

# R M

ResourceManagement

4th Quarter 2009  
PB48-09-4

DCP Class of 2009



2009

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# Professional Development

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RM

*This medium is approved for official dissemination of material designed to keep individuals within the Army knowledgeable of current and emerging developments within their areas of expertise for the purpose of professional development.*

By order of the Secretary of the Army:

**George W. Casey, Jr.**

GENERAL, UNITED STATES ARMY  
CHIEF OF STAFF

ADMINISTRATIVE ASSISTANT TO  
THE SECRETARY OF THE ARMY

**Joyce E. Morrow**

**DISTRIBUTION:**

Acting, Assistant Secretary of the  
Army Financial Management and  
Comptroller Mr. Robert M. Speer

MANAGING EDITOR, THE PENTAGON

**Patricia M. Hughes**

DESIGN/LAYOUT,  
ARMY PUBLISHING DIRECTORATE



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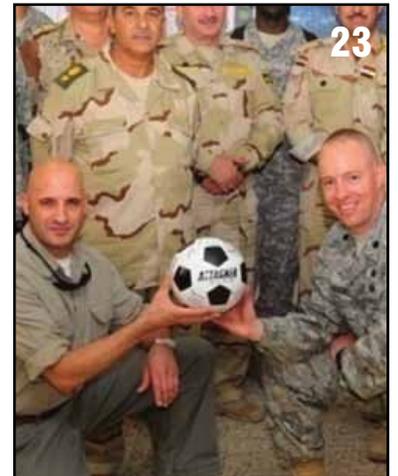
# RMM

## ResourceManagement

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## BC 36 Proponency Corner

By: *LTG Edgar Stanton III*

Greetings Financial Management community! I am very pleased to introduce to you our new Principal Deputy Assistant Secretary of the Army for Financial Management and Comptroller (PDASA (FM&C)), Mr. Robert Speer.

In his position as the PDASA (FM&C), Mr. Speer oversees the proper and effective use of appropriated resources to accomplish the Army's assigned missions; provides timely, accurate, and reliable financial information to enable leaders and managers to incorporate cost considerations into their decision-making; provides transparent reporting to Congress and the American people on the use of appropriated resources and the achievement of established Army-wide performance objectives; and manages programs for the accession, training, and professional development of Army resource managers. Prior to being appointed as the PDASA (FM&C), Mr. Speer was the Managing Director for PricewaterhouseCoopers Public Services, where he led their Defense Enterprise and Army business. Mr. Speer brings to the PDASA position over 26 years of experience and progressive responsibility in Department of Defense/ Federal comptrollership, budgeting, finance, treasury, accounting, program management, and federal financial management systems. Mr. Speer served as the Commandant of the U.S. Army Finance School, with responsibilities for the Program Management Office, Iraq Relief and Reconstruction Fund. From 1998 through 2000, he was the Commander, Defense Finance and Accounting Service (DFAS), Operating Location, San Antonio, Texas, where he was responsible for providing vendor pay, travel pay and accounting services to various defense agencies and military services.

Mr. Speer served in a variety of progressive assignments throughout his career to include duties as the Executive Officer to, ASA (FM&C); Chief, Finance Officer Branch, U.S. Army Personnel Command; Commander, 82d Finance Battalion, 82d Airborne Division; S3, 18th Finance Group, XVIII



Airborne Corps, Fort Bragg, NC and Desert Shield/Desert Storm; Executive Officer, Information Systems Software Command; Commander, Headquarters and Headquarters Company, Information Systems Engineering Command; Chief of Pay and Exam, 39th Finance Section; Chief of Disbursing, 30th Finance Section; and Deputy Chief of Central Accounting Office, 30th Finance Section.

Mr. Speer holds a bachelor's degree in accounting from the University of Notre Dame, a master's in business administration with a concentration in Management of Information Systems from Indiana University and a master's in National Resource Strategy from the Industrial

College of the Armed Forces. He is a certified Defense Financial Manager and has completed studies at the Command and General Staff College at Fort Leavenworth, Kansas.

Mr. Speer's awards include the Distinguished Service Medal, Defense Superior Service Medal, Distinguished Service Medal, Defense Superior Service Medal, Legion of Merit, Bronze Star (2d Award), Meritorious Service Medal (6th Award), and the Army Commendation Medal. His professional memberships include the American Society of Military Comptrollers (ASMC) and Association of Government Accountants (AGA).

Please join me in welcoming Mr. Robert Speer back into the Army Financial Management family.

– RM –

## Functional Chief Representative CORNER:

By Terry Placek

In August 2009, the Chief of Staff of the Army (CSA) issued guidance on training and leader development for Fiscal Year (FY) 2010-11 stating, "We must also think differently about how we train, educate, and develop the dedicated employees of the Army Civilian Corps." He added, "We must: invest our time and energy to grow the next generation of leaders through an appropriate balance of education, training and experiences." I echo his sentiments, which is why this quarter's Resource Management (RM) publication is focused on Professional Development.

As committed stewards of our resources, we must maximize our return on investment in training and education. As such, each leader, military and civilian, must be proactive in the planning of career and leader development for our civilian workforce. Like so many successful business owners with successful business plans, we also need a plan to grow our Financial Managers. We must first understand who is in our Financial Management workforce; what are the functional and leader training and education requirements, when should we invest in them, where should we focus our efforts and how do we prioritize the resources, then and only then can we develop a successful plan for our FM leaders.

This year, we will be supporting you in this endeavor by conducting a number of surveys of our military (Branch Code (BC) 36) and civilian (Career Program (CP) 11) Financial Management workforce to see where we need to improve our Proponency efforts. We need your help to quickly and

accurately identify over the next year, everyone who will need training or who are interested in the available education opportunities. You could help by working hard on your 3-Year Individual Development Plan (IDP) and completing the surveys. This information will help us focus our resources to the appropriate programs and courses for both our BC 36 military personnel and civilian CP 11 careerist.

Our plan is to improve our marketing efforts by redesigning our internet webpage so that external students and potential employees may learn more about the CP 11 programs. We have already launched our AKO Proponency webpage so

intranet information may be shared and distributed quickly to our Interns, CP11 workforce and military Financial Management personnel. We just released an updated Intern and Supervisor Handbook to improve the CP 11 Intern program. We also released an updated Comptroller Accreditation Handbook to be used with the IDPs.

We will be working closely with the USA Financial Management School at Fort Jackson to improve visibility of all Comptroller programs and courses available to our outstanding officers and Noncommissioned officers. This will include more articles in the Resource Management official publication by our military members.

"We must also think differently about how we train, educate, and develop the dedicated employees of the Army Civilian Corps."

We need your feedback throughout the year, as well as from the survey. We need to know what we can do to improve Proponency relevancy to you our valued customers. You may send comments or questions from our internet page at: <http://www.asafm.army.mil/proponency/POWBT/resourcecenter/contact.html> or use our AKO webpage to send us comments or suggestions using "User Comments".

- RM -



## Whitman Executive Education For the Department of Defense

By Colonel (Retired) David Berg



Since 1952, the Defense Comptrollership Program at the Whitman School of Management, Syracuse University has been training financial managers to handle multibillion dollar resources for the Department of Defense. Its more than 1600 military and civilian graduates are found at the highest levels of financial management in DOD, as well as in business, academia and all levels of government. In order to maintain the competitiveness and uniqueness of the Army Comptrollership Program (ACP), the program was changed in 2002 from a 14 month 51 credit Master of Business Administration (MBA) program to a 14 month 60 credit MBA / Master of Arts in Public Administration Program. This dual degree joint venture between the Maxwell School and the Whitman School enables Syracuse University to continue to be the premier provider of financial management training to the Department of Defense. The first class to be awarded both an MBA and a Master of Arts in Public Administration – now an Executive Masters of Public Administration- graduated on August 8, 2003. Over the last several years students from DFAS, US Air Force, IBM Consulting and the US Coast Guard have attended in addition to active and reserve Army officers and civilians.

The seventh MBA/ EMPA class and fifth-seventh DCP class of 28 students graduated on August 7, 2009 with an average grade point average of 3.63. For the eleventh year, the class was awarded the Chancellor's Award for Public Service. The students also received certificate training on Six Sigma and earned certification as Certified Defense Financial Managers after passing a six-hour American Society of Military Comptrollers examination. The Association of Government Accountants Certified Government Financial Managers certification is also offered. In addition to US Army military and civilian personnel, one USCG and one IBM Consulting student concluded the makeup of this class. In December 2008, thirteen students participated in a study trip to Buenos Aires, Argentina. This was the second year for an overseas trip; in 2008 students traveled to Chile. The class spent a week in Washington DC interacting with OSD, JCS, Service and USCG senior financial management personnel. They also interacted with staffers from the House and Senate Appropriations Committees and senior personnel from major defense contractors – this is the second year the class made this trip.





The fifty-eighth Defense Comptrollership class began on June 1, 2009. The 2009-2010 DCP class has 27 members and will take 60 credits over the 14-month period. Some of the students will travel to Johannesburg, South Africa or Dubai, United Arab Emirates (UAE) in March 2010 and the class will again go to DC in May 2010.

**The DCP Program of study involves the following courses:**

**First Quarter -- Summer: . . . . . 12 Credits**

- MBC 601 – Economic Foundation of Business (1½ credits)
- MBC 602 – Economics of International Business (1½ credits)
- MBC 638 – Data Analysis (3 Credits)
- MIS 606 – IT for Decision Making (1 ½ Credits)
- PPA 730 – Dispute Resolution for Public Managers (3 Credits)
- MBC 610 – Ideation (1 ½ Credits)

**Second Quarter -- Fall: . . . . . 15 Credits**

- PPA 897 – Policy Analysis (3 credits)
- MBC 603 – Creating Customer Value (1½ credits)
- MBC 604 – Managing Marketing Mix (1½ credits)
- MBC 607 – Understanding Financial Statements (1½ credits)
- MBC 609 – Accounting for Managerial Decisions (1½ credits)
- SMC 656 – Project Management (3 Credits)
- PPA 895 – Mid-Career Seminar: Managerial Leadership (3 Credits)
- OR-
- PPA Elective Choice

**Third Quarter – Winter & Spring: . . . . . 18 Credits**

- PPA 742- Public Administration & Law (3 Credits)
- MBC 616 – Operations Management (1½ credits)
- MBC 617 – Supply Chain Management (1½ credits)
- MBC 618 – Competitive Strategy (1½ credits)
- MBC 619 – Corporate Strategy (1½ credits)
- MBC 614 – Financial Markets & Institutions (1½ credits)
- MBC 615 – Fundamentals of Financial Management (1½ credits)
- MBC 608 – Creating Financial Statements (1½ credits)
- ACC600 – Activity Based Costing (1½ credit)
- PPA 895 – Mid-Career Seminar: Managerial Leadership (3 Credits)
- or- PPA Elective Choice

**Fourth Quarter -- Summer: . . . . . 15 Credits**

- MBC 600 – Federal Contracting (3 Credits)
- MBC 647 – Global Entrepreneurial Management (3 Credits)
- BUA 786 – Seminar in Comptrollership & CDFM (6 Credits)
- PPA 996 – Master’s Project (3 Credits)

The Department of the Army also supports the Executive Comptroller Course (ECC) and the Army Comptroller Course (ACC) and the Senior Resource Management Course (SRMC.)

ECC is a 30-day resident executive education program for mid-level Department of the Army resource managers and is held three times a year. The Whitman School has conducted a mid level managers course since December 1979 Advanced Resource Managers Course (ARMC) and Professional Resource Managers Course (PRMC.) We continue to modify the curriculum to meet Department of the Army and Department of Defense needs and requirements. This course emphasizes the management of the resource management process.

ACC is a 30-day resident executive education program held three times a year for officers recently assigned to the comptroller field, other personnel without a multi-disciplined background and Department of the Army comptroller interns. It has been conducted at Whitman School since September 1999. We conducted four ACC classes in 2009. This course emphasizes analysis.

The Senior Resource Managers Course (SRMC) is a one week seminar designed to provide a venue for senior resource managers to discuss issues and share solutions to current and future Department of Defense resource / financial management challenges. It has been conducted at the Whitman School since April 2004. Discussions involve the identification of issues, strategic risk analysis, and presentation of potential solutions. Students are housed and classes conducted at the Syracuse University’s Minnowbrook Conference Center in the Adirondack Mountains.



– RM –



## Commencement Speech

*Mr. William Campbell*

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Thank you for that very kind introduction. Chancellor Spina, Dean Elder, Professor Bretschneider, Professor Harris and Col Dave Berg, you have done a wonderful job. This is an impressive group of leaders before us. Congratulations to Ms. Diane Randon and Colonel Kevin Hawkins for the well-deserved recognition of their leadership and dedication to the comptroller profession.

Thank you for inviting me to the 57th commencement of the Defense Comptrollership Program. Before I continue with my remarks, there is another group of people we need to recognize.

Class, you know you didn't achieve this goal by yourself. You had the support and sacrifice of your spouse, children, families, friends, colleagues, supervisors and mentors – many of whom are with you today to share in this event. So class, how about a round of applause for all the help and support they gave you.

Congratulations! Over the last 14 months, you have been challenged with new ideas, different concepts, and unfamiliar cultures and had to reexamine your values. You endured seminars, work groups, study teams, writing assignments and sleepless nights of study. And even if you didn't read all of it, it was still a lot of reading. Your life was stressful and uncomfortable but the result very rewarding. You should be proud of what you have accomplished and excited about what the future holds for you.

There's not much more that I can tell you about the fiscal challenges we face that you haven't already studied. What I thought I'd do is pass along a piece of advice I received during



my career that helped me understand and cope with the unique role we, as comptrollers, play in the defense of our nation. As you move up in the comptroller career field, you will find yourself in an environment of conflicting guidance, opposing positions, missions out of synch with authorities and most certainly an unclear path ahead.

The advice I received helped me deal with this vortex of guidance, opinions and missions. That advice came from a general officer who, after I had recently joined a previous organization, came to see me. Of course, I thought it was the usual meet and greet, welcome to the team, glad to have you type meeting. Well, it was some of that but as he was preparing to leave he looked at me and said in a more colorful language than I'll use here, "Bill, don't mess it up."

I was dumbfounded by the remark and muttered something meaningless. But I thought about what he said and the meaning became clear as I matured in the job. Here's what I discovered. He told me to "not mess it up" because I was now in a position where I could "mess it up" – big time. There were two reasons that this could happen. One was the responsibilities of the position, which were challenging and the other was the unique position the role of the comptroller plays in the executive branch.

### *Let me explain.*

You see, you will leave this institution of higher learning and take positions of greater responsibility than ever before in your career. Your technical skills have served you well thus far and what you've learned here adds to the breadth of your knowledge and has sharpened your leadership skills. But you will find that in the positions that you will soon fill and the responsibilities that you will assume – your analysis, not just your technical skills; your judgment, not just your knowledge; your reputation, not just your position will be the key to your success and the growth of the organization. So, how do you handle these new responsibilities? How do you not "mess it up" but improve the organization?

You must take on these new responsibilities with a sense of confidence and humility. Sometimes you need to be vocal and aggressive, if not almost rude and demanding. Other times you'll need to be patient, quietly working behind the scenes seeking that common ground between opposing positions. You'll find that it is not so much the power of your position that matters but the extent of your personal influence that makes a difference. Your power, those areas in which you have the authority to make decisions, is very limited and

often shared. But your influence is boundless. Influence is not a function of a regulation, organization chart or the pedigree of your education. Influence is an asset that you build over your career by helping others, helping the organization and in many cases, having others receive the credit. But you can use a position of power to expand your influence making your contributions more significant, more far reaching and more important than just the power of the position you hold.

The decisions that you make, the advice that you offer, and the support you give – or don't give, will not be easy ones. With the power of your position, and more importantly the expanse of

your influence, you can "mess it up" or more likely, make great things happen. So grasp the power and authority inherent in the position you will occupy but also cultivate the influence that only you can develop.

What I just described is something common to any person as they move up in their organization. But what makes this unique is the second reason I could "mess it up". As I stated earlier, there were two reasons that I could "mess things up".

The second reason is the unique position our profession of comptrollers play in the executive branch. This applies to both those in uniform and to those in civilian attire. You will find that not only do you have a position that reaches across every element of the organization – everyone needs resources – but you are also an agent of the legislative branch. Let me repeat that – you will be employed by the executive branch but as comptrollers you are surely agents of the legislative branch. Your comptroller position will be a position of oversight, a position intended to create friction, a position that at times

With the power of your position, and more importantly the expanse of your influence, you can "mess it up" or more likely, make great things happen.



may put you in conflict with the goal of your bosses.

