

Training and Evaluation Outline Report

Status: Approved

14 Jun 2019

Effective Date: 20 Mar 2024

Task Number: 14-CMD-8032

Task Title: Conduct Comptroller Operations (TSC 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 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
	(DO NOT USE SUPERSEDED) DOD 7000.14-R	Department of Defense Financial Management (vol 1-16)	Yes	Yes	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 Theater Sustainment Command (TSC) G8 section is engaged in cost effective requirement resourcing by identifying, acquiring, and distributing funds to units that are engaged 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 TSC 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 TSC 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 TSC 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 TSC G8, Budget Officer, and Senior FM Analyst.

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 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
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Plan

- +* 1. TSC G8 receives the mission from G3.
- + 2. TSC G8 staff plans comptroller operations.

Execute

- + 3. TSC 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.
 - (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.
 - e. Ensures cost estimates are completed and provided for requirement packet
 - f. Provides forecast for required funding based on all requirements.
- + 4. TSC 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. TSC 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, 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.
 - f. Clears requirement owner.
- +* 6. TSC 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.
 - e. 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 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. Budget Officer establishes comptroller operations.
 - a. Reviews operations plan with the restated mission.
 - b. Coordinates with resource 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. TSC 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.

[illegible]

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										

Missions(s) supported:

Mission ID	Mission Title	Frequency	Recommended Interval
OPERATIONAL AREA SECURITY	Operational Area Security Operations	1	Annually

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
2.	14-CMD-8031	Plan Comptroller Operations (TSC G8)	14 - Finance (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)

NSN	LIN	Title	Qty
702102982124/70209N		Computer, Personal System	1

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).