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**MONTEREY, CALIFORNIA**

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**MBA PROFESSIONAL REPORT**

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**Combat Comptrollers:  
Considerations Across the Planning Continuum**

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**By: John P. Anderson, and  
Edward E. Marshall, Jr.  
June 2006**

**Advisors: Randall B. Howard,  
Brad R. Naegle**

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**COMBAT COMPTROLLERS:  
CONSIDERATIONS ACROSS THE PLANNING CONTINUUM**

John P. Anderson, Major, United States Army  
Edward E. Marshall, Jr., Captain, United States Air Force

Submitted in partial fulfillment of the requirements for the degree of

**MASTER OF BUSINESS ADMINISTRATION**

from the

**NAVAL POSTGRADUATE SCHOOL  
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# **COMBAT COMPTROLLERS: CONSIDERATIONS ACROSS THE PLANNING CONTINUUM**

## **ABSTRACT**

In this MBA project, we examine the Air Force and Army Financial Management operations in the contingency environment. The project will examine transformational ways of comptroller operations. This project will give a brief history and lessons learned from World War II to the present, current Army and Air Force deployed FM operations, and ways to obtain jointness through increases interoperability, organization, and "reach-back" capability.



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Ed Marshall



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## I. INTRODUCTION

### A. MBA PROJECT

The basic argument of Military Money, A Fiscal History of the U.S. Army Overseas in World War II by Walter Rundell, Jr. is “that the leadership of the Finance Department, being unprepared for World War II, approached many of its responsibilities unsystematically and without much conceptualization of the kinds of situations it would face.”<sup>1</sup> Mr. Rundell highlights many of the flawed aspects of the combat finance operations focusing on organizational structure, planning and leadership. This project will ask, have we learned from our mistakes over the last 60 years? If not, what recommendations would improve comptroller performance during contingency operations.

Chapter II provides a history of, and lessons learned, from combat comptrollers from World War II to the present. It highlights many of the problems incurred by combat comptrollers and their solutions. It is also the foundations for many of the recommendations provided in Chapter V. Chapters III and IV will discuss the U.S. Army and U.S. Air Force concept of operations, respectfully. They define how financial and resource management personnel are presented to the combatant commander. Training is highlighted to guarantee a capable force to the combatant commander. Lastly, the current contingency concept of operations is presented. These chapters are important because they highlight the difference between services in organization and employment of forces. Strength and weaknesses discussed in these chapters also play a large role in the recommendations in Chapter V. This is becoming more important with increased individual augmentation, which is discussed later in this chapter. The organization and employment of forces are the rationale for some of the recommendations. Chapter V discusses the recommendations and provides analysis on the rationale behind the recommendations.

The recommendations are based on lessons learned and the overall effectiveness of the two services in contingencies. These recommendations are in accordance with the

Quadrennial Defense Review and the National Military Strategy. The recommendations will cover the Strategic, Operational and Tactical levels of planning. The recommendations cross the planning spectrum and include recommendations in areas like Mobilization, Unity of Command and Effort, Benchmarking Finance Command and Theater Finance Cell, One Installation One Commander, Central Processing, Manual Operations, and Modularity. Leadership is integral to all of these recommendations. Without effective leadership at the National Command Authority and throughout the military chain of command, none of the recommendations can be accomplished. The continued “Long War” makes this project very imperative.

## **B. IMPORTANCE**

Defeating adaptive adversaries requires flexible, modular and deployable joint forces with the ability to combine the strengths of individual Services, Combatant commands, and other Government agencies.<sup>2</sup> The Department of Defense and especially the financial management career field, needs to improve its ability to plan, resource and field joint capabilities, ensuring that the best solutions are brought forward and implemented.

Today, the Army and Air Force must increase their interoperability, effectiveness and efficiency with the limited resources available. Individual Augmentation is a driving force behind this need. Individual Augmentation is used when one service is unable to fill all assigned requirements for a contingency. Other services will provide personnel to meet the combatant commander’s request for forces. The manpower requirements are in Afghanistan, Iraq, Horn of Africa, and other areas around the world. Currently, Individual Augmentees assigned to joint headquarters positions account for nearly half of the Air Force officer deployment requirements. This project’s research and recommendations will highlight the need for interoperability.

## **C. RESEARCH METHOD**

A detailed literature review was conducted to determine if we have learned from our mistakes over the last 60 years and if not, what recommendations would improve comptroller performance during contingency operations. We also interviewed several personnel with vast finance experience across different levels of command. Mr.

Rundell's book formed the hypothesis for the project. Several prior theses' from the U.S. Army War College and U.S. Army Command and Staff College were very useful with historical evidence on Vietnam and OPERATION DESERT STORM as well as previous recommendations like centralized command and control. Articles written for the Armed Forces Comptroller Magazine and the Air Force Comptroller Magazine also highlighted the mobilization, and command and control issues. Army Field Manuals and Air Force Instructions guided the current concept of operations. Government Accountability Office reports and other literary articles provided additional sources of information on spending, accountability, and Defense Finance and Accounting Service. These sources laid the foundations for the History of Combat Comptrollers.

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## II. HISTORY OF COMBAT COMPTROLLERS

To carry on war, three things are necessary: money, money, and yet more money.

—Gian Jacopo Trivulzio to Louis XII of France 1499<sup>3</sup>

### A. OVERVIEW

Financial management and comptroller strategy during contingency operations have been plagued by continuing issues learned and relearned since World War II. When developing strategy, there are three basic sources of practical advice; historical experience, prudence, and common sense. We can educate our common sense without reading history.<sup>4</sup> However, we cannot develop effective strategy without reading and learning from our history. Comptroller personnel must read our combat history, learn from it, and adapt our policy, procedures, training and tactics to reflect those lessons.

The Pacific and European theaters in World War II had different weaknesses. They were concepts of operations and differences in command and control. Proper planning by leadership could have been mitigated many of these weaknesses. Leadership was the main factor in most cases. Mr. Rundell states, “The lack of wartime experience might have been the dominant cause for the insufficient preparation. More likely was a lack of foresight on the part of finance leadership.”<sup>5</sup>

### B. BASIC PROBLEMS

There are three basic concerns with financial services in foreign areas: leadership, planning and organizational structure.

#### 1. Leadership

During WWII, there was considerable pressure from commanding officers to buy things that were inappropriate or illegal. A disbursing officer assigned to the Melbourne, Australia Finance Office stopped commercial payments because they exceeded his authorization. General Douglas MacArthur thought there should be no hesitancy in payments. The disbursing officer, as the accountable official, told General MacArthur he was aware of the facts and that he was obliged to follow Army regulations and that he

would be liable for the questionable payments.<sup>6</sup> The same pressures can be revealed today in OPERATIONS ENDURING FREEDON (OEF) and IRAQI FREEDON (OIF).

According to a telephone interview with resource managers at 3<sup>rd</sup> Army earlier this year, there were many discrepancies in the management of resources by operational commanders. The commanders were purchasing duplicative televisions, generators, and other items leading to a 3<sup>rd</sup> Army discovery that items purchased with theater funds were redeployed to home station. These items were to be transferred to the replacing unit, once in theater. Other questionable purchases included having Kellogg Brown and Root refurbish tactical operation centers, dining facilities, billeting and latrines after each new rotation. Some commanders would even circumvent the supply and maintenance system by having mechanics purchase new Abrams M1 battle tank engines, rather than rebuilding engines on a regular maintenance schedule. They did this because their own Operations and Maintenance accounts did not have enough unit funding to buy new engines.<sup>7</sup>

Colonel Dunaway, former US Central Command Comptroller and Air Combat Command Financial Management Deputy, highlighted “numerous occasions” of inappropriate purchases and indicated that some of the deployed locations did not take fiscal responsibility to heart.<sup>8</sup> One location had televisions and VCRs in every billeting room as well as in the recreation rooms, while another location leased vehicles far exceeding the requirement of the base. Although these purchases are not illegal, the perception was one of wasteful spending. Other items included Sumo Wrestling Suites, Cappuccino Machines, and other non-essential items.<sup>9</sup> To help prevent further excesses, U.S. Central Command Air Forces (CENTAF) hosts a conference for all commanders that will be entering their area of operation where they highlight the need for commanders to be fiscally responsible and remind them of the perceptions associated with the purchases. Most are receptive.

Other leadership challenges were experience and motivation. A quick look at many of the biographies of senior leadership in the Air Force at 9/11 would substantiate a lack of experience in the deployed environment. Some have never been a commander or had an operational tour prior to 9/11. Then Captain Tony Hernandez, SAF/FM

Warplanner, states that “Air Staff” did not place a high priority, nor did the major commands, on planning and the war effort.<sup>10</sup> He was unfortunately, the least ranking officer in a rank conscious environment. Colonel Dan Dunaway, former Air Combat Command Financial Management Deputy, highlighted the operational failure of financial management leadership at CENTAF, when he said that there was a “leadership challenge and lack of initiative” and that the comptroller was “completely disengaged.”<sup>11</sup> Many of the CENTAF financial management personnel would agree. To highlight this fact, as the A-8, this individual was the only major staff head not to move forward with General Moseley for OPERATION IRAQI FREEDOM.<sup>12</sup> Leadership is essential for proper planning.

## 2. Planning

Planning is to be performed at every step of command, and is conducted across the spectrum of military operations. Figure 9 provides a guide to the many situations that exist across the planning continuum. Figure 10 highlights the scope of planning that is to be accomplished. There are numerous examples from the tactical to the strategic level of the lack of planning from World War II to the present. Many of the same wartime fiscal problems experienced in World War II extended into the immediate European reconstruction period.<sup>13</sup> Textbook efficiency that is generally planned for is not possible under contingency operations. However, with proper planning and leadership, financial problems could have been mitigated or controlled.



Figure 1. Planning Continuum. (Source: AFHB 65-115)





**Figure I-2. Scope of Joint Operation Planning**

Figure 2. Scope of Joint Operations Planning (Source: Joint Publication 5-0)

The first step of planning is mobilization. Mobilization of forces was a dire problem in WW II. “Soon after the war began, it became apparent that there had been a serious omission in mobilization planning in the Finance Department. No one had foreseen the need for finance service.”<sup>14</sup> “Regardless of the disposition a soldier might make of his pay, he still expected to see his name on the payroll once a month.”<sup>15</sup> Military pay problems were so bad during World War II, General George C. Marshall had to notify all theater commanders about the number of men with pay problems and give them special attention in correcting their pay.<sup>16</sup> “Throughout the war, the payment of

soldiers constituted Finance's central concern. The immense problems it faced in paying enlisted men and officers around the globe revealed the inadequacy of prescribed procedures.<sup>17</sup> The inability to pay military personnel continues today.

Close to a new calendar year in 2003, a deployed wing commander sent an emergency email to the CENTAF Commander concerning the fact that many of his deployed airmen entitlements had not been started, and this would affect their W-2s. This error was caused by simple tactical exchange of data between the finance and personnel airmen on the ground. The personnel airmen recently arrived in-theater and did not forward a list to their finance personnel. The finance airmen didn't bother to ask for the list since they just arrived themselves. The end result was that several general officers, SESs, colonels, and many others spent countless labor hours stateside to fix the problem prior to W-2s being processed.<sup>18</sup>

The lack of mobilization planning during OEF and OIF proved that a strategic decision to mobilize forces coupled with an administrative error in not paying those forces had strategic consequences causing hardships for family members and reserve personnel. The GAO Report 04-413T titled "Military Pay: Army National Guard Personnel Mobilized to Active Duty Experience Significant Pay Problems" highlights many of the pay problems experienced by our reserve component forces.<sup>19</sup> A Google search of Air National Guard (ANG) pay problems brings up only Army issues. However, Captain Dan Gilbert, former ANG FM Warplanner, states that the Air Force also had significant pay problems.<sup>20</sup> Most were remedied within 60-days due to the forward-looking Air Combat Command (ACC) and Air Mobility Command (AMC).

ACC and AMC FM Warplanners knew that home station support requirements would increase under mobilization. The increased workload included orders processing, travel voucher processing, military pay and entitlement starts and stops, and death gratuities. Both commands mobilized at least three financial management personnel at each Air Reserve Component (ARC) base. For those bases that did not have personnel deploying, the mobilized personnel were moved to man Crisis Action Teams located at the ANG, ACC, and Air Force headquarters. Additionally, ARC personnel augmented heavily tasked active duty units. A special reserve team was sent to Robins AFB to

process all Individual Mobilization Augmentee travel vouchers. The backlog was successfully reduced from 60 plus days to 3 days.<sup>21</sup> The next step after mobilizations planning is deployment planning.

Deployment planning confusion plagued warplanners during WWII. Colonel Bickford E. Sawyer urged finance offices to give service on a geographic, rather than an organizational, basis during WWII,<sup>22</sup> however commanding officers did not want to lose their finance personnel nor process payments for personnel outside their command. During the Leyte invasion, finance teams from Sixth Army, Fifth Air Force, and U.S. Army Forces Far East operated at the same location. After this collocation experience, the three finance organization agreed to coordinate their future locations to eliminate duplication of effort<sup>23</sup> During the Okinawa campaign, there was no unified planning for administrative control of the air, ground, and service forces disbursing operations. The same lack of planning was experienced during OEF and OIF.

The largest concern for most services today is to fill individual augmentation requirements. Combatant commands determine and validate requirements to support specific missions, and subsequently task the Service component commands to provide individuals to meet those requirements. If the Service component does not have sufficient personnel to meet requirements, the shortfalls will be identified and assigned to another Service. Current, individual augmentation includes intelligence, finance, dog handlers, and other specialties. The individual augmentation is due in large part because the Army is the executive agent in Central Command.

General Franks selected the Army as the executive agent for Afghanistan and Iraq.<sup>24</sup> However, due to lack of service or insufficient resources provided by the Army, the air wings were inadequately serviced. Now, Army and Air Force finance teams are collocated at Bagram Air Base, Afghanistan; Ballad Air Base, Iraq; Baghdad International Airport, Iraq; Eskon Village, Saudi Arabia; Tallil AB, Iraq; and Ali Al Salem AB, Kuwait.<sup>25</sup> The Goldwater-Nichols Act of 1986 was intended to fix the “long-standing inability or unwillingness of the four U.S. services to work harmoniously either in the policy arena or at the operational level.”<sup>26</sup> This duplication of effect reduces the

effectiveness and speed, and increases the size of support required in contingency operations. This is counterproductive for a military that is supposed to be agile and lean. Once the forces are deployed, they have to be sustained.

The sustainment of the deployed forces is supported by Congress through the appropriation process. During World War II, “Congress and the War Department exercised sound judgment on budgeting and accounting . . . Prosecution of the war took precedence over orderly business methods, for it was manifestly more important to win the war than to maintain a tidy set of books.”<sup>27</sup> During World War II, the Army was not limited on appropriations that were in effect in peacetime.<sup>28</sup> Congress did expect them to properly account for the approximately \$175 billion it spent. The ultimate object of Army accounting was to inform Congress of how much money was spent and for what purposes.<sup>29</sup> President Roosevelt did not want to put a dollar sign on the price of victory. Since World War II, Congress has taken a more active role with the accounting of appropriated funds.

Congress has become very involved in the execution of wartime dollars. They have steadily increased their role in oversight from Vietnam to current operations. A quote from Major General Leonard Taylor, who served as Assistant Director and Director of Army Budget during Vietnam, says:

Vietnam is different to financial managers, it might have been more appropriate to say, “Vietnam was a nightmare.” It was much like starting out a game of baseball with the normal rules and during the third inning, finding out that you were playing basketball. Those of us involved in financial management believed that we would handle this war much as we had done the Korean conflict. This meant that there would be no requirement for stringent accounting controls or budgeting and that a sufficient amount of funds would be available. This assumption was responsible to a large degree for the lack of an adequate organization for financial management in the early days of the buildup. When the rules were clarified, and we found that we were expected to establish virtually a peacetime system for financial control and reporting, it was almost too late.<sup>30</sup>

According to the House of Representatives website, the House Armed Services Committee held over 50 hearings in 2004. Also on their website, there were 10 hearings

on varying aspects of the supplemental appropriation in 2005 alone.<sup>31</sup> After the end of major combat operations and the establishment of the Coalition Provisional Authority, billions of dollars were spent on reconstruction. According to a Washington Times article by Rowan Scarborough, the chaotic environment in Iraqi “should have sent strong signals to CPA financial managers that weaknesses were widespread, posed unacceptable risks and called for forceful action.”<sup>32</sup> With increased scrutiny of discretionary dollars by Congress, orderly business methods are taking precedence over the prosecution and winning of current operations and the Global War on Terrorism making accounting more important.

Accounting during World War II was dual natured. The first part was supervisory; the second consisted of intensive examination of accounts known as auditing. Each major overseas command was assigned a regional auditing office.<sup>33</sup> These offices reviewed and analyzed disbursing officers’ accounts. These audits helped identify who needed assistance and helped compile reports on procurements and other financial data.

Accounting has not changed much since WWII. “Before a finance officer could pay a vendor for goods or services delivered to the Army, he needed complete procurement papers and receiving reports, so contracting, receiving, and finance officers had to work together closely to pay commercial bills.”<sup>34</sup> Finance departments did not use new methods since the wartime system extended those methods used in peacetime. The accounting of public funds was the same in all theaters, with little variation. Accounting in the field was the most important phase of the Army’s overseas finance mission.<sup>35</sup> The same holds true today and the support documentation remains the same. The second function of accounting is auditing.

Today’s audits of the Coalition Provisional Authority and ongoing operations, affirm that funds and contracts were managed with inadequate protection against “waste of Iraqi and U.S. funds, and in many cases, bypassed federally mandated procedures for awarding and overseeing contracts.”<sup>36</sup> The Defense Department’s Office of Inspector General sent auditors into Iraq when the war started to ensure taxpayers were getting their money’s worth.<sup>37</sup> By 2004, all auditors were withdrawn. They believed other agencies

such as the Defense Contract Audit Agency, and the GAO could handle the requirements. Many experts believe that those other agencies don't have the expertise, access and broad mandate that the Inspector General has.<sup>38</sup> These auditors and accounting personnel depend on the accuracy and documentation of the disbursing agent.

Disbursing officers and paying agents are the backbone of FM contingency operations. "In both prewar and wartime operations, an important administrative link in the Finance department's chain of service was the agent system."<sup>39</sup> The disbursing officer was accountable for public funds. Paying agents reported to disbursing officers and had the same powers but could not sign Treasury Checks.<sup>40</sup> "One of the great advantages of using 'paying' agents was the ease with which they could be moved to locations where needed."<sup>41</sup> Using agents saved time because there was less paperwork involved than in establishing a new disbursing officer account. In the Philippines, the Army employed agents extensively.<sup>42</sup> The Air Force employed agent finance officers regularly during World War II while the Army has used both disbursing officers and agents.<sup>43</sup> The Army still deploys both kinds of disbursing personnel while the Air Force exclusively uses paying agents in contingency environments.

Another issue with disbursing officers and paying agents is that their skill set is slowly being eroded by automation. In the Armed Forces Comptroller magazine, Spring 2004 issue, Francis Machina stated, "the overwhelming majority of effort and training in the field of disbursing has migrated to electronic means at the expense of manual payment knowledge."<sup>44</sup> This statement was validated with conversations of members on the CENTAF staff and a thesis prepared by Major Murch. While attending Army Command and Staff College, he found that manual processing of disbursing vouchers was an area of weakness in training programs.<sup>45</sup> This is an example of automated operations eroding a vital contingency skill set. This erosion is the direct result of financial management organizational structure.

### **3. Organizational Structure**

During World War II, overseas theaters each operated within the framework of their mission and environment. "Consequently, considerable variations existed among the ways theaters and their subordinate organizations handled financial matters."<sup>46</sup> Each

theater had an office that coordinated all aspects of fiscal service in its area. The principal duties were to receive accounting documents, post collections and expenditures, process disbursing records, reconcile accounts, and control and account for funds allotted for the theater.<sup>47</sup> Today, the U.S. Army and U.S. Air Force continue to organize and operate differently in a contingency environment.

Many of the differences can be traced back to two things: the establishment of Defense Finance Accounting Service (DFAS) and whether the service is functional or customer oriented. Each service capitalized DFAS differently. They selected different capabilities that they wanted to keep “in-house.”<sup>48</sup> This has led to differences in disbursing operations. In addition, financial management systems were developed by the services and not by the Department of Defense. The Army aligned itself around the customer. Anything affecting the soldier was put into the J-1 (personnel and finance). Anything affecting the unit was placed in the J-8 (resource management and manpower). The Air Force chose a functional organization. Everything that is finance related falls under the comptroller. Additional differences are discussed in the next two chapters and below.

During OPERATION ENDURING FREEDOM and OPERATION IRAQI FREEDOM, 3<sup>rd</sup> Army was the Army Component to United States Central Command. Their J-8 directorate was responsible to allocate funding for the operations. However, the finance battalion from Ft. Hood was the authority for military pay, travel, disbursement and accounting requirement during OPERATION ENDURING FREEDOM. This function falls under the J-1 directorate and did not have a reporting chain to 3<sup>rd</sup> Army. It was not until the Combined Forces Land Component Commander moved forward from home station to theater that the finance role fell under 3<sup>rd</sup> Army’s control.<sup>49</sup> Unity of effort and unity of command was lacking with this relationship. The end results were no single point of contact to determine expenditures in the area of operations and there was not centralized command and control of all comptroller operations.

Over the past two years, the Air Force has learned some of these lessons and, according to MSgt Mike Linville, CENTAF, warfighting headquarters now has financial management (resource management), accounting liaison, and disbursing under the direct

control of the A-8.<sup>50</sup> All Air Force warfighting headquarters finance and comptroller responsibilities are assigned to the A-8, subordinate to the A-8 as the A-82, or assigned as the special staff of the commander. They have adopted the Centralized Processing Site concept, ultimately responsible for the all resource management and finance functions within their assigned combatant command area of operation. The Centralized Processing Site concept will be explained in Chapter IV. Pacific Air Force is the only warfighting headquarters that does not operate under this concept. During initial operations, they will function like the Army. Individual units supporting the initial forces will provide their own funding and disbursing capabilities.

### **C. FINAL THOUGHTS**

World War II Financial management operations highlighted many pitfalls that the lack of planning and leadership can cause. Brigadier General Larry Spencer wrote in his article “The Green Eyeshades of War” that history has constantly repeated itself. In the article, he highlights reoccurring shortfalls during Korean War, Vietnam War, OPERATION DESERT STORM, OPERATIONS URGENT FURY, OPERATION JUST CAUSE, and OPERATIONS NOBLE ANVIL. Major Jeffery Eskridge also highlighted many shortfalls in his thesis, “An Analysis of Finance Operations from World War II to the Vietnam Conflict-Was Any Progress Made?” Hugh Tant’s paper titled “Finance Corps: Reformulated for the 21st Century” examined OERATIONS DESERT STORM and DESERT SHIELD. He highlighted lack of command and control during both of these operations. This coupled with current examples during OEF and OIF highlight the fact that we have not learned our lessons well even with over 60 years of experience.

There are several reasons why financial management and comptroller personnel have not learned the lessons of history. First, war is generational. Each generation experiences it anew. Seldom were there experienced personnel from OPERATION DESERT STORM or NOBLE ANVIL that could be tasked at a headquarters level to draw information or lessons learned on establishing policy, plans, or executing the mission. As stated earlier, warplanning was not a top priority in the finance community. The major focus is current executions of \$400 billion defense budget or preparing for the



next budget cycle. Lastly, the network of people and infrastructure of systems that is available at homestation is not available in a remote theater. Although these are reasons for repeating failures, they are poor excuses.

### **III. U.S. ARMY CONCEPT OF OPERATIONS**

Have money and a good army: they ensure the glory and safety of a prince.

Frederick Wilhelm I of Prussia: to his son (later, Frederick the Great)<sup>51</sup>

#### **A. PRESENTATION OF ARMY FINANCE FORCES**

The United States Army supports the objectives of National Military Strategy by being structured as an expeditionary force organized around the concept of projecting power. Force projection is the idea of maintaining a limited overseas presence, while at the same time having the ability to project military power any where in the world with a flexible and rapidly deployable land force consisting of armored, light, and special operations forces units.<sup>52</sup>

The force projection concept provides the flexibility to deploy military forces from bases in the United States and overseas locations in support of contingency operations around the world. The Army conducts operations by rapidly projecting deployable, lethal, versatile, expandable, and sustainable forces.<sup>53</sup> The recent military operations being conducted in support of the Global War on Terrorism are examples of how the force projection concept is executed.

The intensity of a conflict dictates which resource management functions are performed and at what level they will be performed. During the transition phase of operations, the emphasis on financial management is subordinated to the demands of the operation; therefore, comptroller operations are greatly diminished. There is only one comptroller in the theater and comptroller operations below theater level are either transferred to the theater comptroller or transferred outside the theater as determined by the Comptroller of the Army.

In order to build and sustain forces, the Army uses combat support and combat service support elements. The mission of these service and support organizations is to provide necessary resources to the combatant commanders at the tactical and operational levels to build and sustain combat power of the force in the form of soldiers, equipment, and

weapons systems in remote regions of the world.<sup>54</sup> The Army Finance Corps is classified as a combat service support organization that along with other logistical resource management elements, deploy as modular finance units with the supported force.<sup>55</sup> Army financial management is separated into two distinctive processes. These processes are finance operations and resource management operations.

Finance operations are the activities associated with finance management support that occur at the user level in direct support of the operational forces. Finance operations are conducted by finance units structured around a modular force design that provides tailored support to the operational forces in theater ranging from the Corps level down to the maneuver companies. The size of the finance unit and the level of support will vary according to the size of the supported unit and the nature of the operation. These finance units deploy with the operational forces they support and provide all finance services for those units to include the needs of the individual soldiers. Finance units execute the most critical mission of providing direct support for the procurement process in the theater by providing currency and banking support for operations. Finance units also provide funding support to other US and allied organizations, coordinate finance support requirements and perform the central funding and accounting mission, provide financial advice and guidance, provide military pay support to the individual soldiers and Department of Defense civilians and travel support.<sup>56</sup>

Resource management operations are characterized as comptroller activities that ensure financial controls are in place and followed to properly plan, account for and report the expenditure of funds for an operation. “The resource management 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. The resource manager must be proactive in planning, developing, administering, and supervising the preparation, analysis, justification, and execution of programs and budgets. Resource managers acquire, program, budget, allocate, distribute, and control all funds, evaluate and report the execution of funds. Resource managers ensure the effective and efficient use of scarce funding resources to conduct or support command operations under any circumstances.”<sup>57</sup>

In order to ensure commanders receive the proper finance and resource management support for operations, Army finance and resource management elements operate at the strategic, operational and tactical levels of command. But it is at the operational level and below that the majority of wartime financial management operations are conducted. To ensure needed financial support is received, the combatant commander has direct access to the Army Service Component Command (ASCC) through the Deputy Chief of Staff Resource Management (DCSRM) and Finance Command (FINCOM) for coordination of support. The DCSRМ and the FINCOM commander are the points of contact to ensure that resource management operations and finance operations are conducted to adequately support the theater combatant commander by planning for and managing financial management organizations supporting the operational force structure.<sup>58</sup> At the tactical level, the responsibilities of resource management and finance operations are those of the Corps Assistant Chief of Staff Resource Management Resource Management (ACSRM)/Division RM and the Finance Group (FG)/Finance Battalion (FB) commanders, who are the principal staff advisors to the corps/division commander, staff, and subordinate commanders in all matters relating to financial management operations. The following figure shows how the financial management organizational structure corresponds with the organizational structure at the operational and tactical levels.<sup>59</sup>

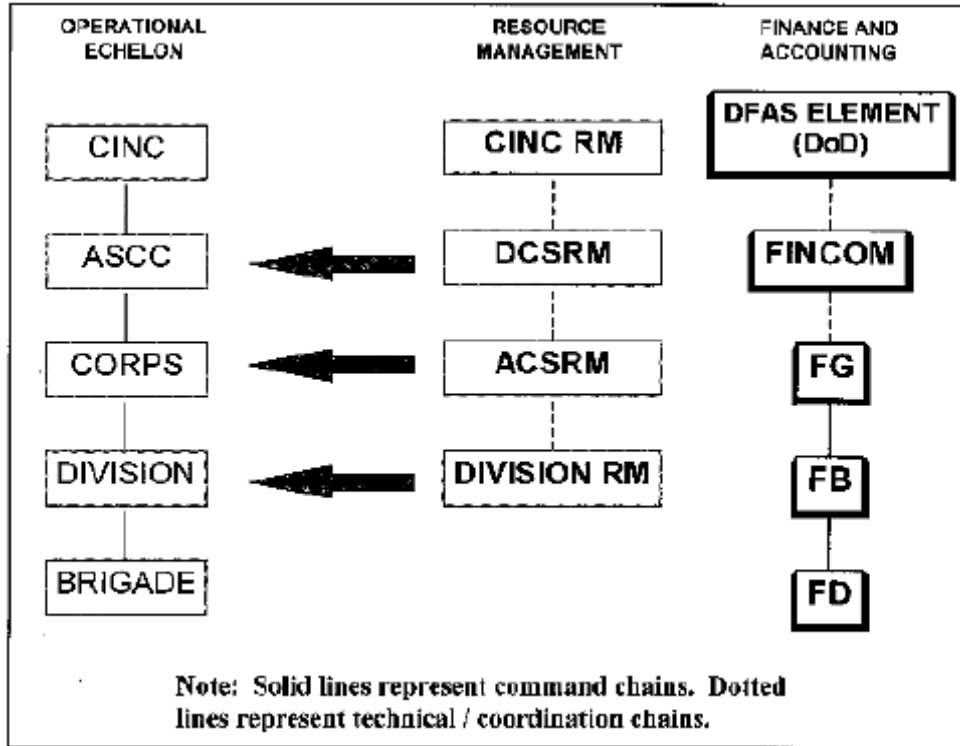


Figure 3. Echelons of Finance Support (Source: U.S. Army FM 14-100)

The Deputy Chief of Staff Resource Management has the mission to formulate plans and policies for the utilization of command and material resources and to provide advice and guidance to the ASCC commander, subordinate commanders and their staffs concerning resources. The Deputy Chief of Staff Resource Management issues guidance throughout the command. The Deputy Chief of Staff Resource Management is the Army liaison to the ASA (FM&C) and has technical supervision of the resource managers in the ASCC who are not Assistant Chief of Staff Resource Managements or Division RMs. The DCSRMs may establish an internal review section in theater that plans and executes audits and inspections, data collection, and systems analysis functions for the ASCC. The DCSRMs are also designed to be modular and tailorable to support the operational forces.<sup>60</sup> The following figure shows organizational structure of the DCSRMs.

