Training and Evaluation Outline Report

Status: Approved 14 Jun 2019 Effective Date: 19 Mar 2024

Task Number: 14-CMD-8041

Task Title: Conduct Expeditionary Comptroller Operations (ESC G8)

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

Destruction Notice: None

Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the Fort Jackson, SC 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
	(DO NOT USE SUPERSEDED) DOD 7000.14-R	Department of Defense Financial Management (vol 1-16)	Yes	Yes	
	ATP 4-94	THEATER SUSTAINMENT COMMAND	Yes	No	
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	Yes	No	
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/ dr_a/pdf/fm1_06.pdf	Yes	No	

Conditions: The Expeditionary Sustainment Command (ESC) G8 section is engaged in cost effective requirement resourcing by identifying, acquiring, and distributing funds to units that are engaged in Unified Land Operations (ULO) in support of large-scale combat operations (LSCO). Communications with supporting and supported units are not established and are functioning dependent upon operational variables. The ESC G8 is conducting operations in a dynamic and complex operational environment (OE) against a hybrid threat. The tactical standard operating procedure (TSOP) is available as well as DFAS-IN REG 37-1, DOD 7000.14-R, FM 1-06 and ATP 4-94. Requests for financial technical support and assistance to resolve various actions and problems are being received from supported units. Conventional attacks by hostile aircraft and operations by ground elements are possible. Threat capabilities include information gathering, hostile force sympathizers, and terrorist activities in a Chemical, Biological, Radiological, Nuclear and high yield Explosives (CBRNE) environment. Some iterations of this task should be performed in MOPP 4.

Standards: The ESC G8 executes comptroller operations to fund all mission requirements in accordance with (IAW) commander's intent, concept of operations, funding guidance, DOD 7000.14-R, and standard operating procedures (SOPs). The G8 advises the commander on resource utilization to accomplish mission objectives while ensuring cost-effective budget execution. The section conducts appropriate record keeping procedures for archiving documents that substantiate financial statements. Based on G8 authorized strength, 85% of the leaders and 80% of the Soldiers are present for training. The G8 attains 90% on performance measures, 100% on critical performance measures, and 90% on leader performance measures to achieve a T rating.

Note: Leaders are defined as ESC G8, Management Analyst, and Budget Analyst.

Live Fire: No

Objective Task Evaluation Criteria Matrix:

Plan	an	d Prepare	Execute			ute			Eval	uate
Operation Environme BDE & Above		Training Environment (L/V/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
Dynamic and Complex (All OE Variables and Hybrid Threat)	Night		>=75%	>=80%	Yes	>=80% GO	All	>=85% GO	т	т
Dynamic and Complex (All OE Variables and Single Threat)	Day	At the discretion of the Commander.	60-74%	60-79%	Zo	65- 79% GO	<all< td=""><td>75- 84% GO</td><td>Ρ</td><td>Ρ</td></all<>	75- 84% GO	Ρ	Ρ
Dynamic and Complex (<all oe<br="">Variables and Single Threat)</all>	IV	nder.	<=59%	<=59%	0	<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 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: Requests for financial technical support and assistance to resolve various actions and problems are being received from supported units.

