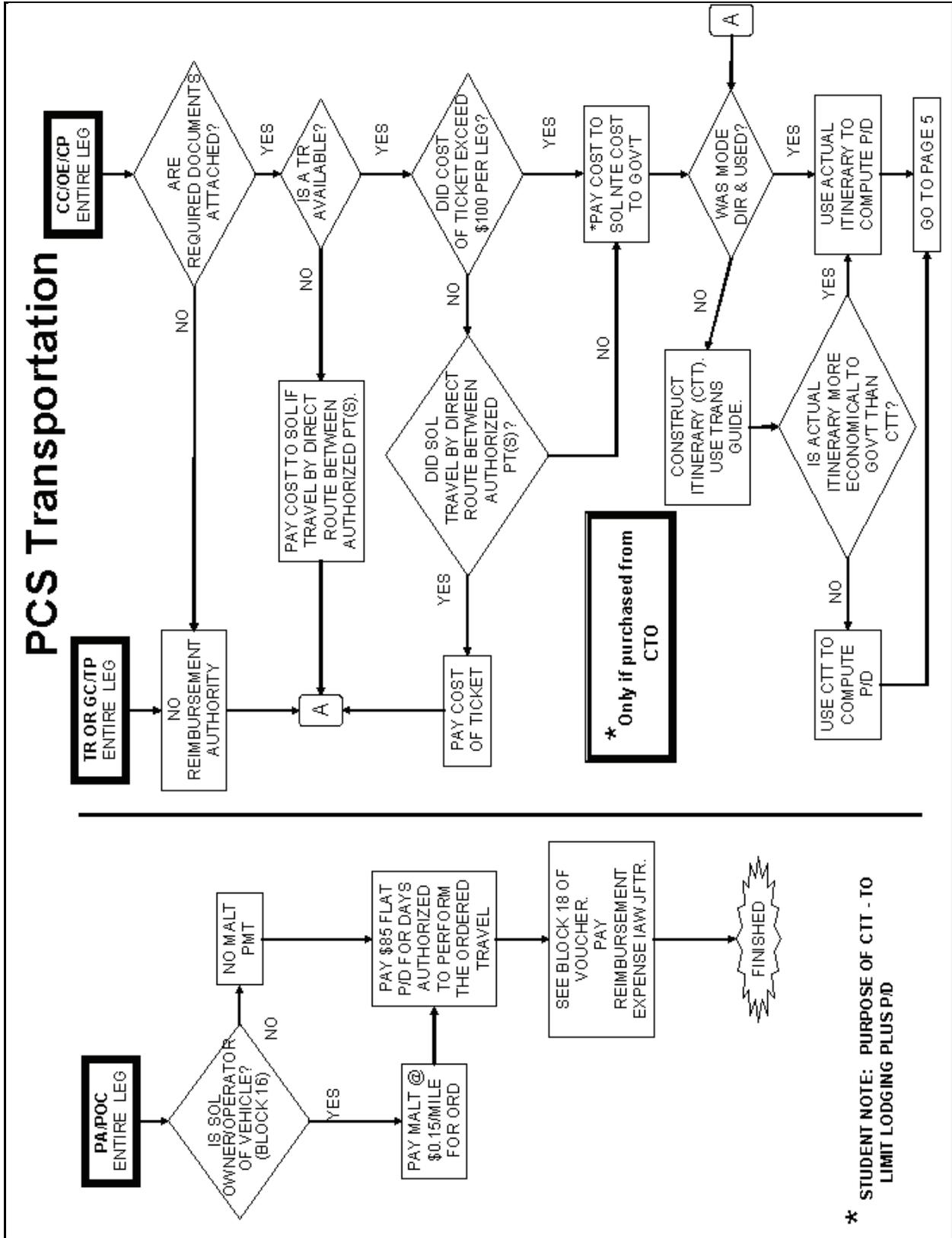


Figure A-3. PCS Transportation

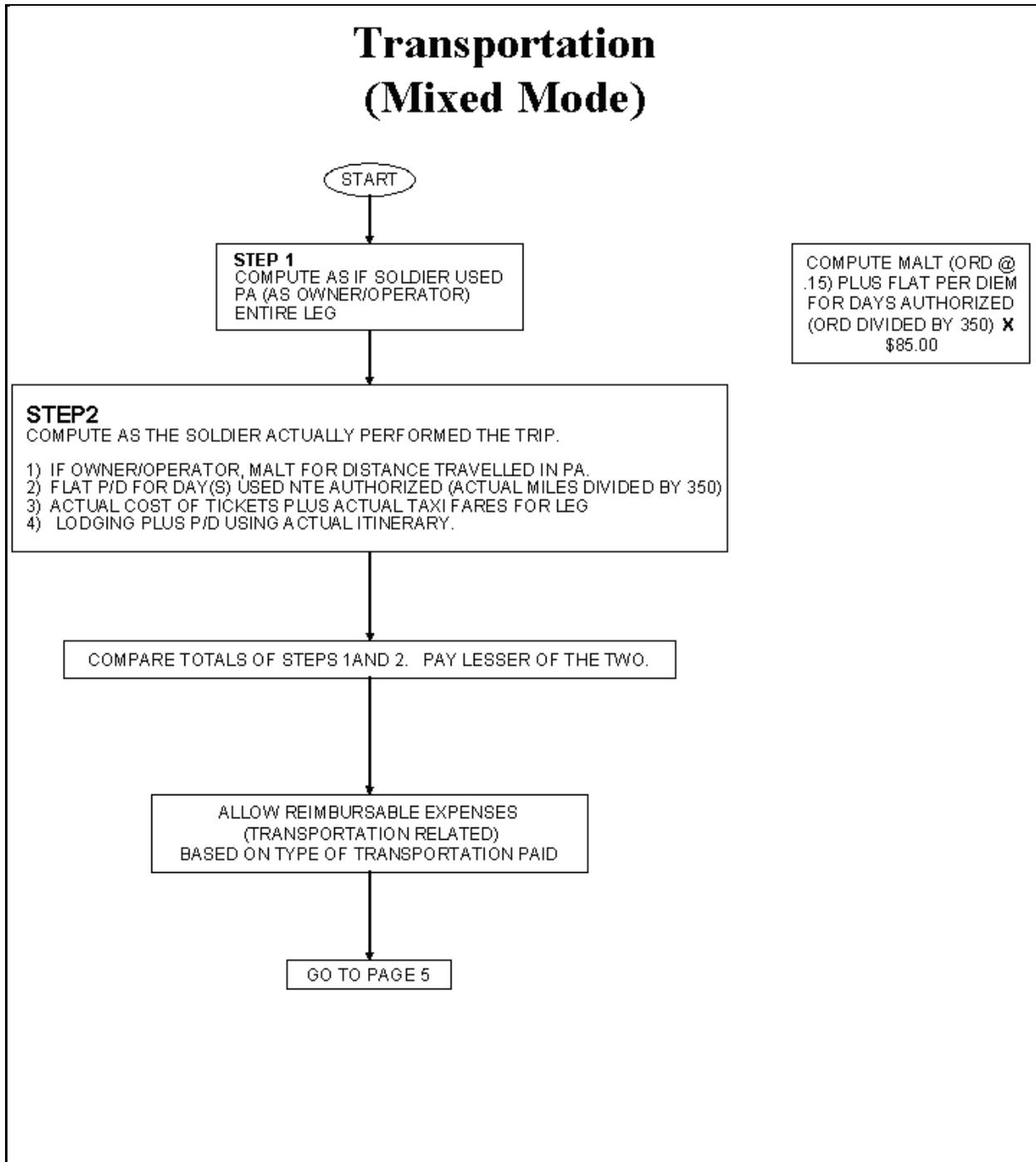


Figure A-4. Transportation (Mixed Mode)



