

Sustainment Commanders' Guide



Human Resources Operations & Financial
Management Operations



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Part 1: Human Resources



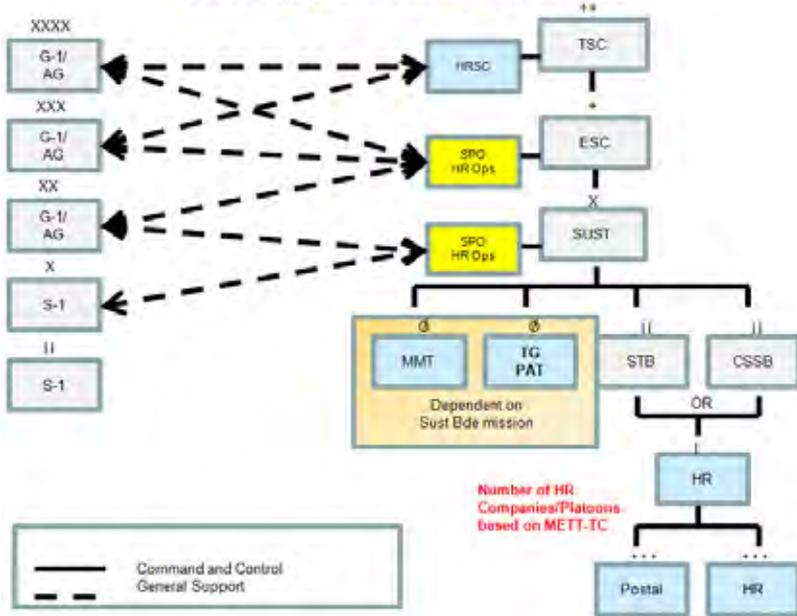
Human Resources Operations

- Sustainment Commanders ensure sustainment support is fully integrated throughout their AOR. Human resources support is one element of sustainment.
- Commanders, sustainment leaders, and staffs need to understand the importance of HR and the relationships between supporting and supported organizations.
- This booklet provides information needed to manage postal, personnel accountability, and casualty operations.

Human Resources Support Relationships

- Supported organizations include G-1s, S-1s, and the HR Operations Branch within the sustainment brigade and ESC.
- Supporting organizations are SRC 12 (HR) units. These include the Military Mail Terminal (MMT), Theater Gateway Personnel Accountability Team (TG PAT), Human Resources Sustainment Center (HRSC), and the HR company with its assigned platoons and teams.

HR Support Relationships

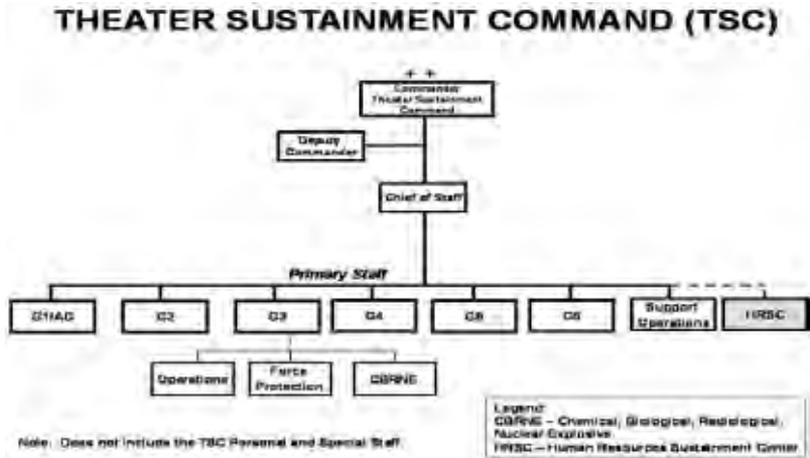


Human Resources Sustainment Center (HRSC)

- The HRSC is a TSC staff element that provides theater-level HR personnel accountability, casualty, and postal support to forces within the theater IAW the policies, procedures, and priorities established by the ASCC G-1.
- The HRSC is the primary participant in the planning, integration, and execution of theater-wide HR support.
- The provides theater-level support to the ASCC G-1 in accomplishment of their PRM and PIM missions.
- The HRSC is the primary participant in the planning, integration, and execution of theater-wide HR support. Theater-wide HR support includes personnel accountability, casualty, and postal operations.
- The HRSC in coordination with the TSC has a defined role to ensure the theater HR support plan is developed and then sup-

ported with available resources within the TSC.

- The HRSC operates the theater database and is responsible for the execution of the personnel accountability, postal, and casualty missions.
- The HRSC provides technical guidance to HR organizations and HROBs.



The integration of HR capabilities with those of the TSC SPO and HR Operations Branch within the sustainment brigade and ESC provides the basis for coordinated and synchronized HR support to operations throughout the theater.

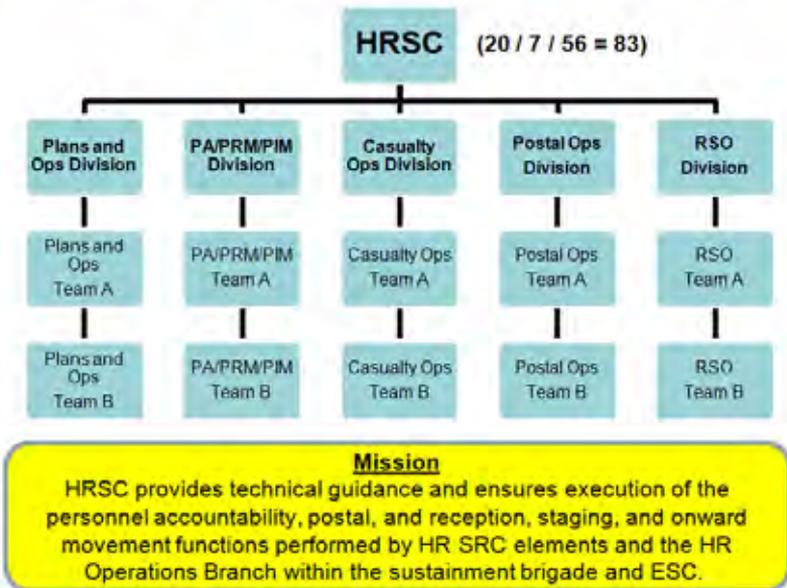
Key HRSC tasks that require synchronization and coordination with the TSC SPO include:

- Long and short term planning for the execution of HR support (deployment/sustainment/redeployment).
- Determining, ICW the TSC G-3 and SPO, the number, type, and location of HR resources.
- Assessing the current situation and forecasting HR requirements.
- Directing action to apply HR resources and support at decisive points and time.
- Coordinating transportation support for mail movement to

include enemy prisoner of war mail.