You learned long ago the basics of our government – the three branches of the legislative, executive and judicial. And you know the checks and balances this form of government creates. What you will learn is that the legislative branch takes its oversight role very seriously. Members of the defense oversight committees will exercise their power of the purse. They will exercise that power through the resource system you oversee. You personalize one of the key elements of checks and balances within our Nation.

For the most part, there is a general consensus on how to execute the programs requested. But there will be times when the executive and legislative branches will be at odds – or could be put into a position of conflict through your actions. You will find yourself in the camp of the executive branch but tethered to the legislative branch and you will realize that often only you can bridge the fiscal divide between the executive and legislative branches. Your actions and advice will shape that interface and you need to understand this interaction and the consequences when you make decisions and give advice.

## *But wait, your situation gets more complicated than that.*

Your position is made even more unique in the Department of Defense by the Goldwater/Nichols Act, which I'm sure you all studied. From a resource perspective, Goldwater/Nichols clearly delineates the resourcing function as a duty of the Secretariat – the civilian branch of the DoD leadership. Military advice, the command and control function, flows through the Joint Staff to the Combatant Commanders. But the resourcing of those missions is a responsibility of the Service Secretaries.



Now your potential for conflicting positions increases. You are now navigating not only between the constitutional duties of the legislative and executive branches but you are doing so in a bifurcated environment where resources flow through one chain and military decision through another.

Your opportunity to mess it up is growing exponentially. Yet the opportunity is also

there to improve the organization.

So my advice is twofold. Use your position of authority to cultivate your influence and understand that in your position, you stand at the intersection of competing interests. You are there by design. Recognize and understand that.

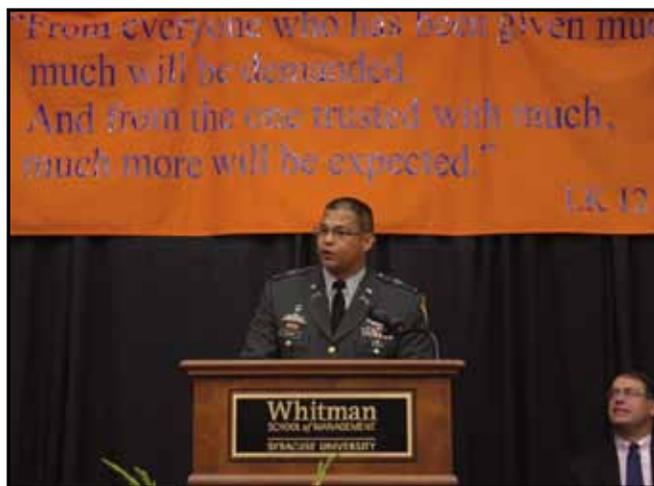
It will be easy to “mess things up” – to take the simple or easy way out. But you have shown through your perseverance throughout your career and your accomplishments here that you won't settle for the easy way. I'm confident the Department of Defense will benefit and improve from your leadership.

My congratulations to the 57th graduating class of the Defense Comptrollership Program. Thank you.

– RM –

## 2009 Lieutenant General James McCall Award Recipient

By Col Kevin C. Hawkins



### Good Morning:

Vice Chancellor and Provost Spina; Dean Elder; Mr. Campbell; Professor Bretschneider; Professor Harris; Colonel (Ret) Berg; families, guests, and class of 2009 DCP graduates. To paraphrase a NYU communications professor, have no fear, I am well aware that on a day of such high excitement, what you require, first and foremost of any speaker is brevity. I will not fail you in this respect. There are exactly fifty sentences in my speech, four of which you have just heard.

Let me first say what an honor it is to be back at this great institution. A university from which I am proud to be an alumnus and even more proud of the instant recognition the Syracuse Defense Comptrollership Program commands based on its outstanding reputation.

I'd like to especially thank Colonel (Ret) Berg, not only for his exceptional contributions to the evolution of the DCP program and major role in the state-of-the-art facility you enjoy today, but also for his great mentorship when he was one of the

premier comptrollers on active duty in the Army. As a young captain I watched COL Berg apply his craft in this complex and almost always politically charged career field and learned at an early age to view resources from a strategic level. Thank you, Sir.

What an honor it is to be the recipient of the 2009 Lieutenant General James McCall Award. LTG McCall was and still is an icon in our profession; a combat arms soldier who brought intelligence, integrity, and common sense to our Army's resources during a critical time in our nation's history. I am truly humbled.

Make no mistake, as graduates from this university and particularly this unique educational "fellowship," immediate demands will be placed on your talent, your leadership and your intellect. For over 57 years, this program has produced some of the military's best minds in our chosen profession. As the twelfth chapter in the Book of Luke advises, "To whom much is given, much is expected." Expect that your organizations, knowing you are capable, will thrust their toughest assignments on you.

So let me leave with you with three points to bear in mind as you continue on your journey in our challenging profession, a profession which is bound by many rules, laws, and regulations but also one that allows for creative variations by the truly gifted comptroller in solving our defense department's problems.

First, understand your commander's or, in some cases, your organization leader's intent. Become intimately knowledgeable of what your organization does. Know its core competencies and how your commander thinks and executes his or her duties.

As an infantry officer by trade, understanding my commander's intent has been a tremendous benefit to me as I helped build our annual programs. Learning a leader's intent - in the military sense - can only occur by embedding yourself in enough operational meetings and dialogues vice becoming stuck in your office crunching numbers. Understanding your commander's intent is "key" to using your resources as a strategic enabler.

Second, Integrity - you will soon learn this profession of ours requires us to operate many times in areas where lines are blurred. As young officers and career civilians, most of you have had your playing field well defined for you. You will

continued on pg. 10



experience as you advance in this business, times when you must decide on important issues without knowing all you need to know and have no clear cut rule that applies. I will tell you this is when you must rely on your professional integrity. Your professional integrity will become your touchstone and foundation during these times and always be a source of strength as you're tested in uncharted waters. Act at all times above board, especially as you rise in rank and find you have more discretionary time and more power over resources, people, equipment and money. You will be faced with more moral and ethical decisions. Remember that you are a steward of the public's trust.

To paraphrase Thomas Paine the long habit of thinking of something as not wrong gives it the superficial appearance of being right. Some actions, while not being wrong, also are not exactly right.

Last, let's focus on the leadership aspect of this business. Leadership is not always the first attribute that comes to mind when describing a good comptroller, but I will tell you it is the cornerstone of our profession, from developing and growing your own workforce to the ability to build agreement among your organization's leadership.

There will be many times, especially at the more senior levels, which the leadership you most need to apply will be as a consensus builder. This ability to "broker" a position between multiple parties which moves the organization forward will be invaluable as you face increasing demands with limited resources.

I think there are a myriad of leadership lessons available to you by simply watching how senior leaders make resource decisions; how they know when to say "no," how to say "no," and when to compromise. I think you can best learn these unique leadership skills by observing leaders in action. Again, this comes from immersing yourself in the right forums.

Although at the time I did not realize I was learning an art, my mentors pulling me along to senior meetings was an invaluable training and proving ground.

Let me end by saying how incredibly rewarding the comptroller profession will be to you as you continue this journey with your degrees from this great institution. It will be personally and professionally rewarding to know you will have a large role in building your organization's success; that this profession will

almost always make you a part of an organization's inner circle and part of its major decisions. The concepts you have learned, and the relationships you have built during the last 14 months will serve you well.

There are distinct techniques I learned when I was a student that I still use today, and Syracuse classmates who I still call upon to help me solve problems. You will soon realize that the classmates with whom you spent the last 14 months sharing a laugh, a ball game, or group assignment will soon rise to the highest levels in this business. The DCP program will also give you instant credibility built on a long line of excellent professionals before you.



Congratulations again on a job well done. I am honored to be here and share this tremendous day with you. Work hard, exceed the standard - whether implied or specified and have fun! God Bless and God Speed!

<sup>1</sup> Paine, Thomas, *Common Sense*, 1776

- RM -

## Keenan Award 2009 Acceptance Speech

By: Diane M. Randon

Good morning and congratulations to the Class of 2009! Vice Chancellor and Provost Spina, Mr. Campbell, Associate Dean Elder, Professor Bretschneider, Associate Professor Harris, COL Berg, Class of 2009, distinguished guests, family and friends. It is great to be back in Syracuse.



I am truly honored and humbled to be the recipient of the 2009 Leonard F. Keenan award. Leonard F. Keenan was a graduate of the Army Comptrollership Program Class of 1967 and also formerly served as the Deputy Comptroller of the Army. This honor recognizes the emphasis that Mr. Leonard (Larry) Keenan placed on ensuring that advanced educational opportunities were made available to the civilian members of the Army's Comptroller Career Field. His goals included raising the quality of professionalism and fostering excellence in the resource management community. Graduates, we are all beneficiaries of his efforts, and we owe a debt of gratitude to this inspiring and visionary leader. Thank you, Mr. Keenan.

I appreciate the collaborative efforts and commitment by Syracuse University and the Office of Assistant Secretary of the Army, Financial Management and Comptroller to continuously improve this program. The Defense Comptrollership Program has remained competitive by providing a relevant and rigorous curriculum that arms its graduates with the necessary skills to problem solve in our challenging resource environment.

I can't believe it's been 13 years since I drove south out of Syracuse, behind a U-Haul truck packed with my belongings, and headed to my new assignment in Alexandria, Virginia. I've progressed through an incredible journey of experiences and assignments in my career, and that includes my stop here at Syracuse.

I'd like to spend a few minutes sharing guiding principles that have served me well. I think these principles honor Mr. Keenan's legacy, and I would like to offer them to you for consideration. Maybe you'll find a nugget or take away. First, give back! You are our best and brightest in the resource community. You have already demonstrated excellence through your selection to this program, and you carry untapped potential. Over the last 14 months, you have had the privilege to focus solely on learning and gaining knowledge in the areas of business management, public administration, Army comptrollership and leadership. When you arrive in your new assignments, give back by applying your newly honed skills to the many resource challenges facing our Defense Department. We'll be faced with relatively flat budgets and reduced levels of Overseas Contingency Operations funds as a result of more restrictive rules on expenditures. Decreased funding at a time that many initiatives like BRAC, Transformation, Acquisition reform and many others must be successfully implemented will force hard strategic choices and judicious spending. These are tough times, and we need your help developing innovative solutions to ensure priorities are accomplished. Encourage teammates, employees, and colleagues to pursue educational and professional development opportunities. Seek to continuously learn even in the form of reading trade and professional journals gaining insight or new perspective on issues.

Give back by mentoring. You did not get here without the help and support of a mentor maybe in the form of a supervisor, a role model, a family member, friend, or colleague. Strive to inspire others where you see someone may need a little encouragement or guidance to take the next step. Walk out

*continued on pg. 12*



of your comfort zone and seize opportunities to take on the tough assignments. This is the space where you continue to stretch and grow and develop your potential. These are also the assignments where you can make the most impact. Looking back, my most rewarding experiences and accomplishments emerged in the most challenging positions. My final thought is my most compelling. Protect your ethics and integrity, and do not compromise it. Do what is right and not what is convenient because at you will be tested. If you're asked to do something that makes you uncomfortable, have the moral courage to do what's right. Maybe you have to simply educate your leadership, or you may have to rely on your friendly fiscal lawyer. Take responsibility for your actions and hold yourself accountable. Remember, the reputation you build is your resume.

Graduates – look around at your other classmates. Your paths will cross over and over again. Stay in touch with each other. You built camaraderie over the last 14 months, so continue nurture it. You now have a great network to tap to share ideas, collaborate and commiserate.

I am excited for you as you close this chapter and open another. Good luck in your careers, and I wish you continued success. Thanks again for this honor and recognition.  
*Army Strong!*

– RM –



# Writing Award Nominations

By Cathy Rinker

Why write award nominations? Recognizing people for jobs well done demonstrates to them that you have noticed their contributions to the organization and that you appreciate the work that they have done. Employees who feel appreciated are more positive about themselves and their ability to contribute to the team. Rewarding employees lifts the overall morale in the workplace. Rewarding employees for jobs well done motivates them to continue to do better, which in turn, promotes productivity, creativity, and innovation. Employees who are appreciated at their workplace tend to stay at that workplace because they feel satisfied that their performance is contributing to the good of the organization. Showing appreciation to employees for jobs well done reinforces actions and behaviors that you want people to repeat. And, they do repeat those actions and behaviors creating more efficient business processes. It's a WIN-WIN situation.

Writing award nominations is not as hard or as complicated as one thinks. Every year the Comptroller Proponency Office solicits the Army resource managers for nominations in various resource management categories so that our hard-working, deserving resource managers can be recognized for their outstanding performances. Take advantage of the many opportunities available to reward your staff and other Army personnel. There are over 16,500 Army resource managers, many of who accomplish great results in their day-to-day duties. You have a chance to submit one, or several, of your subordinates, your co-workers, and even the people who provide you with great service every day for an Assistant Secretary of the Army, (Financial Management and Comptroller) Resource Management Award. You can even encourage others to do the same.

Start by promoting a rewarding culture within your own workplace. Advertise and promote award nominations during the fiscal year leading up to the October deadline. Use email, websites, Army Knowledge Online (AKO), newsletters, and whatever other available means to communicate award information to your workplace. You may sponsor and conduct award nomination workshops. Explain to the organization's

supervisors how current performance appraisals can contribute to an award nomination write up. Explain that several people from within the organization can be submitted in the various resource management categories according to what each person has accomplished.

Some challenges that are often cited for not submitting nominations are:

- Don't know what awards are available.
- Don't know how to write up awards.
- Don't know the rules.
- Don't have the time.

The solutions to the challenges are not difficult to resolve:

- Learn what award programs are available – there are many forms of communications that promote award programs—ASA (FM&C) website, Comptroller Proponency Office AKO page, and hard copy announcements received in the organization's mail. If you don't know about awards, ask someone.
- Supervisors may write nominations – use mid-term and yearly performance evaluations to start your write up. Use after action reports or lessons learned from a project to recognize a person or a team.
- Supervisors may ask an employee to write a detailed summary of an accomplishment and use that as a nomination write up.
- Co-workers may nominate someone in their workplace for an outstanding endeavor.
- One may self-nominate, self write and request the supervisor to validate the nomination and send through the chain of command.
- And, most importantly of all, just take the time. It is easier to find the time to write a nomination for an award for a job well done, then to have to announce a job, interview, and do paperwork when a good but dissatisfied employee leaves the organization.

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## Writing Nominations

Write the nomination to an audience, or to a judging panel, that is not familiar with your organization. This means that you should never use acronyms unless you spell out the words first. Use descriptive words that define the traits of the person, the action that was performed, and the outcome of the action. What was the specific benefit to the organization? If a dollar savings is/was made, what were the savings? If time is/was saved, how many hours, days, or months? If manpower is/was saved, how many positions? Be as specific as possible to give the judges something tangible that they can comprehend. For example, "Ms. Jones is the linchpin of this organization. Her professional demeanor, wise counsel and technical expertise are central to our efforts; she is a great coach and mentor to thirty employees. She successfully transitioned our organization from ABC system to the new XYZ system."

"SFC Smith's tenacious commitment to excellence and attention to detail saved the Army hundreds of millions of dollars in transaction errors, including more than \$70 million in supply funds....."

### ♦ Describe accomplishments

- ♦ Clear
- ♦ Concise
- ♦ Specific details

### ♦ Explain extraordinary performances

- ♦ Results achieved and significance
- ♦ Quantitative data
- ♦ Benefit(s) to the organization

### ♦ Correct format

- ♦ Do not exceed space provided or allowed
- ♦ No acronyms, abbreviations, or specialized jargon
- ♦ Follow instructions (read them thoroughly)
- ♦ Provide all required information
- ♦ Check all names and team/organization names for accuracy
- ♦ Proofread, proofread, proofread
- ♦ Have someone from outside the office proofread
- ♦ Submit a professional product

## Available Resource Management Awards and Time Lines for submissions are:

### Under Secretary of Defense (Comptroller)

**Financial Management** . . . . . Annually - Mid March  
USD(C) All DoD Civilians and Military

### Assistant Secretary of the Army (Financial Management & Comptroller)

. . . . . Annually - end of Oct  
ASA(FM&C) All Army Civilians and Army Soldiers

### Lieutenant General (Retired) Jerry L. Sinn Award

. . . . . Annually - end of Oct  
Army Civilian: GS11/Pay Band 2 to SES  
Military: MAJ to GO; Senior Enlisted

### Neil R. Ginnetti Award

. . . . . Annually - end of Oct  
Army Civilian: GS11/Pay Bands 1,2,3 to SES  
Military: LTC to GO; Senior Enlisted

### American Society of Military Comptrollers (ASMC)

. . . . . Annually - end of Jan  
All DoD Civilians and Military

### Under Secretary of Defense (Comptroller) USD(C)

The USD(C) awards recognize Individuals and Teams who have made significant contributions to improving Financial Management. There are three award categories:

#### ♦ Improvement of Financial Management Internal Controls

This category recognizes achievements in improving financial management internal controls. Some achievement examples are resolving systemic weaknesses, improving techniques used to discover weaknesses, executing corrective action plans that are consistent with laws, ensuring improved processes and effective controls are sustainable, and providing documented quantitative and qualitative measures of improvement (return on investment, cost savings, and cost avoidance).

