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ResourceManagement

1st Quarter 2009
PB48-09-1

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Resources &
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Norman R. Augustine
Before the U.S. House of
Representatives

RM

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By order of the Secretary of the Army:

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FINANCIAL MANAGEMENT
AND COMPTROLLER

Peter E. Kunkel

MANAGING EDITOR, THE PENTAGON

Patricia M. Hughes

DESIGN/LAYOUT,
ARMY PUBLISHING DIRECTORATE



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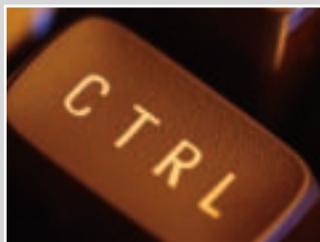
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Lucky Strike: FM Warriors Strike Gold

By LTC David A. Williams

In December 2008 U. S. Army Central (USARCENT) G8 and invited guests from across the Army and DoD joined the USARCENT G8 Financial Management (FM) team to participate in "Lucky Strike." Lucky Strike was one of a series of Command Post Exercises (CPX) designed to prepare USARCENT for certification as a "Full Spectrum Operations (FSO)" capable Joint Task Force Headquarters. Full Spectrum Operational capability will enable USARCENT to fill multiple roles as a war fighting ASCC headquarters. These roles span the "full spectrum" from peacetime engagement and shaping operations to providing continuous theater-wide Title Ten support (as USARCENT currently provides for OEF/OIF forces), all the way to deploying as a JTF headquarters. There are six phases of FSO as shown in the chart below.



USARCENT may operate simultaneously in any number of the six phases of FSO. The Lucky Strike exercise scenario was centered on the Deter Phase (Phase 1), but planning and assessments conducted by the FM team included the other phases, as would normally be the case in real world operations.

Brigadier General Phillip E. McGhee, Director of Resource Management, USARCENT, used the Lucky Strike CPX as a vehicle to conduct a bold experiment in Financial Management Operations on the battlefield. BG McGhee is the first General Officer to take charge of the USARCENT G8, and a man on a mission. Lieutenant General Edgar E. Stanton III, Military Deputy for Budget, ASA, FM&C, charged him with the responsibility for

rapid implementation of the new Army FM Doctrine across the battlefield. Since deploying in August 2008, BG McGhee has become the 'single point of entry' for Army FM operations in theater. BG McGhee is implementing four far-reaching FM initiatives across the theater to accomplish this mission. The four initiatives are: 1. FM Battle Command Systems (FM BCS), 2. Cost Management, 3. Cost of the War, and 4. FM Doctrine.

BG McGhee's Initiative # 4 (FM Doctrine) is to execute and document FM Full Spectrum Operations (FM FSO) and assist the Soldier Support Institute at Ft. Jackson South Carolina with a revision of FM 1-06. Initiative # 4 nests perfectly within the USARCENT FSO transition already underway. Frequently G8 staffs only participate in the periphery of exercises. However, BG McGhee decided to seize the opportunity to take a step into the future by inviting the greater FM team to the game, leveraging the exercise as a proof of concept for the new FM doctrine. His vision was to bring representatives of the whole FM team to Kuwait so all could train within the same operational environment, simultaneously, eye-to-eye, and around the clock to create a synergistic, rich learning environment. The FM training objectives for Lucky Strike were to: Demonstrate the USARCENT G8 Early Entry Command Post (EECP) and Operational Command Post (OCP) cells' ability to conduct FM FSO in a contingency environment; bring together members of diverse FM organizations for an opportunity to work together and learn more about how each organization operates in the contingency environment; and to provide final contingency operations FM training for G8 personnel slated to deploy to Afghanistan to support the US Forces Afghanistan (USFOR-A) Commander.

To ensure success, BG McGhee decided to go in heavy, inviting subject matter experts and stakeholders from OSD – Business Transformation Agency (BTA), the 469TH Financial Management Center (FMC), 106TH Financial Management Company (FMCO), the U.S. Army Financial Management School, U. S. Army Finance Command (USAFINCOM), and the Defense Finance and Accounting Service (DFAS). FM leaders jumped at the chance to participate, investing heavily to ensure maximum returns from the exercise. OSD provided Mr. Dennis Wisnosky, Enterprise Architecture expert and author, to assess ARCENT Knowledge Management and recommend improvements. COL Quinton Fulgham, Commander of the 469Th FMC, set the bar high providing a team of 14 officers and NCOs ranging from LTC and MSG Shift Leaders to junior enlisted Soldiers who represent the future of the new FM branch. The 106TH FMCO also provided first-rate support, offering a SGM to provide senior NCO leadership for the team. USAFINCOM was well represented by a LTC, a MAJ and a LT. DFAS participated with a Senior Civilian

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employee and a deep “bench” of technicians already working in Kuwait to provide expert advice. When combined with the USARCENT OCP team and White Cell members, participants numbered 34 FM Warriors, all directly involved in the exercise with many others indirectly supporting the effort.

One of the key and very deliberate aspects of the mix was a melding of finance and resource management elements into a single entity. Until 1 October 2008, Branch Code (BC) 44 Finance, and Functional Area (FA) 45 Resource Management Officers, had been a branch and a functional area respectively. But effective 1 October 2008 the officers all merged to become BC 36 Financial Management Officers. Similarly, on 1 October 2009 all enlisted MOS 44C NCOs and junior enlisted Soldiers will become BC 36 Financial Management Warriors. In spite of the recent BC 36 merger, very little has changed in terms of crossing the divides between the two former stovepipe organizations. BG McGhee is not content to wait on a slow adoption of the new FM culture in theater by members of the two legacy systems. So he is taking the initiative to create opportunities that facilitate cross talk and interaction. The Lucky Warrior CPX was one such opportunity.

Thus, NCOs, Officers and Civilian Employees from the invited organizations converged in Kuwait during the first week of December to finalize preparations for the exercise. Most were meeting for the first time on a personal level although all were from organizations acquainted with one another to varying degrees. NCOs, Officers and Civilians from the 469TH FMC, the 106TH FMCO, and DFAS joined the USARCENT G8 OCP cell just prior to the beginning of the exercise. At the same time representatives from 469TH FMC, the Financial Management School, and USAFINCOM joined COL Milton Sawyers and his team from USARCENT G8 Main Command Post (MCP) in Atlanta to form a White Cell dedicated solely to exercising the expanded and enhanced G8 OCP. It was COL Sawyers’ responsibility to ensure that the White Cell facilitated accomplishment of the FM Objectives for the exercise.

COL Sawyers, one of the most experienced and contingency operations savvy FM Warriors in the Army, orchestrated the collective skills and experiences of his diverse and robust FM White Cell to generate real-world contingency operations related FM vignettes and scenarios. The White Cell presented the OCP team with challenging problems in the context of the vignettes and scenarios. The problems were intended to force the combined OCP team to work together solving complex problem sets that involved many factors

crossing lines between Resource Management, Finance, Accounting, and Banking operations. Solving the problems required the team to explore a wide variety of funding streams, cash and currency management, fiscal law, policy issues and other factors.

Although the members of the different organizations had never worked together or even met before, they quickly gelled into a team and began solving problems by discussing them together, then researching various issues and aspects before coming back together for collaborative sessions to finalize products. At times, multiple small groups worked issues together before the larger collaborative sessions met. The OCP team efficiently and effectively solved a wide variety of problems and produced quality products around the clock for the duration of the week long exercise.

The team conducted two mission analysis briefings to present their findings and explain their solutions to problem sets. During these briefings COL Sawyers and COL Fulgham asked probing questions to facilitate discussion and enhance learning. They also provided constructive feedback raising the collective level of understanding and stimulating follow on research. In addition to working situational exercise scenarios, team members attended ten different daily Lucky Strike Working Group meetings and provided the reach-back support for the G8 cell in the USARCENT EECF. This reach-back support is vital to mission success for the austere EECF.

Notably, Lucky Strike was the first time the USARCENT G8 was provided positions on the EECF battle roster. The G8 position



SGM Shirley Johnson explains a chart developed by the OCP team in response to a situational exercise scenario.

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was one of only ten available per shift in the Operations Sustainment van, highlighting the importance of adding FM capability to the space-constrained EECP. The addition of a G8 cell corrected a deficiency noted on previous exercises when FM expertise was not readily available when needed in the EECP.

An AAR was conducted following each mission analysis briefing. During the first AAR, Mr. Tim Kuhl, Director, DFAS Expeditionary Support Operations (ESO), commented to BG McGhee that he really appreciated the opportunity to participate in Lucky Strike and that “DFAS is honored to be invited to the table to become a better service provider.” He further offered that although DFAS has become an expeditionary organization, this is the first time they have been invited to participate in a contingency training exercise, and they look forward to joining future USARCENT exercises.

BG McGhee believes strongly in the importance of senior mentors and wants to see the FM community move toward greater reliance on senior mentors to help guide us as we build a new FM community capable of delivering the FM FSO that our Army needs both now and in the future. With such an investment from the FM community in Lucky Strike, BG McGhee saw the perfect opportunity to bring in a Senior Mentor, inviting Mr. Dennis Wisnosky, Chief Technical Officer, OSD BTA, to fill the critical role as the FM community’s Lucky Strike Senior Mentor. Mr. Wisnosky assessed the exercise from an FM systems and a Knowledge Management perspective. He was always present to offer his valuable mentorship to the entire group. His wise counsel and astute observations helped the team understand how to tie everything together under knowledge management. Mr. Wisnosky offered sage advice to the USARCENT Commanding General, LTG James Lovelace, to assist the command in advancing USARCENT Knowledge Management capabilities. Recognizing the value of this advice, LTG Lovelace, directed his Knowledge Management Officer to determine which of Mr. Wisnosky’s recommendations could be implemented soonest.

As the exercise neared completion, COL Sawyers’ White Cell assembled to compare notes and measure the OCP team’s performance against training objectives. The unanimous assessment was that all training objectives were accomplished and expectations exceeded. The outcome of the exercise was reported to BG McGhee and then shared with the OCP team in the final FM AAR. During the course of the AAR, LTC Stephen Lockridge



Always monitoring, BG McGhee explains key aspects of the new FM doctrine to Soldiers in Iraq.

from the U.S. Army Financial Management School expressed his interest in leveraging the lessons learned from the exercise as a tool to help develop products to provide FM contingency operations training to future FM Warriors. Preparation of the materials for use by the Financial Management School required the OCP team to repackage their products sanitizing all classified information, removing classification markings, and citing references to assist the FM School in utilizing the products.

At the end of the AAR, the OCP team requested the indulgence of the senior officers as they set the stage to recognize a special team member who had made a big contribution with an award. COL Sawyers then proceeded to present the Civilian Achievement Medal to Mr. Dave Craddock from DFAS Indianapolis for his outstanding contribution to the success of the exercise. The award nomination was special because it came from his new teammates and friends in the OCP cell.

Following the exercise, BG McGhee expressed his sentiments saying “What our FM military and civilian warriors accomplished during the Lucky Warrior/Lucky Strike exercises was nothing less than strategic and visionary trail blazing. These exercises were designed to prepare USARCENT to conduct Full Spectrum Operations. What the exercises show is that the FM community has a critical role in the planning for and execution of all phases of CFLCC FSOs and that we must get it right the first time. The 36 merger made it that much easier to bring all the FM players together under one roof to coordinate Finance and Accounting operations and Resource Management operations throughout the

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...the Lucky Warrior/Lucky Strike exercises was nothing less than strategic and visionary trail blazing.



Theater. I watched as the FM team learned to take mountains of data and turn it into information then take that information and turn it into knowledge and understanding, making it relevant to our war fighting commanders. We are well on our way to plan for and execute FM FSOs.”

Following the AAR, COL Fulgham offered, “Lucky Strike will be remembered as the beginning of FM Community integration on the battlefield. It was a pleasure and an honor to participate with current and future FM leaders.”

In closing, we are an Army of people and people are naturally uncomfortable with change and the unknown. The FA 45/BC 44 merger and new FM Doctrine represent substantial change and many unknowns. Events such as Lucky Strike can help erase some of the unknown, ease the discomfort of change and help us to embrace the new FM culture. The experience shared by the participants of Lucky Strike validated BG McGhee’s vision as members of separate FM communities successfully came together as one. This first historic step forward points toward a bright future for the new FM culture.

About the author:

Lieutenant Colonel David A. Williams is currently assigned to U.S. Army Central (USARCENT), with duty forward deployed as the deputy J8, U.S. Forces- Afghanistan (USFOR-A). He initially served the Army as an Engineer Officer from 1989 to 1996, first in the Republic of Korea, and then at Ft. Bragg,



NC, where he commanded the 362D (CSE) Engineer Company. Following graduation from the Army Comptrollership Program at Syracuse University in 1997 began serving as a Functional Area 45 Comptroller. His Comptroller assignments include Programs Officer for the Army Intelligence and Security Command (INSCOM) where he served from 1997-2000, Programs Officer and Executive Officer to the J8 at U. S. Transportation Command (USTRANSCOM) from 2001 to 2004, and G8 for Second Infantry Division at Camp Red Cloud, Republic of Korea until assigned to USARCENT in 2008.

LTC Williams holds an undergraduate degree in Business Administration from St. Leo University, and a Master of Business Administration from Syracuse University. He is a graduate of both the U.S. Army Command and General Staff College and the Joint Staff College.

His awards include the Defense Meritorious Service Medal, the Army

Meritorious Service Medal, the Defense Commendation Medal, the Army Commendation Medal, the Army Achievement Medal, and the Naval Good Conduct Medal.

Lieutenant Colonel Williams is married to the former Vivian Sevillejo.

– RM –





Commit:

If you think you can't you're probably right! —Henry Ford

Proponency, FCR Corner

Elements of Personal Effectiveness

As I was cleaning my files getting ready to move to a different office, I found a poster from ARC International Ltd, an organization effectiveness and leadership development company providing proven programs to significantly increase business and individual results. The poster entitled "Elements of Personal Effectiveness" creates a framework for making a difference in you as an individual and in your organization.

The poster ask us to consider each statement. How do these questions relate to you and your organization?

- Decide** Define clearly, specifically and positively what you want. Where are you taking your organization? Why?
- Be Honest** With yourself. With others. Does your organization encourage challenging the answers? What level of trust do you create?
- Express Yourself** Know your unique contribution and make it. What value do you add to your organization? What is the contribution of your department or function? How do you make a difference?
- Take Risks** Break though your limitations. What actions and behaviors does your organization reward? Are people challenging the process or playing it safe? Are you?
- Participate 100%** Be totally involved. Who makes up your organization --- spectators or participants? What would it be like if everyone contribute fully?
- Be Responsible** Take ownership for all your results. How much accountability exist in your organization? Who is responsible for your department's results?