- Monitor the execution of HR casualty operations in the AO.
- Coordinating the execution of transportation support to move transiting personnel within the theater, theater of operations, AO, or JOA.
- Coordinating the execution of life support for arriving replacements and transiting personnel.

Human Resources Sustainment Center



The end product is synchronized and coordinated HR support and a unity of effort that reduces the HR impact on logistic resources. FM 1-0 provides detailed information on HR support.

NOTE: HR planning and execution to support theater opening operations is critical to the success of the RSOI process as well as compliance with Title 10 United States Code (USC) requirements.

HR Support and Theater Opening:

In order to ensure initial HR capabilities are established prior to the arrival of the main flow of forces, HR support elements must be included as part of the early entry element of the sustainment brigade assigned the theater opening mission.

Planning requirements include the planned placement and number of HR elements/units within the theater or JOA. HR support responsibilities for early entry elements include the following:

- Establish, operate and maintain the theater personnel accountability database.
- Coordinate and synchronize the establishment of the Theater Gateway (TG) Personnel Accountability Team (PAT) to support personnel accounting and tracking.
- Establish and operate the Theater Casualty Assistance Center (CAC) and conduct casualty operations.
- Coordinate and synchronize the establishment of a Military Mail Terminal (MMT) team to support postal operations for the theater.
- Additional TG PAT and MMT corresponding HR companies/platoons will be required if more than one inter-theater APOD is used for RSOI and postal flows.

HR Area Support includes:

- **Postal.** Ensure adequate postal units and activities are placed to affect the timely delivery of mail to/from Soldiers in the sustainment Cdr's AOR.
- **Casualty.** Ensure casualty elements (CLTs) are resourced and placed ICW theater policy.
- **Personnel Accounting (PA).** Ensure PA teams and operations are resourced and adequate to account for all personnel entering, exiting, or transiting at all APOD/E and SPOD.

HR Rules of Allocation:

- HRSC - One per TSC.
- TG PAT - One per inter-theater APOD.
- MMT Team - One per inter-theater APOD.
- HR Company HQs- One per three – seven platoons, One per MMT; One per TG PAT.
- HR Platoon - One per 6,000 personnel (i.e., arrivals and replacements); 0.333 per level III Hospital; MA Company; Army, Corps, and Division HQs; and designated General Officer-level commands; Two per TG PAT.
- Postal Platoon - One per 6,000 personnel (i.e., cumulative population); Four per MMT.



Human Resources (HR) Branch (ESC & SB)

Within the SPO, the HR branch is responsible for planning, coordinating, integrating and synchronizing the activities of subordinate HR units (HR Co, HR platoons, teams, and squads). This includes

ensuring they are resourced, correctly positioned, and properly allocated to provide required postal, personnel accountability, and casualty support (see FM 1-0, Human Resources Support). Critical functions of the HROB are:

- Serve as integrator between HRSC, supported units (G-1/S-1), HR Companies, Military Mail Terminal Team, and Theater Gateway PA Team.
- Synchronize HR support for postal, personnel accountability, and casualty operations with other sustainment units.
- Coordinate the execution of non-HR support tasks and requirements with other sustainment elements (transportation, billeting, feeding, etc.) for transient personnel.
- Plan, project, and recommend HR support requirements for current and future military operations.
- Ensure the emplacement and displacement of HR support organizations are in synchronization with the concept of support for postal, personnel accountability, and casualty operations.
- Deploy as part of the sustainment brigade or ESC early entry element to assist in establishing initial postal, personnel accountability and casualty assistance center.
- Provide technical guidance to supported units (G-1/S-1) and supporting HR organizations (HR Co, MMT, TG PAT). The HR branch receives technical guidance from the HR branch of the ESC SPO and the HRSC.
- Coordinate and provide technical training to supported and supporting units.

HROB Performance Indicators:

The HROB is required to develop performance indicators to ensure HR operations are fully integrated into the overall sustainment plan. Recommended performance indicators should include the following:

Postal Operations:

- Location of postal facilities. Are they up and operational?
- Is accountable and casualty mail secure, accounted for, and redirected?
- Listing of FOBs in the sustainment brigade AOR and are they receiving mail daily or as the operational TEMPO permits? (Red, Green, Amber).
- Number and type of postal offenses.
- Number of days mail is static or undelivered.
- Most recent postal inspection, result of inspection, and next scheduled inspection.
- Number of tons of mail received versus dispatched.
- Monthly average mail transit time per APO.
- Inbound and outbound mail volume per APO
- Is the MMT resourced to handle mail operations IAW theater plans/policies?
- If the MMT is serving as the Joint Military Mail Terminal, is coordination being conducted for appropriate support from Joint assets?
- Are postal facilities adequate to process, store, and distribute mail?
- Do postal units have adequate and operational equipment to support mail operations (forklifts, transportation, etc.)?
- Are mail operations integrated into replenishment operations?

Sample Postal Performance Indicators

Postal Facilities							
Unit	Location FOB	Number Days of Undelivered	Accountable & Casualty Secure	Tons of Mail Received	Tons of Mail Dispatched	Average Transit Time	Operations Assessment
1 Pit 461 HR Co	VBC	2.5	Yes	2.3	2.3	1 Day	(G)
2 Pit 90 HR Co	VBC	1.0	Yes	1.2	1.2	1 Day	(G)
3 Pit 478 HR Co	VBC	3.5	Yes	2.5	2.3	1 Day	(R) UXO

Postal Inspections			
Unit	Most Recent Inspection	Inspection Assessment	Next Scheduled Assessment
1 Pit 461 HR Co	1 Mar 10	(G)	1 May 10
2 Pit 90 HR Co	14 Dec 09	(G)	14 Apr 10
3 Pit 478 HR Co	15 Apr 10	(G)	15 Jun 10

Purpose: To provide the Brigade Commander the status of mail operations

Example Assessments		
(G)	Facility Operating Normally	Facility Operating Normally. Passed Inspection
(A)	Facility Operating Degraded: AMPS INOP, Ran Out Of Stamp Stock, Storage Room	Facility Operating Normally. Minor Inspection Infraction
(R)	Facility Shut Down. UXO, Theft Investigation, HAZMAT	Facility Shut Down. Failed Inspection. Retraining or Reinspection Date.

