

R M

Resource Management

4th Quarter 2011
PB49-11-4

INSIDE THIS ISSUE:

8 Defense Comptrollership Program
(DCP) Commencement Speech

13 Remember Valley Forge



THIS ISSUE'S FOCUS

Professional Development



RIM

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:

MARTIN E. DEMPSEY
GENERAL, UNITED STATES ARMY
CHIEF OF STAFF

ADMINISTRATIVE ASSISTANT TO
THE SECRETARY OF THE ARMY

Joyce E. Morrow

DISTRIBUTION:

Assistant Secretary of the Army
Financial Management
and Comptroller
Mary Sally Matiella

MANAGING EDITOR, THE PENTAGON

Patricia M. Hughes

DESIGN/LAYOUT,
ARMY PUBLISHING DIRECTORATE



RESOURCE MANAGEMENT is an official professional Bulletin published quarterly and sponsored by the Assistant Secretary of the Army for Financial Management and Comptroller. Unless otherwise noted, material may be reprinted provided the author and RM are credited. Views expressed herein are those of the authors and not necessarily those of the Department of the Army or any element thereof. RM provides a forum for expression of mature, professional ideas on the art and science of Resource management. It is designed as a practical vehicle for the continuing education and professional development of resource managers through thought-provoking articles. Send all correspondence to: Managing Editor, Resource Management, Comptroller Proponency Office, Office of the Assistant Secretary of the Army (Financial Management and Comptroller) ATTN: SAFM-PO, 109 Army Pentagon, Washington, DC 20310-0109. Queries may be made by phone to DSN 222-7414 or commercial (703) 692-7414. Please send a copy of each submission to Managing Editor, SAFM-PO, ASST SEC ARMY FIN MGT, 109 ARMY PENTAGON, Washington, DC 20310-0109.

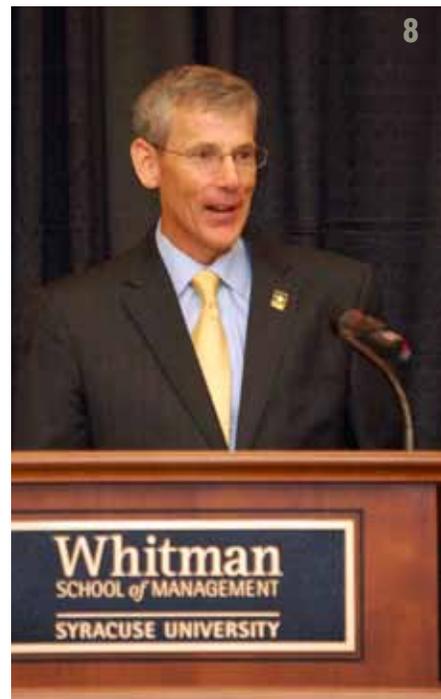
POSTMASTER: Please send address changes to Managing Editor, Resource Management, Comptroller Proponency Office, Office of the Assistant Secretary of the Army (Financial Management and Comptroller) ATTN: SAFM-PO, 109 Army Pentagon, Washington, DC 20310-0109.

RM

ResourceManagement

4th Quarter 2011
PB49-11-4

- 1 Message from the Assistant Secretary of the Army (FM&C): Learning to be Auditable
- 2 Functional Chief Representative Corner
- 4 New Director of Defense Programs at Whitman School of Management, Syracuse University By Jaime Alvarez
- 6 Whitman Executive Education for the Department of Defense
- 8 Defense Comptrollership Program (DCP) Commencement Speech
- 10 2011 Leonard F. Keenan Award Recipient Acceptance Speech
- 12 2011 Lieutenant General James F. McCall Award Recipient
- 13 Remember Valley Forge
- 17 Defense Financial Management and Comptroller School (DFM&CS): What Have You Done for Me Lately?
- 20 Conducting: Resource Management Another Approach
- 22 First Impressions from Regional Command South (RC-S) CJ8 (Part II)
- 27 Photos: DCP Class 2011 and SRMC