Create Partnership Work from a context of mutual benefit. Do you share in the success of your customers and supplies? Does your organization seek win-win solutions? Do you?

Commit Do what it takes. Commitment is a decision to go beyond doing your best; a decision to do what it takes to succeed. Commitment is the source of outstanding results.

Stop and think.

Is your organization committed to outstanding results? Are you committed to making the difference?

Commit:
If you think you can't you're probably right! *Henry Ford*

Participate 100%:
Full effort is full victory. *Mahatma Gandhi*

Be Honest:
The truth is incontrovertible. Panic may resent it; ignorance may deride it; but there it is. *Sir Winston Churchill*

Decide:
Between two stools one sits on the ground. *French Proverb*

Be Responsible:
I believe that every right implies a responsibility, an obligation; every possession, a duty. *John D. Rockefeller*

Take Risks:
Life is either a daring adventure or nothing at all. *Helen Keller*

Express Yourself:
One who never asks either knows everything or nothing. *Malcolm Forbes*

Create Partnership:
A single arrow is easily broken, but not three in a bundle. *Japanese Proverb*

— RM —

Extra! Extra! Read All About It!

Proponency Office Resides on Army Knowledge Online!

By Cathy Rinker

The Comptroller Proponency Office (PO) is now on Army Knowledge Online (AKO).

Find the information you need on:

- Comptroller Centrally Funded Training Opportunities
 - Resource Management Awards and Awardees
 - Developmental Assignments
 - CP-11 Intern Information
 - Other Training Opportunities (Command funded)
 - Calendar with Suspense Dates for Applications
- ... AND, much more!

To find the Proponency Office site on AKO, simply log in to AKO. Find and click on the "Site Map" tab at the top left side of the page. Type: Comptroller Proponency Office in the Search box and click on the Search button. Next, click on the first link of the search results and that will take you directly to the PO site. Once in the Proponency Office site, click the "Options" button located on the far right of the page. Choose "Add to Favs" from the drop down menu which will save the Comptroller Proponency Office page to your AKO "Favorites" tab for future reference.



Comptroller Proponency Office Chief Notes

Ms. Terry Placek, Chief, Comptroller Proponency Office

Welcome to the Comptroller Proponency Office Community Page. This site is a work in progress. The Proponency Office personnel encourage your input and comments on the site. Let us know what you would like to see on the site. We will do all that we can to provide you with the most current and updated information. Again, welcome! USD(C) FM Award Nominations are due to Proponency Office NLT Thursday, Feb 19, 2009

Please let me take advantage of this opportunity to familiarize you with our AKO page and write a little description about what you will find. At the top of the page, Ms. Terry Placek, Chief, Comptroller Proponency Office, welcomes you to the site. In addition to her welcome, she may have special announcements of various current events or topics of special interests.

Directly under Ms. Placek's welcome on the left side of the page is the Proponency Office suspense calendar. The calendar lists suspense dates for applications due for various training opportunities. It also lists suspense dates for nominations for awards. Once the suspense date has passed, the information will no longer appear on the page so only the viable courses are listed.

Event Calendar
Upcoming Events
[Full Month View](#)

Event: PO Suspense LTT Time: 2/12/2009 6:00 EST - 2/12/2009 18:00 EST Location: Proponency Office Summary: Suspense to apply for Long Term Training for 3rd Quarter 2009

Event: USD(C) FM Award Nominations Time: 2/19/2009 6:30 EST - 2/19/2009 15:00 EST Location: Proponency Office Summary: Nominations for the USD(C) Financial Management Awards due to Proponency Office by COB 19 Feb 09.

Event: PO Suspense ACC 09-II Time: 2/26/2009 6:00 EST - 2/26/2009 18:00 EST Location: Syracuse University Summary: Suspense to apply for Army Comptroller Course 09-II for dates 20 Apr - 14 May 2009.

Event: PO Suspense DDSC 09-C Time: 3/6/2009 6:00 EST - 3/6/2009 18:00 EST Location: Maxwell AFB, Montgomery, AL Summary: Suspense to apply for Defense Decision Support Course for dates 20 - 24 Apr 2009.

On the left, below the calendar you find the names and commands of the FY 07 and FY 08 resource management award winners.

FY 2008 RM Awards

Congratulations to all Army 2009 Award Winners!! (for FY 2008)

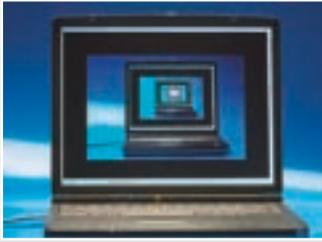
LTG (Ret) Jerry L. Sinn Award	COL Thurman M. Pittman	USARCENT
Neil R. Ginnett Award and,	Ms. Barbara Pate	AMC
	COL Milton L. Sawyers	USARCENT

Congratulations to all Army 2008 RM Award Winners!! (for FY 2007)

Award Winners	Command	Category
Henry B. Hunt	USASOC	ASA FM&C Civilian Capstone
MAJ Richard J. Hoerner	USARCENT	ASA FM&C Military Capstone
Aaron R. Polley	HQDA	FCR Special Award
Military Personnel Division	HQDA	Organization Above Command
Ft. Drum Directorate of RM	IMCOM	Organization Below Command
Funds Control Module	ARCENT/Ft Steward	Team Above Command
Unit Business Efficiency	Developmental Test Crnd	Team Below Command
Henry B. Hunt	USASOC	Accounting & Finance (Above)
Carol J. Walker	TRADOC	Accounting & Finance (Below)
Gary E. Ward	AMC	Analysis & Eval (Above)
Michael J. Nielsen	AMC	Analysis & Eval (Below)
SFC Bryan N. Harding	USARCENT	Analysis & Eval-Military (Above)
Charles R. Brownfield	AAA	Auditing (Above)
Dale L. Hanson	HQDA	Budgeting (Above)

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ResourceManagement



On the right side of the site are Knowledge Centers which contain actual files of information. Just click on the folders of interest to retrieve information. The first Knowledge Center below Ms. Placek's welcome message is named "Comptroller Propensity Office Information". In this Knowledge Center, you will find folders with award brochures, announcements, guidance, and nomination forms. You will also find the Resource Management (RM) Publication folder which contains the most recent Resource Management Quarterly Publications. The articles contained in the RM Publications are written and submitted by Comptroller personnel throughout the Army financial management community. You, too, can become a published author by submitting your article(s) to the editor located in the Comptroller Propensity Office. The guidance for writing and submitting articles is also contained in the RM Publication folder. Did you know that there is an award category in the Resource Management awards for Author of the Year? Something to think about.... Other information is housed in this Knowledge Center and we will continue to offer and add new subjects and information.

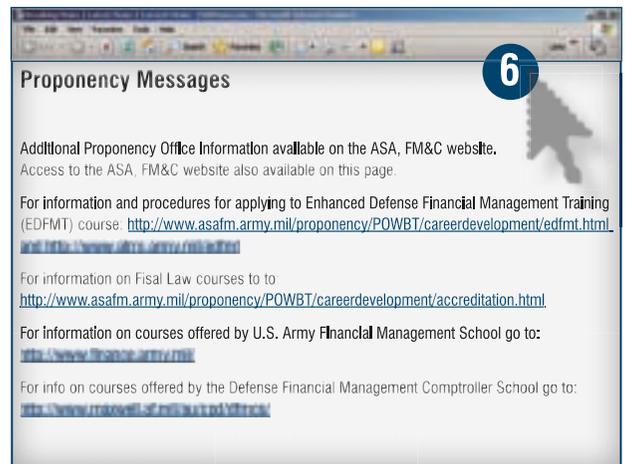
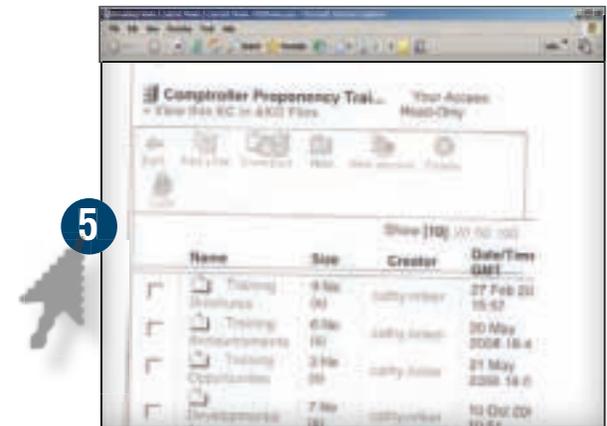
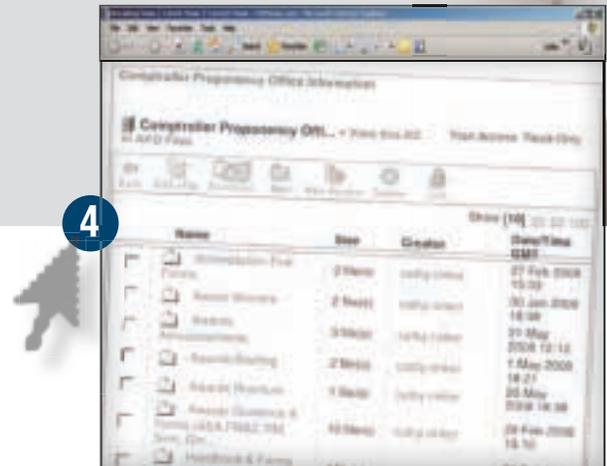
Directly below the Information Knowledge Center on the right side is another Knowledge Center called "Comptroller Propensity Training Information" containing folders specifically on training opportunity information. You will find training announcements, training course brochures, and the Propensity Office training opportunities page providing the details you need know to apply for various training. Click on the folder of interest and choose the files that will give you specific course information.

Below the Information Knowledge Center on the right side of the page is an information box labeled "Propensity Messages". Within this box are links to other informative websites, such as the U.S. Army Financial Management School. Click on the links for a quick way to get to those web sites.

Below the information box is a "User Comments" tool which allows the reader to provide comments or requests to the page administrator. Use this tool to tell us how you like the page, and what other information you would like to see on the page. The Propensity Office will do what it can to accommodate all requests and appreciate feedback about the page.

Directly below the comment box is the Point of Contact (POC) information for the Propensity Office Chief and Program Managers.

Below the POC information box is a direct link to the Assistant Secretary of the Army, Financial Management & Comptroller (ASA, FM&C) website. You can easily navigate to the ASA, FM&C website by clicking on the link in that frame of the PO page.



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Finally, located below the ASA, FM&C website information you will find a box called, "Links to Other Information." Currently, it contains the link for the Pamphlet 600-3, Commissioned Officer Professional Development and Career Management. There is room for many more "links of interest" and maybe you can suggest some helpful links that the Proponency Office page administrator can add.

If you have any questions, comments or suggestions about the Comptroller Proponency Office AKO page and wish to call the Comptroller Proponency Office, please call the PO central phone line at 703-695-7655, or a direct POC as identified on the AKO site.

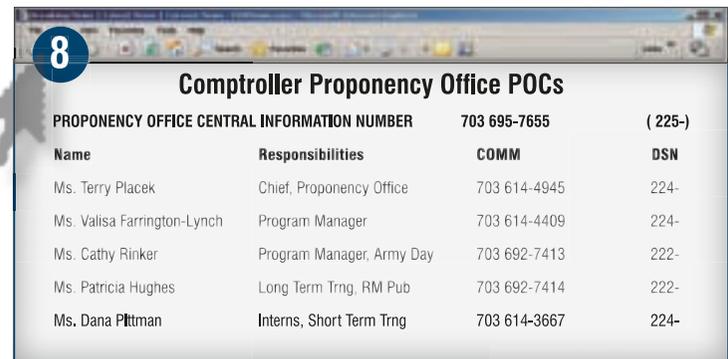
The Comptroller Proponency Office provides information about Comptroller related training opportunities and general information through many avenues. This AKO site is one more way to disseminate the information to our financial management community. Please feel free to share this site with those who may be interested by clicking on the "Options" tab at the top of the Comptroller Proponency Office page, select "Send AKO Link" and send to anyone interested in the Financial Management Career Field that has an AKO email address. Help the Proponency Office get the word out about all the amazing Comptroller related training and award opportunities-

EXTRA! EXTRA! READ ALL ABOUT IT!

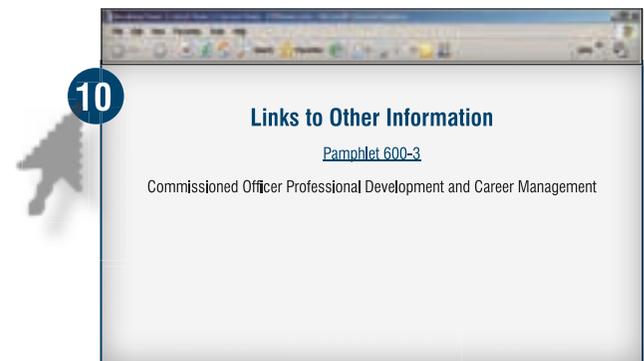
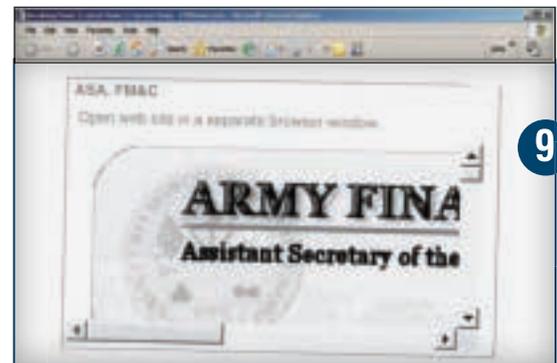
About the Author:

Cathy Rinker is a Program Manager in the Comptroller Proponency Office

- RM -



PROPONENCY OFFICE CENTRAL INFORMATION NUMBER		703 695-7655	(225-)
Name	Responsibilities	COMM	DSN
Ms. Terry Placek	Chief, Proponency Office	703 614-4945	224-
Ms. Valisa Farrington-Lynch	Program Manager	703 614-4409	224-
Ms. Cathy Rinker	Program Manager, Army Day	703 692-7413	222-
Ms. Patricia Hughes	Long Term Trng, RM Pub	703 692-7414	222-
Ms. Dana Plattman	Interns, Short Term Trng	703 614-3667	224-





GFEBS Marches Forward with Wave 1 Go-live

By Tamaki Smith

As Resource Managers, you've probably heard the buzz about the General Fund Enterprise Business System (GFEBS) — because it affects all of you! In fact, GFEBS is the Army's response to the Chief Financial Officers Act of 1990, the Federal Financial Management Improvement Act of 1996 and the Defense Appropriations Act of 2002 and it will allow the Army to receive an unqualified audit opinion on annual financial statements. GFEBS, an Army project under the Office of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA (FM&C)) and the Program Executive Office Enterprise Information Systems (PEO EIS), is the Army's new financial and real property management system, bringing with it a significant change to the way the Army does business. It includes new ways to collect business and financial information, a new management information structure, enhanced ways to conduct financial analysis, and improved capabilities for the delivery of financial services, accounting processes, real property, asset management, budgeting, and cost management. With these capabilities in place for Army leadership, GFEBS provides reliable data to make better decisions in support of the Warfighter.