#### ♦ Financial Management Initiative

This category recognizes improvement in aspects of financial management programs. Improvements can be in budgeting, accounting, financial analysis, auditing, and other fields related to financial management. Some examples: Obtaining a "clean" audit opinion for an entity or segment, correcting an audit deficiency, reducing problem disbursements, reducing

aged accounts receivable and payable, improving funds control, training to enhance performance, and improving accounting policies and procedures.

#### ♦ **Financial Management Process Improvement**

This category recognizes improvement in financial management processes for recording, processing, and reporting of financial information. Examples of appropriate efforts include: Documenting an existing process to determine how the process can be improved, changing a process or steps of a process from a manual to an automated operation by using technology as an enabler, improving a process using “Lean Six Sigma”, reengineering a process to make the process better, faster, and/or cheaper, and achieving audit readiness for an end-to-end business process.

There are a total of twelve awards given---four in each category---an individual award and a team award at both major command or above level, and, at below major command level.

The award period covers the previous fiscal year (1 October through 30 September). The nominations are due in late February or early March each year. The guidance for the USD(C) awards is contained in DoD Financial Management Regulation, Volume 1, Chapter 6, “Under Secretary of Defense (Comptroller) Financial Management Awards Program”. For additional information, see website link: <http://www.defenselink.mil/comptroller/fmr>. Army nominations for USD(C) awards are to be sent through command channels to the Assistant Secretary of the Army (Financial Management and Comptroller), Comptroller Proponency Office email address: [Proponency@hqda.army.mil](mailto:Proponency@hqda.army.mil). The awards are presented to the winners each year in late May, early June at the American Society of Military Comptrollers Professional Development Institute (PDI).

#### **Assistant Secretary of the Army (Financial Management & Comptroller) Resource Management Awards**

Special Awards with one overall winner per category (from among all RM award nominations):

##### ♦ **ASA(FM&C) Civilian Award (Capstone)**

This award recognizes a civilian Army employee serving in a leadership capacity who the Assistant Secretary personally cites for outstanding contributions to the field of resource management.

##### ♦ **ASA(FM&C) Military Award (Capstone)**

This award recognizes a military member serving in a leadership capacity who the Assistant Secretary personally cites for outstanding contributions to the field of resource management.

##### ♦ **Functional Chief Representative Special Award (Capstone)**

This award recognizes a civilian Army employee serving in a leadership capacity who the Functional Chief Representative personally cites for outstanding contributions to the field of resource management (CP 11).

The ASA (FM&C) Resource Management (RM) awards recognizes and rewards the outstanding performance of individuals, organizations, and teams performing Resource Management function at two levels:

- Army Command / Headquarters and Above
- Below Army Command

#### **Organization, Team, and Intern awarded at each of the two levels:**

##### ♦ **Outstanding Resource Management Organization Award**

Awarded to an office, a division or a directorate that has made a significant contribution to Army resource management. The nomination must be submitted by the group’s manager, supervisor or leader.

##### ♦ **Outstanding Resource Management Team Award (Team of 4 to 20)**

Awarded to a team of four to twenty who are brought together to perform a specific task. The team’s accomplishments or outcome of savings, aids in the advancement of the profession of military comptrollership. The nomination must be submitted by the group’s manager, supervisor or leader.

##### ♦ **Outstanding Intern Award (Civilian award)**

Awarded to an outstanding individual who has been in the Career Program 11 Intern Program for a minimum of six months during the fiscal year, and who has contributed significantly to the Comptroller Civilian Career Program.

There are several categories of RM awards that both military and civilian can be awarded at each of the two levels:

## ♦ Resource Management Educator of the Year Award

Awarded to the most outstanding Army civilian or military instructor in the educating and/or training of resource management personnel.

## ♦ Resource Management Author of the Year Award

Awarded to a published Army civilian or military author. The article is judged on broad applicability to resource management disciplines; treatment of contemporary and timely issues; and readability, informative substance and style.

## ♦ Civilian and Military Individual Awards:

- ♦ Accounting and Finance  
Planning and directing the accounting/finance operation and adapting the program to best serve management's needs.
- ♦ Analysis and Evaluation  
Application of statistical techniques to contemporary programs, analysis policy, programs, special studies, and cost effectiveness analysis.
- ♦ Auditing  
Providing management a competent and independent appraisal of the results of financial operations and other such matters.
- ♦ Budgeting  
Formulation, justification, execution and hands-on preparation or supervisory responsibilities.
- ♦ Cost Analysis  
Awarded for using cost analysis to improve mission effectiveness through smarter use of limited resources.
- ♦ Cost Savings Initiatives  
Awarded for initiatives that produced cost savings for the organization.
- ♦ Comptroller/Deputy Comptroller (DRM/DCSRM/ACSRM)  
Primary staff responsibility for obtaining, administratively, controlling, and accounting for funds needed to secure required resources.

- ♦ Education, Training, and Career Development  
Ability to develop, promote, and execute a realistic and effective program in the development and advancement of the profession of military comptrollership.
- ♦ Resource Management  
Awards outstanding performance in planning, programming, budgeting, accounting or execution of financial programs.
- ♦ Resource Management in an Acquisition Environment  
Awards financial managers who work in the acquisition environment and effectively improve the processes or systems in their organizations.

## Examples of appropriate efforts for Civilian and Military Awards include (but not limited to):

- ♦ Reducing problem disbursements
- ♦ Reducing aged accounts receivable and payable
- ♦ Improving the quality and timeliness of report content
- ♦ Prompt recording of commitments and obligations
- ♦ Reducing paperwork
- ♦ Improving funds control
- ♦ Consolidating organizations under tight deadlines
- ♦ Training to enhance performance
- ♦ Interfacing with other areas to ensure more efficient processes
- ♦ Improving accounting policies and procedures
- ♦ Improving budget formulation and execution
- ♦ Reducing repair cycle time

Make an extra effort to take notice of the great work that employees, co-workers, and team mates are doing. Take the time to explain what you find on a nomination form and send in your recommendations for awards. Nominations are due annually at the end of October. The award period covers the previous fiscal year (1 October through 30 September). Nominations are to be sent through command channels to the Assistant Secretary of the Army (Financial Management and Comptroller), Comptroller Proponency Office email address: [Proponency@hqda.army.mil](mailto:Proponency@hqda.army.mil). RM award plaques and certificates are designed and presented to the winners each year in late May, early June during Army Day held during the American Society of Military Comptrollers Professional Development Institute.



### ***LTG(R) Jerry L. Sinn Award***

The LTG(R) Jerry L. Sinn Award recognizes individual contributions in revitalizing resource management to effectively address the 21st century military and security environment. There are two award winners each year, one civilian and one military. In addition to receiving a plaque and a certificate, the award winners attend the two-week resident National Security Studies Course at Syracuse University's Maxwell School of Citizenship and Public Affairs. Nominations are due annually at the end of October. The award period covers the previous fiscal year (1 October through 30 September). Nominations are to be sent through command channels to the Assistant Secretary of the Army (Financial Management and Comptroller), Comptroller Proponency Office email address: [Proponency@hqda.army.mil](mailto:Proponency@hqda.army.mil).

### ***Neil R. Ginnetti Award***

The Neil R. Ginnetti Award is named for Former Principal Deputy Assistant Secretary of the Army (Financial Management & Comptroller) and CP11 Functional Chief Representative (1994-2001). This award recognizes an individual who has provided selfless service and steadfast commitment to the mentoring and professional development of the dedicated professionals in the financial management community. Nominations are due annually at the end of October. The award period covers the previous fiscal year (1 October through 30 September). Nominations are to be sent through command channels to the Assistant Secretary of the Army (Financial Management and Comptroller), Comptroller Proponency Office email address: [Proponency@hqda.army.mil](mailto:Proponency@hqda.army.mil).

### ***American Society of Military Comptrollers Resource Management Awards***

The American Society of Military Comptrollers sponsors an annual Resource Management Award program. Details of the ASMC resource management awards can be found on the ASMC website: <http://www.asmcnline.org/>. The award categories are as follows:

- ♦ Accounting and Finance
- ♦ Analysis and Evaluation
- ♦ Auditing
- ♦ Budgeting
- ♦ Business Management/Acquisition
- ♦ Contractor Support
- ♦ Comptroller/Deputy Comptroller
- ♦ Education, Training and Career Development
- ♦ Resource Management

- ♦ Intern/Trainee
- ♦ Team Achievement Award

ASMC nominations are due annually at the end of January. Nominations can be entered directly into the ASMC website. Award winners will be notified by May 1st. ASMC award winners will receive a plaque at the ASMC Professional Development Institute in late May, early June.

To find additional details on award programs read the annual Awards announcements, the informative award brochure, and other award information contained in the ASA (FM&C) website: <http://www.asafm.army.mil/> and on the Army Knowledge Online (AKO) Comptroller Proponency Office page.

According to Mr. Dale Schnabel, Deputy Comptroller, U.S. Army Special Operations Command, "Celebrate!!! Recognize your employees publicly, notify your chain of command, and let your employees know how special they are." And, I offer a quote from Brigadier General Phil McGhee, "If you can only do one thing today, do a people thing."

Remember your personnel, help them to be recognized for the great work that they do. The return on that investment is great!

*Cathy Rinker currently works as a Program Manager in the Comptroller Proponency Office in Washington, DC. She has worked in the Financial Management Community in various resource, financial, and program management positions over her 31 years of federal civil service.*

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## Financial Professional Development

By: Lauren Kelly

### Introduction

The attendees of the 2009 American Society of Military Comptrollers (ASMC) Professional Development Institute (PDI) Army Day Workshop on “Financial Professional Development” were very lucky to receive two presentations. The first was given by Ms. Dana Gunter and Ms. Patricia Hughes from the Comptroller Proponency Office on “Professional Development Opportunities.” The second presentation was given by LTC Randy Stevens, Director of Training with the Financial Management School, who discussed education and learning opportunities at the “U.S. Army Financial Management School.”

The crowd was given information about twenty-eight opportunities for training and higher education, as well as information on another six classes in the planning stage for General Fund Enterprise Business System (GFEBS) schedule to deploy in fiscal year (FY) 2012. Whether by residential or distributed learning, short or long term, there is something for anyone looking for training opportunities to enhance their career.

### Professional Development Opportunities

Ms. Gunter and Ms. Hughes discussed long and short term programs that are centrally funded through the Comptroller Proponency Office. These program offers training, education, and professional development opportunities to all Career Program (CP 11) careerists, Army civilians and Branch Code (BC) 36 officers. These classes have targeted grade ranges, but employees who do not meet the target grades may request a waiver. The various opportunities are also available to employees from other career programs, as well as other agencies, but they are not centrally funded through the Comptroller Proponency Office. The other career programs and agencies would be required to provide funding for their employees.

### Short Term Training

In recent years, training and education have become central in hiring and promotions. With all the commitments in our lives – family, friends, and work– it can be difficult to find time for training. The balance is already difficult. Short term courses are less than 120 days, which make fitting training in a little easier. Ms. Gunter described the following seven centrally funded courses (no need to worry about paying for these courses!):

Army Comptroller Course (ACC) is a four week course at Syracuse University in Syracuse, NY. It provides basic multi-disciplined financial and resource management overview to journey-level Army civilians careerists (Pay Band 1& 2) and Officer newly assigned to the Comptroller Career Field. This course is centrally funded and based on a competitive selection. This class is offered three times per year and earns participants 120 Continuing Professional Education (CPE)s credits.

Executive Comptroller Course (ECC) is a three and one half week course at Syracuse University in Syracuse, NY. It provides mid-level military and civilian financial managers a broad perspective of the core competencies of Defense Financial Management and the application of those competencies in the U.S. Army. It also covers core competencies required for the Certified Defense Financial Manager (CDFM). This class earns participants 120 CPEs and is centrally funded and based on a competitive selection. This class is offered three times a year to BC 36 officers who are Majors or Lieutenant Colonels, military enlisted who are Sergeants First Class (with a waiver) and above who are in the Military Occupational Specialty (MOS) 36, and to civilian CP 11 and CP 26 careerists who are GS-9 and above (Pay Band 1 or 2).

Defense Financial Management Course (DFMC) is a four-week professional continuing education course that is conducted five times a year for mid-career and senior resource managers in the Department of the Defense (DoD). This course is taught at the Professional Military Comptroller School (PMCS) of the Ira C. Eaker College for Professional Development, at Maxwell Air Force Base, Alabama. DFMC develops individuals’ capacities to adapt the comptroller’s role to the economic, political, and social environment of the military organization. A strong emphasis is placed on personal/interpersonal skill sets (leading teams, conflict resolution, communications, etc.) and the comptroller’s role as an advisor for decision support. This class earns participants 150 CPEs and is centrally funded and based on a competitive selection. This course is open to military officers

who are Majors and above, enlisted who are Sergeants First Class (with a waiver) and above, and civilians who are GS-11 and above (Pay Band 1, 2, or 3).

Defense Decision Support Course (DDCS) is a five day course at the Defense Financial Management and Comptroller School at Maxwell Air Force Base in Montgomery, Alabama. DDSC focuses on the concepts related to understanding Decision Support and the transforming roles of staff officers. The course defines Decision Support, introduces a Decision Support Model, describes various analysis tools and techniques (both qualitative and quantitative), and allows students limited practice in putting the concepts into action through practical exercises. This course earns the 12 participants 26.7 CPEs. Military officers, Majors to Colonels, Senior Enlisted, and civilians GS -13 to GS-15 (Pay Band 2 or 3) who have a broad knowledge of the DoD financial management environment, a strategic perspective, and above average critical/creative thinking and oral and written communication skills are eligible for this course.

Enhanced Defense Financial Management Training (EDFMT) is a one week course taught at approximately forty-two different locations, four OCONUS. This course seeks to improve the overall technical and managerial capabilities of the DoD financial management workforce. You may apply for this course online at <https://www/atrrs/army.mil/edfmt>. This class targets military BC 36/BC 70C active duty officers who are Majors or above, military enlisted who are Sergeants First Class (with a waiver) or above, and civilians GS-09 and above (Pay Band 1, 2, or 3) in occupational series: 343, 501, 505, 510, 511, 560, or 1515. This course also prepares students for the Certified Defense Financial Manager (CDFM) certification test.

Senior Resource Managers Course (SPMC) is a four and a half day centrally funded course at Syracuse University in Syracuse, NY. Students in this course discuss and develop solutions to current issues in the management of resource management. This course provides a better understanding of the changing resource management environment of DoD and the Army, as well as provides a venue for senior resource managers to discuss issues and share solutions. This course earns attendees 30 CPEs and is based on competitive selection. It is usually offered two times per year to military officers who are Lieutenant Colonels or Colonels, Senior Enlisted, and civilians GS-14 to GS-15 (PB 3).

National Security Studies Course (NSSC) is a two week resident program at the Maxwell School of Citizenship and

Public Affairs at Syracuse University in Syracuse, NY. This course provides senior leaders and managers with an academic setting for developing their management leadership and decision-making competencies. Students will receive a certificate in National Security Management after completion of this course. This course is offered once per fiscal year to military officers who are Lieutenant Colonels or Colonels, Senior Enlisted, and DoD civilians GS-14 to GS-15 (PB 3).