Message from the Assistant Secretary of the Army (FM&C): Learning to be Auditable

By the Honorable Mary Sally Matiella

Army's inability to produce auditable financial statements has received a lot of attention from Congress and senior leaders within the Department of Defense (DoD). On September 15, 2011, I was a witness at the Senate Homeland Security and Governmental Affairs Subcommittee hearing on Federal Financial Management. The Chairman, Senator Carper and subcommittee members expressed great dissatisfaction with the Department of Defense's inability to produce auditable financial statements. Likewise, the Secretary of Defense, Leon Panetta, believes it is unacceptable that the Department of Defense cannot produce financial statements that can pass all financial audit standards. DoD's Chief Financial Officer, Robert Hale, is adamant that the DoD learn how to pass audit standards. To pass audit standard, our community must be competent in accounting theory, practices, systems, and internal controls.

Auditability entails (1) practicing accrual accounting, i.e., recording both budgetary transactions (commitments and obligations) and proprietary transactions (assets, accounts payable, accounts receivable, and payments); (2) having an accounting system with a structure and processes that conform to the United States Standard General Ledger (USSGL) chart of accounts; (3) ensuring that general ledger balances in the accounting system are supported by transaction-level data in the accounting system or feeder systems; (4) providing supporting documentation for transaction-level data; and (5) practicing good internal controls, such as, separation of duties. However, legacy systems currently used by our workforce do not comply with audit requirements. They do not update the USSGL at transaction-level, do not account for both budgetary and proprietary events, and do not function in a strict internal control environment. Consequently, we are implementing new Enterprise Resource Planning (ERP) systems that are compliant with audit requirements.



Army is fielding new systems that comply with audit requirements; they are General Funds Enterprise Business System (GFEBS), the Logistics Modernization Program (LMP), the Global Combat Support System-Army (GCSS-A), and the Integrated Personnel and Pay System-Army (IPPS-A). These systems require our workforce to learn new practices and processes; in other words, learn to become auditable. In the end, learning to be auditable will enable us to provide the war-fighters with the data necessary to make important resource informed decisions regarding their requirements.

I want to impress upon everyone the importance of learning to communicate with auditors. It is important that we communicate the value of our new systems and processes to the auditors. We need to help them understand our new systems and processes, so that they may easily obtain supporting documentation and test the accuracy of our accounting transactions. The clearer our communication with the auditors, the smoother the audit will progress, and the more likely we will get favorable results.

I know that the Army financial management community is professional and skilled, and will continue to support the needs of our war-fighters and leaders. I am confident that you, the financial management community is ready to learn, adapt, and succeed in order to be more audit ready. Thank you for learning to be auditable!!

– RM –

Functional Chief Representative Corner

By Valisa Farrington-Lynch

“The person who goes farthest is generally the one who is willing to do and dare. The sure-thing boat never gets far from shore.”

Dale Carnegie

The quote by Dale Carnegie reinforces the importance of going the extra mile to apply and benefit from the professional development opportunities within the Financial Management and Comptroller community. Numerous professional development opportunities are available but sometimes careerists are reluctant to apply in fear that they are not competitive, they will not meet the eligibility requirement or their supervisors will not allow them to be out of the office for training. Careerists and supervisors need to look at the return on investment to them and the organization. Also, careerists need to communicate more with their supervisors and discuss their professional development interests, as well as short and long term career goals.

The Army Comptroller Proponency Office provides several centrally funded training opportunities for Financial Management (FM) professionals. If you aren't aware of the training opportunities, here are just a few ways to find out: ASA (FM&C) website (Proponency

Section), AKO page “Comptroller Proponency Office”, Resource Management Publication, and workshops and briefings at courses, workshops and professional association forums.

If you are looking for short term training, these courses range from four days to four weeks.

