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# **FM 14-100 FINANCIAL MANAGEMENT OPERATIONS**

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Washington, DC, 14 July 1997

Finance Management Operations

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information to HQDA, Army Budget Office and the United States Army Security Assistance Command (USASAC).

e. Normal O&M Funds.

(1) Via DFBS, the RM provide dCAS information to the MACOM financial management executive agent for Army financial operations on all funding transactions in the A

(2) The funding MACOM is responsible for accounting for all in theater funding transactions. It will accumulate all O&M obligations and report those to respective military department on a monthly basis. The Contingency Cost Report will be the format for providing the contingency cost information.

# FINANCIAL MANAGEMENT OPERATIONS

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**\*This publication supersedes FM 14-6, 29 September 1994; and FM 14-7, 17 August 1994.**

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## PREFACE

FM 14-100, Financial Management Operations, provides a single source of financial management doctrine for commanders, staffs, resource management and finance personnel at all echelons. It describes how financial management doctrine fits into the Army's current operational concept. FM 14-100 also anticipates Force XXI, realizing that future doctrine must be flexible enough to deal with the myriad of potential operations in the dynamic environment of the twenty-first century.

This manual integrates FM 14-6, Resource Management Operations, and FM 14-7, Finance Operations, and recognizes the existence and need for one doctrine for all financial management operations.

FM 14-100 describes the organizational structure(s), functions, responsibilities, capabilities, and processes for accomplishing financial management support to commanders, servicemembers, and civilians. The doctrinal principles contained in this manual apply across the range of operations: from peace to contingency operations to war, all conducted in a joint and/or multinational environment.

This manual is not meant to dictate procedures for any particular scenario. It provides a doctrinal base for developing specific operational plans and standing operating procedures. Implementing regulations provide specific policies and procedures.

The proponent for FM 14-100 is the US Army Finance School. Send comments and recommendations for changes on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Commandant, US Army Finance School, ATTN: ATSG-FSP-C, Building 10000, Fort Jackson, SC 29207-7045.

Unless stated otherwise in the text, masculine nouns and pronouns in this publication represent both masculine and feminine genders.

## INTRODUCTION

FM 14-100 is the Army's doctrinal manual which establishes how the financial management community supports Army, joint, and multinational operations. The manual describes what financial managers do to support commanders across the patterns of operations, especially during force projection, sustainment, and transition operations. Outlined are the missions and functions of the two core processes of financial management operations: finance operations and resource management operations.

This manual extends financial management doctrine into a wider interservice integration, allows for the increasing incidence of multinational operations, and recognizes that Army forces will operate across the spectrum of war and across the range of military operations. This manual recognizes that the Force XXI Army will be an increasingly CONUS-based, power projection force, yet one that can build and sustain substantial combat power in remote regions of the world.

The doctrine described in this manual has been derived from a variety of sources. Strategy, history, technology (existing and emerging), the nature of future threats, interservice relationships, and the political decisions that allocate resources and designate roles and missions have all entered into the formulation of this manual.

FM 14-100 supports Army doctrine as described in FM 100-5. This includes the principles of war and tenets of Army operations, characteristics of logistics, and the concept of force projection. This manual is also in consonance with the tenets of Force XXI Operations, as outlined in TRADOC Pam 525-5.

The financial management community supports and applies the nine principles of war and operates in accordance with the five basic tenets of Army operations. The financial management force is modular, tailorable, and deployable; it is capable of providing effective financial management support during split-based operations. The focus is on projecting capabilities with minimal footprint on the battlefield.

FM 14-100 encompasses all of the Army's doctrine, training, leader development, organization, materiel, and soldier concerns. Financial management doctrine is always changing, as the world changes, but it supports the current capabilities of the Army while at the same time anticipating future requirements and technological developments.



# CHAPTER 1: THE FINANCIAL MANAGEMENT VISION

## INTRODUCTION

Everything has a price tag: every rifle, bullet, artillery piece, and ultimately every operation. The financial manager's function is to ensure that his commander receives the financial resources (e.g., obligation authority, dollars) when and where he needs it for mission accomplishment. This applies in peace as well as during all operations.

## THE FINANCIAL MANAGEMENT VISION

The financial management vision is of effective financial management support to the commander. This support provides a significant combat and logistics multiplier. Financial management is comprised of the two mutually supportive core processes of finance operations and resource management operations. Commanders on tomorrow's battlefield will not have the burden of a large logistical tail. The Army will conduct operations in austere environments, and in many cases at great distances from home station support. Requirements for contracting, subsistence (to include fresh fruit, water, etc.), billeting, transportation, communications, labor, and a myriad of other supplies and services will be necessary for successful mission accomplishment and survival.

Financial management operations provide the commander with many necessary capabilities, from contracting and banking support to cost capturing and fund control. The operational commander must integrate his financial managers into all patterns of operations to fully accomplish the mission. The financial management force is capable of providing modular and tailorable units which can and will deploy along with the supported force.

### **The Principles of War**

The principles of war are the bedrock of Army doctrine. They provide general guidance for the conduct of military operations. Today's force projection Army adheres to these principles. Figure 1-1 demonstrates the financial management vision of how financial management operations are integrated into the operational commander's plans.

PRINCIPLES OF WAR	DEFINITION	FINANCIAL MANAGEMENT INTERACTION
OBJECTIVE	Devise a clearly defined, decisive and attainable goal.	Plan financial management operations with a clear desired end state.
OFFENSIVE	Seize, retain, and exploit the initiative.	Provide the commander with the resources when and where needed to maintain and exploit the initiative.
MASS	Use overwhelming combat power at the decisive time and place.	Enable the commander to bring his resources together where and when needed.
ECONOMY OF FORCE	Employ combat power in the most effective way possible.	Tailor financial management elements in order to provide the commander with the required support without undue redundancy.
MANEUVER	Place the enemy in a position of disadvantage.	Position financial management elements in such a way that they do not interfere with combatant maneuver yet still provide the needed support. Provide effective support across all levels of the operation.
UNITY OF COMMAND	Seek unity of command and unity of effort.	Ensure that all financial management elements understand whom they support. They must know how they interact with their financial management chain of command and their supporting command.
SECURITY	Never permit the enemy to acquire unexpected advantage.	Ensure that financial management elements are capable of securing themselves. Plan financial management operations in such a way that the commanders overall plan remains secure.
SURPRISE	Strike the enemy at a time, place, or in a manner for which he is unprepared.	Plan and execute financial management operations in such a way that the commander can exploit the advantage surprise gives him.
SIMPLICITY	Prepare clear, concise, uncomplicated plans and orders.	Prepare clear and concise financial management plans and orders. They should be flexible enough to be changed as the situation dictates.

Figure 1-1

### The Tenets of Army Operations

Success on and off the battlefield depends on the ability to conduct operations in accordance with the five tenets of Army operations. These tenets drive training and doctrine. Figure 1-2 shows the five tenets of Army operations and how the financial manager supports them.

TENET	DEFINITION	FINANCIAL MANAGEMENT APPLICATION
INITIATIVE	The willingness and ability to act independently.	Proactively plan financial management operations based on known information and deductions from intelligence. Actively prepare cost estimates for operations. Participate throughout the planning process to address financial management requirements for different operations (e.g., disaster relief, peacekeeping, peacemaking.) Anticipate commander's financial needs.
AGILITY	The ability to react faster than the enemy as the situation changes.	Remember that every plan is the base for changes. Keep financial management flexible and react effectively to changes in the situation.
DEPTH	The extension of operations in time, space, resources and purpose.	Plan and execute financial management operations so that they support the needs of the entire battlefield.
SYNCHRONIZATION	The arranging of activities in time and space to mass at the decisive point. Use every resource to make the greatest contribution.	Prepare and execute financial management activities in such a way that resources are available in the right amount at the correct time and place to support the operation without sacrificing security.
VERSATILITY	The ability to meet diverse challenges, shift focus, tailor forces, and move from one role or mission to another.	The ability to shift effectively resources to meet changes in the situation.

Figure 1-2

## STEWARDSHIP

Webster's Dictionary defines stewardship as "the management of another person's property, finances, or other affairs." The Army, as a corporate body, and especially its financial managers are stewards of property, finances, and other affairs of the American people. The Army is vested with the public's trust and confidence for defending the nation. Its members have a responsibility for entrusted resources. Financial management is an integral part of the commander's role in fulfilling this responsibility. During peacetime, responsible financial management is essential to sustaining and modernizing the Army, maintaining its readiness posture, and efficiently allocating and prioritizing the usage of scarce resources. During operations, effective financial management enhances the warfighters' ability to achieve victory or operational success.

"Stewardship" may be defined in an operational context as the financial manager's ability to get the right resources to the right commands at the right time. This enables commanders to accomplish their missions. In a broad sense, commanders and principal staff officers at all echelons are the primary stewards of resources. More traditionally, however, financial managers are those personnel responsible for the stewardship of monetary resources.

## FORCE XXI OPERATIONS

The future Army -- Force XXI -- must design organizations and develop capabilities that allow it to be rapidly tailorable, rapidly expandable, strategically deployable, and effectively employable. Force XXI will operate as part of a joint and multinational team to achieve decisive results. Force XXI must exploit the Total Army to include civilian and reserve component capabilities. Five characteristics define Force XXI: doctrinal flexibility, strategic mobility, tailorability and modularity, joint and multinational connectivity, and versatility to function in all operations. Effective financial management support to commanders is a critical component of the Force XXI Army.

## CHAPTER 2: FINANCIAL MANAGEMENT SUPPORT

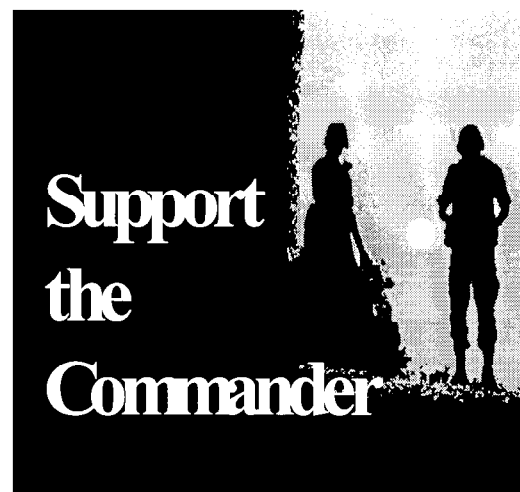
### DURING OPERATIONS

#### INTRODUCTION

Chapter Two defines the challenge for commanders to operate in a joint and multinational environment, during operations ranging from peace to warfighting. This chapter describes how financial management (FM) operations support commanders across a non-linear, non-contiguous battlefield. The chapter also outlines why commanders need capable financial managers throughout all patterns of operations, especially during force projection, sustainment and transition.

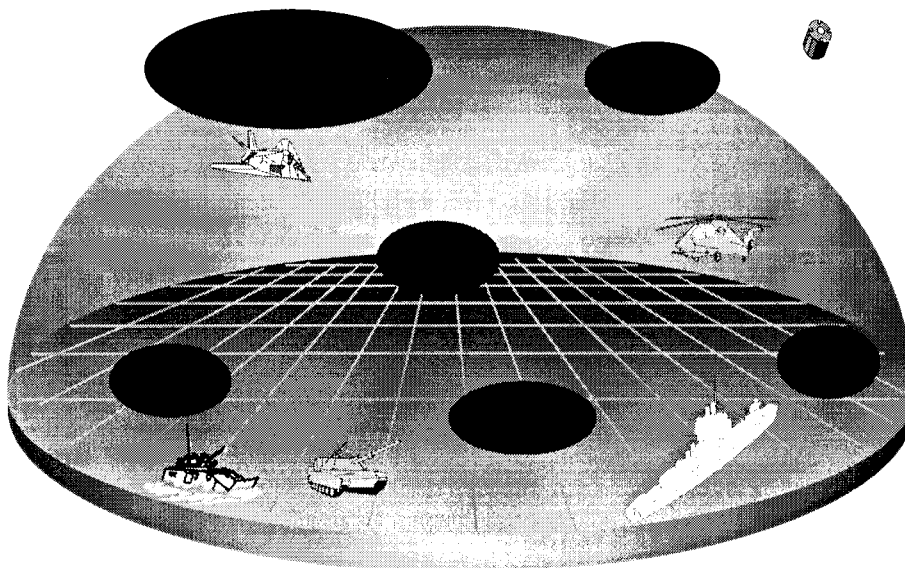
#### PATTERNS OF OPERATIONS

The patterns of operations comprise the notion of how the Force XXI Army will fight and win the nation's wars in the twenty-first century. There are six patterns of operations, as outlined below in Figure 2-1. These patterns are not sequential. They are not to be confused with phases with distinct beginnings and endings. The patterns of operations can occur simultaneously. Financial management operations support the commander during all patterns of operations, but are especially critical in Project the Force and Sustain and Transition to Future Operations. The following table provides a brief description of the six patterns of operations, as well as some examples of financial management functions performed during each pattern.



PATTERN OF OPERATION	DESCRIPTION	EXAMPLES OF FINANCIAL MANAGEMENT FUNCTIONS
Project The Force	Rapid deployment of CONUS-based forces, rapidly tailored through modular organization.	Support mobilization and SRP; recommend policies; establish banking facilities and LD accounts; procure foreign currencies; support RSOI ops; train paying agents; submit initial cost estimates; identify sources of funding; capture costs.
Protect The Force	The measures taken to conserve the fighting potential of a force. Effected by reducing the probability and minimizing the effects of enemy action on personnel, equipment, and critical facilities.	Support local procurement efforts to buy barrier materiel, tentage, etc; cost capturing; fund control.
Gain Information Dominance	The difference between the aggregate of information available to each of two opposing commanders. The <i>understanding</i> of information in the context of some specific purpose.	Support bounty program: information for cash; support to SOF; capture costs; control funds.
Conduct Decisive Operations	Actions taken to: cause a condition where the opponent is no longer willing or capable to impose his will; cause a predetermined change of state favorable to friendly intentions; cause termination of current activities and prevention of future actions	Support bounty programs; support contracting/ CVS efforts; make solatium payments; support NEO operations; make EPW/CI payments; capture costs; control funds.
Sustain and Transition to Future Operations	Sustainment is providing and maintaining the force and equipment required to accomplish national objectives. Transition is preparing for the next operation or preparing for redeployment operations. Effective CSS is critical in this pattern of operation.	Support local procurement; provide banking and currency support; US pay support; non-US pay support; capture costs; control funds; budgeting; perform internal reviews; prepare reports.
Shape the Battlespace	To set the conditions for decisive operations. It includes all active measures that facilitate the commander's ability to freely apply combat power. The minimum conditions that a commander must achieve are those that permit his forces to dominate the enemy at the decisive point(s)	Support local procurement; capture costs; control funds.

Figure 2-1



## JOINT OPERATIONS AND INTERAGENCY SUPPORT

The Army will not operate alone. The Army contributes a full range of functions for sustained operations as part of a joint or interagency team. This is true not only when the military is the prime strategic option, but when other elements of national power are the preferred option. Army forces must be prepared to conduct both warfighting and peace operations with a variety of US agencies, other services, other nations (see below section on Multinational Operations), and international agencies.

To meet future missions with a smaller force, the US Army conducts operations as a total force of the active component, reserve components, and civilians acting in concert with other services, agencies (including nongovernmental organizations (NGO) and private voluntary organizations (PVO), and allies. The active and reserve components' force composition, as well as the ratio of combat, CS, and CSS troops, influences the time needed to create a support base in the AO and prepare it for operations. Commanders must consider that availability of civilians and contractor support will be necessary for virtually all operations. Commanders must also understand the importance of integrating financial management support in order to successfully execute all operations.

Financial managers provide fund control, cash, and foreign currency. These are essential items for executing the joint procurement process and for accomplishing the joint logistics mission. Financial managers support special programs. Special programs include the missions of special operation forces (SOF) and civil-military operations typical of peace and the post-conflict stage of combat operations. Key programs in recent operations included bounty programs (the most prominent of which is weapons for cash), payments to day laborers and local nationals, and payments to friendly foreign forces. (See below section on Multinational Operations).

Each participating command in a joint operation will generally pay support costs from already available operating funds. The Joint Chiefs of Staff (JCS) may direct other arrangements. Each participating command will develop procedures to accelerate the identification and reporting of incremental costs of supporting joint operations for inclusion in supplemental appropriation requests. Component financial managers will establish cost codes to separately capture and report all contingency costs. Deploying units will create unique account processing codes (APC) to capture costs in the absence of official JCS announcement of the project code.

CINCs will often designate a particular service component as the Financial Management Executive Agent. See page 2-6 for more on executive agency. Army financial managers will conduct operations in this type of joint environment. In addition, Army finance commanders may have operational control (OPCON) of other services' finance elements in theater.

Financial managers may act as the J8 for a Joint Task Force (JTF). The JTF J8 conducts financial management operations for the JTF, and is a primary staff member of the JTF commander.

Financial managers actively participate in joint planning groups and the joint planning process. Early and active participation in the deliberate and crisis action planning processes is

critical to successful integration of all services' financial management efforts. Involvement will help finance units anticipate reimbursement, currency, fi.mding, and other support requirements to meet the commander's intent. Supporting finance units coordinate with the joint contracting cell for the implementation of the contracting concept of support. The concept of support will impact funding, cash, currency requirements, legal support, and workload, to include the use of paying agents and field ordering officers. The level of finance unit involvement may vary, depending on which service has responsibility for the joint contracting cell. If the Army is the executive agent for the joint contracting cell, the finance command (FINCOM)/finance group (FG) commander will provide finance support to the joint cell. If another service is the executive agent for the joint contracting cell, then the FINCOM/FG commander will provide whatever support the operational commander deems necessary.

As directed, Army finance units provide support to all soldiers, sailors, airmen, Marines, and authorized civilians in the AO. Specific procedures for payment of members of other services are in AR 37-104-4.

## MULTINATIONAL OPERATIONS

Multinational operations comprise two categories: UN or non-UN sponsored operations. United Nations sponsored operations normally employ a force under a single commander. The Secretary General of the UN, with the consent of the UN Security Council, appoints the force commander. The force commander's staff will be multinational.

In any multinational operation, the US commander normally retains command over all assigned US forces. The US chain of command runs from the National Command Authority (NCA) to the Theater Commander in Chief (CINC). Subject to prior NCA approval, a multinational force commander may exercise operational control (OPCON) over US units in specific operations. The UN Security Council may authorize such a relationship.

The superior multinational force commander and the US CINC coordinate the degree of OPCON exercised over US units. The CINC provides the US forces subordinate to the multinational force. This agreement must be in consonance with the NCA criteria for command and control arrangements. Within limits, a foreign UN commander cannot:

- a. Change the mission or deploy US forces outside the area of responsibility agreed to by the NCA.
- b. Separate units, redirect logistics and supplies, administer discipline, promote individuals, or modify the internal organization of US units.

Each unit commander is ultimately responsible for accomplishing his mission, is responsible to the force commander, and is responsible to his national chain of command. US units normally maintain a direct line of communications to an appropriate US headquarters, normally the theater combatant commander.

A commander performing a multinational mission should call upon his lawyer and his financial manager as urgently as he does his operations officer. Funding, reimbursement, and legal issues demand a great deal of time and effort. If not fully addressed, they may either lessen mission effectiveness or cause significant bureaucratic and possible legal consequences later.

Special consideration must be given throughout operations to funding, monitoring expenditure authority, maintaining accountability, tracking costs, and tracking support




transactions among nations. This is necessary to determine the costs of the operation and to ease reimbursement at all levels. Congress requires detailed reports on the projected and actual costs of operations. Accurate cost reports are crucial in dealing with multinational partners. Financial managers capture these costs and provide required reports.


Traditionally, the responsibility for financial management is a national one. However, financial management support for a multinational operation must be the collective responsibility of the nations involved. The level of US participation in these operations is dependent on the objectives agreed upon at the national level. Nations must agree individually or through cooperative agreements to the provision of financial management resources or specific support requirements for their forces. Financial managers ensure support assets meet US standards. These assets must also meet the standards of supported multinational forces.

Some operations may require the creation of multinational contracting elements. These elements contain personnel from all services and nations in the AO. Multinational contracting organizations promote cooperation and coordination among the participating nations.

Contracting support for UN operations includes accounting for support provided to US forces through UN forces. Financial managers capture costs follow proper reimbursement procedures. Contracting and commercial vendor services (CVS) support covers the immediate needs of the force.

US appropriated funds cover certain costs for support of multinational operations. Direct purchases through contracts may cover other costs for services and equipment. In addition, certain costs may be borne only after Congressional approval. See Volume 15, DODFMR (DOD 7000.14-R) for details.

Payments to host nation employees and day laborers are provided through arrangements with the host nation or by a designated financial management element of the command or JTF. The authority to hire day laborers rests with contracting officers, and ordering officers if granted the authority. Finance personnel or paying agents pay the day laborers. Even though the US forces may not have a host nation support (HNS) agreement, logistics contracting support (including resource management and finance personnel) must be thoroughly integrated into the planning process. These support assets must deploy early to arrange access to host nation capabilities. While certainly a logistics multiplier, host nation support is not the sole source of support. Information on financial management support of HNS is on page 3-10; financial management support of contingency contracting/ procurement is covered on pages 3-11 & 3-12. 

As directed, finance units provide support to multinational forces. Finance commanders must be aware if any agreements with allies or host nations include reciprocal financial support as authorized by P.L. 89-265. See Volume 5, DOD Financial Management Regulation DOD 7000.14-R. These agreements will be coordinated with the SJA prior to implementation. An agreement may be negotiated between the US and an allied nation in accordance with this law. In such a case, US disbursing officers may be authorized to advance currency on an emergency basis to members of the allied nation's armed forces. Such agreements may require allied forces to provide reciprocal support to US forces. 

More information is in FM 100-8, Multinational Operations.

## EXECUTIVE AGENCY

The JCS may designate the Army as the “executive agent” for providing specific services or support (including financial management) throughout the area of operations. Executive agency may mean that the provider of the support will absorb all costs of providing the support. The financial manager of an executive agent must understand whether support is reimbursable or non-reimbursable. A formal agreement will outline executive agency specifications.

Generally, the executive agent will pay for over-ocean transportation to the area of operations, LOGCAP contract costs, and in-country operational costs. Each Army major command (MACOM) normally pays for predeployment costs, in-land transportation costs, and reconstitution costs.

In addition to capturing and reporting the direct costs of military operations, the financial manager of the executive agent establishes separate accounts to capture and segregate incremental operational costs from other normal costs. The financial manager establishes separate customer accounts, where possible, for direct costs incurred in support of other activities (other services, coalition forces, and humanitarian agencies).

## FORCE PROJECTION OPERATIONS

The Army of the twenty-first century will be a largely CONUS-based, force projection Army. The Army will deter primarily through the ability to rapidly project forces. Therefore, the Army must prepare and field a force that is deployable, lethal, versatile, expandable, and sustainable. Commanders accomplish their missions rapidly and with minimal friendly casualties. The Army’s role as the nation’s strategic land force requires that it maintain a mix of armored, light, and special operations forces (SOF). The force contains an appropriate combat support (CS) and combat service support (CSS) slice, ready for global force projection. Finance units and resource management elements will deploy with the supported force. These elements are modular and tailorable. They are capable of sustaining split-based operations.

Split-based operations allow the commander to tailor financial management support. Only those functions deemed absolutely necessary to execute the mission are deployed. Many financial management functions will be performed from home station (e.g. detailed funds reconciliation, some accounting functions). Other functions will be performed at the deployed location. Split-based operations provide effective financial management support when and where unit commanders require it.

Split-based operations allow the commander to tailor the appropriate financial management package. However, the commander must integrate financial management functions throughout the area of operations (AO). The commander conducts a thorough assessment of the mission and its requirements. The deployed financial management element must be able to support the command and its requirements for the duration of the operation.

Enhanced communications are necessary when conducting split-based operations. US forces have the capability of transmitting and receiving financial management data and messages. They can also conduct voice communications in a secure and fairly reliable means. This capability permits some functions to be performed at home station and others to be performed by

the forward deployed element. Effective split-based operations of finance units and resource management elements depend on the use of the Defense Finance Battlefield System (DFBS). See Chapter 4. When conducting split-based operations, the financial manager at home station maintains communication with the operational commander through the deployed financial management cell. By doing this, the sustainment base component can assist in determining operational support requirements. This component can receive and issue guidance, plans, and orders for the deployed units.

The deployed financial management element consists of personnel and equipment in modular and tailorable components. The deployed element provides for electronic transmission of financial management data, message, and voice communication. The deployed element can tailor itself further, based on METT-T. The deployed element may provide teams to forward units. While these operations are being conducted, the parent cell can provide budget execution data, track the status of funds, and prepare estimates for ongoing and future operations. The cell may also issue and receive guidance concerning financial management issues, and keep the commander informed regarding the status of his budget. This support is a combat multiplier. It allows the operational commander to concentrate all his energy on the conduct of operations. The deployed financial management element harnesses the capabilities of the home-based structure through electronic means. This supports the commander in the AO. By operating in this manner, the combat force can shorten its logistical tail. This will ultimately provide the operational commander greater mobility and freedom of maneuver.

Force projection operations follow a general sequence, although the stages often overlap in space and time. The stages usually include mobilization, predeployment operations, deployment, entry operations, operations, postconflict or postcrisis operations, redeployment, and demobilization. Activities of one stage will often blend with another. Financial managers provide critical support throughout each stage.

Financial managers must be aware of some key considerations that apply to financial management support of force projection operations. They include the following:

**Anticipation:** Finance commanders and units will be alerted and deployed. They must be trained and ready. Finance units must be included early in the Time-Phased Force Deployment List (TPFDL).

**Task Organization and Tailorability:** This is the process of determining the right mix and sequence of finance units.

**Intelligence:** Force projection requires accurate, detailed, continuous, and timely intelligence, especially during the critical early deployment decision windows.

**Battle Command:** Force projection operations will greatly tax battle command. During deployment, finance units might be separated in space and time from their headquarters. Commanders and units must be able to adapt to the deployment flow.

**Logistics:** Must be tailorable and flexible. Contracted logistics may augment military capabilities. Logistical capabilities are critical, and require effective financial management support.

**Training:** Finance units will perform demanding and relevant training at all times, including soldier and financial management skills. During operations, soldiers will perform as well or as poorly as they have been trained. Training to high standards is essential.

**Multinational Operations:** Multinational operations occur when two or more nations combine their efforts in a military operation. Force projection operations will almost always

involve operations with other nations. Financial managers must understand the implications of conducting financial management operations in a multinational environment.

**Joint Operations:** Joint operations are the integrated military activities of two or more service components. Financial managers must be prepared to support a joint force. Finance commanders may have operational control (OPCON) of other services' finance elements.

## MOBILIZATION

Mobilization is the process by which the reserve component (RC) augments the active component (AC) capability in preparation for operations. Mobilization rapidly expands and enhances the response capability of the Army in support of a military response to a crisis or natural disaster. The Army Mobilization and Operations Planning and Execution System (AMOPES) is the guide for mobilization. FM 100-17, Mobilization, Deployment, Redeployment, and Demobilization, covers mobilization in detail.

Contracting plays a vital role in mobilization. Contracting can bridge the gap at the installation level for increased support during mobilization. The installation directorates of contracting provide contracting support during the mobilization stage. Mobilization plans fully integrate contracting support. For example, at corps level, the installation directorate of contracting, the ACSRM, and the finance group commander are included early in the planning process.

A critical component in planning for mobilization is the requirement to provide family support activities. Community commanders and rear detachment commanders have the responsibility to keep family members (both active and reserve component) informed and provide any assistance necessary in the absence of their sponsors. Finance unit commanders will coordinate with rear detachment commanders to augment regularly scheduled family member information meetings. These meetings answer questions and provide information on entitlements and pay changes caused by deployment. Continued family support is required not only for families of soldiers assigned to the installation but also for families of RC soldiers, DOD civilians, and other servicemembers' families.

During the mobilization, the Corps ACSRM/Division RM and the FINCOM/FG/FB play key roles in preparing the mobilized units for deployment. Most ongoing actions will be expanded to include the mobilized units. However, there are a few specific tasks that financial managers accomplish to allow the mobilized units to effectively transition from peace to operations:

### Corps ACSRM/Division RM

Upon notification that reserve units are mobilizing at the Corps ACS RM/Division RM's station, he will:

- Coordinate with United States Property and Fiscal Office (USPFO) to change ARNG requisitions from USPFO to MOB station; coordinate with Reserve Component Pay Support Office (RCPSO) to change USAR requisitions from RCPSO to MOB station.
- Provide funding guidance to USPFO/RCPSO for reordering requisitions at the MOB station.

- Assign APCs to mobilizing units.
- Request initial cost estimates from S4s/G4s for items to bring units to 100% readiness. This facilitates requesting additional obligation authority for the units.

### **FINCOM/FG/FB**

- AC units provide training on all finance and soldier skills to RC units, as necessary.

## **PREDEPLOYMENT OPERATIONS**

Predeployment is a critical stage for which finance units throughout the total force train. Successful force projection capabilities rely on a foundation of fully trained, well led, properly equipped and sustained finance units and soldiers. All finance units in the Army, whether active or reserve components, CONUS or OCONUS, are an integral part of the force-projection strategy.

Financial management support for a force projection Army has unique characteristics. There are five characteristics which make effective, efficient financial management operations possible during predeployment operations. The *five characteristics* apply during all operations, from peace to contingencies to war:

**Anticipation:** Identifying, accumulating, and maintaining the assets and information necessary to support operations. It also means developing capabilities that are versatile and mobile enough to accommodate operations. The early and active participation of financial management personnel in the deliberate and crisis action planning processes is essential. The operational commander must anticipate his finance and resource management requirements.

**Integration:** Financial management operations are integrated with strategic, operational, and tactical plans. Tactical and operational success depend on fully integrated concepts of financial management with the supported force. Financial management plans must also be integrated with the plans of other services, other agencies, and other partners of a multinational force.

**Continuity:** The ability to provide effective financial management support to both deployed and home station forces. Any interruption in financial management operations diminishes the effectiveness and morale of the combat force. Continuity requires that the financial management effort never becomes hostage to a single source or mode of support (e.g., non-combatant evacuation operations).

**Responsiveness:** Financial management personnel must be able to react rapidly during operations. Responsive financial management relies greatly on worldwide communications and automation support. (See Chapter 4).

**Improvisation:** The ability to make what is needed out of what is at hand. Successful financial management operations adapt to changing situations. While improvisation is not a substitute for anticipation, it is a necessary complement.

### **Financial Management Predeployment Checklist**

Commanders may use a checklist such as the one illustrated in Figure 2-2 to ensure that certain financial management issues are addressed before deployment operations begin.

<b><u>PREDEPLOYMENT FINANCIAL MANAGEMENT (FM)</u></b> <b><u>CHECKLIST FOR COMMANDERS</u></b>	
<b>General</b>	
•	What are the requirements for financial management support?
•	Is there a financial management annex to the CONPLAN/OPLAN/OPORDER?
•	Is the FM early entry team on the TPFDL (w/ Contracting)?
•	What FM support must be provided in the AO and what can be provided from home station?
<b>Contracting / Local Procurement Support / HNS</b>	
•	Is immediately deployed financial management support required to support initial contracting and other local procurement efforts?
•	Have paying agents and ordering officers been appointed / trained?
•	Have HNS/AIK/LOGCAP availability and its assurance of support been considered and identified?
•	Are linguists available to support local contracting efforts?
<b>Cost Capturing</b>	
•	Have contingency APCs been issued?
•	Is an increase in obligation authority required?
•	Are systems in place to track costs?
•	Have logistics requirements been costed?
<b>Pay</b>	
•	Are any deployment-specific pays in effect?
•	Are there any requirements for joint / multinational / civilian support?
•	Have all soldiers completed the FM portion of the SRP?
•	Are soldiers on TDY / TCS / field status?
•	Are Family Support Group meetings scheduled?
<b>Banking/Currency</b>	
•	Are there requirements for AAFES/TFE support?
•	Will local/foreign currencies be used? What are the restrictions?
<b>Fund Control</b>	
•	Have sources of funding been identified?
•	Are systems in place to track commitments and obligations?
•	Have any reimbursement issues been addressed?
<b>Commo</b>	
•	Is the commo transceiving capability provided and compatible with DFBS?