## Long Term Training (LTT) Programs

For those of us with a little more flexibility in our schedules and the ability to dedicate a little more time, the Proponency Office offers seven long term courses/ programs. Long Term Training is characterized as training that is 120 days or more. If you can make the time, they will pay! Ms. Hughes discussed the following seven centrally funded courses and programs:

Defense Comptrollership Program (DCP) – a fourteen month program at Syracuse University in Syracuse that integrates functional and traditional managerial skills with innovative competencies. This graduate program is centrally funded and provides graduates with a Masters in Business Administration and an Executive Masters in Public Administration. Military Captains and Majors, as well as Active Guard and Reserve Officers, and civilians GS-11 to GS-13 (PB 1, 2, or 3) within DoD and other defense agencies are eligible to apply. Thirty students (typically 17 military and 13 civilians) will be selected from those that apply before the 15 October deadline each year. Military graduates are normally assigned to comptroller positions and Army civilian selectees will transfer to a new operational assignment before starting the program.

Masters of Managerial Logistics (MML) Program at North Dakota State University – a 12 month program in Fargo, ND that integrates joint military logistics and multi-functional/ multi-disciplines focus. This program is open to military Captains and Majors, and civilians GS-11 to GS-13 (PB 1 or 2). Upon completion of the 36 credit hour program, attendees will receive a Masters Degree in Managerial Logistics.

Defense Masters in Business Administration in Financial Management Program (DMBAFMP) – an eighteen month program, affectionately called “The Alphabet Soup Course”, at the Naval Postgraduate School in Monterey, CA. this program focus on financial management and business administration, integration of resource and financial management theories,

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and processes and practices. There are two opportunities to apply for this program, early spring and early fall. To receive consideration to participate in DMBAFMP, a candidate should be military Captains and Majors with less than 17 years of Active Federal Service and civilians GS-11 to GS-13 (PB 1 or 2). Upon completion of the 96 hour program, attendees will receive a Masters in Business Administration.

Academic Degree Training (ADT) for civilians – Army Civilian Training, Education and Development System (ACTEDS) funding allows the CP 11 Functional Chief Representative (FCR) to approve and fund training at various colleges and universities. ADT give students valuable learning experience and a competitive edge for advancement. Tuition and books are centrally funded. Careerists develop their own full-time or part-time course of study with a local college or university. Priority is given to part time program. Civilians GS-11, or GS-9 with a waiver, and above (PB 1, 2, or 3) that are in the CP 11 career field are eligible to apply.

Developmental Assignments – an excellent avenue to gain the depth and breadth of knowledge, skills and abilities necessary to be highly competitive for progressive management and leadership positions. Developmental opportunities in CP-11 allow for careerists to work at HQDA and throughout the Army. This program could be from three to 18 months in length. You must apply by announcement. Announcements are sent via memorandums, the World Wide Web, and e-mail, and are Army-wide. Travel and 100% per diem associated are centrally funded.

Training With Industry (TWI) Program (BC 36/CP 11) – a twelve month, TDY status, program that provides professional growth opportunities to build future leaders in Resource Management. This program aims to share Army business practices with private industry, gain partnership and involvement of industry leaders in national defense, and bring better business practices back from industry leaders for Army use. Military Majors or Lieutenant Colonels with less than 19 years active federal service, and civilians GS-12 to GS-14 (PB 2 or 3), who are career status CP 11 employees are eligible to apply. The four participating companies are Motorola in Libertyville, IL; General Electric in Erie, PA; Boeing in St. Louis, MO and Global eXchange Services in Gaithersburg, MD.

Resource Management Mentorship Program –is a formal mentoring program where the goal is to help develop and guide a less experienced employee, an associate, with someone with

more experience, a mentor. The emphasis is on career interests, goals, and need. Military enlisted and officers, Captains through General Officers, and civilians GS-5 through SES (PB 1, 2, or 3) are eligible to participate. This is a great opportunity for those both inexperienced and experienced to come together, share ideas, and help each other grow.

## Army-wide/DoD Education and Professional Developmental Opportunities:

Training programs are not limited to just the Army, there are also DoD programs that offer excellent opportunities for individual growth!

Civilian Education System (CES) – The Civilian Education System is a competency-based education system designed to develop strong, adaptive and innovative civilian leaders. The courses are progressive and sequential and are required for team leaders, supervisors and managers. The CES program is a combination of distributed learning (dL) and resident training. All dL phases are available to Army employees for individual self-development. CES includes the Action Officer Development Course (AODC), Supervisory Development Course (SDC), Management Development Course (MDC), Foundation Course (FC), Basic Course (BC), Intermediate Course (IC), and Advanced Course (AC). More information can be found on the Army Management Staff College website.

Chief Financial Officer (CFO) Academy – The CFO Academy is located at the National Defense University's Information Resource Management College in Fort Leslie J. McNair, Washington D.C. and focuses on strategic views and leadership aspects of financial management. The CFO Academy provides employees to obtain a CFO Leadership Certificate. This certificate program is comprised of eight graduate-level courses designed to enhance management and leadership of the next generation of CFOs and government financial managers. Upon completion of the course participants should be able to lead within and across organizational boundaries by leveraging financial management strategies, policies and processes to achieve organizational goals; link critical decisions regarding resources, people, processes, and technologies to mission performance, outcomes, and system security requirements. Civilians GS-14 to GS-15 or Lieutenant Colonels with 3 years of professional experience in financial management and meet the education or certification requirements are eligible to apply.



## U.S. Army Financial Management School

The Army Financial Management School, in Fort Jackson, SC, is “a world class organization committed to providing quality and flexible Financial Management to support our Expeditionary Army across the full spectrum of operations during a period of persistent conflict. It provides support to Army, joint and multi-national forces with modular and tailorable units and personnel that leverage technology to optimize financial management capabilities,” while valuing integrity, competence, patriotism, and service. The Financial Management School breaks its course load into five components: Mobile Training Teams, Resident Functional Courses, dL Functional Courses, Leader Development Courses, and Advanced Individual Training. LTC Randy Stevens’ presentation focused on the first three components.

### Mobile Training Teams:

In situations where it is more feasible to send an instructor to a unit, as opposed to a unit to the instructor, the Army Financial Management School has Mobile Training Teams in place to deploy and take the training to the unit. This school truly values education and will train however and wherever possible!

### Resident Functional Courses – for those who can afford the time away to take a trip to Fort Jackson:

Deployment Operations Resource Management Course (DORMC) – a two week course that aims to prepare deploying Resource Managers for contingency operations, by mixing theory, real-world experience, lessons learned, and SOPs to expose students to realistic scenarios and financial management systems that will be used during a contingency operation. This program teaches what to think and how to think, not just during peacetime, but for in theater as well. This unit funded course is offered at least four times per year. Military officers Captain and above, military enlisted Sergeants (with a waiver) and above, and civilians GS-7 and above (PB 1, 2, or 3) are eligible to apply, as well as those from sister services.

Planning, Programming, Budgeting, and Execution (PPBE) – a two week course that aims to provide basic knowledge on PPBE at the intermediate level, for initial leader development of BC 36 soldiers and CP 11 civilians, through discussion of the following topics: Resource Management Organization and Functions, Budgeting, Review and Analysis, Commercial

Activities, Economic Analysis, Fiscal Law, Commitment and Obligation Principles and Rules, Manpower and Force Structure Management, Management Controls, and Auditing. This unit funded course is offered at least three times per year and two times per year via the Mobile Training Teams (MTTs). Military officers, Noncommissioned Officers Sergeant and above, and civilians GS-5 and above are eligible to apply.

### Distributed Learning (dL) Functional Courses – no travel, no money, just time on the computer:

Planning, Programming, Budgeting, and Execution (PPBE) Course – an 80 hour entry-level course for most CP 11 civilians and BC 36 soldiers or NCOs. This course provides the fundamentals of resource management in the four phases of the PPBE process. This course is not to be taken by Interns, who are required to take the resident PPBE course, but is ideal for careerist in the Resource Management field who cannot make it to the two week resident course.

Resource Management Budget Course (RMBC) – an 80 hour course for active and reserve component officers, military enlisted E5 and above, and civilians GS-7 and above, that provides the skills and knowledge of budgeting procedures from unit-level to division-level budgets.

Resource Management Tactical Course (RMTC) – a 40 hour course for all active and reserve component officers O2-O5, military enlisted E5 and above, and civilians GS-5 to GS-12. This course provide skills and knowledge at an introductory level for the familiarization of day-to-day Resource Management tasks, policies, and procedures in a tactical unit or environment.

Accounts Payable Administration Course (APAC) – an 80 hour course for all active and reserve component officers O2-O5, military enlisted E5 and above, and civilians GS-7 to GS-13. This course provides skills and knowledge of accounts payable procedures required in a DoD Finance and Accounting Office.

To register for these distributed learning courses go to <http://www.atrrs.army.mil/default.asp> and click on the “Self Development” link.



## GFEBs

The Army Finance Management School is responsible for developing and implementing General Fund Enterprise Business System (GFEBs) sustainment training.

General Fund Enterprise Business System (GFEBs) is intended to meet the Army's need for a single source that provides auditable financial statements for all Army agencies. It is a "decision support tool that will provide reliable data to better enable the Army leadership to make decisions in support of the Warfighter." GFEBs will supply standardized, real-time financial, asset, and accounting data and information to supervisors and managers, which has been previously unavailable.

Currently there are six GFEBs courses that are in the planning stage. Resident courses include Cost Management and Financial Management. Distributed learning (dL) courses include Funds Management/Budget Formation, Real Property, Plant Maintenance, Assets, Spending Chain, and Reimbursables.

## Conclusion

When concluding the Comptroller Proponency Office presentation, Ms. Hughes quoted the following Chinese Proverb:

*If you want one year of prosperity, grow grain.*

*If you want ten years of prosperity, grow trees.*

*If you want one hundred year of prosperity,  
GROW PEOPLE.*

These programs are here to help you better your career! It is shocking each year how many spots go unfilled or only one application is received. They give the money, you give the time! Take advantage of these opportunities! Get online, start making phone calls, sending emails, and check them out today!

## Comptroller Proponency Office

CML (703) 695-7655 DSN 225-7655

[proponency@hqda.army.mil](mailto:proponency@hqda.army.mil)

<http://www.asafm.army.mil>

## U.S. Army Financial Management School

LTC Randy Stevens

CML (803) 751-8687

DSN 734-8687

[randy.stevens@us.army.mil](mailto:randy.stevens@us.army.mil)

<http://www.finance.army.mil>

### About the Author:

Miss Lauren Kelly is a Financial Management Specialist (ACTEDS Intern) for the U.S. Army Corps of Engineers with the Humphrey's Engineer Center Support Activity's Office of Resource Management, Finance and Accounting Branch. 6 months into her internship, she has worked for USACE for 2 ½ years, and came to HECSA after completing a 14 month tour in Iraq.

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# Human Capital Development As A Weapon System

By: Lt Col Jeffrey "COG" Coggin

In Operation Iraqi Freedom, a resource manager's primary operating guidance is outlined in a document known as the "MAAWS" (Money as a Weapon System). The MAAWS is based upon Congressional, DoD, and Army funding guidance and it clearly defines how the various colors of money can be used to support mission requirements in theater. As the security situation in Iraq gradually improves, non-kinetic operations are slowing taking the place of prior intensive kinetic fights. Efficient application of funding has taken on great importance as a key enabler for humanitarian missions, infrastructure improvement, and preparing the Iraqi Security Forces (ISF) to take on more responsibility for safeguarding their country.

Though helping rebuild this worn-torn nation is essential for a brighter future, it is not the only way that the U.S. is helping the Iraqi's "help themselves." In fact, the Multi-National Corps-Iraq (MNC-I) focuses much of its energy on developing a more competent, capable, and professional Iraqi Security Force (ISF) through numerous personnel training initiatives. In particular, these objectives are being accomplished by nurturing partnerships with the Iraqi Ground Forces Command (IGFC) Headquarters. The IGFC HQ complex, the Iraqi's equivalent of our Pentagon, is co-located on Camp Victory across from the Al Faw Palace, home of MNC-I. It is hoped that these partnership efforts will have a positive "trickle down" effect across the entire Iraqi Army. The long term goal of these collaborative relationships is to help the IGFC leadership develop the confidence and skills necessary to eventually take over full responsibility for planning and executing all military operations across Iraq in the future.

## Building a Bridge between Fellow Financial Managers

Our Resource Management (C8) partnership efforts began shortly after 1st Corps took command of MNC-I from the 18th Airborne Corps in April 2009. At that point, we began

reaching out to the IGFC Comptroller staff located on the Victory Base Complex at Camp Slayer in the IGFC's "Camp Iraqi Heroes." Because of the language barrier, one of the first steps in our partnership initiative was to seek interpreter support. Fortunately, there was a U.S. Military Training Team (MiTT) member assigned as the IGFC G1/G8 advisor, who was able to help set-up our initial meeting with the IGFC Comptroller (COL Ali Mazen) through one of their Arabic translators.

Our first few meetings with the IGFC G8 were primarily focused on relationship building and trying to understand how we may be able to assist them. Our IGFC hosts were very gracious, even inviting us for a traditional Iraqi dinner one evening, followed by a very lively after-dinner discussion over Iraqi chi (hot tea). These conversations touched on a variety of topics such as family, hobbies, and professional issues such as how the Ministry of Defense funds IGFC requirements in comparison to how funding flows through DoD channels. With each visit, we began getting a better feel for some of the IGFC G8's operating challenges. One very interesting observation was how the IGFC still does most of their accounting and finance transactions manually. Just as in the "days of old" in the U.S. military, the IGFC conducts monthly pay lines for soldiers and keeps their budget data in larger ledger books written by hand.

Because of funding restrictions, we could not directly assist with the IGFC's financial challenges; however, we could offer advice on how to automate some of their financial processes. Additionally, we believed that by including the Defense Financial Management & Comptroller School (DFM&CS) in our partnership efforts, we could help the IGFC G8 by offering the staff world-class education opportunities. In particular, the "Defense Decision Support Course (DDSC)" taught at DFM&CS seemed to be a perfect class to offer to our fellow Iraqi financial managers. The DDSC focuses on equipping officers and civilians with skills to help them address complex issues by identifying potential solutions and selecting the optimal alternative.

## Partnership through Education

At the same time we were developing relationships with the IGFC G8, the Corps' senior leadership established a "Combined Partnering Operations Cell (CPOC)" to facilitate daily interaction between the Multi-National Corps and IGFC staff officers. The CPOC is a joint operations center located in the IGFC HQ building, manned by U.S. and Iraqi personnel from various functional areas such as personnel,

*continued on pg. 25*



intelligence, operations, planning, communications, engineers, resource management, and medical. Weekly joint assessment briefings are conducted to report on operational requirements, and give MNC-I and IGFC senior leadership an update on unit readiness. After we attended a few of these briefings, it became obvious that the proposed decision support workshop for the G8 staff could also be extremely valuable for the Iraqi CPOC staff officers as well. With the DFM&CS providing the decision support course content and the MNC-I and IGFC senior leadership's support, the MNC-I C8 prepared to offer the course not only to the IGFC G8, but also to the other CPOC officers.

Using a slightly modified version of the Defense Decision Support Course, our teaching team worked closely with several MiTT interpreters to translate the course materials from English to "English + Arabic". A critical component to the success of the course was the assignment of an outstanding interpreter, Mr. Mathus Remaden, to help conduct this workshop. Without an interpreter to translate the English speaking instructor's words and "energy" into Arabic, this project would not have been possible. After several weeks of translating course materials, identifying classroom space, acquiring the necessary administrative/audio-visual support, and practicing the course presentation, we were ready to conduct the first ever DFM&CS sponsored "Decision Support Workshop" for 10 Iraqi and 2 American senior officers in Baghdad, Iraq.

## Decision Support Workshop (18 – 21 July 2009)

The primary goal of our "Decision Support Workshop" was to help both Iraqi and American CPOC staff officers more effectively analyze information and make better recommendations to their senior leaders. Class discussions and practical exercises focused on identifying specific issues, using various decision support tools to sort and analyze available data, developing courses of action, and ultimately generating informed recommendations for decision makers. The enthusiasm was extremely high as U.S. and Iraqi students worked together on a mutually identifiable class scenario which involved making decisions for a fictitious "futbol" (soccer) team called "Team CPOC". The class project was to utilize the decision support model to develop three courses of action (CoAs) for securing a playing field for the team. The decision support model consists of: (1) identifying the issues; (2) analyzing the issue; (3) developing alternatives; (4) evaluating alternatives; and then (5) making a recommendation to the decision maker.