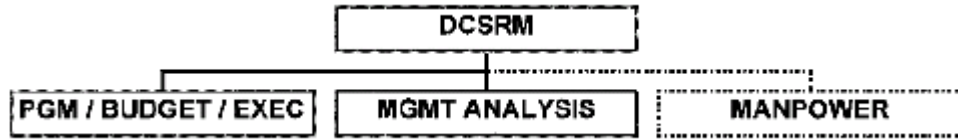


Figure 4. Organizational Structure For Division Resource Management (Source: U.S. Army FM 14-100)

“The FINCOM performs theater/ASCC level finance operations.”<sup>61</sup> The basic mission of the FINCOM is to formulate plans and policies in order to effectively manage the utilization of finance management resources in the theater. The FINCOM commander provides advice and guidance to the ASCC commander and all finance units in the theater. The FINCOM serves as the theater central funding source for all subordinate finance units as well as other U.S. and allied organizations when directed by the theater commander. As the chief ASCC finance and accounting officer, the FINCOM commander provides financial policies to theater finance organizations, and exercises command and control over the Army Finance units.<sup>62</sup> 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.<sup>63</sup>

The FINCOM has the capability to deploy in modular, tailorable cells. The FINCOM is capable of augmenting other finance units. Normally the first sections needed in a theater are the central funding cell and the policy cell, followed by an operations cell, and a command and control cell. The FINCOM will deploy only those necessary forces into theater to accomplish the mission. The FINCOM will deploy when two or more finance groups are deployed, or when other operational factors demand the capabilities of the FINCOM.<sup>64</sup> “The FINCOM, like other finance units, will project capabilities with a minimal footprint on the battlefield.”<sup>65</sup>

When the FINCOM deploys to the theater, other organizations will assign personnel to assist. “DFAS will, upon request, deploy liaison personnel to support the FINCOM in providing support to the combatant commander. DFAS is the owner of most financial management systems operated by deployed finance units and they deploy to

assist in operating those systems. The USAFINCOM, as an agency of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA (FM&C)), also provides liaison between deployed finance units and the ASA (FM&C). USAFINCOM also provides liaison between deployed finance units and DFAS. USAFINCOM provides prepotency, policy, and guidance for finance and accounting mobilization and contingency operations.”<sup>66</sup>

Responsibilities of the FINCOM include:

1. Coordination and assistance on issues of Host Nation Support.
2. Establish Limited Depository Accounts (LDAs).
3. Provide financial management advice and assistance.
4. Determine accounting and central funding support necessary for the operation and establish finance and accounting plans.
5. Develop and implement plans to review tactical finance and accounting networks to monitor integration of DFAS equipment used by Army finance and accounting organizations on the battlefield.<sup>67</sup>

The FINCOM structure is shown in the figure below.

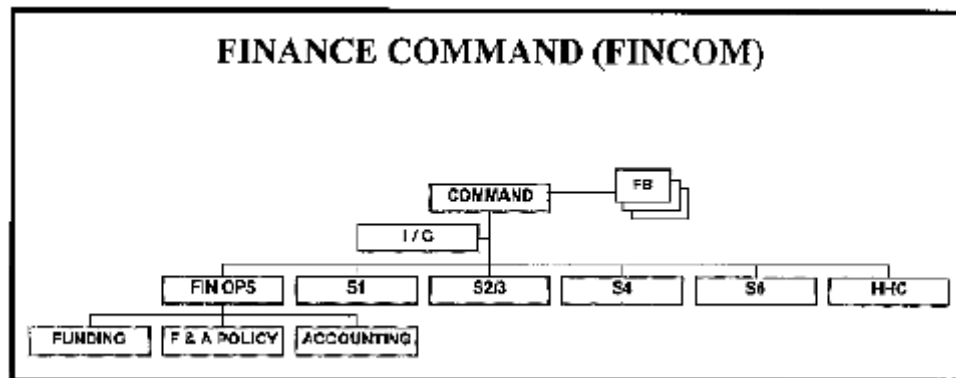


Figure 5. Organizational Structure for Finance Command (Source: U.S. Army FM 14-100)

The mission of the Assistant Chief of Staff Resource Management (ACSRM) is very similar to the Deputy Chief of Staff Resource Management, but at the Corps level. The ACSRМ provides support to the Corps by formulating plans and policies that most effectively utilize command and material resources. The ACSRМ provides advice and

guidance concerning resources to the Corps commander, subordinate commanders, and their staffs. The ACSRM plans and executes audits and inspections, data collection, and systems analysis functions for the corps.<sup>68</sup> ACSRM structure is shown in the following figure.

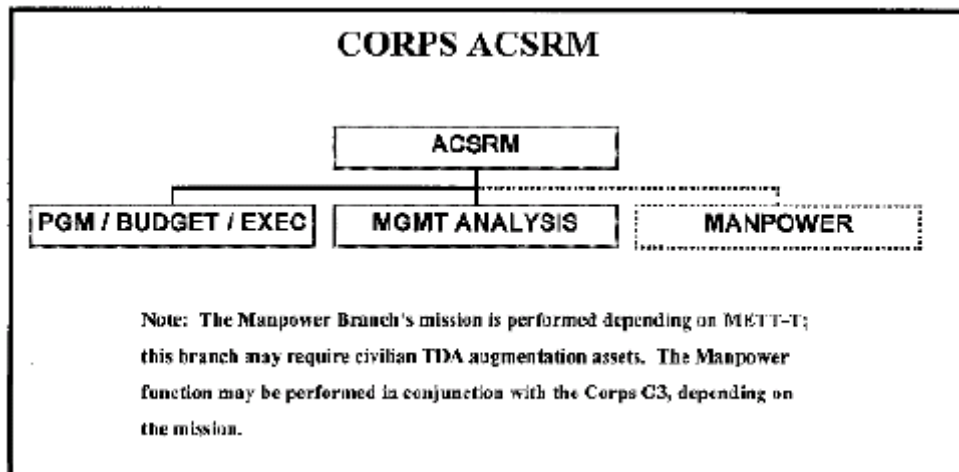


Figure 6. Organizational Structure for Corps Resource Management (Source: U.S. Army FM 14-100)

The finance group (FG) can be responsible for finance management support for either a Corps or ASCC Command with the primary combat service support mission of funding finance battalions, commercial vendor payments, accounting, travel pay, disbursement and collection of funds, and non-US pay services. The finance group provides support to organizations by planning and coordinating with supported commands. The finance group has three organic subordinate finance battalions within its organizational structure that provide direct financial support to the operational units on an area basis within the theater.

The finance group should deploy anytime the Corps deploys or anytime two or more finance battalions deploys in support of an operation. The FG commander directs deployment of subordinate finance battalions. However, in some circumstances, the finance group headquarters may or may not deploy depending upon the size of the operational force needing support and the tactical situation.<sup>69</sup>



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 area of operations. 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. The relationships FBs have with the 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).<sup>70</sup>

The finance group commander is a colonel/O-6 who exercises command and operational control over all corps finance organizations. The finance group commander is the ASCC or Corps finance staff officer directly responsible to the commander or deputy commander.<sup>71</sup> Some of the Finance Group responsibilities include:

1. Support Noncombatant Evacuation Operations.
2. Provide financial management advice and assistance.
3. Control currency.
4. Provide banking and currency support.
5. Support contracting/local procurement efforts.
6. Capture costs.
7. Provide pay support to Enemy Prisoner of War.<sup>72</sup>

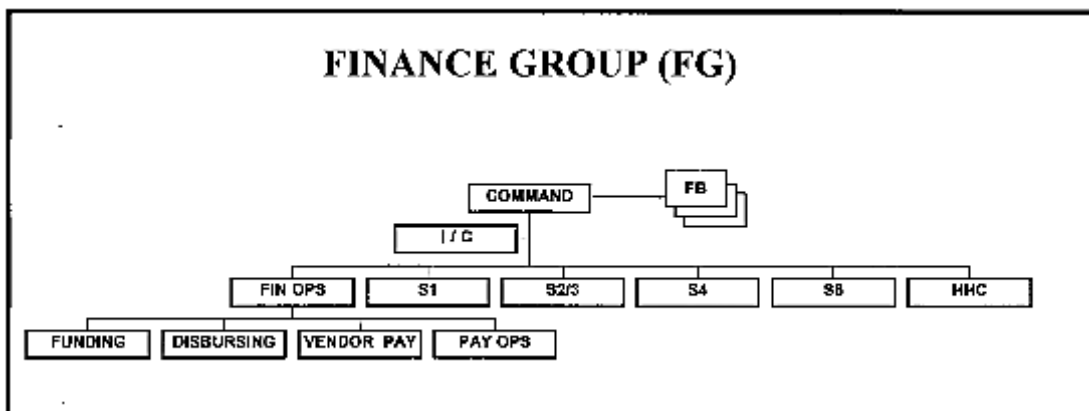


Figure 7. Organizational Structure for Finance Group (Source: U.S. Army FM 14-100)

The Division RM provides resource management support at the division level. Division RM formulates plans and policies that most effectively utilize command and material resources at the division. The Division RM provides advice and guidance to the division commander, subordinate commanders, and their staffs concerning resources. The Division RM plans and executes audits and inspections, data collection, and systems analysis functions for the division and reports directly to the Division Chief of Staff. The Division RM has a modular, tailorable design which deploys to the area of operations only those elements required to support the mission. The Division RM unit structure is shown in the figure below.

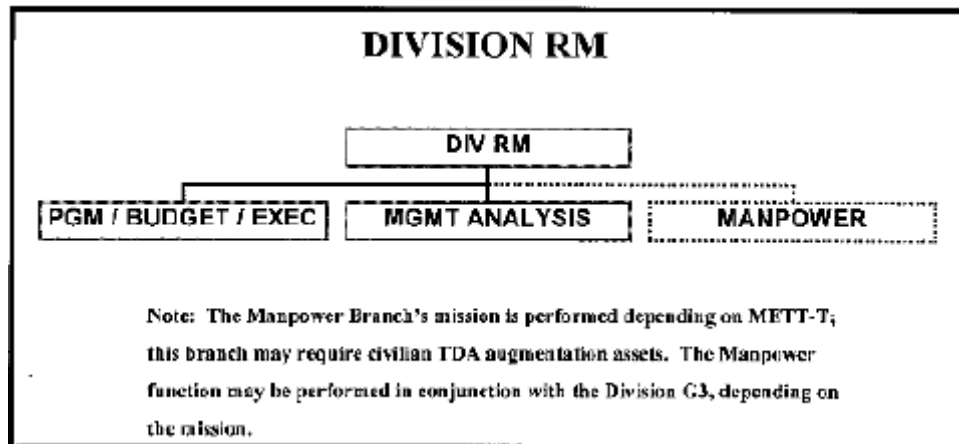


Figure 8. Organizational Structure for Division Resource Management (Source: U.S. Army FM 14-100)

The Finance Battalion (FB) provides finance support to division by either general or direct support on an area basis within a division operational area. The finance battalion provides finance support to commanders, units, activities, and soldiers as directed by the finance group commander to include Army, joint, and multinational commands, units, soldiers, and authorized civilians located within the finance battalion's assigned area of operations.<sup>73</sup>

The FB is under the command and control of any finance echelon above them. The FB may be assigned to an area of operations which parallels the logistics area of operations 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 has a modular, tailorable design which deploys to the area of operations only those elements required to support the deployed force. The FB is capable of augmenting other finance units. The FB consists of the FB headquarters detachment and 2-6 Finance Detachments (FD). The FB commander exercises command and control over the assigned FDs.<sup>74</sup>

The FB commander is a lieutenant colonel/O-5 who is responsible for the command and control of two-to-six finance detachments as well as their tactical and technical operational employment. The finance battalion typically is under the command and control of the finance group commander, but if the finance battalion is not assigned to an FG, the FB will report directly to the finance command.<sup>75</sup> The responsibilities of the finance battalion includes

1. Military Pay
2. Commercial vendor services
3. Disbursement and collection of funds
4. Finance database support-soldiers pay records

The finance battalion structure is shown in the figure below.

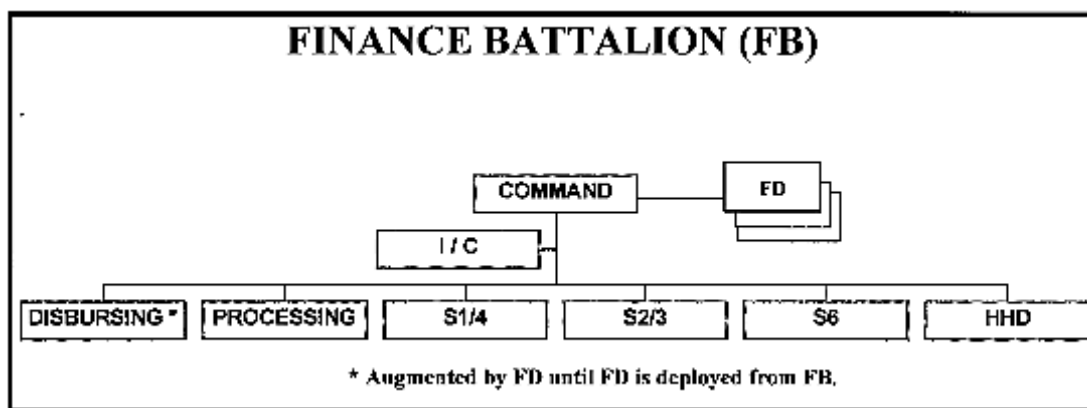


Figure 9. Organizational Structure for Finance Battalion (Source: U.S. Army FM 14-100)

Finance Detachments (FD) are the lowest level, smallest sized elements on the Army finance corps table of organization that can deploy separately as part of an

operational unit or task force. The finance detachment typically reports to the finance battalion; however, is capable of deploying separately as part of a task force but will require administrative and logistical support from the supported task force. Usually when deployed as part of a task force, the FD is attached for operational control to the task force with the FD reporting directly to the Task Force commander. The detachment receives policy and guidance from the finance battalion commander and his staff. The finance detachment is capable of providing finance support for units and personnel in the area of operations designated by the finance battalion commander that is typically occupied by a brigade-sized element up to 6,000 soldiers.

The finance detachment has the responsibility to provide military pay support, commercial vendor services, disbursement and collection of funds, and finance data base maintenance for units and personnel in its area of operations. The finance detachment provides support by deploying finance support teams (FST) consisting of two-to-five soldiers within the finance battalion's designated area to the supported operational unit's location for short periods of time. The finance support teams are supported by their parent detachment or battalion for all necessary administration, transportation, supply, and maintenance requirements.

The finance detachment commander is a captain/O-3 and is under the command and control of a finance battalion.<sup>76</sup> The finance detachment commander is responsible directly to the finance battalion commander and may act as the deputy commander or finance officer for the battalion as well as maintain command and control of the detachment.<sup>77</sup> The finance detachment structure is shown in the figure below.

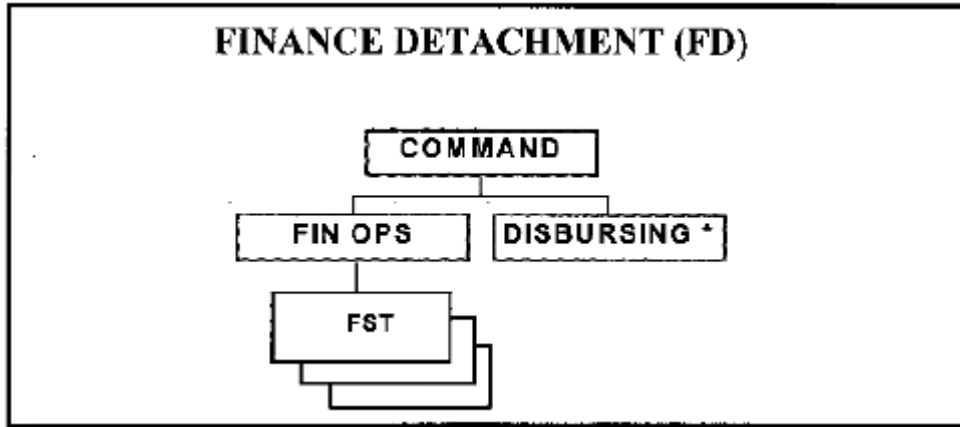


Figure 10. Organizational Structure for Finance Detachment (Source: U.S. Army FM 14-100)

The Finance Support Teams (FST) provides 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 finance detachment.

FSTs have a modular design, enabling them to augment other finance units. To perform its mission, the FST must rely on higher echelons for all necessary equipment and transportation. Their support can only be for a short duration from the finance detachment.<sup>78</sup>

## **B. TRAINING**

The U.S. Army has developed detailed training for every echelon in Financial Management. Table 1 contains the Army Training and Evaluation Program Mission Training Plan for each finance command, finance battalion, finance group, and finance detachment. These documents follow the basic doctrine for training. They are the primary and comprehensive training program essential to training finance units on its critical wartime mission.<sup>79</sup>

ARTEP 14-412-MTP	10/30/2003	MISSION TRAINING PLAN FOR FINANCE GROUP	<a href="#">PDF</a>
ARTEP 14-423-30-MTP	10/30/2003	MISSION TRAINING PLAN FOR FINANCE DETACHMENT	<a href="#">PDF</a>
ARTEP 14-426-MTP	11/06/2003	MISSION TRAINING PLAN FOR HEADQUARTERS AND HEADQUARTERS DETACHMENT, FINANCE BATTALION	<a href="#">PDF</a>
ARTEP 14-612-MTP	10/30/2003	MISSION TRAINING PLAN FOR FINANCE COMMAND	<a href="#">PDF</a>

Table 1. Army Mission Training Plans

The training plans highlight six areas of responsibility. They are:

1. Unit Training
2. Training Matrix
3. Mission Outline/Training Plan
4. Training Exercise
  - A. Field Training Exercises
  - B. Situational Training Exercises
5. Training and Evaluations Outlines.
6. External Evaluations

The development of Mission Training Plans, use of Mission Essential Task Lists, higher guidance and directives, and training priorities provide an excellent focus for training programs. But Major Murch sites in his thesis two major training limitations. They are lack of training resources (time) and opportunities. Time is always an issue for commanders. They are balancing accomplishing the homestation mission while preparing for war. Training opportunities can be increased with proper planning by leadership.

### C. CURRENT ARMY FM CONTINGENCY CONCEPT OF OPERATIONS

In contingency operations, a minimal Comptroller staff deploys with the force Commander's staff. The Course of Action directs the necessary financial operational and management requirements of the theater, which determines the structure of the comptroller's staff. If necessary, the Theater Finance Support Center would deploy to the theater to provide area finance support to the soldiers and units in a theater.<sup>80</sup> Camp

Doha is the current center for U.S. Central Command Army Component. Some of the aspects of the Army FM Contingency Concept of Operations were discussed in Chapter II of this project.

Camp Doha serves as a central processing center only for sites with minimal capabilities that do not deploy with their own unit paying agents. The robust and mature bases with the communication infrastructure send their accounting and disbursing information directly to DFAS-Indianapolis. Those units that prefer to bring their own agent use ASCC fund cites but report disbursing information back to home station.<sup>81</sup> This causes a “for others” transaction. The Department of the Army informs the ASCC how much they have spent. The Army has partial control and decentralized execution.

#### **D. GOAL**

This chapter has given the reader background information that will be important in the recommendation and conclusion chapter. It provided an overview of how the Army deploys according to Army Field Manuals. Effective training ensures a deployable capability. The current operation section highlights how the Army is currently operating. Some areas of concern that will be addressed in Chapter V, are the command structure and capabilities. The section allows the reader to compare operations with the Air Force.

## IV. U.S. AIR FORCE CONCEPT OF OPERATIONS

They [the Athenians] have abundance of gold and silver, and these make war, like other things, go smoothly

Hermocrates of Syracuse<sup>82</sup>

### A. PRESENTATION OF FORCES

The United States Air Force deploys based on the Air Expeditionary Force Concept. The deployed organizational structure is called an Air and Space Expeditionary Task Force (AETF). “The AETF presents a Joint Forces Commander with a task-organized, integrated package with the appropriate balance of force, sustainment, control, and force protection.”<sup>83</sup> The AETF provides a scalable and tailorable organization. AETFs will support a Numbered Air Force (NAF) which is the warfighting echelon to be offered to a joint commander.

The NAF commander is also the Commander of Air Force forces (COMAFFOR). The COMAFFOR exercises operational and service (administrative) control.<sup>84</sup> Operational control is the full authority to organize forces and to employ those forces as necessary to accomplish assigned missions. All Air Force personnel assigned to theater whether attached to a joint position or an Air Force position is commanded by the COMAFFOR. This is service control. The COMAFFOR is usually given the operations command of all air assets and functions as the Joint Forces Air Component Commanders. Service control or administrative control is exercised through the A-Staff.

The A-Staff functions are aligned according to J-Staff functions. They may also include forward and rear echelons. The Comptroller can function as either the A-8, the A-82 (subordinate to the A-8), or on the Commander’s Special Staff. The financial management function is very important. As one of our senior FM officers, recently returning from command under hostile operations, said:

Make no mistake FMers: The primary reason you are employed by the U.S. military is to fight and finance our nation’s wars. It is likely that you will experience combat operations while you are in FM and you need to



have the tools necessary to meet the challenges. Deployment is a way of life in today's Air Force and is an inherently dangerous business. You are employed to meet those challenges.”<sup>85</sup>

The A and special staff oversees the deployment and sustainment of Air Force forces.

Sustainment of forces is provided by Agile Combat Support (ACS). “ACS underpins the ability of the AEF to provide force capabilities that can rapidly respond by creating, sustaining, and protecting all air and space power capabilities to accomplish mission objectives.”<sup>86</sup> The expeditionary capabilities of ACS assure AEFs are supported and are able to operate with a small support footprint and streamlined infrastructure requirements. ACS functions include civil engineering, financial management, contracting, chaplains, and other combat service support functions. All forces deploy in a Unit Type Code (UTC).

UTCs are a unit of capability focused upon accomplishment of a specific mission. UTCs can be used across the range of military operations from peacekeeping operations to major theater wars.<sup>87</sup> Small UTCs that build upon each other may be necessary to provide greater capability at a given location. The key element in modular/scalable UTCs is that the resources that make up a UTC are mutually exclusive of each other. Every financial management authorization is supposed to be postured in UTCs.

Finance personnel and equipment are postured into ten UTCs designed to provide the full spectrum of FM capabilities. The UTCs vary in number of personnel, grade and skill levels. Single or combinations of UTCs support the full spectrum of military operations. Skill levels associated with the UTCs are highlighted in Table 2.

<b>UTC</b>	<b>Title</b>	<b>AFSC</b>
XFFA1	Cashier/Paying Agent	6F051
Disburses funds, makes cash payments, cashes checks, accommodation and reverse exchanges, reach back for entitlements inquiries		
XFFA2	Paying/Disbursing Agent	6F071
Disburses funds, establishes LDAs, make vendor payments via Cash or LDA, determines/certifies funds availability, and determines funding propriety		
XFFA3	Comptroller	65F3/4, 65W3/4
Administer comptroller activities to include financial advice to the commander on all FM issues: budget and financial services operations		
XFFA4	Financial Management Officer	65F3/4, 65W3/4
Capable to implement and manage financial services function, provide commander advice on financial management issues, develop budgets		
XFFA7	Accounting Tech	6F051
Establish and maintain financial records and files, prepare vendor payments, receive funding authority, determine funding propriety		
XFFAC	Lead Team (5 PAX)	1-6F091/00; 2-6F071; 2-6F051
Capable to establish independent disbursing office and provide customer services and accounting functions at any type of operating location		
XFFAD	Disbursing Team (3 PAX)	1-6F071; 2-6F051
Capable to establish a disbursing office and provide financial services and accounting functions at any type of operating location		
XFFAE	Customer Service NCO	6F071
Provide all facets of military and travel pay services at any type of operating location to include ARC, process military pay and travel transactions		
XFFAF	Budget NCO	6F071
Develop budget estimates, execute budgets and serve as focal point for budget matters at any operating location and determines funding propriety		
XFFAG	Logistics Detail Kit	N/A

Table 2. Unit Type Code Description (Source: AFH 65-115)

These UTCs range from an individuals to a 5-man team. They are scalable and used as building blocks. A XFFAC is composed of an XFFA1, XFFA2, XFFAE, XFFA7, and a senior enlisted position. The senior enlisted member was added to make sure every authorization was accounted for when posturing and to provide senior enlisted

leadership. XFFAD is composed of an XFFA1, XFFA2, and XFFA7. Appendix A contains the full mission capabilities statement with composition and skill levels of each UTC.

## **B. TRAINING**

The financial management career field has established, implemented, or enhanced contingency training over the past five years. Financial management personnel now deploy on two Air Force level exercises called Silver Flag and Eagle Flag. The Air Force added a UTC training checklist. The financial management transformation team is also developing an Officer contingency course. The Combat Comptroller Familiarization Course was modified into two specific training segments for basic (E-5 and below) and advanced (E-6 and above).<sup>88</sup> CENTAF A-8 also offers an orientation course for their deployed locations. All of these initiatives have been implemented since 9/11.

Silver Flag is a multifunctional contingency and war skills training exercise “for combat support forces, aimed at improving the ability to operate in a forward location, both functionally and as an integrated, multi-functional team. It emphasizes individual and small team skills, bed down and mission support planning, execution, and command and control.”<sup>89</sup> The Financial Management Silver Flag program is designed to combine classroom training with a practical, hands-on exercise to provide advanced disbursing agent training. Specific areas of training are Deployed Fiscal Law/Contingency Contracting, Accounting Operations, Automated Agent Balancing Spreadsheet, and Air Reserve Component Pay Support.<sup>90</sup> This training exercise is mandatory for all E-6s and E-6 selects. Officers will be added at a later date.

Eagle Flag is an Air Force-level Expeditionary Combat Support exercise. “The goal of Eagle Flag is to provide Airmen with an environment to exercise the knowledge and skills required to open and establish an air base and achieve initial operating capability, for any type of forward operation, in any environment, regardless of mission or aircraft type. Eagle Flag is considered a final rehearsal of the expeditionary combat support skills necessary to open and establish a base and provide command and

control.”<sup>91</sup> The Financial Management UTCs that are used in this exercise are XFFA3, (2) XFFA2, and XFFA1. Eagle Flag exercises coincide with individual training schedules for future deployments.

A signed memorandum dated 25 Oct 2004 by the Assistant Secretary of the Air Force for Financial Management and Comptroller stated that the UTC task lists are mandatory tools for deployment preparations.<sup>92</sup> The purpose of the list is to define the job tasks associated with each UTC. The supervisor, trainer and trainee must sign-off on each task. The UTC task list is attached in Appendix B.

### **C. CURRENT AIR FORCE FM CONTINGENCY CONCEPT OF OPERATIONS**

Over the last 15 years, CENTAF (9<sup>th</sup> AF) at Shaw AFB, South Carolina has developed a concept of Centralized Processing Site (CPS). This process has been adopted by all other war fighting headquarters except Pacific Air Forces. The CPS’s primary mission is to assist with the command and control of deployed comptroller forces within an Area of Responsibility. Its secondary mission is to allow “reach-back” capabilities to those forces in an Area of Responsibility.<sup>93</sup> The CPS is a permanent steady-state staff that performs theater-level command and control. Its organization allows for responsive, agile, versatile and sustainable mission support across the planning continuum.

The National Defense Strategy of the United States of America dated March 2005, highlights “reach-back” as a key operational capability that enables a more effective employment of people and capabilities without deploying them forward. The “reach-back” capability in the CPS ensures deployed commanders’ financial management needs are fully met while maintaining a smaller forward-deployed footprint. The CPS helps plan and execute disbursing operations, budget authority and guidance; accounting liaison; conduct AOR orientation; and issue overall policy and procedure guidance. All comptroller responsibilities will fall under the warfighting comptroller except for military pay and travel pay which will be the responsibility of the new Air Force Call Center.