**Figure 2-2**

## **Contracting Support**

Finance and resource management personnel play critical roles in successful contracting operations. Financial managers must be aware of some of the key tools such as contracting support plans (CSP) and contracting support kits (CSK) which contracting personnel use to conduct operations. Financial managers must also be aware of any existing LOGCAP contracts in effect (see page 3-16).

## **Contracting Support Plans (CSP)**

Prior to deployment, contracting organizations at all levels establish contracting support plans (CSP) and maintain contracting support kits (CSK). Unplanned deployments do not

preclude planning for their support. Planning helps perfect the mechanisms and organization required to accomplish support with a minimum of time or effort. The CSP is the mechanism for planning. It begins at the CINC level and is incorporated in each lower level of command. The CSP ensures that contracting solutions are considered in CSS planning for contingency operations. Forces with requirements for contracting support must be made aware of the CSP. These forces can help the contracting element develop procedures and plans to cover contingencies. The supporting element provides copies of approved CSPs to supported activities, units, and functions. As a rule, the plan includes listed below.

- a. Security and quality control aspects of contracting.
- b. Planning for contract requirements established by the unit (or units) supported under various contingencies.
- c. Designating, deploying, and augmenting contracting elements and finance units.
- d. Contracting procedures, authorities, and deviations during various contingencies.
- e. Developing, maintaining, and using contracting support kits tailored for as many deployment locations and situations as possible.
- f. Operating procedures and responsibilities of contracting officers, ordering officers, contracting officer representatives, financial management personnel, and paying agents.
- g. Participating in site surveys and exercises.
- h. Ensuring that contracting and financial management support are included in plans.

### **Contracting Support Kits**

Each contracting element will set up and maintain contracting support kits containing enough required forms, general supplies, and equipment to support a contracting officer for a predetermined time at a remote deployment location. A thorough knowledge of existing LOGCAP and HNS agreements available in the area of operation is also necessary. Finance and Civil Affairs (CA) units provide assistance in the development of the contract support kits. Finance unit deployment SOPs complement CSKs.

### **Soldier Readiness Processing (SRP)**

All deploying personnel will complete soldier readiness processing prior to entry into the area of operations. This processing includes making any necessary changes to soldiers' pay accounts before deployment. SRP ensures family members have general or special powers of attorney (POA) when appropriate. Unit commanders ensure that family members have access to financial resources either with a joint checking account or an allotment. Command information provided to family members must be as timely and accurate as possible.

### **Predeployment Tasks**

There are many specific tasks which financial managers accomplish during the predeployment stage. These include the tasks listed below.

## Strategic Level

- ASA (FM&C) designates executive agent for operational expenditures.
- ASA (FM&C)/DFAS determine reserve component (RC) augmentation requirements and identify resources.
- FINCOM/ASCC DCSRMs participate in the joint planning process. Conduct deliberate and crisis action planning.
- DCSRMs identify missions that will require special funding and authorities.
- FINCOM receives new accounting classification data to be loaded into financial management and accounting systems (DFBS, STANFINS, etc.).
- FINCOM, in conjunction with USAFINCOM, ASA (FM&C), and DFAS, recommends to the ASCC/CINC which functions will be performed at a Designated Finance Support Activity (DFSA).
- FINCOM/ASA (FM&C)/State Department/DFAS review SOFA/UN agreements to determine financial management implications for commands.
- FINCOM coordinates through DFAS with State and Treasury Departments to determine foreign currencies to be used, and to determine exchange rates (FINCOM/FG will go through USAFINCOM & DFAS).
- FINCOM develops, recommends, and promulgates policies for: check cashing, casual payments, currency conversion, funding of paying agents, entitlements, foreign currency conversion, solatium payments, use of funds, ID/recording of cost data, travel, and EPW/CI support. Consistency of entitlements for all deployed soldiers, sailors, airmen, and Marines is the goal.
- FINCOM establishes principles of support for the theater.
- DFAS/USAFINCOM/MACOMs establish backfill support plans for units at home station.
- FINCOM recommends the proper allocation of finance units in theater.
- DCSRMs advise ASCC commander on resource management issues, including the need for all logistical matters, to include repair parts stockage, to be budgeted.

## Operational/Tactical Level

- FGs/FBs conduct crisis action planning.
- FG/FBs activate contingency DSSN(s).
- FG/FBs receive new accounting classification data to be loaded into FM/accounting systems (DFBS, STANFINS, etc.).
- FG/FBs train paying agents from supported units.
- FINCOM/FG requests appropriate quantities of foreign currencies from Treasury Department through USAFINCOM, and formalizes resupply procedures.
- FINCOM/FG analyze TPFDL to ensure appropriate finance units are in flow with supported units. Ensure that an early entry team from the Corps ACSRM/Division RM and each FG/FB will be with advance party of each corps/division.
- FG/FBs coordinate with G1s/S1s to ensure financial management is included in all SRP. Concentrate on allotments, entitlements, personal financial readiness /deployability, LES issues, and family support.



- DCSR/ACSRM/FINCOM ensure procedures are in place to account for and report costs of the operation, including accurate and detailed accounting for reimbursement from the UN, or from other nations and agencies.
- DCSR/ACSRM/FINCOM/FG coordinate with civil affairs (CA) and contracting officials to conduct economic analysis of the area of operations. This analysis will determine the impact of using dollars versus local currency. Analysis will also examine the state of the local infrastructure to forecast contracting support requirements. CA analysis will integrate HNS/AIK plans.
- ACSR/FG ensure adequacy of financial management annexes to OPLANS/OPORDERS. ACSR/Division RM contact S4s/G4s to start using contingency APCs to capture deployment/wartime expenditures.
- ACSR/Division RM advise commanders on all resource management issues.
- ACSR/Division RM request initial cost estimates from S4s/G4s for items to bring units to 100% readiness.
- ACSR/Division RM identify potential sources of funds. Identify other organization tasked to fund certain missions.
- ACSR/Division RM request additional obligation authority based on cost estimates.
- ACSR/Division RM provide limited finding authority to ordering officers from supported units.

## DEPLOYMENT OPERATIONS

Deployment planning tools allow commanders to adapt to rapidly changing circumstances. Sealift and airlift assets are limited, yet critical to successful projection. The Army therefore makes every effort to integrate the capabilities of the deploying force with HNS and any available forward presence capabilities.

The initial decisions in deployment operations will often be the most critical. These decisions normally fall into an early deployment time window. Once decisions are made and the operation begins, adjustments become more difficult. The selection of the earliest arriving units will have far-reaching implications. If the right units deploy early, they may help the force maintain a balanced posture. When entry is made into an area requiring infrastructure enhancement, financial management personnel are needed early in the flow. Many recent operations have included financial management personnel as part of the lead elements.

“... the rapid buildup just could not have been accomplished without the contributions of the Finance Corps, particularly in supporting procurement operations. Finance placed purchasing power in commanders’ hands ... to immediately procure goods and services from the local economy to sustain our forces. Finance, contracting, and host nation support have been the foundation of our logistical efforts ... “

-- LTG Gus Pagonis, Oct 90

## **Financial Management Team**

It is paramount to deploy a financial management team to a contingency operation before most combat troops arrive, depending on METT-T. The team flows into the theater in conjunction with supported contracting personnel. The main function of the financial management team is to resource the building of infrastructure in the area of operations. The team provides guidance, instructions, controls, and recommends policies and procedures concerning all financial management operations, particularly the procurement process. Whenever a force deploys into an area of operations, the FM team deploys early in order to ensure the proper accounting, cost capturing, budgeting, and funding support of the operation. The size and composition of the team is dependent on METT-T. The Corps ACSRM/Division RM and the FG/FB commander ensure that the team is adequately staffed. The team must be included early in the TPFDL. Commanders must realize that failure to deploy this modular FM team early will likely make operational problems worse and cause unnecessary hardships to soldiers.

## **Finance Command (FINCOM)**

The FINCOM may deploy incrementally into the area of operations or in total, depending upon METT-T. The FINCOM, like other finance units, will project capabilities with a minimal footprint on the battlefield. The FINCOM will deploy only those forces necessary to accomplish the mission. The CINC or Task Force Commander's senior finance commander determines the timing of the deployment based upon existing operational requirements. The FINCOM will deploy when two or more finance groups are deployed, or when other operational factors demand the capabilities of the FINCOM.

The FINCOM has the capability to deploy in modular, tailorable cells. Normally the first sections needed in an AO are the central funding cell and the policy cell, followed by an operations cell, and a command and control cell. In the early stages of an operation, a fictional module from the FINCOM falls under the command and control of the Theater Support Command (TSC). This module is the Finance Operations Directorate, and is discussed in the paragraph below. The rest of the FINCOM may be deployed as requirements are identified.

## **Theater Support Command (TSC) Finance Operations Directorate (FOD)**

The functionality of the FINCOM may be executed by the Finance Operations Directorate (FOD) of the Theater Support Command (TSC). The TSC provides the ASCC commander with maximum flexibility in determining how to organize support capability and support command and control. The FOD may be activated in the early deployment stage. Later, depending on METT-T, the ASCC commander has the flexibility of deploying the FINCOM, and returning the FOD functionality back to the FINCOM.

Even while under TSC control, the FOD retains technical ties to the FINCOM and the sustainment base component.

## **Finance Group (FG)/Finance Battalion (FB)**

The FG will deploy anytime a corps is going to deploy. Additionally, a FG will deploy anytime two or more FBs deploy to support an operation. The FG deploys early enough in the

deployment sequence to provide command and control to FBs and to provide finance guidance and advice to the command.

The finance group (FG) commander directs deployment of subordinate finance battalions (FBs). Whether or not a FG headquarters deploys depends upon the size of the deployment force, tactical situation, geographical location, and other METT-T considerations.

If the FG is to deploy, it will do so in accordance with corps and ASCC operation plans. Pending the deployment of the FG, its functions will be accomplished from its current location. An advance party coordinates the movement of the FG into the new AO. The advance party establishes initial communications with subordinate FBs.

For an expanded corps task force and upon direction of the FG commander, FBs will deploy to provide support when the tactical situation permits. FBs will deploy at the direction of the FG commander. Habitual direct support relationships FBs may have with divisions play a critical role in the deployment of these FBs. These relationships are a prime consideration in deployment operations. Depending on the deployment schedule, finance units may deploy in modular, tailorable elements. These elements are Finance Detachments (FD) or Finance Support Teams (FST).

### **Home Station Support**

When finance units deploy with their supported units, the home station support requirement does not decrease. In fact, the home station support mission is likely to increase, especially during the first several months of an extended operation. Mobilization support, family support, and deployment support are just a few examples of why the home station support mission will increase. Decisions on who provides backfill support in lieu of the deployed finance units are made at the strategic level. The MACOM, ASA (FM&C), DFAS, USAFINCOM, and the commander of each installation affected determine this support.

## **ENTRY OPERATIONS**

The requirements of entry operations will vary. Entry may be in direct support of host nation or forward presence forces. In some instances, conditions may dictate that operations be conducted in the absence of either. Entry is either opposed or unopposed. Whenever possible, US forces seek unopposed entry, entering the AO peacefully with the assistance of the host nation. Early deploying units may flow through airports or seaports into a lodgment area. From this area, they will prepare to assist forward-presence or host nation forces, protect the force, reconfigure, build combat capability, train, and acclimate to the environment.

Commanders make maximum use of joint capabilities to ensure early lethality and security of the force. Commanders engage the enemy throughout his battlespace. Opposed entry operations will require the full synchronization of joint capabilities in order to place large ground forces in the AO.

Commanders sequence combat units and supporting CS and CSS units into the area in a manner that enables them to gain and sustain the initiative and protect the force. Financial management personnel play an integral role during entry operations. They provide critical support to the reception, staging, onward movement, and integration (RSO&I) of forces. The early entry of financial management personnel in the AO enables transportation units to optimize

throughput. Financial managers support contracting requirements for dock workers, cranes, vehicles, etc. They begin assessing and budgeting for future needs even as they fund current needs and transmit data concerning obligation rates and expenditures back to home station. This critical financial management support speeds the assembly of combat power, optimizes the use of logistics forces, and minimizes backlog and congestion. Command and control of mobilized finance units is determined early in the entry process. This ensures adequate financial management support of all forces. Finance units in theater will support on an area basis. These principles apply to all finance units, active and reserve alike. If there are no distinct boundaries on a non-linear, non-contiguous battlefield, finance commanders face an enhanced challenge of providing effective finance support. The finance unit staffs maintain common situational awareness (CSA) to provide support to all units and individuals in their respective AOs.

The FINCOM/FG commander analyzes his AO in order to develop a plan of support. Considerations are units in his AO, geography, and other METT-T factors. The FINCOM/FG commander must have adequate organic life support and transportation assets to conduct finance operations under austere conditions. The FINCOM/FG commander negotiates with other unit commanders to ensure that adequate space is provided for finance operations.

Some of the many functions financial managers will perform during entry operations follow:

### **FINCOM**

1. Coordinate financial management aspects of host nation support (HNS) and assistance in kind (AIK).
2. Establish agreements with local depositories (LDs).
3. Provide financial management advice and assistance.
4. Determine accounting and central funding support necessary for the operation.

### **FG/FB**

1. Support noncombatant evacuation operations (NEO).
2. Provide financial management advice and assistance.
3. Control currency.
4. Provide banking and currency support.
5. Support contracting/local procurement efforts. Focus is on supporting Reception, Staging, Onward Movement, and Integration (RSO&I) operations.
6. Capture costs.
7. Provide pay support to EPW/CI.

### **Corps ACSRM/Division RM**

1. Coordinate financial management aspects of host nation support (HNS) and assistance in kind (AIK).
2. Track commitments and obligations.
3. Distribute and control obligation authority.
4. Track any allied support.

5. Assess and budget for future needs.
6. Provide financial management advice and assistance.
7. Provide reports as required, including those needed for reimbursement issues.
8. Advise commander on RM matters.

## SUSTAINMENT

The Army's focus remains to fight and win the nation's wars, if deterrence fails. However, recent history has shown that the Army must execute a wide variety of noncombat operations. The Army is often required to protect and further the interests of the United States both home and abroad in a variety of ways. Peace operations may precede and/or follow war. They may be conducted in conjunction with wartime operations to complement the achievement of strategic objectives.

Army and joint forces face complex and sensitive situations in a variety of operations. These range from support to US state and local governments, disaster relief, nation assistance, and drug interdiction to peace operations, support for insurgencies and counterinsurgencies, and noncombatant evacuation operations. The Army conducts these operations (and others) as part of a joint team and often in conjunction with other US and foreign government agencies. The support and sustainment of these operations offer unique challenges to the financial manager. In many instances, commanders will execute these operations with little or no advance notification. Support requirements may be unique, or for operations not budgeted for in the first place. In this arena, the financial manager advises his commander on allocation of resources, prepares his deployment team, issues funds, prepares cost estimates, and prepares to sustain the force during continuous operations.

Financial managers play a vital role in sustaining the force during operations, performing all battlefield functions as outlined in Chapter 3. Modular, tailorable finance units and resource management elements will provide this support on the non-linear, non-contiguous battlefield of the twenty-first century. Sustaining Force XXI will require finance units to be versatile, flexible, and to have a small footprint on the battlefield; i.e., executing financial management core processes with minimum essential personnel.

Financial management during the sustainment pattern of operation comprises the two core processes of finance operations and resource management operations.

### Finance Operations

Finance units provide support during all operations. The level of support will vary according to the nature of the operation and according to METT-T. During many operations, support for the procurement process will be the finance unit's most critical mission. Effective finance support of contingency contracting efforts can make up for many logistical shortfalls. Finance units support all servicemembers when and where their commanders desire, consistent with the finance unit's overall mission.

Finance operations sustain the force through the execution of the following functions listed below:

**FINCOM**

1. Provide policy and technical guidance to finance units.
2. Provide currency funding support to other US and allied organizations in the AO.
3. Recommend and promulgate theater financial management policy to ensure consistency of entitlements and level of support.
4. Coordinate finance support requirements within the theater.
5. Support noncombatant evacuation operations (NEO).
6. Perform central funding and accounting (both appropriated and nonappropriated) mission.
7. Perform other functions as required.

**FG/FB**

Tactical finance units perform any and all battlefield functions as outlined in Chapter 3. Where and how these functions will be performed depend on METT-T considerations. These functions depend on the requirements of the supported force. FG/FB commanders continually review their finance support plans to ensure adequate support is maintained throughout their AOs. FB S3s monitor FD/FST missions.

**Resource Management Operations**

Resource management will be performed early and in detail. The initial assumption in providing resource management support for operations should always be that maximum financial controls, accounting, and reporting will be required. Because Army operations vary greatly in size, intensity, and duration, resource managers must be flexible in responding to support requirements. Resource management elements are tailored to meet rapidly changing requirements.

Resource management functions will be performed during all operations. The intensity of an operation or conflict dictates which resource management functions are performed, and at what level the functions are performed. However, resource management support of operations is always required.

Commanders are constrained by the laws and financial management regulations governing obligations, expenditures, and limitations on the use of public funds (see pages 3-1 -- 3-3 under "Legal Basis") until officially notified of relaxed constraints.

During operations, fund control is at the highest level possible. However, operational considerations may require force adjustments, such as greater unit dispersion, which will necessitate greater decentralization of fund execution.

The ASCC DCSRM Program/Budget/Execution Branch monitors execution in a "macro sense." This includes identifying funding requirements, making emergency cost estimates, developing financial agreements with other services and governments as necessary, and coordinating infrastructure program funding.

The DCSRSM will finance emergency requirements with available funding programs until additional funds can be provided. Cost reports normally will identify the incremental costs of emergency requirements and may include narrative justifications. Emergency cost estimates are developed during peacetime exercises to expedite actual emergency operations.

The DCSRSM will continue to report financial transactions as required, unless suspended or modified by Congress. The level of formal accounting functions to be performed in the area of operations will depend on METT-T. The FINCOM commander, in conjunction with USAFINCOM, ASA (FM&C) and DFAS, will recommend to the ASCC/CINC which functions will be performed in theater or at a DFSA.

Specific functions performed by RM personnel include those listed below.

### **Corps ACSRM/Division RM**

Tactical resource managers perform any and all of the battlefield functions as outlined in Chapter 3. Where and how these functions will be performed depend on METT-T considerations and on the requirements of the supported force. Some of these functions include:

1. Identify availability of funds to cover the cost of current and future operations.
2. Prepare decrement and unfinanced requirements (UFR) lists as needed to ensure operations remain within current funding constraints.
3. Identify additional sources of funds and methods of saving and generating funds in order to continue sustainment of the operation in the best manner possible.
4. Plan, develop, administer, and supervise the preparation, analysis, justification, and execution of programs and budgets.
5. Centralize fund control at the highest practicable level of command.
6. Decentralize execution down to the deployed division or separate brigade.
7. Track execution at all levels of command.
8. Report execution through command structure.
9. Make fiscal policy determinations for situations that require immediate action.
10. Conduct audits, reconciliations, and inspections as required.
11. Assist supported unit commanders via modular, tailorable RM teams (see Chapter 5).
12. Perform other functions as required.

## **PEACE OPERATIONS**

Peace operations, like other contingency operations, will generally allow only minimal or moderate planning time. There may not be time to develop and disseminate cost accounting and cost sharing guidance. Therefore, each participating force plans to capture costs incurred in the operation. Financial managers of each element use existing cost accounting procedures. Financial managers will be prepared to seek reimbursement from the appropriate funding sources.

Peace operations may be conducted under United Nations (UN) control. Many of the costs associated with supporting UN peace operations may be reimbursable by the UN. However, commanders and financial managers should never assume that costs will be reimbursed. The UN will reimburse countries for the costs of operations in accordance with its standard procedures and other agreements.

Financial managers carefully track and record all cost items as if they will be reimbursed by the UN. This will help ensure that the maximum amount of funds can be recovered should the items of reimbursement change. UN reimbursement depends on validation of requirements prior to obligation of funds and verification that supplies and services were rendered.

Peace operations require early deployment of financial management elements. Early deployment ensures support of procurement efforts and the accounting process. FM personnel also interpret, coordinate, and disseminate financial management guidance to operational commanders. Additionally, financial management support ensures that soldiers, sailors, airmen, and Marines' pay accounts for soldiers reflect all appropriate entitlements. The deployed finance elements provide support to servicemembers and DOD civilians. FM 100-23 provides more information on peace operations.

## **HUMANITARIAN ASSISTANCE AND DISASTER RELIEF**

Disaster relief and humanitarian assistance normally will be operations of relatively short duration, usually less than 12 months. When the Army and the other services provide assistance to an area outside the US, it is likely that other nations participating in the relief operation will provide some financial assistance. At the same time, US costs will be incurred in providing support to other participating nations. Financial managers control all sources of finding. They perform accounting, cost capturing, and other functions as required.

Due to the nature of the emergency, participating forces must engage in operations with minimal planning. Other federal departments and agencies will also be involved. The Federal Emergency Management Agency (FEMA) operates for domestic disasters. The US Agency for International Development (AID) and the Office of Disaster Assistance operate for foreign disasters. These organizations address financial management issues related to reimbursement, burdensharing, AIK, and cash contributions from other nations. FM 100-23, Peace Operations, contains more information on humanitarian assistance and disaster relief.

## **NATION ASSISTANCE**

Nation assistance supports a host nation's efforts to promote development, ideally through the use of host nation resources. The goals of nation assistance are to promote long term stability, develop a supportive infrastructure, promote strong free market economies, and provide an environment that allows for orderly progress.

Nation assistance operations will normally be of long duration and extreme expense. Financial managers will perform more detailed finance and resource management operations than they do during combat operations. Financial managers may face increased funding challenges since public and political opinion may have a significant impact on the availability of funding. Meeting these long-term financial management challenges will require financial managers to be particularly proactive in planning financial management support operations, capturing cost data, and seeking reimbursement. These challenges similarly apply to many noncombat operations. FM 100-7, Decisive Force: The Army in Theater Operations, contains more information on nation assistance.



## NONCOMBATANT EVACUATION OPERATIONS (NEO)

It may become necessary to evacuate family members and other noncombatants from overseas areas with little advance notice. Circumstances will arise when the sponsoring member is not available to provide adequate funds to cover the costs of travel, subsistence, and other essential expenses that noncombatants may accrue during evacuation.

When the CJTF/CINC, State Department, or other authorized US official orders the evacuation of all noncombatants, any finance unit may make an advance payment, dislocation allowance (DLA) payment, and/or travel payment.

Dependents may be evacuated to a safe haven inside or outside the AO or to home station. If family members are evacuated to a safe haven, they will receive finance support from the finance unit or organization servicing the safe haven area.

The evacuation of DOD civilians and their family members from overseas areas will follow the guidance in JFTR Vol. 2 and applicable State Department regulations. For more general information on NEO, see FM 90-29, Noncombatant Evacuation Operations.

## SUPPORT TO SPECIAL OPERATIONS FORCES

Army special operations forces (ARSOF) are an integral part of the Army. ARSOF obtain financial management support from the Finance Group (FG) and from assigned financial management personnel. The FG provides most finance services using standard Army systems and procedures. However, certain ARSOF mission requirements place unique demands on the FG.

Many ARSOF activities originate under one or more of the following conditions listed below:

- In peacetime or conflict situations short of war.
- In the initial stages of transition to war.
- In wartime.

Under these conditions, there is no significant US sustainment base. Reinforcing finance units, while allocated to the theater, have usually not arrived to provide normal area support. The FG plans to support these ARSOF activities as contingency operations, even if the activities occur during protracted conflict or even war.

The nature of ARSOF activities also places unique demands on the FG. Certain ARSOF activities are extremely sensitive and require compartmentalization to preclude compromise. For example, supporting FBs may disburse against classified special mission fund (SMF), confidential military purpose funds (CMPF), and intelligence contingency fund (ICF) accounts to support sensitive ARSOF missions conducted in peace, conflict, or war. (AR 37-64 and AR 381-141 contain procedures used to administer, supervise, and control the use of these accounts.)

The FG commander ensures the proper degree of operational security (OPSEC) by designating one FB to provide direct finance support to all ARSOF in the area. He also designates certain members of the FG headquarters to provide oversight and deal with sensitive ARSOF finance actions that cannot be routed through normal channels.

Depending on the workload and other factors, the FB commander may establish a dedicated ARSOF FST, or he may designate certain members of each FB section to handle

ARSOF actions. The FB commander appoints finance deputies as necessary to provide responsive finance support to ARSOF.

The finance command (FINCOM), like the FG, establishes a compartmented system for processing ARSOF finance actions that cannot be routed through normal channel.

## TRANSITION

### POSTCONFLICT OPERATIONS

Postconflict operations focus on restoring order and minimizing confusion following the operation. Postconflict operations include reestablishing the host nation infrastructure and preparing forces for redeployment. Company and even squad-sized units may be called upon to conduct emergency humanitarian assistance and population control. At higher echelons, commanders must engage in joint planning with the State Department, relief agencies, and host nation officials to prepare for a smooth and rapid transition to host country rule.

Postconflict operations often include reconstitution. The ASCC plans and conducts operational and tactical reconstitution operations. FM 100-16, Army Operational Support, defines reconstitution as “extraordinary actions taken by commanders to restore combat-attrited units to a desired level of combat effectiveness commensurate with mission requirements and availability of resources.” Financial managers contribute to successful reconstitution efforts by ensuring the availability of funding. Financial managers also support procurement efforts to rebuild units’ stockage levels. The Army contribution to postconflict operations may include: controlling prisoners, handling refugees, arranging for civilian contractors to clear minefield and conduct demining operations, destroying explosive ordnance, and conducting civil affairs. Many of these operations require financial management support in order to be successful. During the transition pattern of operation, the financial manager plans to support not only the postconflict operations, but must also be prepared to transition back to supporting combat operations. The resource management component of FM operations addresses timing requirements at the strategic and operational levels (overall costs, sources of funds, methods of reimbursement, operations estimates for future operations, etc.). Tactical finance units perform the functions listed below:

1. Provide Enemy Prisoner of War/Civilian Internee pay support.
2. Support NEO.
3. Make solatium payments/payments for other claims.
4. Close out contingency DSSN(s).
5. Close out LD accounts.
6. Close out paying agents’ accounts.
7. Capture costs.
8. Provide banking and currency support.
9. Provide pay support to joint and multinational forces, and civilians.
10. Provide local procurement/CVS support.

## 11. Support bounty programs.

The cessation of open conflict may be permanent or interrupted by the resumption of hostilities. As a result, units must rapidly consolidate, reconstitute, train, and otherwise prepare to remain in the AO should the fighting resume. During this time, security remains a paramount concern.

Financial managers at all levels remain flexible and prepared to support a transition of the force to combat or redeployment operations.

## **REDEPLOYMENT OPERATIONS**

The objective in this stage is to redeploy equipment, units and individuals no longer needed. Postconflict requirements have a direct impact on the redeployment flow. The extent of this impact depends on the amount of disruption caused by the crisis. Forces and material not required for subsequent operations will redeploy to home station and prepare for future missions. Protection of the force during redeployment is as critical as during deployment or any other stage of the operation. Successful redeployment may require financial management, contracting, and host nation support.

Finance units and resource management elements incrementally redeploy in such a fashion as to ensure adequate financial management support is available to support both the remaining forces in the AO and the forces at home station. Finance units may provide support to a central outprocessing site in the AO, and provide support to a central inprocessing site at home station.

If not accomplished during postconflict operations, financial managers close out the accounts of paying agents, ensure servicemembers' deployment-related entitlements are stopped as appropriate, audit pay accounts, close contingency DSSNs, convert from contingency APCs back to home station APCs, and request additional obligation authority to replace or repair damaged or destroyed equipment.

Redeployment operations do not signify an end to financial management operations. It may take months to compile what was spent on an operation, to prepare bills for reimbursement, and to fulfill all the reporting requirements that will exist. Congress and other agencies will require that costs of operations be adequately captured, in order to substantiate Supplemental Appropriations Bills and a myriad of other requirements. Finance commanders ensure that all accounts are in balance.

## **DEMOBILIZATION**

Demobilization is the process by which units, individuals, and materiel transfers from active to a premobilization posture or to some other approved posture. Although the overall focus of demobilization is generally on units and individuals, the demobilization of logistics also requires significant resources such as supplies, materiel, and support activities. FM 100-17,

Mobilization, Deployment, Redeployment, and Demobilization, discusses demobilization in detail.

Financial management during demobilization is just as important as during mobilization. Effective support will ensure a successful transition back to premobilization operations. The ASCC DCSRM/Corps ACSR/Division RM control finds throughout the demobilization process, to include any contingency account classifications. Finance commanders ensure accurate final payments to Reserve Component personnel. This will preclude out of service accounts receivable. Active Component finance units assist RC component units during demobilization. Reserve Component finance units' contingency DSSNs are closed out, and all accounts must be in balance.

## CHAPTER 3: FINANCIAL MANAGEMENT OPERATIONS

### INTRODUCTION

Chapter Three delineates the missions and functions that financial management personnel perform on the non-linear, non-contiguous battlefield of the 21st century. By effectively executing the battlefield functions outlined in this chapter, finance and resource management personnel provide the supported commander with a significant combat multiplier.

### LEGAL BASIS

The requirement for financial management is based in law. The Constitution, public laws, and several authorizations and appropriations acts require not only that financial management be performed, but also specify *how* it should be performed. The Constitution forbids the disbursement of funds from the Treasury unless funds are specifically appropriated by law. It also requires that the expenditure of public funds be reported periodically in published statements. Probably the most important law that generates the need for financial management is the Antideficiency Act, Chapters 13 and 15 of Title 31, United States Code. This law contains prohibitions with respect to the legal use of funds and has punitive provisions for violations of the prohibitions. Another law elevating the importance of financial management is the Chief Financial Officers (CFO) Act, Public Law 101-576, enacted in 1990. This law focuses the financial management efforts of all federal departments and agencies on how well taxpayer dollars are being spent.

The Feed and Forage Act (RS3732), 41 USC 11, may be utilized as authorized by the Department of Defense (DOD).

The Feed and Forage Act allows the Secretary of Defense to authorize obligations in excess of available appropriations to sustain operations. When this act is implemented, the Undersecretary of Defense (Comptroller) will issue specific instructions. Instructions will include prescription of the dollar levels for deficiencies by appropriations account.

FM 27-10, The Law of Land Warfare, contains provisions that affect all financial managers. This FM includes guidance on payments to Enemy Prisoners of War (EPWs).

See Appendix A for excerpts from some of these and other laws.

Finance officers, disbursing officers, agents, and other finance personnel entrusted with public funds are accountable for those funds at all times. They may be peculiarly liable for any losses incurred.