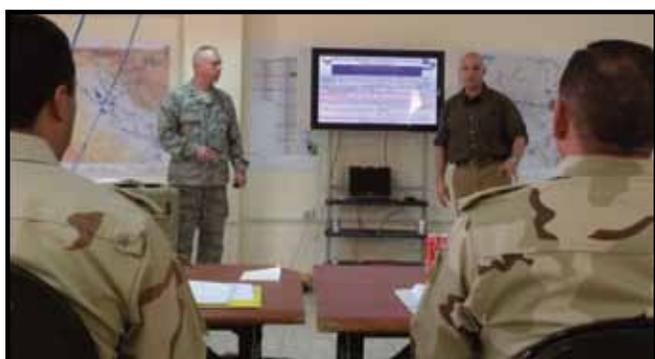
One of the first hurdles the class had to overcome was recognizing the cultural differences associated with the use of the word "football" or "futbol". The U.S. students immediately thought of American tackle football; however, the Iraqi students honed in on the game they know as "futbol" (soccer), the national sport of Iraq. The sports metaphor appropriately highlighted just one of the many challenges U.S. and Iraqi personnel face when conducting day-to-day joint operations. Once the group was able to understand their differences, they were able to move past them and connect around mutual similarities. Though the learning concepts introduced during the workshop were not necessarily new to most of the attendees, classroom conversations allowed the students to share experiences and highlight the importance (and challenges) of incorporating different cultural viewpoints into the decision making process.

At conclusion of the 3 ½ day Decision Support Workshop, all participants were asked to provide detailed feedback regarding the value of the course materials presented as it relates to both their personal and professional lives. Many of the Iraqi students (most of which were senior officers) remarked that this training was extremely beneficial and that it helped re-energize them on tackling the many challenges that their country faces on a daily basis. The event was such a success that a request has already been made by the CPOC leadership to conduct another workshop for those CPOC staff officers who were unable to attend. Furthermore, the IGFC leadership would like for a Decision Support "hands-on laboratory" to be scheduled, specifically to work through real-world challenges currently facing the Iraqi Army.

## Achieving Lasting Peace and Prosperity Starts by Growing People

Hopefully, the collaborative spirit ignited during this workshop will continue to flourish as these U.S. and Iraqi staff officers return to the CPOC and work together toward forging a more democratic and prosperous Iraq. However, in order for Iraq's military to evolve into a highly-skilled and self-reliant organization, dedicated effort must continue to be placed on developing personnel across all ranks. Therefore, as the Department of Defense contemplates future training programs for increasing the capability of the military forces in Iraq and Afghanistan (and beyond), we must not only focus on teaching

traditional military skills, but also incorporate evidence-based development of the intellectual, social, and psychological components of "Human Capital." As an old Chinese proverb suggests...if you want a year of prosperity, you should grow grain; if you want ten years of prosperity, you should grow trees; but if you want 100 years of prosperity, you should grow people. It is hoped that the Decision Support Workshop described above, is one such example of how "Human Capital Development" can be employed "as a Weapon System" in the 21st Century.



*Left to Right: Lt Col Jeff Coggin & Mr. Mathus Remaden (Linguist) teaching the "Decision Support Workshop, 18 – 21 July 2009 at Camp Victory, Iraq."*



*Right to Left: COL Stanley Brown (MNC-I Comptroller), Staff Colonel Mohammed Rasheed Abbas (IGFC CPOC Director), Lt Col Jeff Coggin, and Mr. Mathus Remaden.*



*Front Row (l. to r.): Mr. Mathus Remaden, Lt Col Jeff "COG" Coggin  
2nd Row (l. to r.): CPT Robert Burnham, Lt Col Taleb Abed, Staff Lt Col Assef Mzabem Muhe, 2Lt Mohammad Abd-Alrda, Colonel Nasir Tariq AL-Shihabi 3rd Row (l. to r.): Lt Col Abbas Awad Jabir, Lt Col Ahamd-Hamed Abbud, Lt Col Lua'ay Abbas; 4th Row (l. to r.): LTC James Murphy, COL Stanley Brown, Colonel (Engineer) Hamid Hameed Hasan, Staff Colonel Mohammad Rasheed Abbas.*

#### ABOUT THE AUTHOR:

Lieutenant Colonel Jeffrey "COG" Coggin is a faculty member at the Defense Financial Management and Comptroller School, Eaker College for Professional Development at Air University (Maxwell AFB, Alabama). "COG" served a 1 year tour at Camp Victory, Iraq as the Deputy Comptroller for the Multi-National Corps-Iraq (MNC-I) in support of Operation Iraqi Freedom. As the Deputy Comptroller, he was responsible for directing the C8 staff and resource management operations of a deployed Multi-National Corps totaling 140,000 personnel throughout Iraq. The MNC-I C8 staff manages a \$14 billion dollar operating budget to include funding all operations and life support for U.S. forces, critical strategic and theater ISR requirements, operational and force protection assets, and humanitarian and reconstruction efforts.

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## Professional Development in Financial Management, It's Not Just for Breakfast Anymore

By: Major Edward W. Anhalt

Professional development isn't just a one hour briefing that you attend once a month and then brain dump once you leave the room. It's an ongoing collection of learning experiences that includes training, education and on the job experience. In my case, even an entire job assignment.

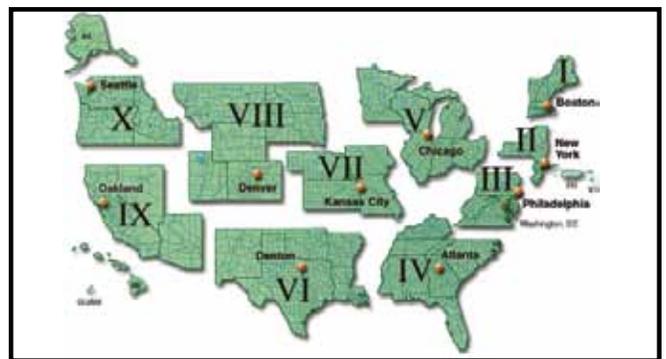
As a National Guardsman, I grew up in a culture of domestic civil support. National Guard state commands have a civil support directorate that coordinates support to civil authorities within the state, and in more recent years states have entered a formal Emergency Management Assistance Compact to assist each other in times of need. So one could be firing artillery rounds on the weekend; then end up during the week performing the duties of a traffic cop in the aftermath of a tornado or performing search and rescue during an ice or snow storm. Something I was much less aware of is the Active Component's role in civil support. Defense Support of Civil Authorities (DSCA) is nothing new; it's been around for years, but it's not usually thought of as a core mission of the Active Component. With the inception of Northern Command (NORTHCOM) and the stand up of Army North (ARNORTH) as the land component command, however, that has changed.

I was surprised to find there were National Guard Title 10 Active Guard and Reserve (AGR) positions at ARNORTH, and when the National Guard G8 asked if I'd be willing to serve there, I viewed it as a great learning opportunity. I arrived to find that the command is composed of a healthy mix of Active Army, Reserve AGR, and National Guard AGR Soldiers, as well as Department of the Army Civilians and contract workers. The ARNORTH G8 leadership is keenly aware that this is a professional development experience for me and has allowed me to work within each of their separate divisions of Financial Management, Programming and Capabilities, and Financial Policy and Operations to garner

experience that I may not have otherwise gained. In addition to serving on an Army Service Component Command (ASCC)/ Joint Forces Land Component Command (JFLCC) G8/J8 Staff, I've had the opportunity to deploy in support of Defense Coordinating Officers for domestic DSCA events. That said, here's a small portion of what I've learned along the way.

### The Central Point for DSCA Coordination

At the core of the ARNORTH mission is Department of Defense Support of Civil Authorities (DSCA). That means ARNORTH, as the JFLCC and ASCC of NORTHCOM is the Land Component DOD backstop when Federal assistance is required. In the event of a federally declared emergency or disaster a primary agency (PA) is established as the agency responsible for all Federal support related to an event. The PA organizes and aligns the efforts of all Federal Government Agencies to fill the capability gaps that state and local government agencies need and request. In most emergency or disaster situations the Federal Emergency Management Agency (FEMA) is established as the PA and a Federal Coordinating Officer (FCO) is assigned who coordinates the Federal response in support of the State.



*A Defense Coordinating Officer (DCO) is assigned to each FEMA region and is responsible for coordination of all Federal Military support of civil authorities.*

The Defense Coordinating Officer (DCO) is the on-site Defense coordinator for all Department of Defense (DoD) Title 10 requirements requested by the PA to respond to a DSCA event. The DCO and his staff, the Defense Coordinating Element (DCE), advise the Federal Coordinating Officer (FCO) of DoD capabilities, feasibility of support and legality of the DoD response. The DCE does not have an organic financial manager, but is typically augmented by a member of the ARNORTH G8 Staff as well as other

staff experts in areas such as Logistics, Engineering, Law, Operations, Aviation and usually Emergency Preparedness Liaison Officers (EPLOs) from the affected area. These EPLOs are reservists that provide expertise on a state in the affected area (State EPLOs or SEPLOs), a region (Regional EPLOs or REPLOs) within their service capabilities (e.g. Navy EPLO or NEPLO).

### The DCO's Financial Manager

The financial management (FM) augmentation establishes and monitors cost estimates for missions assigned to DoD. The DCE's FM must be able to estimate costs for the full spectrum of joint military support from missions such as search and rescue to patient evacuation support. The FM coordinates with financial points of contact at performing DoD organizations to develop estimates and facilitate financial reimbursement operations with the ARNORTH Reimbursement Cell (ARC) or NORTHCOM Financial Management Augmentation Team (FMAT). If expenses are projected to exceed the authorized reimbursable amount, the FM advises the DCO of the need to request additional funding authorization from the Primary Agency.

### Financial Management Operations

For DSCA missions, the PA issues Mission Assignments (MA) or Reimbursable Orders (RO) to supporting or performing agencies, to include DoD. The MA identifies a capability needed by the PA, and includes critical information such as scope, time limitations and funding information. In FEMA's internal process for requesting support, an Action Request Form (ARF) is generated and reviewed for capability, feasibility, legality and cost by the supporting agency. The FCO has the checkbook for the response and approves all ARFs. When and if the supporting agency agrees to the terms of the ARF, a Mission Assignment is generated which requires the FCO to approve how the supporting agency or ESF intends to support (i.e. it must fit his fiscal constraints and time parameters).

A mission assignment or reimbursable order is similar to the familiar Military Interdepartmental Purchase Request (MIPR) with the exception that it is between federal agencies rather than military departments. It authorizes reimbursement for certain expenses incident to support of the Primary Agency (PA) for response. The mission assignment or reimbursable order however, can be used only for reimbursement and funds cannot be directly cited like a MIPR. In order to ensure expenditures do not exceed reimbursable funding



*Air Force Reserve and Army Reserve Emergency Preparedness Liaison Officers coordinating operations in the Defense Coordinating Element during the recovery effort following the Highway I35 Bridge collapse in Minneapolis, MN-August, 2007.*

authorization for assigned missions, the FMAT or ARC issues DSCA Reimbursable Authority Documents (DRADs) to fiscally subdivide MAs. The DRAD will have point of contact information for the FMAT and/or ARC. Most MAs have only one associated DRAD, but could have multiple in cases where more than one organization is supporting the capability requested by the MA. The unit or organization performs the mission with its own operating funds and each respective financial manager accounts for reimbursable costs and provides periodic reports to the ARC. After the mission is operationally complete and all costs are disbursed and documented, the organizations' FMs then use the mission assignment or reimbursable order along with the DRAD and proper documentation of expenditures to seek reimbursement from the PA with assistance from the ARC or FMAT as needed. Actual billing instructions can be found in the DoD Financial Management Regulation, vol. 12, ch. 23, sect. 2310 (Billing).

### Fiscally Related DSCA Laws

#### Stafford Act

The Robert T. Stafford Disaster Relief and Emergency Assistance Act is the primary Federal statute for the President of the United States to direct Federal agencies, including DoD, to engage in any domestic incident management operation to save lives, alleviate human suffering, protect public health and safety, and lessen or avert the threat of a catastrophe. Pursuant to this act, civil authorities may request DoD provide logistical, medical, communications, and public affairs support. Although most responses under this act are due to natural disasters, it also includes other national emergency situations such as National Security Special Events. The act specifies means by which the

*continued on pg. 28*



President may order DoD resources, as part of the Federal effort, to assist civil authorities in an emergency relief effort.

Under the Stafford Act only “incremental costs” are reimbursable. “Incremental costs” are those expenses that are incurred as a result of the provided military assistance that would have not been otherwise incurred but for the assistance. For DSCA missions under the Stafford Act, FEMA reimburses performing agencies for expenses incremental to the support provided. Reimbursable expenses include items such as travel and per diem of permanent and temporary federal employees and military personnel; overtime of permanent federal employees; wages of temporary federal personnel specific to the mission; cost of work, services and materials procured under contract; cost of materials, equipment and supplies (including transportation, repair and maintenance) from regular stocks; and other costs that are agreed to in writing. A comprehensive list of incremental costs can be found in Title 44 C.F.R. Section 206.8(c) and DOD 3025.1M, paragraph C9.3.3 .

The primary differences between a major disaster and an emergency declaration under the Stafford Act are not necessarily intuitive. The differences are based on the type of events they cover, how much Federal assistance can be provided, the amount of Federal dollars that may initially be spent, and when they can be declared. A major disaster declaration is generally for a large scale natural catastrophe, includes long-term Federal relief programs, has no financial limit, and is in response to a gubernatorial request. By contrast, the emergency declaration may be for any occasion where Federal assistance is required and is usually issued for smaller or intermediate incidents and has an initial limit of \$5,000,000. An emergency may be issued before an incident or perceived threat thereof, and under certain conditions may be unilaterally declared by the President. The \$5 million limitation can be exceeded when the President determines continued federal assistance is required, but the U.S. Congress must be notified.

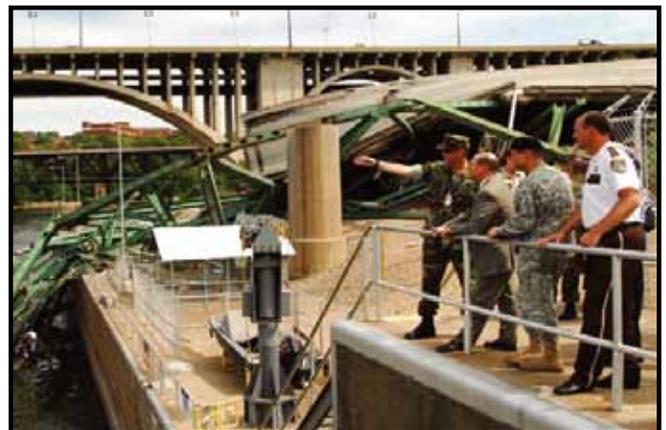
## Economy Act

In the absence of a Presidential declaration under the Stafford Act, the Economy Act is the fiscal authority used by Federal agencies to request assistance from other Federal agencies (including DoD). Support is performed on a “total costs” reimbursement basis which means the entire cost of conducting the operation is chargeable. For missions performed under this act, the DoD uses standard reimbursable rates to charge other agencies. These rates are established annually and can be found

at the Office of the Under Secretary of Defense, Comptroller website. One should keep in mind that an operation may begin under the Economy Act, then upon a Presidential declaration fall under the Stafford Act.

## Personal Experiences with DSCA

My first experience with DSCA FM operations was performed under the Economy Act prior to any Presidential declaration under the Stafford Act for the collapse of the I-35 Bridge in Minneapolis, MN. During the initial response, DoD was serving at the request of the Department of Transportation, rather than FEMA, to provide Navy salvage diving support. The most difficult part of my mission was determining who to coordinate with to assist them in gaining reimbursement for payroll expenses. Including the costs for pay of military and DoD civilian employees seems simple enough, but the problem lies in the patchwork nature of the DCE with staff and EPLO augmentation along with supporting DoD elements. Personnel supporting the DCE included civil service personnel and military personnel from multiple services and components. The greatest challenge was in determining the right financial manager to coordinate with for each of these personnel categories and assist them in getting reimbursed for payroll expenses. I found that as the FM on the ground, you are usually at least 2 or 3 degrees of separation away from the person with whom you need to coordinate.