Documentation for disbursing, accounting, military pay and travel is completed in the field manually. For military pay entitlement, the A-1 (personnel) provides the list of

newly arrived personnel to the forwarded deployed finance unit. The deployed finance unit then forwards this list to be processed by the CPS or another centralized location. CENTAF bases forwards entitlement starts to Al Udeid AB, Qatar. The accounting and disbursing documents at each deployed location are scanned using a high speed scanner and saved on the Air Force Knowledge website. These files are then downloaded by the CPS located at Shaw AFB, SC for CENTAF and processed into the disbursing and accounting systems.<sup>94</sup> Travel accrual vouchers, final travel voucher and military pay entitlement stops are processed at home station. The CPS typifies the centralized control and decentralized execution that the Air Force believes in.

Deployed financial management personnel only have view capability in the military pay system and the accounting system. The only personnel with “write” capability into the military pay system are the financial management personnel at Al Udeid AB. Financial managers can query the systems. They also have access to the Army portion of the military pay system. The disbursing system is limited to the CPS site.<sup>95</sup> This process minimizes the need for communication infrastructure and the forward footprint required for separation of duties and management controls.

The Air Force has stayed true to its WWII roots. There is only one Disbursing Officer in the Air Force. He has Deputy Disbursing Officers at each of the Air Force Warfighting Headquarters. Each site that is geographically separated from the HQs is serviced by a paying agent. To maintain paying agent speed and agility, agents still manually complete the disbursing and accounting paperwork. It is then scanned into a file and uploaded to a website. The AF Warfighting HQ downloads and processes the forms into the accounting and disbursing systems. This eliminated the need to have immediate connectivity and increases their movement and flexibility.

#### **D. GOAL**

This chapter has given the reader background information that will be important in the recommendation and conclusion chapter. It provided an overview of how the Air Force deploys according to Air Force Instructions. Effective training ensures a deployable capability. The current operation section highlights how the Air Force is currently operating. Detailed process flow charts for accounting, military pay, travel, and

disbursing for the Air Force is located in Appendix C. Accounting commitment documents are service numbered. Obligation documents, disbursing, travel, and pay forms are Department of Defense or Standard Forms. The Army processes varies from these process flow charts only by the system used, where, and who processes the financial documentation. There is a significant potential to increase interoperability and jointness into financial management.

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## V. ANALYSIS AND RECOMMENDATIONS

As a world leader, the US military establishment must function as an integrated efficient team.<sup>96</sup>

### A. OVERVIEW

The following recommendations reflect the changing environment and needed capabilities of the future defense force. Some are “low hanging fruit” that can be easily implemented by policy changes. Other recommendations will require further study and more in-depth analysis, which is beyond the scope of this project. Our recommendations cover the Strategic, Operational, and Tactical planning levels of an organization, and leadership.

### B. STRATEGIC

#### 1. Mobilization

This analysis is based on historical fact. Mobilization planning was a huge failure during World War II. Chapter II highlighted many of the pay problems that the reserve component faced and it continues to be a problem today. When the President decides to mobilize forces for a contingency, planners and leaders at the Department and Service levels must realize that personnel and finance members must be mobilized prior to any mass mobilization. This will allow for proper identification of mobilized personnel as well as establishing and paying the mobilized individuals properly. Financial Management leadership must make this a priority to be incorporated in the War Mobilization Plan as well as in Operational Plans.

Once finance members have been mobilized and completed initial mobilization of their unit’s forces, these members can then be used to augment key positions throughout the finance command structure. Locating these members at centralized processing centers, service and major command level crisis action teams, can and will alleviate and minimize any pay issues concerning mobilization. They will be in a position to track and



assist mobilized personnel. The successful implementations of these recommendations were proved by ACC and AMC as discussed in Chapter II. This will complete the first step in planning.

## **2. Unity of Command and Effort**

Joint Publication 5-0 states that sound command has three things: Unity of Command, Unity of Effort and Centralized Planning. Unity of Command is essential for employment of forces to maximize combat effectiveness. If this cannot be achieved, unity of effort is a must. Unity of Effort is necessary for the effectiveness and efficiency of the task. The Army finance structure inhibits this goal. Their stated presentation of forces differs from the concept of operations. According to the field manual, FINCOM is the central theater level command and control. The FINCOM is not the central hub of financial management.

In contrast to the Army, the United States Air Force merged its resource management and finance career fields over a decade ago. One comptroller is the commander of budget/resource management and finance personnel. This is consistent with our presentation of forces and concept of operation. The Department of the Army should do the same. This is benchmarked with the corporate structure of finance, which consists of a Chief Financial Officer (CFO) with a controller (resource management) and treasurer (finance) reporting to the CFO.<sup>97</sup>

Morgan Denny concluded in his paper that the Finance Corps must merge with the resource management function to form a Comptroller Corps.<sup>98</sup> The lack of unity of command was evident when trying to gather information for the project from one resource manager when he complained, "I'm not no damn finance guy."<sup>99</sup> One of the benefits of merging the career fields will help break the "us vs. them" mentality. Merging the career field will also give individuals breadth and depth of all financial management related activities. If Unity of Command cannot be achieved, we must at least achieve Unity of Effort.

Unity of Effort can be achieved by designating the Army Service Component command with overall comptroller and financial management duties. This will enable

the Service Component Commander to establish pay and policy procedures throughout his assigned area of responsibility through the G-1. This will prevent the organizational problems that happened during OPERATION ENDURING FREEDOM as discussed in Chapter II. Major Murch cites, in his Army Command and Staff College thesis, Hugh Tent's position that the problems during "OPERATIONS DESERT SHIELD and DESERT STORM were a direct result of command and control problems caused by the lack of a proper command and control structure."<sup>100</sup> The Service Component Commander is ultimately responsible to his service for his combatant commander's area of operation. Whether in theater or not, assigned as Combined Forces Land Component Commander or just the Army Component Commander, he retains administrative control of all Army Forces in the theater. This will align concept of operations as well as provide a focal point for coordination between the two services. Joint Publication 1 states, "Unity of effort, centralized planning and direction, and decentralized execution are key considerations in joint operations."<sup>101</sup>

### **3. Benchmark Finance Command and Theater Finance Cell**

An Air Force visionary on combat comptroller operations, Lt Col. Matt Swanson, requested the establishment of a permanent comptroller contingency organization and an expeditionary contingency organization.<sup>102</sup> The permanent organization would have been the central point for contingency operations. It would contain all the corporate knowledge of how to execute contingency operations and develop new innovative processes. Since the request, the permanent comptroller contingency organization was reduced to adding a few additional people in warplanning. The expeditionary contingency organization was dropped completely because of the establishment of the Air Force Call Center (AFCC).

The Air Force Call Center is precisely the reason why the Air Force needs to establish an expeditionary contingency organization. This would be an Air Force adaptation of the Army's Theater Finance Command that was discussed in Chapter III. The AFCC will be manned with approximately 650 Air Force Financial Management personnel with experience in military pay, travel pay and disbursing experience.<sup>103</sup> Each of the 10 AEFs will posture 65 finance personnel into XFFA1, XFFA2 and XFFAE

UTCs in accordance with posturing guidance. Each 65-man team can train and deploy together and just one AEF would be needed to maintain current operations. This recommendation serves two purposes. The first is that it provides a central place from which to deploy troops. They will work, train and deploy together. Second, if additional manpower is cut due to force shaping, this will provide strong evidence of the wartime mission essential to financial management. Additional benefits could be gained by adding a command and control element.

Any additional XFFA3 or XFFA4 (officers), XFFAF (enlisted budget), XFFA7 (accounting personnel with an Air Force Specialty Code (AFSC) of 6F051), and XFFA2 (accounting personnel with an AFSC of 6F071 or greater) requirements will be supported by base-level comptroller personnel.<sup>104</sup> The Air Force could add five command and control teams consisting of one each Comptroller, Budget Officer and a senior enlisted person at the call center. Each command section would lead a pair of AEFs. These individual would command and control the same personnel in theater as they do at home. This will enable a complete deployable theater finance cell to deploy at a moments notice to establish several bases without interruption to a component commander's homestation staff. This would also eliminate the need to have a permanent, forward presence in theater because a command and control element would deploy with their airmen.

In addition to creating a theater finance cell, the Air Force must create a permanent contingency organization. The command and control elements above can function as this organization. Not all will deploy at any one time allowing for continuity. The Army has already established such an organization.

The U.S. Army Financial Command's mission and functions are to develop and implement plans to review, oversee, and improve the Army's tactical finance and accounting network; establish finance and accounting plans, systems, and operations to include field level in conjunction with DFAS; develop contingency plans and procedures for finance and accounting services in war zones; monitor and report the performance of the U.S. Army Finance Command.<sup>105</sup>

This organization can be benchmarked for the Air Force. The AFCC will have a consistent working relationship with the Air Force Accounting and Finance office and all other organizations that would be required to establish such an organization. This will amplify the Joint Publication 5-0 requirement for common doctrine.

## **C. OPERATIONAL**

### **1. One Installation, One Commander**

This analysis builds on the concept of Unity of Command. It also uses DoD's finite resources more effectively and efficiently as directed by the National Military Strategy and Quadrennial Defense Review. Once a combatant commander has made the decision to establish a base, he must select a service to be lead agency. It is almost impossible for any one service to be lead agency for an entire theater. Highlighted in Chapter II is the fact that many locations have duplicative support personnel, which increases the logistical support required to sustain the deployed forces. Army and Air Force financial management personnel already use the same military pay system and funding is provided by Congress through the Supplemental process so it should not matter who pays for what. The service selected to be the lead agency for that installation must fund all support activities and provide service to all members assigned to the installation. A historical precedent was established during the planning and occupation of Angaur and Peleliu during World War II. The Army and Army Air Forces working together decided to use Air Forces finance units to pay both air and ground forces.<sup>106</sup> Additional synergy and savings could be found by eliminating other duplicate support personnel. This will increase the "tooth to tail ratio."

### **2. Centralized Processing**

The National Defense Strategy of 2004 states that Department of Defense should become a network centric force. "A network centric force can increase efficiency and effectiveness in business processes by giving all users access to the latest, most relevant, most accurate information. It also enables "reach-back" by more effectively employing people and capabilities without deploying them forward."<sup>107</sup> Some of the key attributes described are "reach-back" capabilities—support capabilities that are available remotely rather than in forward theaters. The future force must leverage reach-back capabilities

and reduce the footprint abroad to strengthen our military effectiveness.<sup>108</sup> Central Processing is essential to the National Defense Strategy and is based on historical proof during World War II, Korea, Vietnam, OEF, and OIF.

After review of several Army Command and Staff College and Army War College theses, the Army must revisit their findings and adopt a centralized finance and resource management process. This builds on the Unity of Command and Unity of Effort previously discussed. “In Pacific operations several commands faced funding problems. After two years, they found it impractical to have individual disbursing officers receive funds directly from the Treasury, so they consolidated funding on a theater basis.”<sup>109</sup> During Vietnam, Military Advisory Command, Vietnam had central control over all aspects of financial and resource management.<sup>110</sup> Major Murch emphasized that too many players were involved in and out of the theater and one central link was needed.<sup>111</sup> The Air Force Centralized Processing Site is a benchmark to be used.

CENTAF was nominated and won the Under Secretary of Defense (Comptroller) for Financial Management Awards Program Fiscal Year 2005. They made the Air Force Transformation initiative, the Central Processing Site, a reality.<sup>112</sup> In addition to meeting the unity of effort, centralized planning and direction, and decentralized execution tenants, there are hard facts to support this concept of operation:

1. Improved payment processing timeliness from 90+ days to less than 7.
2. Allows for deployed locations to implement line item accounting for deployed sites while maintaining a smaller footprint. Instrumental when defending expenditures to congress.
3. Improved Obligation Rates by 77%. Also, a must have when defending expenditures to Congress.
4. Reduced paperwork by utilizing electronic storage of deployed documents.

CENTAF’s concept of operation defines “reach-back” support and standardized accounting and disbursing operations.<sup>113</sup> Operating from cyberspace allows fewer forces to be on the ground and provides DoD forces with operational freedom of action.<sup>114</sup> The Air Force Audit Agency found no material weaknesses with sufficient documentation,

handling, separation of duties, and processing of financial documents at the CPS.<sup>115</sup> It improves capabilities, uses “reach back” support and operates from cyberspace.

## **D. TACTICAL**

### **1. Manual Operations**

Joint Forces will require expeditionary capabilities with highly mobile forces skilled in flexible, adapting planning and decentralized execution even when operating from widely dispersed locations.<sup>116</sup> Manual operations allow finance personnel to be anywhere in the world on a moments notice securing basing rights, purchasing supplies, and conducting other activities. Financial Management personnel train to use manual processing. Manual operations are necessary when communication links are not available. This is a necessary manual skill that is quickly eroding because of automation.

In Chapter II, we discussed paying agents losing their abilities to conduct manual transactions. CENTAF also points out that even with automation, “Most of the comptroller operations within Iraq require paying agents to perform a significant cash and carry business to support the warfighter.”<sup>117</sup> Manual operations guarantee a critical warfighting capability is maintained. It eliminates the need for service unique systems and, most importantly, it allows for increased interoperability between the Air Force and Army.

Service commitment documents and systems are unique; how to manage commitment document are not. Interoperability, which enables joint and combined operations, is a key element in all DoD operational and systems architectures.<sup>118</sup> Manual operations allow increased interoperability and jointness. With manual operations an Air Force paying agent can be substituted for an Army paying agent. Military pay technicians could also substitute for each other. Appendix C has processes that are similar for the Air Force and Army. They are:

1. Accommodation/Reverse Exchange
2. Check Cashing
3. Collection Process
4. Daily Balancing
5. Dishonored Check Process

6. LDA Reconciliation
7. Military Interdepartmental Purchase Request (Incoming and Outgoing)
8. Payment Process
9. Turn-ins
10. Turnover Processes
11. U.S. Savings Deposit Plan

When establishing many of the individual augmentee positions, Air Force personnel would complain about using Army systems.<sup>119</sup> Eliminating service unique systems allows for greater integration. In addition, finance personnel will not need special passwords or training for unique accounting and disbursing systems. All documentation can be processed with “reach back” capabilities through a central processing site enabled by centralized control and decentralized execution. The centralized site can be augmented by contractor support or reserve forces to meet the needs of an expanding area of operations.

## **2. Modularity**

The strategic principles of decisiveness require tailored packages of joint capabilities designed to achieve specific effects and accomplish objectives.<sup>120</sup> Major Murch cites findings by Major Dennis Fields that the modular structure of detachments was a perfect solution for deployment needs. Finance Detachments are the lowest deployable capability but the Army does not typically deploy using finance detachments as a building block. As explained in Chapter III, Army finance units are based on forces and echelons not capabilities. The 2001 QDR states that the new defense strategy is based on a “capabilities-based” approach to defense. Army capabilities must become capabilities-based and modular. Deployable Army finance units must be stated in capabilities not echelons. Finance capabilities include, accounting, military pay, disbursing, resource management and others.

The Air Force Financial Management Unit Type Codes are perfect examples of capabilities-based deployable assets. They begin at the lowest level possible with single man capabilities then build teams around these capabilities.

## **E. LEADERSHIP**

Leadership was the most prominent problem in WWII. Highlighted throughout this project are leadership failures, within and outside of the financial management career field. Effective leadership must clearly communicate requirements in order to achieve and improve on our current financial management processes.

Previous recommendations focus on improving interoperability, jointness and Unity of Command. None of this can be done without leadership focus throughout the chain of command. Leadership is quintessential for interoperability among Services, which requires greater coordination and collaboration.”<sup>121</sup> While reviewing research material, conducting personal interviews, and from personal experience, it is apparent that financial management leadership did not fully communicate with each other within their service, between services, and with combatant commanders. Leadership must work together to establish the best plan and use of resources. Operational commanders also must recognize that resources must be used effectively and efficiently.

Leadership outside of financial management must be involved. Operational leadership must not place undue pressure on finance personnel to purchase items that are legal and improves the morale and welfare of the troop but may not be viewed by Congress and the public as prudent. Sumo suits and cappuccino machines are just a few examples. One deployed commander wanted to plant trees along the road on base and predictably, the deployed comptroller refused because of the perception of waste. The comptroller was moved to another deployed location.<sup>122</sup> Leadership must take an active role in financial management responsibilities and be aware that they are spending taxpayers’ dollars.



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## VI. CONCLUSION

The planning recommendations in the areas of Mobilization, Unity of Effort, One Installation, One Commander, Manual Operations, and Modularity are simple fixes. Many of them can be implemented with only simple planning. This can be done prior to any contingency. It starts with the President making the decision to mobilize forces. Proper planning and processing can be established prior to the actual decision to mobilize. Combatant commanders develop their operational plans, when doing so they establish a lead service for each location. If there is an air wing at the installation, the Air Force should have command. Financial Management personnel already are taught the manual process. The only change to the concept of operation is the central site versus processing in theater. Reducing the overseas requirement also reduces the sustainment requirement. The Army has capabilities within the Finance Detachment. These capabilities must be stated and used. Army deployment capabilities do not need to be associated with echelons. Although these recommendations are simple, they still require leadership at every level.

The recommendations in the areas of Unity of Command, Benchmark Finance Command and Theater Finance Cell, Central Processing, will require additional research and review. Unity of Command will require the Army to reevaluate whether a customer or functional focus is best. A functional focus would be a complete paradigm shift for the Army. The Air Force reviewed and “shot down” the Finance Command and Theater Finance Cell. However, they are currently planning the Air Force Call Center. During this review, they can reenergize the debate on whether to move forward with the Finance Command and Theater Finance Cell. Central Processing will be a different mindset for Army commanders. They will no longer bring their own agents. The agents will report back to a central site. They will also get all funding, policy, disbursing, and accounting support from the Central Processing Site. Our project provided a starting point for future work and analysis on these recommendations.

Future research in the areas of Unity of Command and the Finance Command and Theater Finance Cell should also be conducted. Our Unity of Command recommendation is based on Joint Publication 5-0 and the current Air Force finance career field. As previously stated, an Army War College student in 1992, recommended merging the Army Financial Management and Resource Management career fields into a Comptroller Corps. Updating Morgan Denny's thesis would be a start for future studies. Another expansion of study on Unity of Command, could be to research why the Air Force made the decision to merge based on functionality. This research could further justify our recommendations and develop additional recommendations. An analysis of the Chief Financial Officer organization in the corporate sector could provide additional information on functional structure. This would compare best business practices and incorporate these findings into additional defense reform initiatives. Additional research would also benefit the Finance Command and Theater Finance Cell recommendations.

Recommendations in the Finance Command and Theater Finance Cell require further review and additional research by the Air Force. These are needed organizations. A starting point would be to verify that Army Finance Command's mission and functions are stated correctly in their field manual. Identifying their manpower requirements, working relationships with other organizations and workload would guide future recommendations. A detailed review of Air Force responsibilities, roles, relationships, and missions at deployed sites, warfighting headquarters, major commands, Air Force Accounting and Finance Office, DFAS, and SAF/FMP will highlight overlaps and gaps in capabilities. The Finance Command and Theater Finance Cell are extremely important concepts for overall planning and execution of contingencies. The Air Force should not discard these concepts without careful review and analysis.

These recommendations will support the preparation of the approved concept of operations or action for implementation in any crisis. They will facilitate the determination of support requirements or combat service support function within the financial management career field to include resource management, budget, and financial services.<sup>123</sup> Financial Management in its entirety will become increasingly more important because "military post-conflict operations will integrate conflict termination

objectives with diplomatic economic, financial, intelligence, law enforcement and information efforts. Joint forces will, where appropriate, synchronize and coordinate their operations and activities with international partners and non-Governmental organizations.”<sup>124</sup> The Department of Defense financial management community can not afford to make the same mistakes we have made in the past. Although we have made progress, we must continue to review lessons learned, analyze the facts, and implement improved processes.

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## APPENDIX A

DCAPES: Manpower Force Element Listing with MISCAP

**UTC: XFFA1 Title: CMP CASHIER/PAYING AGENT**

Registration Change Date: 13-FEB-2004

Status: Standard Responsible Command: AET DEPID: P ULC: ELE

Manpower Change Date: 15-JAN-2004

Authorized Total: 1 Enlisted

UNCLASSIFIED Mission Capability Statement MISCAP Change Date: 10-May-05

ACCOUNT FOR FUNDS DISBURSED AND ON-HAND, MAINTAIN ACCOUNTING BALANCES, MAKE MANUAL VENDOR PAYMENTS IN CASH, MAKE OTHER CASH PAYMENTS AS REQUIRED, CASH PERSONAL CHECKS, MAKE ACCOMMODATION AND REVERSE ACCOMMODATION EXCHANGES, DETERMINE AND CERTIFY FUND AVAILABILITY, DETERMINE FUNDING PROPRIETY IN ACCORDANCE WITH APPROPRIATION LAW, SAFEGUARD FUNDS, AND RECEIVE AND MAINTAIN FUNDING AUTHORITIES. USE REACHBACK CAPABILITY FOR ENTITLEMENTS INQUIRIES. PROVIDE TECHNICAL CAPABILITY TO AUGMENT A COMPTROLLER OR WITH DISB/PAYING AGENT. DEPLOY THIS UTC WHEN SUPPORTING FORCE MODULE AND CONTRACTING UTCS. USE WITH UTC XFFAG TO PROVIDE RECEPTION/BEDDOWN AT BAREBASE LOCATIONS. AFSC AUTH TO CARRY 9MM. NO DOWNWARD SUBSTITUTION AUTHORIZED, MAY SUB 6F071. OFFICIAL PASSPORT REQUIRED. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1. LAST REVIEW: MAY 05.

### MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1510	ACCT	FIN OPN	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR JNMN	6F051	1

**UTC: XFFA2      Title: CMP PAYING/DISBURSING AGENT**  
Registration Change Date: 13-FEB-2004

Status: Standard    Responsible Command: AET    DEPID: P    ULC: ELE  
Manpower Change Date: 15-JAN-2004

Authorized Total:    1 Enlisted

UNCLASSIFIED    Mission Capability Statement    MISCAP Change Date: 22-APR-05

ACCOUNT FOR FUNDS DISBURSED AND ON-HAND, MAINTAIN ACCOUNTING BALANCES, ESTABLISH LIMITED DEPOSITORY ACCOUNT (LDA), MAKE MANUAL VENDOR PAYMENTS VIA CASH OR LDA, CASH PERSONAL CHECKS AND MAKE ACCOMMODATION/REVERSE ACCOMMODATION EXCHANGES, DETERMINE/CERTIFY FUND AVAILABILITY, DETERMINE FUNDING PROPRIETY IAW APPROPRIATION LAW, SAFEGUARD FUNDS, RECEIVE/MAINTAIN FUNDING AUTHORITIES, PROVIDE IMPREST FUND SUPPORT, ANALYZE/RESPOND TO ENTITLEMENTS INQUIRIES, DETERMINE FUNDING PROPRIETY IN SUPPORT AGREEMENTS WITH US/FOREIGN GOVERNMENT AGENCIES AND ACCOUNT FOR MONETARY PAYMENTS/REMITTANCES OF AVAILABLE APPROPRIATIONS. DEPLOY THIS UTC WHEN SUPPORTING FORCE MODULE AND W/CONTRACTING UTCS. USE W/UTC XFFAG TO PROVIDE RECEPTION/BEDDOWN AT BAREBASE LOCATIONS. AFSC AUTHORIZED TO CARRY 9MM. NO DOWNWARD SUBSTITUTION AUTHORIZED (ARC MAY SUB 6F091/6F000). OFFICIAL PASSPORT REQUIRED. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1. DATE LAST REVIEW: MAY 05.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1500		COMPTROLLER	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR CFMN	6F071	1

**UTC: XFFA3      Title: CMP COMPTROLLER**  
Registration Change Date: 13-FEB-2004

Status: Standard    Responsible Command: AET    DEPID: P    ULC: ELE  
Manpower Change Date: 15-JAN-2004

Authorized Total: 1 Officer

UNCLASSIFIED    Mission Capability Statement    MISCAP Change Date: 22-APR-05

CAPABILITY TO ADMINISTER COMPTROLLER ACTIVITIES TO INCLUDE FINANCIAL ADVICE TO THE COMMANDER ON ALL FINANCIAL MANAGEMENT ISSUES, PROVIDE BUDGET AND FINANCIAL SERVICES OPERATIONS CAPABILITIES, ASSESS PROGRAM AND PROGRESS ANALYSIS AT ANY TYPE OPERATING LOCATION, DETERMINE FUNDING PROPRIETY, EXECUTE OPERATING BUDGETS, DEVELOP, MAINTAIN AND DISTRIBUTE FINPLANS, DETERMINE FUNDING PROPRIETY IN SUPPORT AGREEMENTS WITH US/FOREIGN GOVERNMENT AGENCIES AND ACCOUNT FOR MONETARY PAYMENTS/REMITTANCES OF AVAILABLE APPROPRIATIONS. DETERMINE PROPER USE OF ORF FUNDS. PROVIDE NAF SUPPORT AND OVERSIGHT. USE THIS UTC FOR FORCE MODULE FOR BEDDOWN/BAREBASE LOCATIONS. AUTHORIZED AFSC SUBSTITUTION OF 65F3, 65W3, or 65W4. NO DOWNWARD GRADE SUBSTITUTION AUTHORIZED. UPWARD GRADE SUBSTITUTION AUTHORIZED. SUBSTITUTION OF MBR IN GRADE 0-6 AUTHORIZED UPON APPROVAL OF SUPPORTED COMMAND. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1. LAST REVIEW: MAY 05.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1500		COMPTROLLER	1

POSITION TITLE	AFSC	GRADE	QUANTITY
FINANCIAL MGMT	065F4	04	1



**UTC: XFFA4      Title: CMP FINANCIAL MGMT OFFICER**  
Registration Change Date: 13-FEB-2004

Status: Standard    Responsible Command: AET    DEPID: P    ULC: ELE    Manpower  
Change Date: 15-JAN-2004

Authorized Total:    1 Officers

UNCLASSIFIED    Mission Capability Statement    MISCAP Change Date: 22-APR-2005

CAPABILITY TO IMPLEMENT AND MANAGE FINANCIAL SERVICES FUNCTIONS, PROVIDE FINANCIAL ADVICE TO THE COMMANDER ON ALL FINANCIAL MANAGEMENT ISSUES, DEVELOP BUDGET ESTIMATES, ADMINISTER AND EXECUTE OPERATING BUDGETS, SERVE AS FOCAL POINT FOR BUDGET MATTERS PERTAINING TO FINANCIAL MGMT AT ANY TYPE OF OPERATING LOCATION, DETERMINE FUNDING PROPRIETY IN ACCORDANCE WITH APPROPRIATION LAW, DEVELOP, MAINTAIN AND DISTRIBUTE FINPLANS, RECEIVE AND MAINTAIN FUNDING AUTHORITIES, DETERMINE PROPER USE OF ORF FUNDS. MAY ACT AS COMPTROLLER IN LOCATIONS WITHOUT XFFA3. DETERMINE FUNDING PROPRIETY IN SUPPORT AGREEMENTS WITH US/FOREIGN GOVERNMENT AGENCIES AND ACCOUNT FOR MONETARY PAYMENTS/REMITTANCES OF AVAILABLE APPROPRIATIONS. PROVIDE NAF OVERSIGHT. AUTHORIZED AFSC SUB IS 065F4, 065W3, OR 065W4. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1530	BUDGET	STAFF	1

POSITION TITLE	AFSC	GRADE	QUANTITY
FINANCIAL MGMT	065F3	03	1

UTC: XFFA7      Title: CMP ACCOUNTING TECHNICIAN      Registration  
Change Date: 13-FEB-2004

Status: Standard      Responsible Command: AET      DEPID: P      ULC: ELE  
Manpower Change Date: 10-JUN-2003

Authorized Total:    1 Enlisted

UNCLASSIFIED    Mission Capability Statement    MISCAP Change Date: 22-APR-2005

ESTABLISH AND MAINTAIN FINANCIAL RECORDS AND FILES, PREPARE VENDOR PAYMENTS, RECEIVE AND MANUALLY MAINTAIN FUNDING AUTHORIZATIONS, DETERMINE FUNDING PROPRIETY IN ACCORDANCE WITH APPROPRIATION LAW, DETERMINE PROPER USE OF ORF FUNDS, DETERMINE FUND STATUS/AVAILABILITY AND PROPER USE OF LINES OF ACCOUNTING, PREPARE VOUCHERS, COLLECT, PREPARE, REVIEW AND ANALYZE REPORT DATA, MAINTAIN ACCOUNTING BALANCES, USE AUTOMATED PAYMENT SYSTEMS IF AVAILABLE OR MANUALLY PREPARE PAYMENTS, ACCOUNT FOR SUPPORT PROVIDED BY HOST NATION OR COALITION PARTNERS, AND ACCOUNT FOR COALITION CONTRIBUTIONS OR REMITTANCES. MAY BE USED TO AUGMENT OTHER COMPTROLLER UTCS. AFSC AUTH TO CARRY 9MM. MAY REQUIRE LOGISTICS UTC XFFAG WHEN DEPLOYING TO A COB, BARE BASE OR LIMITED BASE TYPE LOCATION. NO DOWNWARD SUBSTITUTION AUTHORIZED. AUTHORIZED AFSC SUBSTITUTION OF 6F071. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1510	ACCT	FIN OPN	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR JNMN	6F051	1