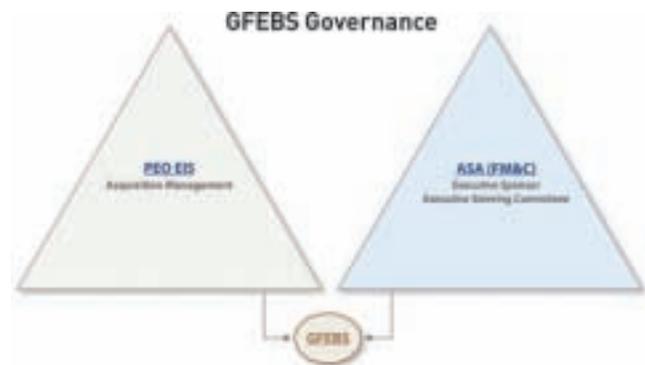
Part of ASA (FM&C)'s mission is to "provide timely, accurate, and reliable financial information to enable Army leadership and managers to incorporate cost considerations into their decision-making, and to provide transparent reporting to Congress and the American people on the use of appropriated resources." Aligning with their mission, ASA (FM&C) has made the development and deployment of GFEBS one of its strategic priorities for the past several years. ASA (FM&C) leadership continues to make GFEBS a top priority this year, focusing on the Milestone C decision and the Federated Approach strategy, which details how GFEBS will fit into the Army's Enterprise Resource Planning (ERP) Integration Strategy.

The Team

ASA (FM&C) established the GFEBS Project in 2005, and program management responsibilities were assigned to PEO EIS (see Figure 1). Lt. Gen. Edgar E. Stanton, III, Military Deputy (MILDEP) for Budget, ASA (FM&C), is the executive sponsor for GFEBS and is responsible for making final decisions on all aspects of the Project. Furthermore, as the executive sponsor, he provides policy and direction—both functional and technical—

for the Project. He gives clarification of priorities as they impact processes and systems development; champions the reengineering process and its outcomes; supports the Project both within and outside the Army; and obtains Project funding.

Lt. Gen. Stanton also heads the GFEBS Executive Steering Committee (ESC). In this role, he is responsible for conducting quarterly ESC meetings for senior-level (General Officer/Senior Executive Service) GFEBS stakeholders and approving appropriate recommendations given by the ESC. Lt. Gen. Stanton sponsors



and champions the implementation of GFEBS throughout the Army, and he understands a successful Army-wide transition to GFEBS is built upon partnership from Army leadership and financial personnel down to the brigade level: "the Army has made a significant investment in GFEBS; we need to be sure we maximize the return on that investment. The only way this program will succeed is if all parts of the Army contribute to both the development and fielding of GFEBS."

Ms. Kristyn Jones, Director, Financial Information Management for ASA (FM&C), leads the functional effort on GFEBS and acts as the ESC Executive Secretary. In this role, her focus is on transforming business processes in the Army, meeting the needs of the broad user community, and managing change to ensure that the commands are ready for GFEBS. Like Lt. Gen. Stanton, Ms. Jones is a champion for change, stating, "we don't want to just deploy new technology on top of legacy processes—we want to transform the way we do business."

This article, the second in a series of four quarterly articles on GFEBS, provides an update on Project milestones, particularly the plans for upcoming deployment waves and the new GFEBS training strategy. The first article, published in January 2009, introduced the GFEBS Project, provided its system release schedule, a high-level understanding of GFEBS roles and training, and an overview of each of the GFEBS business processes and their impacts. This article goes into greater detail on the impacts and benefits of three

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of these business processes—Funds Management, Financials and Cost Management—and the changes ahead for the Army, the Army National Guard, and the Army Reserve.

1 April Deployment: Wave 1 Success!

GFEBs is a hot topic this month across the Army's financial community. On 1 April 2009, GFEBs successfully deployed to Wave 1 organizations from Fort Jackson, S.C., Fort Stewart, Ga., Fort Benning, Ga., Installation Management Command Headquarters (IMCOM HQ) and Installation Management Command Southeast Headquarters (IMCOM SE HQ). Within Wave 1, the system was also deployed to "slices" of Defense Finance and Accounting Service (DFAS)-Indianapolis, DFAS-Rome, Army Budget Office (ABO), Assistant Chief of Staff for Installation Management (ACSIM), Deputy Assistant Secretary of the Army for Cost and Economics (DASA(CE)), Deputy Assistant Secretary of the Army for Financial Operations (DASA(FO)), Forces Command Headquarters (FORSCOM HQ) and Training and Doctrine Command Headquarters (TRADOC HQ). The successful Wave 1 go-live marks the first deployment of Release 1.3 functionality, which subsumes Standard Finance System (STANFINS) capabilities and signifies an important milestone for the GFEBs Project.

As you may recall from our last spotlight, GFEBs is being implemented in seven Waves, plus one contingency Wave, based on regional locations, installations, organization activities and reporting relationships. Additionally, the Dynamic Army Resourcing Priority List (DARPL) and the schedules of other enterprise resource planning (ERP) implementations are being considered during the planning. Initiatives such as Base Realignment and Closure (BRAC) have also been considered in the deployment strategy. In some cases, the wave schedule has been adjusted to avoid a BRAC location. However, where there is a Command headquarter at these BRAC locations, they will receive limited functionality for the distribution of funds as required. Each Wave of deployment offers the GFEBs Project an opportunity to improve the deployment process and gain efficiencies, and this Wave was no exception. Lessons learned and significant insights, which will be incorporated in future Waves of GFEBs deployment, were gained from the following pre-deployment activities:

Point Of Contact (POC) Conference

The Point of Contact (POC) Kick-off Conference took place 18-21 August 2008 at GFEBs Headquarters in Kingstowne, Virginia. Participants were chosen by leadership from the Army Commands (ACOMs) to serve as the primary GFEBs POCs to facilitate all site-readiness activities such as data conversion,

training coordination, and user identification. The conference detailed the roles and responsibilities of a GFEBs POC, discussed the change management process for preparing an organization for deployment, and helped to establish collaborative relationship between the POCs and the GFEBs Project. The conference encouraged POCs to learn more about GFEBs and they left eager to share the information they gained with their organizations. Lt. Gen. Stanton spoke to conference attendees and stressed the importance of collaborative communication and committed stakeholders for successful implementation of the system: "We [GFEBs] need you [POCs] to do this. We need your talent, commitment and expertise in order for this system to thrive. It won't work without you."

Wave 1 CMD Network

The Change Management Deployment (CMD) Network played a key role in ensuring to completion of GFEBs deployment activities for Wave 1. The CMD Network members (the same POCs that attended the POC Kick-off Conference), selected from each Wave 1 site, served as GFEBs change agents responsible for fostering an understanding and ownership of GFEBs business capabilities within their affected organizations. Additionally, they were an integral link between the GFEBs Project and the field, assisting with the coordination of critical change management activities like Site Visits, Supervisor Workshops, and training. Lastly, the Wave 1 CMD Network members provided the GFEBs Project with the information needed to ensure the solution was the best fit for their organization. "A successful Wave 1 deployment would not have been achieved without the hard work and dedication of organizational CMD Network members," said Len Cayer, GFEBs Global Implementation Lead.

Site Visits

Site Visits were conducted at the majority of the installations that went live on 1 April. GFEBs Site Visits are designed to help prepare organizations for implementation. The visits lasted two to three days and included an Executive Leadership meeting, a General Information Session for all projected end users, and breakout sessions for supervisors of end users. Wave 1 Site Visits were successful in building support at the executive level of each organization, answering questions and concerns about GFEBs, validating user role assignments with supervisors of end users, and solidifying the requirements within the GFEBs Memorandum of Agreement (MOA). A key lesson learned from Wave 1 Site Visits was that, although participation was optional, the GFEBs Project found those who attended Site Visits were better prepared for Supervisor Workshops and training that occurred after Site Visits.

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User Role Mapping

User role mapping is an important step in the deployment process. User role assignments, which are validated through Site Visits and weekly User Role Mapping touch-point calls, determine the training courses each end user will take and the access they will have within the system. The GFEBS Project learned from Wave 1 that while Site Visits and weekly calls with POCs were an excellent forum for more formal discussions, the pre-work and consistent informal communication with POCs was crucial to ensure a better understanding of GFEBS user roles.

Supervisor Workshops

Wave 1 supervisors played a critical role in managing and delivering information about the transition to GFEBS. Supervisor Workshops were conducted for Wave 1 supervisors in December and January at the majority of the deployment sites. These workshops provided supervisors in Wave 1 with a “Change Discussion Guide” covering basic information on GFEBS, its business processes and related role changes, the benefits of the system, GFEBS training requirements, and how to discuss the upcoming GFEBS deployment with their teams. This forum also offered an opportunity for supervisors to practice conducting a “Change Discussion” to prepare end users for the changes that occurring with GFEBS and detail the required pre-deployment activities. These activities specifically included understanding the new business processes and the end users’ associated role(s) in GFEBS, registering for training in the Army Learning Management System (ALMS), and completing the correct training curriculum prior to go-live. These workshops tied everything together for supervisors and helped to connect the dots between business processes, user roles and training. One supervisor at the Ft Stewart workshop commented that it was “very informative. (The workshop) provides a solid base to continue to learn the process.”

After the workshops and before GFEBS training, supervisors conducted discussions with their end users, providing the users time before go-live to become familiar with the changes that will occur with GFEBS. These discussions provided end users with the opportunity to raise any concerns or questions they had about the GFEBS implementation with their supervisors. The GFEBS Project found those end users who participated in change discussions were better prepared for GFEBS training, scored higher on training assessments, better understood their role within GFEBS and the changes in business processes resulting from GFEBS implementation.

Training

Wave 1 training began in January 2009 when ALMS opened for registration. At that point, users could enroll in the appropriate courses for the roles assigned to them by their supervisors. In January, users took Computer-based Training (CBT) and in February and March, GFEBS conducted Instructor-led Training (ILT) in a classroom environment, giving users hands on experience with GFEBS. The GFEBS Project found that by reducing the number of overall courses, and making more courses available via CBT, the required training was more accessible and more efficiently delivered to end users.

As discussed in the last article, the new training approach includes four delivery methods: ILT, delivered by an instructor in a classroom during a pre-defined training schedule; Virtual Instructor-led Training (vILT), which is delivered by a remote instructor to students at their home location or at their desks during a pre-defined training schedule; CBT, also known as Web-based Training, which is accessible via ALMS, and Train-the-Trainer (T3), which trains site personnel to deliver just-in-time training on business processes that will not be used for a protracted time after go-live.

As part of the new training strategy, Site Training Coordinators are being identified from every involved organization to serve as the primary POC for GFEBS training instructors. They monitor training registration and enrollment of required courses, as well as attendance and completion of training for all end users at their organization. The Training Coordinators are an important part of the training delivery process, acting as the liaison to GFEBS and providing administrative support for ILT.

In addition to Site Training Coordinators, GFEBS has asked sites to identify local “Power Users” to assist in training delivery. Power Users are individuals who are technically proficient and knowledgeable about the current business processes used by their organization. The responsibilities of a Power User include serving as an Army Subject Matter Expert (SME) in ILT and vILT; coaching and mentoring end users post go-live and offering on-the-job training; and overseeing and supporting user role mapping. Power User candidates go through an extensive training program within their related business process area of expertise in order to prepare them for this role and must pass an evaluation before earning the status of Power User.

User Testing

Wave 1 user testing was conducted in March 2009. User testing, also known as government acceptance testing, tested the end to end business processes of GFEBS and the ability of users to complete

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those processes with all the operationally representative aspects of training, documentation and helpdesk support. The test was comprised of various end users, with multiple levels of financial, real property, and property, plant and equipment expertise, including non-experienced, mid-level experienced and SME finance and accounting users. Users were receptive to the GFEBS solution and anticipated using the system after go-live. The user testing allowed the GFEBS Team to resolve the critical and high impact issues before go-live.

Data Conversion

The Wave 1 Data Conversion process consisted of three cycles: Mini-Mock Conversion (Cycle 1), Data Conversion (Cycle 2), and Full Mock Conversion (Cycle 3). The Mini-Mock Conversion took place in October 2008 after GFEBS received initial data sets from Fort Stewart. Once the data was analyzed, reports were sent back to the installation or relevant source system for updates and/or data creation in the legacy system. Data Conversion (Cycle 2) consisted of data from Fort Stewart, Fort Benning and Hunter Army Airfield. The data received was analyzed and relevant reports were distributed. The last cycle took place in January 2009 when another set of data was collected from the installations for a Full Mock Conversion. These Mock Conversions were important in the data conversion process because they allowed the Project to test data inside GFEBS and ensure that data would convert correctly during the final transition at go-live. The GFEBS Project found it was also important for installations to make certain data in their legacy system is up-to-date and accurate during the Mock Conversions. Finally, the go-live production conversion began on 9 March 2009. This schedule ensured data was ready for go-live on 1 April 2009.

Expanding the GFEBS Reach

While GFEBS continues to gather lessons learned and insight from Wave 1, the Project is also actively preparing for Wave 2 deployment. Wave 2 marks another significant milestone for GFEBS, as it will be the first deployment after the Full-Rate Deployment Decision Review (FDDR) of GFEBS Release 1.4 functionality, which subsumes all Standard Operation and Maintenance Army Research and Development System (SOMARDS) capabilities across the Army.