## Restrictions

Some of the legal and regulatory restrictions that apply to financial management personnel follow:

- A paying agent may not serve simultaneously as an ordering officer.
- An ordering officer may not redelegate the responsibilities of ordering officer to any other officer.
- A finance officer may not be an ordering officer when performing finance duties.
- An Army finance officer may advance funds to members of a joint and/or multinational force, but is restricted to the limits delineated by joint and multinational agreements, or by the CJTF/CINC. Volume 5, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R) outlines other restrictions.
- The finance officer is not the proponent for utilization of intelligence funds; the J2/G2/S2 is. See Volume 5, DODFMR (DOD 7000.14-R); AR 381-141, Intelligence Contingency Funds; and AR 37-64, Finance and Accounting for Special Mission Funds.
- The resource manager provides limited funding authority to field ordering officers and contracting officers, who report the execution of those funds periodically to the resource manager.

Additional information on these and other restrictions is in Volumes 5 and 15, DODFMR (DOD 7000.14-R); The Security Assistance Management Manual (DOD 5105.38M); and Army Federal Acquisition Reg. Supplement Manual No. 2, Contingency Contracting.

## Authorizations and Agreements

Financial managers must be aware of the seven authorizations and agreements, which have significant implications for the funding of operations.

- *632 Agreements (Department of State Funds)*: The Department of State and the Department of Defense (DOD) may negotiate agreements where the DOD agrees to initially fund requirements that are legally the Department of State's responsibility. These are 632 Agreements. Generally, they are negotiated for a specific purpose with a specific amount of funds attached.
- *Emergency and Extraordinary Funds (E & E)*: These are special funds that may be used to support certain unique requirements of operations. The specific statutes that cover these funds define the types of acceptable expenditures. Examples of some uses include the payment of foreign military personnel and compensation for removal of civilians from their land. These requests must have approval by DOD on a case by case basis.

- *Memoranda of Agreement (MOA)*: MOAs are legal documents between countries that delineate responsibilities among the participating countries. Among these responsibilities are the countries' financial liabilities when cooperating in joint military operations. These agreements define the specific mechanisms required for reimbursement of costs. The best example of the use of this authority is when coalition partners cooperate in a military operation. In this case, US forces can provide support to foreign forces with which the US has an MOA. The US then bills the countries directly for the support.
- *United Nations (UN) Letters of Assist (LOA)*: A UN LOA is a document issued by the UN to a contributing government that authorizes that government to provide goods or services to UN peacekeeping forces. A Letter of Assist typically details what the contributing governments will provide. The LOA establishes a funding limit that cannot be exceeded for that specific LOA. A UN LOA does not represent any increase in fund availability. The UN will reimburse contributing countries for the costs of their activities. The reimbursement will be in accordance with its standard procedures. The procedures are covered in UN Guidelines. The UN should approve all elements of national contributions and the extent of reimbursement prior to an actual deployment, if possible. The UN will not normally reimburse for activities undertaken, troops deployed, or costs incurred for items and services not agreed to in advance. Only expenditures in support of an operation approved by the UN Security Council and authorized by the General Assembly as a legitimate charge to the UN are eligible for reimbursement.
- *Reimbursement by UN*: Support to US forces prior to the takeover of an operation by the UN is *not* reimbursable by the UN. However, the RM can do many things prior to the establishment of a UN mission that will make reimbursement procedures easier once the UN has established control. In all cases, documentation to substantiate the cost is critical to receiving reimbursement. Once the UN has established a mission, it is important to present reimbursement bills to the UN on a monthly basis.
- *506 (a) (1) Drawdown Authority*: The President of the United States is authorized, in accordance with the Foreign Assistance Act of 1961, to direct the DOD to "drawdown" up to \$75 million worth of existing stocks and services, each year, to support foreign forces. The authority is named after the paragraph in the Foreign Assistance Act. This funding authority does not have any dollars attached to it. The funds actually used are O&M dollars. The DOD component responsible for reporting this information is the Defense Security Assistance Agency (DSAA). The Army component of DSAA is the United States Army Security Assistance Command (USASAC), which is a major subordinate command of the Army Materiel Command.

This funding authority tool is an unwieldy one when used as a funding authority for operations. Normal procedure for the use of this authority is that DSAA will direct the providing of supplies in two ways. First, DSAA will assemble a “push package” to send to the appropriate foreign contingent. Second, DSAA may direct, through an execute order, that certain stocks be provided to a specific foreign contingent.

## FINANCIAL MANAGEMENT MISSIONS

### Resource Management Mission

The resource management (RM) mission is to analyze the commander’s tasks and priorities, and to identify the financial resource requirements which will enable the commander to accomplish the mission. Resource managers acquire, program, budget, allocate, distribute, and control all funds. RMs evaluate and report the execution of funds. Resource managers provide critical advice the commander on the best allocation of scarce resources. Additionally, resource managers direct or coordinate analysis of current and future programs and budgets. RMs conduct other analyses, reviews, and reconciliations on behalf of the commander. Resource managers ensure the effective and efficient use of scarce funding resources to conduct or support command operations under any circumstances.

Resource managers develop and maintain close relationships with finance, logistical, and contracting operations. RMs also develop close relationships with supported commanders; the use of modular, tailorable resource management teams (see Chapter 5) facilitates effective RM operations at supported units. Appendix F contains details on tactical resource management operations.

Resource managers must have enhanced communications and adequate ADP equipment to conduct effective split-based operations.

### Finance Mission

The finance mission during operations is to fund Army, joint, and multinational forces by providing timely procurement and contracting support, banking and currency support, US and non-US pay support, accounting and cost capturing support, and financial advice. Finance units also have the mission to protect and defend themselves, to continue sustainment of the force, and to maintain battle freedom for combat units to engage the enemy. Finance units support:

- o maneuver, logistical, and intelligence operations
- o soldiers and their families
- o US government civilians and other properly credentialed civilians (e.g., members of the press, USO, Red Cross, and contract personnel)
- o local national employees during joint and multinational operations.



As directed, finance units will also support airmen, sailors, and Marines, and servicemembers of other nations. In addition, finance units can provide support to other agencies of the US government. Finance units will provide support during peace, war, and contingency operations.

Finance support covers two areas: support provided to organizations and support provided to individuals. Organizational support includes support to many Combat, CS and CSS units, including: special operations forces (SOF), logistical units, military police units, the staff judge advocate (SJA), civil affairs units, and intelligence units. Organizational support also includes the accounting support provided to resource managers. Individual support includes support to soldiers, sailors, airmen, Marines, and civilians in the area of operations. Individual support also includes EPW/CI support.

Finance units provide support to deployed forces and to the families and military communities of home stations. Finance units also provide full support to rear detachment commanders and family members of deployed personnel, consistent with the finance unit's overall mission.

Finance support for the local procurement process and special programs provide the means for commanders to increase their relative combat power and effectiveness. Effective finance support across the entire battlefield continuum is a combat multiplier. The goal of finance commanders is to execute all functions that will enable Army, joint, and multinational forces to accomplish the mission.

Finance units must have enhanced communications and adequate ADP equipment to conduct effective split-based operations.

## BATTLEFIELD FUNCTIONS

Financial Management battlefield functions cover two categories: resource management operations and finance operations. References to the "RM" imply the ASCC DCSR, Corps ACSRM, and/or Division RM. References to the "finance commander" or "finance unit" imply the FINCOM, FG, FB, FD, and/or FST, depending on the level of operation.

### Resource Management Operations

- *Provide advice to the commander.* The goal of the resource manager (RM) is to provide mission-essential funding when and where needed to ensure operational success, and to protect funds from fraud, waste, and abuse. The RM serves as the commander's "honest broker" during resource allocation discussions; the RM advises the commander on the best possible use of these resources.
- *Develop command resource requirements.* Estimate funding requirements to support operational missions. Prepare initial estimates of the costs to conduct operations, and continually refine estimates as operations continue. In developing the program and budget, the RM considers reimbursement issues

relating to joint and multinational operations, UN operations, and other interagency support. The RM determines as early as possible who is paying the bill for various aspects of an operation. The budget should reflect those decisions accordingly.

Resource requirements include theater infrastructure construction, materiel, and services for ports, communications, and road, rail, and river networks. The RM justifies command resource requirements, and presents the command's proposed budget through the designated chain of command. Justification is based on the best operational and logistical estimates to ensure credibility when presented to higher headquarters.

The RM must be proactive in planning, developing, administering, and supervising the preparation, analysis, justification, and execution of programs and budgets.

- *Identify sources of funding.* Determine all potential sources of funding, including various DOD appropriations, foreign cash contributions, host nation support (HNS), and foreign assistance-in-kind (AIK). The RM analyzes any applicable authorizations and agreements, such as those outlined on pages 3-4 and 3-5. Extraordinary measures, including emergency funding authorities such as Feed and Forage Act provisions, are also considered when appropriate.
- *Acquire funds.* Solicit and obtain obligation authority or other legal means of exchange to fund Army operations, and, as directed, joint and multinational operations.
- *Distribute and control funds.* Develop and implement procedures to distribute obligation authority or other means of exchange among units in the AO. Develop and implement procedures to respond quickly to valid changes in units' funding requirements or in the availability of funding sources. Procedures will adhere to US laws, regulations, and applicable policies. Effective and efficient fund control and certification are critical in the conduct of operations, especially those operations of a long duration. Loss of control may violate regulations or the law (see Appendix A), and puts the RM and the commander in jeopardy.

Resource managers provide limited funding authority to field ordering officers (OO) and contracting officers (KO). The RM requires OOs and KOs to report the execution of funds periodically. Finance units support contracting and ordering officers by providing cash, checks, and EFT payments.

- *Track commitments and obligations.* Establish reporting procedures that will let units report their estimated and/or actual commitments, obligations, and reimbursable costs, and estimate their future costs. Reporting procedures should be simple and flexible enough to ensure accurate reporting under any

circumstances, across the range of military operations. They must comply with the reporting requirements issued by HQDA for each operation. RMs consolidate cost reports periodically and provide them through appropriate command channels to HQDA and the Joint Chiefs of Staff (JCS). Accurate recording of costs in the accounting system is critical. Cost data reported through the accounting system provide commanders a means to make critical funding decisions and for justifying a supplemental appropriation request to Congress. RMs will capture costs using existing finance and accounting systems and procedures as outlined in Volume 4, DODFMR, Accounting Policy and Procedures (DOD 7000.14-R).

Resource management is closely linked to finance, logistical and contracting activities in the AO. In many instances, deploying units will be responsible for tracking and capturing ALL costs. Sometimes, however, the costs of centralized supply and logistical operations may be captured *outside* the AO, primarily by automated means. In any case, the RM, in conjunction with the supporting finance unit, captures the cost of intra-theater logistical and construction operations and locally procured supplies and services. Close coordination with the FINCOM is absolutely essential in providing effective accounting support to operations.

- *Track the value of allied support.* (This includes HNS and AIK). Develop and implement procedures in coordination with logistics elements to report the value of allied support provided in the AO. Coordination with the accounting branch of the FINCOM is also required in order to accurately account for allied support. Particular care must be taken in this arena due to the political sensitivity inherent in multinational operations. The RM tracks and budgets cash contributions in different currencies and develops logical and consistent methods to value both foreign currency contributions and AIK in US dollars. Reimbursement costs may develop with organizations such as NATO, the UN, the US Department of State, or other troop providing nations. If this occurs, the DCSR of the MACOM providing support will create the bill and submit it for payment/reimbursement in accordance with procedures contained in Volumes 5 and 12, DODFMR (DOD 7000.14-R).
- *Establish a management control process.* The RM establishes a management control process that provides reasonable assurance that obligations and costs comply with applicable laws. The process ensures funds and other assets are protected, and that revenues and expenditures are properly accounted for. This management control process is established as soon as possible. It is a critical operational and tactical consideration.
- *Manage and supervise manpower programs.* Depending on METT-T, this function may be performed in the AO and may require civilian TDA augmentation assets. The manpower function may be performed in

conjunction with the ASCC/corps/division G3, depending on the mission. This function includes documenting manpower programs and matters relating to tables of distribution and allowances (TDA), mobilization TDAs, modified tables of organization and equipment (MTOE), manpower control, and activation, reorganization, or inactivation of MTOE/TDA units.

- *Establish an internal review cell.* The senior resource manager establishes an internal review (I/R) cell to provide the commander with an internal audit and analysis capability. Once established, the I/R cell reports directly to the chief of staff of the ASCC/corps/division (see Chapter 5). The IR cell is staffed at a level commensurate with the stewardship responsibilities of command. As an operation continues, the I/R cell will focus on financial (appropriated and non-appropriated) and logistical issues. It may also serve as the command's focal point for dealing with external audit organizations.

## Finance Operations

- *Support the procurement process.* Support to the logistical system and to contingency contracting efforts is critical to success during all operations. Finance units will provide funds for the purchase of goods and services needed in a more timely manner or are more economical to purchase locally than transport from home station. A large percentage of finance units' wartime efforts may be the execution of this responsibility. It is the responsibility of finance personnel to prevent improper or illegal payments. Finance personnel coordinate with support contracting personnel regarding local business practices. Procurement support includes two areas: contracting support and commercial vendor services (CVS) support.
  - Contracting support is normally a function of the finance group. It involves the payment of vendors for goods and services. Examples include all classes of supply, laundry operations, bath operations, transportation, and maintenance. The FG maximizes the use of EFT payments to vendors.
  - Commercial vendor services (CVS) support is for the immediate needs of the force. These are needs that the standard logistics systems cannot support. Finance support teams (FSTs) and paying agents normally pay cash for CVS (unless a credit/purchase card policy is in effect). Purchases are normally made in the local currency. Cash payments are usually for such items as pay for day laborers, class I supplements (not otherwise on contract) and the purchase of construction materials not readily available through the contract or supply system. This type of support increases during operations in lesser developed areas and remote sites.
  - Local procurement can augment the following supply and service areas.

- 1) **Class I: bottled water and food**
- 2) **Class II: organization equipment and clothing**
- 3) **Class III: petroleum, oils, and lubricants (POL)**

- 4) **Class IV: construction materials**
- 5) **Class V: ammunition**
- 6) **Class VI: troop support**
- 7) **Class VII: major equipment**
- 8) **Class VIII: medical supplies**
- 9) **Class IX: repair parts**
- 10) **Laborers (stevedores, drivers, mechanics, etc)**
- 11) **Dining facility and KP service**
- 12) **Clothing exchange and bath services**
- 13) **Sanitation**
- 14) **Mortuary affairs services (within specific parameters)**
- 15) **Transportation**
- 16) **Billeting**
- 17) **Utilities**
- 18) **Maintenance and repair**

Additional information on the procurement process and procedures is in Volume 10, DODFMR, Contract Payment Policy and Procedures (DOD 7000.14-R) and in Army Federal Acquisition Reg. Supplement Manual No. 2, Contingency Contracting.

***“In the first 30 days (of Operation Restore Hope, Somalia), finance support touched more than one-third of the Army force deployed and was directly responsible for providing Army units the capability of employing more than 120 local citizens, freeing that number or more soldiers for the direct support of Operation Restore Hope.”***

***-- 33d Finance Battalion AAR, May 1993***

- ***Provide banking and currency support.*** Currency support includes supplying US currency, foreign currencies, US Treasury checks, foreign military scrip, military payment certificates (MPC), and, in some operations, precious metals (gold, silver) to US and multinational forces in the AO. Finance units provide currency and coins to AAFES facilities, Tactical Field Exchanges (TFE), and postal units, as operational considerations permit. Finance units provide cash for Automated Teller Machines (ATM) in the AO. Finance units also provide support for Force Provider operations, either by stocking ATMs with currency or through FSTs collocated with Force Provider units. Commanders maximize use of existing technology, to include Electronic Fund Transfers (EFT) in order to minimize the use of cash in the AO.

The finance command (FINCOM) commander will negotiate and provide liaison with any banking industry of a host nation to establish local depository (LD) accounts and banking procedures. The FINCOM may need to coordinate with the local Embassy, USAFINCOM, DFAS, and/or the Treasury Department when negotiating with host nation banking facilities.

The FINCOM commander will recommend guidelines for the control and use of US and foreign currencies and MPC in the AO. The FINCOM can also serve as the central funding facility for all services in the AO.

Finance commanders advise unit commanders on the use of local currency in the conduct of personal affairs. Restrictions may be imposed to prevent disruption of the local economy and to prevent and control black market operations and counterfeiting

- ***Multinational Support.*** Finance commanders must be aware if any agreements with allies or host nations include reciprocal financial support as authorized by P.L. 89-265. See Volume 5, DOD Financial Management Regulation DOD 7000.14-R. These agreements will be coordinated with the SJA for legal sufficiency prior to implementation. When an agreement has been negotiated between the US and an allied nation in accordance with this law, US disbursing officers may be authorized to advance currency on an emergency basis to cashiers or members of the allied nation's armed forces. Such agreements may require allied forces to provide reciprocal support to US forces.
- ***Military Payment Certificates (MPC).*** The Undersecretary of Defense (Comptroller) approves the implementation, conversion, or withdrawal of MPC. MPC will not be implemented unless the expected period of utilization exceeds six months. MPC will be used as a medium of exchange only by authorized personnel in designated areas. The FINCOM commander is responsible for providing MPC to all forces and authorized civilians within the AO. Information on MPC is in Volume 5, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R).
- ***Currency Exchange.*** Finance units plan to make currency exchanges for members of all services, DOD civilians, US contractor personnel, other US government personnel, nongovernmental organization (NGO) personnel, private voluntary organization (PVO) personnel, and paying agents. Currency exchanges include US currency to MPC and vice-versa, US currency to foreign currency and vice-versa, MPC to new MPC series, and one foreign currency to another foreign currency. Conversions must comply with currency control standards and discourage black market activities. Currency exchange, when done in large amounts, is very time-consuming. Finance units must plan well for these operations. Finance units may perform conversions due to a number of circumstances. They include: the movement of forces from one country to another, upon deployment to and departure from

the AO, to prevent and control black market activities, or to help control inflation. Finance units exercise caution when exchanging US currency to prevent their units from becoming laundry points for enemy currency, counterfeit currency, black market operations, and currency arbitrage (profits achieved through the buying and selling of foreign currency to take advantage of exchange rate fluctuations).

Finance units will make EFTs or may issue Treasury checks in exchange for excess currency accumulated by servicemembers. Military Banking Facilities (MBFs), Tactical Field Exchanges (TFEs), and NAF custodians may need to deposit their holdings of currency and coin with the nearest tactical finance unit. US currency and coin may be turned into the servicing finance unit in exchange for an EFT or a US Treasury check.

Complete changeouts from one currency or scrip to another may be required. The FINCOM commander will promulgate specific policy and procedures should a changeout become necessary.

- *Savings Deposit Program (SDP)*. Finance units may receive deposits for the Savings Deposit Program, if implemented. Servicemembers can use allotment forms or can deposit checks or cash at their servicing finance unit. Specifics of the SDP vary according to the operation.
- *Control currency*. Commanders will control the amounts of US currency, MPC, and foreign currencies available and used on the battlefield. This is necessary to control black market activities, secure the money of individual servicemembers, and help control problems related to currency inflation of either the US or the host nation currency. The finance command commander will recommend policies and procedures regarding limits on casual payments and check cashing amounts.
- *Destruction of Currency*. In a situation where it appears a finance unit's position may be overrun, the unit evacuates its currency. If evacuation is not possible and capture of funds seems inevitable, the finance unit disposes currency to prevent capture and use by the enemy. See Appendix B for details regarding the destruction of currency.
- *Currency Found in Personal Effects and Captured Currency*. Finance units inventory all currency, US or foreign, found among the personal effects of soldiers missing, captured, killed, or medically evacuated. The currency is turned into the nearest finance battalion (FB). The FB commander will issue an EFT or US Treasury check to be included with the soldier's personal effects (see AR 600-8-1). Captured currency (enemy, allied, neutral, or US) is turned in to the nearest FB for control and safekeeping. Appendix B contains procedures for handling captured currency.

- *Perform economic impact assessments.* Finance units analyze the economic impact of an operation on the local economy. The analysis includes, but is not limited to: how well the local financial infrastructure can support the deployed force; how US currency would affect the economy; and which currencies or scrip to use. Close coordination with civil affairs, RM, and, if applicable, US Embassy officials will ensure accurate assessments.
- *Provide liaison with battalion S1.* The soldier's primary contact with the finance unit will be through the battalion (BN) S 1 section. The S 1 will resolve less-complicated pay problems, answer pay-related inquiries, and provide liaison and coordination with its supporting FB or FD.
- *Provide US pay support.* As directed, finance units provide pay support to all services (both Active and Reserve components) and civilians. Finance units provide support when requested by commanders and as the situation permits. Availability of services will depend, in large part, on when finance units deploy. However, pay support is generally not provided to forces engaged in decisive operations. It is reasonable to expect that numerous pay changes will be generated after deployment. Finance units will provide requested pay support upon the request of supported commanders. Many routine pay transactions are input via interfaces with other systems and databases. If these other systems are not operational, finance units may input the transactions as necessary, since the finance commander is ultimately responsible for pay matters. Finance units maximize the use of automated systems (i.e. DFBS) to maintain soldiers' pay accounts.

***“A lot of the soldiers in my platoon had problems with their paychecks. A finance team setup in our camp and listened to our complaints. All of our problems were taken care of within a few hours. It helps because now my soldiers can stop worrying about their pay. ”***

***– SSG Daniel Ochoa***

***Company A, 3d Engineer Battalion, 24th Infantry Division (M)***

***Operation Desert Shield***

***(Reprinted from Desert Dragon, VOL 1, Number 2, 20 September 1990)***

- *Leave and Earnings Statements (LES).* Finance units provide LESs and *Net Pay Advices (NPA)* to soldiers on a timely basis. Deployed finance units produce LESs in the AO using automated means. Rear detachment commanders ensure LESs are available to family members.



- *Unit Commander's Finance Report (UCFR).* Finance units provide copies of Unit Commander's Finance Reports (UCFR) to supported unit commanders. UCFRs contain pay-related information for entire company-sized elements, and assist commanders in taking care of soldiers.
- *Joint Pay Support.* Finance units carefully record and process payments made to members of other services. Vouchers can be sold between services in order to prevent cross-disbursements. For more details on joint pay procedures, see AR 37-104-4.
- *Provide DOD civilian pay support.* The requirements for civilian pay support are in Joint Pub 1.0. Pay support to DOD civilians will follow the same general guidelines as that provided to the uniformed force. The Defense Finance and Accounting Service (DFAS) is the owner of the automated civilian pay system. DFAS supports from home station the deployed finance units by receiving and processing civilian pay data transmitted from the area of operations. Additional information on civilian pay support is in Volume 8, DOD Financial Management Regulation (DOD 7000.14-R).
- *Provide travel support.* Travel support includes PCS and TDY travel advances and settlements for servicemembers and DOD civilians. Deployed personnel are likely to be in a TDY status (as opposed to field status), so the requirements for travel support could be immense -- even if entitlements are limited to incidental expenses. Reimbursable travel will be held to a minimum for the deployed force; however, during the early stages of the operation, there may be extensive requirements for TDY to and from the AO. To the maximum extent possible, payments will be made via EFT. Soldiers and DOD civilians will arrive in the AO with their travel entitlements satisfied. This principle assumes that, to the maximum extent possible, travel will be by military conveyance, meals and lodging will be provided at no cost, and per diem for military personnel will be limited to incidental expenses. Travel entitlements will be computed based on the orders directing travel and provisions of the Joint Federal Travel Regulations (JFTR). Volume 9, DODFMR, Travel Policy and Procedures (DOD 7000.14-R) contains additional details on travel support.

Travel support also includes noncombatant evacuation operation (NEO) travel advances to noncombatants when they evacuate from the AO (emergency evacuation allowances). The State Department may issue a noncombatant evacuation order for US citizens in the host nation or target country. Evacuation payments are authorized under these conditions and are usually paid outside the target country, at a pre-designated safe haven.

A soldier whose family members are located in an overseas area will execute DD Form 1337 authorizing a specific amount to be paid to his/her dependent. Payment is

made to the dependent upon presentation of the form. These evacuation payments may be paid in one or more installments.

Normally, evacuation payments would be made at the home station or safe haven port of debarkation. If the situation warrants, payments in the AO may be made in minimum amounts or not made at all. This precludes an outflow of cash from the AO. The advance of pay will not be more than two months' basic pay. Collection of the advance will be in accordance with JFTR Vol. 1, Chapter 6. Additional information on processing NEO payments is in Volumes 5 and 12, DODFMR (DOD 7000.14-R).

Joint Pub 1.0 and FM 90-29, Noncombatant Evacuation Operations, contain more information on NEO operations.

- *Provide non-US pay support.* Finance units are responsible for providing pay support for host nation employees, day laborers, enemy prisoners of war (EPW), and civilian internees (CI). In addition, finance units provide advice and training to EPW/CI camp commanders and staff. Host nation employee and day labor pay are provided through arrangements with the host nation or by tactical finance units. Payment of the local nation's civilians will occur in the AO. During more intense operations, accounting for this function may be transferred to a Designated Finance Support Activity (DFSA) with approval by the ASCC/CINC, DFAS, and the ASA (FM&C). Appendix D contains more information on EPW/CI pay.
- *Support bounty programs.* Bounty programs are used to purchase weapons, radios, information, and other items from local nationals. The most common example of this type of program is Weapons For Cash (WFC). This program has been used successfully in recent operations. The FINCOM/FG commander's designation of a lead executing agent or specific paying finance element will facilitate execution of this program.
- *Make solatium payments.* A solatium payment is monetary compensation given to indigenous personnel to alleviate grief, suffering, and anxiety resulting from injuries and property or personal loss. Sometimes solatium payments are made in order to meet cultural expectations. A solatium payment is nominal in amount, and is not an admission of liability by the US. The commander in whose area of responsibility the incident occurred is responsible for determining entitlement for solatium payments. The finance unit is responsible for the disbursing and accounting of all solatium payments. AR 27-20, Claims, contains more information on solatium payments.
- *Provide financial advice and guidance.* Finance unit commanders will provide financial support and advice to commanders within their respective AOs. This advice includes such issues as control of black market operations, control and use of currencies and MPC, provision for consistent finance support throughout their commands, and consistency of entitlements among

all servicemembers. For FINCOM, FG, and FB commanders, this function includes coordination of finance support throughout their respective AOs.

- *Provide essential accounting support* The ability to report to Congress on the use of appropriated and nonappropriated funds is critical in meeting the Army's responsibility for stewardship of public resources. Appropriated and nonappropriated accounting requirements for a military operation are immense, and they begin before the first troop deployment. The quality of accounting records is totally dependent upon the timely receipt and accuracy of cost data. The finance command (FINCOM), if deployed to the AO, performs the accounting function. If a FINCOM is not deployed, a modular cell from the accounting branch of the FINCOM (see Chapter 5) may be deployed to perform the mission. This cell may be a component of the TSC Finance Operations Directorate. The level of accounting support depends upon the level of conflict and the complexity of the operation. In addition, any reimbursement agreements in effect will impact accounting reports and procedures. Close coordination with the ASCC DCSR/Corps ACSRM/Division RM is essential in the accounting and reporting process. Effective cost capturing is achieved through a joint effort between finance and resource management personnel. From home station, DFAS issues guidance and operates the financial systems which process all the finance and accounting information transmitted from the area of operations.
- *Provide family support.* Rear detachment commanders and community commanders have the responsibility to keep family members informed and provide any assistance necessary in the absence of their sponsors. It is a unit commander's responsibility to ensure that soldiers provide family members access to financial resources during deployments. Finance unit commanders coordinate with rear detachment commanders to ensure financial management issues are properly emphasized, and that all soldier readiness processing (SRP) includes a finance portion. All soldiers will be on Sure Pay; for soldiers with spouses or other family members, this may mean having joint checking accounts, allowing family members access to meet financial obligations. Finance battalions must have the capability to provide Leave and Earnings Statements (LES) to both the soldier (active and reserve component) and the family member. LESs will be given to the rear detachment commanders, who will be responsible for distributing them to family members. FBs must have the ability to print LESs in the AO.

## LOGISTICS CIVIL AUGMENTATION PROGRAM (LOGCAP)

LOGCAP provides contract augmentation capability to assist in providing support for forces during war or other contingency operations. It is designed primarily for areas where no multilateral or bilateral agreements or treaties exist. LOGCAP may also be used in areas where HNS agreements or contracts exist. AR 700-137 governs the program. Army Materiel Command's Logistics Support Element (LSE) is the on-site program manager and executor for LOGCAP. The LSE will work with support commands and staffs at every echelon (particularly the ASCC and TSC) to ensure that LOGCAP is fully integrated into the support plan for the operation. See FM 63-11 for more information.

Financial managers assist contracting officials in developing performance and reporting criteria. Financial managers also assist in developing payment and costing requirements, and assist the contracting officials in contract administration. Financial managers also have the responsibility to account for the costs of the LOGCAP contracts, and to monitor and control the funding of the program.

## CHAPTER 4: BATTLEFIELD AUTOMATION

### INTRODUCTION

Automating the battlefield involves planning, oversight and execution of information operations. In today's information age, financial management operations are dependent on electronic information systems. Most financial transactions are executed by electronic data interchange. Timely and accurate financial management information is critical.

### INFORMATION OPERATIONS

Information operations encompasses the acquisition, use, protection, exploitation, and management of information and supporting information systems. Information and supporting information systems are categorized as internal to the tactical environment or functionally external to the sustainment base component. This includes support of split-based operations. Today the US operates in a world with a Global Information Environment. Most electronic information systems and information networks are interconnected. Unless systems have intricate firewalls to block outside intruders or are stand-alone systems, hostile forces can access them. Passwords and system protocols are highly valuable pieces of information that, if in the wrong hands, can cause the compromise of entire systems. FM 100-6, Information Operations is the capstone manual for the management of information. Security of financial management information is of high priority. Safeguarding of information is the responsibility of all financial management personnel. Commanders must implement information security to prevent hostile forces from accessing systems via the Internet or other means. Financial management data is subject to virus infection. Commanders must ensure proper measures are in place to protect against this threat.

Unit commanders are responsible for information management within their units. The staff officer responsible for the execution of information operations in the FINCOM, FG, and FB is the S6. Oversight of functional applications is the responsibility of the internal organizational functional proponent (e.g. the disbursing officer for the Disbursing Office Processing System (DOPS) at the FB). All users of information are responsible for the integrity of data processed and the security of the supporting platforms. The S6 has additional functional duties as described in Chapter 5.

## **DEFENSE FINANCE BATTLEFIELD SYSTEM (DFBS)**

### **GENERAL OVERVIEW**

The dynamic nature of Army operations requires financial managers to be aggressive, intelligent and decisive. Accurate and timely information provided to these leaders is key to effective financial management operations. The mission of these leaders is to provide the full spectrum of financial management support to all servicemembers and commanders within their areas of responsibility. This includes support to joint and multinational forces.

Automation and communications are necessary to support operations. Commanders must use technology to capture transactions as close to the source as possible. Financial transactions will take place at all levels of operations. Financial managers must also report these transactions to Congress. Congress likely will require the Army and all other DOD components to report on their stewardship of funds and the execution of programs in support of national objectives. This responsibility begins with finance units and the systems they use.

Finance support must be flexible and responsive. Therefore, finance units use automated data processing systems and advanced communications that are durable, survivable, and portable. Systems are easy to operate, able to use different types of power sources, and able to operate in varying climatic and battlefield conditions. The Army's initiative for a finance battlefield system meets these requirements. However, even with the ideal system, finance units are always prepared to resort to alternative processes in the event of major systems failures or insufficient automation infrastructure.