UTC: XFFAC Title: CMP LEAD INDEPENDENT TEAM  
Registration Change Date: 13-FEB-2004

Status: Standard Responsible Command: AET DEPID: P ULC: TM  
Manpower Change Date: 15-JAN-2004

Authorized Total: 5 Enlisted

UNCLASSIFIED Mission Capability Statement MISCAP Change Date: 22-APR-2005

PROVIDES ONE 6F091 SUPERINTENDENT, ONE 5-LVL CASHIER/PAYING AGENT, ONE 7-LVL PAYING/DISBURSING AGENT, ONE 5-LVL ACCOUNTING TECHNICIAN, AND ONE 7-LVL CUSTOMER SERVICE TECHNICIAN WITH CAPABILITY TO ESTABLISH INDEPENDENT DISB/PAYING AGENT OFFICE. WHEN BUDGET OPERATIONS OR FINANCIAL ANALYSIS CAPABILITY IS NEEDED DEPLOY UTC XFFAF OR XFFA4 WITH THIS TEAM. USE THIS UTC DURING FORCE MODULE TO SUPPORT SUSTAINMENT OF FORCES. DEPLOY WITH LOGISTICS DETAIL UTC XFFAG WHEN DEPLOYING TO A COB, BAREBASE OR LIMITED BASE TYPE LOCATION. AFSC 6F091/6F071 IS AUTHORIZED TO CARRY 9MM. NO DOWNWARD SUBSTITUTION AUTHORIZED ON 6F051, 6F051 MAY BE FILLED BY 6F071. 6F071 MAY BE FILLED BY 6F091. NO DOWNWARD SUBSTITUTION ON 6F091, 6F091 MAY BE FILLED WITH 6F000. OFFICIAL PASSPORT REQUIRED FOR 6F091 AND 6F071 MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1510	ACCT	FIN OPN	5

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR JNMN	6F051	2
FIN MGMT&CMPTLR CFMN	6F071	2
FIN MGMT&CMPTLR SUPT	6F091	1

UTC: XFFAD Title: CMP DISBURSING TEAM  
Registration Change Date: 13-FEB-2004

Status: Standard Responsible Command: AET DEPID: P ULC: TM  
Manpower Change Date: 10-JUN-2003

Authorized Total: 3 Enlisted

UNCLASSIFIED Mission Capability Statement MISCAP Change Date: 22-APR-2005

PROVIDES ONE 5-LVL CASHIER/PAYING AGENT, ONE 7-LVL PAYING/DISBURSING AGENT, AND ONE 5-LVL ACCOUNTING TECHNICIAN WITH CAPABILITY TO ESTABLISH PAYING OR DISBURSING AGENT OFFICE AND PROVIDE FINANCIAL SERVICES AND ACCOUNTING FUNCTIONS AT ANY TYPE OF OPERATING LOCATION. WHEN BUDGET OPERATIONS OR FINANCIAL ANALYSIS CAPABILITY IS NEEDED DEPLOY UTC XFFAF WITH THIS TEAM. USE THIS UTC DURING FORCE MODULE TO SUPPORT SUSTAINMENT OF FORCES. MAY REQUIRE LOGISTICS UTC XFFAG WHEN DEPLOYING TO A COB, BARE BASE, OR LIMITED BASE TYPE LOCATION. AFSC 6F071 AUTHORIZED TO CARRY 9MM. NO DOWNWARD SUBSTITUTION AUTHORIZED. 6F071 MAY SUBSTITUTED FOR 6F051. MANPOWER SIZING GUIDELINES AND CONOPS GUIDANCE ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1500		COMPTROLLER	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR CFMN	6F071	1
ACCT FIN OPN	6F051	1
FIN MGMT&CMPTLR JNMN	6F051	1

UTC: XFFAE Title: CMP CUSTOMER SVS TECH  
Registration Change Date: 13-FEB-2004

Status: Standard Responsible Command: AET DEPID: P ULC: TM  
Manpower Change Date: 15-JAN-2004

Authorized Total: 1 Enlisted

UNCLASSIFIED Mission Capability Statement MISCAP Change Date: 10-MAY-2005

PROVIDE ALL FACETS OF MILITARY AND TRAVEL PAY FINANCIAL SERVICES AT ANY TYPE OF OPERATING LOCATION, TO INCLUDE AIR RESERVE COMPONENT SUPPORT, PROCESS MILITARY PAY AND TRAVEL TRANSACTIONS VIA AUTOMATED SYSTEMS IF AVAILABLE, ANALYZE AND RESPOND TO MILITARY PAY AND TRAVEL INQUIRIES, PREPARE DISBURSEMENT AND COLLECTION VOUCHERS. USE THIS UTC TO AUGMENT OTHER COMPTROLLER UTCS WHERE MORE THAN REACHBACK CUSTOMER SERVICE CAPABILITY IS REQUIRED. USE THIS UTC DURING FORCE MODULE. NO DOWNWARD SUBSTITUTION AUTHORIZED. AFSC AUTHORIZED TO CARRY 9MM. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1500		COMPTROLLER	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR CFMN	6F071	1

UTC: XFFAF Title: CMP BUDGET NCO  
Registration Change Date: 13-FEB-2004

Status: Standard Responsible Command: AET DEPID: P ULC: TM  
Manpower Change Date: 10-JUN-2003

Authorized Total: 1 Enlisted

UNCLASSIFIED Mission Capability Statement MISCAP Change Date: 25-APR-2005

DEVELOP BUDGET ESTIMATES, EXECUTE OPERATING BUDGETS AND SERVE AS FOCAL POINT FOR ALL BUDGET MATTERS PERTAINING TO FINANCIAL MANAGEMENT AT ANY TYPE OF OPERATING LOCATION. DETERMINE FUND AVAILABILITY AND FUNDING PROPRIETY IN ACCORDANCE WITH APPROPRIATION LAW, RECEIVE AND MAINTAIN FUNDING DOCUMENTS, DETERMINE PROPER USE OF ORF FUNDS, ACCOUNT FOR REAL PROPERTY, DEVELOP, MAINTAIN AND DISTRIBUTE FINPLANS, PROCESS UPWARD ADJUSTMENTS, DETERMINE FUNDING PROPRIETY IN SUPPORT AGREEMENTS WITH US/FOREIGN GOVERNMENT AGENCIES AND ACCOUNT FOR MONETARY PAYMENTS/REMITTANCES OF AVAILABLE APPROPRIATIONS. USE THIS UTC TO AUGMENT OTHER COMPTROLLER UTCS AND FOR FORCE MODULE FOR BEDDOWN/BAREBASE LOCATIONS. AUTHORIZED SUBSTITUTIONS ARE AFSC 6F051 OR 6F091. MANPOWER SIZING GUIDELINES AND CONOPS ARE IN ANNEX N, WMP-1.

MANPOWER DETAIL

FAC	FAC CODE	TITLE	TOTAL
1530		BUDGET STAFF	1

POSITION TITLE	AFSC	QUANTITY
FIN MGMT&CMPTLR CFMN	6F071	1

UTC - XFFAG0 TITLE-CMP COMPT TACTICAL LOGISTIC KIT MEFPAK  
CMD - 0J DEPID - E ULC - ELE CHANGE DATE - 04-OCT-00

STRENGTH RETRIEVED - OFF 0 AMN 0 CIV 0 TOTAL 0

MISSION CAPABILITIES STATEMENT (UNCLASSIFIED) PROVIDES INITIAL BASIC COMPTROLLER-UNIQUE SUPPLIES, FORMS, PUBLICATIONS, AND OFFICE EQUIPMENT TO SUPPORT DISBURSING/PAYING AGENT PERATIONS AT ANY TYPE OF NON-MOB OPERATING LOCATION. DESIGNED TO SUPPORT UP TO 1,500 PERSONNEL FOR ABOUT 30 DAYS. THIS UTC SHOULD BE USED TO SUPPORT THE INITIAL RECEPTION AND BEDDOWN OF FORCES DURING DELIBERATE PLANNING, CRISIS ACTION CONTINGENCIES, AND JCS/AF FIELD TRAINING EXERCISES. LARGER OPERATING LOCATIONS MAY REQUIRE MULTIPLES OF THIS UTC. THIS UTC SHOULD BE DEPLOYED WITH UTC XFFAC AND OTHER UTCS AS REQUIRED. CONOPS GUIDANCE IS IN ANNEX N, WMP-1. THIS UTC MAY BE TAILORED TO FIT DEPLOYMEWNTS. PILOT UNIT: 325 CPTS, TYNDALL AFB FL.

## APPENDIX B

<p><b>INSTRUCTIONS.</b> The purpose of this task list is to define the job tasks associated with each UTC in preparation for deployment. The supervisor, trainer and trainee will evaluate the trainee's knowledge from the UTC Task Lists. If there is an "X" in the block for a UTC task item, then it needs to be circled, trained and signed-off. These items should be circled on the Specialty Training Standard (STS ) as part of the trainee's job tasks. Normal On The-Job (OJT) rules apply. Consult the 6F0XX CFETP and AFI 36-2201V3, On The Job Training Administration for details. UTC tasks do not require a third party certification.</p>					
<b>1. Tasks</b>	<b>XFFA1</b>	<b>XFFA2</b>	<b>XFFA7</b>	<b>XFFAF</b>	<b>XFFAE</b>
<b>Knowledge And Technical References</b>	<b>6F051 Cashier / Paying Agent</b>	<b>6F071 Paying / Disbursing Agent</b>	<b>6F051 Accounting Technician</b>	<b>6F071 Budget NCO</b>	<b>6F071 Customer Service Technician</b>
<b>6. FEDERAL BUDGET SYSTEM</b> TR: DODI 7045.7, and AFI 65-601 V3					
6.1 Planning, Programming, and Budgeting System		<b>X</b>		<b>X</b>	
6.2 Budget Process		<b>X</b>		<b>X</b>	
<b>7. APPROPRIATION LAW</b> TR: Principles of Federal Appropriation Law, Title 31 USC 1341, 1342, and 1517, <a href="http://www.saffm.hq.af.mil/fiscallaw">http://www.saffm.hq.af.mil/fiscallaw</a>					
7.1 Anti-Deficiency Act TR: Title 31 USC 1341, 1342, 1344, and 1511-17		<b>X</b>	<b>X</b>	<b>X</b>	
7.2 Food and Forage Act TR: Title 41 USC 11		<b>X</b>		<b>X</b>	
7.3 Bonafide Need TR: 31 USC 1502(a)		<b>X</b>	<b>X</b>	<b>X</b>	
7.4 Comptroller General Decisions		<b>X</b>		<b>X</b>	
<b>8. FINANCIAL PLANS</b> TR: AFI 65-601 V1 Ch 5, 7, and 10, V2 Ch 2-5, 7, and 9, AFI 65-603 Ch 1, DFAS-DE 7012.2R Ch 3, 5, and 10, DODFMR 7000.14R V 1, 2, 11, and 14					
8.1.1 Flying Hour Program				<b>X</b>	



8.1.2 Official Representation Funds		<b>X</b>		<b>X</b>	
8.1.3 Travel/Transportation				<b>X</b>	
8.1.4.1 Utilities				<b>X</b>	
8.1.4.2 Communications				<b>X</b>	
8.1.4.3 Rents/Leases				<b>X</b>	
8.1.4.4 Real Property Maintenance (RPM)				<b>X</b>	
8.1.4.5 Miscellaneous Contract Services/Purchases Maintenance				<b>X</b>	
8.1.5 Supplies and Equipment				<b>X</b>	
8.1.6 Non-Flying DLRs				<b>X</b>	
8.2.1 Exhibits				<b>X</b>	
8.2.2 Unfunded Requirements				<b>X</b>	
<b>9. FUNDS DISTRIBUTION</b> TR: AFI 65-601 V1 Ch 5, V2 Ch 2-7, and 14					
9.1 Relationship of Direct and Reimbursement Funding, TOA and TAA				<b>X</b>	
9.2 Interpret Funding Guidance				<b>X</b>	
9.3.2 Quarterly Phasing				<b>X</b>	
9.4.1 General Accounting and Finance System				<b>X</b>	
9.5 Verify Target/Limitation Loads Against Document				<b>X</b>	
<b>10. BUDGET EXECUTION</b> TR: DoDI 4000.19; DFAS-DE 170-10; AFI 65-601 Vol 1, Chap 4-10, 15, 16, 18; AFI 65-601 Vol 2, Chap 2; DoDFMR 7000.14-R Vols 1, 2, 11, 14; DFAS-DE 7010.1-R and AFMAN 65-604					
10.2. Determine Status of Funds/Reprogramming Actions		<b>X</b>		<b>X</b>	
10.3. Track Reimbursements		<b>X</b>	<b>X</b>	<b>X</b>	

10.9. Fiscal Year-End and Close-Out		<b>X</b>	<b>X</b>	<b>X</b>	
10.10. Perform Budget Program Analysis				<b>X</b>	
11.4. Funds Certification TR: DoDFMR Vol 14; DFAS-DE Interim Guidance, Accounting for Commitments; AFI 65-601 V1;					
11.4.2. Determine Propriety of Funding	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
11.4.3. Determine Fund Availability	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
11.4.4. WinBAS Execution Reports				<b>X</b>	
11.4.5. Certify Fund Availability	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
11.9.1. AF Form 9, Request for Purchase		<b>X</b>	<b>X</b>	<b>X</b>	
11.9.2. AF Form 616, Fund Cite Authorization	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
11.9.3. AF Form 4009, Government Purchase Card Fund Cite Authorization		<b>X</b>		<b>X</b>	
11.9.4. DD Form 448, Military Interdepartmental Purchase Request		<b>X</b>	<b>X</b>	<b>X</b>	
11.10.1. Contracts/Purchase Orders		<b>X</b>	<b>X</b>	<b>X</b>	
11.10.2. Project Order		<b>X</b>	<b>X</b>	<b>X</b>	
11.10.3. SF 44, Purchase Order - Invoice - Voucher	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	
11.10.5. DD Form 448-2, Acceptance Military Interdepartmental Purchase Request		<b>X</b>	<b>X</b>	<b>X</b>	
11.10.6. Government Purchase Card Program TR: AFI 64-117		<b>X</b>		<b>X</b>	
11.10.8.4. Legal Claims			<b>X</b>		
11.10.8.6. Transportation Documents (TR, MTA, GBL)			<b>X</b>		
11.11. Process Receiving Reports TR: DFAS-DE SOP 7300-8 Ch2.9; DFAS DE 7077.7-M		<b>X</b>	<b>X</b>	<b>X</b>	

11.12. Process Invoices TR: DFAS-DE SOP 7300-8 Ch2.6; DFAS-DE 7077.7-M		X	X		
11.13.1.1. Cash Management	X	X	X		
11.13.2.1. Budget Rate	X	X	X	X	
11.13.2.2. Daily Exchange Rate	X	X	X		
11.13.3. Prepare and Assemble Vouchers	X	X	X		X
11.13.4. Voucher Certification	X	X	X		
11.13.5. Prepare and Process Adjustment Vouchers	X	X	X		X
11.15.2. Process Collections		X	X		X
11.17.1. Open Document List			X	X	
11.18. Tri-Annual Review of Obligations TR: DFAS-DE 7220.4-G			X	X	
<b>12. MILITARY PAY SYSTEM</b>					
12.1. Interpret MMPA TR: DFAS-DE 7073.1-M Chap 5		X			X
12.2. Interpret LES TR: DFAS-DE 7073.1-M Chap 7	X	X			X
12.3. Rejects/Management Notices TR: DFAS-DE 7073.1-M Chap 4					X
<b>13. ENTITLEMENTS</b>					
13.1. Compute Basic Pay TR: DoDFMR 7000.14-R Vol 7A Chap 2; DFAS-DE 7073.1-M, Chap 8					X
13.2.3. Compute and Process Hostile Fire and Imminent Danger TR: DoDFMR 7000.14-R Vol 7A Chap 10; DFAS-DE 7073.1-M, Chap 13	X	X			X

13.2.5. Compute and Process Hardship Duty Pay TR: DoDFMR 7000.14-R Vol 7A Chap 17; DFAS-DE 7073.1-M, Chap 18	<b>X</b>	<b>X</b>			<b>X</b>
13.2.6. Incentive Pay TR: DoDFMR 7000.14-R Vol 7A Chap 6,7,13; DFAS-DE 7073.1-M, Chap 21					<b>X</b>
13.2.8. Career Status Bonus TR: National Defense Authorization Act, Sections 641-644; Public Law 106-65, 5 Oct 99; HQ USAF/DP Msg 302327Z MAR 01; MPFM 01-10, 10 Apr 01					<b>X</b>
<b>14. ALLOWANCES</b>					
14.1. Compute and Process BAS TR: DoDFMR 7000.14-R Vol 7A, Chap 25; DFAS-DE 7073.1-M, Chap 25					<b>X</b>
14.2. Compute and Process BAH TR: DoDFMR 7000.14-R Vol 7A, Chap 26; DFAS-DE 7073.1-M, Chap 26					<b>X</b>
14.3. Clothing TR: DFAS-DE 7073.1-M, Chap 33	<b>X</b>	<b>X</b>			<b>X</b>
14.4. Compute and Process FSA/ FSH TR: DoDFMR 7000.14-R Vol 7A, Chap 27; DFAS-DE 7073.1-M, Chap 27		<b>X</b>			<b>X</b>
14.5. Compute and Process COLA TR: DoDFMR 7000.14-R Vol 7A, Chap 28; DFAS-DE 7073.1-M, Chap 28					<b>X</b>
14.6. Compute and Process OHA TR: DoDFMR 7000.14-R Vol 7A, Chap 28; DFAS-DE 7073.1-M, Chap 30					<b>X</b>
<b>15. DUTY STATUS</b>					

15.2. Leave Entitlements TR: DFAS-DE 7073.1-M, Chap 44		<b>X</b>			<b>X</b>
15.3. Determine Effect of TDY on Pay and Allowances TR: DFAS-DE 7073.1-M, Chap 45		<b>X</b>			<b>X</b>
<b>16. DEDUCTIONS</b> TR: DoDFMR 7000.14-R Vol 7A; DFAS-DE 7073.1-M; DFAS-DE 7073.2-M					
16.1. Compute and Process Taxes (FITW, FICA, Medicare and SITW) TR: DoDFMR 7000.14-R Vol 7A, Chap 4; DFAS-DE 7073.1-M, Chap 56					<b>X</b>
16.3. Thrift Savings Plan TR: Summary of the Thrift Savings Plan for the Uniformed Services					<b>X</b>
<b>17. PROCESS ALLOTMENTS</b> TR: DFAS-DE 7073.1-M Chap 41, 42, 43					<b>X</b>
<b>18. INDEBTEDNESS</b>					
18.1. Types TR: DoDFMR 7000.14-R Vol 7A, Chap 70, 71, 72; DFAS-DE 7073.1-M, Chap 70, 71, 72					<b>X</b>
<b>21. REENLISTMENTS</b> TR: DFAS-DE 7073.1-M, Chap 53					
21.1. Principles					<b>X</b>
21.2. Compute Bonus					<b>X</b>
21.3. Compute Leave Settlement					<b>X</b>
<b>23.COMPUTE AND PROCESS MILITARY PAYMENTS</b> TR: DoDFMR 7000.14-R Vol 7A, Chap 32; DFAS-DE 7073.1-M, Chap 35, 36, 54					
23.2. Partial		<b>X</b>			<b>X</b>

<b>27. COMPUTE AND PROCESS COMBAT ZONE TAX EXCLUSION/ QUALIFIED HAZARDOUS DUTY AREA</b> TR: DFAS-DE 7073.1-M, Chap 13	<b>X</b>	<b>X</b>		<b>X</b>
<b>28. SAVINGS DEPOSIT PROGRAM</b> TR: DoDFMR 7000.14-R Vol 7A, Chap 51; DFAS-DE 7073.1-M, Chap 62		<b>X</b>		<b>X</b>
<b>31. GUARD AND RESERVE COMPONENTS (PAY AND ALLOWANCES)</b> TR: DoDFMR 7000.14-R Vol 7A, Chap 57 & 58, DJMS-RC ADSM				
31.1. Statuses		<b>X</b>		<b>X</b>
31.2. Interpret an MMPA		<b>X</b>		<b>X</b>
<b>35. COMPUTE TEMPORARY DUTY TRAVEL-MILITARY AND CIVILIAN</b> TR: JFTR Vol 1; JTR Vol 2; AFI 65-103 Vol 2				
35.1. Compute Leave and Allowable Travel Time TR: JFTR Vol 1, Chap 4; AFI 65-103 Vol 2, Chap 4		<b>X</b>		<b>X</b>
35.2. Compute Travel and Transportation Options and Allowances TR: JFTR Vol 1, Chap 4; JTR Vol 2, Chap 4; AFI 65-103 Vol 2, Chap 3				<b>X</b>
35.3. Compute Accrual Vouchers TR: AFI 65-103 Vol 2, Chap 9		<b>X</b>		<b>X</b>
35.4. Compute Reimbursable Expenses TR: JFTR Vol 1, Chap 4; JTR Vol 2, Chap 4; AFI 65-103 Vol 2, Chap 4		<b>X</b>		<b>X</b>
35.5.1. Compute Active Duty Training Vouchers		<b>X</b>		<b>X</b>
35.5.2. Compute Inactive Duty Training Vouchers		<b>X</b>		<b>X</b>

<b>36. COMPUTE VICINITY TRAVEL AND MISCELLANEOUS REIMBURSABLE EXPENSES</b> TR: JFTR Vol 1, Chap 4; JTR Vol 2, Chap 4; AFI 65-103 Vol 2, Chap 4, 11	<b>X</b>			<b>X</b>
<b>37. OVERSEAS EMERGENCY LEAVE</b> TR: JFTR Vol 1, Chap 7; AFI 65-103 Vol 2, Chap 11	<b>X</b>			<b>X</b>
<b>43. CONTINGENCY OPERATIONS</b> TR: DoDFMR 7000.14-R Vol 5; AFI 10-213; AFPAM 65-110				
43.1. Appointments and Duties of Agents TR: DoDFMR 7000.14-R Vol 5, Chap 2				
43.1.1. Disbursing Agents	<b>X</b>			
43.1.2. Paying Agents	<b>X</b>	<b>X</b>		
43.1.3. Cashiers	<b>X</b>	<b>X</b>		
43.2. Safeguarding Funds, negotiable instruments, and vouchers TR: DoDFMR 7000.14-R Vol 5, Chap 3; AFI 31-101, Chap 25	<b>X</b>	<b>X</b>		
43.3. Determine Sources of Funds TR: DoDFMR 7000.14-R, Vol 5, Chap 5 and 12	<b>X</b>	<b>X</b>		
43.4. Limited Depository Account TR: DoDFMR 7000.14-R Vol 5 Chap 12, 13, 14, 15, 16	<b>X</b>			
43.5. Accountability TR: DoDFMR 7000.14-R Vol 5 Chap 19; AFPAM 65-110 Chap 7	<b>X</b>	<b>X</b>		
43.6. Destruction of Funds TR: DoDFMR 7000.14-R Vol 5, Chap 18	<b>X</b>	<b>X</b>		

<b>46. MANAGEMENT AND SUPERVISION</b> TR: AFMAN 36-2108; AFI 36-2201; AFI 36-2403; AFI 36-2503; AFI 36-2907; AFI 36-3208; AFP 36-2241; AFI 65-202					
46.4.1. Establish Standards for Work Performance		<b>X</b>			
46.4.3. Job Performance Feedback		<b>X</b>			
46.6. Doubtful Claims TR: DoDFMR 7000.14-R Vol 10 Chap 3		<b>X</b>			<b>X</b>
46.9. Support Agreements		<b>X</b>		<b>X</b>	
<b>The following items require training and will be included in the 2004 STS.</b>					
Instruct on myPay use TR: <a href="http://www.dfas.mil/mypay/">http://www.dfas.mil/mypay/</a>	<b>X</b>	<b>X</b>			<b>X</b>
Manual AF Form 616 Balancing TR: DoDFMR Vol 4	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Safe Opening and Closing TR: User Guide; AFI 31-101, The AF Installation Security Program	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Safe Combination Changing TR: User Guide; AFI 31-101, The AF Installation Security Program	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
COMBAT (Contingency Operations & Mobilization Basic Agent Tools) TR: <a href="https://web2.ssg.gunter.af.mil/combat/">https://web2.ssg.gunter.af.mil/combat/</a>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Site Survey TR: AFPAM 65-110	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Agent Turn-Ins TR: DoDFMR Vol 5; AFPAM 65-110	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Status of Funds Briefing TR: <a href="https://web2.ssg.gunter.af.mil/combat/">https://web2.ssg.gunter.af.mil/combat/</a>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Support Agreements for Coalition Forces TR: DoD Regulation 7000.14-R Vol 11A, Ch 8; AFI 25-301	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
FM Role in the AEF Force Module Construct TR:	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>

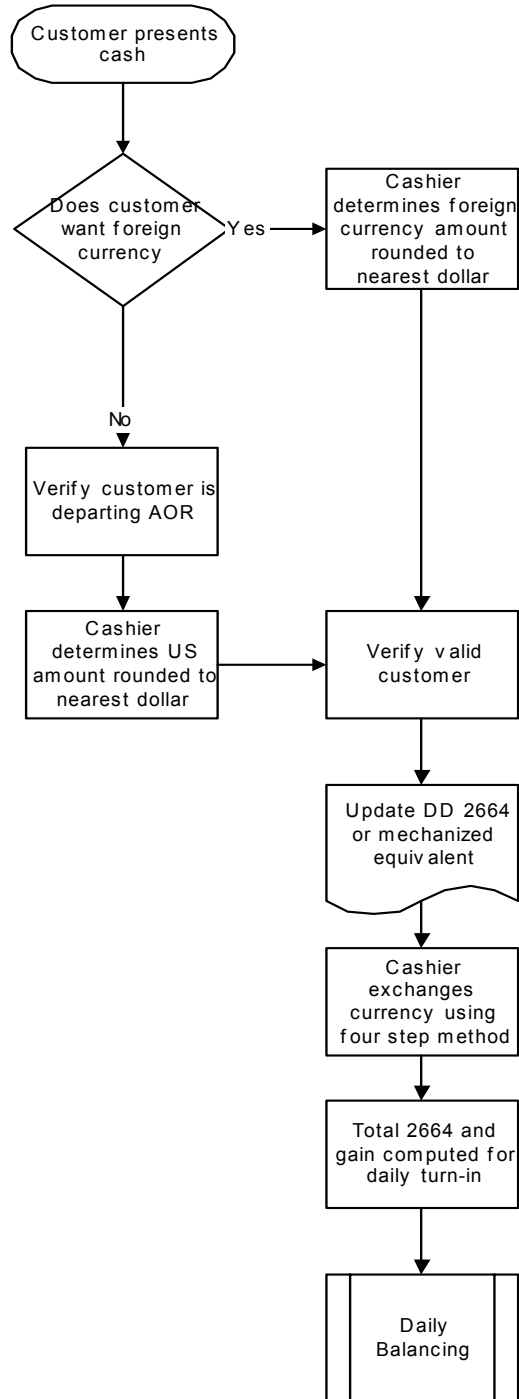


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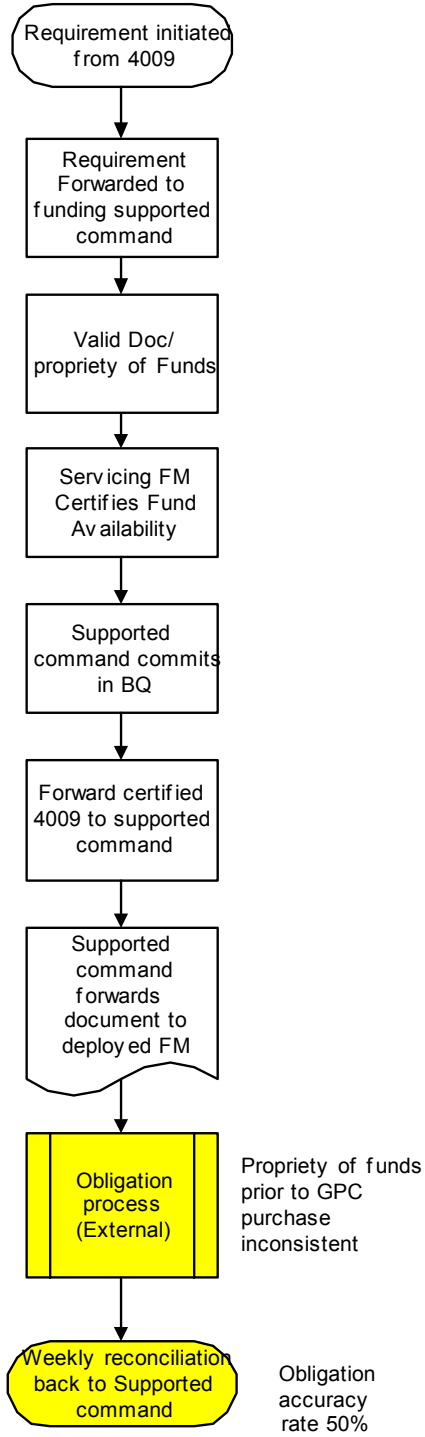
## APPENDIX C