During Wave 2 of deployment, scheduled for April 2010, Release 1.3 and Release 1.4 functionality of GFEBS will be deployed to the remaining installations in the Southeast Region of the United States, including:

- United States Property and Fiscal Office (USP&FO), Frankfort, KY

- Ft Bragg
- Ft Buchanan
- Ft Campbell
- Ft Gordon
- Ft Knox
- Ft Polk
- Ft Rucker
- Ft Drum
- US Army Garrison (USAG) Miami
- Personnel from various DFAS locations, including the Indianapolis, Rome and Columbus offices
- HQDA organizations including ABO, DASA-CE, DASA-FO and OACSIM

Headquarters elements from the following Army Commands: Army Materiel Command (AMC), Army National Guard (ARNG), FORSCOM, Medical Command (MEDCOM), Network Enterprise Technology Command (NETCOM), Office of the Chief Army Reserve (OCAR), Southern Command (SOUTHCOM), TRADOC, Army Acquisition Support Center (USAASC), and Army Reserve Command (USARC)

Wave 2 deployment activities kicked off with the Wave 2 POC Conference in October 2008, providing the organizations a little over a year to prepare for GFEBS deployment. Most Wave 2 Site Visits were conducted from December 2008 through February 2009 and currently, organizations are working to finalize their user role assignments. Closer to deployment, GFEBS will begin conducting Supervisor Workshops at each location, and begin to prepare end users for their quickly approaching GFEBS training.

Wave 2 Training

As GFEBS rolls full-steam ahead with its deployment schedule, one topic on everyone's mind is training. End users at our Wave 2 sites are eager to begin learning the new system. These users will be the second and third group to take part in the new training strategy GFEBS implemented during Wave 1 deployment. As Ms. Jones stated, "In Release 1.2, GFEBS training, although effective, did not closely map to the Army's culture and mission. For future deployments, GFEBS has tailored its training program to more closely align to the Army operating environment to improve efficiency and to maximize the end user's learning experience." Thus, a new strategy was established to reduce the cost of training delivery; improve training effectiveness; enhance the sustainment of training; and improve training administration. Training in Wave 2 and beyond will capitalize on the lessons learned from Wave 1. These lessons are still being captured, but analysis already shows that the new training strategy provides more hands-on learning,

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and a better translation from legacy systems to GFEBBS to help users bridge the gaps.

With any change comes a transition period, and GFEBBS is certainly no exception—even with a comprehensive training strategy for end users. Figure 2 shows how any significant change such as an ERP implementation requires time for users to adjust. While the “performance dip” may not be avoided, effective change management—including training and communications—can reduce both the depth and the duration of the drop-off. As GFEBBS is implemented across an organization, users will gradually learn how to perform basic functions, but at first performance will slow down. As users become more familiar and functions become second nature, productivity will improve and the Army will continue to move closer to a successful financial future. “The implementation of a large ERP system such as GFEBBS creates upfront challenges, and will require additional workload by its end users during the first couple of months, but ultimately, the long term benefits of this transformation will outweigh the initial learning curve. With GFEBBS, the Army will finally be able to fully optimize its resources and capabilities,” said COL Simon L. Holzman, GFEBBS Project Manager.

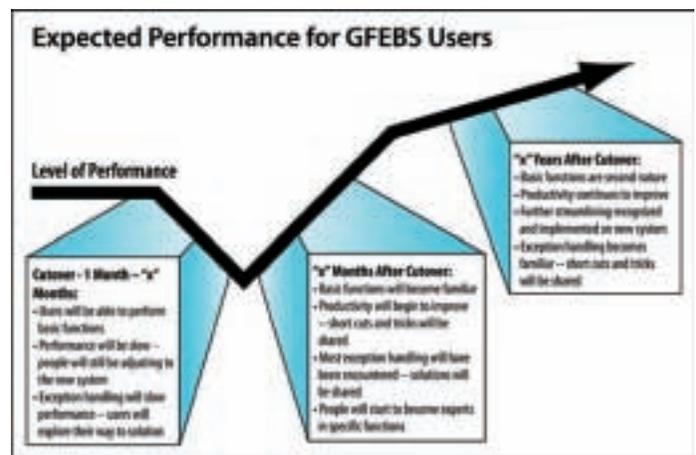
The timeline for this performance curve will be different for every organization, based on skill of workforce, degree of change, ability/willingness of organization to accept change, time workers spent in the legacy environment, and how management embraces new processes. As each Wave deploys, more information is shared across the organization to lessen the impact on each deployment site’s performance.

The Training Coordinators and Power Users at each site are instrumental in the success of training and to help shorten the performance curve dip. They provide the vital links end users need to bridge the gap between their work in current Army financial systems and the work they perform in GFEBBS, and how the legacy business processes and roles translate to GFEBBS. If you have additional questions about GFEBBS training, please reach out to your organization’s Training Coordinator or Power Users—they are happy to help you!

GFEBBS Business Processes: An In-Depth Look

The GFEBBS training curriculum provides end users with a thorough understanding of how to perform transactions in the new system. As Resource Managers working in the new system, you will have the opportunity to learn the ins and outs of GFEBBS when training begins at your site. Training includes information on the six functional business processes in GFEBBS, the benefits and

impacts of these business processes to the Army, and the changes in day-to-day business affecting you as Resource Managers. In the meantime, to help you better understand these changes and impacts, the next section gives an in-depth look at three GFEBBS business processes: Cost Management, Funds Management and Financials (General Ledger).



Cost Management

Cost Management is the practice of considering the total costs, across all appropriations, for an action or decision. It involves understanding what causes costs to occur and then using that information to achieve a more desirable outcome. Cost Management is a business practice that requires Army Resource Managers and Operational Managers to work together while managing and using resources to optimize performance and results.

Cost Management is a key part of the GFEBBS solution. However, the development of a cost management structure is a new concept for the Army. This business process provides Army organizations the ability to identify, calculate, and assess economic benefits and related costs to meet the major mission objectives of the Army. Cost Management allows leaders to collect and link fund expenditure data with functional and operational outcome, output and performance data, and presents information in a way directly related to the major mission objectives of the Army. For the Army, linking real-time costs with operational and functional outcome data enables leaders and managers to identify cost performance differences, and provides analytic information for best value and best practices decisions. Tying together costs, from all enterprise-wide related sources with outcome data provides crucial, experienced-based analytic data for decision-making during Planning, Program Development, Budget Formulation and Execution.

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For example, an installation may need to renovate a group of outdated barracks to prepare for a new brigade being realigned to that location. Cost Management data can help leadership determine whether it would be more cost effective over time to replace the barracks completely or to renovate the existing barracks. Ultimately, Cost Management will provide Army leaders and managers from the Headquarters, Department of the Army (HQDA) down to subordinate organizations, with real-time, annual expenditure and cost data that is tied to operational and functional data. This will empower leaders and managers to make decisions that maximize value for America's taxpayers and the Warfighter.

The processes of Cost Management are Cost Accounting, Cost Analysis, Cost Planning, and Cost Controlling. Cost Accounting involves connecting financial expenditures and operational output/performance data; considering full cost of organizations; and, participation by both the resource community and resource consumers. Cost Accounting also accumulates and records all the elements of cost incurred to accomplish a Cost Objective, i.e., to carry out an activity or operations, or to complete a unit of work of a specific job. This is important to the Army because it provides decision support information on business and operational situations, and it supports planning, programming and budgeting with integration and analysis of expenditure and output data.

Cost Analysis is the logical aggregation and display of Cost Accounting information in meaningful formats such as recurring and non-recurring reports. Analysis may track the unit cost of a service or product/output over time to measure increases (or losses) in efficiency so that positive actions can be reinforced and negative actions corrected or eliminated. Cost Accountants may compare alternative courses of action to find which one presents best value, not necessarily the cheapest cost.

Cost Planning focuses on the efficient and effective use of all resources consumed by each organization as it delivers the products and services that support the Army's mission. The Cost Plan estimates what it should cost to provide those products and services, and it anticipates the outcomes from those costs to calculate the "cost per output or service". During the year of execution, actual costs and outcomes will be compared to the plan. Managers will identify the causes of significant variances and take action to institutionalize positive performance and correct unacceptable or negative performance.

Cost Controlling focuses on the results of the Cost Analysis, after the key variances and inefficiencies in the Cost Plan are determined. The organization should be able to work on the process of controlling costs, taking actions such as investing in new equipment to bring down the costs of meals served, cutting down on travel costs within

the organization, or finding new suppliers who can provide cheaper goods. With GFEBS, managers will be given enough information and reports to make smart decisions that enable them to control costs more effectively. For example, Mission Commanders will be able to see the total cost of operating their entire organizations, like an infantry brigade sent for training, and obtain information on individual activities, like the cost to feed that same infantry brigade while they are in training. This functionality will support all levels of Army activity, including common levels of service and Army service support programs. "Cost Management allows Resource Managers single-source access to data from multiple years and organizations. They will no longer need to access multiple systems and creatively compile cost and output data. This new functionality, not currently widely available within the Army, enables Resource Managers to compare alternative courses of action to identify that option which presents the greatest value, not necessarily the lowest cost," said Steve Barth, Cost Management Lead, and GFEBS Project.

Before GFEBS, the Army and most Federal agencies focused on 'managing to budget' during the year of execution (i.e., fully executing or spending the budget). All managers tried to use resources wisely, but they generally lacked information on the total costs and the benefits, or return on investment (ROI), for making decisions. With the GFEBS solution, Army leaders and resource managers have readily available information on what prior actions cost. With total cost and functional outputs integrated, the measures of success are changing. Leaders and managers are beginning to ask, "Why did it cost so much to produce X or do Y?" or "How can we get more for our money?" Organizations should be able to work on the process of controlling costs, taking actions such as investing in new equipment to bring down the costs of meals served, cutting down on travel costs within the organization, or finding new suppliers who can provide cheaper goods. Planners, programmers, budgeters and functional analysts no longer need to research numerous systems and creatively piece together cost and output data because they have access to data from across multiple years and other organizations.

The daily activities of resource managers are changing as the Army shifts to a "full cost" method of calculating the true costs of services and products across the enterprise. The full cost method requires you, as a resource manager, to think of the Army as one large integrated organization instead of separate businesses with their own funding. More time is spent analyzing cost data, and managers are responsible for assigning and allocating overhead costs to products and services, tracking labor, and applying standard labor rate and usage-based depreciation methods of analysis. Many of these activities were not a part of a manager's day-to-day activities before GFEBS, but they are now critical for effective management as the Army moves to a cost management culture.

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Some additional benefits from the Cost Management process area include:

- **Improved Decision-Making:** More efficient and effective processes for tying together annual expenditures, from all related sources enterprise-wide, with outcome data provides crucial, experienced-based analytic data for decision-making during planning, program development and budget formulation
- **Real-Time Cost Information:** Improved Army capacity for tying together real-time expenditures with operational and functional outcome data enables leaders and managers to identify cost performance differences, and provides analytic information for best value and best practices decisions
- **Increased Efficiencies:** Identification of efficiencies and inefficiencies in the incurrence of costs to perform Army functions, provide Army services, or produce Army products
- **Accurate Communications:** More timely and accurate communication of the full cost of manning, equipping, training and sustaining the Force
- **Improved Capacity:** Improved capacity for accumulating, allocating and communicating costs
- **Integration of Cost and Accounting System:** Real-time and near real-time integration of the cost components with the financial accounting system
- **Improved Measurement:** Improved performance measurement of operational costs for over/under absorption, excess/idle capacity, variable and fixed costs, unit and marginal costs
- **Improved Reporting:** Ability to record, analyze and report budget-relevant, non-budget relevant and statistical costs in the same cost collectors

Cost Management enables a cultural shift in the way the Army will manage its resources, enabling senior management, mid-level and working team members to use real-time cost info that is consistent, available Army-wide and based on program performance.

Funds Management

The Funds Management business process consists of two core activities: Funds Control/Distribution and Budget Formulation. The Funds Management functionality of GFEBS enables end users to perform strategic planning, manage master data, control funds, and provide funding for periodic operations within one system. Funds Management answers the questions: “How much

is my budget?”, “How am I spending the budget?” and “What is my plan vs. actual real-time status?”

Funds Distribution

The Funds Distribution activity involves distributing funds; issuing allocations and allotments to subordinate commands; transferring funds; reprogramming funds; and assuring the appropriate budgetary General Ledger (GL) accounts balances. It also includes funds control by Funds Center, which is the organizational structure for Program Budget Guidance (PBG), Annual Funded Program (AFP), and direct funds distribution (allotments). Funds and guidance are distributed to level 3 or 4 and controlled at that level.

The Funds Center structure is based on the current Operating Agency (OA) and Allotment Serial Number (ASN) organizational structures. The OA represents Level 2 of the Funds Center hierarchy and is embedded in the nomenclature. For example, the OA for TRADOC is “57” so the corresponding GFEBS Funds Center is “A57” – all Funds Centers begin with “A” to represent Army. The ASN is not smart-coded into the Funds Center nomenclature. Working with POCs from each command, the Funds Center hierarchy has been developed already for most of the Army. Each command can choose to distribute to level 3 or level 4 for funds control purposes depending on their organizational structure. For example, IMCOM distributes to level 4 because of its regional structure. IMCOM is level 2 (“A2A”), the regions are level 3, and the installations are level 4. Thus, IMCOM Southeast (IMCOM SE) is “A2ABB” and IMCOM Ft. Jackson is “A2ABM”. However, in case of TRADOC, level 3 is the lowest Funds Center level for distribution and control. TRADOC is level 2 (“A57”, where “57” is the current OA) and the schools are represented at level 3 (for example, “A57BB” is the Ranger School). GFEBS is estimating over 1100 Funds Centers will represent the entire Army organizational structure.

In addition, the GL accounts related to funds management comply with the defined United States Standard General Ledger (USSGL) budgetary accounts and Circular A-11, Object Classes. The appropriate postings to these accounts (for example, funds distribution and execution of budget) are identified based on direction from the USSGL Transactions, Office of the Secretary of Defense (OSD), and the Department of Defense Financial Management Regulation (DODFMR).

¹Assistant Secretary of the Army, Financial Management and Comptroller, [DASA-CE Cost Management Handbook](#), September 2008.

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The new GFEBS master data structure is described in the appendix of the DFAS 37-100 manual, which can be found on the ASA (FM&C) website. The manual provides guidance on classifying and grouping data according to the Standard Financial Information Structure (SFIS) requirements, including cost elements and the creation and maintenance of master data and master data records.

Before GFEBS, the Program Budget Accounting System (PBAS) and numerous other custom developed systems (i.e. RM Online, IMA Online) were used as a funds distribution and control mechanism. GFEBS is replacing PBAS and several other systems to become a single source of funds distribution and control via real-time “hard stops”. GFEBS does not allow a transaction that expends allotment to exceed the value of the current available allotment, and users are given warning messages when their allotment has been 90% expended. This improves funds control and allows for better management of funds execution. With GFEBS, leadership can perform a real-time funds check, and immediately execute funds. If there is not enough money to fund a project, there is a “hard stop” and the project will remain on hold until sufficient funds become available.