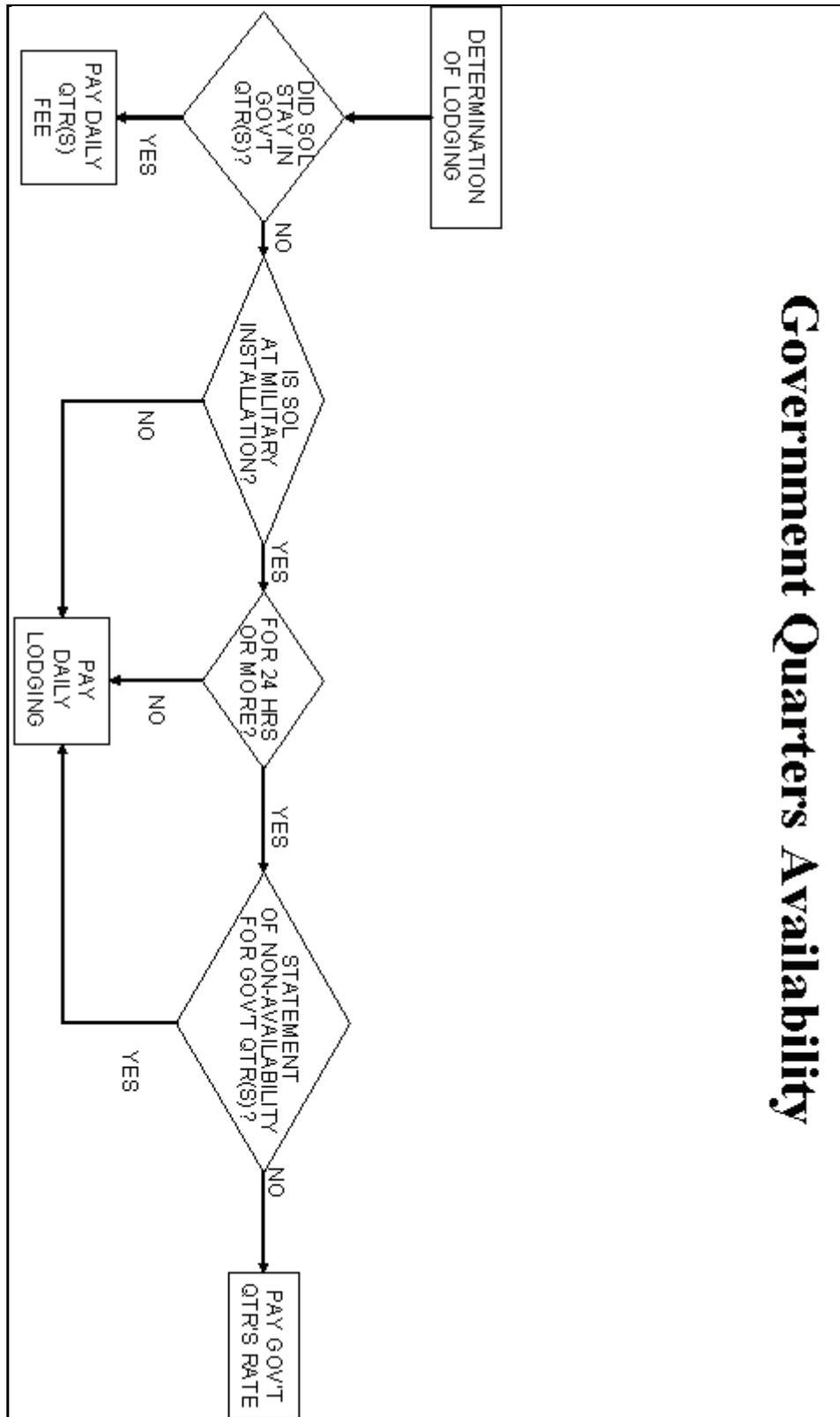


Figure A-6. Government Quarters Availability

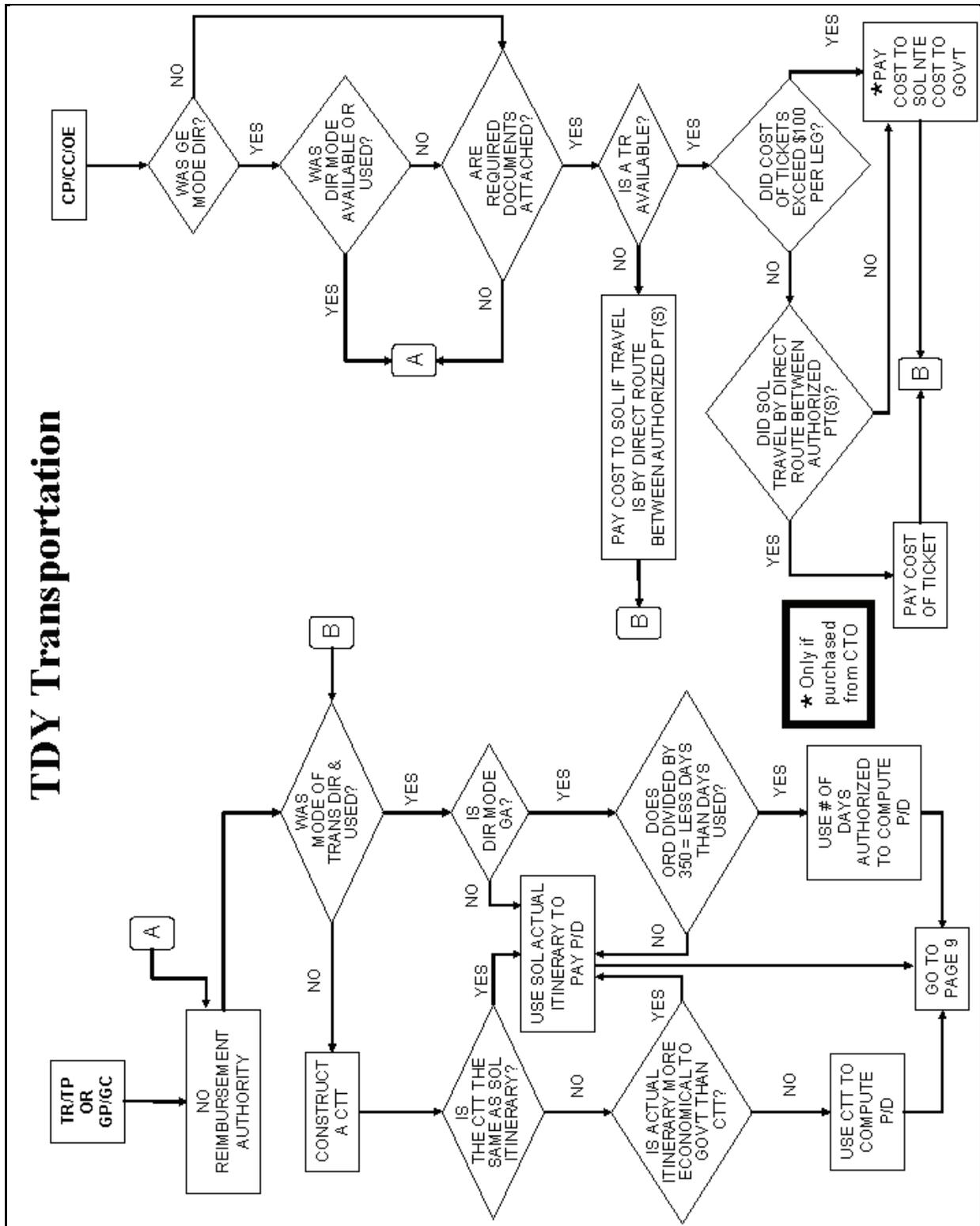