# Accommodation/Reverse Exchange

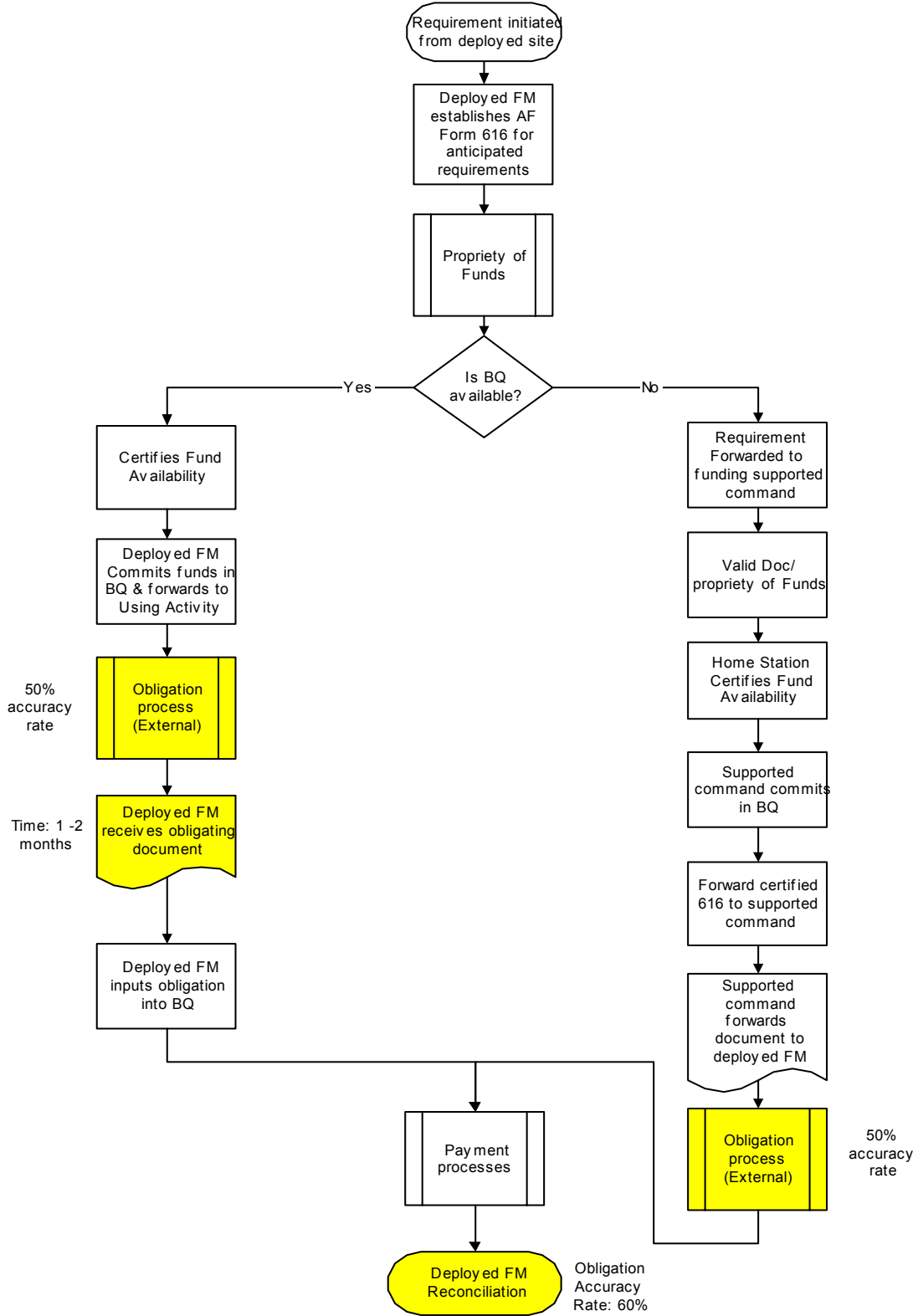
KPI - 5 minutes from present cash to receipt of currency



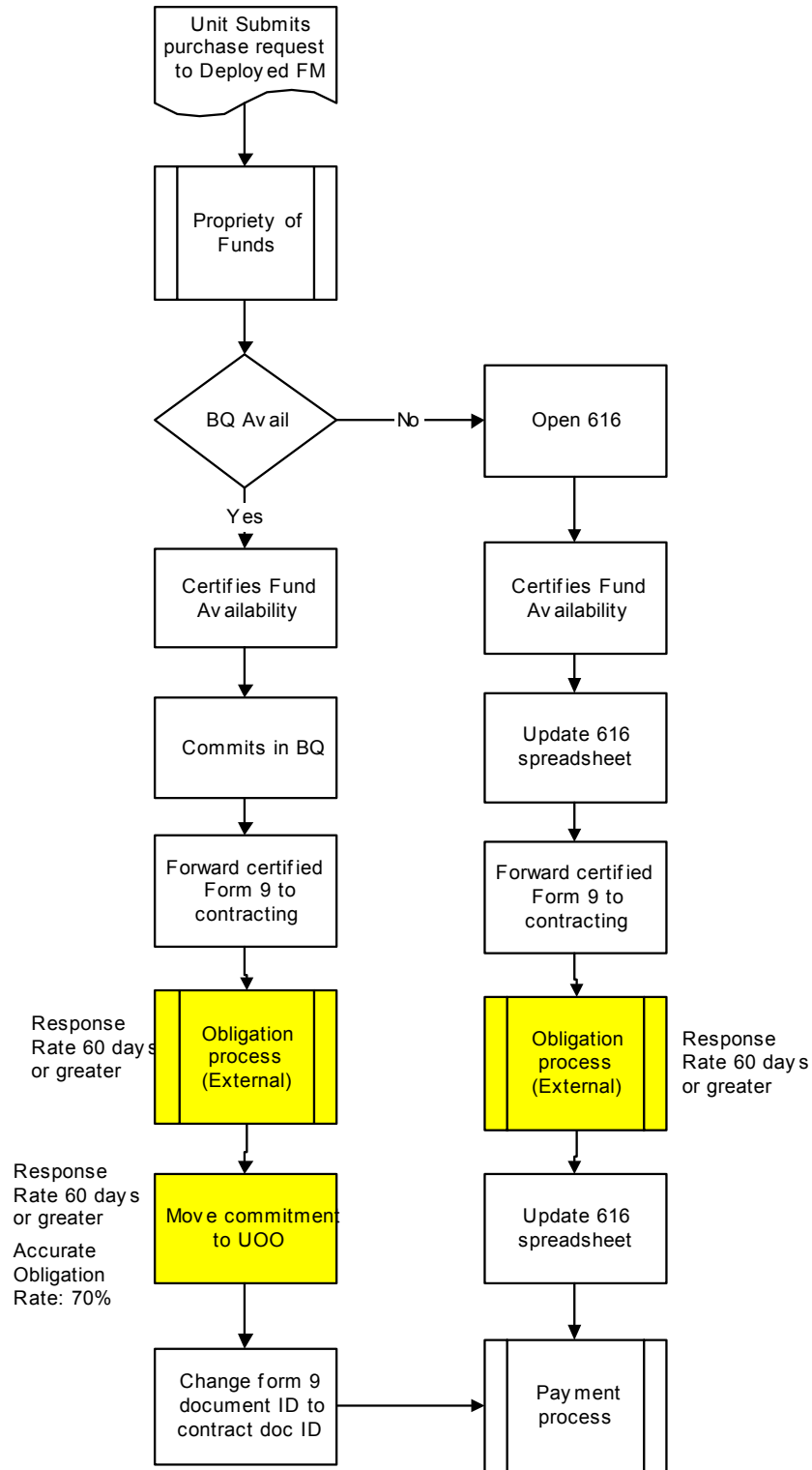
# AF Form 4009



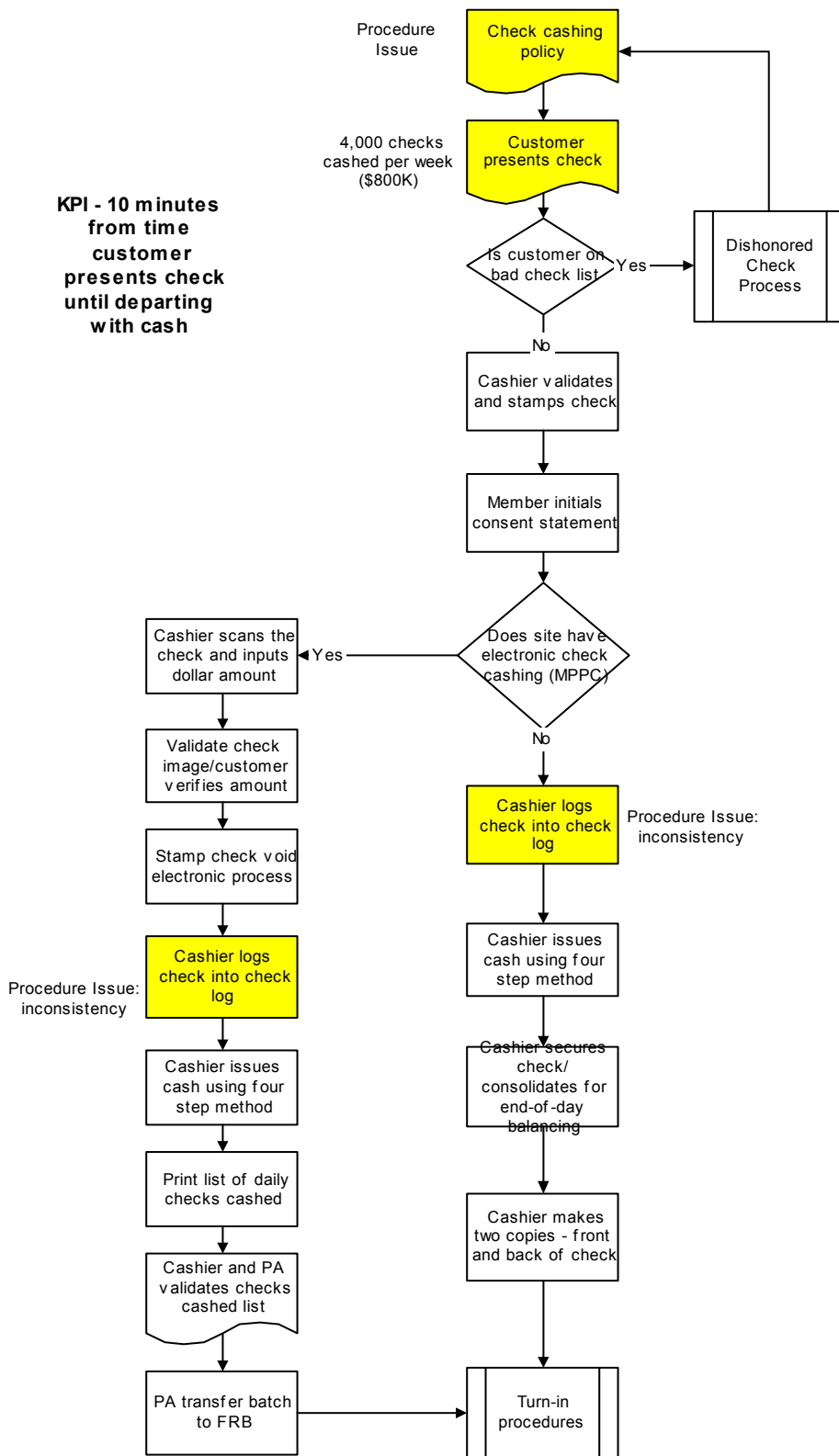
# AF Form 616 (Not Maintained by FM)



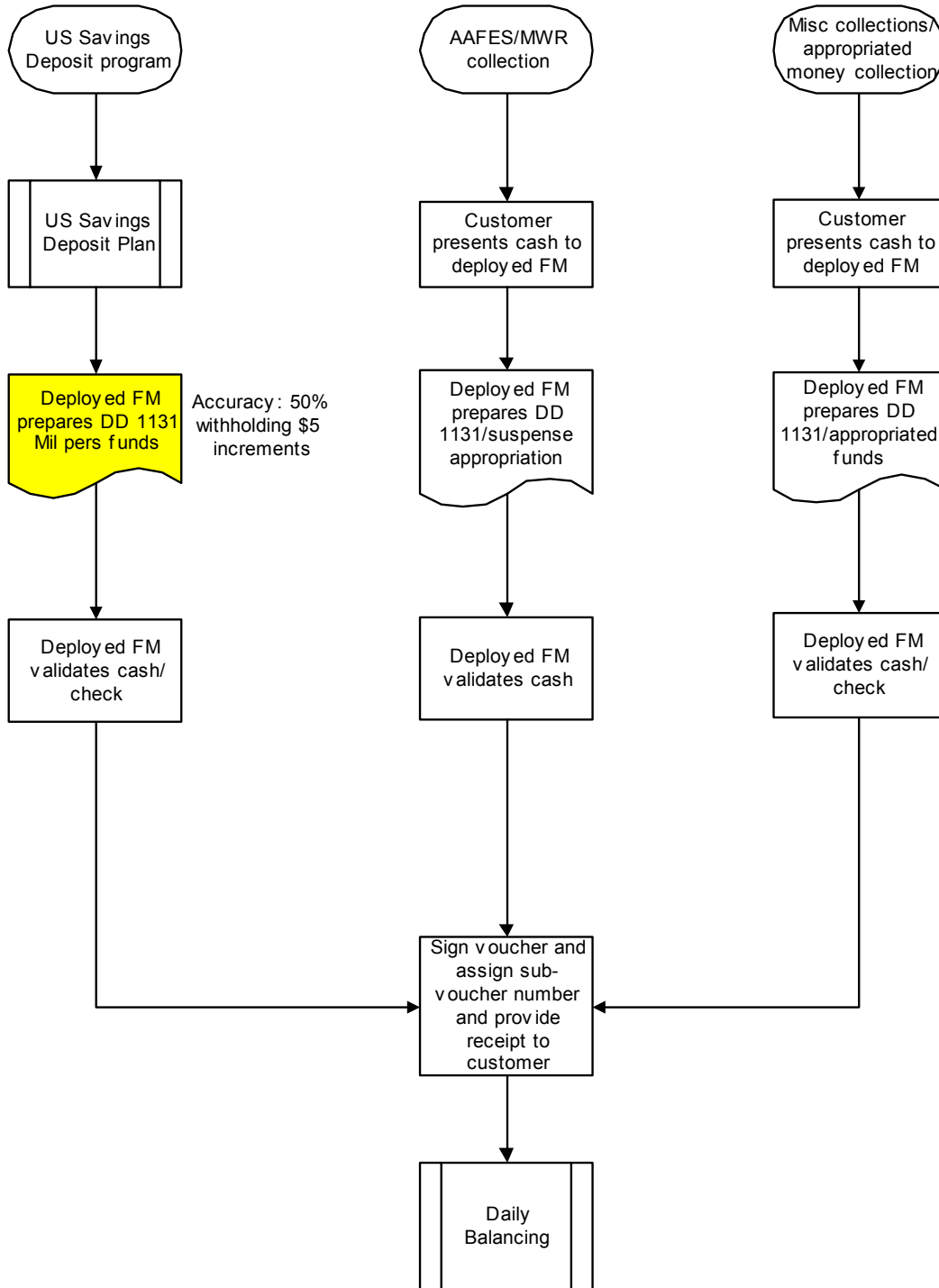
# AF Form 9/Purchase Request



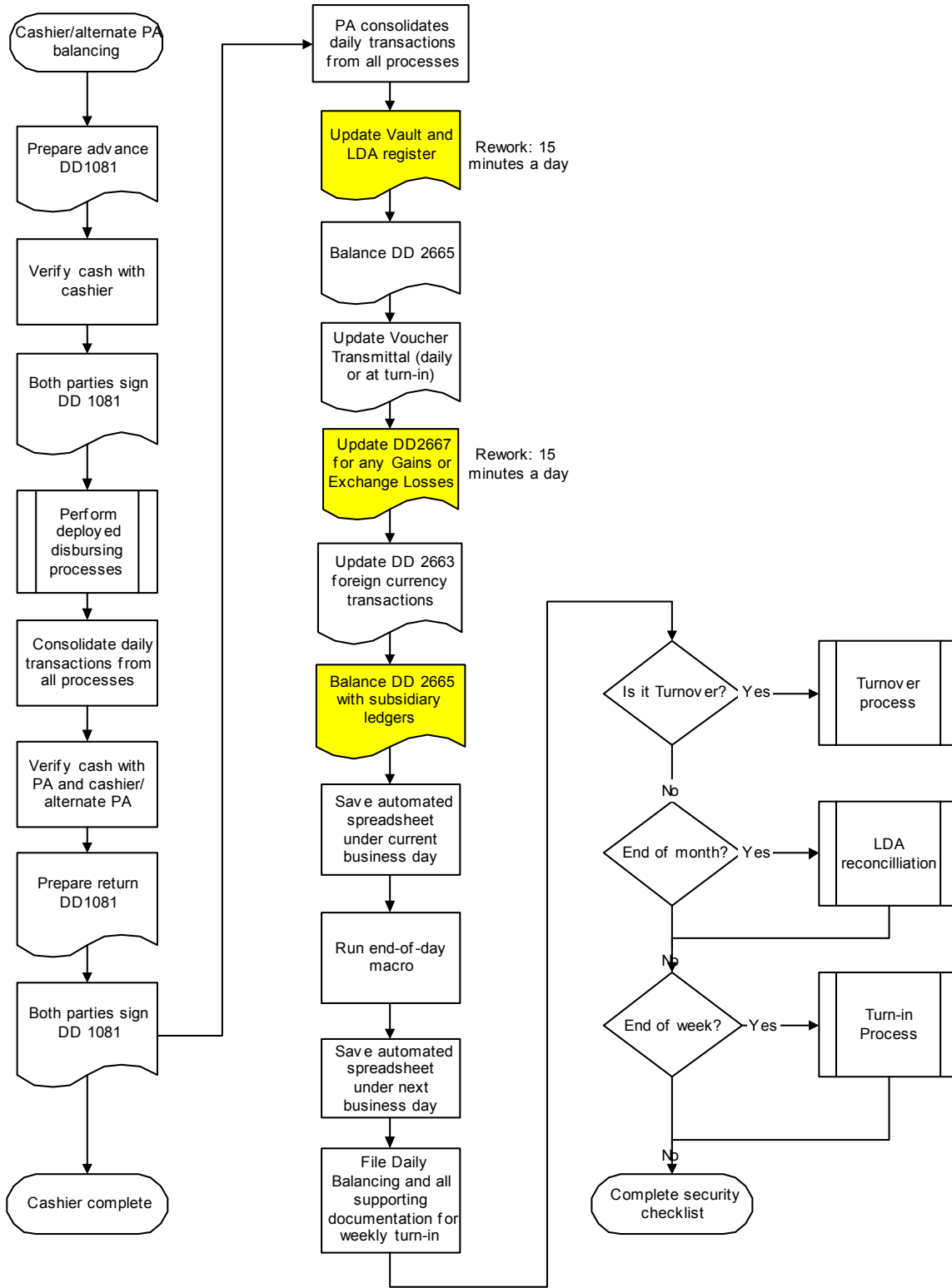
# Check Cashing Processing



# Collection Process



# Daily Balancing



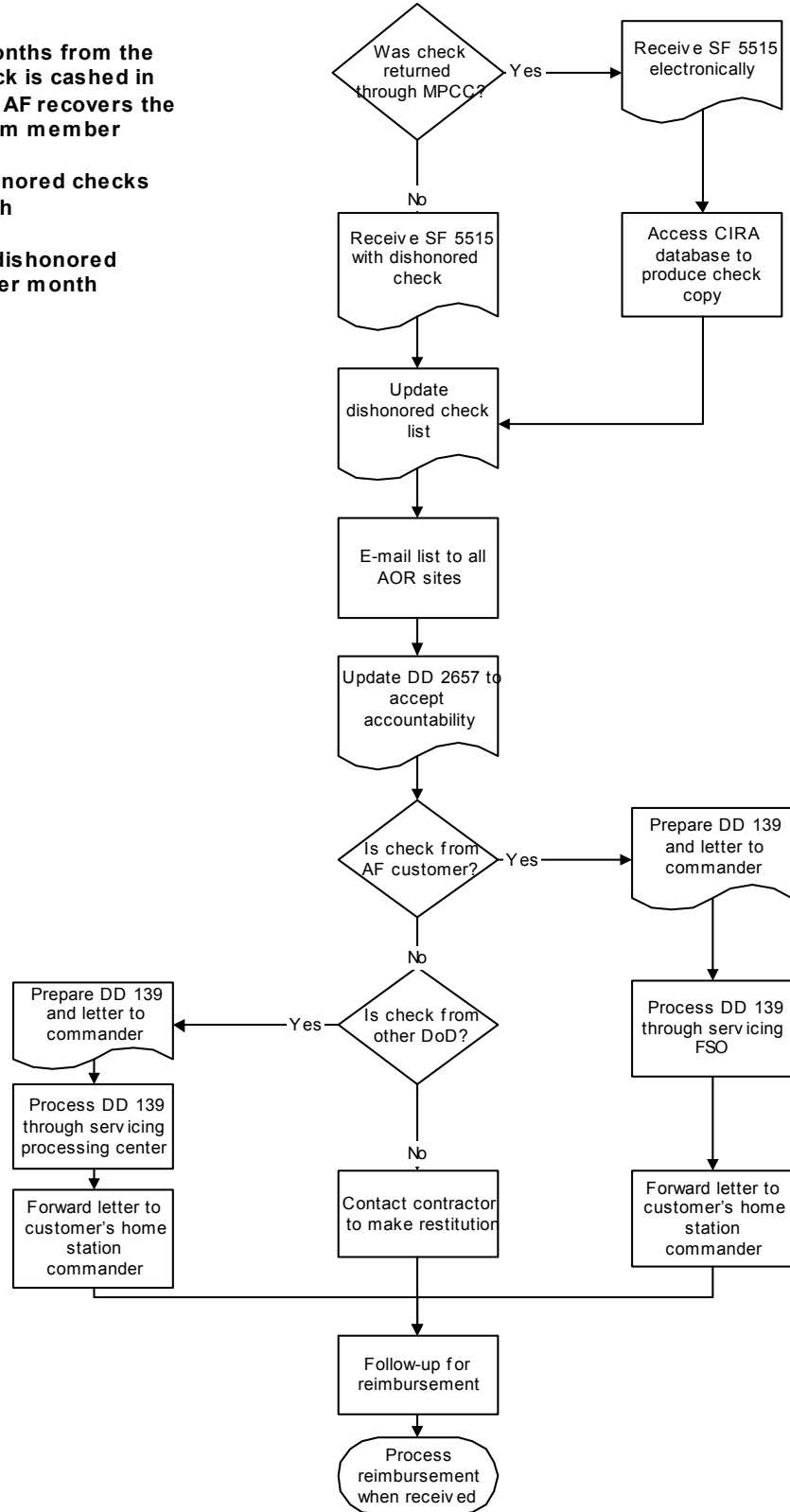


# Dishonored Check Process

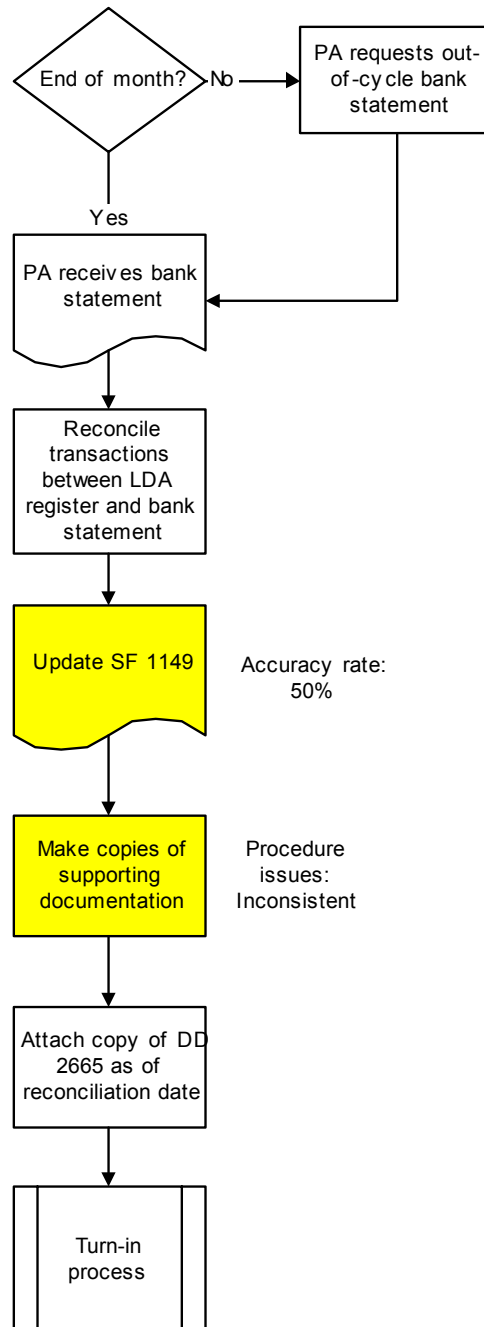
**KPI - 5 months from the time check is cashed in AOR until AF recovers the funds from member**

**500 dishonored checks per month**

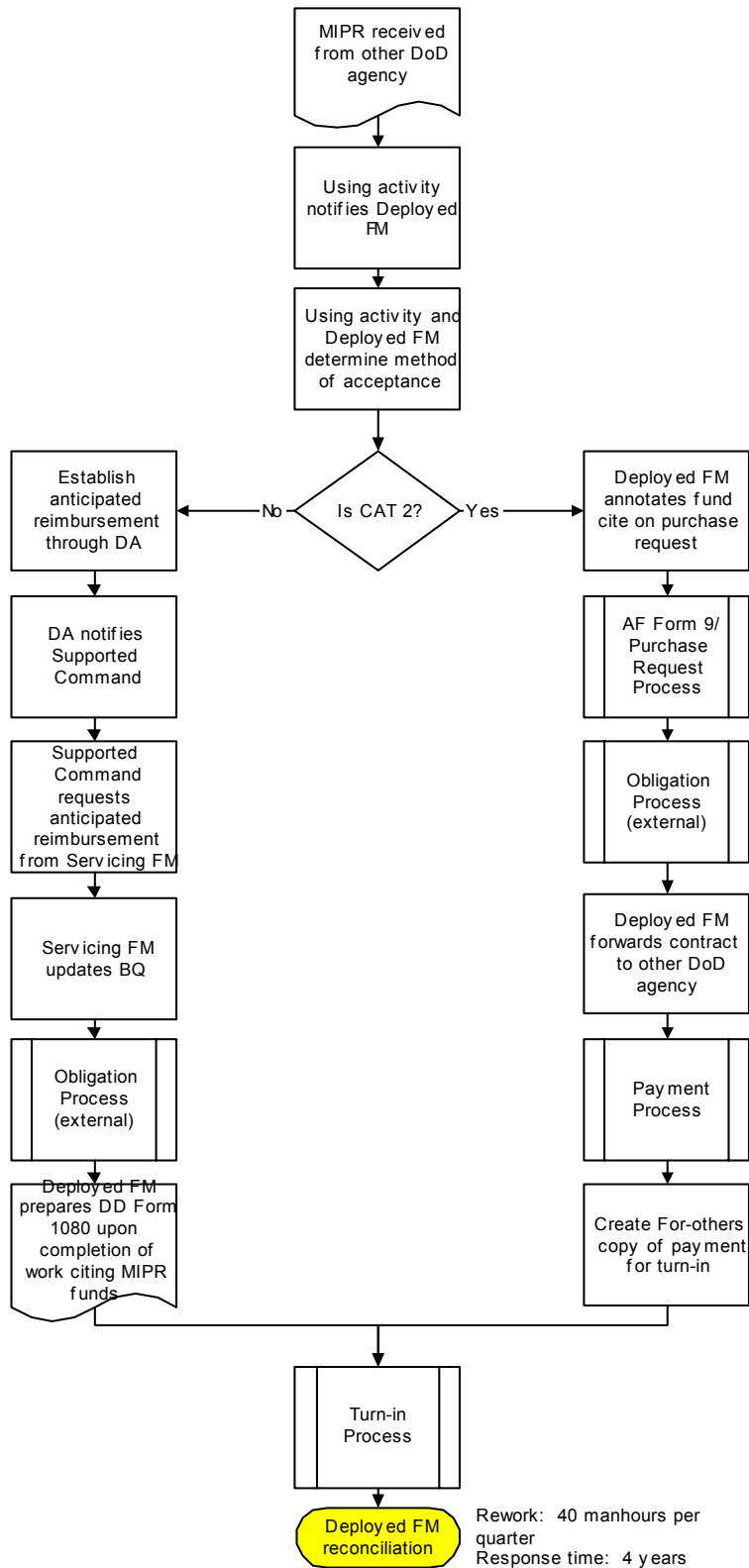
**\$100K in dishonored checks per month**