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. ESC G8 receives the mission from G3.			
+ 2. ESC G8 staff plans comptroller operations (14-EAC-8043).			
Execute			
+ 3. ESC G8 staff supports procurement process to fund mission requirements.			
a. Initiates data calls for all requirements.			
 b. Analyzes emerging requirements. c. Ensures requiring activity defines requirements (5 "Ws"). 			
(1) Analyzes the requirement to determine the most appropriate solution.			
(1) Analyzes the requirement to determine the most appropriate solution. (2) Coordinates with contracting for most appropriate sourcing solution.			
 d. Assists in preparing requirements for validation or funding with proper mixture of signature thresholds to minimize risk without hindering responsiveness IAW local SOP. 			
thresholds to minimize risk without hindering responsiveness IAW local SOP. e. Ensures cost estimates are completed and provided for requirement packet.			
f. Provides forecast for required funding based on all requirements.			
+ 4. ESC G8 staff provides decision support IAW statutes and regulations.			
a. Ensures all validated requirements by leadership at designated approval level are funded either			
by the unit's budget or will be processed as an unfunded requirement (UFR) IAW statutes and regulations.			
b. Coordinates with requirements owner to rebalance priorities on their current spend plan to fund their emerging requirement.			
+ 5. ESC G8 staff certifies funds for requirement owner IAW ATP 1-06.1.			
a. Determines proper type and ensure availability of funds for funding packet.			
b. Completes blocks 19-22 on DA 3953, Purchase Request & Commitment (PR&C), which includes assignment of line of accounting.			
c. Signs DA 3953 and returns the funding packet to unit.			
d. Maintains records of completed purchases for potential audits.			
e. Acquires all supporting documentation in order to clear requirement owner.			
f. Clears requirement owner.			
+* 6. ESC G8 manages comptroller operations.			
a. Reviews operations plan for AOR.			
b. Conducts mission analysis.			
c. Provides restated mission to staff.			
d. Briefs supported commander on available resources, management procedures and running			
estimates.			
 Ensures commanders are aware of existing resource implications in order to make resource informed decisions. 			
f. Conducts resource boards (e.g., Joint Acquisition Review Board (JARB), Combined Acquisition Review Board (CARB), and Program Budget Advisory Committee (PBAC).			
g. Provides oversight of Review Board submissions, PR&Cs, and Military Interdepartmental Purchase Requests (MIPRs) to ensure the appropriate commitment and obligation of funds.			
(1) Provides one subject matter expert (SME) as an advisory non-voting member (Cost Analyst).			
(2) Provides one SME as an advisory non-voting member (Budget Analyst).			
+* 7. Management Analyst establishes comptroller operations.			
a. Reviews operations plan with the restated mission.			
b. Coordinates with financial managers of other agencies, services, and supported units.			
c. Briefs G8 staff personnel on mission requirements.			
d. Provides staff planning guidance.			
e. Establishes and manages reimbursement processes, if applicable.			
f. Coordinates with Staff Judge Advocate for legal support.			
+ 8. ESC G8 staff provides comptroller support.			
a. Reviews policy and planning guidance.			
b. Executes FM policy and guidance IAW CDR's intent, concept of operations and SOP.			
c. Identifies all open accounts for ongoing operations within AOR, if applicable.			
d. Distributes funds and funding guidance to units within AOR.			
e. Provides funding by quarters in DTS for supported units.			
f. Determines correct source of funding for all requirements.			
g. Provides fund certification, as required.			