Figure A-7. TDY Transportation

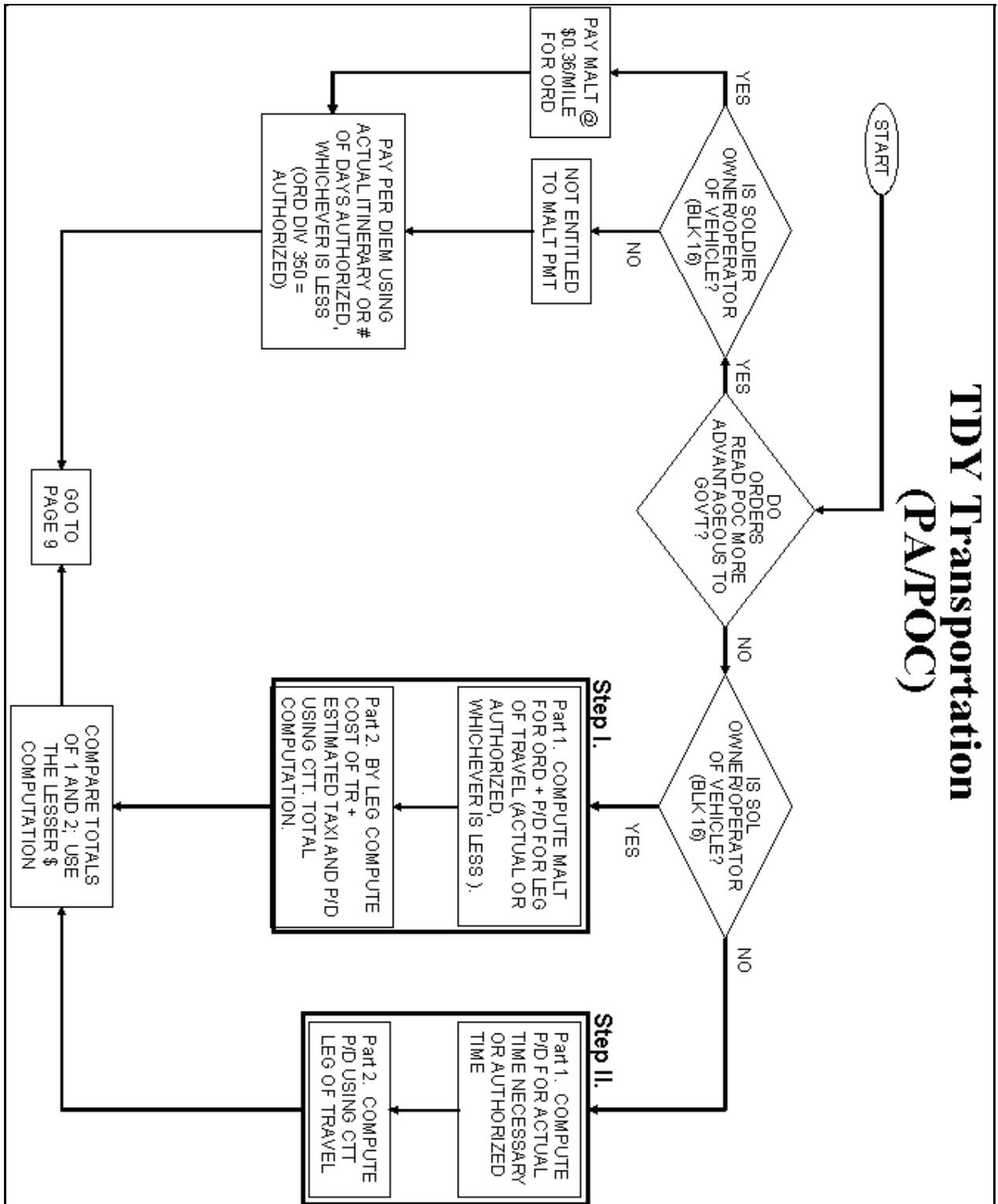


Figure A-8. TDY Transportation (PA/POC)