Casualty Operations recommended key indicators:

- Location of Casualty Liaison Teams (CLT).
- Number of casualties reported last 24 hours.
- Is connectivity adequate for communications between CLTs, SPO HR Branch, the supported unit and DCIPS?
- Red, Amber, Green status of each CLT.
- Date of last visit to CLT to assess mental well-being and integration with CSH Do postal units have adequate and operational equipment to support mail operations (forklifts, transportation, etc.)?
- Are mail operations integrated into replenishment operations?

Casualty Operations Performance Indicators

CLT Location			Operational Assessment		
Unit	Location FOB	Supported Unit	Reports Past 24 Hours	Assessment	Status
1 PR 90 HR Co	Speicher	MND-B	67	(G)	
1 PR 90 HR Co	Royal	1009 CSH	134	(R)	No DCIPS Access HR Co trouble-shooting
1 PR 90 HR Co	Warrior	4077 CSH	19	(A)	1 SM on R&R leave Rtn 13 Jan
Example Assessments					
(G)	CLT fully manned and integrated with supported unit				
(A)	CLT under 100% manned. DCIPS connectivity intermittent				
(R)	No DCIPS connectivity or communications with casualty's unit				

Personnel Accountability (PA) Operations recommended key indicators:

- Location of PA Teams and operational status.
- Number of personnel arrived or departed in last 24 hours and number of personnel projected in the next 24 hours.
- Red, Amber, Green status of each personnel processing center.
- Are PAT elements adequately staffed to process all categories of personnel?
- Have recurring transportation requirements been established and are they adequate to support transiting personnel?
- Are the Theater Gateway PAT and PATs Teams capturing all categories of personnel (Soldiers, Joint personnel, DOD civilians, and U.S. contractors)?
- Are PA teams encountering connectivity problems?
- Number of days personnel remain at the APOD/Theater Gateway?

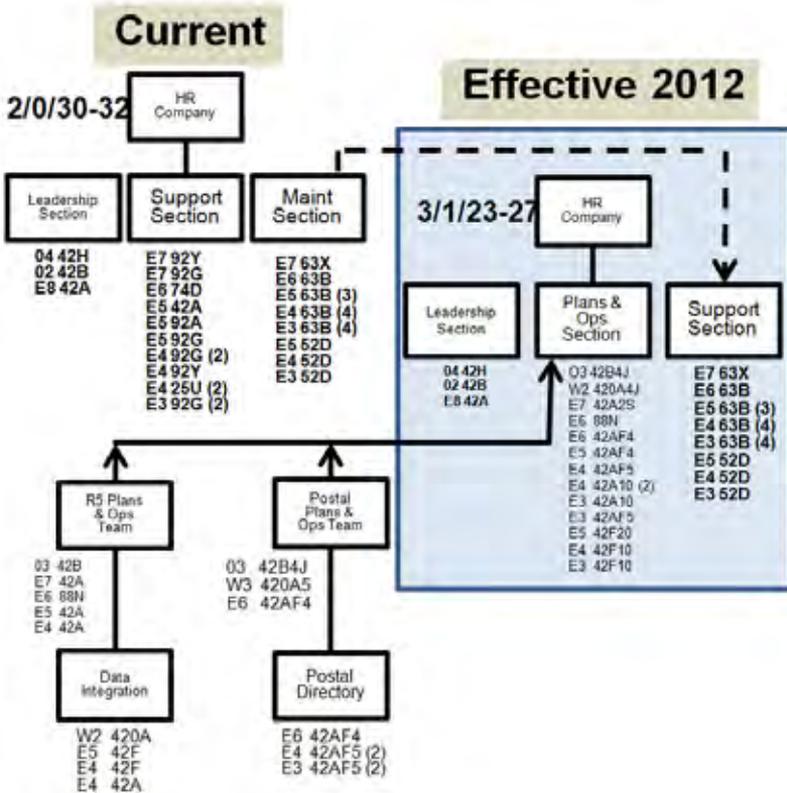
Personnel Accountability Performance Indicators

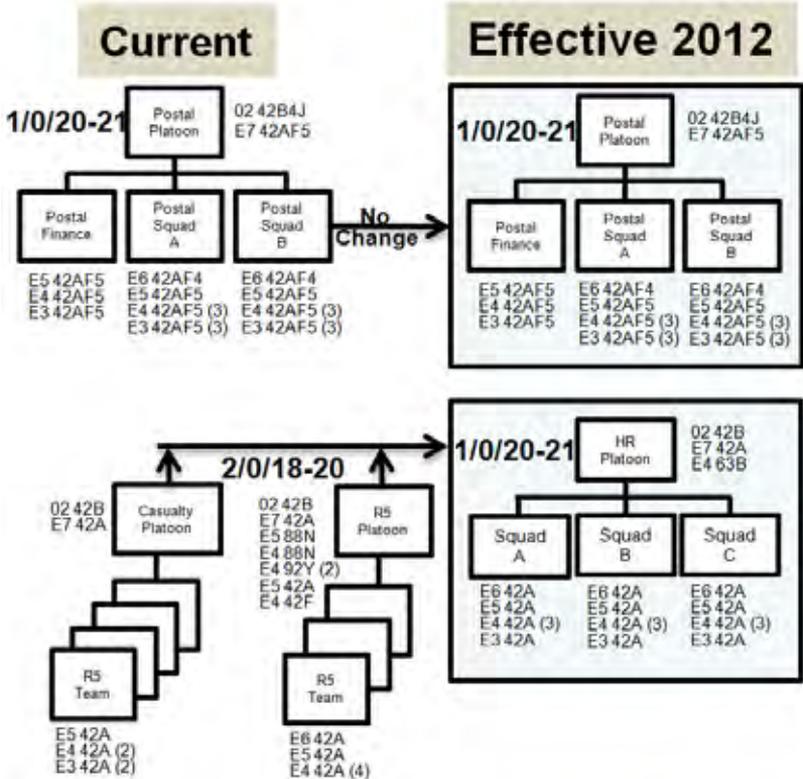
PA Team Location		Personnel Flow		Operational Assessment	
Unit	Location FOB	Arrived Past 24 Hours	Departed Past 24 Hours	Assessment	Status
1 PR 461 HR Co.	VBC	389	701	(G)	
2 PR 90 HR Co.	Green	225	325	(R)	TPS Scanner down Replacements due In 28hours
3 PR 475 HR Co.	Honor	79	189	(G)	
Example Assessments					
(G)	Personnel Accountability Operations Operating Normally				
(A)	Personnel Accountability Operations Operating Degraded TPS Scanner Inoperative/PA Team not at full staffing				
(R)	Personnel Accountability Operations Shut Down DTAS Access or SIPR Connectivity Down/				