h. Emails all funding documents to G8 (reach-back) upon completion of certifying action.		
i. Tracks costs, obligations and expenditures.		
j. Tracks and reports costs of battlefield operations funded from training and Operations Maintenance, Army funds to acquire reimbursement.		
k. Monitors fund execution and obligations.		
I. Provides accurate and complete accounting support.		
m. Returns unused funds in GFEBS in order for the funds to be used in another capacity.		
n. Provides financial oversight for all appropriated funding programs within AOR.		
 Conducts budget execution analysis. (1) For location and the execution analysis. 		
(1) Evaluates monthly execution against spend plan to determine deviations greater than (+/-) 5%.		
(2) Maintains financial internal controls.		
(3) Reviews IDOC error report/UMT (correct deficiency).		
(4) Reviews status of funds daily.		
p. Completes Post Parked Obligations-purchase orders (transaction code ZPARK) release.		
(1) Validates funds available in GCSS-Army by applicable Work Breakdown Structure (WBS).		
(2) Provides concurrence on fund availability to G4.		
(3) Maintains historical of G8 daily funded ZPARK files for reference.		
q. Analyzes Prompt Payment Act (PPA) violations such as interest penalties in order to implement		
controls and lower interest payments.		
+ 9. ESC G8 staff applies administrative control of funds.		
a. Enters limitations into accounting records immediately.		
b. Records obligations promptly.		
c. Reconciles commitments and obligations.		
d. Pays bills IAW PPA.		
+* 10. Budget Analyst develops calendar of battle rhythm events on spend plan submission, FM reports, Joint Review Process, Managers' Internal Control Program (MICP), mid-year review, and year-end activities.		
+ 11. ESC G8 staff develops future year requirements, if applicable (may not be a requirement during wartime mission).		
a. Gathers historical data from previous year, if available.		
b. Obtains logistical forecast for equipment repair, upgrades, and replacements.		
c. Continuously develops future operating budget(s) for command or portions of as required.		
+ 12. ESC G8 staff conducts financial improvement and audit readiness procedures.		
a. Improves the visibility of budget transactions resulting in more effective use of resources.		
b. Obtains readily available and accurate cost and financial information.		
c. Reports appropriated, expended and recorded funds accurately, reliably and timely.		
d. Improves budget processes.		
e. Establishes internal controls to insure integrity of accounting procedures.		
f. Maintains and/or archives all financial records, paper and electronic, IAW National Archives and Records Administration (NARA) General Records Schedules (GRS) and DoD FMR, Vol. 1, Chapter 9,		
Figure 9-1.		
g. Prepares financial management support annexes for continuing operations plans/orders.		
+ 13. ESC G8 staff (reach-back) digitally files all documents and print for hard-copy files IAW local		
SOPs. + 14. ESC G8 staff conducts responsibilities as Order Authorizing/Issuing Officials and approval authority within Defense Travel System (DTS).		
a. Ensures funds are available and obligated under the proper line of accounting IAW Joint Travel Regulation (JTR) guidance.		
b. Ensures all data entered into DTS is IAW the Authorizing Official's intent and related to mission accomplishment.		
+* 15. Management Analyst manages the Army's MICP for ESC G8 (14-EAC-8042).		
+ 16. The ESC G8 staff reviews (at least quarterly) the validity of the following types of transactions		
(keep record of review).		
a. Accounts Processing and Accounts Receivable.	 	
b. Open Commitments.		
c. Unpaid Obligations.		
d. Unfilled Customer Orders.	 -	
e. Miscellaneous Obligation Documents (transaction code FMZ).	 	
f. New obligations with prior year funds.	 	
g. PPA interest.	 	
+ 17. ESC G8 staff completes closeout process of contract files when requirement has ended.		

Task Performance Summary Block										
Training Unit			ITERATION							
			1		2	:	3	4		
Date of Training pe	er Iteration:									
Day or Night Ti	aining:	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
	14-CMD-8031	Plan Comptroller Operations (TSC G8)	14 - Finance (Collective)	Approved
	63-CMD-2421	Coordinate Contracting Support	63 - Multifunctional Logistics (Collective)	Approved
	71-TA-5111	Conduct the Military Decision-Making Process	71 - Mission Command (Collective)	Approved

OPFOR Task(s): None

Supporting Individual Task(s):

Step Number	Task Number	Title	Proponent	Status
	805A-36A-7003	Manage the Execution of Funds	805A - Finance and Comptroller	Approved
	805A-36A-7004	Manage a Unit Budget	805A - Finance and Comptroller	Approved
	805A-36A-7005	Apply Administrative Control of Funds Procedures	805A - Finance and Comptroller	Approved
	805A-36A-7016	Prepare for a Working Senior Programming and Budgeting Advisory Committee (WPBAC)	805A - Finance and Comptroller	Approved
	805A-36A-8000	Prepare a Command Budget	805A - Finance and Comptroller	Approved
	805A-36A-8007	Conduct Cost Management Activities	805A - Finance and Comptroller	Approved
	805A-36A-8008	Coordinate a Risk Management Internal Control (RMIC) Program	805A - Finance and Comptroller	Approved
	805A-36B-3022	Record Data from Expenditure Accounting Documents	805A - Finance and Comptroller	Approved
	805A-36B-3035	Analyze a Budget	805A - Finance and Comptroller	Approved

Supporting Drill(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2.4	Provide Accounting Support and Cost Management

TADSS

TADSS ID	Title	Product Type	Quantity
No TADSS specified			

Equipment (LIN)

LIN	Nomenclature	Qty
70209N	Computer, Personal Workstation	1

Materiel Items (NSN)

NS	N	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).