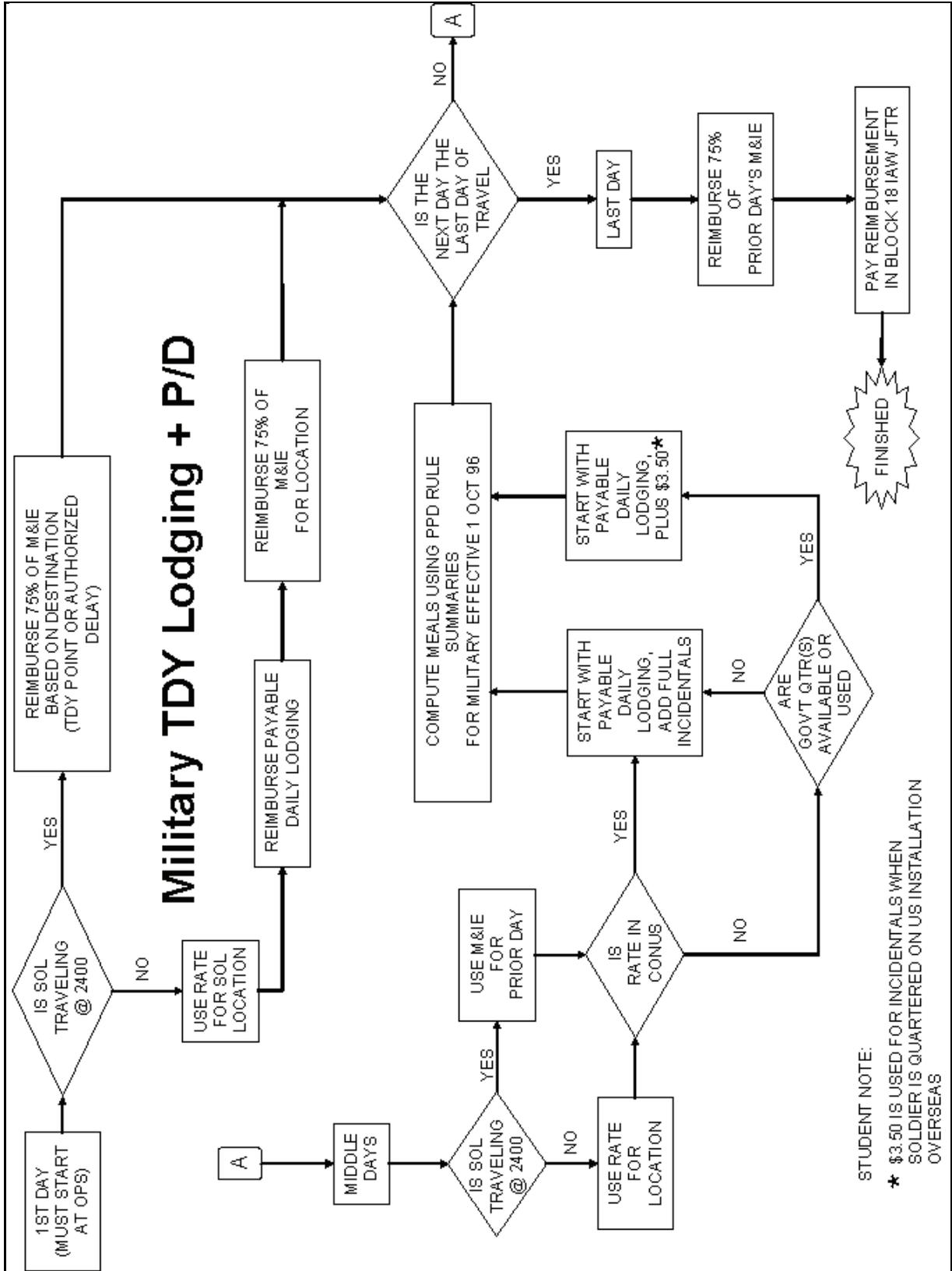


Figure A-9. Military TDY Lodging + P/D

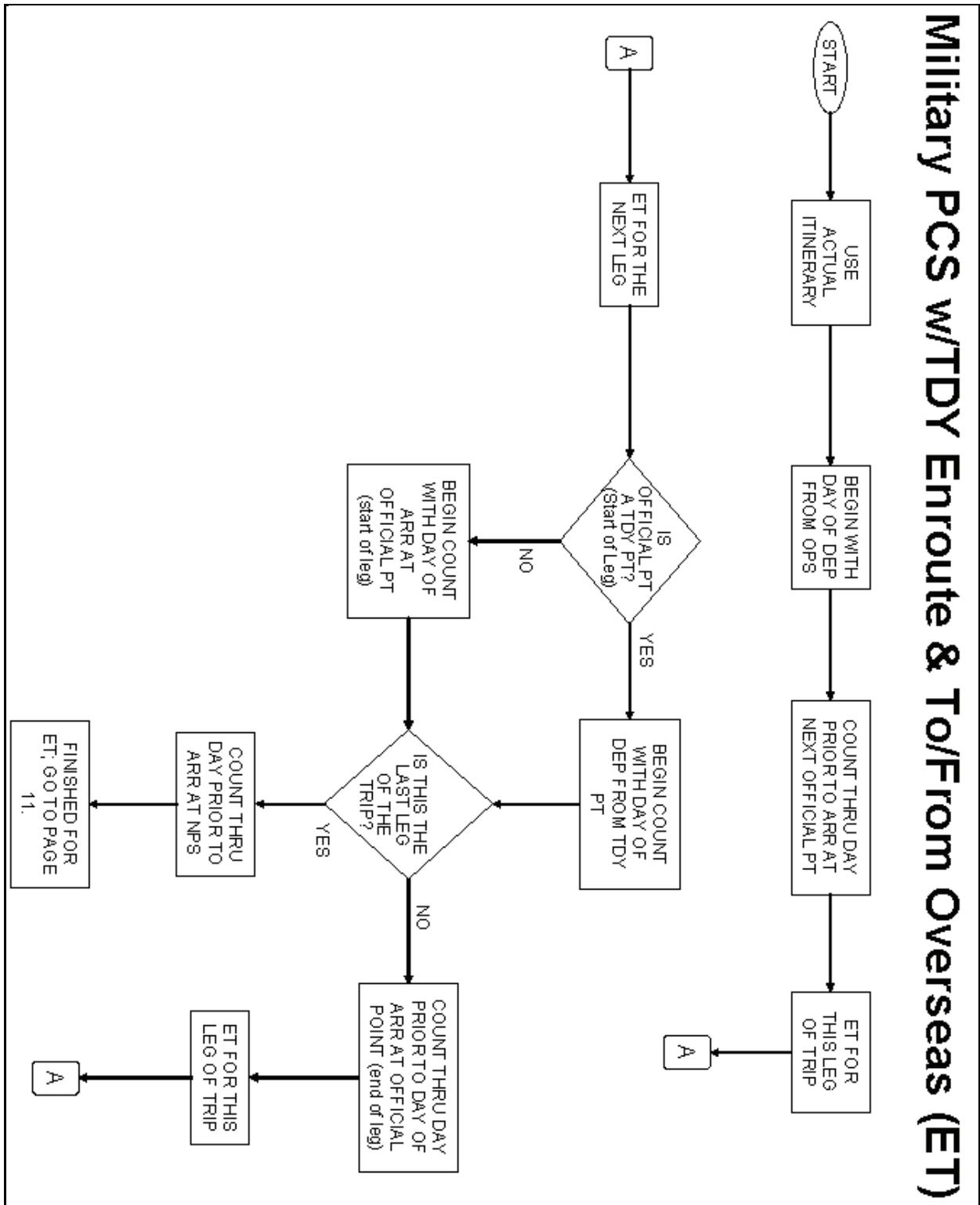


Figure A-10. Military PCS w/TDY Enroute & To/From Overseas (ET)