*CDR Dan Shultz, 1st from (L) of Navy Mobile Diving and Salvage Unit 2 and COL Mike Chesney, 3rd from (L), Region V DCO, consult with supported civil authorities during the recovery effort following the Highway I35 Bridge collapse in Minneapolis, MN-August, 2007*

My most recent experience was more like the greater majority of DSCA missions. In the 2008 collective response to Hurricanes Gustav and Ike, I augmented the DCE at the



FEMA Joint Field Office in Baton Rouge, LA. DoD provided air assets and coordination to evacuate both general population and medical patients. While in my previous experiences I was only involved in initial estimates and tracking expenditures during the operation, I was fortunate enough in this case to have the opportunity to help fiscally close the response effort. At the onset of the operation I provided DoD MA cost estimates and tracking as expected. As I redeployed I was involved in the continued tracking, documentation of expenditures and submission to DFAS and FEMA for reimbursement of actual costs. By the time I was tasked to close the MAs, DRADs had already been requested and account processing codes (APCs) created to track expenditures by other financial managers. After all obligations are accrued and disbursed, which can take some time, a packet of documentation is prepared and sent to DFAS and FEMA. Upon collection of reimbursable costs, a fiscal closure certificate is submitted to the DRAD issuing authority and documentation filed to be kept for a three year period. I can attest that the closing financial manager is wise to coordinate early and often with the DRAD issuing authority to facilitate a smooth reimbursement process.



*U.S. Army Soldiers and emergency personnel help an evacuee of Hurricane Gustav board a C-17 Globemaster III at Lake Front Airport, New Orleans, La., Aug. 31, 2008. The Federal Emergency Management Agency and The Department of Defense chartered flights to transport citizens to destinations safely outside the hurricanes path. (DOD Photo by Staff Sgt. Shawn Weismiller*

When someone asks if I've been doing professional development, I can honestly look them in the eye and say "Yes, almost every day." I look forward to further learning opportunities that lie ahead in my career journey. When opportunities like this come along, I'd encourage anyone to "go for it!" You never know what you may learn along the way.

As I ride off into the sunset from this assignment and into the new sunrise of a follow-on assignment, I'll have a more holistic view of Defense Support of Civil Authorities and I'll even have a smidgen of knowledge about how interagency orders and reimbursement work to boot.

- i. <http://www.emacweb.org/>
- ii. Department of Defense Financial Management Regulation 7100.14R, vol. 12, ch. 23.
- iii. Robert T. Stafford Disaster and Emergency Assistance Act of 1988, Title 42, United States Code, Section 5121, et seq. as later amended.
- iv. Mr. Robert F. Gonzales, personal communication, January 15, 2009.
- v. Robert T. Stafford Disaster and Emergency Assistance Act of 1988, Title 42, United States Code, Section 5121, et seq. as later amended.
- vi. Title 44 C.F.R. Section 206.8(c).
- vii. DOD 3025.1M, para. C9.3.3.
- viii. Economy Act Agreement for Purchasing Goods or Services of 1932, Title 31, United States Code, Section 1535 as amended.
- ix. <http://www.dod.mil/comptroller/rates>

#### ABOUT THE AUTHOR

*Major Ed Anhalt, is a is an Army National Guard Title 10 Active Guard and Reserve, Branch Code 36-Financial Manager; currently assigned as a Program Analyst at United States Army North, Fort Sam Houston, TX. He is certified CDFM-A, holds an MBA from Webster University and is a graduate of the U. S. Army Command and General Staff College. He is married to the beautiful Tiffany Truax Anhalt. They have two wonderful children, Sarah-3 and Lance-1.*

#### ACKNOWLEDGEMENTS

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– RM –



## Professional Development

By Dr. Wayne Applewhite

Professional Development has become one of those activities with mixed reviews. Yes, professional development has postured individuals, groups, teams, organizations, industries, and communities for success. But, does everyone utilizing this course of action ultimately realize the benefit or are they merely satisfying the need to “check the box” that says this quarterly requirement is complete? What is really retained by those participating? Or more importantly, what is embraced and implemented for the betterment of their personal and professional success to include their respective places of business?

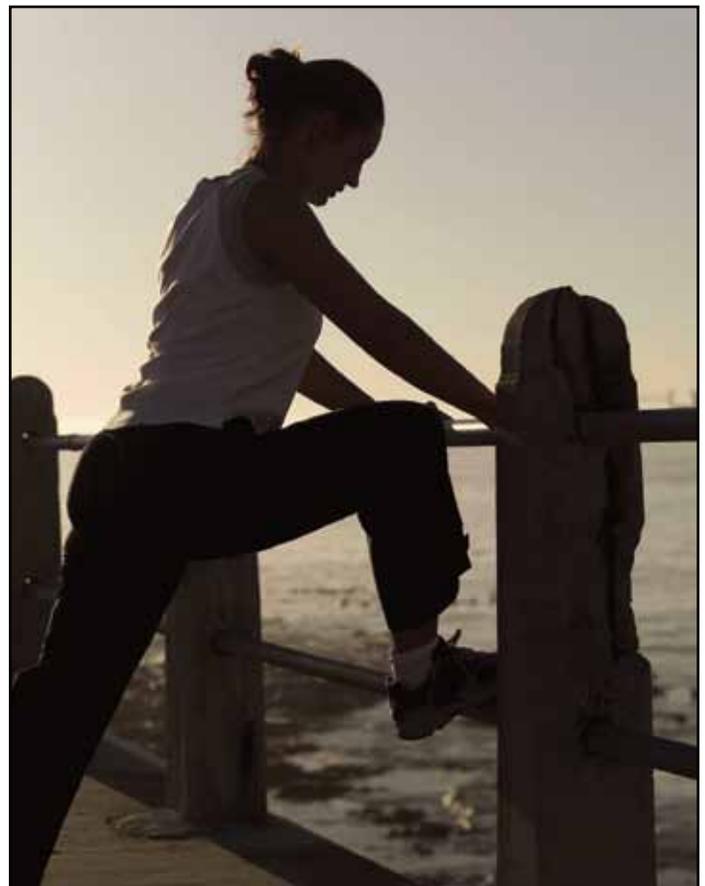
Professional development comes in all shapes and sizes. Traditionally, we can suggest certifications, continuing education units, college degrees (undergraduate and graduate), seminars, workshops, in-services, off-site team building, and the list goes on. Non-traditional development has seen the evolution and emergence of professional executive coaching, personal trainers, partnering, Executive Master of Business Administration (EMBA)'s, and the list (although not quite as long as in the traditional sense) goes on.

During the late 1980's and early 1990's we heard corporate America complain about the MBA graduates' abilities to 'crunch numbers' but were concerned because their newly hired MBA did not have the management skill set needed to manage or lead. During this time period, the Executive MBA sprang up via on-line education, as well as in the traditional classroom setting. The purpose was to satisfy yet another need; as its' name sake suggests, “executive” leadership. Equally, process control programs, quality programs, continuous process improvement programs, courses on negotiation, and sales training conventions, also arose to seemingly fill the gaps that had become evident within our businesses and corporations around the nation. We do some things well but management, process improvement, and leadership (to some extent) were still resting on trial and error, experience and or knowledge from the old guard.

Who Seeks Professional Development and Who Does Not? Let's ask ourselves who really seeks professional development to obtain the benefits from it and who's looking to just check a box on the 'ole resume or job profile?

The first part of the question is easy. Those individuals truly interested in professional development seek out self improvement opportunities both personal and professional. They are our future leaders (young and mature). They are the next Vice President (VP), Senior VP, Executive VP, and Chief Executive Officer (CEO), if not Chairman of the Board. These individuals have already embraced the continuous learning practice and seek knowledge from all avenues; mentors, coaches, peers, bosses, subordinates, spouses, friends, you name it, these individuals understand that learning should be practiced constantly and chances to learn can be found in a variety of forms.

The second part of the question is where the larger number of people fall, those who are looking to “just check the block”. You see, there are many in the corporate world who have the mindset that they already know it all, have seen it all, have heard it all, and have done it all. Maybe they have or maybe not. They also may believe that time, advance degrees, and super duper certifications mean that there is nothing else to learn about their trade or enhance their skill set. Could they be correct?





I have two perspectives. First, let's ask ourselves the following question. "Should I really sign up for professional development; will I actually learn something to bring back to the job?" Well, who do we know in our world, that constantly seeks advice to ensure they have that edge on the competition or just want to maintain their skill sets, if not continue to enhance them as they progress in their chosen profession? Who do we know that make millions upon millions of dollars and still seek those that can offer sage and sound advice to keep these individuals in question on top? Who do we know that are the best of the best, yet they still have surrounded themselves with advisors? Any ideas as to who these individuals might be?

How about this as an answer: government employees, professional sports figures, professional actors, and professional singers. What about doctors, lawyers, and yes, some top level executives across the corporate spectrum? Most of these individuals have coaches, trainers, new techniques to be pondered, constant changing laws, advances in their fields, and breakthrough technology that cannot be ignored. But quite frankly, you knew that, you just might not have thought about it. So, why do so many in management or leadership roles, choose not to take full advantage of the added help that is available to them? Good question!

The second perspective that we should address is the "what". What do those successful individuals (government employees, professional athletes, entertainers, business executives, lawyers, doctors, etc.) do with the information provided to them? Oddly enough, they use it! They actually put it in practice to help themselves and their respective organizations. A novel approach to be sure.

Let me ask a rhetorical question. What would the headlines have read if a few of the organizations within the past seven to ten years had actually put in practice some of the ethics, management, diversity, and leadership "training" they (by documentation) actually undertook?

Let's Be Honest, Does It Really Help? The correct answer here is, "it depends." It depends on the type of professional development and the reason you are pursuing it. If it is one of those let's "check the box", of course it has no value or benefit to you or the organization, not to mention a huge waste of money and other precious resources such as time and people power.

However, if you understand what is needed to move to the next level of responsibility and commitment, then it is absolutely

worth the time and money spent in its pursuit. But, you must put what you've learned to use. For example, we had the pleasure of working with the CEO and five (5) of his partners at an off-site Leadership Laboratory™, and the CEO made a comment that has come to be one of my most cherished feedbacks. He said, "...this was well worth our time and money." Wow! Did it stop there? Well, we are in communication with them at least quarterly and it is evident that they are implementing many of the "tools" we experimented with. They are also practicing many of the leadership efforts that we discussed as well. It really does work!

If you want your organization to take advantage of professional development opportunities, you must first decide what are your needs. Then seek a "quality" product or service and send only those individuals that are thirsty for self-improvement to that particular professional development activity. When they return, sit down with them. Talk with them. Discuss the pros and cons of the training. Empower them to slowly implement or help you implement some of the tools brought back from the professional development engagement. Measure the progress, the benefits, and the experience. Measure the success and failures. If it is working, send them back for more

and if at all possible, find the professional development firm that will partner with you (long term relationship) to help you (your company) do well. You want them to come back, again and again, over time to develop others in your company too.

One more thought on the 'finding a quality professional development activity', not one of them is a one-size-fits-all (no matter how much they profess), not one; do your homework.

Now here is my last question for you. Where do you stand or have you stood in the professional development arena, are you in it for the benefit or simply to check the box?

Thank you for your time.

Dr. Applewhite is a co-founder of the leadership development firm, Just Leadership, LLC., and an Adjunct Professor for Boston University. Please visit his website: [www.justleadership.net](http://www.justleadership.net) and his blog: <http://wayneap.wordpress.com> and if you have a comment or question, please drop him a line: [wayne@justleadership.net](mailto:wayne@justleadership.net). – Thank you!



– RM –

## The Innovative Edge

By Dr. Wayne Applewhite



Continuing the series of the seven (7) most hazardous areas for a New Manager, Hazard Number (2) is difficult for the seasoned manager and leader at times, let alone the new manager.

### Hazard Number 2: Entrustment

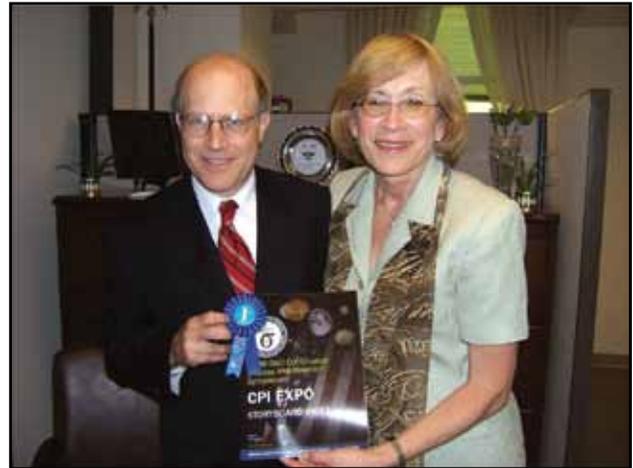
Better known as delegation! A new manager can find themselves quickly mired in 'things' and 'tasks' that must be accomplished. Learning what can and should be entrusted to others is a lesson that will pave the road to success or burnout.

The new manager must now differentiate between what is theirs to accomplish and what is to be accomplished by others around them and why.

**Until the next time;**

**Lead on!**

– RM –



## CPI: A Closer Look: Procurement Support to Student Soldier Lodging

Recently Mr. Ron Jones (SAFM-CES-CRI) completed a joint project with Army G-3/5/7 (DAMO-TRI) to improve how the Army procures lodging for Soldiers attending Institutional Training on a temporary duty (TDY) status.

The Privatization of Army Lodging (PAL) Program is based on an Army executive decision to transfer government lodging to a commercial hotel company, Rest Easy LLC.

Through PAL, the Army is able to address immediate concerns and ensure adequate long-term sustainment of on-post lodging facilities while providing an attractive business opportunity to private partners. Since hotel operation and management is not a core function of the Army, transferring these operations to the private sector allows the Army to focus on its primary mission.

Army G-3/5/7's Institutional Training mission is the largest customer of Army Lodging. Ms. Mary Ellen McCrillis, program manager, recognized this change would affect how they procured lodging. Because she had worked with Mr. Jones on several process improvement projects, Ms. McCrillis requested FM&C lead a LSS project. In January 2008 an HQDA LSS team was formed to develop a strategy to help G-3/5/7 leverage the SECARMY decision.

First the LSS team determined the scope of the project to be the first group of schools being privatized: Forts Leavenworth, Rucker, Sill and Sam Houston.



Historical data showed that G-3/5/7 purchased about \$320,000 room nights in FY07 at the four sites.

Under the current process Army Lodging makes a group reservation for each room night, either at an on-post or off-post facility. Approximately 90% of the room night requirements were filled by on-post lodging and the remaining 10% were filled off-post. Army Lodging received a \$3 per room night fee to reserve the off-post lodging, which amounted to about \$97,000 for FY07 and FY08.

After analyzing the work flow and the cost to procure and administer rooms, the team determined the off-post room night fee would increase to \$5 (a 167% increase) and in FY09 would apply to 100% of the room nights (a 90% increase). These changes meant the room night fee would increase from about \$97,000 to about \$3.3M annually.

The team conducted a Failure Mode Effect Analysis (FMEA) and function versus capabilities study. The team also evaluated four contracting activities using a selection matrix, and determined the Corps of Engineers was best suited to procure the rooms using an in-license against the ground lease. This course of action was endorsed in a memorandum by LTG James Thurman (G-3/5/7), who directed the Corps to establish the in-license.

In all, the team streamlined the process and eliminated non-value added activities. The net cost avoidance is \$3.13M per year or \$18.8M for FT10-FY15. In June, at the second annual OSD Continuous Process Improvement Symposium, participants voted to award this project a blue ribbon as the best project in the logistics/infrastructure category.

#### ABOUT THE AUTHOR:

*Ross Fontana- Ross is a Lean Six Sigma (LSS) Black Belt coach and mentor for ASA FM&C. He provides LSS guidance to Black Belts and Green Belts working on projects and advises project sponsors on a clear strategy to implement completed projects into their processes.*

– RM –

## The General Fund Enterprise Business System:

### Transforming the Future of the Army Enterprise

#### Introduction

The General Fund Enterprise Business System (GFEBS) is the Army's web-based Enterprise Resource Planning (ERP) system, integrating financial, real property, cost management and performance data into one system. GFEBS is a decision support tool providing visibility of transactions across the Army, enabling well-informed business decisions at every organizational level for all three Army Components. GFEBS will transform the way the Army does business by enhancing the information available for decision making by Army leaders and managers. Army decision makers will be able to better leverage current resources and plan for future requirements. Ultimately, GFEBS will replace over 80 Army legacy accounting, financial and asset management systems including the Standard Finance System (STANFINS) and Standard Operation and Maintenance Army Research and Development System (SOMARDS).

This article, the final in a series of four GFEBS articles for Resource Management Quarterly, reviews some of the major accomplishments for the GFEBS Project from the past year, including a successful go-live. It also provides an update on the GFEBS deployment strategy, focusing on business process crosswalks and the user provisioning process—key activities for sites preparing for deployment. Resource Managers (RM) will interact with almost every business process area in GFEBS, and this article highlights the final two business process areas—Spending Chain and Reimbursables—and how they impact RMs. Finally, this article presents an overview of post-deployment support.