HR Company -

- The HR Company and subordinate HR elements delivers HR area support for postal, personnel accountability, and casualty operations in the SB AOR.
- HR Companies are attached or assigned to a SB supporting BCTs and other BDEs will be task organized to support postal, PA, and casualty operations.
- HR companies receive technical guidance from the HR Operations branch in the SB and ESC SPO and from the HRSC in the TSC. HR companies do not support essential personnel services, MWR, or personnel readiness management operations.

Effective 2012 the HR Company will integrate R5 and Postal Plans and Operations Teams into the company operations section.





Multi-functional Platoon -

- Multifunctional platoon with the capability to provide casualty (CLT) and/or personnel accountability (PAT) team support for casualty operations and personnel accountability missions.
- Supports TG PAT and casualty assistance centers.
- Coordinates the execution of non-HR tasks with HROB and HR Company.
- Each PAT can support up to 600 personnel

Postal Platoon

- Postal platoon provides postal support within the sustainment brigade's AO.
- Postal platoons support the Military Mail Terminal mission.

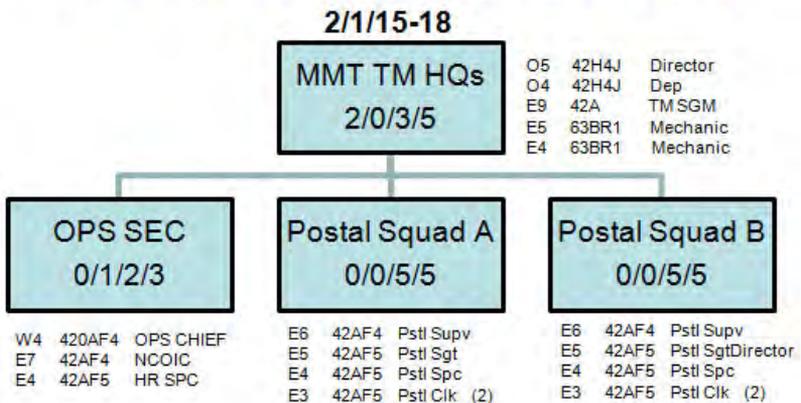
- Each platoon can support up to 6000 personnel.
- Each platoon can provide the complete spectrum of postal functions from post service, postal finance, and postal operations.
- Coordinates the execution of non-HR tasks with HROB and HR Company.

Casualty Platoon (*Eliminated in FY 2010*)

- In FY 2012 the casualty mission is included as part of the HR Platoon functions.
- Platoon provides CLT to G-1s, hospitals, mortuary affairs company, and HRSC CAC.
- Ensure accurate and timely casualty reporting of casualties to the HRSC CAC and to units.
- Assist commanders in keeping accurate casualty statistics throughout the course of an operation.

Military Mail Terminal

MILITARY MAIL TERMINAL (MMT) TEAM

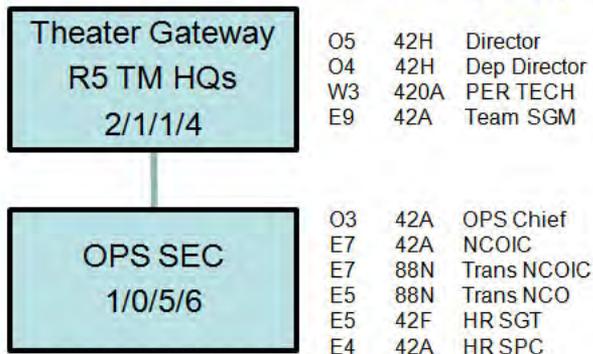


- The MMT is a LTC-led team which provides specialized equipment and the expertise to establish the Army element of a JMMT with the augmentation of a HR company (postal) in the port area which coordinates, receives and processes incoming

theater mail and dispatches retrograde mail to CONUS.

- Deploys initially with the Sustainment brigade with the Theater Opening mission and will then transition to a Theater Distribution role.
- Can serve as the C2 element of a MMT task force if formed in conjunction with an HR company (postal) by the Sustainment brigade commander.

Theater Gateway (TG) Personnel Accountability Team - **THEATER GATEWAY (TG) PERSONNEL ACCOUNTABILITY TEAM (PAT)**



- The TG PAT is a LTC-led team which forms the TG personnel processing center.
- The TG PAT is augmented with an HR company and two platoons.
- The TG PAT coordinates and executes personnel accountability operations at the inter-theater APOD to gain and maintain personnel accountability of personnel entering, departing, or transiting the theater at the APOD.
- The team coordinates the execution of required supporting transportation activities and life support operations for transient personnel into and out of the TG personnel processing center.

- The TG PAT operates as an element of the Sustainment brigade with TO mission and subsequently transitions to a TD role.
- Can serve as the C2 element of a TG PA task force if formed in conjunction with an HR company by the Sustainment brigade commander.
- Receives technical guidance from supporting HROB and the HRSC.

Part 2: Financial Management Operations



Introduction

FM is the sustainment of U.S. Army, joint, interagency, interdepartmental, and multi-national operations through the execution of two mutually supporting core functions, Resource Management (RM) and Finance Operations (FO).

These two functions are comprised of the following core competencies:

- Fund the force
- Banking and Disbursing support
- Pay support
- Accounting support and cost management
- FM Planning and Operations
- Management Internal Controls

When properly combined and synchronized by financial managers, RM and FO enable commanders to leverage fiscal policy and economic power in creating favorable effects that support their operations.

This integration of FO and RM offers the commander a single focal point for FM operations. The single point of contact at the ASCC, corps, and division level is the G-8, who will consult with the Financial Management Center (FMC) at the theater level.

Fiscal Triad

The Fiscal Triad, depicted in Figure 1, illustrates the legally-binding process that governs the critical path between contracting and FM for acquisition management, internal controls, and fiscal law prescribed for the procurement process.