### **CAPABILITIES AND CHARACTERISTICS**

The Defense Finance Battlefield System (DFBS) is the financial management automated systems platform for deployed operations. It is an integrated standard system using commercial-off-the-shelf (COTS) hardware (and software where applicable). Software modules include support for Disbursing, Military Pay, Vendor Support, Travel, Civilian Pay (under development), non-US Pay, and Resource Management. Software modules are integrated under a network environment, but can also be used in a stand-alone environment detached from the file server. Although the specific systems described in the following paragraphs may change, the capabilities provided to the commander will not. DFBS includes communications hardware to connect to commercial or military communications sources.

## **Disbursing**

The Disbursing Office Processing System (DOPS) provides automated disbursing support. DOPS provides the capability to write Treasury or Local Depository checks plus the daily accountability reconciliation for all transactions. DOPS receives information from the commercial vendor support and travel modules, which will allow the writing of checks for payment of vendors and travel vouchers. DOPS also creates STANFINS (Standard Army Financial System) formatted output for transmission to the Designated Finance Support Activity (DFSA). DOPS creates military pay vouchers and formatted output for upload to DJMS. The EFT interface in DOPS requires an upload to FEDLINE (Federal Reserve Bank software) to place payments in the bank. The successor to DOPS is the STANFINS Redesign Subsystem 1 (SRD 1 ) Tactical Support System.

## **Military Pay**

The Defense Joint Military Pay System (DJMS) provides military pay support. This software is provided for both Active and Reserve Components, in accordance with DFAS policies and procedures for contingency operations. Software applications for pay change input include JUMPS Data Collection Version 3 (JDC III) for Active Component and the Reserve Component Input System (RCIS). Access to DJMS databases depends on the availability of dedicated communications. If on-line query capability is not available, a batch process DJMS download provides near-time query capability. The Evaluation and Reporting System (EARS) is a stand-alone system capable of providing various reports and files (e.g., LESS, leave) via DJMS batch download.

## **Vendor Support**

The Commercial Accounts Payable System (CAPS) provides vendor support. CAPS is capable of providing support for most commercial vendor payments. Input for contracts can be made within CAPS. Input can also be received electronically from the Standard Army Acquisition and Contract Network System (SAACONS). CAPS will produce vouchers for standard contracts and will maintain the bills register for each contract. CAPS also interfaces with DOPS.

## **Travel**

The Integrated Automated Travel System (IATS) provides automated travel support. IATS provides the capability to process all types of travel payments (except civilian overseas PCS payments, which must be computed manually). IATS creates a file to send to DOPS for payment. IATS also maintains a travel record on every individual receiving a payment. Travel maybe paid, when authorized, via DJMS.

### **Civilian Pay**

The Defense Civilian Pay System (DCPS) provides civilian pay support. This system provides for the input and upload of time and attendance information.

### **Non-US Pay**

The Prisoner of War Information System (PWIS) provides pay support for Enemy Prisoners of War (EPW) and Civilian Internees (CI). This system accounts for the earnings and expenditures of internees in accordance with applicable regulations.

### **Resource Management**

The Databased Commitment Accounting System (dCAS) provides resource management support. This system provides for the input and tracking of all commitment and obligation information; dCAS can receive downloaded STANFINS information to assist in matching commitments with obligations and disbursements. It also has several reports that allow the commander to immediately know current fund status.

## **EXTERNAL SYSTEM INTERFACES**

Systems must interface to provide financial managers at all levels the most current financial management information. DFBS interfaces with other systems to provide optimum support to servicemembers and commanders. The DFBS/STANFINS interface is critical, since STANFINS processes most finance and accounting data transmitted from the AO. The CAPS/SAACONS interface enhances the process of contract payment by providing an electronic means of receiving contracts at finance units.

The projected interface between DFBS and the Combat Service Support Control System (CSSCS) will pass financial management information from DFBS to CSSCS. Commanders will have instantaneous access to the most up to date financial management information.

## **COMMUNICATIONS**

A finance unit's ability to support depends on its ability to communicate. Finance units are dispersed throughout the area of operations. Considering the typically large AOs and the need to coordinate with supported units and higher headquarters, all finance units have communication requirements. They must know what assets are available to provide this support.

To provide effective support, finance units must know their designated AOs. They must know their supported units' locations, strengths, projected currency requirements, and other support requirements. Although finance units use wire communications, they also need mobile and secure communications modes. These modes must be able to range from brigade support to the corps support areas.



The enemy will employ any and all means available to disrupt the ability to communicate. All personnel must practice good communications security techniques. Financial managers must be careful never to discuss unit strengths, locations, or other sensitive information in an unsecure mode.

## COMMUNICATIONS ARCHITECTURE

Finance units use voice and automated data information that require communications means and modes. These means and modes are discussed in Appendix E. Organic communications equipment supports internal fixed site, mobile base station, and mobile unit communications. The S6 coordinates external communications requirements through the supporting signal organization. The signal organization provides commercial or military communications assets as available and appropriate to the requirement. An International Maritime Satellite (INMARSAT) organic to each FINCOM or FG is available for use when military or other commercial means cannot support the immediacy of a voice or data requirement. INMARSAT capability is available to lower echelon finance units as well, depending on METT-T.

### Internal Fixed Site Communications

Various communications means are available to support fixed site operations at the Tactical Operations Centers (TOC) of finance units. Most communication requirements will be met by using Mobile Subscriber Equipment (MSE). MSE connects units to digital telephone or combat net radio. Voice means equipment includes the Digital Non-Secure Voice Telephone (DNVT) or a Mobile Subscriber Radio Terminal (MSRT). Facsimile terminals (FAX) support hard copy message capability. This equipment can be set up within either permanent or temporary shelters. This equipment provides commanders the multiple means of communications with outlying units. Headquarters elements at all levels send and receive data from Finance Support Teams (FSTs). Headquarters also receive position reporting information on those teams. The Enhanced Position Location Reporting System (EPLRS) provides this support for finance battalions (FB) and finance detachments (FD). Data will be received at the FG and FINCOM levels via the Tactical Local Area Network (TACLAN).

### Base and Remote Support Operations

Finance units have the responsibility to provide support anywhere in the AO via mobile FSTs. This requires a mobile capability and a means to locate and communicate with the FSTs. FSTs transmit information via voice and data means. Communications modes necessary to support this mission includes the MSRT or SINCGARS for voice, and the Enhanced Position Location Reporting System (EPLRS) for data and position reporting.

### Tactical Operations Interface

Corps level headquarters have a TACLAN to pass command and control information across the AO. TACLAN node server connectivity will occur for finance units at the FG or FINCOM level. The appropriate S6 is responsible for coordinating this connectivity and for the maintenance of the node server when required. The FB S6 is responsible for the connectivity of the FB and FDs. Transfer of data from dispersed finance units to their next higher level will occur via the TACLAN where capabilities permit.

### **External Communications**

Transmission of information to the sustainment base component is a necessity to support split-based operations. Accountability information is transmitted to DFAS and the ASA(FM&C) to provide immediate operational costing information. The signal architecture within the AO will dictate the most efficient means to transmit this information. Most military means to provide this connectivity are located at corps level units. Figure 4-1 outlines key events and the environment in which they occur, the echelons of capability, and the means of transmitting or receiving information.



<b>ECHELONS OF CAPABILITY by Environment</b>				
<b>KEY EVENT/ ENVIRONMENT</b>	<b>MATURE THEATER</b>	<b>MILITARY COMMO ESTABLISHED</b>	<b>BRING OWN COMMO</b>	<b>NO ELECTRIC COMMO AVAILABLE</b>
Communication from AO to CONUS	Commercial Satellite	Military Non- Secure Satellite	INMARSAT	Disk or paper by air courier
Communications on the Battlefield	Commercial INTERNET and/or LAN	SEN to SEN and/or TACLAN	INMARSAT	Disk or paper by air courier
Update MMPA	Same as peacetime	Same as peacetime except locations limited to commo sites	Same as peacetime except locations limited to commo sites	Send update disk by air courier to DNO
Inquiries to MMPA	Same as peacetime	Inquiries limited to commo sites, the data transferred by SEN	Inquiries limited to commo sites, the data transferred by SEN	MMPA download via EARS air couriered to AO
Update Accounting Data	DOPS, CAPS, DCAS data sent electronically to SRD1/STANFINS at DNO	DOPS, CAPS, DCAS data sent electronically to SRD1/STANFINS at DNO	DOPS, CAPS, DCAS data sent electronically to SRD1/STANFINS at DNO	DOPS, CAPS, DCAS data sent electronically to SRD1/STANFINS at DNO

Figure 4-1

Note that the use of INMARSAT is restricted by ODCSOPS for supporting humanitarian, peacekeeping, disaster relief, and other operations short of war. It cannot be substituted for standard Army equipment during wartime.

One mode of communication at signal units supporting the FG is the Network Encryption System (NES). This will allow the FG to attach unclassified systems into the MSE network and transmit unclassified data across or out of the AO.

### Automation Architecture

The architecture for specific automation systems is defined in the technical manuals supporting those systems as well as local policy for the TACLAN. DFBS system specifications and communications requirements are addressed in its technical manual. Data transfer will occur using the best, most secure means possible.

## COMMUNICATIONS SECURITY

Communications security (COMSEC) measures deny unauthorized personnel information. Personnel engaged in preparing and transmitting messages, whether by telephone, radio, or messenger, must know and comply with all COMSEC procedures. COMSEC measures include physical, cryptographic, and transmission security. These procedures are in AR 380-19.

### SIGNAL OPERATING INSTRUCTIONS (SOI)

The corps signal officer provides necessary SOIs to the finance group S2/S3, who provides necessary SOI extracts to the finance battalion commanders. These extracts include information on major supported units in the FB's area of responsibility. The FINCOM receives SOIs from the ASCC communications command.

### COMMUNICATION NETS

A communication net is an organization of stations capable of directly communicating with other users on a common frequency or channel. Finance units communicate with each other primarily on the finance operations net. Finance units may enter supported units' nets such as those listed below.

#### **Command Net**

This net is used for tactical control by the commander. Orders, coordination, and information of immediate value are types of messages commonly passed over this net.

#### **Operations And Intelligence Net**

FINCOM, FG, and FB S2/3s use this net for command and control purposes. This net is used to control operations and pass intelligence information within commands. The net control station is located at higher headquarters. Finance support teams use this net when deployed from the parent FB or FD. Unit S6s disseminate specific procedures for use of this net.

#### **Administrative Net**

This net is used for personnel matters and supply information and requirements. S1s, S4s, and S6s at all levels of command use this net.

#### **Rear Operations Net**

This net is used to communicate with the rear tactical operations center (RTOC). The net provides a means of sending out tactical information through the base cluster chain and supporting perimeter defensive actions. The RTOC commander determines use of communications assets.

## INTERNAL COMMUNICATIONS

Finance units set up internal wire telephone circuits for perimeter security and for daily coordination. The internal circuits are linked to a unit or base cluster switchboard. This switchboard could have trunks or links to other equipment allowing each subscriber to place and receive calls from a larger network.

## EXTERNAL COMMUNICATIONS

Communications with external units go through the area nodal system. Finance units will link into this system either through radio or wire. The circuit can be voice (cellular or line), electronic data, or facsimile. The area nodal system interconnects ASCC area communication systems. Area nodes provide subscriber links to any other subscriber.

Wire circuits are the primary means of external communications for finance units. Finance units are dispersed throughout the AO. Another important factor is the availability of area nodes permitting telephone communications throughout the AO. Organic high-frequency (HF) radio assets support mobile communication requirements.

## **CHAPTER 5: COMMAND AND CONTROL**

### **INTRODUCTION**

Chapter Five describes the financial management force structure, the capabilities of each of the organizations, and the financial management functions performed at each level of command. Financial management organizations are structured in a manner that best support commanders in terms of both finance operations and resource management operations.

The requirement to deploy anywhere in the world with a force that may range from a small specialized element to a corps or larger is a complex process. The financial management challenge of providing the right support to the properly sized force at the right time and place is equally as complex. Planners and commanders decide the proper financial management support requirements to meet the needs of the deploying force.

Army financial management functions are performed at the strategic, operational, and tactical levels, throughout the range of military operations.

### **RESPONSIBILITIES**

#### **STRATEGIC FINANCIAL MANAGEMENT RESPONSIBILITIES**

At the strategic level, the role of financial managers is to execute statutory requirements and Congressional or Administration mandates. The primary players at the strategic level are the Defense Finance and Accounting Service (DFAS), the Assistant Secretary of the Army (Financial Management and Comptroller) (ASA(FM&C)), the United States Army Finance Command (USAFINCOM), and the supported CINCs. The primary roles of these organizations is to execute the Planning, Programming, Budgeting and Execution System (PPBES), manage resources, execute congressional appropriations, provide oversight of finance and accounting operations, provide funding information through standard accounting and reporting systems, and to participate in the deliberate and crisis action planning processes. To accomplish these responsibilities, a seamless interface between the operational Army finance organizations and the various strategic organizations is required. Direct communication between Army finance organizations, operational commanders and strategic decision makers is also required.

DFAS plays an especially critical role at the strategic level of operations. When an ASCC Finance Command (FINCOM) deploys to the theater, DFAS will, upon request, deploy liaison personnel to support the FINCOM. This DFAS element may provide guidance to the other Service Component Commands as well. If a FINCOM does not deploy, DFAS can deploy

an element to the theater whose mission is to provide advice and assistance to the CINC. DFAS is the owner of most financial management systems operated by deployed finance units. DFAS is also the accountant for all operations, receiving data transmitted from the theater via the (DFBS). DFAS is responsible for finance and accounting procedures and policies.

The ASA (FM&C) is the proponent for resource management (RM) in the Army, and provides guidance and policies regarding all RM issues. The ASA (FM&C) allocates funds and programs appropriated by Congress, monitors their execution, and recommends major reprogramming of funds in coordination with the Department of the Army (DA) staff. The ASA (FM&C) coordinates the efforts of all US Army elements involved in maintaining the overall financial management system.

USAFINCOM, as an agency of the ASA (FM&C), provides liaison between deployed finance units and the ASA (FM&C). USAFINCOM also provides liaison between deployed finance units and DFAS. USAFINCOM provides proponentcy, policy, and guidance for finance and accounting (F&A) mobilization and contingency operations. USAFINCOM's other missions include the coordination of the Army's F&A policy on classified programs, budget analysis, reviews, and the oversight of Army financial management systems.

## **OPERATIONAL FINANCIAL MANAGEMENT RESPONSIBILITIES**

Operational level financial management is critical to allow the Army to perform its warfighting role. It is at the operational level and below that the majority of wartime financial management operations are conducted.

Army commanders at all levels are subject to laws and financial management regulations governing obligations, expenditures, and limitation on the use of public funds (see pages 3-1--3-5 and Appendix A). To ensure commanders are capable of receiving the technical expertise necessary to stay within the law, direct access is maintained with the Army Service Component Command (DCSRM) and the Finance Command (FINCOM) commander. The DCSR and the FINCOM commander are the points of contact for resource management operations and finance operations, respectively. The DCSR and FINCOM commander ensure that financial management operations are conducted to adequately support the CINC and the (ASCC). Both the DCSR and the FINCOM commander conduct deliberate and crisis action planning. Figure 5-1 shows an operational structure with the corresponding echelon financial management structure. The diagram illustrates the levels of FM support.

# FINANCIAL MANAGEMENT ORGANIZATIONS

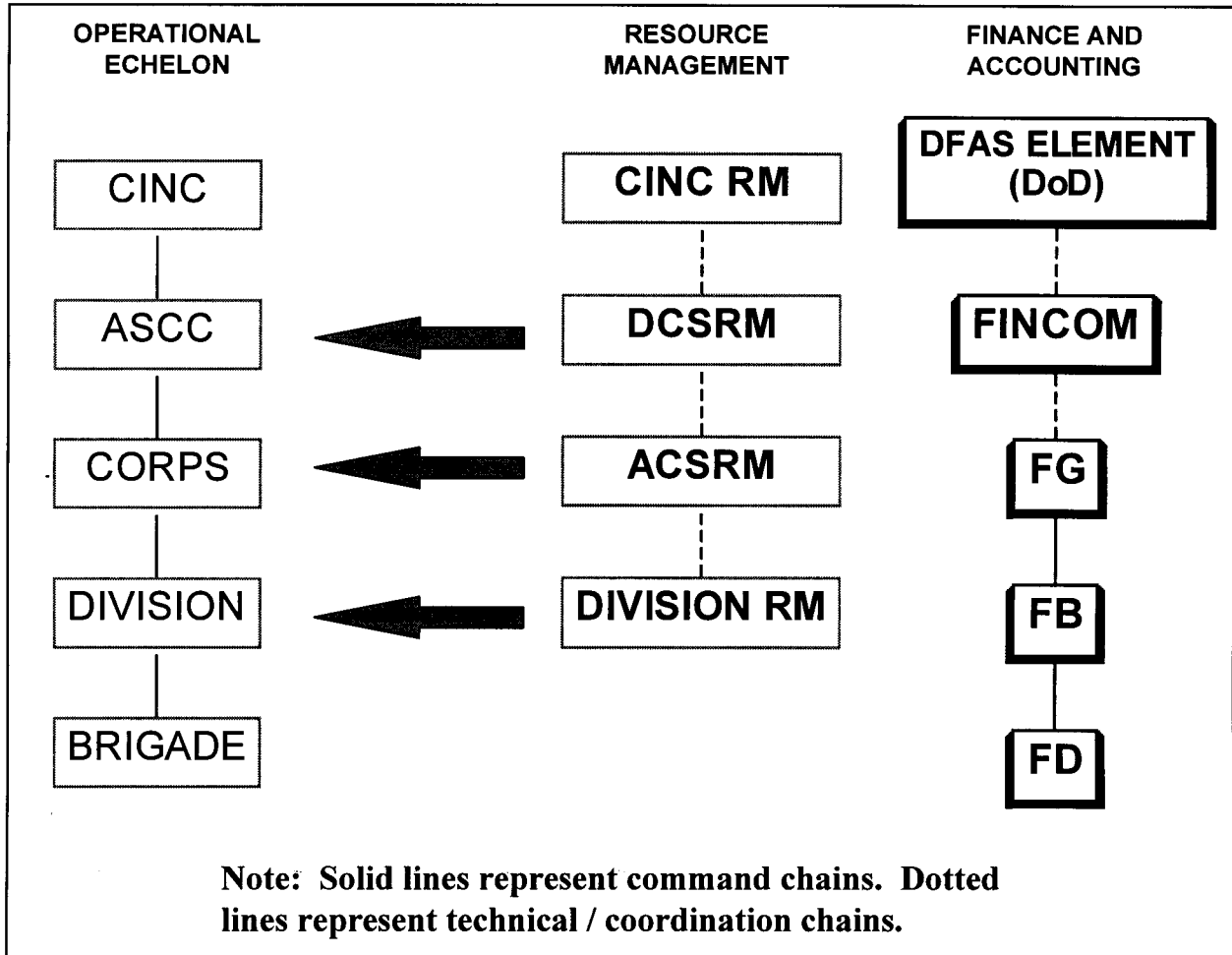


Figure 5-1



## OPERATIONAL RM RESPONSIBILITIES

Operational RM responsibilities include the following:

- Develop, recommend, and issue guidance on all RM matters.
- Request policy guidance or authority for executing an emergency budget.
- Submit initial cost estimates and supplemental fund requirements in sufficient detail to permit justification of these requirements to higher authority.
- Advise HQDA on reprogramming actions that include additional obligation authority or other funding requirements.
- Manage allotted funds to ensure they support military operations until emergency relief is received. Transfer records that reflect the status of allotted funds to the (DFSA).
- Provide funding to support the mobilization of Reserve Component personnel, (Army National Guard, US Army Reserve and Individual Mobilization Augmenters) for operations in theater.
- Maintain accounting records in conjunction with the operational finance element. Obtain budget execution of accounting data through the FINCOM or the DFSA.
- Provide support to non-Army activities as directed. Support provided to other nations, other services, DOD activities, US agencies, or contractors may require the RM to fund them directly or on a reimbursable basis.
- Collect credits or process documentation for services provided by host nations, allied units or United Nations.
- Coordinate staff functions to promote effective use of available resources and to eliminate waste.
- Plan, develop, administer, and supervise the preparation, analysis, justification, and execution of programs and budgets.
- Manage and supervise manpower programs (depending on METT-T). This includes documenting manpower programs and matters relating to TDA, mobilization TDAs, MTOE, manpower control, and activation, reorganization, or inactivation of MTOE/TDA units.
- Centralize fund control at the highest practical level of command.
- Decentralize funding execution to the lowest practical level of command, depending on METT-T.
- Track execution of budgets at all levels of command.
- Report budget execution through command structure.
- Make resource management policy determinations for situations that require immediate actions.

## OPERATIONAL FINANCE RESPONSIBILITIES

Operational finance responsibilities include the following:

- Coordinate and execute finance support requirements within the AO.
- Provide recommendations to the ASCC commander/CINC on the allocation of finance units within the theater.
- Recommend to the CINC/ASCC commander policies governing EPW/CI pay, solatium payments, bounties, consistency of entitlements, designation of a central funding activity, and other finance operational issues.
- Review ASCC operations plans and contingency plans, and prepare financial management annexes to ensure the proper support is provided.
- Review TPFDL documents to ensure effective finance support for deploying units and the proper integration of finance units is considered by the J3/G3.
- Coordinate HNS for finance requirements.
- Coordinate with logistical and contracting operations.
- Support NEO operations.
- Provide accounting support (both NAF and appropriated fund).
- Account for HNS and AIK.
- Provide central funding support.
- Conduct economic impact assessments.
- Recommend the finance and accounting functions performed in theater and the ones retrograded or transferred to a DFSA.
- Coordinate with the strategic financial management organizations for policy determination; develop and promulgate procedures for all finance operations in the theater.
- Review operating status and procedures of finance units within the AO to ensure proper execution of financial and tactical operations.

## TACTICAL FINANCIAL MANAGEMENT RESPONSIBILITIES

It is at the tactical level that the majority of financial management functions are executed. The Corps ACSRM/Division RM and the FG/FB commanders are the principal staff advisors to the corps/division commander, staff, and subordinate commanders in all matters relating to financial management operations. In addition to many operational responsibilities, the ACSRM and the FG commander have the tactical responsibilities delineated in the paragraphs below.

## TACTICAL RM RESPONSIBILITIES

Tactical RM responsibilities include:

- Develop command resource requirements.
- Plan, develop, administer, and supervise the preparation, analysis, justification, and execution of programs and budgets.
- Manage and supervise manpower programs (depending on METT-T). This includes documenting manpower programs and matters relating to TDA, MTDAs, MTOE, manpower control, and activation, reorganization, or inactivation of MTOE/TDA units.
- Acquire funds.
- Distribute and control funds.
  - ◆ Distribute obligation authority to Army ordering officers.
  - ◆ Fund Army contracting officer activities.
  - ◆ Fund Army component actions (emergency leave, TDY orders, etc.)
- Track commitments and obligations.
- Execute RM battlefield functions as outlined on pages 3-7--3-11.

## TACTICAL FINANCE RESPONSIBILITIES

Tactical finance responsibilities are listed below include.

- Support the local procurement process.
- Provide banking and currency support.
- Provide essential accounting support. Capture costs.
- Maximize service to the soldiers at the battalion S1 section. Provide DOD civilian pay support.
- Provide travel support.
- Provide US pay support.
- Provide non-US pay support (including EPW/CI pay).
- Support bounty programs.
- Support NEO operations.
- Make solatium payments.
- Provide financial management advice, guidance and analysis.
- Provide family support.

## ORGANIZATIONAL STRUCTURES

### ARMY SERVICE COMPONENT COMMAND (ASCC) LEVEL

#### FINANCE COMMAND (FINCOM)

##### **Mission**

The FINCOM performs theater/ASCC level finance operations. The FINCOM provides finance support to all Army, joint, and multinational commands in the theater, and provides policy and technical guidance to all finance units in the theater.

The FINCOM commander is responsible for those operational or strategic tasks that support the theater or ASCC. To accomplish those ASCC unique tasks, the FINCOM is assigned to the ASCC. One FINCOM is allocated per ASCC. The FINCOM commander is dual hatted as the ASCC F&A Staff Officer. The FINCOM commander may assume responsibility for policy, overall direction, and coordination of strategic and operational finance and accounting tasks that pertain to all Service components, to include command and control of other Services' finance elements. In addition, the FINCOM commander has command and control over any finance battalions (FB) not assigned to finance groups. Such FBs may be assigned to provide finance support to EAC units (e.g., the Theater Support Command (TSC) in the ASCC area of responsibility.

The FINCOM has a modular, tailorable design to support the variations of forces required to support the ASCC. The FINCOM is capable of augmenting finance groups (FG) or finance battalions (FB) with individual modules to fit the requirements of the deployed force. The FINCOM structure is shown at Fig 5-2.

##### **Theater Support Command (TSC) Finance Operations Directorate (FOD)**

The functionality of the FINCOM may be executed by the FOD of the TSC. The TSC provides the ASCC commander with maximum flexibility in determining how to organize support capability and support command and control. The FOD is a cell extracted from the FINCOM to perform the mission of the FINCOM's finance operations division (including finding, policy, and accounting). The FOD may be activated in the early deployment stage; later, depending on METT-T, the ASCC commander has the flexibility of deploying the FINCOM, and returning the FOD back to the FINCOM.

Even while under TSC command and control, the FOD retains technical ties to the FINCOM and the sustainment base component.

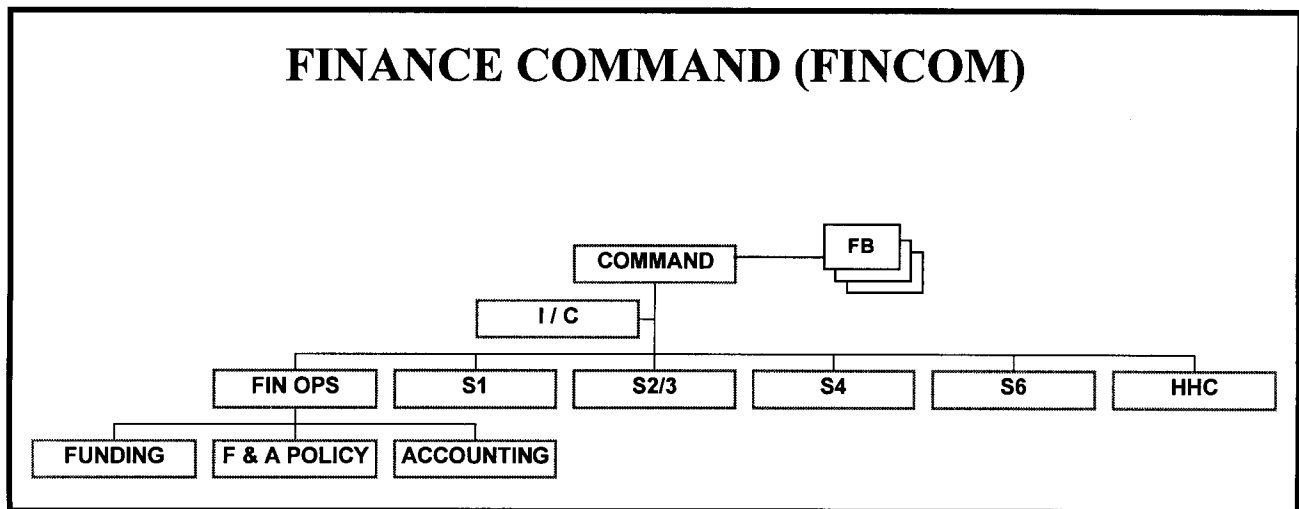


Figure 5-2

## Organization

### COMMAND SECTION

The FINCOM commander is responsible directly to the ASCC for coordinating all F&A operations in the AO, and for executing the mission outlined above. The Deputy FINCOM commander has oversight of the FINCOM staff, the finance operations division, and the HHC.

### INTERNAL CONTROL SECTION

The internal control (IC) section operates under the direct control of the FINCOM commander to ensure that a high state of technical proficiency is maintained in all operational elements of the FINCOM and subordinate FBs. The IC section evaluates the effectiveness of existing procedures and internal controls, and ensures compliance with applicable regulations and directives.

### FINANCE OPERATIONS DIVISION

The finance operations division develops Army component F&A policy and provides technical guidance. This division is responsible for central funding, finance and accounting policy and any remaining theater accounting functions that are not conducted in the DFSA. The finance operations chief assists the FINCOM commander in coordinating finance support, and acts as the Army liaison with USAFINCOM and DFAS.

## FUNDING BRANCH

Currency (US, foreign, and scrip) funding responsibility for the Army component rests with the funding branch. The branch coordinates with host nation and military banking facilities to provide currency to the FGs and other services or allied forces in accordance with interservice and intergovernmental agreements. The funding branch has its own DSSN, and the chief of the funding branch is the finance officer (Treasury account holder) for the funding account. The chief of the funding branch coordinates the establishment of any local depository (LD) accounts in theater. The funding branch may be designated to provide currency to all components of a joint and/or multinational force.

## FINANCE AND ACCOUNTING POLICY BRANCH

The F&A policy branch provides advice regarding the interpretation and dissemination of finance and accounting directives, policy, and guidance. During the predeployment stage, the branch chief recommends which finance and accounting functions will be established in the theater and which functions will be retrograded to a DFSA. The F&A policy branch provides technical operating guidance and data management for finance and accounting functions. This branch also assists in coordinating civil-military operations with the Assistant Chief of Staff for Civil-Military Affairs (G5) and provides advice on inflationary trends, international balance of payments (IBOP), and related wartime/contingency economic issues. This branch, in conjunction with the G5 and civil affairs officials, conducts economic impact assessments of the AO.

## ACCOUNTING BRANCH

The accounting branch performs the functions that are not retrograded to the DFSA. The accounting branch is responsible for performing both appropriated and NAF accounting for the ASCC. This mission includes maintaining accounting records and reporting the status of appropriated funds distributed to the supported commands. The accounting branch is responsible for collecting and reporting nonappropriated fund accounting data, disbursing nonappropriated funds, and preparing nonappropriated fund instrumentalities (NAFI) payrolls.

## S1

The S1 has staff responsibility for management of all personnel and administrative functions of the FINCOM and subordinate battalions. The S1 coordinates with the servicing personnel command (PERSCOM) for all personnel service support, including strength management, replacement operations, and MWR activities. The S1 coordinates with subordinate FBs and the FINCOM HHC to ensure all SIDPERS transactions affecting FINCOM personnel

are accurate and timely. In addition, the S1 has staff responsibility for strength reporting, OERs and NCOERs, administration of the awards program, postal and distribution operations, and quality assurance inspection of these and other personnel functions within the FINCOM.

### S2/S3

The S2/S3 is the principal staff officer for the commander in matters concerning intelligence, security, operations, plans, organization, and training. The S2/S3 staff recommends the proper utilization of finance units in the AO, coordinates the overall operation and readiness posture of the FINCOM, and develops operations plans, annexes, contingency plans, and unit status reports for the FINCOM commander.

During contingency operations, the FINCOM S2/S3 section is manned 24 hours a day, depending on METT-T.

The S2/S3 supervises the stationing of the FINCOM and subordinate FBs and coordinates stationing requirements with the ASCC staff and supported units. In positioning FBs, the operations officer considers the capability to provide finance support to units. Also considered are access routes for movement to operational areas.

### S4

The primary mission of the S4 is to assist its assigned FBs with the logistical support requirements necessary to accomplish the mission. The S4 supervises the activities of all logistical elements in the FINCOM.

The S4 obtains life support from other units, since the FINCOM is not organized with the assets required to be totally self-sufficient. The S4 knows the composition and location of the units from whom the FINCOM plans to get support. Most of this information can be obtained from the TSC.

