

Training and Evaluation Outline Report

Status: Approved

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Task Number: 14-CTR-8047

Task Title: Plan Finance Support for Theater Operations (FISC)

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

Destruction Notice: None

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

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary	Source Information
	AR 37-64	FINANCE AND ACCOUNTING FOR SENSITIVE MISSION FUNDING	Yes	No	
	DODFMR 7000.14-R, VOL 5	Department of Defense Financial Management Regulation, Volume 5, Disbursing Policy and Procedures	Yes	No	
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf	Yes	Yes	
	FM 6-0	Commander and Staff Organization and Operations	Yes	No	

Conditions: The Theater Sustainment Command (TSC) has been alerted for tentative deployment to a specified theater to support a Large Scale Combat Operation (LSCO). The Theater Sustainment Command directed the Finance Support Center (FISC) to provide financial support for United States (U.S.), allied, and coalition forces and other authorized personnel and agencies. All assigned sections and personnel will deploy. Operation Plans (OPLANs) and Orders (OPORDs) for supported command are received. A tentative deployment window is established. All equipment and required references to plan financial management support for theater operations are on hand and operational. Connectivity to both Non-Classified Internet Protocol Router Network (NIPRNET) and SECRET Internet Protocol Router Network (SIPRNET) has been established. The unit has established alternative methods of communication in the event that access to systems is denied, degraded, and/or disrupted. All required references and regulations are available. The unit is conducting operations in a dynamic and complex Operational Environment (OE) against a peer threat. Threat capabilities include space and cyberspace operations that degrade sustainment information system capabilities as well as employment of conventional, special operations, guerrilla, and insurgent forces to interdict friendly air, land, and maritime operations in a Chemical, Biological, Radiological, Nuclear and high yield Explosives (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standards: Plan financial management support for theater operations by ensuring all support requirements are identified and programmed; and policies for theater financial operations are completed and provided to supported elements In Accordance With (IAW) local Standard Operating Procedures (SOPs) and governing regulations.

To obtain a "T" rating, based on the units authorized strength, 75% of the leaders and 80% of Soldiers are present at the training. The unit attains 80% on performance measures, 100% on critical performance measures, and 85% on leader performance measures.

NOTE: Leaders are defined as those in the positions of Director, FISC; Finance Officer; Banking Officer; Chief, Internal Controls Section; and Information Systems Technician.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

Plan and Prepare			Execute						Evaluate		
Operational Environment			Training Environment (LV/C)	% Leaders present at training/authorized	% Present at training/authorized	External evaluation	Performance measures	Critical performance measures	Leader performance measures	Evaluator's observed task proficiency rating	Commander's assessment
BDE & Above											
Dynamic and Complex (All OE Variables and Hybrid Threat)	Night		At the discretion of the Commander.	>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	T	T
Dynamic and Complex (All OE Variables and Single Threat)	Day			60-74%	60-79%	No	65-79% GO	>All	75-84% GO	P	P
Dynamic and Complex (<All OE Variables and Single Threat)				<=59%	<=59%		<65% GO		<=74% GO	U	U

Remarks: None

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

All required non Army Publishing Directorate (APD) financial specific references and technical manuals will be provided by the local Defense Finance and Accounting Services (DFAS).

Safety Risk: Low

Task Statements

Cue: The Finance Support Center receives an order from higher headquarters requiring the Finance Support Center to provide financial support for U.S., allied, and coalition forces and other authorized personnel and agencies.

DANGER

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

WARNING

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

CAUTION

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

Performance Steps and Measures

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

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

STEP/MEASURE	GO	NO-GO	N/A
Plan			
* 1. The director, FISC fulfills director responsibilities for performing theater accounting support.			
a. Issues clear and concise planning guidance that the policy, banking, accounting, and automation sections implement.			
b. Conducts a risk assessment to identify possible hazard related to planning financial management support for theater operations in the given Operational Environment (OE) and develops control measures to minimize those hazards.			
+ 2. Policy Section personnel conduct initial planning activities.			
a. Review operations order/plan of supported unit and existing plans.			
b. Review existing inter-service and inter-agency support agreements.			
c. Develop policy for pay support to joint and multinational forces, as well as designated Department of Defense (DoD) Civilians.			
d. Develop policy and procedures for payment of local contracting and procurement actions.			
e. Develop policy for currency control.			
f. Develop policy for pay of foreign nationals.			
g. Develop procedures for managing payments of local goods and services.			
h. Develop policy for pay support to enemy prisoners of war and/or Civilian internees.			
i. Develop policy for implementing and applying the Rewards Program.			
j. Conduct economic impact assessments of the area of operations (in concert with Assistant Chief of Staff for Civil-Military Affairs and civil affairs officials).			
k. Staff policies with Staff Judge Advocate for legal review.			
l. Brief section chief on proposed financial operations policies.			
m. Disseminate approved policy guidance to finance operating elements and supported elements.			
+* 3. Disbursing Officer plans disbursing activity activation.			
a. Notifies the Treasury Department of a pending requirement to activate a Disbursing Station Symbol Number (DSSN).			
b. Estimates monthly cash requirements and Cash Holding Authority (CHA) in U.S. or foreign, as appropriate.			
c. Requests approval for CHA from higher headquarters.			
d. Estimates number of U.S. treasury checks required for initial operations (first eight months).			
e. Requests authorization to activate additional DSSN from DFAS.			
f. Determines if Limited Depositary Accounts (LDAs) are required.			
g. Verifies the appointment of a finance and accounting officer.			
h. Requests approval to establish LDAs from DFAS.			
+* 4. Chief, Internal Control (IC) Section develops the IC plan.			
a. Develops a scheduled plan to conduct an operational review of each finance office once each fiscal year.			
b. Determines most critical areas from theater operations perspective.			
c. Obtains approval of plan from Director, FISC.			
d. Provides outline of internal control plan to other financial management support unit's within area.			
+* 5. Information Systems Technician develops plan for financial automation operations.			
a. Develops plan to provide FM elements with network access.			
b. Schedules plan to identify specific systems, software, and timelines for employment within theater.			
c. Develops policies and procedures for automated systems and data processing within area of operations.			
d. Provides Finance Battalion (FIBN) with approved policies and procedures for automated systems.			
e. Develops plan to provide installation of software and hardware updates to the FMTP.			
f. Develops plan to provide installation of software and hardware updates to all FM systems and to the Financial Management Training Database (FMTDB), an integrated FM systems training platform encompassing Deployable Disbursing System (DDS), Centralized Account Processing System (CAPS), International Treasury Services (ITS.gov), Over-the-Counter Network (OTC-net), and Eagle Cash Card/Stored Value Card (ECC/SVC).			
g. Verifies that all FIBNs/FICOs have appointed automated information management officers.			
* 6. Disbursing Officer plans to acquire public funds for theater operations.			
a. Estimates daily cash requirements in U.S. or foreign currency.			
b. Determines sorts of official cash disbursements.			