The “hard stop” process is in place for both GFEBS generated transactions and interfaced transactions. For example, in a typical day, a GFEBS generated purchase request (PR) for furniture is routed to the Resource Management Office for fund certification. When the budget analyst certifies the PR, a funds check is executed. If the funds check fails, the PR commitment will not be posted in GFEBS and the PR will not flow to contracting for award. Once additional funding is available, the PR can then be re-certified and the commitment will post.

An example of when the Resource Management Office would encounter a hard stop process for an interfaced transaction is with the Defense Travel System (DTS). Upon the approval of the travel authorization in DTS, DTS will interface the authorization to GFEBS for obligation. Prior to posting the obligation, GFEBS will execute a funds check on the approved order. If funds are available, the travel order obligation will post in GFEBS. If funds are not available the travel order is returned to DTS. When additional funds are available the travel order can be re-approved in DTS for submission.

Budget Formulation

Budget Formulation within GFEBS is an Army-wide capability, which involves receiving initial budget guidance from HQDA; planning and formulating budget for all appropriated general funds; and formulating spending plans based on approved budgets. Additional steps include refining the budget based on congressionally directed actions and submitting new budget

requirements to HQDA. GFEBS accommodates the Program Objective Memorandum (POM) process, the PBG process, and the Congressional Marks process, which eventually lead to the AFP and the Spending Plan. Once the AFP is developed, the amount of allotment distributed cannot exceed the AFP. Reprogramming actions, both above and below threshold, will need to take place within the AFP in order to increase the allotment.

Financial activities take place in one system, GFEBS, and there is trace-ability between each process, an increased visibility of cost, and a better understanding of budgeting decisions. In addition, the Funds Management business process provides the following benefits:

- **Standardizes and automates the Army’s business processes, allowing data to remain consistent between processes and Army organizations**
- **Allows users to distribute, allocate, and execute funds within one system**
- **Decreases manual entry errors**
- **Prohibits the ability of users to over-obligate funds**
- **Assures that funding is available due to the “hard stop” rule**
- **Supports the tactical, day-to-day decisions leadership must make**

Mr. William Campbell, Acting Director, Army Budget Office, emphasized the benefits of the Funds Management process to HQDA: “Budget personnel will be able to shift their focus from manual input of data and subsequent reconciliation of figures to the analysis of budgets and spending patterns. The inherent capabilities of GFEBS will also provide us more tools for this analysis.”

Financials (General Ledger)

The Financials, or General Ledger (GL), functionality within GFEBS ensures that the Army meets all known applicable processing, auditing, and reporting requirements. GFEBS is SFIS compliant and conforms to all of the DOD reporting requirements. The design provides clear audit trails and allows for drill down/drill up in support of automated research and provides standard obligation, commitment and expenditure processes. GFEBS is the financial system of record for the Army’s General Fund, serving as a single GL for the total Army General Fund environment. GFEBS provides comprehensive financial reports of General Fund financials. The benefit is a single GL that establishes full cash accountability and reconciliation.

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GFEBBS

In addition, some additional benefits of the Financials business process with GFEBBS include:

Reduced Use of Journal Vouchers: Journal voucher processing is limited to adjustment entries that cannot be processed to original or through the original book entry, and journal vouchers are supported by details that are linked or cross-referenced

Centralized Master Data Maintenance: standardized data is controlled and maintained at a centralized location, Reducing the number of Elements of Resource (EORs) from over 1700 to fewer than 300

Expanded GL Structure & Posting: GFEBBS provides posting logic for capturing upward/downward adjustments to expired funds, and the expanded operating charts of accounts are mapped to Office of the Secretary of Defense (OSD) accounts

Fully compliant and auditable centralized master data maintenance: GFEBBS is Federal Financial Management Information Act (FFMIA) compliant. With GFEBBS, users have the ability to plan tasks with specific reference to type, scope, deadlines, and resources. Monitor the performance of tasks. Define rules for account assignment and settlement, as well as for the budget. Record, display, and settle the costs generated by the tasks.

The “Manage GL” process in GFEBBS is comprised of five sub-processes:

Manage GL Accounts

GFEBBS uses the USSGL, which incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of GL accounts are self-balancing, total debits equal total credits, and the proper relationship is maintained between the proprietary and budgetary accounts.

Perform Period-End Close

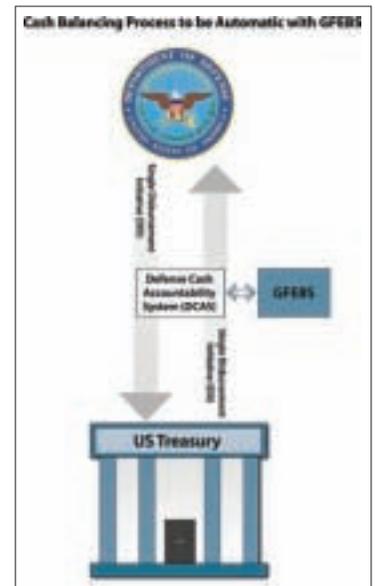
The new process requires less coordination, as each division, branch, and installation can more easily manage their account information. Users have the ability to view period end reports in GFEBBS to analyze period end data. Thus, there is a reduction in the time needed to coordinate and perform the period end processes. There is also an increase in productivity, as GFEBBS eliminates the downtime that is currently needed when the system is down for the period end “batch” processes. GFEBBS allows users to begin processing the next month’s transactions immediately.

Perform Year-End Close

The implementation of the special periods standardizes the year-end close process, and provides room to properly address errors. Much of the manual work for the year-end close process is automated within GFEBBS. Closing of expiring commitments, drawing down open reimbursable sales orders, and removing canceled funds are some of the year-end processes that are automated in GFEBBS. The new process requires less coordination, as each division, branch, and installation can more easily manage their financial and management information. As a result, less time is spent on year-end close activities and the process is more efficient.

Cash Balancing

The reconciliation of the account Fund Balance with Treasury with the Cash Balance with Treasury is a critical part of the process. The US Treasury serves as the Army’s bank. Based on a decision to implement the Single Disbursement Initiative (SDI), all cash reporting is done through the Defense Cash Accountability System (DCAS), and centralized for all of the DOD. All collections and payments fall under the DOD’s SDI and DCAS reports on the Army’s cash position and transactions to Treasury. In order for DCAS to reconcile to Treasury on Army’s cash, it becomes imperative that Army’s cash accounts reconcile with DCAS. DCAS incorporates requirements for a full reconciliation process with Treasury and the Army. Based on these current requirements, GFEBBS reconciles only collections and expenditures processed through DCAS on a daily basis with the long-term goal to automatically do a full reconciliation with Treasury through DCAS. (See Figure 3.)



Process Journal Vouchers

In GFEBBS, journal voucher (i.e., journal entry) processing is limited and closely monitored, requiring approval from the Journal Voucher Approver. Journal vouchers (JV) are defined as adjusting accounting entries having a direct impact on the GL balances used for the month-end and year-end closing/reporting processes. These journal entries should identify the original amount and

continued on pg. 19



Figure 5

include an explanation for the adjustment including a reference to the supporting detail. As a result, these journal entries adjust for errors identified during the report review process and have a significant impact on periodic reporting. In GFEBS, there is less journal voucher processing than in the legacy systems because the system reduces the number of errors up front, thus reducing the need to adjust existing posts.

The following real-life example provides a better understanding of how GL functionality is changing. In GFEBS, the journal voucher process is automated: a budget analyst with the role of JV Processor in GFEBS initiates a JV, and this action triggers notifications to review and sends the JV document to the appropriate JV Reviewers. After all the reviews have been performed in the system, notifications and the document are again sent to the JV Approver for a final approval. Upon this approval, the JV will automatically be posted in the system and GFEBS will perform lines of accounting (LOA) validations simultaneously. If the JV is rejected at anytime, the JV document is returned to the budget analyst who initiated the JV along with a notification of the rejection. The budget analyst has the option to delete the JV or update and resubmit it. All resubmissions will restart the JV review and approval process. (See Figure 4.) There is a significant decrease in the volume of work required for the JV process in GFEBS.

Automated Journal Voucher (JV) Approval Process

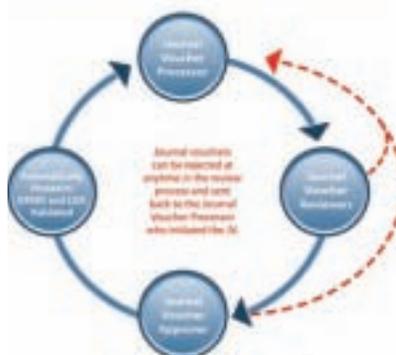


Figure 4

GFEBS has built in restrictions so that an individual can only perform one duty in the JV process. The workflow is capable of sending notifications to a group of people responsible for any reviews and approvals. GFEBS is able to determine the appropriate group based on where the JV originated and the dollar amount in the document. It should be noted that JV processing should be limited to only adjusting accounting entries during the end of month and the year-end processing. A document has to be approved in its entirety and this automated process does not handle any JV reversals.

These changes will have an overall positive effect on the Army and create benefits on the financials side as well as to Army leadership. For the first time, GFEBS will yield fully compliant financial reports as well as increased efficiencies in Period/Year End Close activities. Mr. John Argodale, Deputy Assistant Secretary of the Army (Financial Operations), also notes the dramatic decline in the number of Journal Vouchers that will needed to be processed in GFEBS. "Because GFEBS provides the Army a real-time, transaction driving general ledger, we expect a significant reduction in the use of journal vouchers needed to prepare accounting

reports and statements." At the same time, it will carve clear trails of every business transaction and allow for drill-down functionality for increased auditability throughout the application.

Conclusion Hopefully, this in-depth coverage of C Management, Funds Management and Financials (General Ledger) has provided you with a more concrete understanding of the changes forthcoming with GFEBS, and the benefits the new business processes will have on you as a Resource Manager for the

Army. Knowledge of these business process changes will help to get commitment for the new system from commanders, managers, and supervisors across deployment sites. GFEBS is a priority for supervisors, commanders, and HQDA leadership—and deployment will only be successful if end users and their organizations are prepared for the forthcoming changes!

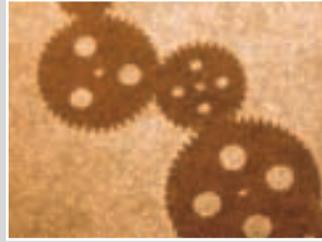
The next article in the GFEBS series will focus on the Property, Plant and Equipment business process and its sub-processes: Equipment & Assets, Real Property, Plant Maintenance, and Project Systems. In addition, it will provide an

update on deployment and training and an overview of the GFEBS Operations and Support (O&S) coverage provided to installations after a site implements GFEBS.

Thank you for your support of GFEBS. You can continue to help by being a champion for GFEBS and attending the GFEBS Site Visit at your location; participating in a Change Discussion; getting in contact with your site's CMD Network Member, Site Training Coordinator and Power Users; and signing-up for GFEBS publications by emailing gfebs.info@us.army.mil.

Questions and feedback can be sent to the GFEBS Project email at gfebs.info@us.army.mil. Requests for demos, presentations, and/or roadshows can be made using the online Event Request Form at <http://gfebs.army.mil/contact/request/>. Media and outreach organizations may contact Ms. Tamika L. Smith, GFEBS Change Management & Communications Lead at tamika.l.smith@us.army.mil or by phone at 703.682.3809.

– RM –



By Judy Cruz

The Army PPBE Data Warehouse is a single source repository that provides controlled access to all Planning, Programming, Budgeting and Execution (PPBE) data from a variety of U.S. Army sources plus connections to other authoritative data sources. It improves data visibility and access with a consolidated reporting solution utilizing an easy-to-use decision support system which provides real time analytics. It contains Program Objective Memorandum/Budget Estimate Submission (POM/BES) and program budget review information. The application includes a powerful Business Intelligence Tool suite with:

Dashboards: provide structured interfaces to provide easy access to data with common analysis functions combined on a single page

- Identify structure and content of the report upfront
- Filter to allow users to view and process data
- Refine result set to create custom displays of data
- Create charts and graphs
- Export data

Ad Hoc Queries

- Provide analysis with access to complete data sets:
- Support What-If analysis
- Allow customization

Analysis Tools: Charts and Graphs

- Powerful charting capabilities with a wide range of formats and content definition tools
- Generate charts directly from pivots
- Export charts to variety of formats: PDF, JPEG, HTML, Excel

Analysis Tools: Pivot Charts

- Analytical tool similar to a spreadsheet
- Dynamically display data from specific results in rows and columns

- Provide drilldown from summarized results into more detailed information using selected data
- Add aggregate functions to create new columns of data
- Filter/hide specific values on a field-by-field basis

The Data Warehouse is a part of the Planning, Programming and Budgeting (PPB) Business Operating System (BOS) effort with target objectives of standardizing and integrating the transactional automated information systems used in the Headquarters Department of Army level Programming and Budgeting processes. This system is core to the PPBE business processes of the headquarters for gathering programmatic requirements, balancing resources and delivering the Army's program budget to the Office of the Secretary of Defense (OSD).

Over the past twelve months, the PPB BOS program has removed duplicative data, functionality, and business processes through iterative analysis, design, implementation and test of capability packages. The PPB BOS has also improved data visibility, accuracy and access through deployment of the Army Enterprise PPBE Data Warehouse and consolidated reporting functionality in an easy to use decision support system which provides real time analytics.

The Army PPBE Data Warehouse is accessible to Army personnel and subordinate commands involved in the PPBE process at <https://www.ppbedw.army.mil/> with

- Common Access Card (CAC)
- AKO User name/password

An extensive training program to include Instructor-Led Training held at the Pentagon (3C449), Virtual Instructor-Led Training and self study materials is available.

For additional information, please contact PAEDDataWarehouse@conus.army.mil

About the Author:

Ms. Cruz transferred to the D.C. area from Vandenberg Air Force Base and was part of the 30th Space Wing, Plans and Program. Current entails: Planning, Programming and Budgeting Business Operating System new capabilities and the Army PPBE Data Warehouse.

– RM –



Conducting: Resource Management Another Approach

By Dr. Wayne Applewhite

No matter if you are looking in the public or private sectors of conducting business, you are sure to find leaders and or managers working in the realm of Resource Management. If you took a step back and watched over a period of time, you would most assuredly observe the leaders and managers attempting to maximize 'these' resources, effectively and efficiently develop 'the' processes, and you would also encounter the leaders and managers of their respective organizations involved in a myriad of resource management genres such as finance, human capital, information technology, and the dreaded bottom line.