The most critical external support requirements are communication, transportation, maintenance, supply, food, and medical service. Most external support for the FINCOM will come from the TSC. The S4 staff arranges for the required support as soon as possible upon knowing their area of operations. The FINCOM deploys with sufficient basic loads to sustain itself until it can get external support.

The FINCOM S4 develops the following information to coordinate transportation support: location of terminals (rail stations, airfields, truck terminals); main supply routes (MSR), other major travel routes and nearest landing zones (LZ); schedules (march tables, time tables); and traffic control and regulation measures (restrictions, allocation priorities, control points).

The S4 develops the following information to coordinate the required maintenance support: priority of maintenance; location of maintenance units, facilities, and collection points; and evacuation procedures. The coordinator for all maintenance issues is the FINCOM S4 maintenance staff NCO.

Other information that the S4 develops in order to coordinate support for other supplies and equipment includes: location of main supply points (MSP); location and operating times of units providing each class of supply; requisition procedures; resupply availability; controlled supply rates (CSRs); methods and schedules of distribution; and local procurement procedures.

The FINCOM S4 has staff responsibility for all equipment status issues for the FINCOM. In addition, the S4 must ensure that the command is in compliance with all applicable environmental restrictions and regulations.

## **S6**

The primary responsibility of the S6 is to conduct information operations as outlined in chapter 4. The S6 is responsible for the overall FINCOM information network, and for all ADP and communications issues in the FINCOM. The S6 coordinates information management issues for the FINCOM and its assigned FBs to ensure stable communications. The S6 and his communications NCO, in conjunction with the application proponent (e.g., chief of Funding for DOPS), provides and coordinates the installation of software and hardware updates on the Defense Finance Battlefield System (DFBS). The S6 interfaces with the supporting signal unit for communications support. In addition, the S6 is responsible for internal maintenance of DFBS, and for coordinating required external maintenance support for the system. The S6 ensures system integrity against viruses, and ensures appropriate system security measures is in place.

## **HEADQUARTERS AND HEADQUARTERS COMPANY**

The company headquarters provides unit-level support to personnel assigned to the FINCOM. The HHC commander is responsible for administration, training, supply, maintenance, NBC operations and UCMJ actions for all assigned personnel. The HHC commander coordinates the deployment of FINCOM personnel and equipment. Upon arrival at a new operational location, the HHC Cdr supervises the physical establishment of facilities for the FINCOM, to include the TOC. The HHC must have enough communications assets for the TOC and for mobile operations, and must be able to move during either daytime or nighttime. The HHC must have enough organic transportation assets to move all of its MTOE and CTA equipment. This mobility is required in order for the FINCOM to provide effective finance support, as well as command and control. In addition, the requirement to conduct split-based operations increases the need for a FINCOM to have adequate transportation, maintenance, communication, power generation, global positioning, and life support assets.

## **DEPUTY CHIEF OF STAFF FOR RESOURCE MANAGEMENT (DCSRM)**

The ASCC DCSR, as a principal staff officer of the ASCC, conducts resource management operations for the ASCC. Figure 5-3 depicts the relationships among the ASCC Commander, the DCSR, and the Internal Review section.



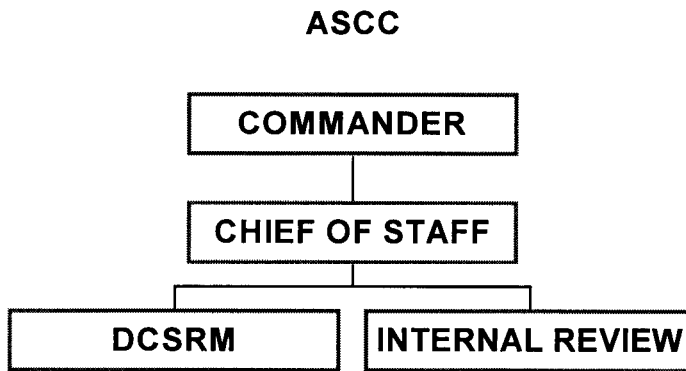


Figure 5-3

**Mission**

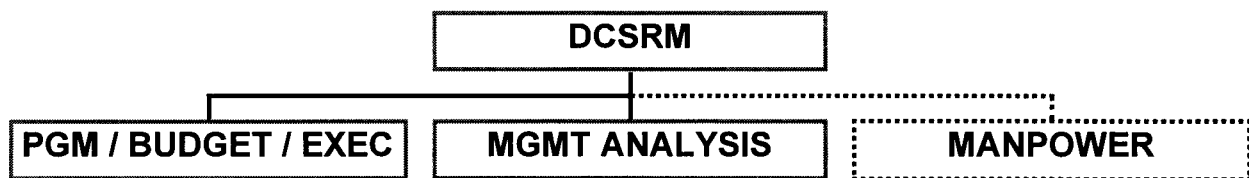
The mission of the DCSRMs is to formulate plans and policies for the most efficient and effective utilization of command and material resources in support of the ASCC mission. The DCSRMs provide advice and guidance concerning resources to the ASCC commander and subordinate commanders and staff. The DCSRMs issue guidance throughout the command.

The DCSRMs provide the Army liaison to the ASA(FM&C) and, if applicable, to the JTF RM. Resource managers in the ASCC who are not ACSRMs or Division RMs (for example, RMs of EAC units) are under the technical supervision of the DCSRMs.

Although the DCSRMs may establish the Internal Review (I/R) section in theater, the I/R section reports directly to the ASCC Chief of Staff, as depicted in Figure 5-3. This section plans and executes audits and inspections, data collection, and systems analysis functions for the ASCC.

The DCSRMs have a modular, tailorable design to support the variations of forces required to support the ASCC. The DCSRMs TOE structure is shown at Figure 5-4.

**ASCC DCSRMs**



**Note:** The Manpower Branch's mission is performed depending on METT-T; this branch may require civilian TDA augmentation assets. The manpower function may be performed in conjunction with the ASCC G3, depending on the mission.

Figure 5-4

## Organization

The DCSRSM is responsible for oversight of the Program/Budget/Execution Branch, the Management Analysis Branch, and the Manpower Branch (see Figure 5-4).

The DCSRSM can task organize RM teams to provide liaison with subordinate organizations. The RM team's mission is customer support; the team provides advice, guidance, training, and assistance to subordinate organizations of the ASCC on matters listed below:

- Cost reporting procedures.
- Logistics system interfaces.
- Funding of ordering officers.
- Equipment accountability issues.
- Fund control.
- Unit-level budgeting procedures.
- Other RM issues as requested.

## PROGRAM/BUDGET/EXECUTION BRANCH

The Program Budget Execution Branch:

- Develops performance factors, analyzes capabilities based on resources available, and recommends appropriate funding to implement approved programs.
- Advises HQDA on reprogramming actions that include additional obligation authority or other funding requirements.
- Identifies sources of funding.
- Acquires funds.
- Manages allotted funds to ensure they support military operations until emergency relief is received, when applicable. Transfers records that reflect the status of allotted funds to the DFSA.
- Distributes and controls funds.
- Centralizes fund control at the highest practical level of command.
- Decentralizes finding execution down to the lowest practical level of command, depending on METT-T.
- Provides funding to support the mobilization of RC personnel (USAR, ARNG, and Individual Mobilization Augmenters) for operations in theater.
- Provides support to non-Army activities as directed. Support provided to other nations, other services, DOD activities, US agencies, or contractors may require the RM to fund them directly or on a reimbursable basis.
- Plans, develops, administers, and supervises the preparation, analysis, justification, and execution of programs and budgets.
- Establishes wartime budget formulation procedures.
- Develops and prepares the budget.

- Manages budget execution within the theater. Monitors execution of the budget at all echelons.
- Reports budget execution through command structure.
- Coordinates funding SSOS, IP, and WHNSA.

## MANAGEMENT ANALYSIS BRANCH

The Management Analysis Branch:

- Establishes a management control process.
- Prepares cost analysis reports and estimates for use in programs and budget.
  - \* Coordinates management and productivity improvement programs, principles, and practices throughout the ASCC to achieve efficient, economical and effective operations.
  - \* Tracks the value of allied support (includes HNS and AIK): collects credits or processes documentation for services provided by host nations, allied units or the United Nations.
  - \* Maintains accounting records through close coordination with the accounting branch of the FINCOM.
- Coordinates staff functions to promote effective use of available resources and to eliminate waste.

## MANPOWER BRANCH

The Manpower Branch:

- Manages and supervises manpower programs.
- Documents manpower programs and matters relating to TDA, MTDA, MTOE, and manpower control.
- Monitors and provides advice on the activation, reorganization, and inactivation of MTOE/TDA units.

## CORPS LEVEL

### FINANCE GROUP (FG)

#### Mission

The finance group (FG) provides finance support to a corps. The FG commander is responsible for those operational and tactical tasks that support the corps. The FG typically provides finance support to all Army, joint, and multinational commands, units, soldiers, and

authorized civilians located within the corps boundary. If there are no distinct boundaries on a non-linear, non-contiguous battlefield, the FG commander faces an even greater challenge of providing effective finance support. The FG S2/S3 maintains common situational awareness (CSA) to provide support to all units and individuals in the FG's AO.

One FG is allocated per corps. The FG is a major subordinate command of the corps. The FG commander is a principal staff officer of the corps commander; as such, the FG is maintained with an unbroken chain of command directly from the corps commander or deputy commander.

The FG will provide command and control, staff planning, and supervision to all assigned finance units in the corps area. The FG has a modular, tailorable design to support the variations of forces required to conduct finance operations in the corps area. The FG is capable of augmenting a FINCOM or other finance units with modules to fit the requirements of the deployed force. For example, the FG may be task organized to provide certain capabilities for a FINCOM's finance battalions. The FG commander has C2 over the finance battalions assigned to support the corps. The FG structure is provided at Figure 5-5.

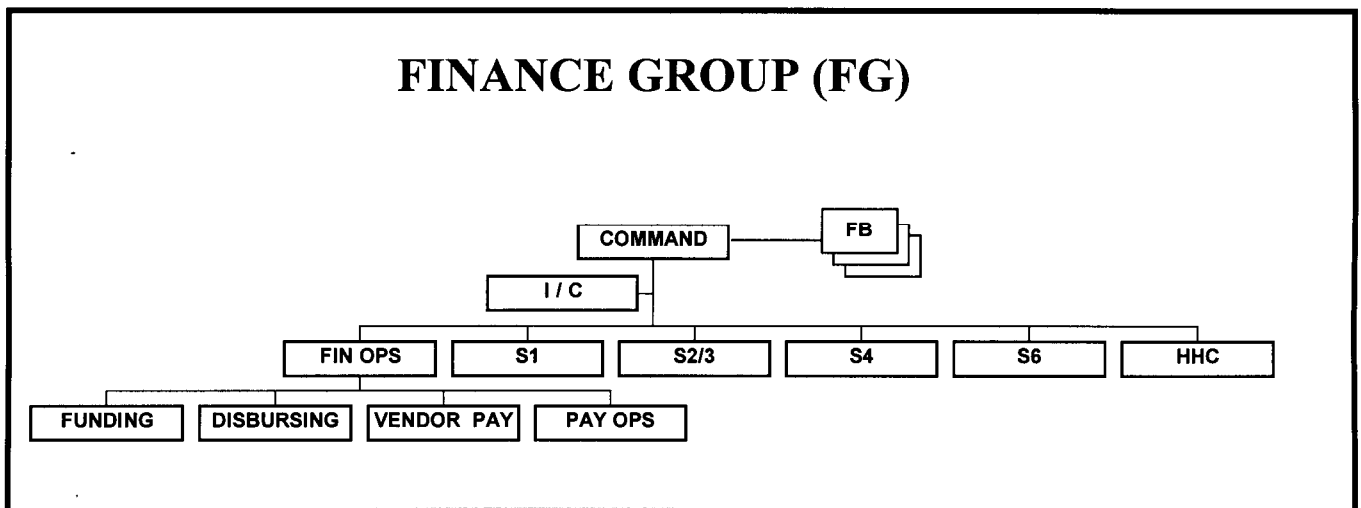


Figure 5-5

## Organization

### COMMAND SECTION

The commander is responsible directly to the corps commander for conducting finance operations for the corps. He also serves as the corps F&A staff officer. The FG commander provides policy advice and guidance to the corps commander and staff. The Deputy Group Commander (DGC) has oversight of the coordinating staff, the finance operations division, and the HHC.

## **INTERNAL CONTROL SECTION**

The internal control (IC) section operates under the direct control of the FG commander to ensure that a high state of technical proficiency is maintained in all operational elements of the FG and subordinate FBs. The IC section evaluates the effectiveness of existing procedures and internal controls, and ensures compliance with applicable regulations and directives.

## **FINANCE OPERATIONS DIVISION**

The finance operations division identifies and disseminates finance and accounting policy and provides technical guidance. The division chief has staff oversight of the funding, disbursing, vendor pay, and pay operations branches. The division chief assists the FG commander in conducting finance operations, and serves as the liaison to the FINCOM, or TSC finance operations directorate, when applicable. In conjunction with corps civil affairs officials, the finance operations division conducts economic impact assessments of the AO.

### **FUNDING BRANCH**

The funding branch is responsible for providing currency (US, foreign, scrip) to subordinate FBs and other services or allied forces in accordance with interservice and intergovernmental agreements. The funding branch has its own DSSN. The chief of the funding branch is the finance officer (Treasury account holder) for the funding account.

### **DISBURSING BRANCH**

The disbursing branch makes payments on properly prepared and certified vouchers, receives collections, receives and controls all currencies, maintaining accountable records, and determines needs for currency (US, foreign, scrip). The disbursing branch has its own DSSN. The chief of the disbursing branch is the finance officer (Treasury account holder) for the disbursing account.

### **VENDOR PAY BRANCH**

The vendor pay branch prepares, reviews, and processes contract payments for supplies, equipment, and nonpersonal services procured by the government. The branch provides support based on host nation support agreements. It also provides local procurement support by processing ordering officer accounts, purchase order invoice vouchers (SFs 44), orders of supplies and services (DD Form 1155), blanket purchase agreements, and other contract documents for payment. Vendor pay systems interface with contracting and logistical systems to support contracting and local procurement operations.

## PAY OPERATIONS BRANCH

The pay operations branch provides travel pay services to military personnel and civilians located within the FG area of responsibility. These services include travel advances, computation of vouchers, maintenance of travel records, and settlement of travel claims. To the extent possible, payments will be made via EFT.

The pay operations branch performs the US pay, non-US pay, and civilian pay functions. Non-US pay includes EPW/CI pay, as well as pay to local nationals and day laborers.

### S1

The S1 has staff responsibility for management of all personnel and administrative functions of the FG and subordinate battalions. The S1 coordinates with the servicing personnel service battalion (PSB) for all personnel service support, including strength management, replacement operations, and MWR activities. The S1 coordinates with subordinate FBs and the FG HHC to ensure all SIDPERS transactions affecting FG personnel are accurate and timely. In addition, the S1 has staff responsibility for strength reporting, OERs and NCOERs, administration of the awards program, postal and distribution operations, and quality assurance inspection of these and other personnel functions within the group.

### S2/S3

The S2/S3 is the principal staff officer for the FG commander in matters concerning intelligence, security, operations, plans, organization, and training. The S2/S3 staff coordinates the overall operation and readiness posture of the FG, and develops operations plans, annexes, contingency plans, and unit status reports for the FG commander.

The S2/S3 maintains a constant presence in the corps rear CP, the rear area operations center (RAOC), and the FG headquarters. During contingency operations, these locations are manned 24 hours a day, depending on METT-T. Placing an officer or NCO in these locations is determined by distance between locations and availability of facilities, transportation assets, and personnel.

The S2/S3 supervises the stationing of the FG and subordinate FBs and coordinates stationing requirements with the corps staff and supported units. In positioning FBs, the operations officer considers the capability to provide finance support to supported units and access routes for movement to operational areas.

The S2/S3 prepares the FG's base defense, and coordinates with corps headquarters to determine where the FG fits into the overall defense scheme.

## S4

The primary mission of the S4 is to assist FBs with the logistical support requirements necessary to accomplish the mission. The S4 supervises the activities of all logistical elements in the FG.

The S4 obtains life support from other units, since the finance group is not organized with the assets required to be totally self-sufficient. The S4 must know the composition and location of the units from whom the FG plans to get their support. Most of this information can be obtained from the corps admin/log order.

The most critical external support requirements are communication, transportation, maintenance, supply, food, and medical service. Most external support for the FG will come from a corps support group (CSG) of the COSCOM. The S4 staff arranges for the required support as soon as possible upon knowing their area of operations. The FG deploys with sufficient basic loads to sustain itself until it can get external support.

The FG S4 develops the following information to coordinate transportation support: location of terminals (rail stations, airfields, truck terminals); main supply routes (MSR), other major travel routes and nearest landing zones (LZ); schedules (march tables, time tables); and traffic control and regulation measures (restrictions, allocation priorities, control points).

The S4 develops the following information to coordinate the required maintenance support: priority of maintenance; location of maintenance units, facilities, and collection points; and evacuation procedures. The coordinator for all maintenance issues is the FG S4 maintenance staff NCO.

Other information that the S4 develops in order to coordinate support for other supplies and equipment includes: location of main supply points (MSP); location and operating times of units providing each class of supply; requisition procedures; resupply availability; controlled supply rates (CSRs); methods and schedules of distribution; and local procurement procedures.

The FG S4 has staff responsibility for all equipment status issues for the group. In addition, the S4 must ensure that the FG is in compliance with all applicable environmental restrictions and regulations.

## S6

The primary responsibility of the S6 is to conduct information operations as outlined in chapter 4. The S6 is responsible for the overall FG information network, and for all ADP and communications issues in the group. The S6 coordinates information management issues for the FG and subordinate FBs to ensure stable communications. The S6 and his communications NCO, in conjunction with the application proponent (e.g., chief of vendor pay for CAPS), provides and coordinates the installation of software and hardware updates on the Defense Finance Battlefield System (DFBS). The S6 interfaces with the supporting signal unit for communications support. In addition, the S6 is responsible for internal maintenance of DFBS, and for coordinating required external maintenance support for the system. The S6 ensures system integrity against viruses, and ensures appropriate system security measures are in place.

## HEADQUARTERS AND HEADQUARTERS COMPANY

The HHC provides unit-level support to personnel assigned to the FG. The HHC conducts administration, training, supply, maintenance, NBC operations, and UCMJ actions for all assigned personnel. The HHC commander coordinates the deployment of FG personnel and equipment. Upon arrival at a new operational location, the HHC Cdr supervises the physical establishment of facilities for the FG, to include the TOC. The HHC must have enough communications assets for the TOC and for mobile operations, and must be able to move during either daytime or nighttime. The HHC must have enough organic transportation assets to move all of its MTOE and CTA equipment. Sufficient organic transportation in the finance group is required in order for the FG to provide effective finance support, as well as command and control. In addition, the requirement to conduct split-based operations increases the need for a FG to have adequate transportation, maintenance, communication, power generation, global positioning, and life support assets.

### ASSISTANT CHIEF OF STAFF FOR RESOURCE MANAGEMENT (ACSRM)

The Corps ACSRMs, as a principal staff officer of the corps commander, conducts resource management operations for the corps. Figure 5-6 depicts the relationships among the Corps Commander, ACSRMs, and Internal Review section.

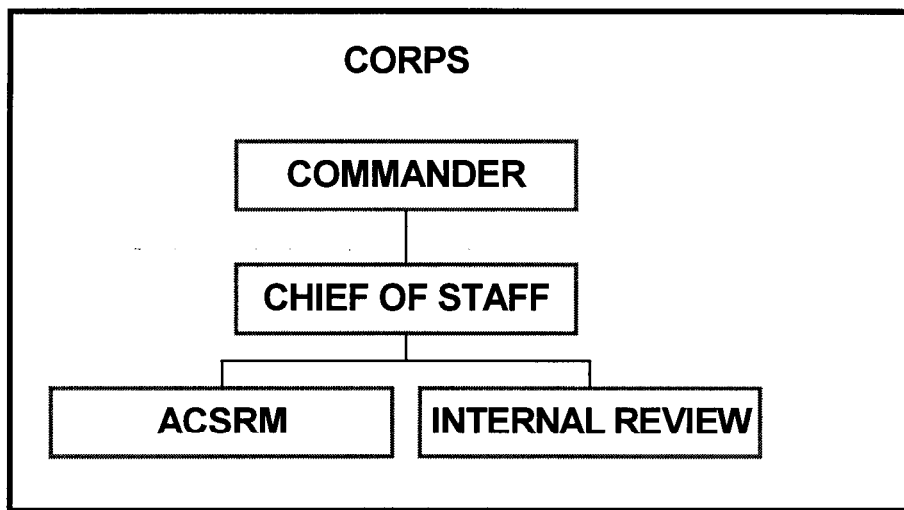


Figure 5-6

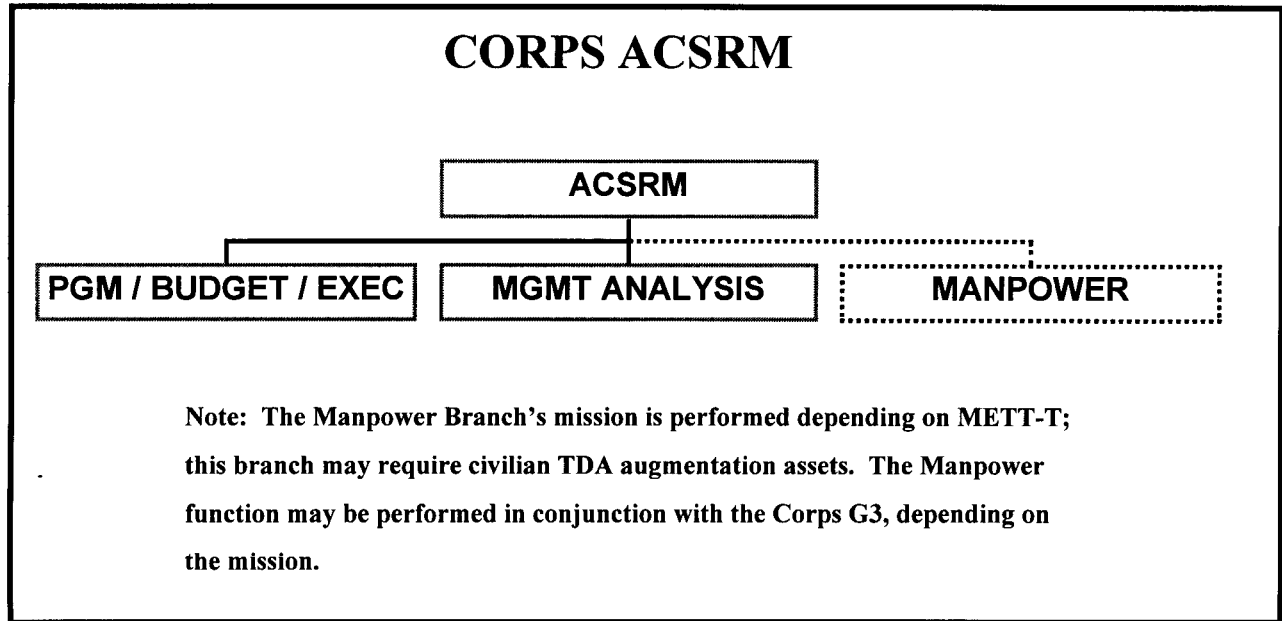
#### Mission

The mission of the ACSRMs is to formulate plans and policies for the most effective utilization of command and material resources in support of the corps. The ACSRMs provides advice and guidance concerning resources to the corps commander, subordinate commanders, and their staffs.



Although the ACSRSM may establish the Internal Review (I/R) section for the corps, the I/R section reports directly to the corps Chief of Staff, as depicted in Figure 5-6. This section plans and executes audits and inspections, data collection, and systems analysis functions for the corps.

The ACSRSM has a modular, tailorable design to support the variations of forces required to support the corps. The ACSRSM TOE structure is shown in Figure 5-7.



**Figure 5-7**

## Organization

The ACSRSM is responsible for oversight of the Program/ Budget/ Execution Branch, the Management Analysis Branch, and the Manpower Branch (see Figure 5-7).

The ACSRSM can task organize RM teams to provide liaison with subordinate organizations. The RM team's mission is customer support; the team provides advice, guidance, training, and assistance to subordinate organizations of the corps on matters listed below.

- Cost reporting procedures.
- Logistics system interfaces.
- Funding of ordering officers.
- Equipment accountability issues.
- Fund control.
- Unit-level budgeting procedures.
- Other RM issues as requested.

## **PROGRAM BUDGET/EXECUTION BRANCH**

The Program Budget Execution Branch:

- Provides staff supervision of resource management programs and provides advice and instructions on same.
- Identifies sources of funding.
- Acquires finds.
- Issues instructions for, develops, and prepares the corps' program and budget.
- Monitors execution of the budget within the corps.
- Establishes wartime budget formulation procedures.
- Provides program and budget formulation, justification, and execution (including fund control).
- Distributes and controls funds.
  - \* Distribute obligation authority to ordering officers in the corps.
  - \* Fund Army contracting officer activities.
  - \* Fund Army component actions (emergency leave, TDY orders, etc.)
- Centralizes fund control at the highest practical level of command.
- Decentralizes funding execution to the lowest practical level of command, depending on METT-T.
- Reports budget execution through command structure.
- Tracks commitments and obligations.

## **MANAGEMENT ANALYSIS BRANCH**

The Management Analysis Branch:

- Establishes a management control process.
- Prepares cost analysis reports and estimates for use in programs and budget.
- Issues directives, analyzes requirements and priorities, analyzes and presents data pertaining to performance, progress and resources used.
- Tracks the value of allied support (includes HNS and AIK): collects credits or processes documentation for services provided by host nations, allied units, or the United Nations.
- Coordinates management and productivity improvement programs, principles, and practices throughout the corps to achieve efficient, economical and effective operations.
- Coordinates staff functions to promote effective use of available resources and to eliminate waste.
- Develops performance factors, analyzes capabilities based on resources available, and recommends appropriate funding to implement approved programs.
- Maintains accounting records through close coordination with the finance group.

## **MANPOWER BRANCH**

The Manpower Branch does the following:

- Manages and supervises manpower programs.

- Documents manpower programs and matters relating to TDA, MTDA, MTOE, and manpower control.
- Monitors and provides advice on the activation, reorganization, and inactivation of corps MTOE/TDA units.

## DIVISION LEVEL FINANCE BATTALION (FB)

### Mission

The finance battalion (FB) provides finance support on an area basis, typically within a division or COSCOM boundary. The FB typically provides finance support to all Army, joint, and multinational commands, units, soldiers, and authorized civilians located within the FB's assigned area of responsibility. The FB provides finance support on a general or direct support (GS/DS) basis as directed by the finance group commander. The FB is under the command and control of the FG commander (or the FINCOM commander, if the FB is assigned to provide support to EAC units in the ASCC). Although under the command and control of the FG, the FG commander may assign the FB a DS role to a division-sized element. The FG commander may assign the FB to an AOR which parallels the logistics AOR of a division. If there are no distinct boundaries on a non-linear, non-contiguous battlefield, the FB commander faces an even greater challenge of providing effective finance support. The FB S2/S3 maintains common situational awareness (CSA) to provide support to all units and individuals in the FB's AO.

The FB has a modular, tailorable design which deploys to the AO only those elements required to support the deployed force. The FB is capable of augmenting other finance units with modular FDs to fit the requirements of the corps, division or COSCOM.

The FB consists of the FB headquarters detachment and 2-6 finance detachments (FD), depending on METT-T. The optimum number of FDs for C2 is three; one FB is allocated per 3 FDs. The FB commander exercises command and control over the assigned FDs. The FB structure is shown in Figure 5-8.

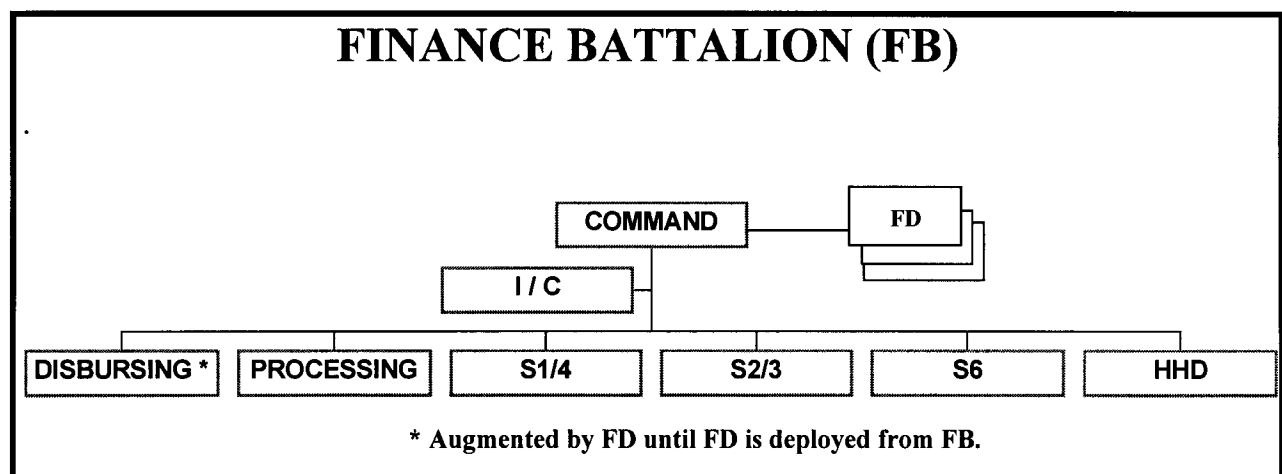


Figure 5-8

## Organization

### COMMAND SECTION

The FB commander is responsible directly to the FG commander, and will coordinate with supported commanders (division/COSCOM) for the execution of all tactical finance functions in the FB's area of responsibility. When assigned in a DS mode to a division, the FB commander also serves as the staff finance and accounting officer of the division. The FB has its own DSSN, and the commander is the finance officer (Treasury account holder) for the disbursing account. The FB executive officer (XO) has oversight of the coordinating staff, the disbursing division, the processing division, the assigned finance detachments (FD), and the HHD. The FB command sergeant major (CSM) supervises the NCO support channel within the battalion.

### INTERNAL CONTROL SECTION

The internal control (IC) section operates under the direct control of the FB commander to ensure a high state of technical proficiency is maintained in all operational elements of the FB and subordinate FDs. The IC section evaluates the effectiveness of existing procedures and internal controls, and ensures compliance with applicable regulations and directives.

### DISBURSING DIVISION

The disbursing division makes payments on properly prepared and certified vouchers, receives collections, receives and controls all currencies, maintains accountable records, cashes negotiable instruments, makes foreign currency conversions, and determines the need for currency (US, foreign, scrip) and its replenishment. The disbursing division is augmented by the disbursing branches of the FDs when those FDs are collocated with the FB. The disbursing division also provides funding for assigned FDs when FDs are located away from the FB.

### PROCESSING DIVISION

The processing division processes all actions for the FB. These actions include: US pay (including civilian pay), non-US (including EPW/CI) pay, travel, and commercial vendor services (CVS) support. The processing division uploads transactions into the automated systems and downloads reports to disseminate to the appropriate section or FD.