FM, contracting and legal counsel (SJA fiscal lawyer) comprise a system that fulfills the full spectrum of required fiscal support, from the acquisition and certification of funds, to the legal review of the proposed contracting action, to the contracting for goods and services, and finally to the disbursing and accounting of public

funds.

At the center of the Fiscal Triad is the unit commander who generates the mission requirements to initiate the process. This illustration emphasizes that the process exists solely to satisfy the unit commander's mission requirements. All elements of the Fiscal Triad must coordinate to prevent fraud, waste, and abuse of government funds. To ensure separation of duties, each element of the triad is independent, yet each element works closely with the other to obtain products or services to meet the commander's needs in compliance with applicable laws and regulations.

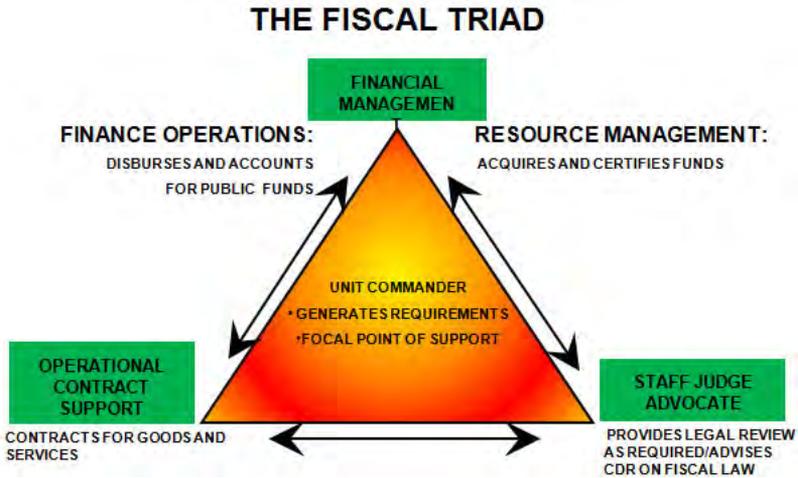


Figure 1

FM Core Competencies

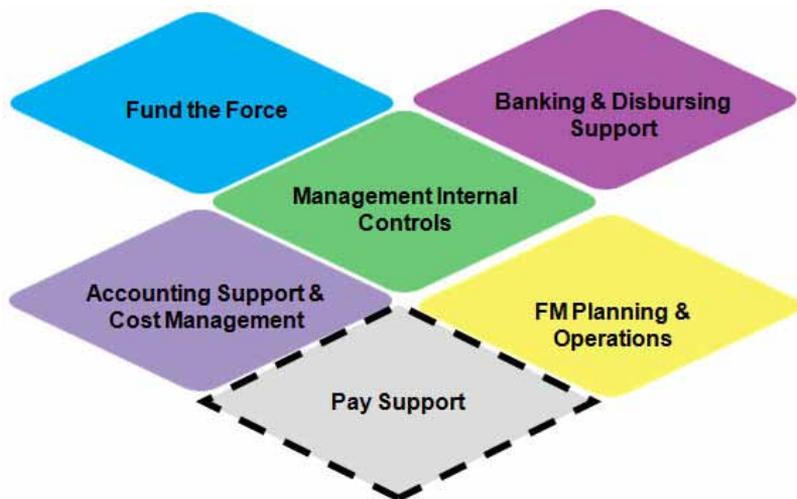


Figure 2

Fund the Force:

- Provide guidance to commands on funding procedures
- Manage funds (Identify, Acquire & Distribute)
- Develop spend plans containing mission critical funding requirements
- Synthesize resources of inter-organizational partners and other Services

Banking and Disbursing support:

- Provide procurement support
- Manage Pay Agents
- Disburse funds
- Provide Cash management support
- Provide Banking to instrument of economic power
- Identify & implement e-commerce initiatives

Pay support:

- Enforce pay entitlements, policy and regulations
- Update pay entitlements
- Manage pay entitlements reports

Accounting support and Cost Management:

- Coordinate and maintain appropriated fund Accounting
- Capture and record obligations and expenditures
- Conduct joint reviews
- ID and correct funding irregularities
- ID and validate mission costs
- Develop cost estimates of future operations
- Establish cost management procedures
- ID and provide cost models and data to commanders

FM Planning and Operations:

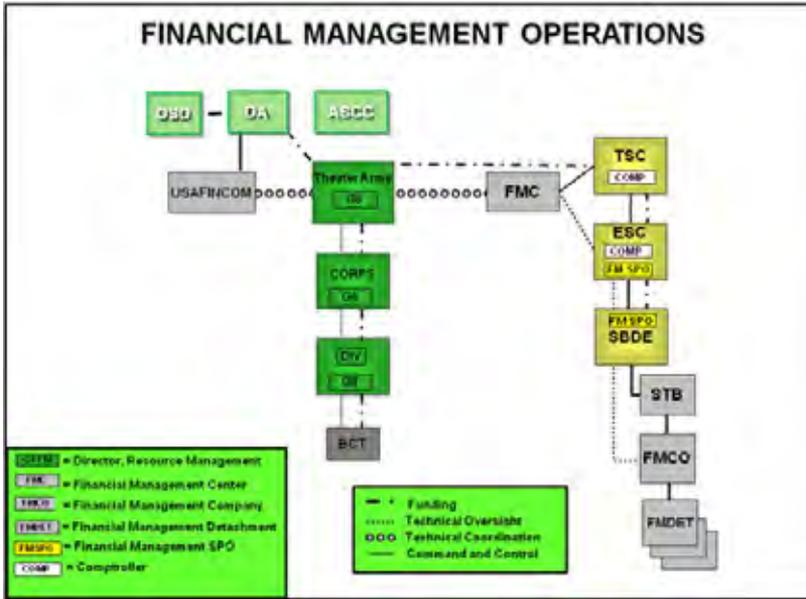
- Coordinate FM support requirements
- Provide Fiscal Triad synchronization
- Establish FM connectivity to data and voice nodes
- Monitor FM systems & coordinate updates
- Synchronize FM networks
- Assess and Integrate FM operations

Management Internal Controls:

- Establish specific MICP responsibilities
- Establish timelines for training requirements, operational reviews and inspections
- Establish procedures for reporting and tracking deficiencies and material weaknesses
- Identify corrective actions for deficiencies and material weaknesses

- Perform quality assurance reviews and report findings/corrective actions
- Coordinate audits

FM Concept of Support



- The Theater Army G-8 mission is to analyze the commander's priorities and missions in order to recommend the best allocation of resources to accomplish the mission. The G-8 develops, coordinates and synchronizes theater FM policy, requirements, and support. It manages the Planning, Programming and Budget Execution (PPBE) process, identifies, identifies resource requirements and determines sources of funding for ADCON and ASOS functions (Fund the Force). The G-8 provides advice and guidance concerning FM planning and execution, and synchronizes FM operations within the JOA. It performs and overseas management internal controls, cost management, and accounting functions as required by the combatant commander. The G-8 mission is governed by regulatory guidance emanating from public law.