Resource management, simply means getting the 'right' product to the 'right' customer on time and at a price the customer is willing to pay. Anything on the long side of that is frankly, unacceptable.

There are a plethora of articles and books speaking to process improvement, just in time delivery, quality assurance, Lean Six Sigma, and the list go on. This is not one of those articles ...well, maybe not, depending on your perspective.

In business, we take and use terminology from many sources. By now I am sure most of us are quite fluent in the terms of 'strategic' and 'tactical' which we have used for years thanks to the military. We have adapted to the use of 'surgical precision' taken from our colleagues in the medical profession and all of us have 'struck out' at one time or another. (Did you notice the title of this article? It starts with a word taken from our friends in the music industry... Conduct.) We will come back to that.

Have you heard the statement "I have to orchestrate this mess..."? The first time I heard the term orchestrate used in this context, I was not quite sure what was meant. Surely we were not in the band room; clearly we were in the boardroom of a mid-sized business... orchestrate. As I let the term resonate within myself for the next few weeks, I came to see and notice something different about the organization in which I was a part. Yes, it (the organization) had many departments and bosses, and teams, and leaders, and projects, and managers, and divisions, and products to produce. We certainly needed someone to manage these resources. Could this collision of resources be orchestrated? Is this the hidden secret of resource management? Maybe.

Resource management should be strategically positioned within the organization. Resource management should be the purpose that binds an organization from the lowest levels to the highest. It should be the watchword, the standard of excellence, the golden ring that we all strive to capture as we conduct business day-in and day-out. Again the first word from the title of this article is used, did you notice it? Conduct. So then am I suggesting that our resource managers might be conductors, is that the hidden secret of resource management? Maybe. Let's ponder that thought for a moment.

Imagine the resource manager (conductor) has just raised a hand as if to capture our attention. All is quiet. Then comes a beckoning gesture from the conductor (resource manager) directed to the group in the back of the organization and a definition is presented (defining the problem). Now the conductor (resource manager) looks to the group to the right and beckons a response (possible solutions). Now the manager turns to the left and with a left hand points to the group on the left front side as if to say, "What say you?" (providing alternate solutions). Now with one finger pressing the lips, the conductor quiets the organization and begins ever so slowly to raise the volume of the group. First the conductor points to the group in the middle and raises a hand from low to high as if to say, "Begin, let me hear you." Now looking and pointing to the group on the back right, the conductor completes a similar motion of engagement. Then, to the left, now to the front, over to the right... and now hushing the organization ever so slightly but not totally, the conductor listens... (testing the possible solutions). Now the conductor smiles brightly. Having gathered the best information at one's disposal, collaborating with everyone on the team and some

Resource management, simply
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outside of the team, gathering all the experience, knowledge and best practices to date, the conductor raises both hands and starts a new rhythm from within the organization. It starts very low and gathers greatness and momentum as the conductor artfully 'orchestrates' all of the players towards the strategic goal. At this point in time it is quite loud, as you can imagine, as everyone plays from the same page (best alternative). Finally, the conductor

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gestures swiftly and firmly at the group in the back right and a very loud BOOM, BOOM is heard throughout the building (product delivered). The conductor raises both arms as if to suspend the sound for eternity and then...quickly and powerfully brings both arms crashing down to the waist with one solid fluid motion. All sound has stopped and for just a brief moment, nothingness. Then, a huge eruption of applause is heard (audit). Profits and moral are high; job well done!

Is there a secret to resource management? It depends on who you ask. However, to be sure, some do it better than others. I suggest the secret is in leadership and management. It is about knowing the people you work for and the people you work with. It is about knowing the organization and the organization's strategic goals and what part you play. It is about collaboration within an organization, not competition. It is about defining the problem and bringing the best solution to the forefront without any hidden agendas. Where do we find most of the answers to our everyday challenges? From individuals! Yes people are our best assets. Respect them. Value them. Challenge them. Hold them accountable. And when the music stops, thank them.

About the Author: Dr. Wayne Applewhite is an Adjunct Professor for Boston University and co-founder of the leadership development firm Just Leadership. You can visit his website: www.justleadership.net. Wayne received his Bachelor of Science Degree in Resources Management from Troy State University, a Masters of Arts Degree in Management and Supervision with a concentration in Health Care Administration from Central Michigan University, and his Doctor of Management Degree in Systems Management from Colorado Technical University.

– RM –

The Leading Edge

By Dr. Wayne Applewhite



Responsibility is an ethical commitment between one, two, or more entities. Commitment is what binds those entities towards a future state. Future states are nothing less than a dream, a direction, and yes a vision.

Vision suggests sight, direction suggests a path, and a dream suggests creativity. It is the great leader that can take a dream, put it along your path, communicate it in such a way that we can all see it, build overwhelming commitment towards it, and responsibly craft the skill sets, resources, and intellectual capital to help us arrive there and beyond; successfully.

Until the next time; Lead on!

*Dr. Wayne Applewhite is an Adjunct Professor for Boston University and co-founder of the leadership development firm, **Just Leadership, LLC**. Please visit us at our website: www.justleadership.net and if you have a comment or question, please drop me a line: wayne@justleadership.net. – Thank you!*



America's Competitiveness

Statement of Norman R. Augustine

Retired Chairman and Chief Executive Officer Lockheed Martin Corporation and Chair, Committee on Prospering in the Global Economy of the 21st Century Committee on Science, Engineering, and Public Policy Division on Policy and Global Affairs The National Academies: National Academy of Sciences, National Academy of Engineering, Institute of Medicine

Before the Democratic Steering and Policy Committee U.S. House of Representatives

January 7, 2009
Washington, DC

Chairmen Miller and DeLauro and members of the Committee, I am particularly appreciative of this opportunity to participate in what could, because of its widespread impact, be one of the more important hearings to take place this year. I appear before you as a private citizen, a retiree who has elected to devote much of his time to what is likely to be a seismic issue for our nation's future: "Can America effectively compete in the new world economy?"

I am not an economist...I am an aerospace engineer. But I have accumulated a not inconsiderable amount of scar tissue in my seven-three years. Warren Buffett tells me, if you were lucky enough to be born in America, you have already won the lottery. That was certainly true in my case—but it may not be true for my grandchildren.

My remarks this morning draw heavily upon the unanimous findings of the study known as the "Gathering Storm" report, commissioned on a bipartisan basis by the Congress and conducted by the National Academies of Science, Engineering and Medicine, institutions that count 195 Nobel Laureates among their current membership. The "Gathering Storm" committee comprised twenty members: university presidents, CEO's from industry, former presidential appointees, Nobel Laureates, and experts in K-12 education. We are honored that President-elect Obama has nominated two of our members for positions in his cabinet.

Today, our nation faces an economic challenge unlike any that we have experienced since I was a child. Our leaders are addressing this threat with great diligence. The sums involved in its resolution are measured in units that most of us cannot even comprehend.

But there is yet another insidious threat to our nation's well being, and that is the deterioration of our citizenry's ability to compete for jobs in the evolving global marketplace. While we certainly cannot ignore our immediate, immense challenges, neither can we ignore the more fundamental trends that if continued will surely undermine our nation's economic strength, quality of life, and the tax revenue base that permits our government to provide us with healthcare, national security, and more. To do so would be equivalent to a physician treating a patient's pneumonia but ignoring the fact that they also are suffering from cancer. In short, we need not a one-pronged attack but a two-pronged attack on the problems we confront—one for the short term and one for the longer term. It is the latter that I would like to address today. The lengthy delay between the actions we take and the results we achieve requires that we move quickly and decisively...if indeed we are not already too late.

A variety of studies have concluded that between 50 and 85 percent of the growth in America's Gross Domestic Product over the past half-century has its root in advancements in science and engineering. Correspondingly, it has been estimated that two-thirds of the increase in productivity in America in recent decades is also attributable to advancements in science and engineering. Only four percent of America's workforce is comprised of scientists and engineers, but this four percent contributes disproportionately to the creation of jobs for the other ninety-six percent. One cannot sustain an economy simply by trying to make money with money... at some point workers have to produce food, manufacture medicine and build houses.

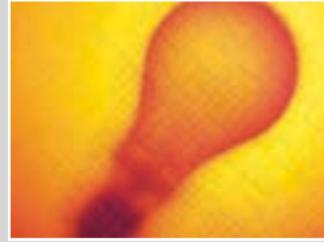
There are of course many factors that affect America's declining competitiveness. Prominent among these are:

The cost of labor: An employer can hire nine assembly workers in Mexico for the price of one in the United States. Not long ago I visited a factory in Vietnam where twenty assembly workers can be hired for the price of one in the U.S. Similarly, five chemists can be hired in China, or eight engineers in India, for the price of one in the U.S.

Overhead costs: Starbucks spends more on healthcare than on coffee. General Motors more on healthcare than steel. All worthy undertakings, all added costs at the bottom-line.

Education: America is widely acknowledged as having one of the worst K-12 education systems in the world, yet spends more on it per student than all but two other nations. The more our children are exposed to our educational system, the more poorly they perform on international tests. The Washington Post summarizing the results of the most recent of these tests noted that America's students continued to stagnate in science but that there was one

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bright spot: fourth grade math. Here, it was reported, our students “jumped” ahead. Putting aside the fact that most firms don’t hire fourth-graders, a little arithmetic would have revealed that at the rate we “jumped” ahead, in just another 85 years we will have caught up with the children of Hong Kong—unless, of course, they should improve in the meantime.

Science and Engineering Talent: In the recent period of burgeoning science and technology the number of engineers and physical scientists we graduate has declined by 20 percent. The number of U.S. citizens achieving PhD’s in engineering has declined by 34 percent. Two-thirds of the students who receive PhD’s in engineering from U.S. universities are non-U.S. citizens.

Investment in Research: The private sector has, to a considerable degree, abandoned the playing field when it comes to basic research due to market pressures to produce next-quarter profits. The remnants of the legendary Bell Labs, home of the transistor and laser and the icon of American industrial research, have now been sold to a French firm. The federal government’s investment in the physical sciences has been stagnating for over twenty years. Investment in the biosciences, after a five-year period of significant growth, is again declining.

The world’s corporations, including those in America, have found a solution to these circumstances: “Don’t build your research laboratories or plants in the United States. In the words of Intel’s Howard High, “We go where the smart people are. Now our business operations are two-thirds in the U.S. and one-third overseas. But that ratio will flip over (in) the next ten years.”

The National Academies “Gathering Storm” report offers twenty specific actions to help revise the current trends. The two highest priority actions are to graduate 10,000 new teachers each year with primary degrees in math or science, and to double real federal investment in fundamental research within seven years.

What has happened since these recommendations were made and the needed Authorizing legislation passed overwhelmingly in both the House and Senate? Well, a new research university was established with an opening day endowment equal to MIT’s after 142 years; next year over 200,000 students will study abroad, mostly pursuing science or engineering degrees, often under government-provided scholarships; government investment in R&D is set to increase by 25 percent; an initiative is underway to make the country a global nanotechnology hub; an additional \$10B is being devoted to K-12 education, with emphasis on math and science; the world’s most powerful particle accelerator will soon begin operation; a \$3B add-on to the nation’s research budget is being implemented; and a follow-on to the Gathering Storm study has been completed.

These actions are, of course, taking place in Saudi Arabia, China, the U.K., India, Brazil, Switzerland, Russia and Australia, respectively.

Meanwhile, in the United States, prior to the current economic crisis, one premier national laboratory announced the imposition of two-day a month “unpaid holidays” on its science staff; several laboratories began laying-off researchers; the U.S. portion of the international program to develop plentiful energy through nuclear fusion was reduced to “survival mode;” America’s firms continued to spend three times more on litigation than research; and many young would-be scientists presumably began reconsidering their careers.

Many Americans take for granted our nation’s overall leadership, including in science and engineering. But perhaps so too did the citizens of Spain take for granted their world leadership in the sixteenth century; or the citizens of France in the seventeenth; or of Great Britain in the nineteenth century. Now it is our turn. History teaches that leadership must be earned—and re-earned every day. We cannot continue to live off past investments, investments such as those that were made when the need for a better educated populace led to the creation of Land Grant Institutions; when the collapsing economy in the Great Depression prompted a huge civil works program; when the aftermath of World War II led to the G.I. Bill; when the shock of Sputnik triggered significant reinvestment in education and science. Unfortunately, the threat we now face offers no sudden wake-up call: no Pearl Harbor, no Sputnik, and no 9/11.

Today’s young adult generation of Americans is the first in memory, perhaps in history, to be less well educated than their parents. Absent decisive action on our parts today’s children are likely to be the first ever to have a lower sustained standard of living than their parents. The stimulus package now being addressed will hopefully help the present generations, but it needs to be accompanied by an investment on behalf of our children.

Churchill said that you could always count on the Americans to do the right thing, after they have tried everything else.
This time we may get only one chance.

Thank you.

– RM –



Force Management Education

By MAJ Eric A. Hollister

The Command and General Staff Officer's Course (CGSOC) has undergone many changes since its inception in 1881, and its curriculum has changed to reflect the evolving focus of the Army. While tactics, logistics, and history have been mainstay subjects since the beginning, the study of topics relating to the field of force management did not really start to appear until almost 50 years after the college opened and have waxed and waned based on Department of Defense and Fort Leavenworth leaders' priority areas. A search of Fort Leavenworth's Combined Arms Research Library yielded Course Catalogs and Programs of Instruction that contained a listing of each year's courses, which were then studied (if available) to determine the amount of their force management-related content. Enough material is available since 1933 to ensure the possibility of an accurate trend analysis, with gaps between sample years not exceeding five years. A study of force management-related curriculum shows its susceptibility to the views and personalities of CGSOC and Army leaders, as well as directives, events, and officer development studies mandating the teaching of this type of material.

Force Management (FM) refers to the business of running and managing change in the Army, from developing forces to programming, resourcing, building, and deploying those forces, and everything in between. Nine basic FM topics may be used to simplify a discussion of curriculum focus areas: General Force Management, Force Development (FD), Materiel Development, Planning, Programming, Budgeting, and Execution (PPBE), Force Generation, Manning, Total Army Analysis (TAA), Force Integration, and Case Study. Some of these topics did not previously exist in their current state, but similar subjects were covered in past curriculum. For example, PPBE began in the 1960s, but the Army Command Management System of the 1950s was a precursor to PPBE. Not included in this study are contracting and installation (or unit) financial management. Additionally, from roughly 1970 to 1990, FM topics were combined with those concerning Operations Research and Systems Analysis (ORSA). Where this occurred, the FM portions of the lessons were counted while the ORSA-related material was not. Finally, although the school itself has undergone numerous name changes, it will be referred to as CGSOC regardless of the time period.