## S1/4

The S1 has staff responsibility for all personnel functions and administrative matters. The S1 supervises the battalion PAC, coordinates responsibilities of MWR activities for the battalion, and assists the commander in setting and supporting policies. The S1 has staff responsibility for all personnel and administrative functions of the FB. The S1 coordinates with the supporting personnel service battalion (PSB) to ensure all SIDPERS transactions affecting FB personnel are accurate and timely. The S1 coordinates all personnel service support for the FB, including the manning and replacement of soldiers to the subordinate FDs. In addition, the S1 has staff responsibility for strength reporting, OERs and NCOERs, administration of the awards program, and other personnel functions.

The primary mission of the S4 is to assist FDs with the logistical support requirements necessary to accomplish the mission. The S4 obtains life support from other units, since the finance battalion is not organized with the assets required to be totally self-sufficient. The S4 must know the composition and location of the units from whom the FB plans to get its support. Most of this information can be obtained from the corps or division log order.

The most critical external support requirements are communications, transportation, maintenance, supply, food, and medical service. Most external support for the FB will come from the finance group, a corps support group (CSG) of the COSCOM, or a DISCOM. The S4 arranges for the required support as soon as possible upon knowing the battalion's area of operations. The FB deploys with sufficient basic loads to sustain itself until it can get external support.

The FB will continue to get support from CSG elements to the maximum extent possible to avoid an unnecessary burden on the division. In some cases, however, FBs or FDs will get support from the DISCOM main support battalion (MSB) or from the forward support battalion (FSB) if operating in the brigade support area (BSA) for extended periods.

The S4 has staff responsibility for supply, maintenance, transportation, facilities, food service, and other logistics. The S4 supervises the activities of all logistical elements in the FB, both organic and nonorganic. The S4 has staff responsibility for forming logistical policy and for planning, coordinating, and supervising the logistical effort. In addition, the S4 must ensure that the FB is in compliance with all applicable environmental restrictions and regulations.

The FB S4 develops the following information to coordinate transportation support: location of terminals (rail stations, airfields, truck terminals); main supply routes (MSR), other major travel routes and nearest landing zones (LZ); schedules (march tables, time tables); and traffic control and regulation measures (restrictions, allocation priorities, control points).

The S4 develops the following information to coordinate the required maintenance support: priority of maintenance; location of maintenance units, facilities, and collection points; and evacuation procedures. The staff coordinator for all maintenance issues is the FB S4 maintenance staff NCO.

Other information that the S4 develops in order to coordinate support for other supplies and equipment includes: location of main supply points (MSP); location and operating times of units providing each class of supply; requisition procedures; resupply availability; controlled supply rates (CSRs); methods and schedules of distribution; and local procurement procedures.

The FB S4 or his designee maintains the document register (equipment accountability) for the FDs and the FB HHD. Detachment commanders are responsible for their own hand receipts.

### **S2/S3**

The S2/S3 is the principal staff officer for the commander in matters concerning intelligence, security, operations, plans, organization, and training. The S2/S3 coordinates the overall operation and readiness posture of the FB, provides financial policy and plans to the FB and subordinate FDs, and provides unit status reports for the FB commander.

The S2/S3 maintains a constant presence in the division rear CP and the FB headquarters. During contingency operations, these locations are manned 24 hours a day depending on the tactical situation. Placing an officer or NCO in these locations is determined by distance between locations and availability of facilities, transportation assets, and personnel.

The S2/S3 supervises the stationing of the FB and subordinate FDs. In positioning these units, the operations officer considers the capability to provide finance support to supported units and access routes for movement to operational areas.

The S2/S3 coordinates all finance support in the battalion's AO. The S2/S3 staff keeps track of all the FB's finance missions conducted by subordinate FDs and FSTs.

The S2/S3 prepares the FB's base defense, and coordinates with the FG headquarters (and with division headquarters, when applicable) to determine where the FB fits into the overall defense scheme.

### **S6**

The primary responsibility of the S6 is to conduct information operations as outlined in chapter 4. The S6 is responsible for the overall FB information network and for all ADP and communications issues in the battalion. The S6 coordinates information management issues for the FB and FDs to ensure stable communications. The S6 and his communications NCO, in conjunction with the application proponent (e.g., chief of disbursing for DOPS), provides and coordinates the installation of software and hardware updates on the DFBS. The S6 interfaces with the supporting signal unit for communications support. In addition, the S6 is responsible for internal maintenance of DFBS, and for coordinating required external maintenance support for the system. The S6 ensures system integrity against viruses, and ensures appropriate system security measures are in place.

## **HEADQUARTERS AND HEADQUARTERS DETACHMENT (HHD)**

The HHD provides unit-level support to personnel assigned to the FB. The HHD conducts administration, training, supply, maintenance, NBC operations, and UCMJ actions for all assigned personnel. The HHD commander coordinates the deployment of FB personnel and equipment. Upon arrival at a new operational location, the HHD commander supervises the physical establishment of facilities for the FB, to include the TOC. The HHD must have enough communications assets for the TOC and for mobile operations. The HHD must have enough organic transportation assets to move all of its MTOE and CTA equipment, and must be able to move during either daytime or nighttime. This mobility is required in order for the FB to provide effective finance support. The FB must have sufficient organic transportation and communication assets to perform numerous and simultaneous support missions. In addition, the requirement to execute command and control and to conduct split-based operations increases the need for a FB to have adequate transportation, maintenance, communication, power generation, global positioning, and life support assets.

### DIVISION RESOURCE MANAGER (RM)

The Division RM, as a principal staff officer of the division, conducts resource management operations for the division. Figure 5-9 depicts the relationships among the Division Commander, Division RM, and the Internal Review section.

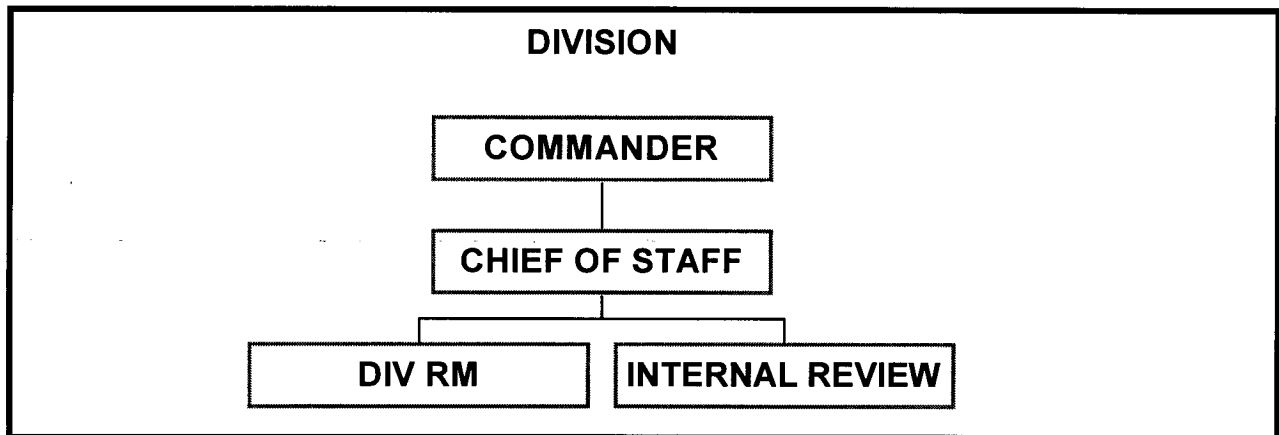


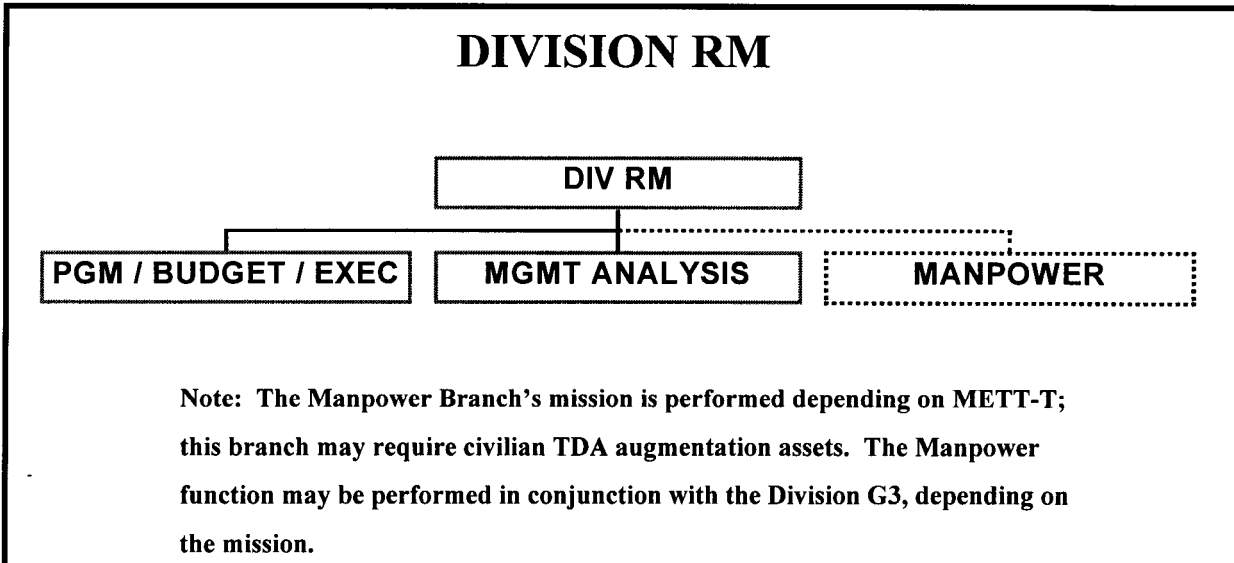
Figure 5-9

#### Mission

The mission of the Division RM is to formulate plans and policies for the most effective utilization of command and material resources in support of the division. The RM provides advice and guidance concerning resources to the division commander, subordinate commanders, and their staffs.

Although the RM may establish the internal review (I/R) section for the division, the I/R section reports directly to the Division Chief of Staff, as depicted in Figure 5-9. This section plans and executes audits and inspections, data collection, and systems analysis functions for the division.

The Div RM has a modular, tailorable design which deploys to the AO only those elements required to support the mission. The Div RM TOE structure is shown in Figure 5-10.



**Figure 5-10**

## Organization

The Div RM is responsible for oversight of the Program / Budget / Execution Branch, the Management Analysis Branch, and the Manpower Branch (see Figure 5-10).

- The Div RM can task organize RM teams to provide liaison with subordinate brigades and battalions. The RM team's mission is customer support; the team provides advice, guidance, training, and assistance to brigades and battalions on matters listed below:
  - Cost reporting procedures.
  - Logistics system interfaces.
  - Funding of ordering officers.
  - Equipment accountability issues.
  - Fund control.
  - Unit-level budgeting procedures.
  - Other RM issues as requested.



## PROGRAM BUDGET EXECUTION BRANCH

The Program Budget Execution Branch:

- Provides staff supervision of resource management programs and provides advice and instructions on same.
- Identifies sources of funding.
- Acquires funds.
- Distribute and control finds.
  - Distribute obligation authority to ordering officers in the division.
  - Fund Army contracting officer activities.
  - Fund Army component actions (emergency leave, TDY orders, etc.)
- Tracks commitments and obligations.
- Issues instructions for, and develops and prepares, the division's program and budget.
- Monitors execution of the budget within the division.
- Establishes wartime program and budget formulation procedures.
- Prepares required reports.
- Centralizes fund control at the highest practical level of command.
- Decentralizes funding execution down to the lowest practical level of command, depending on METT-T.
- Reports budget execution through command structure.

## MANAGEMENT ANALYSIS BRANCH

The Management Analysis Branch does the tasks listed below:

- Establishes a management control process.
- Prepares cost analysis reports and estimates for use in programs and budget.
- Issues directives, analyzes requirements and priorities, analyzes and presents data pertaining to performance, progress and resources used.
- Coordinates staff functions to promote effective use of available resources and to eliminate waste.
- Coordinates management and productivity improvement programs, principles, and practices throughout the division to achieve efficient, economical and effective operations.
- Develops performance factors, analyzes capabilities based on resources available, and recommends appropriate funding to implement approved programs.
- Plans and evaluates the effectiveness of programs by analyzing objectives, priorities, policies, and mission accomplishment progress.
- Tracks the value of allied support.
- Maintains accounting records through close coordination with the ACSRM and the finance battalion.

## MANPOWER BRANCH

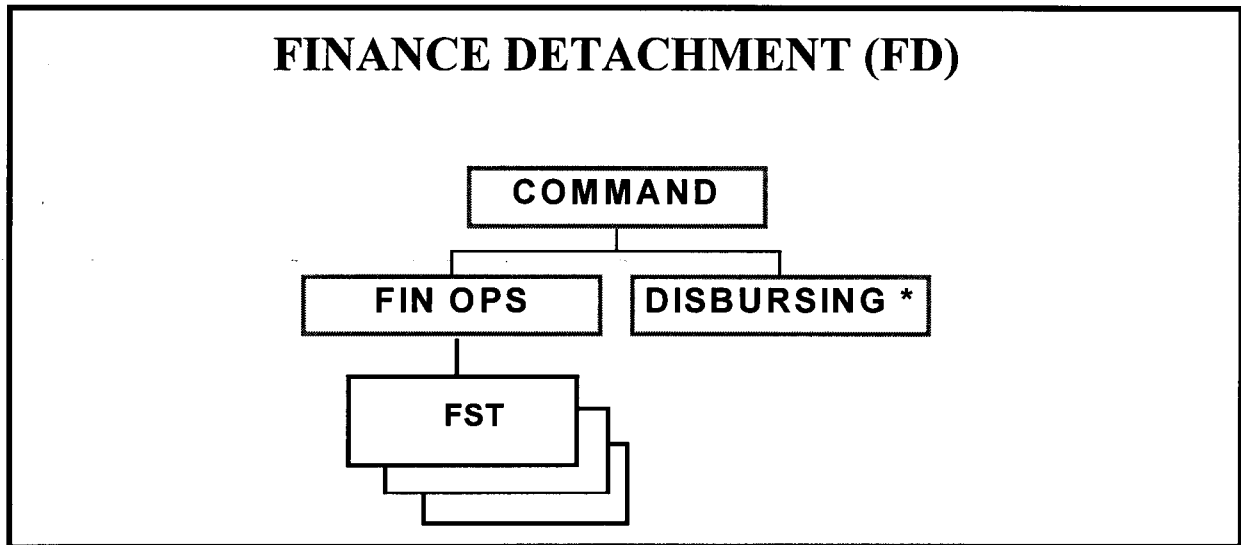
The Manpower Branch does the tasks listed below:

- Manages and supervises manpower programs.
- Documents manpower programs and matters relating to TDA, MTDA, MTOE, and manpower control.
- Monitors and provides advice on the activation, reorganization, and inactivation of division MTOE/TDA units.

## FINANCE DETACHMENT (FD)

### Mission

The finance detachment (FD) provides finance support for units and personnel in the AO designated by the finance battalion commander. The FD will typically support an area occupied by a brigade-sized element. An FD can provide support to approximately 6000 soldiers, often by deploying finance support teams (FSTs) to supported units' locations. The FD provides pay (US and non-US) support, commercial vendor services (CVS) support, disbursing/funding support, travel support, and finance data base maintenance for units and personnel in its area of operations (AO). The FD structure is shown at Figure 5-11.



\* Branch works in FB disbursing division until FD is deployed from the FB.

Figure 5-11

## Organization

### DETACHMENT HEADQUARTERS

The FD commander is responsible directly to the FB commander. The FD commander is also a deputy to the FB commander/finance officer. Detachment commanders have UCMJ authority over all detachment personnel. When deployed away from the FB, the detachment commander coordinates the deployment of FD personnel and equipment. Upon arrival at a new operational location, the FD commander supervises the physical establishment of facilities for the FD, to include the TOC. The FD must have enough communications assets for the TOC and for mobile operations. The detachment sergeant coordinates for administration, transportation, supply, maintenance, and NBC operations. The commander prepares the FD's base defense, and coordinates with FB headquarters to determine where the FD fits into the overall defense scheme. The FD may be part of the FB's defense, or may be integrated into another unit's base defense plan. The FD commander or his designee may have to maintain a daily presence at supported unit headquarters in order to answer finance related questions and serve as the FB Cdr's representative.

The FD must have enough organic transportation assets to move all of its MTOE and CTA equipment. This mobility is required in order for the FD to provide effective finance support. In addition, the requirement to conduct split-based operations and FST operations (including multiple and simultaneous support missions) increases the requirement for a FD to have adequate transportation, maintenance, communication, global positioning, and life support assets. FDs have the equipment necessary to conduct operations at night. Finance detachments are equipped with DFBS (see Chapter 4), which enables the FD to conduct effective finance operations through the use of real-time data and online capability. Enhanced communications and ADP equipment are critical for the FD to accomplish its mission.

### FINANCE OPERATIONS BRANCH

The finance operations branch processes all actions for the FD and performs the tasks the finance support teams (FST) cannot. Actions processed include: US pay (including civilian pay), non-US (including EPW/CI) pay, travel, and commercial vendor services (CVS) support. The finance operations branch uploads transactions into the automated systems and downloads reports to disseminate to the appropriate element. The NCOIC of the branch is a deputy to the finance officer.

The finance operations branch provides an interface with the soldier. The branch NCOIC controls and directs the three finance support teams assigned to the detachment.

### DISBURSING BRANCH

The NCOIC of the disbursing branch is a deputy to the finance officer. The disbursing branch makes payments on properly prepared and certified vouchers, receives collections, receives and controls all currencies, cashes negotiable instruments, makes foreign currency exchanges, maintains accountable records, and determines needs for currency (US, foreign,

scrip). The disbursing branch augments the disbursing division of the FB when the FD is collocated with the FB.

### FINANCE SUPPORT TEAMS (FST)

The FSTs provide finance support to all units and soldiers in their area of responsibility. The FST provides soldiers with disbursing support, travel support, commercial vendor services support, US pay (including civilian pay) support, and non-US pay support. Any documents that the FST cannot process are returned to the finance operations branch for processing. All accountable items are cleared through the disbursing branch of the FD.

FSTs have a modular design, enabling them to augment other divisions and branches of the FB or FD, depending on METT-T.

FSTs will use organic transportation, communications, and equipment to the maximum extent possible to avoid burdening supported units. When the FST's transportation, communication, and equipment requirements exceed the parent FD/FB's organic assets, supported units will be required to travel to the FB/FD location for finance support or provide necessary support to get the FST to and from the supported unit. FSTs have the equipment necessary to conduct operations at night.

“The supported unit met our teams and escorted them to the unit's area of operation. Often, we had to move from site to site paying out of the back end of Bradleys or APCs. Each site was a new experience presenting different challenges. Each of us had to draw on all of our finance experience in order to serve the soldiers . . . the soldiers seemed glad we had come . . . During our mission in Kuwait, we serviced twelve different units, cashing over five hundred checks, answering over three hundred pay inquiries and paying almost three hundred casual payments -- not a bad job for three days' work.”

-- 1st FB FST AAR, March 1991

FSTs are task organized to the mission. Due to the typically small size of FSTs, it is imperative that all team members know the mission and can perform in any position at any time. Factors that affect an FST's operations are mission, enemy, terrain, troops, and time available (METT-T) as well as the supported commander's desires, support priorities, and the availability of transportation.

FSTs perform the functions listed below.

- Provide finance support to all units and servicemembers throughout the assigned AO.
- Support CVS operations.
- Support Force Provider operations, either by collocating with the Force Provider site, or by conducting regular finance missions.
- Fund and clear paying agents (to include currency and MPC conversions) as far forward as possible.
- Process all accountable items and travel documents through the FD.
- Clear accountability with the FD by returning paid vouchers and receiving currency.
- Pass processed pay inquiries and pay change documents to the FD each day or as frequently as the situation permits.
- Record and forward military pay transactions to the FD via transmittal letters (TLs) or electronic means (MSE) when deployed away from the FD for an extended period.

## APPENDIX A: LEGAL BASIS

### INTRODUCTION

This appendix provides background on several important laws that provide the basis for financial management operations. It is not meant to be all inclusive or the source of all legal guidance. Financial managers who have questions regarding the legality of payments that are not answered in this appendix should contact their local Staff Judge Advocate.

### FISCAL LAW

Of primary concern to financial managers is fiscal law. Authority to obligate the US government is derived from Congress. The law of federal appropriations has constitutional and statutory aspects. These sources of law generally identify clear rules that the General Accounting Office (GAO) and other agencies apply to fiscal decisions. Additionally, Congress and the Executive Branch have informal agreements, not included in statutes, regarding uses of appropriated funds. These agreements lack the force of law, but agency personnel should not deviate from them without the expressed approval of the agency head. Once Congress has passed an appropriation and the President has signed it into law, agencies have authority to obligate and expend that budget authority, unless deferred or rescinded. Deferrals and rescissions require separate legislative action.

Agencies require congressional appropriation to operate. In some cases, an authorization must also be enacted before an appropriation can be obligated. An appropriation is a law passed by a majority of members of the House and Senate, and signed by the President, which provides budget authority for the stated purposes. No other statutes and resolutions passed by Congress, including budget resolutions and authorization acts, authorize withdrawal of money from the US Treasury.

Budget authority is the authorization to incur a legal obligation to pay a sum of money from the US Treasury. Budget authority is not money; it is the authority to spend money that has been appropriated. The US Treasury actually disburses cash only after an agency request (or, for DOD, issues) an EFT or a check to withdraw money from the US Treasury to liquidate an obligation.

DOD regulations mandate the use of commitment accounting for all appropriations, both unexpired and expired. Commitments are administrative reservations of finds, based upon firm procurement directives, orders or requests that authorize the creation of obligations without further approval by the official responsible for certifying the availability of funds. Issuing a commitment that authorizes an obligation in excess of an appropriation or formal subdivision of finds could result in a violation of the Antideficiency Act (see below section on the Antideficiency Act).

Obligations are acts that legally bind the United States Government to make payments. Funds may be obligated only for the purposes for which they were appropriated and only to satisfy the bona fide needs of the fiscal year for which the appropriations are valid for obligation (i.e., multiyear appropriation). No one may obligate funds in excess of or in advance of an appropriation or in excess of an

apportionment or a formal subdivision of funds. Obtain a DA Form 1323, Fund Allowance Document (FASD)/Fund Authorization Document (FAD) before obligating funds. If administrative lead time requires contract award prior to the receipt of funds, execute contracts “subject to the availability of funds” (SAF) to ensure timely delivery of the goods or services. If a SAF clause is used, accept no services or supplies until after receipt of funds.

In addition to direct appropriations, DOD operates the Defense Business Operations Fund (DBOF), which is a self-sustaining revolving fund. DBOF business areas for supplies and medical stockage are key elements of the overall funding for an operation. Specific rules governing DBOF cash flows and reporting are found in Volume 11B, DOD Financial Management Regulation (DOD 7000.14-R).

It is important to note the distinctions between and limitations of various appropriations. For example, OMA can only be used for minor construction projects of less than \$300,000 (10 U.S.C. Sec. 2805 (c)). Violations of these rules can also create anti-deficiency violations.

Continuing Resolution Authority (CRA) is an interim appropriation pending appropriation enactment by Congress. CRA authorizes continuation of normal operations at a rate not to exceed the latest congressional action or the previous year’s rate and no new starts or expansions to a program. A funding gap may occur in the absence of either an appropriations act or a CRA, or when the President vetoes a duly passed appropriations bill or continuing resolution following expiration of either of their predecessors. The Attorney General has determined that absent an appropriations or a CRA, executive agencies must take immediate steps to cease normal operations. The Army may not make disbursements supporting new fiscal year obligations during a funding gap unless specifically authorized by the Undersecretary of Defense (Comptroller).

## ANTIDEFICIENCY ACT

The Antideficiency Act is codified in Title 31 USC sections 1341, 1342, 1344, 1511-1517; and is implemented by OMB Circular A-34, “Instructions on Budget Execution,” DOD Directive 7200.1, “Administrative Control of Appropriations,” and Volume 14 of the DODFMR (DOD 7000.14-R). An officer or employee may not make or authorize an obligation or expenditure that exceeds an amount available in an appropriation or fund. The GAO has determined that this statute prohibits obligations in excess of appropriated amounts and obligations that violate statutory restrictions or other limitations on obligations or spending. Officers or employees who authorize or make prohibited obligations or expenditures are subject to administrative discipline, including suspension without pay and removal from office. Good faith or mistake of fact does not relieve an individual from responsibility for a violation. Factors such as “a heavy workload at year end” or an employee’s “past exemplary record” generally are relevant only to determine the appropriate level of discipline, not to determine whether the commander should impose discipline.

The commander of the activity at which the suspected violation occurred must send a flash report to ASA(FM&C) within 30 days of discovering the possible violation. The Army then conducts an investigation IAW AR 15-6. Because criminal penalties

exist for violations of the Antideficiency Act, investigators must advise responsible individuals of their rights under the law.

### **LAW OF LAND WARFARE (FM 27-10)**

The *Law Of Land Warfare (LLW)* covers the treatment of prisoners of war. Everything a financial manager needs to know, from what to do with money prisoners of war are carrying to how much and when to pay them for their labor is covered within the *LLW*. Additional information is also available in Appendix D (EPW/CI Pay).

### **FEED AND FORAGE ACT**

Section 3732 of the Revised Statutes (41 USC 11) is known as the Feed and Forage Act. Under this law, DOD may incur obligations in excess of available appropriations to ensure necessary funding to support members of the US Armed Forces conducting military operations. Clothing, subsistence, forage, fuel, quarters, transportation and medical and hospital supplies, not in excess of the necessities of the current year may be incurred at the direction of the Secretary of Defense. The Undersecretary of Defense (Comptroller) issues instructions to implement the order.

Although authority to act under the Feed and Forage Act is granted by DOD, forward deployed units must be prepared to request urgent obligation authority during contingency operations. Units will submit requests through command and/or resource management channels.

### **CHIEF FINANCIAL OFFICERS (CFO) ACT OF 1990**

The 1990 CFO Act established a centralized financial management structure within the Office of Management and Budget (OMB) and in major departments and agencies. It strengthened financial management internal controls by requiring:

- the preparation of five-year financial management systems improvement plans, *both* government-wide and in the 23 agencies covered by the act.
- the preparation of financial statements and audits of selected activities of agencies to hold agency heads accountable for their operations.
- annual reporting to the President and Congress on the status of general and financial management in the Federal government.

### **FEDERAL MANAGERS' FINANCIAL INTEGRITY ACT (FMFIA) -- P.L. 97-255**

The FMFIA was enacted in September 1982 to strengthen internal control and accounting systems throughout the federal government and to help reduce fraud, waste, and abuse, and misappropriation of federal funds. The Act holds agency managers accountable for correcting noted deficiencies and requires that agencies annually identify and report internal control and accounting system problems and planned remedies.



## **GOVERNMENT MANAGEMENT REFORM ACT (GMRA) of 1994 and the FEDERAL FINANCIAL MANAGEMENT ACT (FFMA) of 1994**

The GMRA and the FFMA were enacted to provide a more effective, efficient, and responsible government. These Acts mandated statutory requirements for reports to the Congress, the use of electronic funds transfers (EFTs) for payments, the establishment of a franchise fund in each of four executive agencies, and the submission of annual audited financial statements to the Director of the OMB.

### **31 UNITED STATES CODE (U.S.C.)**

31 U.S.C. contains the basic statutory requirements for the use, control, and accounting for public funds.

### **32 UNITED STATES CODE (U.S.C.)**

32 U.S.C. underscores the requirement to use appropriated funds only for their intended purpose.

## **MULTINATIONAL FINANCIAL MANAGEMENT**

In addition to statutes listed above, financial managers must be aware of the legal ramifications of operating in a joint and/or multinational environment. Reimbursement and other funding issues often are complex, requiring knowledgeable financial managers. In addition to the specific agreements governing each operation, important references on multinational funding issues are contained in Public Law 100-461, "Foreign Operations, Export Financing, and related Programs Appropriation Act," and in Volume 15, DODFMR DOD 7000.14-R, Security Assistance Policy and Procedures.

## **APPENDIX B: DESTRUCTION OF CURRENCY/ CAPTURED CURRENCY**

In a situation where it appears a finance unit's position may be overrun, currency is evacuated if possible. If evacuation is not possible and capture of funds seems inevitable, currency must be disposed of to prevent capture and use by the enemy (see Volume 5, Chapter 18, DODFMR (7000. 14-R)).

### **DESTRUCTION OF CURRENCY**

Destroy paper currency by completely destroy in it by burning it to ashes. Depending on METT-T considerations, prepare an itemized destruction schedule listing the type, serial number, and denomination of each bill. If time does not permit preparation of an itemized destruction certificate, an abbreviated destruction schedule listing the amount of bills by denomination. Have the burning witnessed by three disinterested US officers who will sign the destruction schedule.

Coin will not be included in the currency destruction schedule, since the Treasury has no authority to reimburse the Army for coins that are destroyed or otherwise disposed of. Coins are disposed of by scattering in deep bodies of water or secretly burying. Prepare a disposal schedule and have it signed by two disinterested US officers who witness the disposal. A record of the location is made, classified Secret, and sent to the FG or FINCOM.

Destroy by burning paper currency and other negotiable instruments contaminated as a result of an NBC attack or unfit for circulation (e.g., badly burned, blood-soaked, or having a repulsive saturation of body fluids). Burning may cause a downwind hazard. Prepare an itemized destruction schedule and have it signed by witnesses as explained above. When possible, the contaminated coins by standard decontamination methods (like other metal equipment) and put back into use. Copy contaminated vouchers. the copies certified as true and correct, and destroy the contaminated originals. A statement the copies to explain why they replace the originals.

If currency in the custody of a finance element is suddenly destroyed (e.g., by explosion, fire, sinking of a vessel), the finance officer must make a statement explaining the circumstances and give as detailed a listing as possible of the amounts of currency destroyed. If the finance commander does not survive, his accountability will be reconstructed by any finance personnel left in the area, in coordination with the Defense DFAS.

Finance commanders will not drop accountability for currency destroyed or concealed. They will continue to maintain accountability until reimbursement is received, concealed currency is recovered, or relief is granted.

Handle contaminated ADPE and supplies IAW unit SOP.

## CAPTURED CURRENCY

All currency (paper, coin, precious metals), US or foreign, found among the personal effects of soldiers missing, captured, killed, or medically evacuated, is inventoried and turned in to the nearest FB. The FB commander will issue a US Treasury check to be included with the soldier's personal effects (see AR 600-8-1). Captured currency (enemy, allied, neutral, or US) is turned into the nearest FB for control and safekeeping.

Personnel taking possession of captured currency are responsible for safeguarding and transporting the currency to the nearest finance element. The finance officer is responsible for maintaining and accounting for captured currency.

Have captured currency inventoried by two disinterested officers and recorded. The finance officer will forward a copy through finance channels to DFAS and request disposition instructions.

When DFAS determines the currency is to be taken into the finance officer's accountability, it will be accepted on a DD Form 1131, Cash Collection Voucher. It will be deposited into the finance officer's suspense account and maintained on the statement of accountability. The original of the receipt will be attached to DD Form 1131.

If the funds are transferred to another DSSN, a DA Form 326, Invoice of Funds Transferred, will be used for the transfer only if the finance officer has accepted accountability of funds.

## **APPENDIX C: PAYING AGENTS**

### **INTRODUCTION**

This appendix provides guidance to paying agents who serve as agents for and in the name of a finance commander. Commissioned officers, warrant officers, enlisted members, or civilian employees satisfactory to the appointing officer may be appointed as paying agents (see Volume 5, DODFMR, Disbursing Policy and Procedures --DOD 7000.14-R). This guidance emphasizes the agent's responsibility for the proper safeguarding and disbursement of public currency. Paying agents are appointed to perform specific duties: either they are appointed to support the local procurement process, or they are appointed to provide support to individuals. Agents cannot perform both duties.