# PPD RULE SUMMARIES

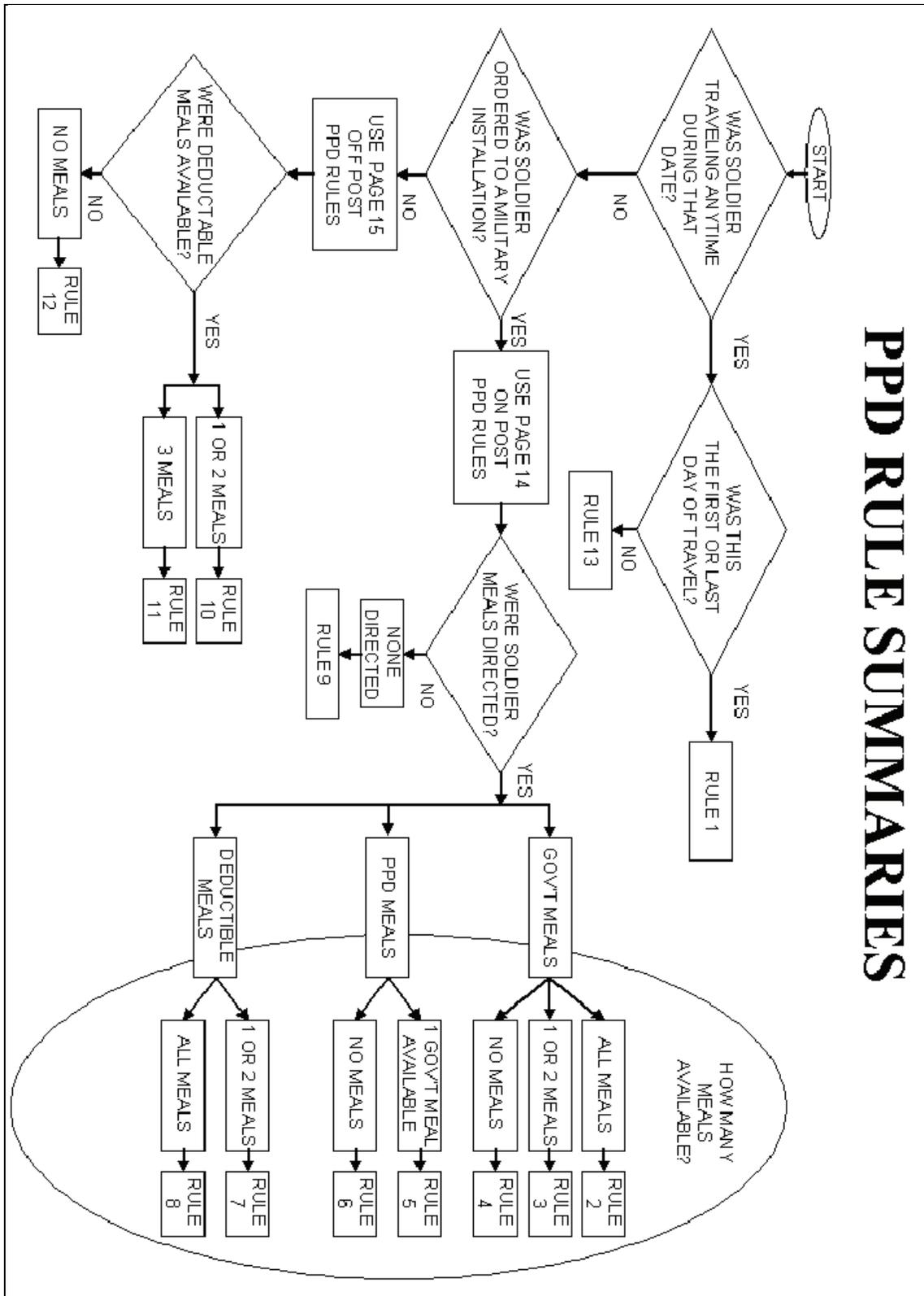


Figure A-12. PPD Rule Summaries

**Table A-1. Proportional Per Diems**

<b>RULE</b>	<b>TYPE OF DAY</b>	<b>CONUS</b>	<b>OCONUS</b>
<b>1</b>	First/Last day	75% of off-post locality M&IE plus lodging costs	75% of off-post locality M&IE plus lodging costs
<b>2</b>	Full day quartered on-post, gov't meals directed, all meals available	\$8.00 for meals + \$2.00 for incidentals + lodging costs	\$8.00 for meals plus \$3.50 for incidentals + lodging costs
<b>3</b>	Full day quartered on-post, gov't meals directed, 1 or 2 meals not available	CONUS PPD <u>meal</u> rate + \$2.00 for incidentals + lodging costs	OCONUS PPD <u>meal</u> rate + \$3.50 for incidentals + lodging costs
<b>4</b>	Full day quartered on-post, gov't meals directed, <u>no</u> meals available	Full off-post locality M&IE plus lodging costs	Full off-post locality meals + \$3.50 for incidentals + lodging costs
<b>5</b>	Full day quartered on-post, PPD meals directed, at least 1 gov't meal available	CONUS PPD <u>meal</u> rate + \$2.00 for incidentals + lodging costs	OCONUS PPD <u>meal</u> rate + \$3.50 for incidentals + lodging costs
<b>6</b>	Full day quartered on-post, PPD meals directed, no gov't meals available	Full off-post locality M&IE plus lodging costs	Full off-post locality meals + \$3.50 for incidentals + lodging costs
<b>7</b>	Full day quartered on-post, 1 or 2 deductible meals available	CONUS PPD <u>meal</u> rate + \$2.00 for incidentals + lodging costs	OCONUS PPD <u>meal</u> rate + \$3.50 for incidentals + lodging costs
<b>8</b>	Full day quartered on-post, 3 deductible meals available	\$2.00 for incidentals plus lodging costs	\$3.50 for incidentals plus lodging costs
<b>9</b>	Full day quartered on-post, <u>no</u> gov't or PPD meals directed, and no deductible meals available	Full off-post locality M&IE plus lodging costs	Full off-post locality meals + \$3.50 for incidentals + lodging costs

**Table A-1. Proportional Per Diems (cont.)**

<b>RULE</b>	<b>TYPE OF DAY</b>	<b>CONUS</b>	<b>OCONUS</b>
<b>10</b>	Full day quartered off-post, 1 or 2 deductible meals available	CONUS PPD <u>meal</u> rate + \$2.00 for incidentals + lodging costs	OCONUS PPD <u>meal</u> rate + <u>full</u> OCONUS incidental rate
<b>11</b>	Full day quartered off-post, 3 deductible meals available	\$2.00 for incidentals + lodging costs	Full OCONUS incidental rate + lodging costs
<b>12</b>	Full day quartered off-post, <u>no</u> deductible meals available (gov't meals are <u>not</u> considered)	Full off-post locality M&IE + lodging costs	Full off-post locality M&IE + lodging costs
<b>13</b>	Interim travel day	Full off-post locality M&IE (directed meals do not apply)	Full off-post locality meals plus <u>applicable</u> incidental rate (directed meals do not apply)
<b>14</b>	Occasional meals	Actual Cost of meals NTE PPD rate + lodging costs	Actual Cost of meals NTE PPD rate + lodging costs
<b>15</b>	Members of JTF eating in a JTF dining facility	JTF meal rate \$6.15 + \$2.00 for incidentals + lodging costs	JTF meal rate \$6.15 + \$3.50 for incidentals + lodging costs
<b>16</b>	Members of JTF eating in a JTF dining facility, claiming missed meals	Actual Cost of meals NTE PPD rate + lodging costs	Actual Cost of meals NTE PPD rate + lodging costs
<b>17</b>	Cadets	Cadet meal rate + lodging costs	Cadet meal rate + lodging costs

PROPORTIONAL PER DIEM FORMULA:

1.  $(\text{Full Meal Rate} + \$8.00)/2 = \text{PPD Meal Rate (Round To Nearest \$)}$
2.  $\text{PPD Meal Rate} + \text{Incidental} = \text{PPD}$

## GLOSSARY

### Section I Acronyms & Abbreviations

<b>ATM</b>	Automatic Teller Machine
<b>BAG</b>	Budget Activity Group
<b>CCO</b>	Cash Control Officer
<b>CRA</b>	Continuing Resolution Authority
<b>DA</b>	Disbursing Agent
<b>DTS</b>	Defense Travel System
<b>RM</b>	Resource Management
<b>SDP</b>	Savings Deposit Program
<b>AAFES</b>	Army and Air Force Exchange Service
<b>ABC</b>	activity based costing
<b>AC</b>	active component; assistant commandant
<b>ACOR</b>	assistant contracting officer's representative
<b>ACSA</b>	acquisition and cross-servicing agreement; Allied Communications Security Agency
<b>ACT</b>	activity
<b>ADCON</b>	administrative control
<b>ADSW</b>	additional duty special work
<b>ADT</b>	active duty for training
<b>AER</b>	Army emergency relief
<b>AFP</b>	annual funding program
<b>AIK</b>	assistance in kind
<b>AIT</b>	advanced individual training
<b>ALC</b>	Advanced Leaders Course
<b>AMS</b>	Army management structure
<b>AMSCO</b>	Army management structure code
<b>AN</b>	annually

<b>AO</b>	Accounting Office; area of operations
<b>AOB</b>	approved operating budget
<b>AOC</b>	area of concentration
<b>AOG</b>	acceptance of goods
<b>AOR</b>	area of responsibility
<b>APC</b>	accounting processing code; armored personnel carrier
<b>AR</b>	Army Regulation; Army Reserve
<b>ARA</b>	automatic reimbursement authority
<b>ARNG</b>	Army National Guard
<b>ARP</b>	acquisition requirements package; appropriation reimbursement program
<b>ARRDATE</b>	arrival date
<b>ARTEP</b>	Army Training and Evaluation Program
<b>ASCC (1)</b>	Army service component command/commander
<b>ASN</b>	allotment serial number
<b>ASP</b>	ammunition supply point; Army Suggestion Program
<b>AT (1)</b>	annual training; antiterrorism
<b>AWOL</b>	absent without leave
<b>BA</b>	bachelor of the arts degree; Budget Activity
<b>BAH</b>	basic allowance for housing
<b>BAS</b>	basic allowance for subsistence
<b>BASD</b>	basic active service date
<b>BASOP</b>	base operations
<b>BCT</b>	basic combat training
<b>BES</b>	budget estimate submission
<b>BMG</b>	budget manpower guidance
<b>BPA</b>	budget project account; blanket purchase agreement
<b>BS</b>	basic symbol; bachelor of the sciences degree