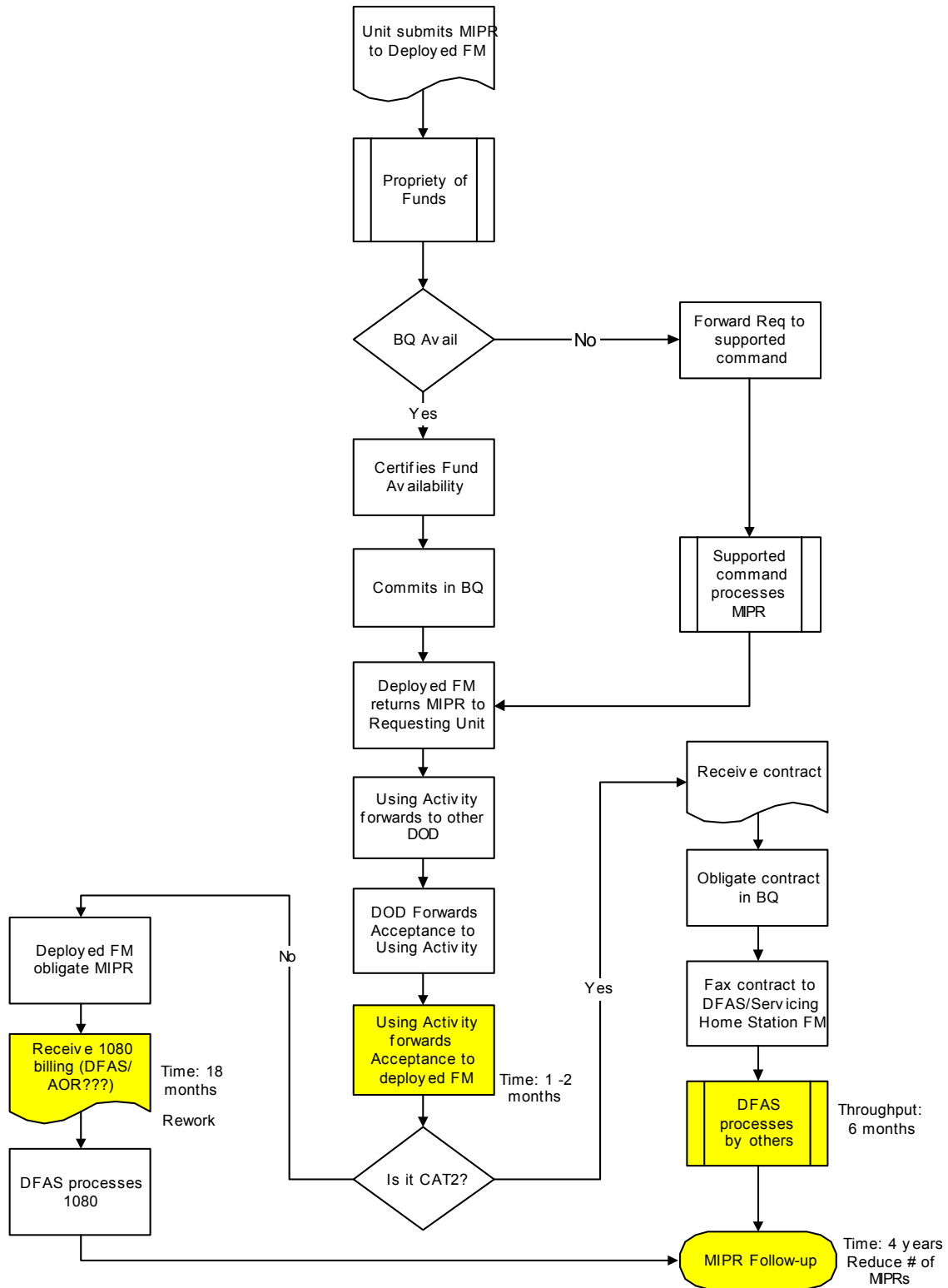
# LDA Reconciliation



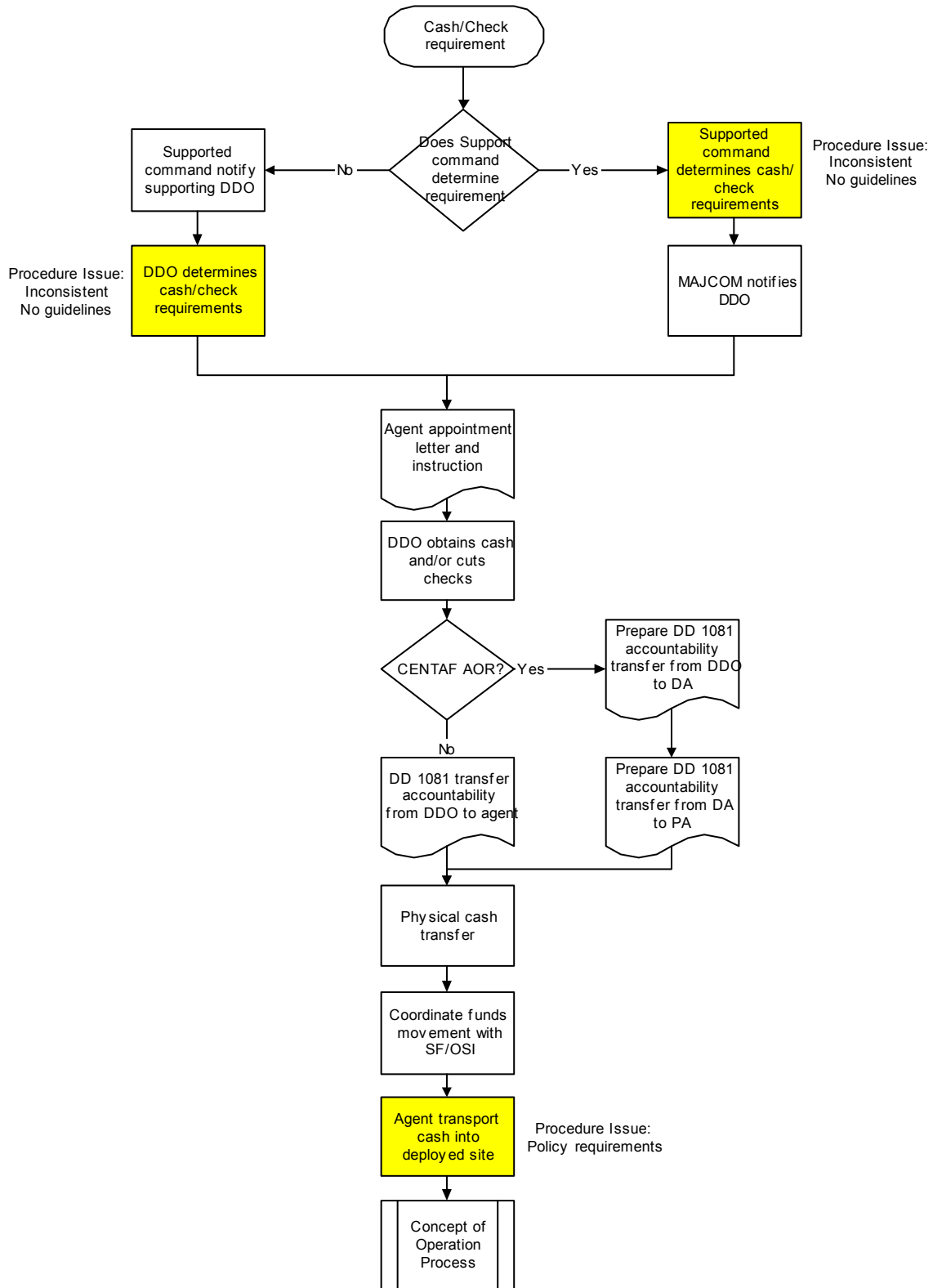
# MIPR (Incoming)



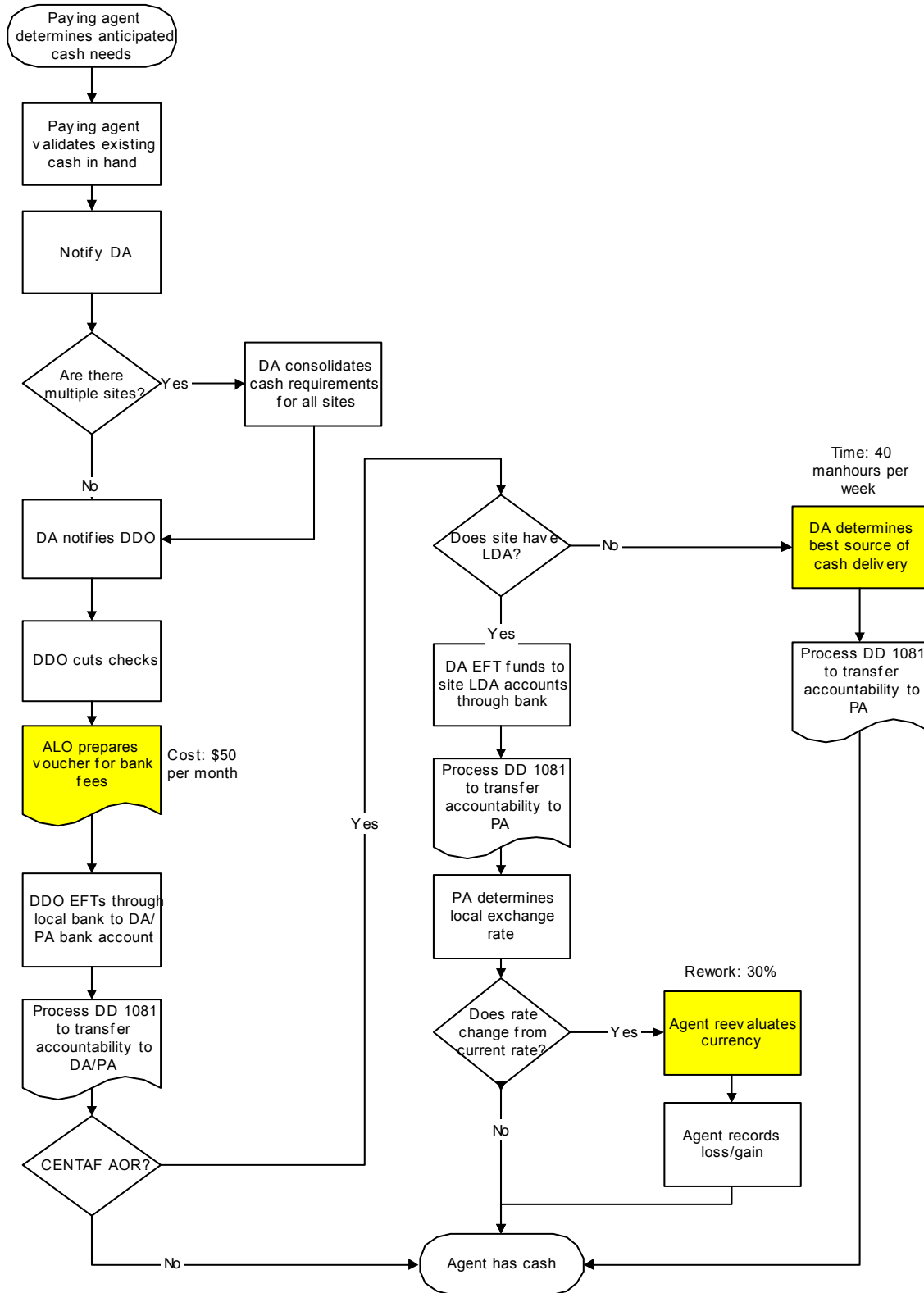
# MIPR (Outgoing)