#### Leadership Update

This past April, the GFEBS Project received formal support from the Vice Chief of Staff of the Army, General Peter W. Chiarelli, through a memo sent to all Army Senior Commanders. GEN Chiarelli explained the Army's need for a system like GFEBS and clarified that leaders and users are critical to the success of GFEBS

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implementation: “GFEBs will impact policies, procedures and business processes in your resource management offices and every organization in your command that prepares a budget or manages funds to accomplish their mission...I ask that you and your leaders embrace the initiative and allocate ‘can-do’ individuals to serve as points of contact for training, change management and system deployment.”

## Deployment Update

GFEBs Release 1.3 (R1.3) functionality went live on April 1, 2009 and the R1.4 go-live in October 2009 is not far behind. Currently, GFEBs has over 1,500 provisioned end users working in the system from various Army organizations, including Headquarters, Department of the Army (HQDA), Headquarters US Army Forces Command (HQ FORSCOM), Headquarters US Army Training & Doctrine Command (HQ TRADOC), Headquarters Installation Management Command (HQ IMCOM), IMCOM Southeast (SE), the Defense Finance & Accounting Service (DFAS) and the IMCOM, TRADOC and FORSCOM organizations at Ft Jackson, Ft Stewart and Ft Benning. The system continues to operate smoothly since the R1.3 implementation and the GFEBs Team is supporting any questions or concerns from end users through its robust helpdesk.

In addition to supporting Wave 1 Operations & Support (O&S) efforts, GFEBs continues to prepare for future implementations. GFEBs R1.4 functionality will incorporate 13 new interfaces and enable the system to subsume business activities for current SOMARDS users. The October R1.4 implementation will be fielded as a “mini-deployment” to a group of Army organizations including: the Program Executive Office Enterprise Information Systems (PEO EIS); and, the Program Director – Information Technology Systems (PM-ITS). This group will serve as the pilot for R1.4 functionality and will further prepare GFEBs for the simultaneous deployment of GFEBs to STANFINS and SOMARDS related organizations in Waves 2 through 7.

Currently, Wave 2 and Wave 3 organizations are actively involved in deployment readiness activities. Monthly Change Management Deployment (CMD) Network calls are held to ensure every impacted organization is on track with the deployment schedule. CMD Network members assist with coordination efforts for other events like Site Visits and User Assignments. GFEBs deployment readiness activities for each wave begin approximately 15 to 12 months prior to go-live. GFEBs Wave 2 is scheduled to go-live on 1 April 2010 and Wave 3 goes live on 1 October 2010.

## Business Process Crosswalks

As Release 1.4 approaches, the Project is shifting its focus from preparing GFEBs for the Army to preparing the Army for GFEBs. The GFEBs Business Process Crosswalk concept was developed to help bridge the gap between Army current processes, “as-is,” to GFEBs “to-be” business processes. Crosswalks help end users relate the way they currently perform their work to the way they will operate in GFEBs and provide sites with the tools and processes needed to manage their operational readiness.

During Site Visits, the GFEBs Deployment Team conducts workshops with supervisors to cover the Business Process Crosswalk designs. These sessions enable two-way conversations accelerating knowledge transfer and understanding needed before go-live. These sessions identify actions needed for sites to:

- Understand how work will be performed after go-live
- Begin the transfer of knowledge needed to support and sustain transformation and shorten any post-deployment productivity dip
- Prepare for user assignment activities
- Identify major site readiness gaps and “showstoppers” well in advance of go-live
- Plan, own, and manage site readiness in partnership with the GFEBs Project
- Position Wave 1 site resources that can support deployment and transformation activities for future waves
- Gain engagement and commitment from sites to perform new processes and operate successfully in the system

## GFEBs User Provisioning

The GFEBs user provisioning process grants end users access to GFEBs. Access is based on user role assignments (e.g., Purchase Requisition Processor, BI Managerial Reporter) and permission to specific modules within GFEBs (e.g., Cost Management, Funds Management). The provisioning process monitors access rights and privileges to ensure user privacy and security of GFEBs. As a secondary responsibility, it ensures compliance with security standards and minimizes the system’s vulnerability to penetration and abuse.

The GFEBs SAP Security Team oversees the user provisioning process which enables end users access to the system once they have completed all required GFEBs training. The user provisioning process relies on a central User Assignment Coordinator working closely with the GFEBs Project to



understand user roles and the assignment process. User Assignment begins with supervisors who are responsible for identifying their users to specific roles and collect all approvals prior to submission to ensure users are assigned correct roles. After gathering approvals, the supervisor forwards user assignment information to their location's User Assignment Coordinator. It is the User Assignment Coordinator's responsibility to provide assurance that the supervisor requesting access is the proper person to be performing that action. The GFEBS Security Team will only accept provisioning and de-provisioning requests from the User Assignment Coordinator.

The user provisioning process begins with the Site Visit approximately 12 months prior to go-live and must be completed before go-live so that users can access the system and perform their work.

**There are several requirements that must be met before a user can be provisioned:**

**Users and supervisors must confirm AKO address (e.g., john.doe@us.army.mil)**

**Users must register Common Access Card (CAC) in AKO**

**Users must pull their DOD Electronic Data Interchange Personal Identifier (EDIPI) number**

**Users who have recently changed names must update their AKO user name**

In addition to obtaining access to the system, these actions are also required for a user to complete training. The User Assignment Coordinators must keep in mind that without correct user assignments, users will not receive the proper training; and without training certification, end users cannot be provisioned and will not be granted access to GFEBS.

Each user assignment in GFEBS relates to one of the six business process areas in GFEBS. The previous GFEBS articles in this series discussed the Funds Management, Cost Management, Financials, and Property, Plant and Equipment areas. The remaining two business process areas are highlighted below: Spending Chain and Reimbursables. Resource managers typically manage the funds in both of these process areas to ensure that there are sufficient funds to purchase materials, or to verify that funds are holding out on a reimbursable project.

## Spending Chain

The Spending Chain business process area encompasses the end-to-end "Procure-to-Pay" process. This means any organization that needs to order goods or services from an external vendor will perform work in the Spending Chain area. Organizations across the Army purchase goods and services from external vendors on a daily basis to support their operations. GFEBS allows users to track funds from creating Purchase Requisitions (PR) to processing Purchase Orders (PO) and eventually paying the vendor upon receipt of the goods or services. This business process area allows users to perform commitments, obligations, expenses, and disbursements (COED) in a streamlined process, creating increased visibility of each transaction within the chain of events. Since these activities are all performed in one system, GFEBS is able to perform a three-way match between obligation, goods receipt and invoice, thus increasing the data integrity and accuracy of payments.

For example, if an organization is planning an outdoor event they may need to rent tables and chairs. In this case, someone at the organization will create a PR to request the rental. A PR Processor, who is properly provisioned within GFEBS, can create the PR to rent the tables and chairs. The PR Processor enters what he or she is requesting, the quantity requested, and the estimated dollar amount of what is required into GFEBS. The PR processor also enters other data in the appropriate fields to allow for proper tracking and reporting on goods and services to be acquired. By entering the cost center requesting the goods or services, GFEBS enables the PR Processor to capture the full Line of Accounting (LoA) for a PR. The LoA details what specific budget address will be used to purchase the requested items. The PR Processor can attach documents to the PR (e.g., the Statement of Work, engineering documentation, etc.) to support the request for goods or services. GFEBS allows Army organizations to track the cost of purchases to reliably reflect the cost of doing business.

Once the PR Processor enters all necessary information and saves the PR in GFEBS, it is automatically forwarded to one or more PR Approvers, depending on what is to be acquired, via workflow. Due to the segregation of duties in GFEBS, the PR Approver role will normally be filled by someone who is not a PR Processor. It is the PR Approver's responsibility to review the PR and confirm the need for the requested items. Some PRs will require multiple approvers because all PRs are routed for approval based on the types of goods or services being procured.

Following the consent of the PR Approver(s), workflow moves the PR to the IT shop, or Property Book if required; then the PR is routed to the PR Funds Certifier. This role, typically

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performed in the RM Office, confirms there is enough money in the budget to complete the purchase. To ensure no funds are over-committed, GFEBS places a “hard stop” on a PR if sufficient funds are not available. Once adequate funds are confirmed, the PR is automatically routed to the contract office via an interface.

The contract office procures the goods or services from a vendor at the most advantageous price and routes the financial information back to GFEBS via an interface. With the information from contracting, GFEBS automatically creates a Purchase Order (PO) to record the obligation of funds and pays the vendor upon receipt of the goods or services.

The Goods Receipt Processor role inspects the goods or services upon delivery, determines whether to accept or reject the items delivered and then creates a goods receipt in GFEBS using the Wide Area Workflow (WAWF) interface. A goods receipt signals that the site accepts the goods or services; therefore the site now needs to create an invoice and pay the vendor.

The invoice is passed to GFEBS through WAWF. GFEBS then matches those invoices to the corresponding contract awards and/or receiving reports as appropriate. The invoice is then passed through GFEBS to the Automated Disbursement System (ADS). ADS takes the invoice information, cuts a check to the vendor and sends payment information back to GFEBS to be maintained for historical cost data.

## Benefits of the Spending Chain business process in GFEBS include:

**Allows for real-time execution data**

**Ensures sufficient funding through an automated funds availability check before recording a commitment, obligation, goods receipt, and invoice**

**Performs the process to match an invoice to the purchase order and good receipt within GFEBS**

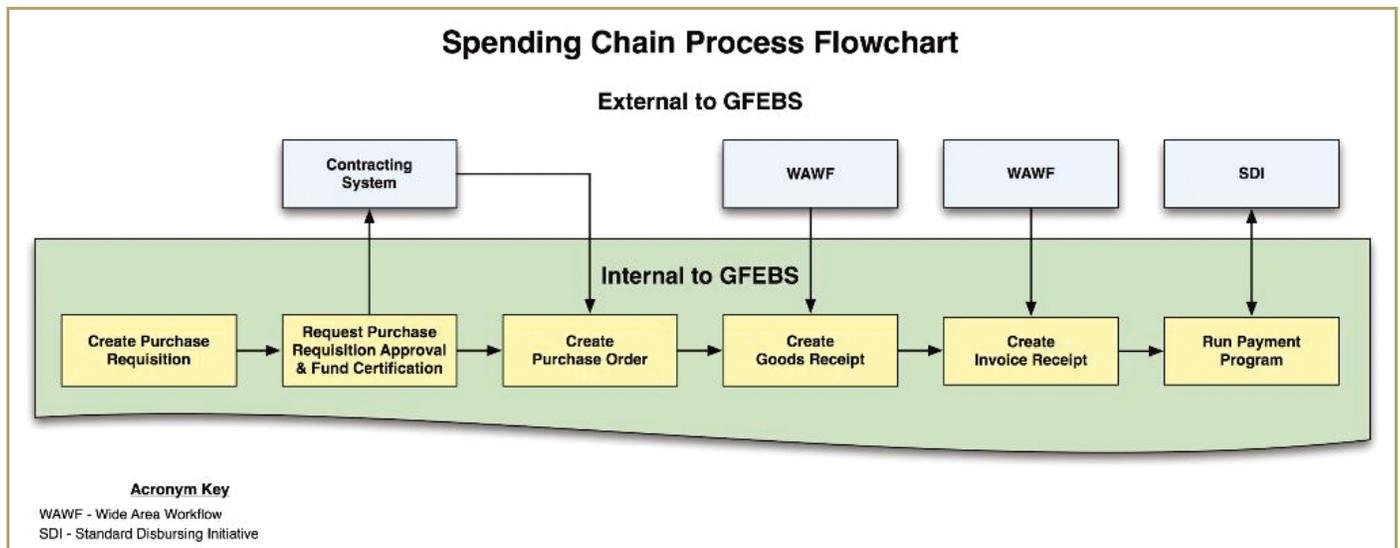
**Reduces the potential for anti-deficiency violations and over-obligation of funds through a “hard stop”, requiring authorized intervention**

**Institutionalizes internal controls across the Army**

**Maximizes capabilities and efficiencies of full integration of data by utilizing PR and PO functionality that is organic to GFEBS and executing a link from commitment to disbursement**

Many items are purchased or scheduled for purchase through the Spending Chain business process area every day across the Army. Individuals initiate PRs in all areas of an organization; therefore, it is vital to have users with GFEBS PR roles in every organization. To obtain PR roles, users must complete all necessary training and be provisioned by the GFEBS User Provisioning Team.

## Reimbursables





The Reimbursables business process area involves managing accounts receivable and processing of reimbursable orders, management of customer master data, debt management, billings, and collections. Types of reimbursable orders include economy act orders, project orders, and reimbursable orders with advances.

The Army uses Economy Act orders for both Army to Army general fund reimbursable orders and Army to other DOD (e.g., Navy, Air Force, etc.) reimbursable orders. Economy Act orders are typically executed by issuance of a Military Interdepartmental Purchase Request (MIPR). GFEBS uses a direct charge process for Economy Act orders where both the buyer and the seller operate Army general funds within GFEBS. Once the system is fully operational Army organizations will no longer have to create MIPRs for Army-to-Army transactions, as long as each organization is operating in GFEBS.

Both IMCOM and TRADOC organizations at Ft Benning, GA went live with GFEBS on 1 April 2009. They are able to take advantage of the direct charge process since both organizations operate in GFEBS. For example, if TRADOC needs new light fixtures in one of their buildings and negotiates to have IMCOM provide and install light fixtures; then TRADOC can create a Direct Charge agreement through the direct charge process. In this case, TRADOC is the “requesting organization,” and IMCOM is the “performing organization.”

The direct charge process begins with each organization negotiating an agreement and a price. As these negotiations occur, the performing organization fills out the necessary transactions in GFEBS to create a funded program and a work breakdown structure (WBS) element. A WBS element tracks funding and costs for a “project”; in this case, acquiring new light fixtures and having them installed. A funded program must be created within GFEBS in order for this project to receive funding; in this case, the funded program will be created automatically upon creation of the WBS element for the direct charge process. This portion of the direct charge process is performed by roles within the Project Systems business process areas.

The requesting organization (i.e., TRADOC) then allocates their funds to the funded program. Now the performing organization (i.e., IMCOM) has funds to provision of the light fixtures and installation to TRADOC. Any funds consumed by the performing organization are recorded directly to the WBS element for the project, resulting in postings against the requesting organization’s direct LoA in GFEBS. TRADOC has the ability to see the amount of funds being used by

IMCOM to provide the light fixtures and install them at the TRADOC facility.

MIPRS will still exist when issuing and accepting Economy Act orders for organizations not operating in GFEBS, including other DOD organizations and other Army organizations yet to go-live with the system. If the Navy, for example, would like to purchase equipment from the Army, and requests the Army Test and Evaluation Command (ATEC) perform a test prior to that purchase, they need to issue a MIPR to ATEC. (Note: A WBS element must be created before the creation of a sales order in the system.) The Customer Order Processor role in GFEBS accepts the MIPR, then enters and saves the sales order into the system. Once the sales order is saved in GFEBS, it is routed to the Customer Order Approver who is responsible for reviewing new or updated sales orders. When the sales order is approved ATEC executes against the WBS element related to the project for the sales order.

Each time a sales order is created for a customer, it is created for a given customer master record. A customer master record is a data record containing all necessary information for a particular customer including name, ID number, and location. Today, each installation enters customer master data in systems manually, but in GFEBS, master data will be centrally accessible. A single customer master record is utilized GFEBS-wide whenever a transaction is carried out for a particular Business Partner. Business Partners are entities with whom the Army does business. Another ERP, Army Enterprise System Integration Program (AESIP), will interface with GFEBS and act as the main source of customer master data for Federal customers with a Department of Defense Activity Address Code (DODAAC) for sales orders. Individual, Commercial, and State and Local Government master data will be manually entered into GFEBS.

## **Benefits of Reimbursables in GFEBS include:**

- Allows for funding control for ordering/performing activities**
- Delivers timeliness and accuracy in capturing Accounts Receivable in the Core Financial System**
- Capitalizes on integration work performance tracking in accounting for Reimbursable Orders**
- Increased auditability through drilldown capabilities**
- Provides real-time access to funds status at all levels.**

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By combining this high-level understanding of the GFEBS business process areas and the extensive GFEBS training curriculum, RMs should be ready to go-live with the system. But what happens next? Going live with GFEBS is just the beginning. The GFEBS O&S Team is designed to ensure that sites are able to operate in the system after go-live.