<b>C2</b>	command and control
<b>CA</b>	civil affairs
<b>CAC</b>	common access card; current actions center
<b>CAD</b>	course administrative data; Combat Arms Division; constructive acceptance date
<b>CAO</b>	Central Accounting Office (NAF)
<b>CAO SOP</b>	standing operating procedures for coordination of atomic operations
<b>CAPS</b>	commercial accounts processing system
<b>CB</b>	chemical, biological; commercial bus
<b>CBE</b>	command budget estimate
<b>CBTZ</b>	combat zone
<b>CC</b>	common carrier
<b>CCV</b>	cash collection voucher
<b>CCV</b>	cash collection voucher
<b>CERP</b>	Commanders Emergency Response Program
<b>CI</b>	civilian internee; counterintelligence
<b>CIV</b>	civilian
<b>CJCS</b>	Chairman of the Joint Chiefs of Staff
<b>CLIN</b>	contract line item number
<b>COA</b>	Comptroller of the Army; course of action
<b>COB</b>	command operating budget; close of business
<b>COLA</b>	cost of living allowance
<b>CONUS</b>	the continental United States
<b>COPE</b>	custodian of postal effects
<b>COR</b>	contracting officer's representative
<b>COTR</b>	contracting officer's technical representative
<b>COTS</b>	cargo offload and transfer system; commercial off-the-shelf
<b>CP</b>	command post; check point; commercial plane; casual payment
<b>CR</b>	commercial rail

<b>CSM</b>	Command Sergeant Major
<b>CSP</b>	call service position; causeway section, powered; commence search point; contracting support plan; crisis staffing procedures (JCS); cryptologic support package
<b>CTG</b>	commander's training guidance; cost to government
<b>CTO</b>	commercial travel office
<b>CVS</b>	commercial vendor services
<b>DA</b>	Department of the Army
<b>DAO</b>	Defense Accounting Office
<b>DAR</b>	daily activity report
<b>DAS</b>	daily advice of status
<b>DBI</b>	defense budget issue
<b>DCPS</b>	Defense Civilian Pay System
<b>DD</b>	Defense Department
<b>DDS</b>	Deployable Disbursing System
<b>DFARS</b>	defense federal acquisition regulation supplement
<b>DFAS</b>	Defense Finance and Accounting Service
<b>DFAS-DE</b>	Defense Finance and Accounting Service-Denver
<b>DFAS-IN</b>	Defense Finance and Accounting Service - Indianapolis
<b>DFC</b>	direct fund cite
<b>DITY</b>	do-it yourself-move
<b>DJMS</b>	Defense Joint Military Pay System
<b>DLA</b>	dislocation allowance
<b>DLT</b>	decision logic table
<b>DMO</b>	Defense Military Pay Office
<b>DO</b>	Disbursing Officer; delivery order
<b>DOA</b>	direct obligation authority
<b>DOB</b>	date of birth
<b>DoD</b>	Department of Defense

<b>DODAAC</b>	DOD activity address code
<b>DoDFMR</b>	Department of Defense Financial Management Regulation
<b>DOL</b>	Directorate of Logistics
<b>DOM</b>	day of month
<b>DOR</b>	date of rank; detail obligation report
<b>DOS</b>	date of separation
<b>DOY</b>	day of year
<b>DPT</b>	department code
<b>DPTM</b>	Directorate of Plans, Training, and Mobilization
<b>DRM</b>	Directorate of Resource Management
<b>DROR</b>	Daily Register of Rejects
<b>DROT</b>	Daily Register of Transactions
<b>DSIS</b>	Defense Military Pay Standard Inquiry System
<b>DSSN</b>	disbursing station symbol number
<b>DTOD</b>	Defense Table of Official Distances
<b>DWCF</b>	defense working capital fund
<b>ea (1)</b>	each
<b>ECPD</b>	expected check payment date
<b>EFT</b>	electronic funds transfer
<b>EOE</b>	element of expense
<b>EOM</b>	end of month
<b>EOR</b>	element of resource
<b>EPW</b>	Enemy Prisoner of War
<b>EPW/CI</b>	enemy prisoner of war/civilian internee
<b>ESF</b>	Economic Support Fund; emergency support function
<b>ET</b>	elapsed time
<b>ETS</b>	Expiration Term of Service
<b>EVE</b>	equal value exchange

<b>FAD</b>	fund authorization document; fund allocation document; funding allowance document
<b>FAO</b>	finance and accounting officer
<b>FAO, F&amp;AO</b>	finance and accounting office
<b>FAR</b>	Federal Acquisition Regulation
<b>FC&amp;SR</b>	fund control and status report
<b>FCA</b>	functional cost account
<b>FCN</b>	fiscal control number
<b>FCR</b>	fund control record
<b>FICA</b>	Federal Insurance Contributions Act
<b>FID</b>	Format Identification
<b>FITW</b>	federal income tax withholding
<b>FLPP</b>	foreign language proficiency pay
<b>FM</b>	field manual; frequency modulation; financial management
<b>FM CO</b>	Financial Management Company
<b>FM DET</b>	Financial Management Detachment
<b>FMF</b>	foreign military financing
<b>FMS</b>	Financial Management Service; foreign military sales
<b>FMTTP</b>	Financial Management Tactical Platform
<b>FNS</b>	foreign nation support
<b>FOB</b>	freight on board
<b>FOO</b>	Field Ordering Officer
<b>FORSCOM</b>	Forces Command
<b>FRA</b>	funded reimbursement authority
<b>FRB</b>	Federal Reserve Bank
<b>FSA</b>	family separation allowance
<b>FSN</b>	fiscal station number
<b>FST</b>	Field Sanitation Team; Finance Support Team

<b>FY</b>	fiscal year
<b>FYTD</b>	fiscal year to date
<b>G8</b>	Assistant Chief of Staff, Financial Management
<b>GA</b>	government automobile
<b>GAO</b>	General Accounting Office
<b>GBL</b>	Government bill of lading
<b>GC</b>	guidance counselor; government conveyance
<b>GE</b>	government expense
<b>GFEBs</b>	General Fund Enterprise Business System
<b>GPC</b>	government purchase card
<b>GPLD</b>	government property lost or damaged
<b>GS</b>	general support; general service; general schedule
<b>GSA</b>	General Services Agency; General Services Administration
<b>HALO</b>	high altitude-low opening
<b>HCA</b>	humanitarian and civic assistance
<b>HN</b>	host nation
<b>HNS</b>	host-nation support
<b>HQDA</b>	Headquarters, Department of the Army
<b>IATS</b>	Integrated Automated Travel System
<b>IAW</b>	in accordance with
<b>IBOP</b>	international balance of payments
<b>IC</b>	internal control; indicator code
<b>ID</b>	identification; Infantry Division
<b>IDS</b>	Intrusion Detection System
<b>IDS</b>	Intrusion Detection System
<b>IMET</b>	international military education and training
<b>IO</b>	Investigating Officer
<b>IRS</b>	Internal Revenue Service