c. Develops preliminary financial support agreements for discussion with allied, coalition, and host nation to lower financial operating elements.

Prepare

+* 7. Disbursing Officer determines requirements for supplemental agreements with other services and coalition forces for advance of funds.

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- a. Develops controls for advancing of funds in U.S. or foreign, as applicable.
- b. Determines clearance requirements for issue of cash advances to allied unit's disbursing officer.
- c. Verifies that provisions for settlements are included in the supplemental agreement.

+* 8. Finance Officer determines requirements for recording of financial transactions.

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- a. Identifies all fund categories for tracking.
- b. Determines appropriate procedures for recording all financial transactions.
- c. Identifies appropriate report requirements for fund tracking.
- d. Reports any problem areas to Director, FISC.

9. Disbursing Section personnel prepare to maintain financial transactions records.

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- a. Establish appropriate fund code accounts, if necessary.
- b. Determine procedures to track and post all transactions.
- c. Develop procedures to provide designated fund reports.
- d. Develop manual contingency tracking systems.
- e. Report deficiencies or problem areas to section chief.

+* 10. Chief, Policy Section determines requirements for financial elements.

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- a. Identifies critical and sensitive financial support requirements.
- b. Verifies support forces.
- c. Determines number of financial elements needed to provide required support.
- d. Briefs Director, FISC on recommended force allocations.

+* 11. Director, FISC receives support mission.

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- a. Reviews operations order/plan.
- b. Issues warning order.
- c. Provides staff with operational guidance and intent.
- d. Supervises the development of operation plans, policies, and procedures.
- e. Develops financial support concept and obtains supported commander's approval.

+* 12. Chief, Policy Section develops financial support policies and procedures for the theater.

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- a. Receives mission.
- b. Reviews operations order/plan of supported unit and existing plans.
- c. Determines which finance functions will be conducted in theater with coordination through United States Army Financial Management Command (USAFMCOM).
- d. Provides section personnel with planning guidance and priorities.
- e. Supervises planning activities.
- f. Briefs Director, FISC on proposed policies and procedures.

Execute

+* 13. Director, FISC, approves IC plan.

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Assess

* 14. The Director, Finance Support Center (FISC) and staff assess operation to determine progress and make adjustments to operations by executing assessment activities.

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Note: There is no single way to conduct assessment. Every mission and operating environment has its own challenges, and every leader assimilates information differently, making every assessment plan unique. The following steps can help develop an assessment plan.

- a. Monitor indicators to observe conditions relevant to the current operation.
- b. Direct adjustments to ensure that operations remain aligned with the theater commander's intent.

15. Staff identify variances and recommend corrective actions specific to assigned tasks.

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* 16. The Director, FISC, when time permits and following the operation, leads an after action review to learn from experience and improve future operations.

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

Mission(s) supported: None

MOPP 4: Sometimes

MOPP 4 Statement: See Safety Statement below.

NVG: Never

NVG Statement: None

Prerequisite Collective Task(s): None

Supporting Collective Task(s):

Step Number	Task Number	Title	Proponent	Status
1.	71-BDE-5100	Conduct the Operations Process for Command and Control (C2)	71 - Mission Command (Collective)	Approved
5.	14-CTR-8018	Provide Technical Guidance to Financial Management Elements (Financial Management Support Center (FMSC))	14 - Finance (Collective)	Approved
12.	14-CO-8025	Provide Funding Support to Financial Management Elements (Financial Management Support Unit (FMSU))	14 - Finance (Collective)	Approved

OPFOR Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
3.	805A-36B-4001	Conduct Central Funding	805A - Finance and Comptroller	Approved
3.	805A-36A-7020	Conduct Limited Depository Account Activities	805A - Finance and Comptroller	Approved
5.	805A-36A-8005	Implement e-Commerce Activities	805A - Finance and Comptroller	Approved
11.	805A-36A-7004	Manage a Unit Budget	805A - Finance and Comptroller	Approved
11.	805A-36B-1002	Interpret Finance Regulations	805A - Finance and Comptroller	Approved
12.	805A-36B-1002	Interpret Finance Regulations	805A - Finance and Comptroller	Approved

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2	Provide Financial Management Support

TADSS

TADSS ID	Title	Product Type	Quantity
No TADSS specified			

Equipment (LIN)

LIN	Nomenclature	Qty
70209N	Computer, Personal Workstation	1

Materiel Items (NSN)

NSN	LIN	Title	Qty
No materiel items specified			

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

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