## GFEBS Operations & Support (O&S)

The core responsibility of the O&S Team is to support GFEBS while providing world class service and technical support to users. To achieve this goal, the O&S Team was structured to have three tiers of support personnel. GFEBS O&S Helpdesk (Tier I) is the O&S Team's first line of defense. The Helpdesk logs every email and phone call into a database to track and ensure issues are resolved in a timely manner. Once a ticket is logged in the system, if the answer is not available during the initial call, the request is assigned to a functional (Tier II) or technical (Tier III) subject matter expert (SME) who works with the user until the issue is resolved.

The GFEBS O&S Team also supports newly deployed sites with a SME from Tier II/III personnel to provide onsite support during the critical first few months following deployment. Onsite support provides users with 'over-the-shoulder' tutorials, shared expertise of legacy systems and knowledge of the full spectrum of GFEBS operations. The GFEBS O&S Team is in constant communication with newly deployed sites through daily and weekly discussions involving on-going metrics, high priority issues, and system performance information.

Users can access a robust set of permanent resources created by the GFEBS O&S Team. These resources include numerous job aids, application tutorials, training guides, and user procedures located on the GFEBS Performance Support Website (PSW). Users also receive system performance alerts, release notes, and helpful tips on the GFEBS O&S AKO page as well as news and information via the GFEBS users list serve.

## Conclusion

The GFEBS era has begun, and it will transform the way the Army currently conducts business. This series of articles has offered RMs a solid knowledge base to prepare for GFEBS deployment. The data provided by GFEBS will allow RMs to manage their costs and effectively plan activities within their budgets. GFEBS integrates and standardizes Army business processes in one system, improving visibility of financial and asset management activities across the Army enterprise. The Army is moving to a culture of cost management, focusing on operational

outcomes rather than budgetary inputs, and attaining the highest level of warfighting capability per dollar spent.

LTG Edgar E. Stanton, Military Deputy for Army Budget and GFEBS Executive Sponsor recently briefed GEN Chiarelli about the significance of GFEBS, while still recognizing the hard work of individuals across the Army, saying, "We are working well in the current system, but we can do better."

"Our current systems, STANFINS and SOMARDS, are able to support the Army Financial Management, but they are not decision support tools" LTG Stanton said. "With GFEBS, we will be better informed and Army leadership will have the capability to make the best resource-informed decisions possible."

Having participated in system implementations throughout his Army career, LTG Stanton is aware of what it takes to have a successful go-live. During a briefing to Army supervisors preparing for go-live, he stressed the importance of collaborative communication between the GFEBS Project and its stakeholders. Having stakeholder commitment is key to the successful implementation of the system. "We [GFEBS] need you [POCs and end users] to do this," LTG Stanton explained, "We need your talent, commitment and expertise in order for this system to thrive. It won't work without you."

*Questions and feedback can be sent to the GFEBS Project email at [gfebs.info@us.army.mil](mailto:gfebs.info@us.army.mil). For further questions, contact COL Simon L. Holzman at (703) 682-3650 or [Simon.Holzman@us.army.mil](mailto:Simon.Holzman@us.army.mil).*

– RM –

# Cost Management Certificate Course

by Cecile Batchelor, DASA-CE



Cecile Batchelor, DASA-CE

Recent events have stressed the increasing importance of cost benefit analysis and cost management to the Army. These include the study by LTG (R) William Reno on reforming the Army's requirements and resourcing processes, the global economic recession, and the very high level of deficit spending. Due to these uncertain fiscal times, it seems clear that greater cost

effectiveness will be increasingly important to accomplishing our missions. We must begin to change culture to one that is more cost conscious.

LTG Stanton is addressing this need with a Cost Management Certificate Course (CMCC) designed as an intensive, MBA-level, four-week resident professional development opportunity taught at the Naval Postgraduate School in Monterey, California. The goal of this program is to create Army ACEs: Assistants to the Commander for the Enterprise (change agents within their respective Army enterprise line and staff organizations), cost benefit analysts, cost analysts, advocates to support General Fund Enterprise Business System (GFEBS) cost accounting, and instructors of cost analysis and management concepts. The course creates certificate holders who will be enrolled in the Cost Management Community of Practice where they will be charged with changing our environment to one of resource informed decision making and be mentored to produce results.

The costing skill set is rare throughout the Army, and if we are to address the changing financial management mission to include it, it is right to begin by investing in the professional development of our cost community and valuing the benefits this investment will create.

Information about the course schedule and how to apply can be found at the CMCC Homepage on AKO: <https://www.us.army.mil/suite/page/616700>. To know more about course content, professors for each of the four weeks provides a description for what students will learn and provides a little about him- or herself.

## 1st Week - Managerial Costing

This week will explore the development and use of cost information by managers. Its focus will therefore be on management applications and analyses rather than on bookkeeping techniques and methodologies. The course week will examine accounting measurements and analyses that provide relevant information for management decision-making, operational control, and productivity improvement. These internally-oriented processes are fundamentally different from those used to comply with external financial accounting requirements.

### The primary objectives of the week are to:

**Reinforce skills in reporting and analyzing managerial accounting information.**

**Develop experience in analyzing this information from the perspective of its various users, especially management.**

**Develop the ability to identify and communicate relevant managerial accounting information.**

**Develop an appreciation of the usefulness and limitations of managerial accounting information.**



Dale R. Geiger

Dale R. Geiger received his Doctorate in Control from the Harvard Graduate School of Business Administration after a significant career in corporate controllership. He has researched, taught, and consulted on practical applications of cost measurement, management, and control in government for the last twenty years. He is the author of *Winning the Cost War*.

## 2nd Week – Operations Management for Cost Managers

This week is about the fundamentals of managing manufacturing and service operations and about how DoD managers can effectively design and control operational processes. Helping students understand the concepts and techniques necessary for attaining a world-class performance in manufacturing and service operations is the main learning objective of this course week.

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Analyzing and continuously improving enterprise-wide processes is critically important for achieving such a performance and hence the course week will adopt a “process management” viewpoint while addressing a variety of operational and strategic issues. Through a combination of lectures, case studies, videos, in-class exercises, and management games the course week introduces powerful tools and techniques, reviews current trends, and highlights key managerial issues.

The week begins by introducing the operations function and its “mission” in terms of cost, quality, speed, service, and flexibility. Several exercises and cases are used here to illustrate the concepts fundamental to process analysis, including capacity, bottleneck, cycle time, and inventory, and their implications to cost management. The book by Goldratt, *The Goal*, is also discussed to provide a real-world context to the variety of issues addressed in the course week, and to introduce the Theory of Constraints (TOC). At this point the course week will cover the topics of capacity planning, inventory management, MRP/ERP and project management, and concurrently play in class a web-based management game, Littlefield Technologies, to give hand-on understanding of these topics to students. The week will end with an introduction to supply chain management, a topic integrating a number of concepts covered earlier in the course.



*Dr. Uday Apte*

Prior to his career in the academia, Dr. Uday Apte worked for over ten years in managing operations and information systems in the financial services and utility industries. His research interests include managing service operations, supply chain management, technology management, and globalization of information-intensive services. He has published over 40 research articles and two books.

## 3rd Week – Cost Control: Theory and Practice

This week looks at the theory and practice of increasing organizational cost effectiveness by building on the foundations of cost measurement, cost analysis, and operations management. Value added practice begins with the use of cost estimates and cost benefit analysis to enable cost informed decision making. The course week then reviews how organizations can add

leadership driven management processes to create cost managed organizations. After a brief introduction to management control concepts and alternative control system designs, the topic uses the case study method to introduce three categories of cost management applications proven to provide lasting value in government settings.

Cases discussion and exercises, role playing and other techniques are used to teach cost control methods stressing the importance of leadership driven management, the after action review, talented staff assistants to the commanders for the enterprise, and credible, useful, and affordable cost intelligence. The week concludes with analysis of the characteristics of cost managed enterprises and the importance of recognizing and dealing effectively with implementation design, strategy, execution, roles and responsibilities and related issues. The final exam for the course week is a case analysis where students are asked to put into practice what they have learned in week three, integrating what they have learned from weeks one and two.



*Lawrence R. Jones*

and financial management for national defense, international, national and state budgeting and policy, management and budget control and government reform.

Lawrence R. Jones received his PhD from the University of California in Public Policy and is the Admiral George F. A. Wagner Founding Chair Professor of Public Management. He teaches and conducts research on a variety of public sector national defense budgeting and financial and management issues. He has authored more than one hundred journal articles and book chapters on topics including budgeting



*Daniel A. Nussbaum*

Daniel A. Nussbaum earned his Doctorate in Mathematics at Michigan State University and teaches cost estimating in the Operations Research Department. He has been a Principal with Booz Allen Hamilton; Director, Naval Center for Cost Analysis; and has held other management and analysis positions with the US Army and Navy, in the US and in Europe.

## 4th Week – Organizational Effectiveness for Cost Managers

The Organizational Effectiveness for Cost Managers week teaches students to analyze, understand, and influence the organizations with which they work. To do this, the course week introduces psychological, behavioral and communication principles that can be applied in organizations, with focus on the introduction and maintenance of cost management programs. The class will develop leadership skills and communication competencies, identify ways to increase individuals' and groups' performance, and practice organizational analysis and problem solving. As a crucial component of this process, we will explore social influence principles to work more effectively with individuals and groups.

The course week combines theoretical and practical knowledge to give students the tools they need to motivate and implement cost management in their organizations. For each topic, we develop foundational understanding of how people and organizations work. Then we build skills that are needed to apply the principles



*Deborah E. Gibbons*

to real situations. Successful completion of this course week will enhance students' leadership and communication expertise while increasing their ability to analyze problems, propose solutions, and obtain cooperation from colleagues and other stakeholders.

Deborah E. Gibbons obtained her doctorate in organizational behavior and theory from Carnegie Mellon University, and she specializes in social influences and networks. Gibbons works extensively with academic colleagues and practitioners to identify strengths and weaknesses in public service networks and systems to then strategize appropriate interventions.

Before beginning her doctoral program in Communications at the University of Washington, Cynthia E. King served in the Air Force intelligence community and worked extensively in the private sector. Her research and interests include communication and its



*Cynthia E. King*

relationship to organizational change, organizational strategy, organizational culture, and public policy reform.

### *About the author:*

*Cecile Batchelor serves as a senior operations research analyst and Special Assistant to the DASA-CE for Enterprise Cost Strategy. She has worked for the Army for nearly ten years in the office of the DASA-CE and in the office of the Assistant Chief of Staff for Installation Management. In addition to her government service, she has over 25 years of private sector experience.*

*She earned a Bachelor of Science degree in Computational Mathematics from Eastern Illinois University, Charleston Illinois and two graduate degrees through the Army Comptrollership Program administered by Syracuse University, Syracuse, NY. She earned a Master of Business Administration from the Whitman School of Management in 2003 and a Master of Arts in Public Administration from the Maxwell School of Citizenship and Public Affairs in 2004. By the time this article is printed, she will have attended the Cost Management Certificate Course and will undoubtedly have sufficient material for an additional article for RM.*

*She is married with two sons, two stepsons and a stepdaughter, a brand new granddaughter, and lives in Reston, Virginia. She considers herself an artist by passion and a mathematician by profession.*

– RM –



# DRMI

Defense Resources Management Institute

DEFENSE RESOURCES MANAGEMENT COURSE

## WHAT IS Defense Resources Management Institute (DRMI)?

The Defense Resources Management Institute (DRMI) is located at the Naval Postgraduate School (NPS) in Monterey, California. Sponsored by the Secretary of Defense, DRMI has conducted professional education programs in analytical decision-making and resources management since 1965. DRMI faculty design courses for U.S. and international military officers and senior civilian officials; participants have come from more than 160 countries (including the United States.) A graduate-level faculty presents these programs in Monterey on a regularly-scheduled basis; courses are also available by specific arrangement in other locations both in the United States and overseas.

The goal of DRMI's programs is to enhance the effective allocation and use of scarce resources in modern defense organizations by developing participants' analytical decision-making skills. DRMI faculty teaches key concepts in management, economics and quantitative reasoning. In addition, the DRMI curriculum uses real-world cases in contexts that include contemporary issues.

The diverse faculty has extensive experience in defense resources management and in the management of complex defense organizations.

### What is it?

A dynamic four-week, educational program that provides U.S. civilian and military personnel (and their international counterparts) an enhanced understanding of how best to effectively manage today's defense resources. All U.S. participants can attend in 2, 2-week increments if they desire. This alternative is ideal for completing reservist annual training requirements. DRMC participants may apply for graduate credit (4 Quarter Hours in Management) through the Naval Postgraduate School Registrar. The DRMC also qualifies the participant for 116 hours of continuing education in financial management.

### How will you benefit from the DRMI program?

Learn from one of the most respected Defense Resources Management Institutions in the World: Founded in 1965, DRMI

pioneered the education program that teaches the principles and concepts of defense resources management. The DRMI course is taught worldwide and its teaching methods serve as a model in numerous foreign countries.

**Real World Applicability:** DRMI classes will arm participants with the necessary problem solving skills/tools, along with new insights and new approaches, to face today's complex security issues.

**Shared Experiences with Your International Counterparts:** U.S. participants will work along-side their counterparts from 10-12 different countries. The international mix of participants adds a unique flavor that is unmatched anywhere.

**Shared Knowledge with Other U.S. Experts:** Participants will gain new insights, knowledge, and perspectives from other U.S. students — management and program analysts, foreign affairs experts, financial managers, defense planners, and many others.

**Network Opportunities:** The four-week session will provide ample networking opportunities.

### What will you learn?

Sample lecture topics include: Strategic Planning and Decision Making, Organizations and Systems for Defense Management, Systems Analysis, Decision Making Under Conditions of Certainty and Uncertainty, Economics of Defense Management, Human Resources Management, Planning, Programming and Budgeting, Simulation Modeling, Cost-Effectiveness Analysis, Risk Management, Performance Budgeting, Limits to Rationality

*Interested? Please call the DRMI Admin Office, (831) 656-2104 or DSN 756-2104.*

*E-mail [DrmiAdmin@nps.edu](mailto:DrmiAdmin@nps.edu).*

*Also visit our web site at: [www.nps.edu/DRMI](http://www.nps.edu/DRMI)*

<b>PARTICIPANTS :</b>	and international military and civilian officials, military ranks major to colonel and civilian grades GS-11 to GS-15 (US personnel may attend in 2, 2-week increments), rank waivers may be granted on case by case basis
<b>UPCOMING COURSES :</b>	17 August – 11 September 2009 11 January – 5 February 2010 26 April – 20 May 2010 24 May – 18 Jun 2010 26 Jul – 19 Aug 2010 23 Aug – 17 Sep 2010
<b>LOCATION:</b>	(Naval)
<b>TUITION:</b>	No tuition charge for U.S. DoD (civilian & military) personnel.
<b>TRAVEL + PER DIEM</b>	Participants responsible for their own travel and per diem. Bachelor Officers' Quarters are available at \$25/\$35/\$45 per night.

## DCP CLASS OF 2009



## ACC 09 IV



10-28 August 2009  
(Listed alphabetically)

Alberto Bartolomei, Kathy Battle, Dennis Blunt, Ann Bransford, Nikia Burt, Contrillo Cade, Julie Cantu, Zac Cockayne, Patrick Comes, Altamese Dangerfield, Chad Daniels, Maria Daniels, Felicia Floyd, Jenae Giles, \*Darryl Hall, Randy Harrell, Derek Hartwig, Carmen Iglesias, Tyrone Jones, Joe Langlois, Sherie Lee, Christopher Loveland, Ryan McBride, Rebecca McElwain, Richard McMillan, Michael Nuckowski, Ho-J Park, Charrone Pittman, Jeff Pray, Steve Robertson, Sue Roselius, Robert Seda, Javier Sepulveda, Amanda Sickler, \*Kim Sparks, Vera Stancil, Greg Walker, Doris Wilson, LaKeesha Young –\*class liaison

## SRMC 09-II

13-18 September 2009  
(left to right)

Back Row: Murray Pittman, David Connolly, Butch Lutz, Marcus Seitz, Peter White, Denise Atkins, Phillip Schneider

Middle Row: Fred Hake, Barry Barth, David Clevenger, Debbie Marois, Tiffani Burke, Deb Kaleponi, Ann Thrasher, Anthony Cole, Dan Bolas

Front Row: Jay Long, Eddie Smoot, Dave Berg, Sandy Butler, Dorothy Lockhart



## **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**

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