<b>IRT</b>	integrated retail terminal
<b>ISSA</b>	inter-service support agreement
<b>J-8</b>	Director for Force Structure, Resource, and Assessment, Joint Staff
<b>JARB</b>	Joint Acquisition Review Board
<b>JFTR</b>	Joint Federal Travel Regulation
<b>JP</b>	Joint Publication
<b>JTF</b>	joint task force
<b>LD</b>	line of departure; limited depositary
<b>LDA</b>	limited depositary account
<b>LES</b>	Leave and Earnings Statement
<b>LMT</b>	limitation
<b>LOA (2)</b>	Line of Accounting
<b>LOGCAP</b>	logistics civilian augmentation program (Army)
<b>LR</b>	locality rate
<b>M&amp;IE</b>	meals and incidental expenses
<b>ACOM</b>	Major Army Command
<b>MAFR</b>	merged accountability and fund reporting
<b>MALT</b>	monetary allowance in lieu of transportation
<b>MAWS</b>	Money As a Weapons System
<b>MBF</b>	Military Banking Facility
<b>MDEP</b>	management decision package
<b>MDMP</b>	military decision-making process
<b>METL</b>	mission essential task list
<b>MFR</b>	memorandum for record
<b>MILCON</b>	military construction
<b>MILSTRIP</b>	military standard requisitioning and issue procedure
<b>MIPR</b>	Military Interdepartmental Purchase Request
<b>MOA</b>	memorandum of agreement

<b>MOD</b>	miscellaneous obligation document
<b>MOI</b>	memorandum of instruction
<b>MOPP</b>	mission oriented protective posture
<b>MOS</b>	military occupational specialty
<b>MOU</b>	memorandum of understanding
<b>MPC</b>	military personnel class; military payment certificate
<b>MPO</b>	military post office; military payment order
<b>MTOE</b>	modified table of organization and equipment
<b>MTP</b>	mission training plan; MOS training plan
<b>MWR</b>	morale, welfare, and recreation
<b>NAF</b>	non-appropriated fund
<b>NAFI</b>	nonappropriated fund instrumentality
<b>NBC</b>	nuclear, biological, and chemical
<b>NCA</b>	National Command Authorities
<b>NCO</b>	noncommissioned officer
<b>NCOIC</b>	noncommissioned officer in charge
<b>NSFOP</b>	non-stock fund orders and payables
<b>NTE</b>	not to exceed
<b>NULO</b>	Negative Unliquidated Obligation
<b>O&amp;M</b>	operation and maintenance
<b>OA</b>	operating agency
<b>OCONUS</b>	outside the continental United States
<b>ODC</b>	obligation data code
<b>OE</b>	own expense
<b>OF</b>	optional form
<b>OMA</b>	operations maintenance, Army
<b>OMAR</b>	operation and maintenance, Army Reserve
<b>OMB</b>	office of management and budget

<b>OPAC</b>	on-line payment and collection system
<b>OPLAN</b>	operations plan
<b>OPLOC</b>	operating location
<b>OPORD</b>	operations order
<b>OPS</b>	operations; old permanent station
<b>OSD</b>	Office of the Secretary of Defense
<b>P/D</b>	per diem
<b>PA</b>	personally owned automobile; public affairs
<b>PARC</b>	principle assistant responsible for contracting
<b>PBAC</b>	Program Budget Advisory Council
<b>PBD</b>	program budget decisions
<b>PBG</b>	program budget guidance
<b>PCC</b>	pre-combat checks; Pre-Command Course; military paper check conversion
<b>PCS</b>	permanent change of station
<b>PDM</b>	program decision memorandum
<b>PDS</b>	personnel daily summary; permanent duty station
<b>PKO</b>	peacekeeping operations
<b>PO</b>	post office; purchase order
<b>POC</b>	point of contact; privately owned conveyance
<b>POD</b>	point of departure; port of debarkation
<b>POE</b>	port of embarkation; program office estimate
<b>POM</b>	program objective memorandum; preparation for oversea movement; Postal Operations Manual
<b>POS (1)</b>	Point of Sales
<b>POV</b>	privately owned vehicle
<b>PPA</b>	PERSINS processing activity; Prompt Payment Act
<b>PPBES</b>	planning, programming, budgeting, and execution system
<b>PPD</b>	proficiency pay designator; proportional per diem

<b>PRC</b>	purchase request and commitment
<b>PTDY</b>	Permissive Temporary Duty
<b>PVT</b>	private
<b>QA</b>	quality assurance
<b>QT</b>	quarterly
<b>R&amp;A</b>	review and analysis
<b>RC</b>	reserve component
<b>RDD</b>	resource distribution document; required delivery date
<b>RIK</b>	replacement in kind
<b>ROG</b>	receipt of goods
<b>ROI</b>	Report of Investigation
<b>SA</b>	staging area; semi-annually
<b>SDAP</b>	special duty assignment pay
<b>SDN</b>	source document number; standard document number
<b>SF</b>	standard form
<b>SFC</b>	sergeant first class
<b>SGLI</b>	servicemembers' group life insurance
<b>SGT</b>	sergeant
<b>SJA</b>	Staff Judge Advocate
<b>SL</b>	skill level
<b>SLC (2)</b>	Senior Leader Course
<b>SM</b>	Soldier's manual
<b>SMC</b>	Sergeants Major Course
<b>SMDR</b>	structured manning decision review
<b>SOFA</b>	status of forces agreement
<b>SOP</b>	standing operating procedure
<b>SRD1-DOPS</b>	STANFINS redesign 1-disbursing operations processing system
<b>SSAN</b>	social security account number

<b>SSG</b>	special study group; staff sergeant
<b>SSN</b>	social security number
<b>STANFINS</b>	Standard Finance System
<b>STARFIARS</b>	standard Army financial inventory Accounting and Reporting System
<b>STP</b>	Soldier Training Publication
<b>SVC</b>	service; store value card
<b>TADSS</b>	training aids, devices, simulators, and simulations
<b>TBO</b>	transaction by others
<b>TCN</b>	transaction control number; transportation control number
<b>TDA</b>	table of distribution and allowance
<b>TDY</b>	temporary duty
<b>TFS</b>	treasury financial service
<b>TG</b>	training guide; trainer's guide; task group
<b>TL</b>	transmittal letter
<b>TLA</b>	temporary lodging allowance
<b>TOC</b>	tactical operations center
<b>TP</b>	target practice; transportation request - plane
<b>TQM</b>	total quality management
<b>TRADOC</b>	Training and Doctrine Command
<b>TRANS</b>	transportation
<b>TSC</b>	Theater Support Command; Training Support Center
<b>TTP</b>	tactics, techniques, and procedures
<b>UCFR</b>	unit commanders finance report
<b>UFR</b>	unfinanced requirements
<b>UI</b>	unit of issue
<b>UIC</b>	unit identification code
<b>UL</b>	underwriters laboratory
<b>ULO</b>	Unliquidated Obligation

<b>UPC</b>	unit processing code
<b>US or U.S.</b>	United States
<b>USC</b>	United States Code
<b>UTM</b>	unit transmittal memorandum; universal transverse mercator
<b>WFC</b>	Weapons for Cash
<b>WLC</b>	Warrior Leaders Course
<b>YTD</b>	year to date

## **Section II**

### **Terms**

#### **accountability**

The obligation imposed by law or lawful order or regulation on an officer or other person for keeping accurate record of property, documents, or funds. The person having this obligation may or may not have actual possession of the property, documents, or funds. Accountability is concerned primarily with records, while responsibility is concerned primarily with custody, care, and safekeeping. See also responsibility.

#### **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 allotee; 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)

**Army Training and Evaluation Program (ARTEP)**

The cornerstone of unit training. It is the umbrella program used by the trainer and training manager in the training evaluation of units. The ARTEP is a complete program enabling commanders to evaluate and develop collective training based on unit weaknesses, train the unit to overcome those weaknesses, and reevaluate. Success on the battlefield depends on the coordinated performance of collective and individual skills that are taught through the ARTEP MTP.

**ARR**

arrival

**baseline costs**

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

**Battle focus**

The concept used to derive peacetime training requirements from assigned and anticipated missions.