Specifically, the ASCC G-8:

1. Acquires, manages, and distributes funds.
 2. Approves, synchronizes and integrates theater FM policies and programs.
 3. Manages program guidance based on Command priorities.
 4. Coordinates inter-organizational and other Services support requirements.
 5. Monitors Contingency Operations (CONOPS) budget execution for compliance IAW fiscal law and policy directives.
 6. Consolidates, analyzes, and submits ASCC to HQDA
 7. Supervises the development of the POM and the IPL.
 8. Coordinates GAO, AAA, DAIG audits, reviews and surveys.
- b. The Financial Management Center (FMC) in coordination with the G-8, is the principal advisor to the theater commander on all aspects of finance operations. The FMC has a colonel-level Director with a SGM as the senior enlisted advisor. The FMC serves as an operational element assigned to the Theater Sustainment Command (TSC) and asserts technical oversight over all Financial Management Companies (FMCOs) and Financial Management Detachments (FMDs) in theater.

The FMC is a modular and tailorable tactical FM unit whose mission is linked to the TA G-8, but assigned to a TSC. In order to provide adequate theater and national-provider responsiveness and support, the FMC maintains visibility of all FM operations and placement of all operational and tactical FM units in theater. The primary mission of the FMC is to provide technical oversight of all theater finance operations and serve as the principal advisor to the TA G-8 and the TSC commander on all aspects of theater finance operations. Technical oversight of FM units (FM companies and their subordinate detachments) encompasses the provision of recommendations and advice to theater commanders regarding the employment,

integration, direction, coordination, and control of their FM forces for the accomplishment of assigned missions.

Examples of technical oversight include such matters as:

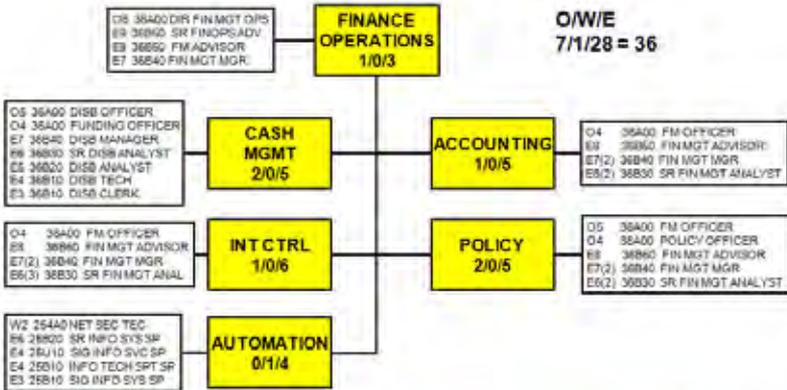
- Advising commanders on all aspects of FM operations
- Assisting commanders with FM training and deployment preparedness through certification exercises, finance operations inspections, training assistance visits, facilitating backfills support, and planning with national providers
- Identifying FM force structure requirements and recommending force flows of FM units
- Recommending allocations and emplacement of FM units in theater

Specifically, the FMC (Figure 3):

1. Advises commanders on the use of local currency.
2. Provides advice regarding interpretation and dissemination of FM directives, policy, and guidance developed by DA and national providers.
3. Coordinates with national providers (U.S. Treasury, ASA-FM&C, USAFMCOM, DFAS) and Expeditionary Contracting Command to establish FM support requirements.
4. Develops finance operation policy and procedures for theater implementation, in coordination with the TA G-8.
5. Develops currency requirements (U.S. and foreign currency) and provides central funding support for all FM units.
6. Prepares FM annexes in support of orders and plans.
7. Coordinates and establishes host nation banking requirements.
8. Assesses the impact of financial transactions on the host nation's economy.
9. Manages and coordinate E-Commerce programs and initia-

tives.

Financial Management Center (FMC)



Mission: Provide technical oversight of all theater finance operations and serve as the principal advisor to the TAG-8 and the TSC commander on all aspects of theater finance operations.

Figure 3, part 1

Financial Management Center (FMC) (Effective FY 12)