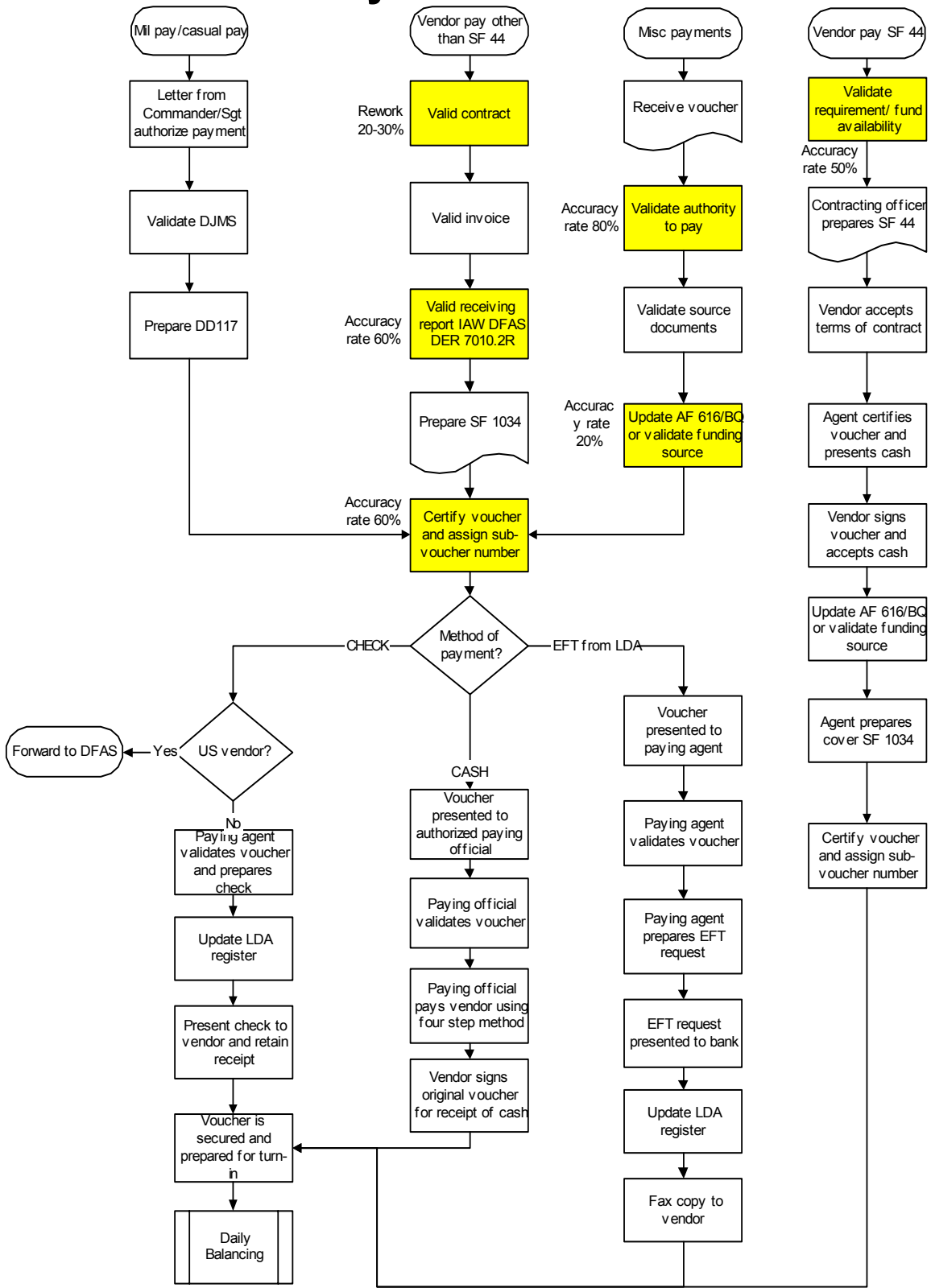
# Obtaining Cash - New Site



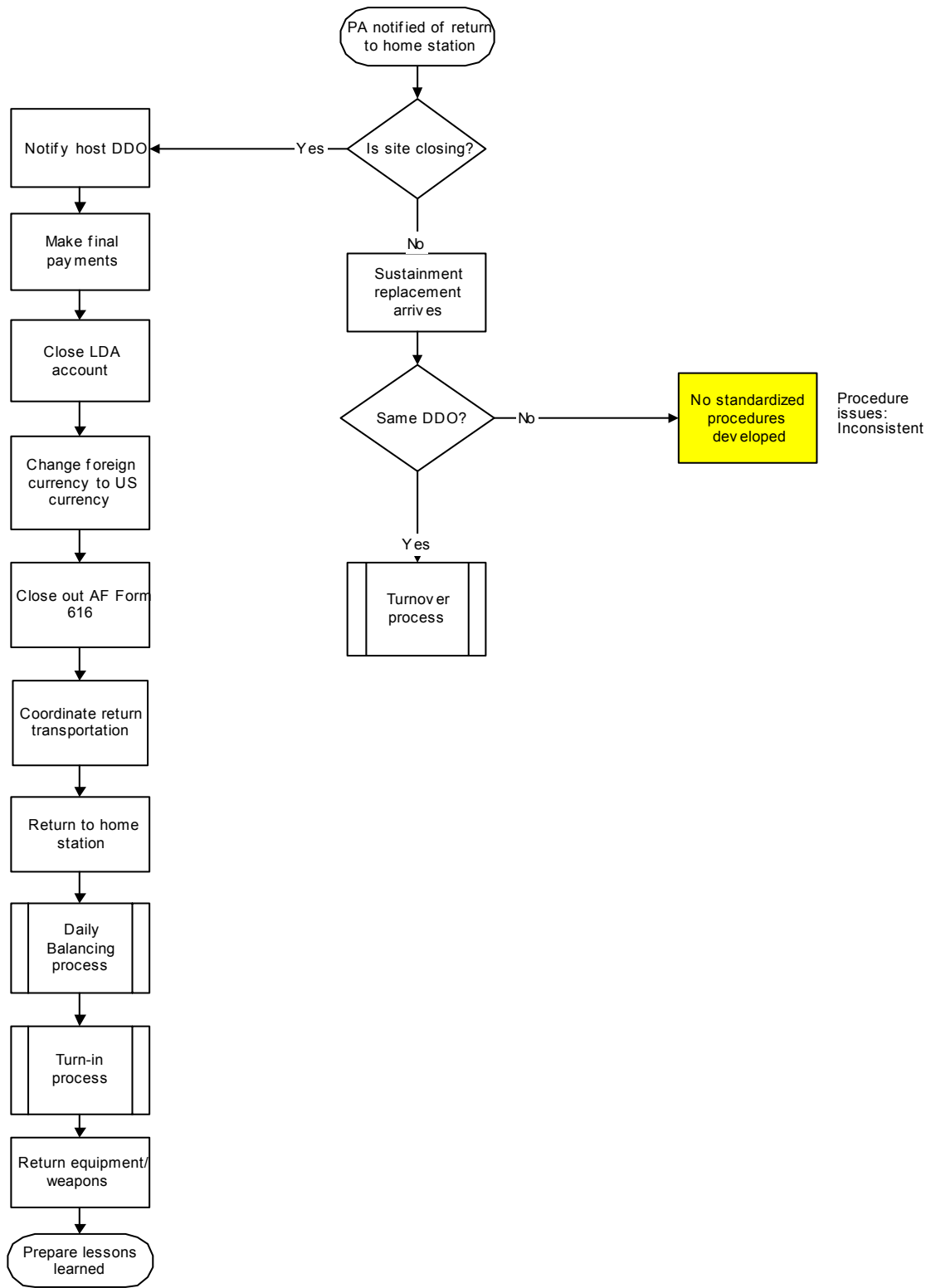
# Obtaining Cash - Steady State



# Payment Process

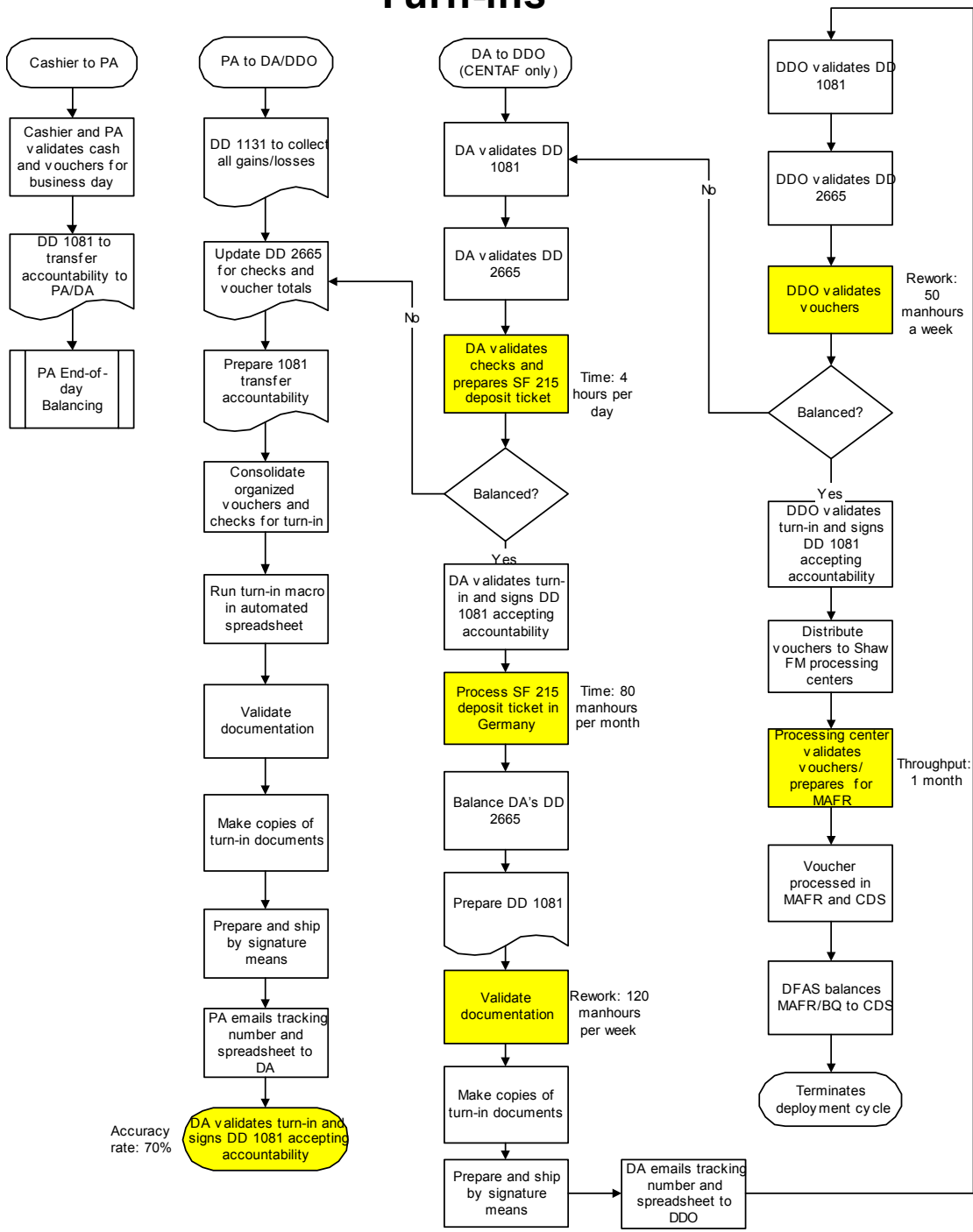


# Redeployment

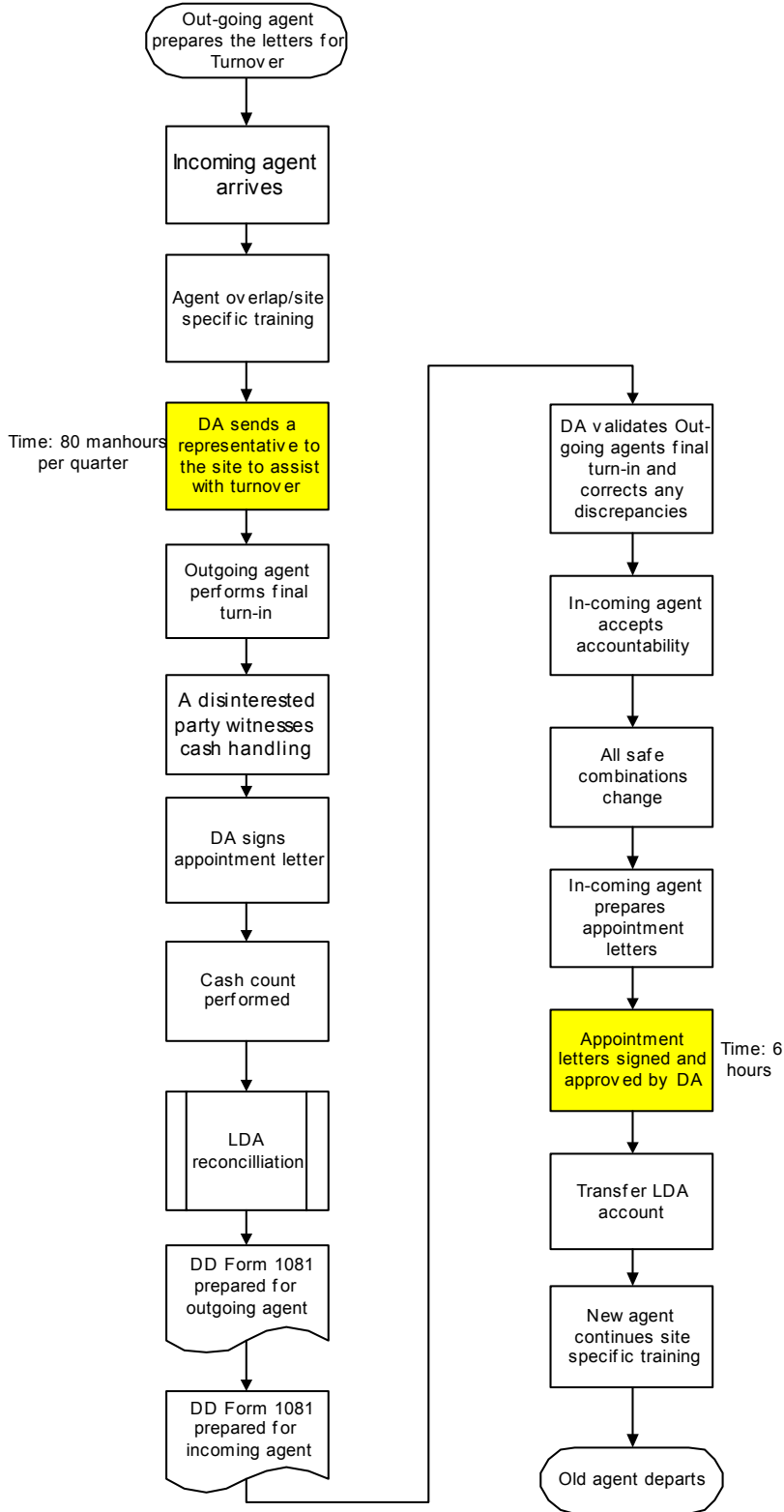




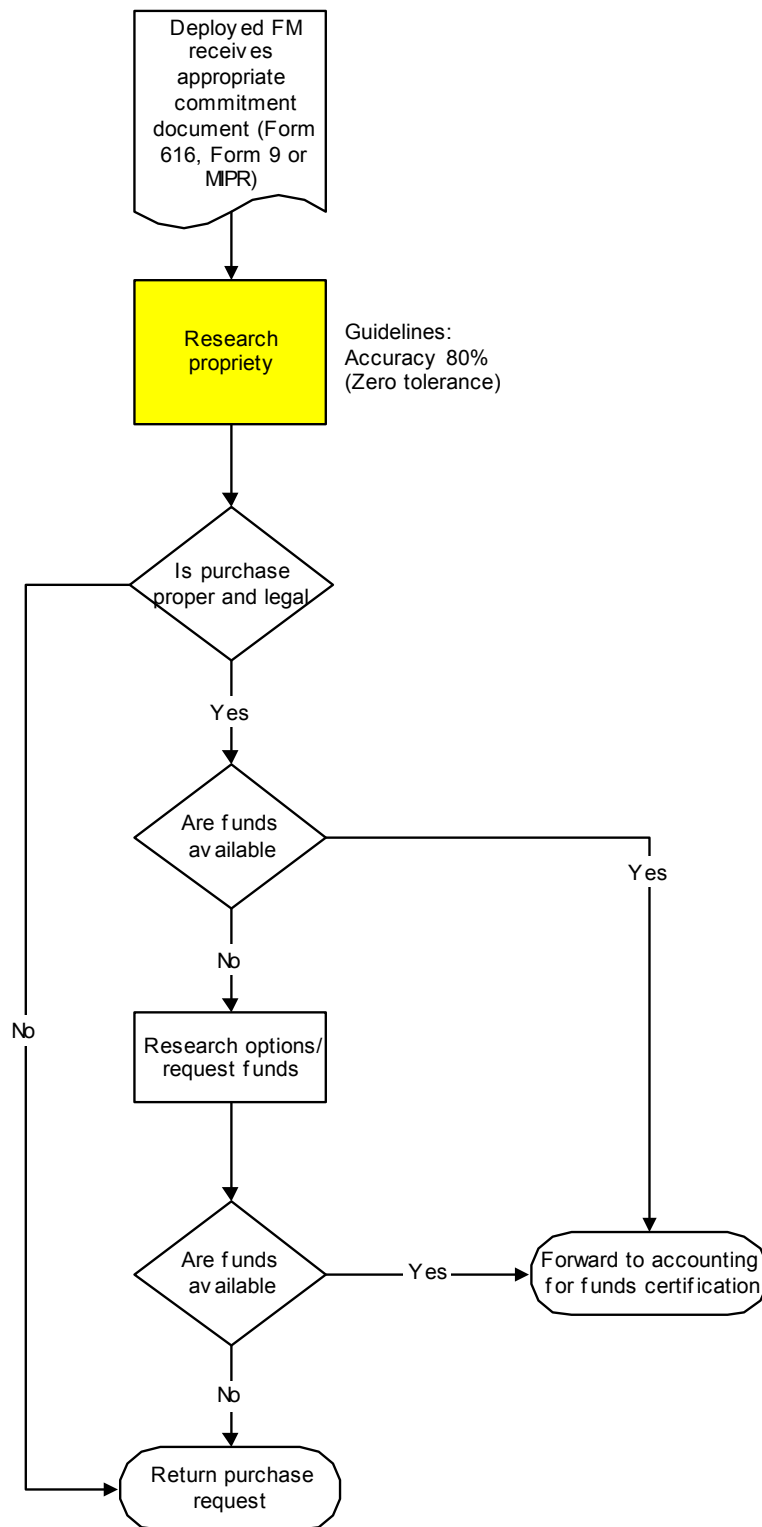
# Turn-ins



# Turnover Processes



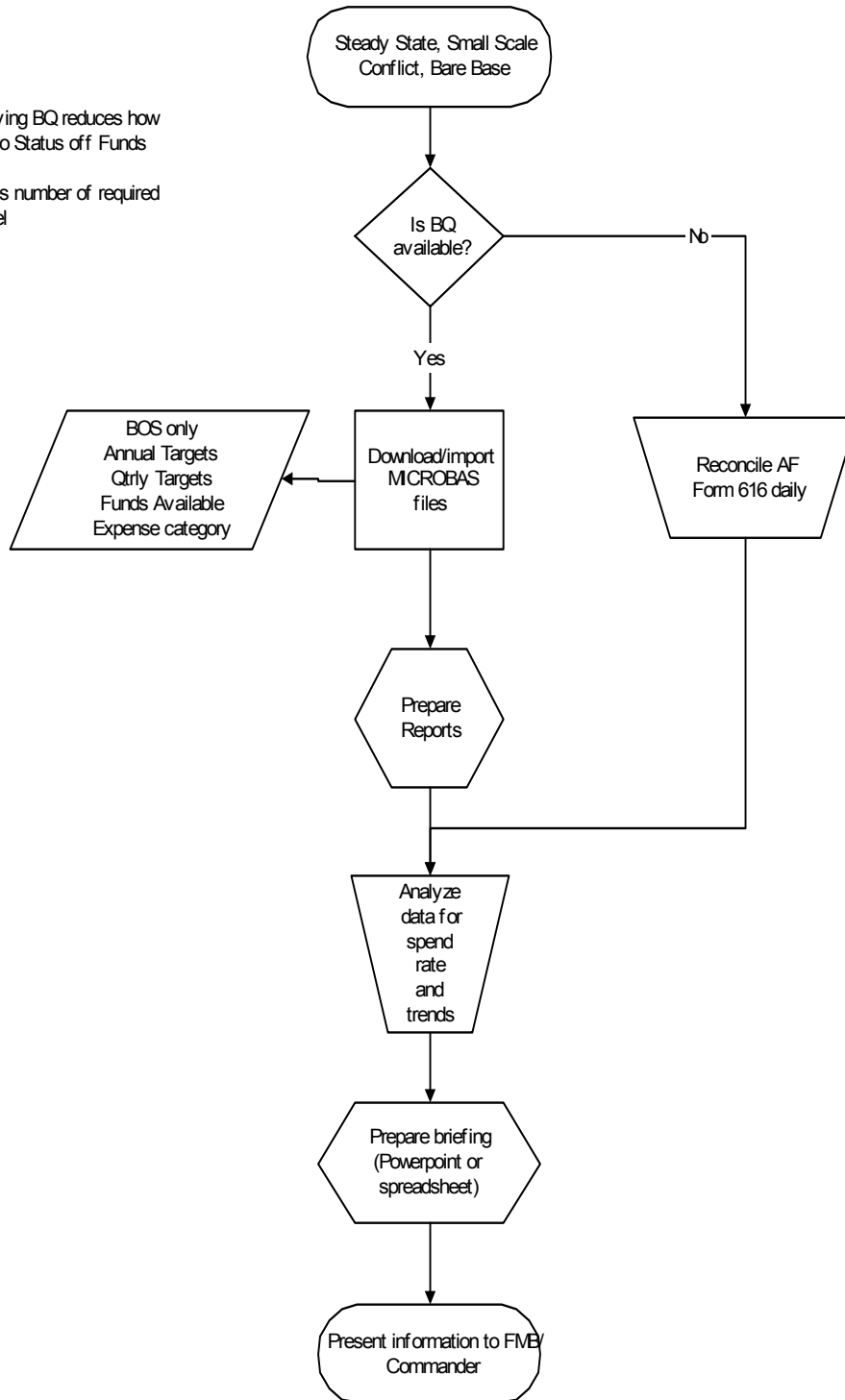
# Propriety of Funds



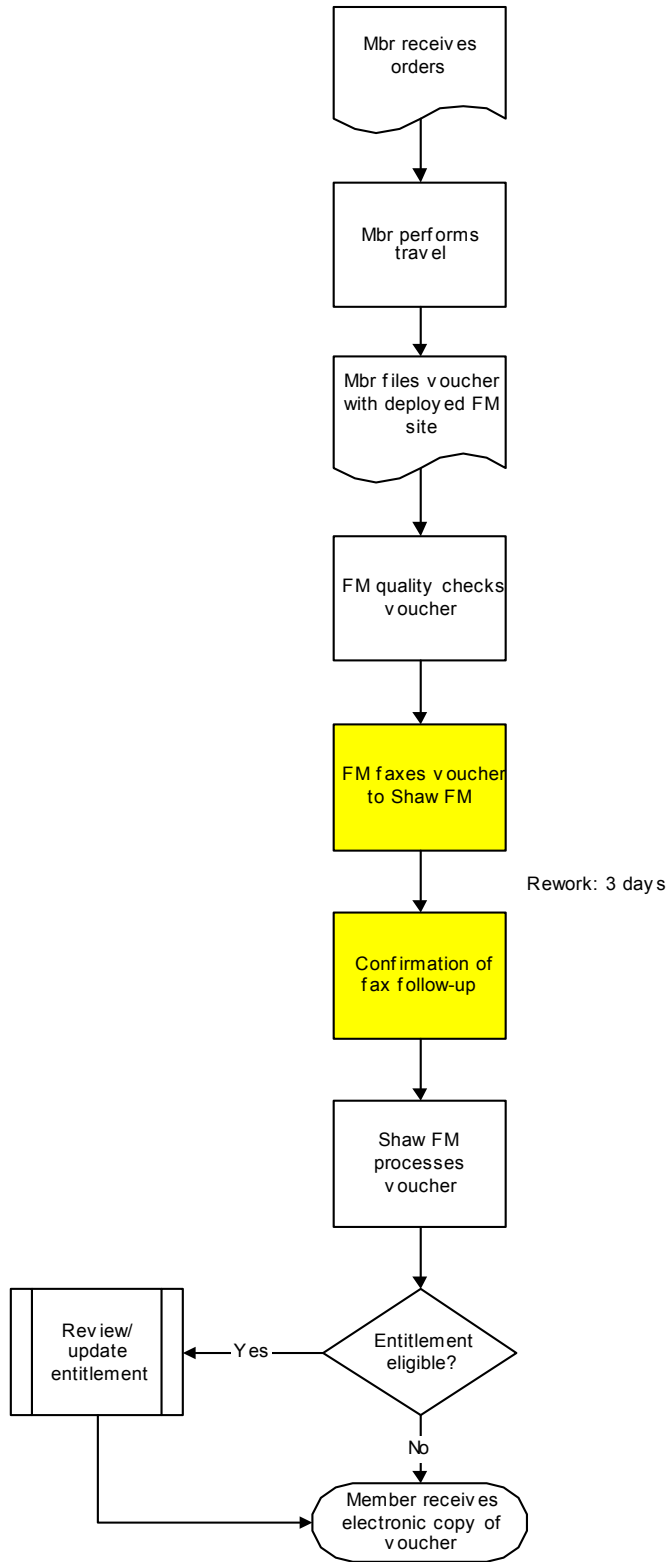
# Status of Funds/Availability of Funds

KPI: Having BQ reduces how long to do Status of Funds

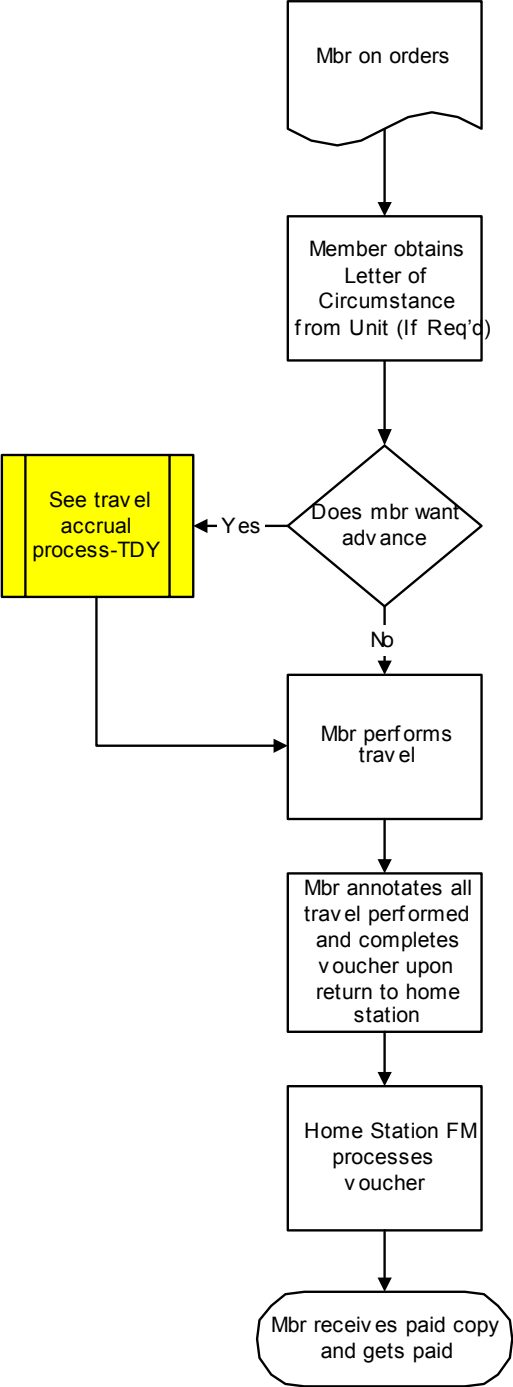
Increases number of required personnel



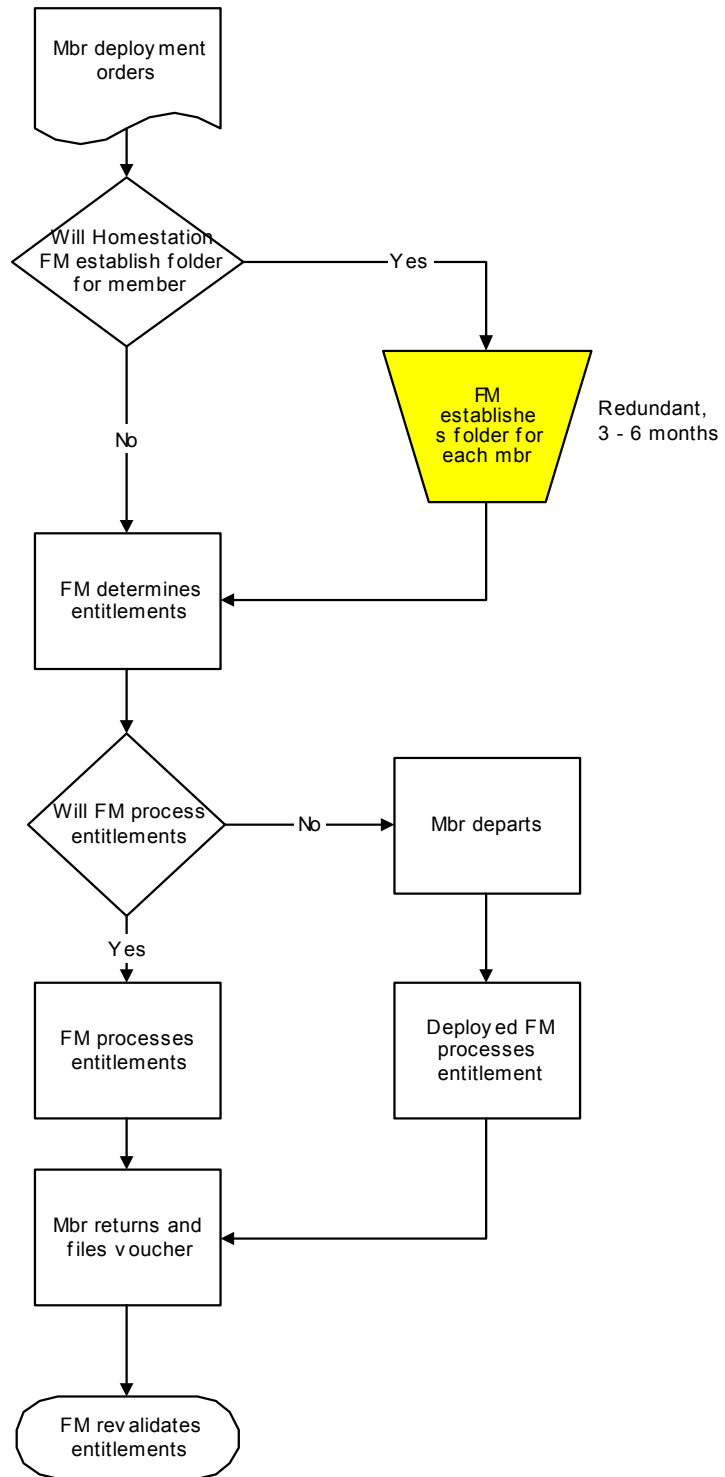
# AOR Travel-Permanent Party-TDY



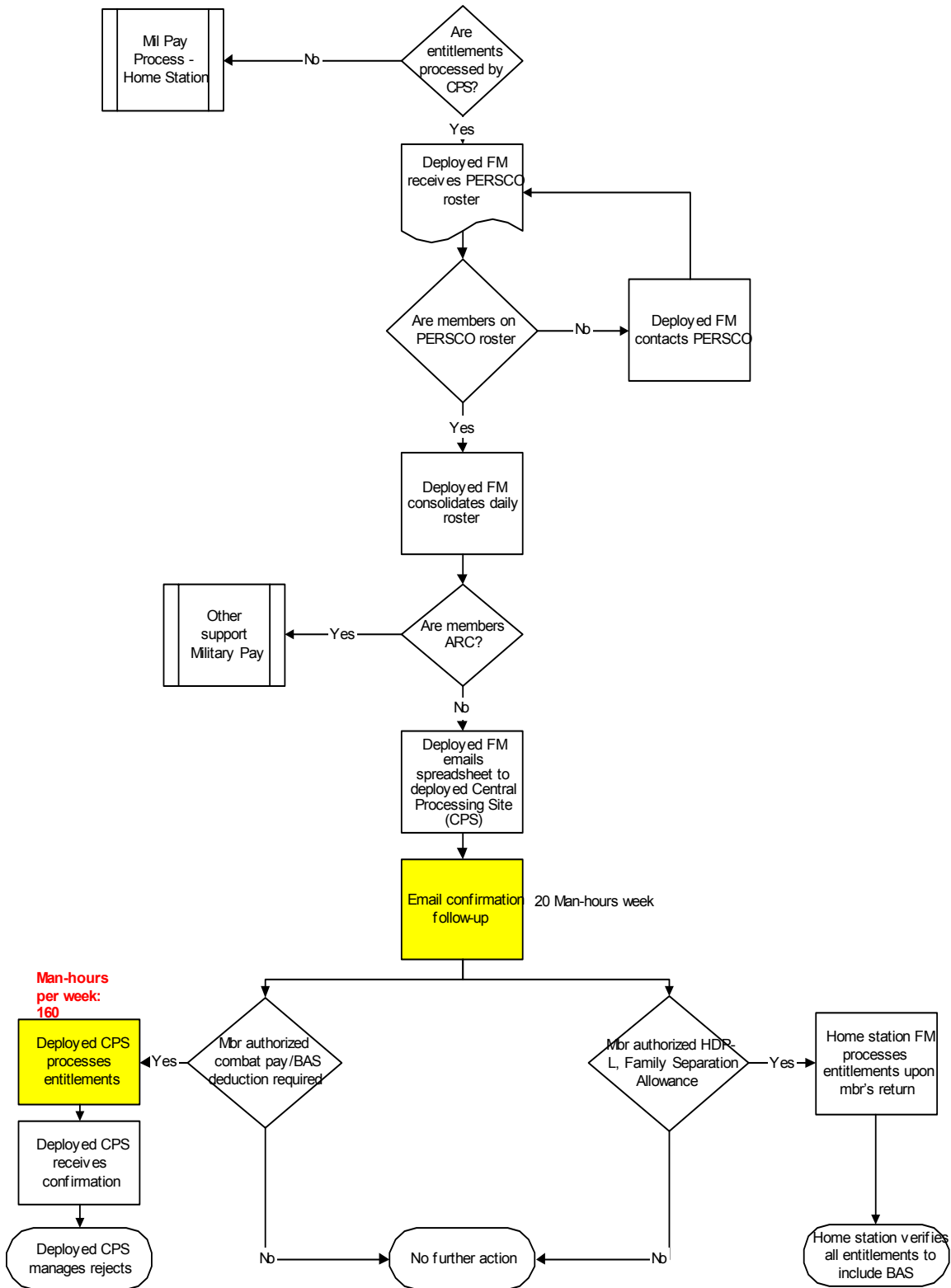
# AOR Travel-TDY Within TDY



# Entitlement Process- Home Station

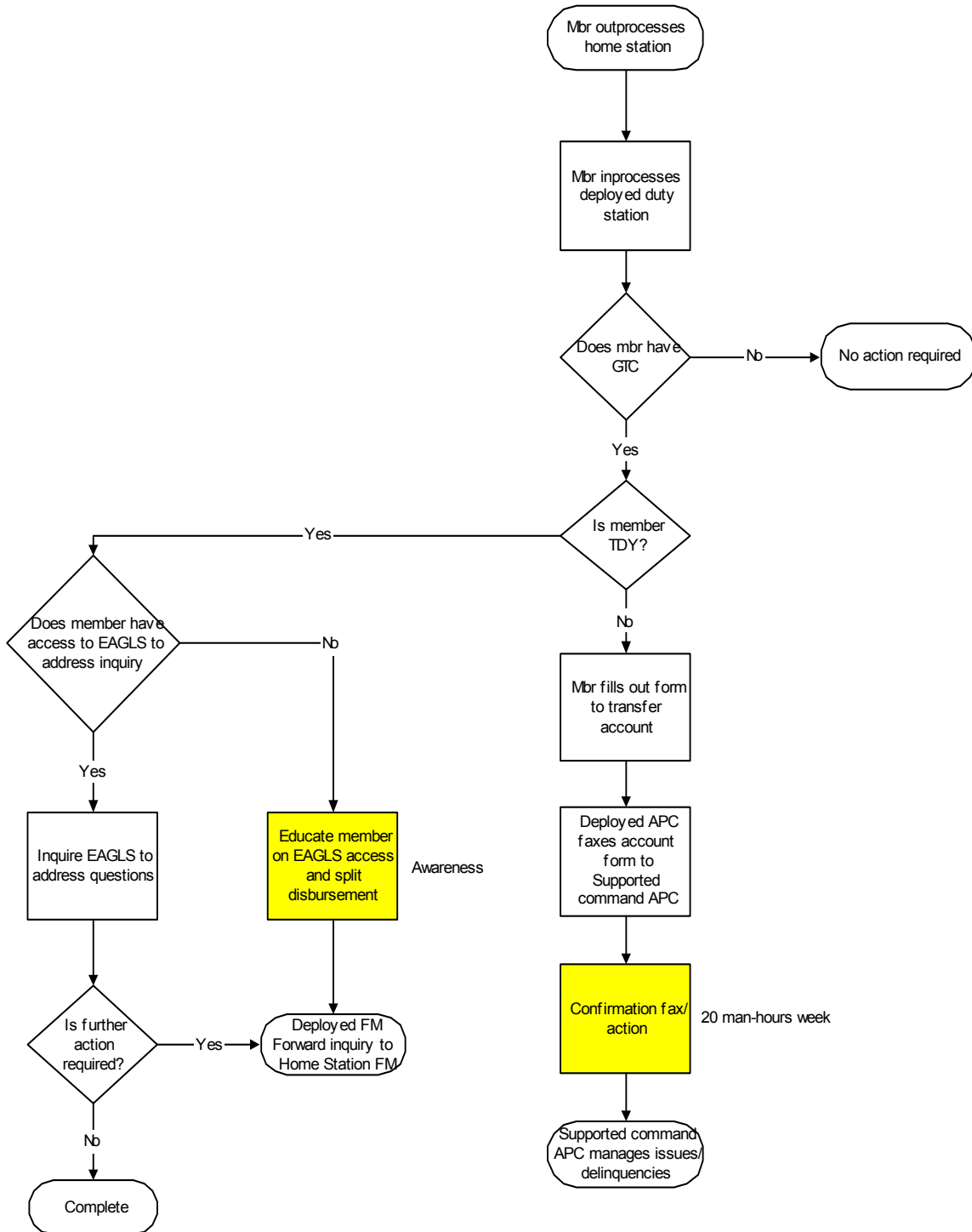