**Bde**

brigade

**BLK**

block

**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)

**BW**

bi-weekly

**Certifying officer**

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

**classes of supply**

There are ten categories into which supplies are grouped in order to facilitate supply management and planning. I. Rations and gratuitous issue of health, morale, and welfare items. II. Clothing, individual equipment, tentage, tool sets, and administrative and housekeeping supplies and equipment. III. Petroleum, oils, and lubricants. IV. Construction materials. V. Ammunition. VI. Personal demand items. VII. Major end items, including tanks, helicopters, and radios. VIII. Medical. IX. Repair parts and components for equipment maintenance. X. Nonstandard items to support nonmilitary programs such as agriculture and economic development. See also ammunition; petroleum, oils, and lubricants. (JP 4-09)

**classification**

The determination that official information requires, in the interests of national security, a specific degree of protection against unauthorized disclosure, coupled with a designation signifying that such a determination has been made. See also security classification.

**classified contract**

Any contract that requires or will require access to classified information by the contractor or the employees in the performance of the contract. (A contract may be classified even though the contract document itself is not classified.)

**classified information**

Official information that has been determined to require, in the interests of national security, protection against unauthorized disclosure and which has been so designated.

**cmd**

command

**combat zone**

1. That area required by combat forces for the conduct of operations. 2. The territory forward of the Army rear area boundary. See also combat area; communications zone.

**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)

**command guidance**

(\*) A guidance system wherein intelligence transmitted to the missile from an outside source causes the missile to traverse a directed flight path.

**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)

**Conditions**

The circumstances and environment in which a task is to be performed.

**continental United States**

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

**contingency**

An emergency involving military forces caused by natural disasters, terrorists, subversives, or by required military operations. Due to the uncertainty of the situation, contingencies require plans, rapid response, and special procedures to ensure the safety and readiness of personnel, installations, and equipment. See also contingency contracting.

**contingency contracting**

Contracting performed in support of a peacetime contingency in an overseas location pursuant to the policies and procedures of the Federal Acquisition Regulatory System. See also contingency.

**contingency operation**

A military operation that is either designated by the Secretary of Defense as a contingency operation or becomes a contingency operation as a matter of law (10 United States code (USC) 101[a][13]). It is a military operation that: a. is designated by the Secretary of Defense as an operation in which members of the Armed Forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing force; or b. is created by definition of law. Under 10 USC 101 (a)(13)(B), a contingency operation exists if a military operation results in the (1) callup to (or retention on) active duty of members of the uniformed Services under certain enumerated statutes (10 USC Sections 688, 12301(a), 12302, 12304, 12305, 12406, or 331-335); and (2) the callup to (or retention on) active duty of members of the uniformed Services under other (non-enumerated) statutes during war or national emergency declared by the President or Congress. See also contingency; operation. (JP 1-0)

**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.

**CPL**

corporal

**Critical task**

A task which is essential for accomplishment of successful individual skill performance.

**CTS**

cost to Soldier

**DA FORM**

Department of the Army Form

**DA PAM**

Department of the Army Pamphlet

**DD Form**

Department of the Defense Form

**demobilization**

The process of transitioning a conflict or wartime military establishment and defense-based civilian economy to a peacetime configuration while maintaining national security and economic vitality. See also mobilization. (JP 4-05)

**DEP**

delayed entry program; deputy; departure

**DEP FIN OFF**

deputy finance officer

**DIR**

directed; director

**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.

**GOVT**

government

**GP**

general purpose; group; government plane

**HRS**

hours

**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)

**Local payment**

A payment made for money due a person in the military service for which no previous payment exists.

**Master military pay account**

A data base containing pay and administrative data pertaining to a Soldier's pay.

**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)

**MSG**

master sergeant; message

**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)

**O/S**

overseas

**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)

**ORD**

ordered; ordered distance

**PMT**

payment

**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)

**Self-development**

A planned, progressive and sequential program followed by leaders to enhance and sustain their military competencies. Self-development consists of individual study, research, professional reading, practice, and self-assessment.

**Separation**

An inclusive term used in personnel actions to describe release from active duty, discharge, retirement, dropped from the rolls, release from military control of personnel without military status, death, or transfer from unit status to the IRR.

**Soldier Training Publication (STP)**

Publications that contain critical tasks and other training information used to train Soldiers and serve to standardize individual training for the whole Army; provide information and guidance in conducting individual training in the unit; and aid the Soldier, officer, noncommissioned officer (NCO), and commander in training critical tasks. They consist of Soldier's Manuals, Trainer's Guides, Military Qualification Standards Manuals, and Officer Foundations Standards System Manuals.

**Source document**

A document from which input is prepared.

**Standard**

A statement which establishes a criteria for how well a task or learning objective must be performed. The standard specifies how well, completely, or accurately a process must be performed or product produced. The task standard reflects task performance requirements on the job. The learning objective standard reflects the standard that must be achieved in the formal learning environment.

**Substantiating document**

A document providing written evidence in support of an action taken.

**Supporting document**

A document that supports an action.

**Sustainment training**

The process of ensuring that individual and collective task proficiency is maintained at a requisite level by providing instruction and opportunities for practice.

**TVL**

travel

**unit of issue**

In its special storage meaning, refers to the quantity of an item; as each number, dozen, gallon, pair, pound, ream, set, yard. Usually termed unit of issue to distinguish from "unit price." See also unit.

**unit price**

The cost or price of an item of supply based on the unit of issue.

**W/**

with

**Warrior Ethos**

The Warrior Ethos forms the foundation for the American Soldier's spirit and total commitment to victory, in peace and war, always exemplifying ethical behavior and Army Values. Soldiers put the mission first, refuse to accept defeat, never quit, and never leave behind a fellow American. Their absolute faith in themselves and their comrades makes the United States Army invariably persuasive in peace and invincible in war.

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## REFERENCES

### Required Publications

Required publications are sources that users must read in order to understand or to comply with this publication.

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AR 1-1	Planning, Programming, Budgeting, and Execution System, 30 January 1994.
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DA FORM 2142	Pay Inquiry.
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DD FORM 250	Materiel Inspection and Receiving Report.
DD FORM 362	Statement of Charges/Cash Collection Voucher.
DD FORM 448	Military Interdepartmental Purchase Request (MIPR).
DD FORM 448-2	Acceptance of MIPR.
DD FORM 453-1	Travel Orders.
DD FORM 577	Appointment/Termination Record - Authorized Signature.
DD FORM 1081	Statement of Agent Officer's Account.
DD FORM 1131	Cash Collection Voucher.
DD FORM 1144	Interservice Support Agreement (ISSA).
DD FORM 1155	Order for Supply or Services.
DD FORM 1351	Travel Voucher.
DD FORM 1351-2	Travel Voucher or Subvoucher.
DD FORM 1610	Request and Authorization for TDY Travel of DOD Personnel.
DD FORM 1614	Request/Authorization for DoD Civilian Permanent Duty or Temporary. Change of Station (TCS) Travel.
DD FORM 2406	Miscellaneous Obligation Document.
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DD FORM 2657	Daily Statement of Accountability.
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### Joint Publications

JFTR Vol I	The Joint Federal Travel Regulations - Uniformed Service Members, <a href="http://www.defensetravel.dod.mil/site/reference.cfm">http://www.defensetravel.dod.mil/site/reference.cfm</a> .
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SF 1080	Voucher for Transfer Between Appropriations and/or Funds.
SF 1081	Voucher and Schedule of Withdrawals and Credits.
SF 1098	Schedule of Cancelled Checks.
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STP 14-36B15-SM-TG  
30 January 2012

By Order of the Secretary of the Army:

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

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