### **METHOD OF APPOINTMENT**

A paying agent is appointed by a commander (normally battalion or separate company). A sample appointment order is shown at Figure C-1 on page C-10. This document specifies the finance commander to whom the agent is appointed, the types of payments to be made, the unit to be paid, the duration of appointment, and the maximum amount to be advanced.

The paying agent checks the appointment order for correctness and keeps it in his possession while performing duties as a paying agent. Forward a copy of the appointment order will be forwarded to the finance commander to which the paying agent is appointed. The finance commander keeps a copy of the appointment order until the order expires or is revoked.

Newly appointed paying agents must immediately contact the finance commander to receive a detailed briefing before they are advanced currency. Agents must receive from the finance commander a copy of the current paying agent instructions and become thoroughly familiar with all responsibilities. Paying agents will sign a written statement for permanent file with the disbursing officer (DO), acknowledging understanding and receipt of the oral and written instructions.

### **COMMANDER'S RESPONSIBILITIES**

Commanders appoint paying agents and ensure the agents know their responsibilities and duties. In addition, unit commanders provide resources such as transportation, security containers, weapons, ammunition, and armed guards for the paying agent's use. The type of transportation and the number of guards considered adequate are based upon the amount of currency involved, the distance and terrain to be covered, and the overall security of the area where payments will be made. An agent must always be armed and have at least one armed guard. Commanders will ensure that other duties assigned to a paying agent do not interfere with or delay the performance of the agent's paying functions.

## FINANCE COMMANDER'S RESPONSIBILITIES

The finance commander or his designee briefs new paying agents to inform them of their responsibilities. He also gives them detailed written instructions regarding the specific functions the agent is to perform, safeguarding and expeditious return of currency, and other instructions deemed necessary.

## SAFEGUARDING PUBLIC CURRENCY

Paying agents must acknowledge receiving currency by signing DD Form 1081, Statement of Agent Officer's Account. The safeguarding of this currency is a personal responsibility of the paying agent until it is returned to the finance unit. Failure to safeguard currency may result in an agent being held pecuniarily liable if any currency is lost. A paying agent will not entrust currency or accountable instruments to any other person for any reason.

The agent will make every effort to complete all payments and return currency and payment documents as quickly as possible on the same day the currency was advanced, or as the finance commander directs.

If currency is to be retained overnight, the agent must secure it in a fire-resistant safe with a three-position, dial-type combination lock for which only he has the combination. A field safe chained to an immovable object with a 24-hour posted armed guard is permissible if the type of safe described above is not available. Armed guards must be thoroughly instructed about their responsibilities. A file cabinet with a three-position combination lock or steel bar is not adequate for safeguarding public currency. If currency is placed in an approved safe by the agent, the armed guard(s) must secure the area of the safe (see Volume 5, DODFMR, Chapter 3, para 030401 C). When transporting public funds, base the number of armed guards on the amount to be protected, the distance and terrain to be covered, and the type of transportation to be used. When funds are held for use in the transaction of daily business, the use of armed guards to safeguard these funds is discretionary.

If these provisions cannot be met, the currency and paid documents must be turned in to the finance unit by the agent for safekeeping. The agent must arrange to receive the currency the following day and return to the finance unit upon accomplishing the mission.

Agents are directly responsible to the finance commander from whom the currency is obtained. The US Treasury may legally look to either the finance commander or the paying agent to recover any lost or improperly disbursed public currency. Therefore, a paying agent must *not*:

- Use entrusted currency for any purpose other than that which is specifically stated on the appointment orders.
- Lend, use, convert to his own use, deposit in any bank, or exchange for other currency, or commingle any portion of the entrusted currency, except as specifically instructed by the finance commander.
- Mix entrusted currency with personal, nonappropriated, or other currency.

- Act as witnessing officer of payments.
- Be designated as the agent of another agent.
- Act as guard for another agent.
- Act as both the ordering officer and paying agent.
- Authorize solatium payments (see page 3-14).

## TYPES OF SUPPORT

Paying agents provide both local procurement support and individual support. Local procurement support entails the purchase of supplies and services from the local economy in order to meet logistical shortfalls. Individual support entails making payments, cashing checks, and making foreign currency conversions for individual servicemembers.

### LOCAL PROCUREMENT SUPPORT

The commander will appoint a paying agent on an additional duty appointment order. This appointment authorizes the paying agent to disburse public currency IAW the special instructions stated in the appointment and the written instructions provided by the finance commander. The ordering officer whom the paying agent supports will receive separate instructions from contracting officials. The agent will only provide support for local procurement efforts; he will not provide any individual support.

The paying agent or ordering officer maybe held personally liable for any payment not in accordance with the appointment orders or prescribed instructions. The paying agent cannot simultaneously serve as the ordering officer. The paying agent will use an official credit/debit card when applicable; if not, the paying agent will take the following actions.

- Review all SFs 44, Purchase Order - Invoice - Voucher, prepared by the ordering officer.
- Disburse currency for the goods or services as stated on the SF 44 but only after receiving that form approved by an ordering officer.
- Pay for purchases not to exceed \$2,500 per vendor per day. (An agent may not split purchases between two or more vouchers in order to circumvent the \$2,500 limitation.)

Clear his account with the finance commander.

## PROCEDURES

**REFERENCE:** Volume 5, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R).

**POLICY:** That all procurement documents reviewed by the finance unit are properly prepared, verified, and controlled for accounting purposes. That all laws and regulations in regard to procurement payments are enforced. When applicable,

paying agents will use official credit/purchase cards for local procurement; otherwise, the following procedures will be used.

**PROCEDURES:**

Paying agent will ensure the following is completed on SFs 44 (see Figure C-2 for sample SF 44).

- (1) Block 1. Date prepared.
- (2) Block 2. Order number: The number identifying the purchase transaction will be in sequence.
- (3) Block 3. Seller's name and address.
- (4) Block 4. Name and address of unit.
- (5) Block 5. Individually list items ordered with proper identification numbers. Use additional SFs 44 as continuation sheets if more space is needed to list all items ordered.
- (6) Block 6 through 9. Self-explanatory.
- (7) Block 10. Negotiate for a government trade discount and for prompt payment; insert the information on SF 44s.
- (8) Block 11. Not used.
- (9) Block 12. Put "Department of the Army," then finance unit and mailing address.
- (10) Block 13. Signature and title of ordering officer.
- (11) Block 14. Enter project reference and correct accounting classification.
- (12) Block 15 through 17. Only individual authorized to receive service or supplies will sign in the block titled "Received by" on copies 3 and 4. (Ordering officers cannot sign for receipt.)
- (13) Block 18. Completed by seller and deputy/agent.

### **INDIVIDUAL SUPPORT**

The commander will appoint a paying agent on an additional duty appointment order. This appointment authorizes the paying agent to disburse public currency IAW the special instructions stated in the appointment and the written instructions provided by the finance commander. The agent will only provide individual support; he will not provide local procurement support. As directed, agents may provide individual support to soldiers, sailors, airmen, Marines, and authorized civilians.

### **PLANNING FOR SUPPORT**

The paying agent will ensure that arrangements for qualified armed guards and transportation are adequate. Routes and times should be changed frequently to avoid developing routines and patterns in transporting currency. Prior coordination should be made for preparing the pay area with tables, chairs, lighting, and other necessary supplies. Emphasis will be placed on acquiring a secure or easily secured quiet area. For efficient use of time, a schedule for payment of units or individuals should be established.

An agent will take appropriate precautions while currency is in his possession. When traveling, he should keep the unit informed of his location and expected time of

arrival. If the agent is to travel outside the normal pay area, he should notify the finance commander.

Collections or solicitations for donations will not be performed by a paying agent while engaged in the paying function. If authorized, these activities must be performed separately and away from the pay area.

## INDIVIDUAL SUPPORT FUNCTIONS

The following paragraphs describe additional paying agent functions.

### Receiving Currency

A paying agent will be told when and where currency is to be made available. The agent will report as scheduled and have items listed below.

- Military identification card.
- Copy of appointment orders.
- Weapon and ammunition.
- At least one armed guard.
- Military vehicle.

After verification of the agent's identity, the finance commander or deputy advances currency to the agent. Currency amounts are recorded on DD Form 1081, which is signed by the finance commander or authorized deputy and the paying agent. The agent counts the money received in the presence of the finance commander or his authorized representative to ensure the amount is accurately recorded on the DD Form 1081. Money bands (currency straps, bill wrappers) on currency will not be destroyed until verification has been made. The money bands identify the activity and the individual that prepared each bundle. The agent must verify all items.

The finance commander will be notified immediately of any discrepancy in either cash or checks received. The finance commander reconciles any discrepancies. Under no circumstances will the agent leave the finance unit until he is completely satisfied that the amount of cash received agrees with the amount shown on the DD Form 1081.

Upon leaving the finance unit, the agent and guard will go directly to the pay site. Upon arriving at the pay site, the paying agent establishes security measures.

The paying agent will negotiate only one payment at a time. After the agent identifies the payee, gets the payee's signature, and secures the signed instrument, payment is made. Special attention will be given to first names, middle initials, and social security numbers. Count out the amount of currency required for the payment, count it again to the payee during payment, and then have the payee count it to verify accuracy. Unsigned instruments, monies, and signed instruments are returned to the finance commander after all reasonable attempts to pay the individuals have been made.



### **Cashing US Treasury Checks**

This involves an exchange of US currency for a Treasury check. The paying agent obtains currency from the finance unit and goes directly to the pay area. The number of individuals cashing these checks varies.

Sufficient currency is advanced to the agent to meet anticipated requirements based upon an experience factor developed by finance personnel. Since the amount of currency needed to cash Treasury checks cannot be determined in advance, the paying agent must consider cash availability when presented with a Treasury check. Procedures for obtaining identification and signature on the reverse (back) of each check are followed.

The agent then secures the check and pays the soldier using the following three-count system. First, the agent counts the amount of currency required to pay a single Treasury check from the cash box; he then counts the sum again to the payee during payment; the payee then counts the currency to verify for accuracy before leaving the pay point. The agent then returns the payee's ID card. Payment in this manner provides a reliable three-count system which ensures accurate payments. After the agent completes the payments, he returns all signed checks and remaining currency to the finance unit.

### **Negotiating Other Instruments**

Appointment orders will indicate the types of negotiable instruments the paying agent is authorized to cash.

Authorization for paying agents to cash personal checks, traveler's checks, US postal money orders, cashier/official checks, credit union share drafts, and telegraphic money orders will be obtained from the finance commander prior to negotiating the instrument.

Finance commanders will provide paying agents with a written notice to inform individuals cashing personal checks that checks returned for any reason will result in immediate collection from their pay account. This notice must be posted at the paying location.

### **Exchanging Currency**

The paying agent receives an advance of foreign currency to exchange for US currency. The foreign currency is exchanged at the same rate at which the foreign currency was advanced to the agent on a DD Form 1081. Normally, even increments of money (multiples of \$5) are exchanged to promote accuracy and to make the process as quick as possible. These same procedures apply to exchanges between foreign currency and scrip and to exchanges between US currency and scrip. The paying agent will receive additional specific instructions from the finance commander.

Complete changeouts from one currency or scrip to another may be required. The FINCOM commander will promulgate specific policy and procedures should a changeout become necessary.

### **Entrusting And Disposing Of Currency**

An agent will return all entrusted currency before going on temporary duty, leave, or other assigned missions. If he must depart before returning all currency and vouchers, he will notify the finance commander before leaving. The finance commander may direct the agent to turn in the currency to the nearest military finance unit, at which time the finance commander involved clears the agent's account.

If hostile action occurs while the paying agent possesses currency, he will make every effort to return his advance to the original finance unit. If doing so is not possible, he will take one of the following actions depending on the tactical situation:

- Return the currency to the nearest finance unit and obtain a receipt.
- Evacuate the currency to a secure area determined by the agent's commander.
- Keep the currency in his possession until the tactical situation stabilizes to the extent that one of the above alternatives is feasible.
- Destroy the currency (Procedures for destruction of currency are contained in Appendix B.)

After the situation stabilizes, the agent informs the finance unit of the disposition of the currency and requests further instructions.

### **Turning In Currency And Clearing Accounts**

If a discrepancy is discovered and the agent cannot correct it, he suspends further payment and immediately notifies the finance commander. The finance commander takes appropriate action in accordance with Volume 5, Chapter 6, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R). If the paying agent fails to properly account for funds, he may be held liable for the funds, subject to an investigation.

### **Balancing of Paid and Unpaid Amounts**

The paying agent balances his account and places entrusted currency and pay documents in proper order before returning to the finance unit. He should separate and total by group US currency, checks for cash, paid vouchers, negotiated checks, and foreign currency. The total of US currency plus paid (signed) checks, paid (signed) vouchers, and foreign currency (US cash equivalent) should equal the amount advanced on DD Form 1081. The agent will assemble all cash by denomination and in bundles of 100 to help efficiently clear the account.

### **Returning Currency**

The return of currency should be made at a time specified by the finance commander. To relieve the agent of accountability, the return will be made personally as soon as possible. If the agent is unable to return the currency as scheduled, he will notify the finance commander immediately.

### **Clearing Accounts**

To clear the account, the finance commander's representatives will do the following actions.

- Receive the return.
- Verify the correctness of endorsements on paid documents.
- Group and total all pay documents.
- Determine the amount of the cash turn-in.
- Prepare and verify the correct balance on DD Form 1081 for return.
- Verify the cash turn-in with DD Form 1081.
- Have the agent sign DD Form 1081, returning his account to zero.
- Obtain the signature of the disbursing officer to complete the turn-in and relieve the agent of responsibility.
- Notify the finance commander of any discrepancy.

### **Disposing of DD Form 1081**

Copies of the DD Form 1081 which relieve the paying agent of responsibility will be kept by the agent for one year. If there is a quarterly cash count, 90-120 days is adequate retention.

## **IDENTIFICATION OF THE PAYEE**

A payment will not be made by the agent until positive identification of the payee has been established by using an official US Armed Forces ID card. Identification by other means (DOD civilians, dependent, or foreign national ID cards) may be authorized by the responsible finance commander. Payment is authorized to the payee only. Presentation of a power of attorney is not acceptable for payment. Doubtful cases are always referred to the finance commander.

## **SIGNATURE OF THE PAYEE**

After making positive identification, the paying agent obtains a proper signature before payment is made. The payee's signature on the document or the payee's electronic signature is the only physical proof that payment was made. Before payment is made, the document will be signed or the electronic signature annotated in the presence of the agent as the name appears on the document or on the computer screen. The payee's signature must be written in black or blue-black permanent ink in the proper place. Pay vouchers are to be signed on the front. Signatures are required on original pay vouchers only. Treasury checks will be endorsed on the reverse (back) side only within the one-inch area at the end identified for that purpose.

If the payee is unable to write, he may indicate receipt of payment by signing with the mark "X." In such instances, the signing must be witnessed by a disinterested party,

and the witness' unit address and signature must be recorded. A witness may be a commissioned officer of the payee's organization or some other person specifically authorized in writing by the organization commander to perform this function. Positive identification of the witness is always required.

## EMERGENCY PROCEDURES

If the paying agent becomes incapacitated for any reason (e.g., illness, accident), the advance must continue to be secured. When the incapacitation occurs, the advance must be immediately secured by the paying agent's commander or authorized representative and placed in a proper safe.

At least two disinterested officers will verify all currency, coin, and documents and provide a written certification to the paying agent's commander for his signature. One of these officers will return all funds, checks, and vouchers along with the commander's certification to the finance unit. Finance personnel balance and verify the return, as the two disinterested officers act as witnesses.

If the currency and documents are correct, the finance commander completes the DD Form 1081 relieving the agent of responsibility. A copy of the completed DD Form 1081 is delivered to the agent. If the currency or payroll needs to be advanced again, the finance commander makes appropriate arrangements.

OFFICE SYMBOL (MARKS)	DATE
MEMORANDUM FOR (1)	
SUBJECT: Appointment as Paying Agent	
1. Effective <u>(2)</u> , you are appointed as a Paying agent to <u>(3)</u> , Commander, 115th FINANCE BATTALION, 10th Corps. The maximum amount you can be advanced is \$ <u>(4)</u> .	
2. Authority: Volume 5, DODfmr (DOD 7000.14-R), paragraph 020604.	
3. Purpose: To make \$50.00 soldier combat payments for <u>(unit)</u> .	
4. Period: <u>(5)</u> .	
5. Special instructions: You will not entrust/advance your currency advance to others for any purpose or reason. You will familiarize yourself with FM 14-100, Financial Management Operations, especially Appendix C, Paying Agents. Upon receipt of the finance commander's instructions, you will read and discuss them with finance personnel so that you fully understand your responsibilities and liabilities before you depart the finance unit. You will at all times properly protect your currency advance and paid vouchers as outlined in your instructions and IAW Volume 5, DODfmr, Disbursing Policy and Procedures (DOD 7000.14-R). You will properly identify all individuals you pay. You will immediately notify the finance commander of any discrepancies as soon as detected. You will turn in currency and paid vouchers to the finance unit immediately upon completion of your mission. (6)	
XXXXXXXXXXXXXXXXXXXXX LTC, IN Commanding	
CF: Commander 115th FB Commander, C Co, 1st Bn BN S-1	
<u>Notes:</u>	
(1) Agent (grade, name, SSN, unit). (2) Effective date of appointment order. (3) Finance commander to whom agent appointed. (4) The total amount necessary to complete the mission. (5) Specified period of appointment. (6) Any specified instructions deemed appropriate. (7) Agent's commander or individual authorized to sign for commander.	

Figure C-1



## **APPENDIX D: ENEMY PRISONER OF WAR (EPW)/ CIVILIAN INTERNEE (CI) PAY**

### **PURPOSE**

This appendix is intended to outline in general terms the finance procedures used for in- and out-processing of EPWs/CIs. Unit tactical SOPs can use this outline as a guide and expand and modify it, as appropriate, to meet command policies and procedures.

### **REFERENCES**

- a. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation (Chapter 36-- Civilian Internees and Enemy Prisoners of War).
- b. AR 190-8, Enemy Prisoners of War -- Administration, Employment, and Compensation.
- c. AR 190-57, Civilian Internees -- Administration, Employment, and Compensation.
- d. FM 27-10, The Law of Land Warfare.
- e. Geneva Convention, Treatment of Prisoners of War (12 August 1949) and Protection of Civilian Persons in Time of War (12 August 1949).
- f. DOD Directive 5100.69, DOD Enemy PW/Detainee Program, 27 December 1972.
- g. Volume 5, DODFMR, Disbursing Policy and Procedures (DOD 7000.14-R).

### **RESPONSIBILITIES**

In accordance with DFAS-IN Reg 37-1, finance commanders are responsible for: processing deposits to and payments from deposit, trust, or other special fired accounts; and ensuring disbursements from these accounts are not made without specific authority. Finance commanders advise the EPW camp commander on EPW and CI operations that relate to pay and accounting. Upon request, finance commanders provide training to personnel assigned to the camp or EPW unit.

### **PROCEDURES**

The implement manual procedures identifies below will be followed if the Prisoner of War Information System (PWIS) is unavailable:

- a. When a EPW/CI is in-processed, the MP unit in charge of the EPW camp will complete a DA Form 4237-R, Detainee Personnel Record, a DA Form 1132-R, Prisoner's Personal Property List - Personal Deposit Fund, or a suitable locally produced form.

b. If the EPW/CI possesses foreign currency, account for and maintain funds in safekeeping, in accordance with AR 190-8 and AR 190-57.

c. If an investigation is necessary, deposit the funds into Deposit Fund Account 21X6875 (Suspense). If the investigation determines that the EPW/CI has legal claim to the currency, the amount will be transferred from 21X6875 to 21X6015.

d. Distribution of DD Form 1131.

(1) Original. Retained as substantiating document.

(2) Copy 2. Retained by disbursing officer (DO).

(3) Copy 3. Attach to envelope containing the collected funds

(4) Copy 4. Attach to EPW/CI's DA Form 4237-R.

(5) Copy 5. Give to EPW/CI.

e. Advances of pay and monthly allowances. The start date for pay purposes is the earlier of the date of capture or the date of classification as an EPW/CI. If one of these dates is not known, use the other.

(1) CIs. The EPW/CI facility commander will establish the monthly amount of allowances by policy direction.

(2) EPWs. Determined by rank, as prescribed in DFAS-IN Reg 37-1.

f. Work Pay. EPWs/CIs are entitled to remuneration for work performed that is in addition to advance pay. Piece work or task system rates are used when applicable. If not applicable, use pay rate schedules in AR 190-8 and AR 190-57.

g. Payment for labor under contract. Record amounts received into DO Deposit Account 21X6015. Any remaining amounts should be deposited into Account 21X3210, General Fund Miscellaneous Income and Recoveries Not Otherwise Classified.

h. Charges for items purchased. Items will be charged to specific EPW/CI and to DO Deposit Account 21X6015. Reimbursement is made to the account owning the items purchased, priced in accordance with AR 190-8 and AR 190-57.

i. Accounting for amounts due EPWs/CIs. The following forms are to be used to account for EPW/CI funds.

(1) Individual Pay Data Record - Civilian Internees/Enemy Prisoners of War. Prepared monthly to maintain the current balance due each EPW/CI. See sample format in DFAS-IN Reg 37-1, Chapter 36, figure 36-2.

(2) Statement of Credit Balance - Civilian Internees/Enemy Prisoners of War. See sample format in DFAS-IN Reg 37-1, Chapter 36, figure 36-7.

j. Transfers. The finance commander will transfer the applicable balance in DO Deposit Account 21X6015 by TFO to the gaining camp's servicing finance unit. A copy of the individual pay data record for EPW/CI will be attached.

k. Final settlement. Final settlement will be made for all amounts due EPWs/CIs upon their transfer to another country, repatriation, death, or escape.

(1) Prepare and certify the Statement of Credit Balance - EPW/CI marked final.



- (2) Pay the individual any funds due. Provide written explanation explaining his/her country is responsible for amounts due per Article 66 of the Geneva Convention.
- (3) Return CI's articles and funds taken from them for safekeeping.
- (4) Return EPW articles that were being held for safekeeping.
- (5) Transfer remaining balances in DO Deposit Account 21X6015 to Miscellaneous Receipt Account 21R1060.

## APPENDIX E: COMMUNICATIONS

### INTRODUCTION

Finance units at all levels require communications modes and means to transmit voice and automated data information. This appendix covers those modes and means.

### COMMUNICATION MODES

Mobile Subscriber Equipment (MSE) is a fully automated area communications system. It ensures that mobile and static subscribers, regardless of location, can communicate via a nodal system throughout the battlefield. MSE is the communications network for corps and divisions. MSE is a SECRET high network. All equipment attached to the network is classified SECRET. All personnel operating on the network must have a SECRET security clearance.

MSE is designed to meet the requirements of a five division corps for a secure area switched system capable of supporting dispersed command posts. Using MSE, finance units have the ability to communicate with supported units, supporting units, deployed finance detachment and finance support teams, and other finance units.

Personnel may enter the MSE system via digital telephone or combat net radio. User-owned equipment may consist of Digital Non-Secure Voice Telephone (DNVT), facsimile terminal (FAX), or a secure Mobile Subscriber Radio Terminal (MSRT). Financial management data is transmitted from the AO to home station via MSE.

The DNVT is a telephone with a built-in data port used for computer and record traffic facility transmissions. Units are responsible for laying wire to connect the DNVT to a nearby junction box. Signal personnel will then lay wire from the signal-operated systems to the junction box.

FAX terminals provide a rapid method of transmitting messages over wire or radio circuits. Messages are received and transmitted in the form of paper copy. The FAX provides high-speed, high-quality graphic communications. The terminal connects directly into the DNVT data port. The FAX can also send/receive text and graphic communications over wire. FAX capability must be provided down to detachment and team level and must be highly mobile and durable, given the operating environment and missions.

MSRT consists of a radio and secure telephone terminal with data interface capabilities. The MSRTs can be vehicular-mounted or can be set up within a shelter.

Corps and echelons above corps (EAC) signal support units have the capability to provide unclassified data transmission capability out of the AO via MSE. Many of these units have the Network Encryption System (NES) which encrypts data that passes through it, allowing the data to be transmitted over the MSE network without the possibility of mixing classified and unclassified data. Data is uploaded from an

unclassified system, through the NES, across the MSE network to another NES, which is connected to a satellite shot out of the AO.

The Enhanced Position Location Reporting System (EPLRS) is a version of the Global Positioning System. EPLRS will be the data radio of the battlefield for division and below units. Once deployed, EPLRS will be the primary mode of transmitting data on the battlefield. EPLRS will also be classified SECRET high. Tactical finance units require EPLRS to conduct mobile and split-based operations. EPLRS provides the capability of data transmission as well as team/unit location.

FINCOMs and FGs have satellite communications means with the International Maritime Satellite (INMARSAT) earth station. INMARSAT provides direct voice and data transmission capability from anywhere in the world. FINCOMs and FGs also have military satellite capability via corps level signal assets.

## COMMUNICATIONS MEANS

There are several means of communication available to the finance unit commander. These should be used in the best combination to complement each other. These communication means are wire, radio, visual signals, sound, messenger and satellite.

### **Satellite**

Satellite communications are a common means of communication from the AO to the sustainment base component. Military satellites connections are usually located at corps level signal support units. Commercial satellite connections may be available but can be expensive to use.

### **Wire**

Wire is the primary means used for internal communications. Use of wire communications prevents hostile forces from using radio direction finding (RDF) equipment to locate the unit. Wire use is restricted mainly by mobility requirements, distance between users, installation and recovery time, and maintenance. Wire requires care in installation to preclude damage. Internal wire may be integrated with radio means to increase the capability of communications with outside units. Net radio interface (NRI) permits voice communications between radio users and telephone system subscribers either from radio to telephone or visa versa so long as the radio user is within range of the NRI station.

## **Radio**

A finance unit's communications cannot depend on wire communication only. Each finance unit must also utilize frequency modulation (FM) communications systems in lieu of and as a supplement to wire communications. Communications must be available at all times to accomplish various and concurrent missions. Financial management support is not static. Finance Support Teams (FSTs) go to units to provide support. Radio communication must be available at all levels down to FST to maintain constant communications with higher command levels as well as supported units. These communication requirements include data transmission as well as voice capability.

Radio systems are easier to use and quicker to install than wire, but are susceptible to detection by enemy RDF equipment, which can locate receivers and transmitters. The enemy can monitor transmissions, jam communications, or bring direct or indirect fire weapons to bear on the position of the transmitter/receiver.

## **Visual Signals**

Leaders may use visual signals to send prearranged messages quickly over short distances and to identify friendly units. These include hand and arm signals, flags, panels, lights, and pyrotechnics. Visual signals, however, are easily misunderstood and may be seen by the enemy. Meanings for visual signals must be clearly stated in the unit's SOP, operation order, or Signal Operating Instructions (SOI).

## **Sound**

Whistles, sirens, gongs, shots, and explosive devices may be used for sound communications. Leaders may use these signals to send prearranged messages, attract attention, and spread alarms. They are good for short distances only. Their range and reliability may be reduced by other noise. Meanings for sound signals must be clearly stated in unit SOPs, operations orders, or SOIs.

## **Messenger**

Messengers are the most secure means of communication and are ideal for transmitting lengthy written messages. A messenger's speed depends on the mode of travel, the tactical situation, and terrain. Messengers are also vulnerable to enemy action. Finance unit leaders should use messengers only as a backup to other means and modes of communication or when message length dictates their use.

## APPENDIX F: TACTICAL RESOURCE MANAGEMENT

### INTRODUCTION

This appendix provides detail on tactical resource management operations. While not designed to dictate specific procedures for any particular operation or scenario, it does provide a “baseline” for the techniques and procedures of tactical resource management operations.

### SUPPORT OF US FORCES

a. **Temporary Duty Requests (TDY).** TDY requests initiated in theater are normally certified in theater. There are many valid reasons for TDY requests during contingency operations; for example: retrograde of TMDE equipment, coordination meetings in another theater, testifying in court proceedings, etc. TDY requests will flow from the requesting unit to the resource management office. Approval should be through the unit’s chain of command. TDY requests should come prepared with all blocks filled in except the fund certification. The request should be screened through the appropriate authority, completed, and logged into dCAS or a manual commitment register.

b. **Purchase Requests and Commitments (PRC).** Various forms are used by the services for the local purchase of supplies, equipment and vendor services. In most cases, procurement actions must be processed through a contracting officer (KO). The KO will ensure the procurement action is authorized under the Federal Acquisition Regulations. The procurement will then be forwarded to a budget officer for fund certification and recording of the associated commitment of appropriated funds. Questionable items should be cleared through the appropriate authority, sometimes with a legal opinion attached. One way to reduce abuse in this area is to require that each local purchase request contain a statement that the requirement is not for home station requirements, and that the items will be turned over to the Property Book Officer upon unit retrograde.

c. **Tactical Financial Management for Logistics.** Service components have different accounting and logistics systems to report financial management data. The discussion below addresses the Army’s two existing systems. More often than not, the preponderance of AO logistics accounting for land forces is done by the Army.

(1) **Standard Army Financial Inventory Accounting and Reporting System (STARFIARS).** The RM can obtain financial management data from the STARFIARS cost transfer cycle when the logistics system being used in-country is SARRS-Objective. The accounting section of the supporting finance unit can provide these reports. The reports show the dollar value of supplies ordered by individual unit and Supply Support Activity.

(2) The Tactical Unit Financial Management System (TUFMIS) system can be used for the same purpose if the supply systems used in-country are SAILS and DS4.

(a) TUFMIS can be used to monitor the types and amounts of items ordered in country. The primary point of contact for this report is the Logistics Automation System Support Officer (LASSO). He can produce whatever types of TUFMIS reports are required. These reports can be produced on a daily, weekly, or monthly basis. If the report is prepared infrequently, the sheer volume of data can be overwhelming. Two of the most frequently used reports are the 75A and 85A report. Consult the LASSO for the appropriate report.

(b) The validity of the TUFMIS report is directly related to the database of DODAACs available to the LASSO. It is the responsibility of the Director of Logistics (DOL) to request and keep track of DODAACs. If this database is not accurately maintained, it will be impossible to separate costs accurately for incremental cost accounting purposes.

(c) One way to use the TUFMIS reports is to convert them on a daily basis into a database. This database can then be sorted by any number of combinations to perform stewardship functions as required.

#### **d. Publishing Financial Management Guidelines**

(1) Depending on the nature of the operation, it may become necessary to publish financial management SOPs or other financial guidance to commanders. These documents may cover the flow of local purchase requests, TDY, ADPE, or other items.

(2) For certain commodities, particularly copiers and ADPE, subject matter experts should endorse any requests for procurement. This will ensure that any locally purchased, high dollar items are integrated into the overall support plan for the command.

(3) The establishment of dollar thresholds for local purchases may be useful for controlling costs. The RM should coordinate with the appropriate authority to establish thresholds and types of items requiring higher authority approval for purchase.

(4) The procedures for call-in requisitions must be clearly delineated. Monitor closely to ensure these requests are being captured by the supply and financial systems.

**e. Field Ordering Officers (FOOs).** The role of the unit FOO is to assist the Head of the Contracting Agency (HCA) in local purchases of supplies and equipment. All FOOs in the AO should be warranted and controlled by the HCA. The FOOs should take all their direction from the KOs and should settle all paperwork quickly with the same individual. Every attempt should be made to close out all FOOs and paying agent accounts prior to their departure from the AO. This requires close coordination between the KO, budget officers, and servicing finance units.