# Entitlement In-Processing for TDY Personnel

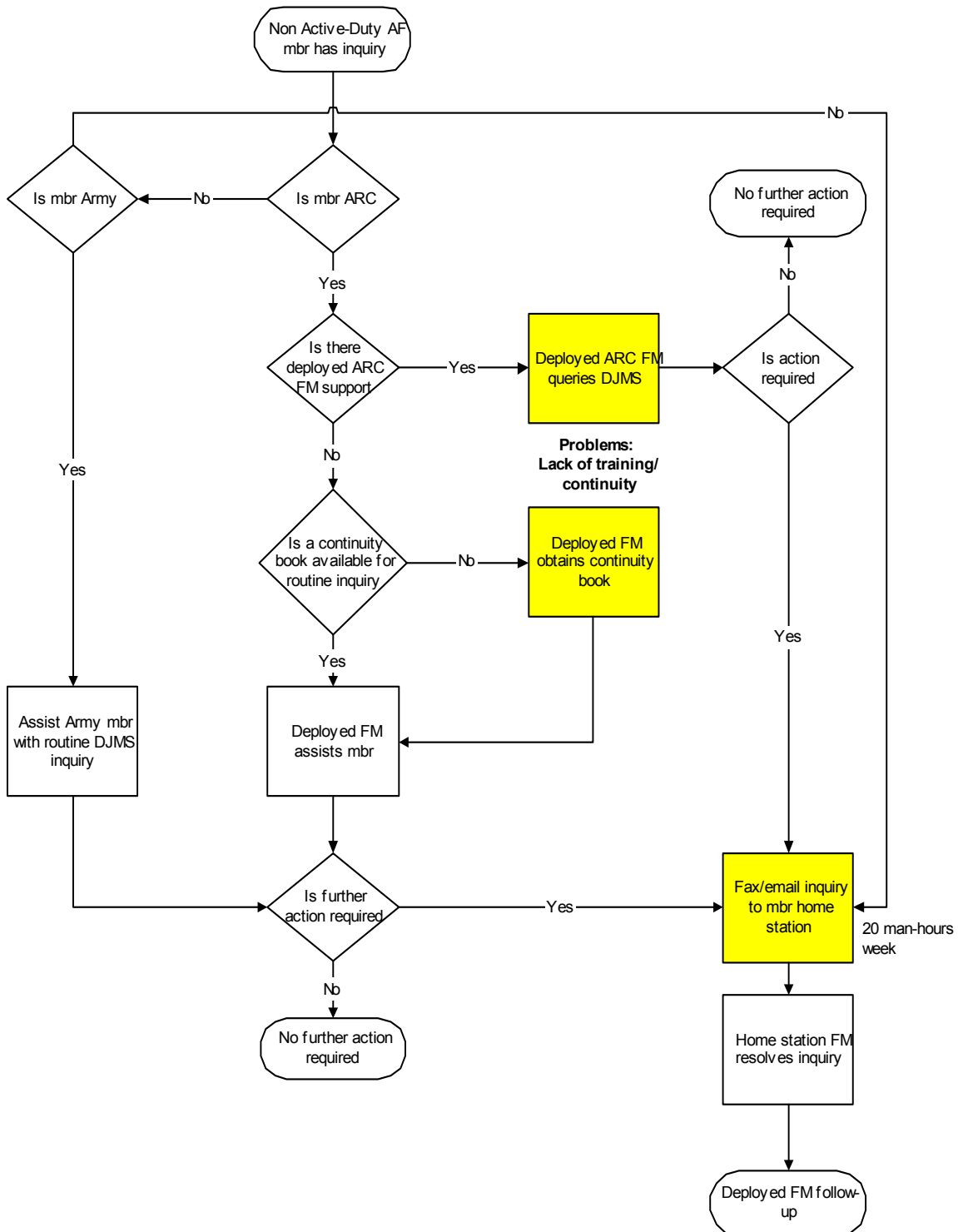




# Government Travel Card

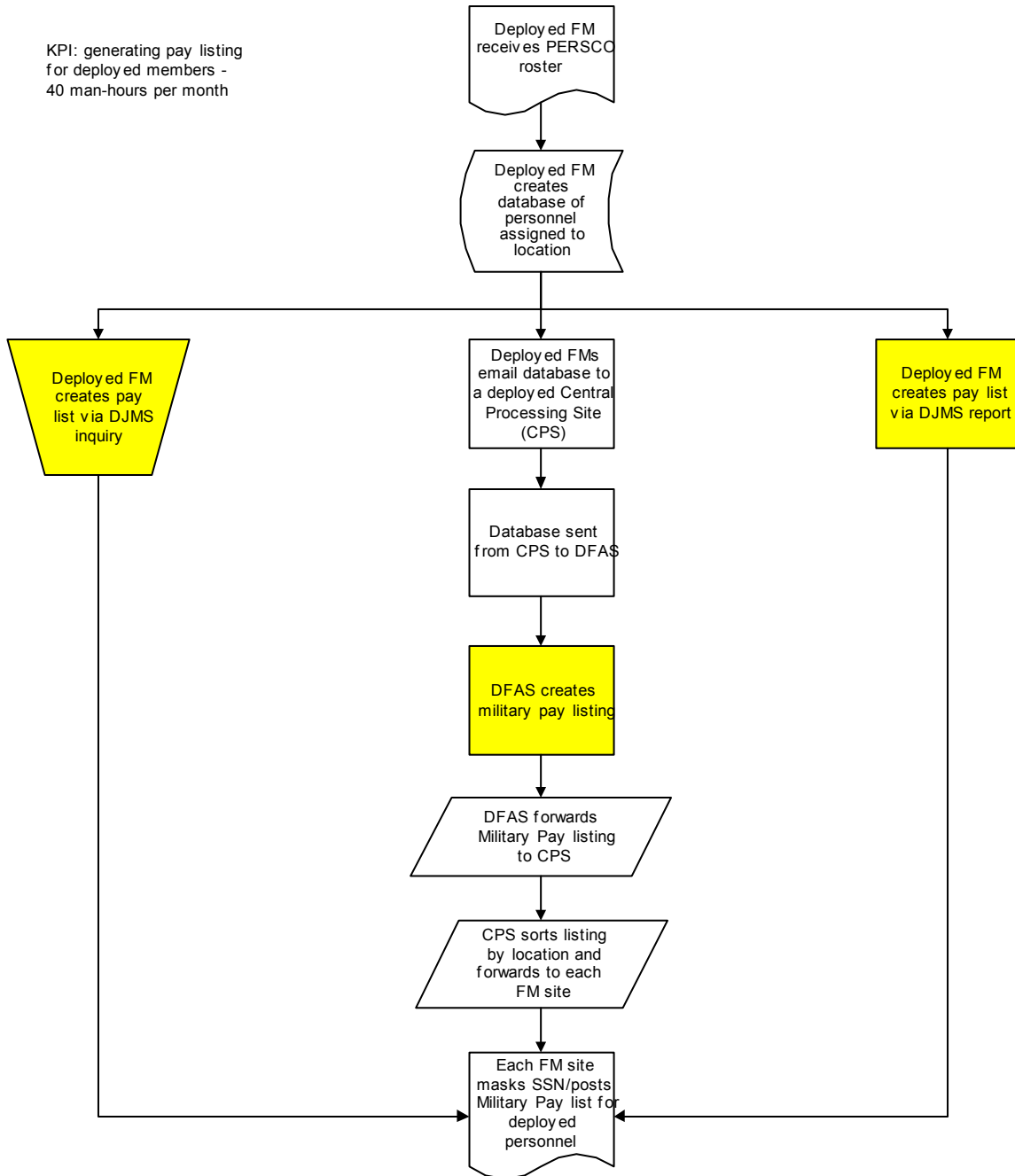


# Other Support - Mil Pay

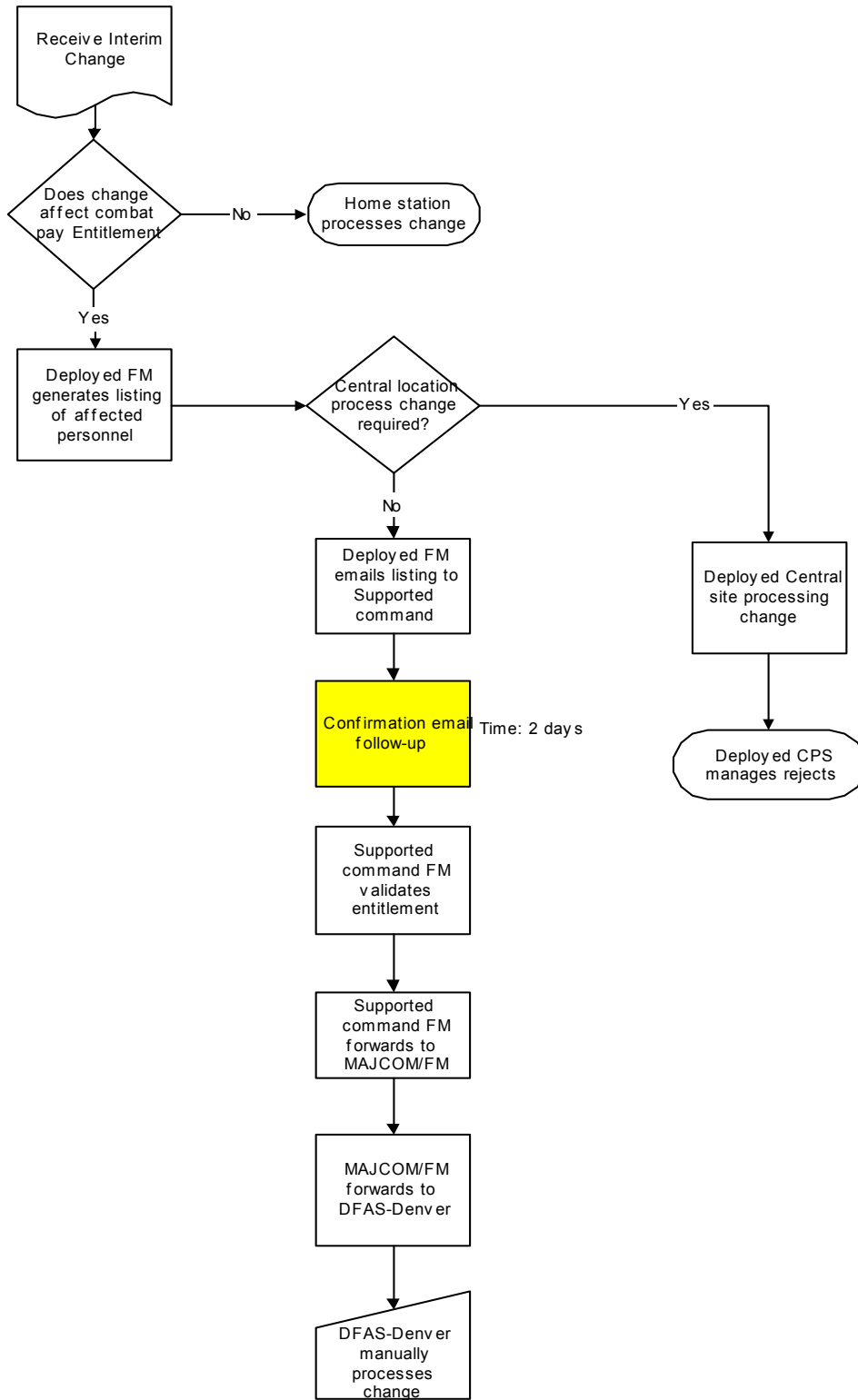


# Remote Site Payroll List

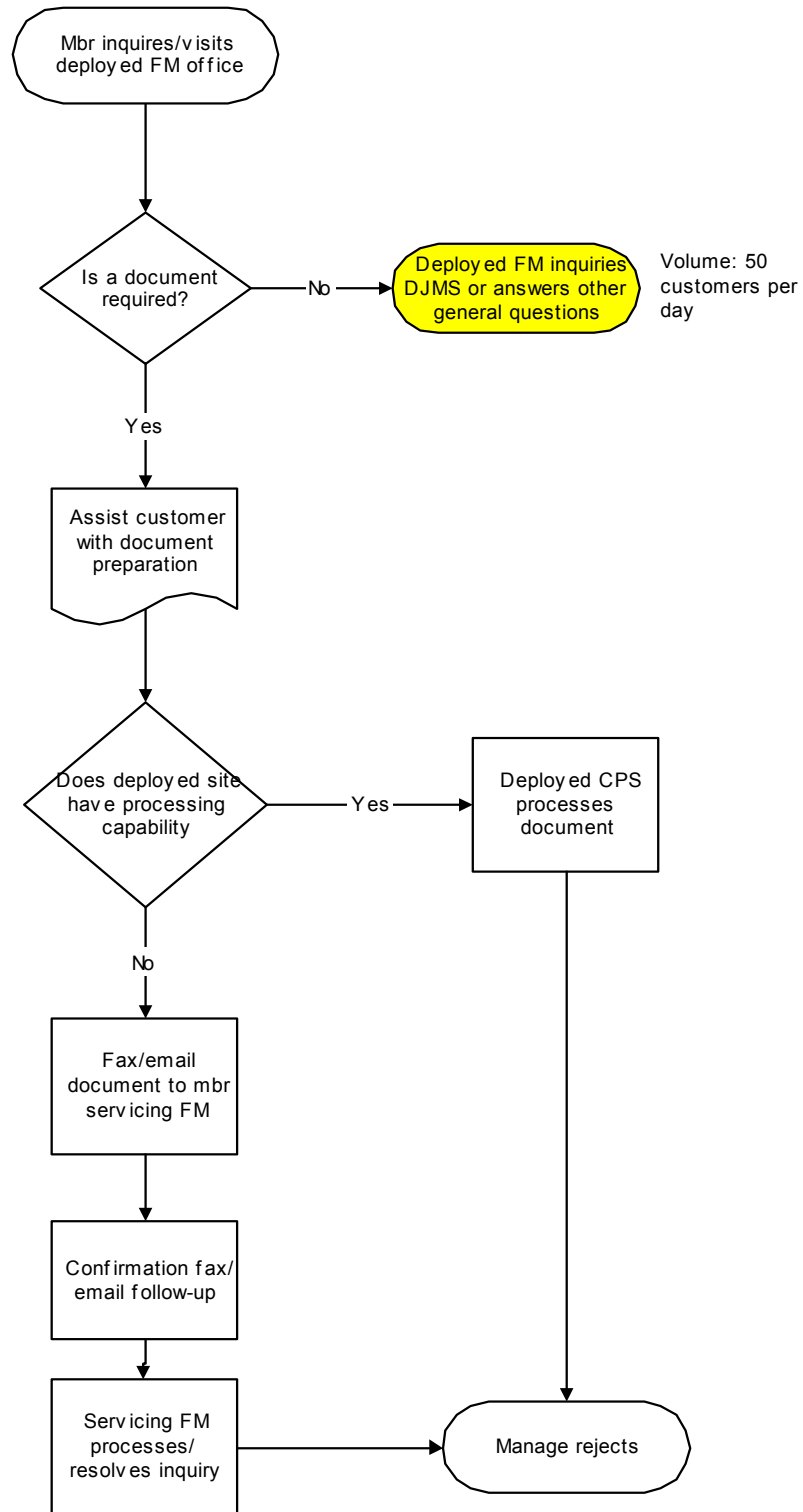
KPI: generating pay listing for deployed members - 40 man-hours per month



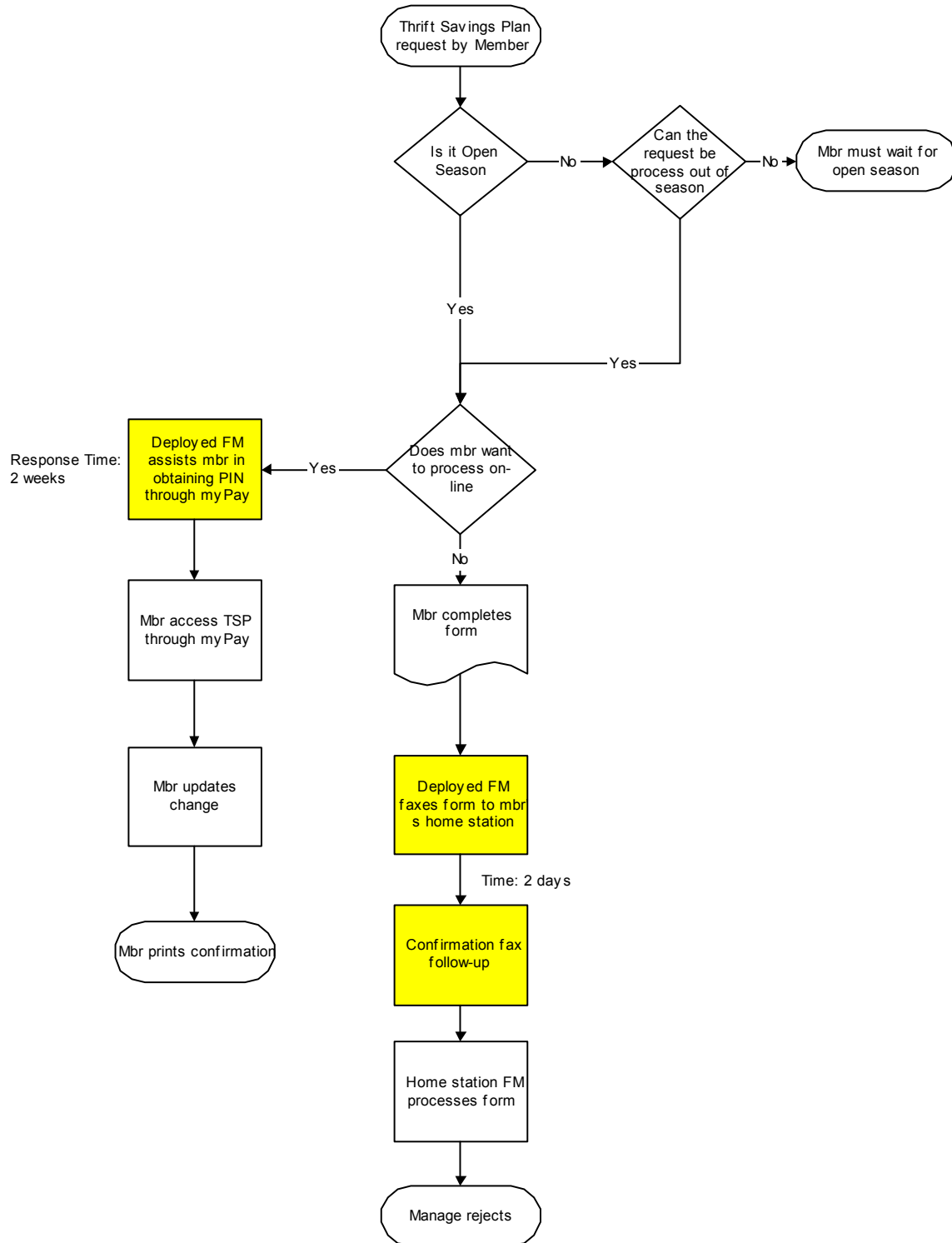
# Retroactive Processing



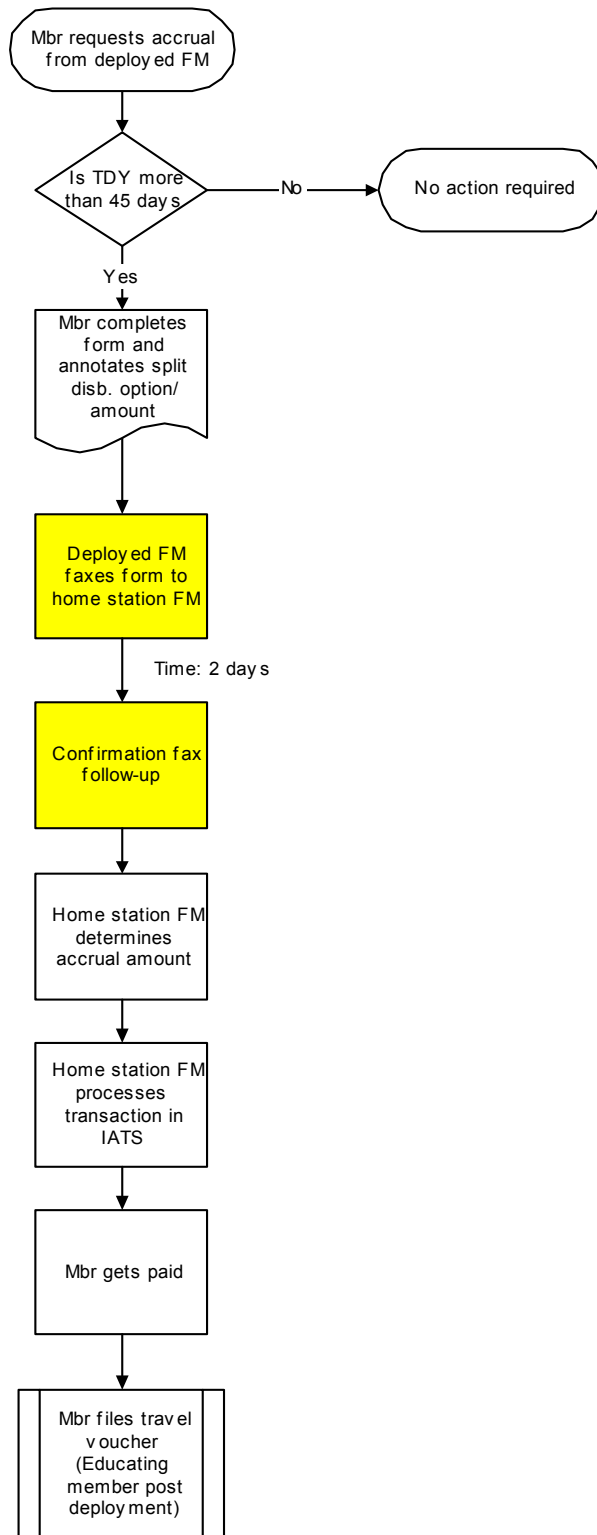
# Routine Pay Inquiry



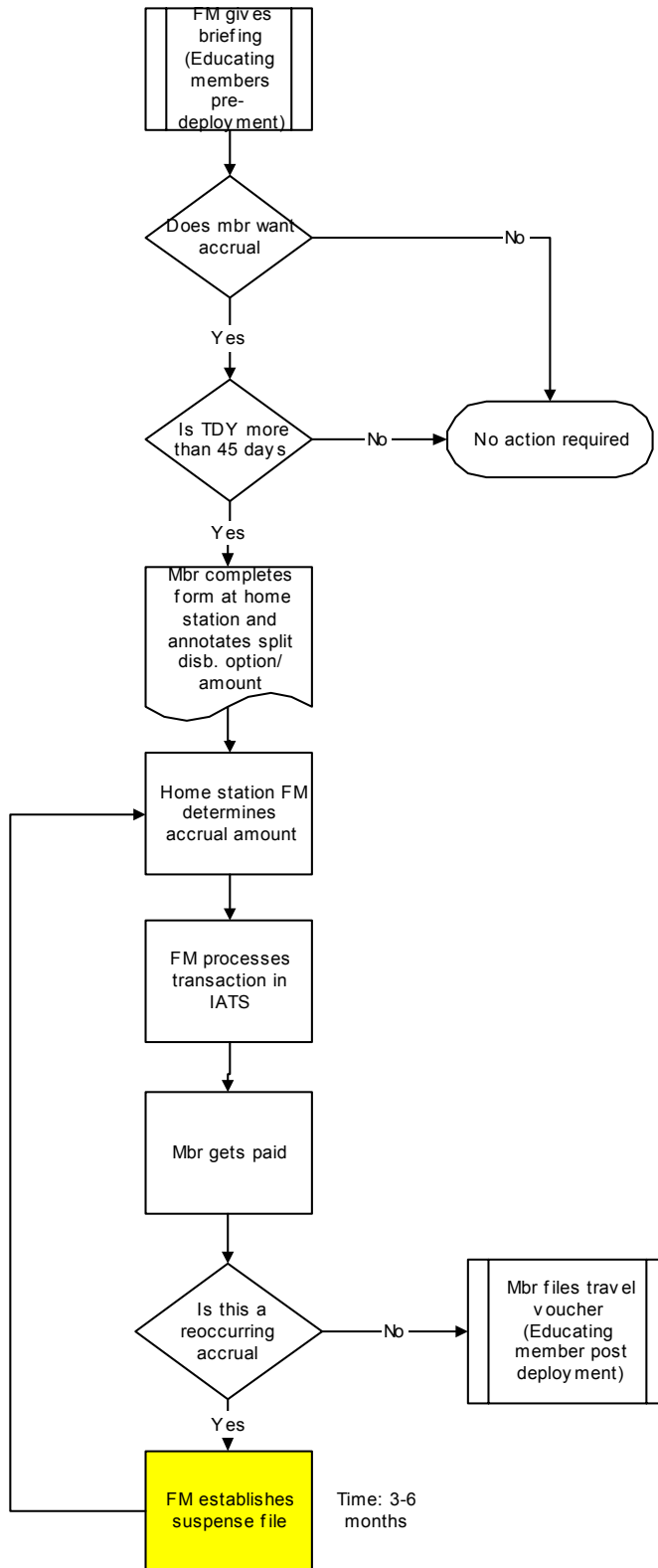
# Thrift Savings Plan



# Travel Accrual-Deployed

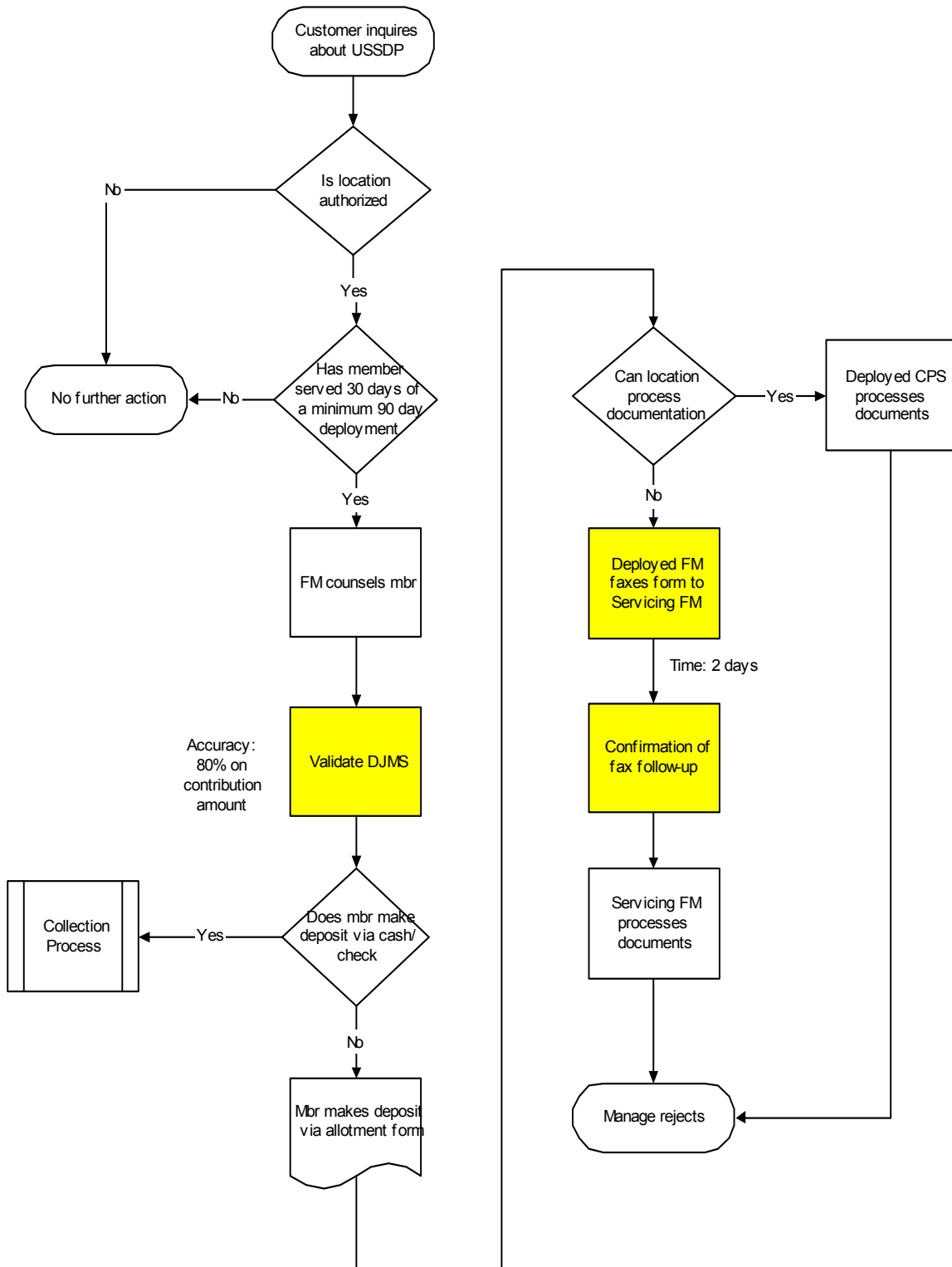


# Travel Accrual-Home

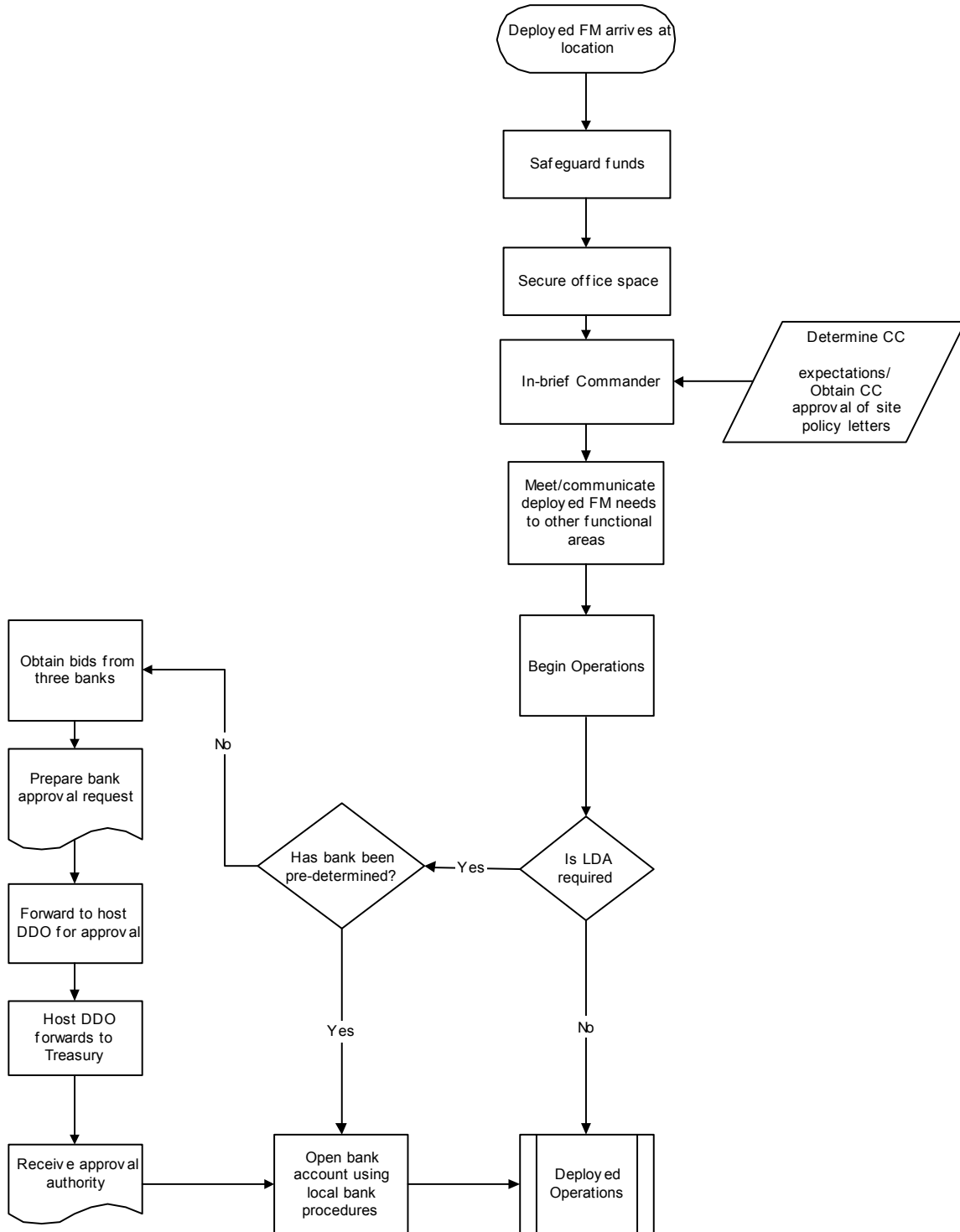




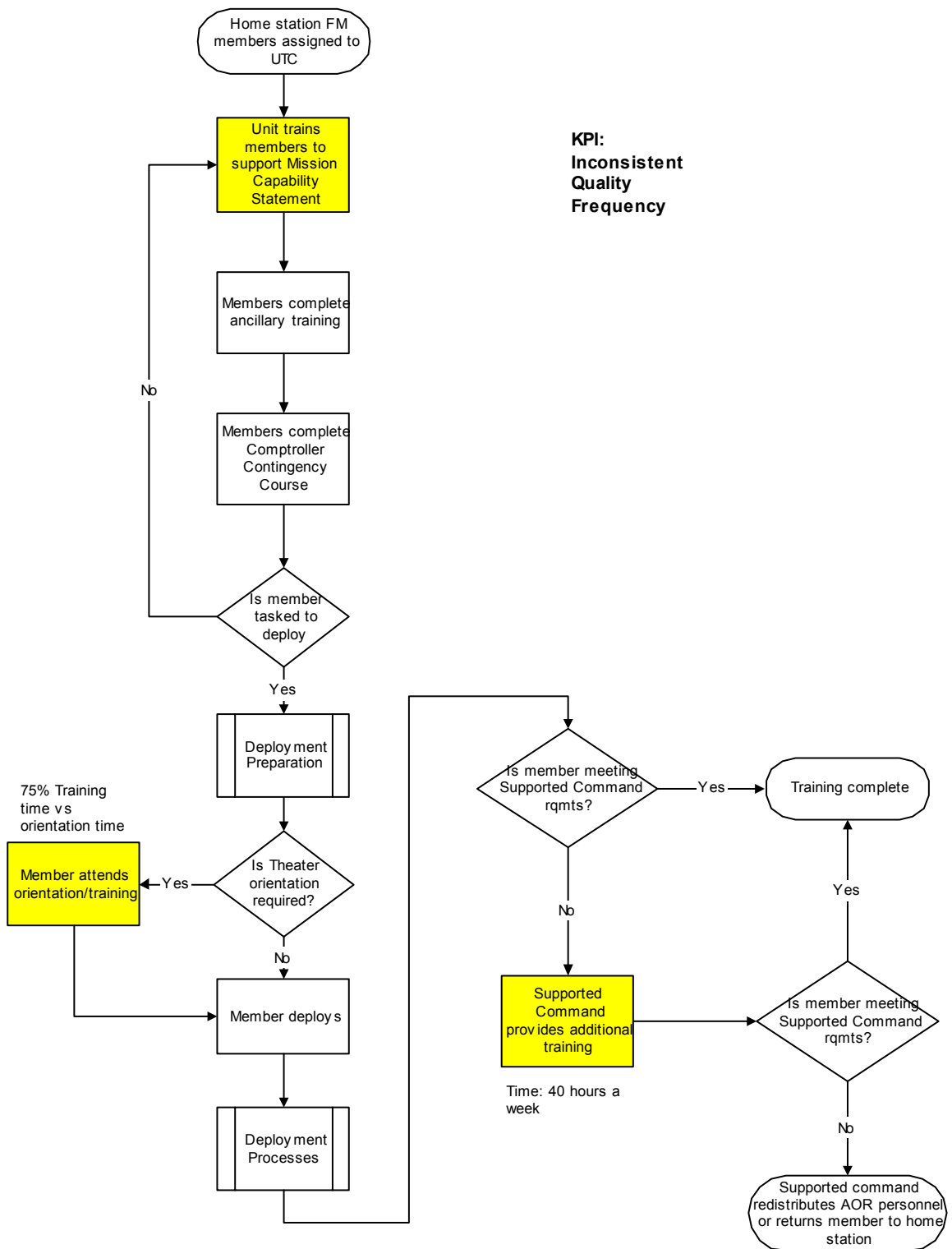
# US Savings Deposit Plan



# Concept of Operations (Upon Arrival)



# Deployment Training



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