

Training and Evaluation Outline Report

Task Number: 14-8-8033

Task Title: Account for Theater Resources

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, South Carolina 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
	ATP 4-94	THEATER SUSTAINMENT COMMAND	Yes	No
	DODFMR 7000.14-R	Department of Defense Financial Management Regulations (FMRS) (Volumes 1-15).	Yes	Yes
	FM 1-06	Financial Management Operations http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf	Yes	No

Condition: The Theater G8 is deployed to a specified theater in support of an Army Service Component Command (ASCC) engaged in Unified Land Operations. The comptroller branch is assigned responsibility for accounting for all theater expenditures and ongoing contracts. Communications and interface with financial accounting systems are established with supported and supporting organizations and supply activities. Theater funding codes are identified. Supported units and supply activities are reporting all expenditures with appropriate funding codes. Additional funding requirements are identified and provided to higher headquarters in accordance with (IAW) local standing operating procedure (SOP) and DODFMR 7000.14-R. 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.

Standard: The Theater G8 will coordinate with the Financial Management Support Center (FMSC) for Finance Operations at the theater level. All reports to the FMSC will be timely and 100% accurate IAW DODFMR 7000.14-R and local SOP. In addition the G8 will provide specific guidance, policies and instructions to the commander.

Safety Risk: Low

Task Statements

Cue: None

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.

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).

TASK STEPS

- * 1. Director, Resource Management (G8) establishes accounting requirements.
 - a. Obtains theater commander guidance and priorities.
 - b. Directs commencement of accounting operations.
 - c. Provides advice to supported commanders on financial management implications and costs.
 - d. Briefs theater commander and other affected elements on financial accounting.
- * 2. Director, Comptroller Branch establishes accounting program.
 - a. Review accounting procedures.
 - b. Ensures theater and Defense Finance and Accounting Service guidance is incorporated into funding/accounting standing operating procedures.
 - c. Estimates, tracks, and reports costs for theater operations and force enhancement expenses to support requests for funds.
 - d. Obtains guidance on fund citations and funding levels.
3. Comptroller Branch personnel identify sources of funds.
 - a. Identify and manage funds available for immediate expenses.
 - b. Provide fund control, monitors fund execution, tracks and reports costs and obligations.
 - c. Account for Department of Defense real estate, equipment, supplies, personnel, other assets, and funds.
 - d. Participate in resource review boards (Combined Acquisition Review Board and Joint Acquisition Review Board), as appropriate.
4. Comptroller Branch personnel identify types and sources of expenditures.
 - a. Monitor military interdepartmental and other purchase requests, commitments, temporary duty processing, and Commitment Accounting items.
 - b. Review theater-wide international and host-nation arrangements and agreements.
 - c. Track and report costs of battlefield operations funded from training and Operations Maintenance, Army funds to acquire reimbursement.
 - d. Monitor and analyze strategic lift costs and participates in acquisition review boards.
 - e. Monitor theater-wide logistics systems for financial feasibility, in particular stock fund and repair parts systems.
 - f. Support the acquisition process.
5. Comptroller Branch personnel implement resource accounting procedures.

Step Number	Task Number	Title	Proponent	Status
	805A-36A-7009	Inactivate a Disbursing Activity	805A - Financial Management (Individual)	Approved
	805A-36A-7015	Perform Cost Benefit Analysis (CBA)	805A - Financial Management (Individual)	Approved
	805A-36B-3021	Prepare a Budget	805A - Financial Management (Individual)	Approved
	805A-36B-3029	Review Detailed Expenditure Reports	805A - Financial Management (Individual)	Approved
	805A-36B-3506	Prepare an Activity Level Budget	805A - Financial Management (Individual)	Approved
	805A-36B-4904	Receive Funds	805A - Financial Management (Individual)	Approved
	805A-36B-4905	Perform Cost Accounting Procedures	805A - Financial Management (Individual)	Approved
	805A-44C-1005	Record Data from Expenditure Accounting Documents	805A - Financial Management (Individual)	Approved
	805A-44C-4050	Perform Reimbursement Accounting	805A - Financial Management (Individual)	Approved

Supporting Drill Task(s): None

Supported AUTL/UJTL Task(s):

Task ID	Title
ART 4.2.2	Provide Financial Management Support

TADSS

Step ID	TADSS ID	Title	Product Type	Quantity
No TADSS specified				

Equipment (LIN)

Step ID	LIN	Nomenclature	Qty
	70209N	Computer, Personal Workstation	1

Material Items (NSN)

Step ID	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 FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. None

Safety: In a training environment, leaders must perform a risk assessment in accordance with ATP 5-19, Risk Management. 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 FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. 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).