Not surprisingly, FM-related instruction at CGSOC in the years prior to World War I was non-existent. Although the need for military preparedness (a properly manned and equipped military) was stressed at the school in the 1880s, and the German General Staff was used as an instructional example in the 1890s, there were no American FM procedures to be taught. Even the painful troop mobilization, equipping, and deployment lessons of the Spanish American War, along with the subsequent reforms enacted by Secretary of War Elihu Root, were not enough to spur the Army to develop any kind of a centralized resource management process. However, these conditions did spur CGSOC to develop an exercise with an FM-like flavor in 1909. Beginning in 1910, repeated pleas by the newly created General Staff to create a Council of National Defense, supply funds, and increase preparedness for war consistently failed to move Congress to act, eventually prompting Representative Gardner of Massachusetts to remark from the floor of the House of Representatives in 1914: "For a dozen years I have sat here like a coward, listening to facts stated by the military authorities and disregarding them."

The incredible difficulties of mobilizing, organizing, and equipping the massive Army required for operations in World War I prompted extensive changes in how Army resources were managed. The 1921 Budget and Accounting Act encouraged a more cohesive military program by requiring the various bureaus and executive agencies to report through the President to Congress to obtain funds. FM-related curriculum crept into the coursework and focused on mobilization and the organization of the War Department and the Army.

Unfortunately, the FM-related classes that appear in the course schedules during the 1920s are largely missing from the archives. This situation begins to change in 1930. In Academic Year (AY) 1928-29 CGSOC once again became a two-year course following six years as a single-year course. The greater amount of time allowed for a more in-depth study of Army operations, reflected by the increase in FM-related courses during the second year of instruction. Courses such as "Organization of an Army," "Economic Preparedness for War," "Consumption and Waste in Production," and "Supply System of the AEF" show a clear desire to educate majors on the larger operating principles of their Army. The second-year course of 1933 contained "Mobilization," "Necessity for Planned War Economy," "Procurement Plans," and "Industrial Mobilization Plans" for a total of seven FM hours. The course was similar in 1935, except that an additional six hours of mobilization instruction and a fifteen hour mobilization exercise were added. Unfortunately, these additions are not available for study. This year is the high point for FM in the pre-World War II era, as the two-year course ended in 1937, leading to the reduction

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Force

of FM hours to seven in 1938 and five in 1939, all mobilization related.

World War II caused drastic changes for CGSOC, the primary one being that the course was shortened to eight weeks long. There was also a period where three separate courses were run, each containing specialized instruction aligned with the future assignment of the student. FM topics focused primarily in the areas of Manning (personnel procurement and replacements) and Materiel Development (procurement and planning). A War Department circular from 1946 directed the college to “prepare officers for duty as commanders and staff officers at the Division and higher levels.” This directive, along with the decision not to reopen the Army War College after the war, helped to elevate the focus of CGSOC from Division and below to higher level units and headquarters. Reflecting the directive, specialized instruction continued post-WWII as a 10-week (282 hour) phase of a year-long CGSOC dedicated to staff training that was focused on the likely future staff assignment of the officer: Personnel, Operations and Training, Intelligence, or Logistics. All of these specializations, except Intelligence, included numerous FM classes. Even though FM was well-represented in the specialization phase, the Core curriculum (that which every student is required to complete) still contained 14 hours of FM topics covering General FM, Materiel Development, Force Generation, and Manning.

This trend towards specialization did not sit well with the Eddy Board of 1949. The board, named after its chair LTG Manton Eddy, was chartered to study the educational system of Army Officers. The board stated that “in the change-over following the war, a very important aspect of military training, i.e. the duties of the...general staff officers of the...Department of the Army, was eliminated.” The specialized instruction outlined above attempted to close this gap, yet among other problems, “the students are given training in only one phase of general staff activities...” The board also frequently talked about the “new field” of business management and comptrollership: “...the field of business management is somewhat a specialty, but instruction on this subject should be integrated into all schools in the Army system” and “To achieve the utmost in efficiency in the discharge of the Army’s responsibilities requires continuous study of methods to apply throughout the service the most modern and scientific business methods of administration... This important aspect of administration must be stressed throughout our schools.” Additionally, the board felt that officers needed an understanding of the big picture: “At no place in the Army school system has [the officer] been given an objective view of the entire vast and complex machinery which makes up the Department of the Army.” The board recommended that these subjects

should receive the “greatest attention in advanced Army schools,” primarily at what they called the “Advanced Course,” or the Army War College (AWC), which reopened in 1950.

The machinery that made up the Army was changing as the 1950s dawned. Public Law 216 of 1949 decreed performance-type budgeting, which required the relating of all dollars expended to accomplished tasks. It also required a Comptroller in the Military Establishment. This comptroller was necessary because Congress was now appropriating funds to the Secretary of the Army as opposed to the technical services or bureau chiefs. An office had to be established to control these resources. The Budget and Accounting Act of 1950 and its subsequent 1956 amendment was the impetus for the Army Command Management System (ACMS), which took the separate management systems of Programming, Budgeting, Accounting, Supply, and Management and put them under one management structure. In a 1953 CGSOC lecture by LTG G.H. Decker, Comptroller of the Army, he quoted Secretary of the Army Frank Pace Jr. as saying: “There is an unglamorous side of the Army too, which requires your personal attention—that of managing the Army.”

In spite of all of these important changes in the Army management systems, the reopening of the AWC caused a migration of FM-related courseware from the CGSOC. The 1951 curriculum was completely rewritten, removing the specialized instruction, leaving at least seven hours of FM classes (or 16—some are not available for study), focused mainly on General FM and PPBE topics. In 1953 that total dropped to four hours, a level that held steady until 1957, when the implementation of a Future Warfare block devoted 42 hours to FM-related topics. The specific impetus for this is unclear, but the block grew to 67 hours in the major 1957-58 curriculum rewrite. One possibility for this new block was the philosophy of two commandants during the 1950s, Major General (MG) Garrison Davidson and MG Lionel McGarr. Davidson sought to modernize the curriculum, and felt the college should play a major role in the development of new doctrine. McGarr didn’t think Davidson’s changes were enough, concluding that the college suffered from “conservatism,” and directed the previously mentioned curriculum rewrite. The 1958-59 Catalog of Courses for CGSOC reflects his philosophy:

While the Army prepares for a fighting war, its cold war commitments in the defense of the Free World call upon its officers for an increasing variety of critical tasks, ranging from...research and development work, to key positions in the “business management” of the immense Army establishment. The Army System of Military Education must contribute to professional qualifications of its officers for such duty...the advent of more complex and costly

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organizations and equipment has necessitated increased emphasis on educating our leaders in their responsibilities in the “peacetime” management of men and materiel.

The catalog also describes the Future Warfare block, concluding “... to further prepare [the student] to contribute to the modernization of the Army upon graduation.” Whatever the reason, the result was a dramatic increase in FM-related topics.

This increase in FM hours would prove to be short-lived, however, due to the 1958 Report of the Department of the Army Officer Education and Training Review Board, known as the Williams Board. Some of the board’s recommendations had major implications for FM education for years to come. The first was that of educating officers for peacetime duty, as espoused by McGarr and the 1958-59 Course Catalog. The Williams Board felt that officer instruction should have a single objective, that of preparing officers to “perform those duties which they may be called upon to perform in war.” The second recommendation addressed the scope and emphasis of CGSOC and AWC education. The board felt that CGSOC should focus on division, corps, army, and theater level logistical command, while the AWC would focus on “army group, theater army headquarters, continental United States agencies, and the Department of the Army, with emphasis on the latter.” The AWC-focus areas contained the vast majority of organizations responsible for the “business” side of the Army, so these recommendations, combined with the emphasis on wartime duties, all but relieved CGSOC from covering FM material.

The Williams Board recommendations are reflected in FM-related courseware during the 1960s. The Future Warfare course dropped from 51 hours in 1959 to 48 in 1960. The block disappeared in 1961, replaced by 35 hours of FD classes—16 of which included guest speakers from the various branches who, according to the POI, were to address Future Developments. FM courses plummeted in 1962 to a mere ten hours, two of which featured a research and development guest speaker. This same year, the Planning, Programming, and Budgeting system (known today as PPBE) was introduced by then-Secretary of Defense Robert McNamara. This system, derived from the ACMS mentioned previously, sought to synchronize and better plan military programs and expenditures across DOD, and was a monumental step in the “business management” process of our military. Its immediate impact at CGSOC was an increase of 14 FM-related hours in 1963, over half of which involved PPBE. This increase was short-lived, as the total returned to ten in 1965.

In 1966, the Report of the Department of the Army Board to Review Army Officer Schools, known as the Haines Board, would once again change the focus of CGSOC. Among its many

findings and recommendations, this board found that training in management subjects at the different levels of officer schooling was not sufficient. “Management is not new to the Army; it permeates every echelon and is inherent in varying degrees in all jobs...Demand for Army officers qualified to develop and apply complex management systems at both Army and Defense levels have risen steadily.” The board also recommended that CGSOC prepare officers “primarily for duty with the Army in the field, and secondarily for duty with Headquarters, Department of the Army, combined and joint staffs, and staffs of major Army commands.” There was a clear emphasis from the board on the need for business management-type training, and where (CGSOC) this training needed to be conducted. Subsequently, the board recommended a ten-hour increase of resource utilization topics in the 1967 curriculum. The board also recommended the introduction of electives as a way to introduce specialized instruction to those requiring it for follow-on duties. Additionally, the Haines board reversed course on the CGSOC mission outlined by the Williams board:

Traditionally, the C&GSC [CGSOC] mission has focused on preparing officers for duty with the Army in the field. In examining the appropriateness of the mission, the Board has considered the changing military environment in which the graduates will serve and the fact that the C&GSC is the final stage of professional military schooling for over two-thirds of its graduates. The current military environment includes a wide range of high level commands and organizations that are outside the structure of the Army in the field and that impose growing demands for C&GSC graduates. Many graduates will spend much of the remainder of their careers serving primarily in non-tactical organizations, i.e.: the Department of the Army, combined and joint staffs, the Continental United States (CONUS) operating base, and a multitude of new commands and agencies... About one-third of the regular course graduates in 1965 went directly to such assignments, and it can be assumed that the remainder eventually will serve in these or similar organizations. Graduates, therefore, must be versatile and knowledgeable in procedures and concepts that go far beyond the operation of the Army in the field. The C&GSC recognizes the need to broaden its mission beyond the Army in the field and already has expanded the scope of the regular course to include other areas of instruction. In light of the broadened experience and educational base of the student officers, as previously discussed, and the wide range of commands and organizations in which graduates must be prepared to serve, the Board considers that the C&GSC mission should be expanded.

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The recommendations of the Haines Board resulted in 22 hours of FM-related topics in the 1968-69 curriculum. The introduction of electives, combined with the initiation of the Officer Personnel Management System (OPMS), began an era of FM specialization in the 1970s.

During the 1970-71 Academic Year (AY) students were allowed to take two electives, a number that would soon dramatically increase. OPMS, instituted in the Army in 1971, gave each officer a primary and secondary specialization, with the expectation of maintaining proficiency in both. The primary specialization was almost always the officer's basic branch (i.e., Infantry), so his normal schooling and career progression would ensure he remain proficient. The secondary specialization was normally not a concern for the officer until after his company command, around the time of promotion to major and subsequent attendance at CGSOC. Electives were seen as a way to enable officers to gain this secondary skill, and as such were broadened in response to OPMS. As a vast majority of jobs requiring FM-related skills were covered by non-combat specialization areas (i.e., secondary specialties), by 1974 the majority of FM-related classes were given as electives. In AY 1973-74 there were 14 hours of FM-related Core curriculum hours, and three 56-hour FM elective courses (PPBE and FD), with an additional 16 FM-related hours covered in an additional elective. Apparently this was still not sufficient, as in December of 1974, Training and Doctrine Command (TRADOC) Commander General William DePuy provided some guidance on CGSOC electives: "There are two areas that need to be highlighted... [second] is the management and allocation of Army resources, to include techniques of conducting staff research and developing conceptual alternatives for military problems." Interestingly, this did not lead to an increase in FM-related electives, as they peaked in AY 1973-74 with 184 hours and dropped off from there. In 1975, the Management committee (responsible for the CGSOC management-related curriculum) moved from the Department of Command to the Department of Logistics, which was renamed the Department of Resource Management. This apparent move to focus on the study of resource management did not translate to the curriculum, however, as Core level FM-related hours hovered around 13 for the remainder of the 1970s, hitting a low of ten in AY 1979-80.

The 1978 Review of Education and Training for Officers (RETO) study did little to increase the amount of FM-related Core curriculum, although it did stress heavily the importance of officers knowing how to "manage military forces in peacetime." The principle outcome of this study was the establishment of the Combined Arms and Services Staff School (CAS3), which began in 1981 and continued until 2004. RETO determined that all

officers, regardless of branch, required staff skills and that CAS3 would meet this need. According to RETO, all majors would be sent to this 297-hour course (an additional 120 hours would be completed at home station prior to attendance), and 20% of them would continue on to CGSOC. A proposed function of CAS3 was to "manage efficiently the resources of manpower, equipment, money, and time" and its curriculum was to include 24 hours of Management and Quantitative Concepts training, demonstrating the proclivity of mixing ORSA with FM topics during this era. Along with CAS3, RETO also proposed that the CGSOC curriculum place more emphasis on Force Development, and include electives that offered more R & D, Materiel Acquisition, Financial Management, and Combat and Doctrine Development. Although there were FM topics covered at CAS3 (PPBE, ARFORGEN, and Force Integration), it appears to have had little effect on FM-related topics at CGSOC. In AY 1981-82 there were ten hours of FM topics, matching the aforementioned low of AY 1979-80. In AY 1982-83 the amount increased to 14, dropping back to 12 the following year. Apparently the college felt the FM topics were sufficiently covered in the electives.