**f. Monitoring Commitments and Obligations.** The services have numerous systems for recording commitments and obligations of appropriated funds. Every effort will be made to make input to automated systems in the AO. Army units will ensure input is made to the dCAS in the AO so that the account holder is able to provide accurate reports of actual funds expended. Procedures for performing the accounting are published separately by DFAS, and will be disseminated through the FINCOM or FG.

#### **g. Preparation of Reimbursement Bills**

(1) Prior to the Establishment of a UN Mission

(a) General. Support to US forces prior to the takeover of an operation by the United Nations is not reimbursable by the UN. However, much can be done prior to the establishment of a UN mission that will make reimbursement procedures easier once UN control is established. In all cases, documentation to substantiate costs is critical to receiving reimbursement. The following are actions to be accomplished by the RM in order to transition to a reimbursable basis.

(b) Subsistence. The UN usually requires all nations participating in a UN operation to be self sufficient for rations. It is highly unlikely that US forces will decide to subsist on the UN menu once a UN mission is established. Begin to develop reimbursable estimates by determining what the force structure for US forces will look like under the UN. A technique used in past UN operations to bill the UN was to use the average headcount for the month. The J1/G1 personnel will have this information. The UN will use a standard per diem rate for reimbursement. Find out what the rate will be from the UN staff, and cost out the subsistence accordingly.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, and Repair Parts. The UN will require detailed documentation of all requisitions prior to reimbursement. Ensure all units under the UN are identified by DODAAC in order to capture costs. It is especially important to ensure accounting codes are properly established for incoming units.

(d) Bulk Fuel. Obtain a breakout, by contingent, on a monthly basis from fuel managers by unit. Ensure bills are prepared as appropriate for reimbursement. Determine where all the bulk fuel points are located, and tie into the information flow once the UN takes over.

(e) Ammunition. Ammunition is usually a contributing nation responsibility and not reimbursable. Sometimes the UN will request a limited amount of ammunition on a reimbursable basis. However, there are some countries to which the US is not allowed to provide certain types of ammunition. Transfers should have a legal review.

(f) Major End Items. One of the first actions required under a UN mission will be an "In Survey." Property Book Officers (PBO) must have control of equipment in the AO prior to the establishment of the UN mission.

(g) Medical Supplies Medical detachments have an excellent system of capturing what each DODAAC is ordering. Ensure this system is operational, and obtain copies of usage reports on a monthly basis.

## (2) After the Establishment of a UN Mission

(a) General. Once a UN mission is established, present reimbursement bills to the UN on a monthly basis. The bills, with all backup documentation, are presented to the Chief Administrative Officer (CAO) for verification. Once the bills are verified, they are forwarded through service finding channels and DOD to the UN for reimbursement. Below are specific procedures by class of supply. A monthly record should summarize the reimbursable bills for the month. Any locally produced form will do as long as there are places for the fund certifying officer and the CAO to sign verifying the support provided.

(b) Subsistence. Use an average monthly headcount for those units capitalized under the UN mission. Prepare a memorandum showing the calculations, and take it to the Chief Administrative Officer (CAO) for verification.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, and Repair Parts. These are the most difficult categories of supply to bill to the UN. UN bills for these items must show the data listed below:

- Requisition number
- National Stock Number
- Quantity
- Unit Price
- Extended Price
- End Item
- Proof of Receipt (Difficult to obtain but essential)

Items must then be certified on a monthly basis by the CAO. There are no automated systems today that will produce a bill with all these items. For example, a MACOM G-4 may have to produce the bill using the Logistics Intelligence File (LIF). In order to do this, the MACOM must have an accurate list of all the DODAACs that fall under the UN mission. This list may not include all US forces in country; it may include only those forces eligible for reimbursement under the UN mission. One technique is to use the same DODAACs for units as they are rotated out, but use different Account Processing Codes (APC) to track specific unit requisitions.

(d) Bulk Fuel. A summary sheet should be presented on a monthly basis to the CAO. This summary should be backed up by the actual fuel issue sheets for the month.

(e) Ammunition. This is usually a host nation responsibility and not reimbursable by the-UN. Check the UN Financial Management SOP.

(f) Personal Demand Items. Generally not billed to the UN.

(g) Major End Items. See paragraph (j) below.

(h) Medical Supplies. Use the system that the medical logisticians have for this purpose. Ensure they have an accurate database of applicable DODAACs.

(i) Nonmilitary Support, Contracted Items, Services, and Facilities. Must have the CAO signature prior to purchase. It is highly unlikely the CAO will agree to pay for these after the fact.

(j) Depreciation of Equipment. Each country that participates in a UN operation is entitled to depreciation on equipment authorized under the mission. If this is not done as soon as the UN mission is capitalized, it will be almost impossible to create what is needed. The UN has an SOP for this In-Survey; however, it is not compatible with current US automated systems. Persuade the In-Survey section within the U4 to agree to take the US property book format. In past operations, the UN agreed to accept the Automated Property Book format for the In-Survey. The U4 will also want to do an inspection of the equipment. Give units plenty of notice.

## INTERAGENCY SUPPORT

(a) For any contingency, the Army Budget Office (ABO) will likely designate an executive agent. ABO will also dictate the relationship between Army Major Commands for funding a particular contingency. Generally, the executive agent will pay for over-ocean transportation,



LOGCAP contract costs, and in-country operational costs. Each Army Major Command normally pays for predeployment costs, inland transportation costs, and reconstitution costs.

(b) Sometimes a unit will not have the funds to execute a particular mission. In these cases, the executive agent may be required to provide funds in order to accomplish the mission.

(c) Generally, the service tasked to provide the support (operational tasking) also provides the funding for that support. Each service then seeks reimbursement from DOD.

(d) Direct support to other governmental agencies can be complex. When presented with a request for support by a governmental agency, obtain legal advice. Congress provides DOD with funds for specific purposes. The staff judge advocate (SJA) can provide advice on the legality of providing the requested support. If pressed for time, make sure the action is legal, get a signature from the appropriate authority of the governmental agency to commit funds, and create a memorandum for record (MFR) to document the circumstances and the reason the action was taken.

(e) Support to Non-Governmental Organizations (NGO).

(1) Support to Private Relief Organizations. Private relief organizations will generally try to obtain whatever support they can from US forces. Contact the individual who has the authority to commit funds for the organization. If he is unwilling to pay for items, seek guidance from the appropriate authority; these issues can be politically sensitive.

(2) Support to Private Voluntary Organizations (PVO). Private volunteer organizations will generally try to get support from US forces. Each PVO has some type of financial control officer. Be sure all supply managers, especially fuel managers, keep good track of what is provided. They should only provide support after they receive approval from the RM.

(3) LOGCAP Support LOGCAP contractors are paid based on the work they do and the costs they incur. Any support provided by US forces to contractors generally decreases the cost of their operation.

## MULTINATIONAL SUPPORT

### a. General.

(1) The use of Operations and Maintenance (O&M) funds is restricted to providing sustainment and training support for US forces. O&M funds are not intended to be used for humanitarian or civic relief projects, support of foreign forces, support to foreign governments, or the United Nations.

(2) During operations, there may be pressure to use O&M dollars for other than their intended purpose. The problem is usually not the amount of funds required to perform a mission, it is the legal authority to use O&M dollars to perform the mission. The RM must obtain a written legal opinion on the propriety of using O&M funds for any questionable requirements. While not every possible funding problem can be anticipated, what follows is a discussion of the typical dilemmas an RM may encounter.

**b. Host Nation Support (HNS).**

(1) HNS requirements refer to the military and governmental agencies of the country where the contingency is taking place. Generally, the services are prohibited from using O&M funds to support these forces. The statutes governing the use of O&M dollars are clear in this regard. However, there are exceptions and other funding tools authorized, discussed below.

(2) The use of O&M funds is authorized to support host nation requirements only when the US Commander has received authority from higher command authority to do so. This authority is normally given in the fragmentation order or operations order for the contingency. An example may be if the expenditure of funds is directly related to force protection of US forces. These requests must be handled on a case by case basis. Obtain a written legal ruling that states that the issue is specifically related to force protection before expending O&M funds.

(3) The reporting requirements and procedures for both 632 funds and 506 (a)(1) are discussed on pages F-8 -- F-9.

(4) What follows is a summary by class of supply for support to host nation military forces, police forces, and other governmental agencies.

(a) Subsistence. May use drawdown authority, except for Class A and special cultural meals, and bottled water. These three items must be covered by a 632 agreement.

(b) Individual Equipment, Oils, Lubricants, Fuel, Construction Material, Major End Items, Medical Supplies, Repair Parts. May use drawdown authority for items that are 'either in the retail or wholesale system. 632 funds must be used for any items that require procurement.

(c) Nonmilitary Support, Contracted Items, Services, Facilities. Must use 632 agreements in place to support these requirements.

(d) Per Diem Payments. Must use 632 agreements in place to support this requirement.

**c. Foreign Nation Support**

(1) General. Foreign nation support is support provided to all foreign forces from countries other than the. country in which the contingency operation is occurring.

(2) Support to Foreign Forces (Prior to UN Mission Establishment).

(a) General. Foreign forces participating in the operation prior to the establishment of a UN mission must be billed directly for any support provided by US forces. The UN will not take financial responsibility for the bills. Bills should be consolidated on a monthly basis and signed by the RM and the foreign contingent commander, or his designated representative. The RM must send these bills monthly through service funding channels.

(b) Subsistence. Require subsistence managers to separate the support provided to each country on a monthly basis.

(c) Individual Equipment, Oils, Lubricants, Construction Materials, Repair Parts, Require the warehouse managers to provide a list, by country, on a monthly basis.

(d) Bulk Fuel. Require the fuel managers to separate the support provided to each country on a monthly basis.

(e) Ammunition. Normally, ammunition is a host nation responsibility. Check with the SJA for any country restrictions on certain types of ammunition.

(f) Personal Demand Items, Not normally provided.

(g) Major End Items. Not normally provided.

for any support in this area.

(h) Contracted Items, Services, and Facilities. Generally not provided. Check all requests with the appropriate authority.

(3) Support to Foreign Forces (After UN Mission Establishment).

(a) General. The bottom line on providing any type of support to UN forces is that a civilian official of the UN, authorized to commit funds, must approve the request first. This person will normally be the CAO or the Chief Procurement Officer, located in the U4. Without prior approval, the bill will not be reimbursed. A consolidated list, by country and class of supply, should be presented to the CAO for verification on a monthly basis. The UN Mission Headquarters will request certain support from time to time. This support must be covered in one of two ways. First, there are Letters of Agreement (LOA) which are specific in nature. Do not authorize support without the LOA in hand. The second way is that the UN CAO or Procurement Officer in the U4 will stamp a UN form for a specific item of support. This form authorizes the support; submit the form with the monthly bills to the CAO for validation.

(b) Subsistence. Subsistence managers should provide a list, by country, on a monthly basis.

(c) Individual Equipment, Oils, Lubricants, Construction Material, and Repair Parts. Warehouse managers should provide a list, by country, on a monthly basis. Use a locally produced form which clearly shows the UN CAO's prior approval of any request.

(d) Bulk Fuel. Fuel managers should provide a list, by country, on a monthly basis.

(e) Ammunition. Be mindful of the restrictions in this area; check with the SJA.

(f) Personal Demand Items. Generally not provided.

(g) Major End Items. Normally covered by an LOA.

(h) Medical Supplies. Once an LOA or stamped form is in place, have the medical logisticians provide a monthly printout. They can use separate DODAACs to generate this list.

(i) Nonmilitary Support. Consolidate a monthly list.

(j) Contracted-Items, Services, and Facilities. Generally done with an LOA. If required, at least have a stamped UN form.

**d. Preparation of UN Reimbursement Bills.** The RM will have responsibility for accumulating all costs to be billed to the UN for reimbursement. The RM will accumulate all substantiating documents. Documents should be accumulated by class of supply from the item class managers. The RM should consolidate and forward a cover sheet outlining all charges to the UN, along with the substantiating documents through the central funding authority through service finding channels, e.g., the MACOM for an Army funded Joint Task Force (JTF). This report should be provided monthly. The service funding channel will consolidate billings and forward them for presentation to the UN. For example, the MACOM will consolidate and provide to HQDA, Army Budget Office (ABO), the applicable billings to the UN and handle all reimbursements made in support of the contingency operation.

## REPORTING REQUIREMENTS

a. .0012 Limitation. The .0012 funding can be complex and has very specific rules. The most likely scenarios for use are entertainment or special events involving foreign military officers. It is essential to review regulatory requirements to ensure compliance with the rules. Once the requirement is known, the RM must submit requests for funds to support the event to the financial management executive agent. Officials hosting events must maintain appropriate invitee lists and dollar amounts to satisfy regulatory requirements. All documentation to support the use of .0012 limitation funding will be forwarded to the central funding authority for the contingency. The central funding authority will retain the substantiating documentation for all .0012 limitation funding.

b. Department of State (DOS) Funds.

(1) DOS funding is provided to the Department of Defense (DOD) based on Section 632 agreements signed between DOD and DOS. The agreements commit DOS to reimburse DOD for costs incurred. The agreements are very specific; they will detail goods or services for which money can be spent, and dollar limitations on how much can be spent.

(2) All billings to DOS will be consolidated by the financial management executive agent and forwarded to the Army Budget Office, HQDA, if O&M funds are used. In the case of Army funding, the MACOM will direct the CFA to establish a reimbursable order based on the 632- agreements that have been executed. The CFA will receive all documentation to substantiate any obligations incurred in support of DOS 632 agreements. The CFA will then forward all documentation to the MACOM.

(3) The RM must control and account for all documentation needed to support obligations against the 632 agreements. These documents will be forwarded to the central funding authority.

(4) To obtain additional 632 agreement funding, the executive agent funding the operation must receive periodic updates on the status of obligations against 632 agreements. The updates should be provided twice monthly and forwarded through the central funding authority to the MACOM.

c. Extraordinary and Emergency Funds (E & E, Army Specific).

(1) For Army funded operations, E & E funds are funds provided by ABO, HQDA for unusual circumstances. Forward all requests for E & E funds through the central funding authority to the MACOM.

(2) For Army funded operations, the MACOM will forward all appropriate requests to ABO, HQDA. When the MACOM receives funding, it will be provided to the CFA.

(3) The RM will ensure all substantiating documentation is kept for E & E funding.

d. 506(A)(1) Drawdown Authority.

(1) It is essential for the main logistical element in the AO to establish procedures to account for all logistical supplies provided under 506 Drawdown Authority. The procedures must be established as the authority is granted. Proper accounting is essential in ensuring the legal funding ceiling on Drawdown Authority is not exceeded.

(2) The main logistical element should accumulate all costing information from their class item managers. The RM should request this information on a weekly basis. The RM should provide to the CFA a weekly report of all 506 Drawdown Authority costing information.

(3) The CFA will forward 506 Drawdown Authority costing information to the MACOM for Army funded operations. The MACOM will track and forward appropriate

information to HQDA, Army Budget Office and the United States Army Security Assistance Command (USASAC).

e. Normal O&M Funds.

(1) Via DFBS, the RM provide dCAS information to the MACOM financial management executive agent for Army financial operations on all finding transactions in the AO.

(2) The funding MACOM is responsible for accounting for all in theater funding transactions. It will accumulate all O&M obligations and report those to respective military department on a monthly basis. The Contingency Cost Report will be the format for providing the contingency cost information.

# GLOSSARY

## Acronyms and Abbreviations

ADP	automatic data processing
AO	area of operations
AOR	area of responsibility
AR	Army regulation
ARNG	Army National Guard
ARSOF	Army Special Operations Forces
ASA (FM&C)	Assistant Secretary of the Army for Financial Management and Comptroller
ATCCS	Army Tactical Command and Control System
AUTODIN	Automatic Digital Network
bde	brigade
bn	battalion
BOIP	basis-of-issue plan
BSA	brigade support area
CAP	crisis action planning
CAPS	Commercial Accounts Processing System
CCV	cash collection voucher
CESI	communications-electronics standing instruction
CEWI	combat electronic warfare intelligence
CI	civilian internee
CINC	commander in chief
COL	colonel
COMMZ	communications zone

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COMSEC	communications security
CONUS	continental United States
COSCOM	corps support command
CP	command post
CS	combat support
CSG	corps support group
CSS	combat service support
CTA	common table of allowances
CVS	commercial vendor services
DA	Department of the Army
DCG	deputy commanding general
DD	Department of Defense (form)
det	detachment
DFAS	Defense Finance and Accounting Service
DFAS-IN	Defense Finance and Accounting Service-Indianapolis
DFBS	defense finance battlefield system
DFSA	designated finance support activity
DISCOM	division support command
div	division
DJMS	Defense Joint Military Pay System
DLA	Defense Logistics Agency; dislocation allowance
DNVT	digital non-secure voice terminal
DO	disbursing officer
DOD	Department of Defense
DOPS	Disbursing Operations Processing System
DS	direct support
DSA	division support area
DSSN	disbursing station symbol number
EAC	echelon above corps

EMP	electromagnetic pulse
EOD	explosive ordnance disposal
EPW	enemy prisoner of war
FAO	finance and accounting officer
FAR	federal acquisition regulation
FAX	facsimile terminal
FB	finance battalion
FD	finance detachment
FG	finance group
FINCOM	finance command
FM	field manual; financial management
FN	foreign national
FSB	forward support battalion
FST	finance support team
FY	fiscal year
G1	Assistant Chief of Staff, G1 (Personnel)
G2	Assistant Chief of Staff, G2 (Intelligence)
G3	Assistant Chief of Staff, G3 (Operations & Plans)
G4	Assistant Chief of Staff, G4 (Logistics)
G5	Assistant Chief of Staff, G5 (Civil Affairs)
G6	Assistant Chief of Staff, G6 (Signal)
GAO	General Accounting Office
gp	group
GS	general support
HHC	headquarters and headquarters company
HNS	host nation support
HQ	headquarters



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HQDA	headquarters Department of the Army
IAW	in accordance with
IBOP	international balance of payments
ICF	intelligence contingency fund
ID	identification
IPB	intelligence preparation of the battlefield
JAG	Judge Advocate General
JCS	Joint Chiefs of Staff
JFTR	joint federal travel regulation
JOPEB	Joint Operations Planning and Execution System
KIA	killed in action
LASSO	logistics automation system support office
LES	leave and earnings statement
LZ	landing zone
MACOM	major Army command
MAJ	major
MBF	military banking facility
MCC	movement control center
METL	mission essential tasks list
METT-T	mission, enemy, terrain, troops, and time available
MIA	missing in action
MMC	Materiel Management Center
MMPA	master military pay account
MOPP	mission-oriented protection posture
MP	military police

MPC	military payment certificate
MPD	miscellaneous pay documents
MSB	main support battalion
MSC	major subordinate command
MSE	mobile subscriber equipment
MSP	main supply points
MSR	main supply routes
MSRT	mobile subscriber radio terminal
MWR	morale, welfare, and recreation
NAF	nonappropriated fund
NAFI	nonappropriated fund instrumentalities
NBC	nuclear, biological, chemical
NCO	noncommissioned officer
NCOER	noncommissioned officer evaluation report
NEO	noncombatant evacuation order
NPA	net pay advice
NRI	net radio interface
OCONUS	outside continental United States
OPCON	operational control
OPLAN	operation plan
OPNS	operations
OPORD	operation order
OPSEC	operations security
PACIDN	personnel administration center identification number
PBO	property book officer
PCS	permanent change of station
PERSCOM	Personnel Command

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P.L.	public law
plt	platoon
POL	petroleum, oil and lubricants
PSS	personnel service support
PSYOP	psychological operations
RC	Reserve Component
RDF	radio direction finder(ing)
RM	resource management
RTOC	rear tactical operations center
RWI	radio wire integration
S1	Adjutant (U.S. Army)
S2	Intelligence Officer (U.S. Army)
S3	Operations and Training Officer (U.S. Army)
S4	Logistics Officer (U.S. Army)
SFC	sergeant first class
SIDPERS	Standard Installation/Division Personnel System
SITREP	situation report
SJA	Staff Judge Advocate
SMF	special mission fund
SOFA	Status of Forces Agreement
SOI	signal operation instructions
SOP	standard operating procedure
SRP	soldier readiness processing
SSN	social security number
STANFINS	Standard Financial System
Sure Pay	direct deposit
TA	theater Army

T&A	time and attendance
TACCS	Tactical Army Combat Service Support Computer System
TBO	transactions by others
TDA	table of distribution and allowances
TDY	temporary duty
TFE	tactical field exchange
TFO	transactions for others
TL	transmittal letter
TOE	table of organization and equipment
TPFDL	time phased force deployment list
TSC	Theater Support Command
TSOP	tactical standard operating procedure
UCMJ	Uniform Code of Military Justice
US	United States of America
USAR	United States Army Reserve
USC	United States Code
vol	volume
WIA	wounded in action

## Definitions

**Allied Military Scrip** - An instrument (scrip) denominated in allied or an invaded nation's monetary units that is used as the official medium of exchange. Allied military scrip may be used by allied forces for any purpose for which foreign currency is used.

**Appointment Documents** - Commanders may appoint individuals to act as agent officers or imprest cashiers for finance commanders. The contracting officer will appoint ordering officers using an appointment letter. This appointing authority is not delegated to the finance commander.

**Army Battle Command System** - Migration of all fielded and developmental Army C2 systems into one fully integrated and interoperable system with seamless connectivity from the national command authority (NCA) to the foxhole.

**Base Cluster Operations Center (BCOC)** - An area set up in a base cluster to coordinate mutual support of the bases during rear area combat operations and area damage control.

**Base Defense Operations Center (BDOC)** - An area set up in a base to coordinate defense of the base and area damage control operations.

**Battlespace** - Components of this space are determined by the maximum capabilities of friendly and enemy forces to acquire and dominate each other by fires and maneuver and in the electromagnetic spectrum.

**Borrower Agent** - A finance commander, the member in command of a designated unit or group, or an individual member of an armed force who obtains an advance from another country's armed force.

**Cash** - U.S. or foreign money, currency and coins. (Also see the definition of currency and money.)

**Certifying Officer** - A person who certifies that payment vouchers are correct and ready for payment. In most cases, finance commanders are certifying officers. Finance commanders may also designate a certifying officer in other organizations.

**Check for Cash** - A military DJMS midmonth or end-of-month paycheck issued from DFAS-I, payable to the soldier (payee), and mailed to the local finance unit. This check may be cashed only by a paying agent or the finance commander after the payee's endorsement has been recorded on the face of the check.

**Combat Payment** - An amount paid to soldiers in a theater of operations during hostilities. A combat payment ceiling is established by the theater/contingency force commander. Finance personnel or agents prepare combat payments by use of DA Form 2139 (Military Pay Voucher), DD Form 115 (Military Payroll List), or other specifically designated forms in conjunction with existing summary vouchers.

**Contingency Contracting** - The provision of those essential supplies and services needed to sustain the mission. It includes emergency contracting in CONUS or OCONUS for those actions necessary for the mobilization and deployment of units.

**Contracting Officer** - A DA military officer or civilian employee who has a valid appointment as a contracting officer under the provisions of the Federal Acquisition Regulation (FAR). He has the authority to enter into and administer contracts and make determinations and findings about such contracts.

**Crisis Action Planning** - The JOPES process involving the time-sensitive development of joint operation plans and orders in response to an imminent crisis.

**Currency** - Cash and military payment certificates. Any form of money in actual use as a medium of exchange. (Also see the definition of cash and money.)

**Deliberate Planning** - The JOPES process involving the development of joint operations plans for contingencies identified in joint strategic planning documents; conducted primarily in peacetime; accomplished in prescribed cycles that complement other DOD planning cycles and IAW the formally established Joint Strategic Planning System.

**Deputy** - A duly appointed commissioned officer, warrant officer, noncommissioned officer, or civilian employee of the Department of the Army in the organizational chain of the finance commander who is authorized to perform, for and in the name of the finance commander, all duties required of such officer.

**Designated Finance Support Activity (DFSA)** - A support activity that will function as the primary financial support activity for the committed theater of operations. The DFSA will have direct input capability to DFAS-I. The location of the DFSA is dependent on the tactical situation and requirements in the geographical emergency area.

**Disbursement Document** - Used to show currency disbursed. SF 44 and OF 1129 are the disbursement documents for the imprest fund cashier respectively. Agents and cashiers will process disbursement documents through the disbursing division of the finance unit.

**Disbursing Officer (DO)** - The individual directly responsible for currency accountable to the finance commander. The disbursing officer disburses currency and makes collections in the name of the finance commander.

**Doctrine** - Fundamental principles by which military forces guide their actions in support of national objectives; doctrine is authoritative but requires judgment in application.

**Endorsement** - A payee's payroll signature or witnessed mark on a check or appropriate pay document acknowledging receipt of currency.

**Finance Commander** - The finance unit commander and staff officer assigned to maintain a system of accounts and finance procedures for a command. The finance commander is entrusted with the duty to disburse, receive, and account for public monies in his own name. When performing his staff functions, he is sometimes referred to simply as the finance officer.

**Finance Detachment (FD)** - The FD is a command and control asset of a FB headquarters. The FD provides military pay support, commercial vendor services, disbursing/funding support, and data base maintenance to units and personnel in a specific geographical location. The FD is designed to support 6,000 soldiers.

**Finance Operations** - The execution of the finance mission: to fund Army, joint, and multinational forces by providing timely procurement and contracting support, banking and currency support, US and non-US pay support, accounting and cost capturing support, and financial advice.

**Financial Management** - Financial management encompasses the two core processes of finance operations and resource management operations.

**Imprest Fund** - A cash fund established by an advance of currency without a charge to an appropriation from a finance commander to a duly appointed cashier. The fund will be used for disbursements as needed from time to time in making payments in cash for relatively small purchases. Imprest funds will be used on an exception basis.

**Imprest Fund Cashier** - The individual appointed to disburse currency from the imprest fund. The cashier is directly accountable to the finance commander and responsible to the contracting officer for the accuracy of payments.

**Interagency** - Military operations conducted in conjunction with nonmilitary organizations: agencies of the US government, nongovernmental organizations (NGOs), and/or private voluntary organizations (PVOs).

**Interim Receipt for Cash** - A receipt for cash is prepared at the time an imprest fund customer receives currency to make a purchase through the imprest fund. When the cashier issues the currency, the customer signs the interim receipt for cash. The cashier retains the receipt as an accountable document until the customer returns to clear the advance of currency.

**Leave and Earnings Statement (LES)** - An individualized automated monthly statement produced by DJMS showing each soldier's entitlements earned, payments, and deductions. In addition, it provides the soldier with monthly transactions which affected his leave account and serves as the

official cumulative leave record. The LES also shows a cumulative total of taxable income paid during the calendar year and the state, federal, and FICA taxes withheld.

**Master Military Pay Account (MMPA)**- The total of all master pay accounts of members paid under the Joint Uniform Military Pay System-Army. The file is maintained on magnetic tape at DFAS-I.

**Military Payment Certificate (MPC)** - An instrument (scrip) denominated in U.S. dollars that is used as the official medium of exchange in U.S. military operational areas overseas that are designated as MPC areas.

**Modularity** - A force design methodology that establishes a means to provide interchangeable, expandable, and tailorable force elements.

**Money** - The official currency, coins, and negotiable instruments issued by a government. It is a commodity such as gold or silver that is legally established as an exchangeable equivalent of all other commodities and is used as a measure of their comparative values on the market. (Also see the definition of cash and currency.)

**Multinational Operations** - A collective term to describe military actions conducted by forces of two or more nations typically organized within the structure of a coalition or alliance.

**Noncombatant Evacuation Order (NEO) Payments** - Payments made to family members who have been ordered to evacuate from overseas areas because of pending or ongoing armed conflict by the theater commander, State Department, or other authorized official. In accordance with the DoD Pay Manual, an advance pay not to exceed two months' of the sponsor's basic pay is payable in one or more installments.

**Optional Form (OF) 1129 (Cashier Reimbursement Voucher and/or Accountability Report)** - Is used by the imprest fund cashier -to process all SFs 1165 to the finance commander for reimbursement. The imprest fund must be reimbursed at least monthly. It requires the signature of the imprest fund cashier and ordering officer as well as certification by the finance commander.

**Ordering Officer** - An individual from a unit who is appointed by the contracting officer. This officer is delegated the authority in writing to perform certain contracting functions which include the approval of purchases through the use of purchasing agents and imprest funds. The appointment letter designates the responsibilities of the ordering officer.

**Paying Agents** - Commissioned or warrant officers, enlisted soldiers in grades SFC and above, and civilians in grades GS-9 and above appointed to make specific payments as authorized in appointment orders. Agents are directly accountable to the finance commander for whom they are acting.



**Pecuniary Liability** - An obligation to make good a loss. For example, an individual is pecuniarily liable to the government for any loss caused by misconduct or negligence in maintaining proper accounting and/or proper safeguards for the currency or property entrusted to him.

**Public Currency** - U.S. Treasury currency entrusted to a finance commander, imprest fund cashier, or agent for disbursement or collection in accordance with prescribed policies and procedures.

**Rear Tactical Operations Center (RTOC)** - The rear area staff with the responsibility for planning, coordinating, directing, and monitoring rear area combat operations.

**Receiving Report** - A certified (signed by the receiving person) document which lists the goods and quantities a vendor has provided. A third person (not the ordering officer or purchasing agent) will certify receipt and acceptance of the goods or services purchased.

**Record of Cash Verification** - Any currency held by a paying agent for more than 24 hours will require monthly verification by a disinterested officer appointed by the commander. The disinterested officer will verify currency held by the imprest fund cashier at least quarterly. Officers in the direct chain of command of the imprest fund cashier or paying agent may not serve as disinterested verification officers.

**Resource Management Operations** - The execution of the resource management mission: to analyze the commander's tasks and priorities, to advise the commander, and to identify the financial resource requirements which will enable the commander to accomplish the mission. Resource managers acquire, program, budget, allocate, distribute, and control all funds.

**Situational Awareness** - Ability to have accurate and real-time information of friendly, enemy, neutral, and noncombatant locations; a common, relevant picture of the battlefield scaled to specific level of interest and special needs.

**Solatium Payments** - Monetary compensation given to alleviate grief, suffering, and anxiety resulting from injuries, and property or personal loss.

**Standard Form (SF) 44 (Purchase Order-Invoice-Voucher)** - Is designed primarily for over-the-counter purchases made away from the purchasing office (e.g., at isolated units). It is a single document for a purchase order, receiving/acceptance report, supplies invoice, and public voucher. It is authorized only when no other small purchase method is considered more suitable.

**Standard Form (SF) 1165 (Receipt for Cash Subvoucher)**- Is for supplies or services received. The subvoucher is consecutively numbered with the FY and subvoucher number (e.g., 90-001). A statement of receipt of the goods or services is recorded on the reverse of the form. SFs 1165 support the SF 1129 reimbursement voucher.

**Tailorability** - Capability to determine the right mix and sequencing of units with sufficient combat power to accomplish the mission and sustain the force, based on METT-T, analysis, and other criteria such as available lift, prepositioned assets and host nation support.

**Vendor's Invoice** - A document issued by the seller (vendor) listing the goods or services bought, their quantity, individual price, and total value.

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These documents must be available to intended users of this publication. An asterisk (\*) before a reference indicates that it was also used to develop this field manual.

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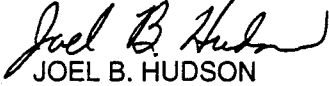
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Official:

  
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