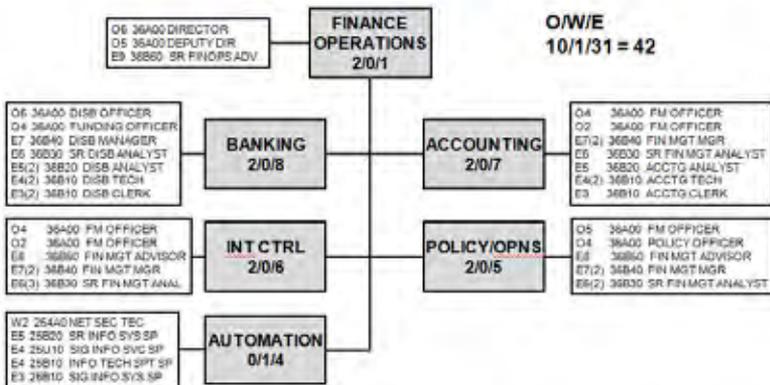


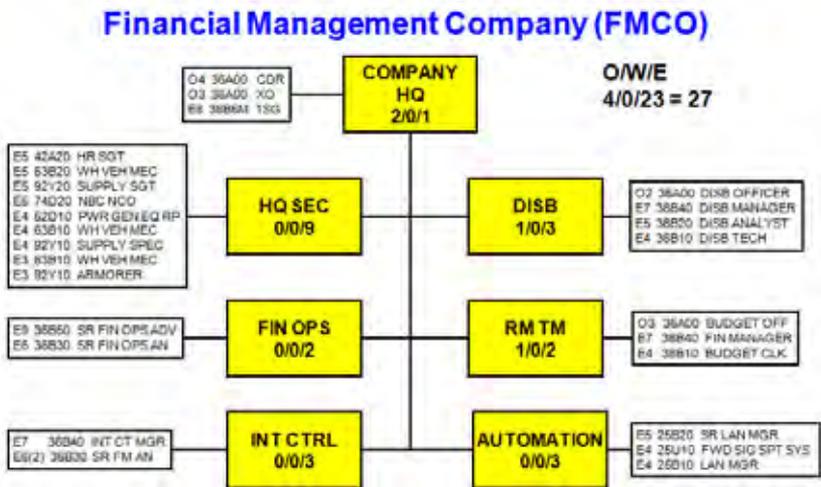
Figure 3, part 2

- c. The Financial Management Company offers a modular and tailorable unit that gives the commander the capability to C2 three to five FMDETs. Assigned to the sustainment brigade, the FMCO's primary mission is to provide FM support on an area basis, to include support to joint and multinational commands, units, Soldiers, and authorized civilians and contractors. The

FMCO is commanded by a Major with a SGM as the senior enlisted advisor and technical expert for the unit. The FMC provides technical oversight to all FMCOs within the theater.

Specifically, the FMCO (Figure 4):

1. Provides C2 and technical oversight of 3 to 5 Financial Management Detachments.
2. Performs contracting, pay agent support, operates contingency Disbursing Station Symbol Number (DSSN).
3. Provides banking and disbursing support, including procurement support and commercial vendor services (CVS).
4. Funds subordinate FMDETs and determines the need for currency (U.S. and foreign) and its replenishment.
5. Provides policy and plans to support FMDETs.
6. Establishes and enforces internal control procedures for FMDETs.
7. Coordinates with the FMC on technical and operational aspects of the FM mission.



Mission: To provide FM support on and area basis, to include support of joint and multinational commands, units, Soldiers, and authorized civilians and contractors.

Figure 4, part 1

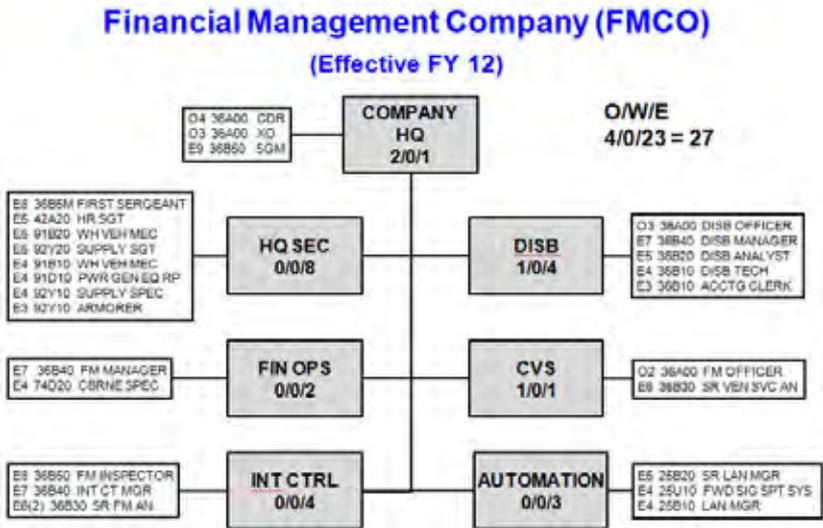


Figure 4, part 2

- d. The Financial Management Detachment (FMDET) is the lowest echelon of FM support and is both a modular and tailorable force. Its mission is to provide area FM support to a brigade combat team (BCT) or equivalent sized unit, or as directed by the FMCO Commander. The FM Detachment is commanded by a CPT with a SFC serving as the senior enlisted advisor and technical expert for the detachment.

Specifically, the FM Detachment (Figure 5):

1. Commands and directs the operations of widely dispersed, assigned, or attached financial management support teams (FMSTs).
2. Performs procurement support.
3. Performs disbursing operations:
 - a. Accountability for public funds
 - b. Funding and processing of pay agents
 - c. Currency exchange

- d. Stored value card (SVC)
- e. Paper check conversion (PCC)
- f. Treasury check operations
- g. Voucher payments
- h. Cash collections

Sustainment Brigade Key FM Performance Indicators

Commanders monitor FM operations by establishing key performance indicators which provide them insight into the effectiveness of FM support. These key indicators may be included as part of the Commander’s Critical Information Requirements (CCIR). When developed, the key indicators should be specific to the AOR and include current and future operations. The FM Cell within the SPO not only tracks these key performance indicators, but also ensures FM operations are fully integrated into overall sustainment operations. Recommended key indicators for FM SPO Cell include:

What is the status of FM funding?

SUSTAINMENT BRIGADE STATUS OF FUNDS

Purpose: To provide the Sustainment Brigade Commander the status of funds controlled by the FM Company in the AOR.

AS OF _____

	Amount	Balance	Contract Payments	Transaction	Amount
Pay Agents	25	\$ 888,000.00	EFT (US)	717	\$ 109,088,296.00
Lines of Funds	2	1,120.00	EFT (FC)	0	\$ -
			Cash (US)	1338	\$ 6,382,601.00
			Cash (FC)	0	\$ -
			Contract Totals	2055	\$ 117,970,897.00

	Usage	Kiosk(s) Down
Eagle Cash Card	50%	3

Cash Holding Authority: \$2,000,000.00

	US DOLLARS	FOREIGN	NEG INST	TOTAL
HQCO	\$250,000.00	\$100,000.00	\$100,000.00	\$450,000.00
A DET	\$250,000.00	\$50,000.00	\$50,000.00	\$350,000.00
B DET	\$250,000.00	\$50,000.00	\$50,000.00	\$350,000.00
C DET	\$250,000.00	\$50,000.00	\$50,000.00	\$350,000.00
OTHER	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,000,000.00	\$250,000.00	\$250,000.00	\$1,500,000.00

Any Loss of Funds over \$750?

A loss of over \$750 in public funds or accountable documents is considered a major physical loss as described in Department of Defense Financial Management Regulation (DoDFMR) Volume 5, Disbursing Policy and Procedures and as such requires specific reporting and investigation procedures. The disbursing officer (DO) must report major physical losses to his or her Commander within 24 hours of discovery. The Commander must appoint an investigating officer and follow the procedures outlined in the DoDFMR, Volume 5. The Sustainment Brigade Commander is required to ensure the loss is properly reported and investigated. Status of ongoing major losses of funds investigations will be updated as any losses occur or the status of the investigation changes.