The viewpoint that FM was covered sufficiently in the electives seems to have changed (briefly) in the mid-1980s. The CGSC 1984/85 Institutional Self-Study stated that the Resource Management Committee (part of the Department for Combat Support) was the proponent for Force Integration doctrine and training, and that "this instruction serves as the capstone for all CGSC instruction and helps the student grasp the Army's overall operation and management." This surprising statement is mirrored by a change in the curriculum in AY 1983-84, when Resource Management became its own course, complete with three sub-courses (Fundamentals of Resource Management, Resource Planning and Allocation, and a Force Modernization Case Study) totaling 63 hours (14 hours of FM related subjects). The majority of this (and later) Resource Management course was devoted to ORSA-type instruction. Also added was a Mobility and Strategic Mobilization Planning, which included four additional FM hours. The trend continued upward in 1985, with 18 total hours of FM topics in the Core Curriculum. Additionally, in 1983 the college began requiring its students to arrive with a base level of knowledge on various subjects. It did this through the Combat Skills Comprehensive Program, or COMPS requirement, which included non-resident study and resident examinations upon arrival. Part of the COMPS study was modules on DOD, DA, and Major Command Resource Management (PPBE and related material), and Force Development. COMPS continued (under the name Fundamental Studies) until AY 1996-97. The catalyst for this new emphasis on FM is unclear, but the increase in hours proved to be short-lived. By 1988, FM-related instruction hours had decreased to nine.

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This decline in FM hours is simultaneously perplexing and understandable. The 1985 Professional Development of Officers Study (PDOS) repeatedly stressed that officers must be educated on “How the Army Runs” at each level of responsibility. Under the “Know” portion of the study’s outline of “Be, Know, Do” attributes for each grade of officer, PDOS stated that “Majors and Lieutenant Colonels also understand ‘How the Army Works’—its functions: structuring, manning, equipping, training, managing mobilizing and deploying, sustaining and managing information.” This did not necessarily translate to FM instruction during the CGSOC Core curriculum, however, as the continued evolution of OPMS (to include the establishment of Force Development as a separate Functional Area in 1986) led to more officer specialization. In the case of officers requiring FM-related skills for their secondary specialties, this led to the development of specialized courses, such as CGSOC electives, as well as stand-alone Force Integration Courses of one to three weeks in duration that would qualify the officer as a Force Developer. These courses, as well as the ability for Fort Leavenworth to award the Force Developer skill-identifier, impacted the number of Core FM hours until their end in 1996.

The decline of Core-curriculum FM hours continued into the 1990s, with eight hours in AY 1989-90, to a low of six in AY 1991-92. In 1993, Vice Chief of Staff of the Army General Dennis J. Reimer commissioned a FM Functional Area Assessment. This assessment, along with a Force Management Study of the same year, recommended the establishment of the Army Force Management School (AFMS). The school held its first class in October, 1994, and became the primary educational tool for training FM skills. AFMS’ student throughput was significantly smaller than CGSOC, and targeted those who needed FM skills for their current (or next) assignment, including DA civilians. It was certainly no cure-all for the Army’s need to have officers who understood the business of running the Army. Although FM topics had made a slight comeback to 16 hours in AY 1994-95, GEN Reimer, who became the Army Chief of Staff in 1995, determined that this wasn’t enough. In February 1996, during a visit to the Pre-Command Course (PCC) at Fort Leavenworth, he directed the college to add more Force Management topics to the curriculum, and to base the instruction on the framework that was being utilized at AFMS. Local legend holds that Reimer was unhappy with the lack of FM-related knowledge of the PCC class he had visited and directed the change. If true, one could estimate that the members of that PCC class were attendees of CGSOC in the early and late 1980s, when FM-related courseware was at its lowest. Whatever the case, Reimer’s directive led to a stand-alone Resource Planning and Management course containing 25 hours of FM topics in AY 1996-97 (a level that would remain

fairly steady through 2005), and also signaled the end of ORSA-type education in the Core curriculum.

Reimer’s feelings on the importance of Force Management education were reflected in 1997’s OPMS XXI Report:

...the Army must develop officers who can prepare and build the Army of tomorrow

General Reimer convened the Officer Personnel Management System XXI Task Force in July 1996...He also emphasized that while warfighting must remain the paramount skill of the officer corps, the Army should begin to foster officers who thoroughly understand how the Army works as an institution.

...the Army must develop officers who can prepare and build the Army of tomorrow by orchestrating complex systems within the Service and across DoD and also by procuring and building future Army systems...

The second component—building the Army for the future—is equally important. The Army is a complex system of systems providing the institutional base from which the operational force is supported, both today and tomorrow. As such, it requires officers able to perform essential functions that fall outside of the Army’s warfighting role but are absolutely necessary to field an Army that can fight and win. To be performed well, these functions require officers with substantial relevant experience and expertise. Officers engaged in these functions must anticipate the doctrinal, training, and organizational requirements of future operations and prepare the Army to meet them. Accordingly, in addition to being grounded in the operational Army, they must have additional specialty or technical skills that support the Army’s larger systemic needs.

Upon promotion to Major, OPMS XXI divided officers into Career Fields (CF) known as Operations, Operational Support, Information Operations, and Institutional Support, further specializing the educational requirements for these officers. An additional recommendation that was eventually enacted was for CGSOC to “retool” in order to enable all majors to attend a resident Core curriculum portion prior to attending an additional phase of instruction tailored to their particular career field. The Core curriculum portion came to be known as Intermediate Level

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Education (ILE) and was approximately three months long. This would prove to be a major change for the college, and would put a premium on Core curriculum hours, which further impacted FM education.

ILE was eventually implemented in AY 2003-04, and had some impact on FM education, as the hours went from 33 in AY 2001-02 to 24 in AY 2004-05. An attempt was made in the initial year of ILE to implement a “COMPS-like” distance learning prerequisite for the Force Management Course (renamed from the Resource Planning and Management course) containing lessons on Reserve Mobilization, Organizational Force Development, DOD and DA Resource Management, Equipment Distribution, and Installation and Tactical Financial Management. This requirement was dropped after the initial year. In AY 2005-06, competition for Core hours, a desire to include Middle-Eastern studies and cultural awareness into ILE, and differing viewpoints on what every major in the Army needed to know about FM caused then-CGSOC Commandant Brigadier General Volney Warner to direct a 1/3 reduction in hours of the Force Management Course to 16, the same level it currently holds in AY 2008-09.

This final reduction in FM hours confirms that FM education at CGSOC has been incredibly inconsistent. As chart one clearly shows, coverage of FM-related topics since 1949 has been wholly subject to the focus of the college’s leadership and directives from the numerous officer educational studies and reforms that have occurred since the school’s inception. Chart two attempts to link every major turn in the amount of FM-related hours to an external event or directive, providing a pictorial accompaniment to the history outlined above. Knowing the total number of FM-related hours per year is somewhat meaningless without knowing how that amount relates to the total number of hours in the course. Therefore, chart three shows both the percentage of the total number of Core hours dedicated to FM-related topics and the total number of Core hours themselves. The initiation of electives and the start of Intermediate Level Education caused a significant decrease in the number of Core hours, which explains why a smaller number of FM-related hours yields a higher percentage of the total.

As the hours of FM courseware fluctuated, so did the topics that were covered. Chart four shows how coverage of the nine basic FM topics introduced above varied over the years. A look across a sampling of 19 non-consecutive years from 1949 to 2008 shows that Force Development (how and why our Army is designed) topics dominated, primarily due to the modernization emphasis at the college in the mid- to late-fifties. PPBE, or how the Army prioritizes and resources its requirements, was regularly stressed following the Army’s development of the Army Command

Management System and McNamara’s introduction of the Planning, Programming, and Budgeting system in the mid-fifties and early sixties. Materiel Development, the physical process of developing or acquiring equipment for the Army, was present in every year in the sample except two. Force Generation, how the Army raises and deploys units, has been a regular topic since the earliest days of the school, as mobilization education and exercises have appeared in the curriculum since at least 1920.

In spite of the emphasis of numerous officer education studies on the importance of the study of business management, the level of FM education at CGSOC has fluctuated dramatically since the 1930s. Changes in leadership, focus, priorities, and programs have all contributed to the incredible inconsistency in the coverage of this topic since the college’s inception, and will no doubt continue to impact FM-related curriculum for years to come. It is somewhat ironic that so much change has surrounded a topic that is itself about managing change.

About the Author:

MAJ Eric Hollister is an FA50 (Army Force Manager) currently developing Force Management curriculum for the Command and General Staff College at Fort Leavenworth, Kansas. His previous assignment was as the 25th Infantry Division’s Force Integration Officer, during which time he spent 15 months in Iraq.

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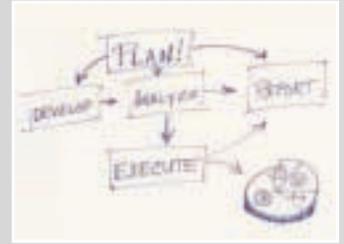
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Defense Comptrollership Program :

Study Trip to Buenos Aires, Argentina

By: Candice Baptiste and Anthony Merritt

At the conclusion of the 2008 Fall Semester, faculty and graduate students from the Whitman School of Management at Syracuse University embarked on a 7-day study trip to Buenos Aires, Argentina. This trip was a continuation of an effort started by Whitman in 2007 to provide students with first-hand exposure to business practices in another country within the global marketplace. Along with Whitman faculty Professor Ravi Shukla and Lynda Holt, 27 students from various graduate programs within Whitman attended the trip including 13 students from the DCP (Candice Baptiste, Shayna Dorris, MAJ David Gardner, MAJ Michael Hagerty, Anthony Merritt, CPT Patrick Miller, MAJ Michael O'Toole, MAJ Clay Pettit, CPT Tina Ramirez, Christina Reynolds, Christian Rosales, Stephanie Scherer and Danielle Vozza).



Defense Comptrollership Program - Study Trip to Buenos Aires, Argentina

Argentina is the second largest country in South America with a population of approximately 40 million. With a heavy export-oriented economy, Argentina benefits from its rich natural resources and diversified industrial base. Over a hundred years ago, Argentina was known as one of the world's wealthiest countries. However, in 2001, the country experienced a severe economic crisis that continues to impact the stability of their economy. In the years since the economic downturn, Argentine private and public sector officials have been diligently working to help the country recover. During the trip, the group was able to meet with members from each side to gain their insight on the affects the crisis has had on the



DCP 2009 Class take part in tour of Petrobras Power Cogeneration Plant outside Buenos Aires.

current and future state of business operations within Argentina.

The Austral Group served as the group's guides throughout the trip, preparing the meeting and leisure itinerary for the week. Argentine based companies who hosted the group included NEC, Johnsons Controls, Wyeth Pharmaceuticals, Mercado Libre (Argentina's version of E-bay) and JP Morgan Chase. Additionally, the group had the opportunity to visit the American-Argentina Chamber of Commerce (AMCHAM) and the Buenos Aires Stock Exchange to gain a better understanding of how organizations of various sizes within Argentina come together.

While not attending scheduled meetings, the group became further immersed in the Argentine culture by taking Tango lessons from a world-renowned Tango composer and attending a Live Tango Show. They were also provided with a city tour which included a visit to the "Recoleta Cemetery" where prominent figures within the history of Argentina were laid to rest including Eva (Evita) Peron. The group had the opportunity to relax and enjoy the beautiful Argentine countryside while visiting the "Estancia Elevation," a country house. Additionally, during the time of the visit, the local futbol teams were engaged in an annual championship event. Many of the group had the opportunity to attend this riveting match and cheer on the local team, "La Boca Juniors."

- RM -



Candice Baptiste at the IBM Tower



ACC 08-III

August 11 – 29, 2008



Back Row: Tara Burns, Ricardo Ortiz, Greg Jackson, Chris Harris, Dennis Fitzgerald, **Robert Amie, Kristian Noe, Antonio Cotto Jr., Tena Meriwether, Jay DeShazo, Jason Onorato, **Jodie Bourgeois, Janet Avery, Michael Williams, Tiffany Lee, Tom Willson, Jeffrey Roby, Katie Redmond

Middle Row: Lilibeth Sheppard, Anne Jelly, Kalani Racoma, Chris Tarbrake, Dustin Stagg, Terry Littlejohn, Michael Moe, Christopher Conn, Troy Smart, Wanda Dandridge, Penny Honeycutt, Melanie Makekau, Mary Johnson, Marcia Carter, Kristina Moore, Erinn Bogner, Kelita Evans, Kristen Johnson, Shirleen Wilson

Front Row: Jacqueline Glaze, Sha-Tamara Smith, Liliu Moody, Rose Adams, Alexis Davis, KaJuana Williams, Kelly Kraft Boren, Barbara Garcia, Kimberly Archie, Martine Swain, Talita Sanders, Jeremiah Jenkins



ACC 09-I

January 12 – February 4, 2009



(left to right)

Back Row: Tracy Henderson, Selika Newton, Ana Reyes, Christine Bancroft, Kevin Wisener, Rob LeVan, Steve Hardy, Steve Duvall, Malcolm Haynes, Kevin King, Matthew Hintz, Dave Johnson, Dante Cacal, Tom Willson

Middle Row: Luis Rodriguez, Ana Fowler, Rocky Thomas, Pedro Alvarez, Tara Mills, Shaun McMurchie, John Mason, Sim Hutchinson, Mark Frazier, Michael Dunn, Melissa Crawford, James Allison, Gary Cruz, Anna Todorova

Front Row: Morgan Holl, Sheila Holmes, Johnny Perez, *Christian Halls, Alicia Swartz, Neonia Wick-Markin, Marcellino Neville, *Adrena Brunais

*CLASS LIAISON



ECC 09-II

February 23 – March 18, 2009



Back Row: Kristian Noe, Nicol Martin, Joseph Flowers, Glenn Blondin, Tom Willson, *Jerome Simmons, Rob Capece, Stan Watson, Mark Lee, Brad Whitney, Wm Mark Thornhill II

Third Row: Wanda Lambert, Sheila Serafin, Keith Kruelski, Gary West, Anthony Mendoza, Carlos Sisk, Christopher Conn, Ronda Morgan

Second Row: Jimmie Kimbrough Jr., Kathleen Borrueal, Samuel Gregory, Paul Brown, Margaret Whitener, Doretha Moore, Daisy Garcia, Lori Rozier, Nicole Roy, John Velarde

Front Row: Bea Wallace, Pam Beckham, *Tracylynn Howard, Kalani Racoma, Mary Rosiak, Linda Randall, Donna Behrman

*CLASS LIAISON

Army Civilian Corps Creed

I am an Army Civilian – a member of the Army Team

I am dedicated to our Army, our Soldiers and Civilians

I will always support the mission

I provide stability and continuity during war and peace

I support and defend the Constitution of the United States

and consider it an honor to serve our Nation and our Army

I live the Army values of Loyalty, Duty, Respect, Selfless Service,

Honor, Integrity, and Personal Courage

I am an Army Civilian

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