Do you have any problems securing Funds?

The disbursing officer is responsible for immediately notifying his or her chain of command concerning any problems with securing government funds. Commanders with disbursing offices under their C2 are responsible for providing the resources necessary to properly secure funds at a fixed site or while in transit IAW DoDFMR Volume 5. Failure to do so could result in the commander being held pecuniary liable for any loss of funds resulting from inadequate security. All issues involving the ability to properly secure and safeguard funds will immediately be reported through command channels and followed up with actions required to properly safeguard and secure government funds.

What is the status of FM operations?

FM operations is a critical enabler for the endurance of the force. Sustainment Brigade Commanders must have visibility of operations. FMCO Commanders and the FM SPO must provide a periodic summary of operations, as well as the FMCO Commander's assessment of operations. This information should also be provided to the FMC Director as the theater enabler for FM operations in order to capture the full scope of FM operations throughout the theater.

FINANCE MISSION SUMMARY

FINANCE SUPPORT	THISWEEK		TOTAL SINCE FMCO TOA		TOTAL SB TOA	
SOLDIER SUPPORT	TRANSACTIONS	DOLLAR AMOUNT	TRANSACTIONS	DOLLAR AMOUNT	TRANSACTIONS	DOLLAR AMOUNT
CASUAL PMTS	1,845	\$367,670	119,150	\$20,898,427	168,920	\$28,316,967
CHECKS CASHED	1,363	\$3,819,222	70,081	\$245,640,947	98,331	\$316,198,743
SD/PCV	138	\$517,204	7,807	\$26,258,687	9,900	\$33,223,935
BCC LOADS	236	\$1,666,273	12,967	\$61,846,836	16,708	\$71,282,103
BCC SALES	3,313	\$623,100	192,629	\$25,993,632	228,291	\$32,524,896
SOLDIER SUPPORT TOTAL	6,892	\$6,783,469	402,634	\$380,637,629	511,150	\$481,626,643
COMMANDER SUPPORT	TRANSACTIONS	DOLLAR AMOUNT	TRANSACTIONS	DOLLAR AMOUNT	TRANSACTIONS	DOLLAR AMOUNT
PAY AGENTS	148	\$15,294,257	6,668	\$646,816,306	9,045	\$1,168,656,115
CERP PMTS	94	\$12,274,355	3,805	\$359,219,257	5,608	\$637,216,540
OPER AND PROC PMTS	21	\$32,586	2,663	\$164,766,668	3,522	\$164,967,530
CVS EFT PMTS	73	\$7,527,396	5,285	\$1,108,654,165	8,456	\$1,285,904,485
CVS CASH PMTS	53	\$748,021	4,424	\$136,407,101	7,727	\$349,943,426
CVS CHECK PMTS	0	\$0	309	\$129,820,267	497	\$168,836,897
COMMANDER SUPPORT TOTAL	389	\$36,176,614	23,164	\$2,632,683,665	34,955	\$3,665,723,993
TOTAL	7,281	\$42,960,083	425,798	\$2,913,321,194	546,005	\$4,147,249,836

Are there any Statement of Accountability Irregularities?

Statement of accountability irregularities center around overages and losses of funds within a disbursing officer's account. Commanders must ensure controls and audits are in place to properly document both daily and monthly accountability summaries for disbursing officer accounts. The sustainment brigade commander will need the assistance of the Financial Management Center (theater asset assigned to a Theater Sustainment Command) to accomplish these responsibilities. Status of Statement of Accountability irregularities will be updated as any occur.

Do you know of or have any major Management Internal Control problems?

Management internal controls are outlined in the Federal Manager's Financial Integrity Act and are essential in the effective operation of financial management units. Commanders with financial management units under their C2 are responsible for ensuring proper internal controls are in place to prevent fraud, waste or abuse of government funds. Commanders will be assisted in this oversight responsibility by the Financial Management Center. The

status of all management internal control issues/violations will be immediately reported through leadership channels as well as ongoing actions to correct such issues/violations.

Are there any FM Information System (FMIS) communication problems?

FM operations depend heavily on FMIS. The processing and dissemination of timely and accurate FM information is critical to the success of Army missions worldwide. Successful FM relies on FMIS coupled with advanced communications networks. It is critical to FM that these systems are thoroughly supported by a network that is dependable and can accommodate their particular network requirements. Commanders must ensure that any system interruption is reported and that resources are available to maintain FMIS operational.

FM Theater Specific SB Cdr Questions

- What are the locations of the FM Detachments and their subordinate FMSTs? What is the supported population? What are the major units under your footprint? What is your area of support? Do you have enough personnel to support your mission?
- How many mobile FMSTs are you conducting weekly / monthly? Are there any challenges associated with these missions (transportation, security, etc)?
- What type / level of support are you receiving from the FMC (internal, central funding, policy)? How often do you interact with the FMC?
- What are the technical reporting requirements that the FMC has placed on the FMCO?
- Have you established a regular battle rhythm / relationship with the key stakeholders in the Fiscal Triad (Contracting and SJA)? Are there any issues and are your units properly positioned to best support this procurement process?
- Have you established communications / relationships with all

the senior commanders within your area of support? What are their concerns as it pertains to FM operations?

- Do you have any fiscal accountability issues (losses of funds, statement of accountability irregularities, pay agent problems, etc)? Do you have any issues with the physical security of your funds?
- Are you having any financial management systems problems (Deployable Disbursing System, Defense Joint Military Pay System, Commercial Accounts Processing System, Eagle Cash Card, connectivity and/or bandwidth, etc)?
- Do you have any financial management policy implementation issues within your footprint?
- What is your internal control plan? Do you have an internal / management control issue and if so, what are the implications?

FM Garrison / Pre-Deployment SB Cdr Questions

- What is your road to war training plan / requirements for deployment? What are your training resource requirements for deployment preparation? Do you have any need for TDY funds (training at DFAS, McCoy, FRB-B, FMC, USAFMS, etc)?
- Who is going to provide the technical oversight and validation to the FMCO prior to deployment?
- Have you coordinated with the deploying division G-8 and the FMC to identify / validate training requirements?
- How are you going to conduct your PDSS?
- What is the plan in garrison to ensure that the FMCO is prepared to conduct its wartime mission?