SPECIFICALLY:

- Army Comptroller Course (ACC) - Provides a basic multi-disciplined financial and resource management overview blending current DoD/Army management with the latest in academic management techniques.
- Executive Comptroller Course (ECC) - Provides mid-level military and civilian FM careerists a broad perspective of the core competencies of Defense Financial Management and the application of those competencies in the US Army.
- Defense Financial Management Course (DFMC) – Focuses on the comptroller’s role in the economic, political, and social environment of the military organization, and emphasizes personal/interpersonal skill sets (leading teams, conflict resolution, communications, etc.) and the comptroller’s role as an advisor for decision support.
- Defense Decision Support Course (DDSC) - Provides senior leaders with an understanding of Decision Support, showing how it is different from what currently is displayed in most offices, introducing quantitative and qualitative tools that make it possible.
- Senior Resource Managers Seminar (SRMS) - Focuses on current



continued on pg.3



issues in resource management: highlighting a better understanding of the changing resource management environment of the Army and DoD; and providing a venue for senior resource managers to discuss issues, and to develop solutions to these resource management issues.

- Enhanced Defense Financial Management Training (EDFMT)

Provides a 5-day intensive financial management review of three modules: Resource Management Environment, Budget & Cost Analysis and Accounting & Finance.

These short-term courses offer CP 11 careerists, BC 36 Officers and NCOs the opportunity for skill and competency development in the areas of resource management and leadership and organizational management. In addition, careerists get the opportunity to network with others, and possibly obtain guidance on other courses to take next. Further, it affords the careerists the opportunity to share their personal knowledge through classroom forums and group presentations.

If you are interested in long term training, the following programs are available to CP 11 and BC 36 officers:

-Defense Comptrollership Program (DCP) - A 14-month graduate course of study at Syracuse University, Syracuse, N.Y. combining a 60-hour graduate curriculum of business and public administration theories, principles, and concepts with Defense and Army resource management processes and practices. Graduates are awarded a Master of Business (MBA) degree and an Executive Master of

Public Administration (EMPA) degree.

- Training with Industry (TWI) - Designed to immerse BC 36 officers and CP 11 careerists into a commercial industry. Participants are placed in, or rotated through, positions providing exposure to broad financial management operations.

- Defense Masters in Business Administration in Financial Management Program (DMBAFMP) – An 18-month course of study with a 96 hour graduate curriculum combining financial management and business administration theories, principles and concepts with Defense and Army resource and financial management processes and practices.

For CP 11 careerists there is the University/College Long Term Training Program which centrally funds tuition and book expenses associated with local college and university academic programs.

These long-term training programs provide a valuable learning experience and competitive edge for future advancement in leadership positions to those attending.

Additional information is available on the Proponency Office website at <http://www.asafm.army.mil/proponency/POWBT/index.html>. All application packages must be submitted through your Career Program Manager.

If you interested in leadership training, in addition to the above centrally funded short term and long term courses and programs there are other training and development opportunities such as:

- Civilian Education System (AMSC)
- Congressional Fellowship Program
- Senior Service College
- Federal Executive Institute

Studies indicate that the heart of professional development is the individual's interest in lifelong learning and increasing their own skills and knowledge. Remember you are "Your Best Career Manager." – RM –

New Director of Defense Programs at Whitman School of Management

By *Jaime Wime Alvarez*



Irma P. Finocchiaro retired from Senior Executive Service as the Deputy Chief of Staff, G-8 (Comptroller) for the U.S. Army Europe headquarters in Heidelberg, Germany, has been named director of defense programs at the Whitman School of Management at Syracuse University. Her appointment was effective November 1, 2011. Finocchiaro succeeds COL (Retire) David B. Berg, who served as assistant

Dean, Executive Education/Defense Programs, from October 1995 until October 2011.

In her role as Deputy Chief of Staff, G-8 (Comptroller), she was responsible for the management of approximately \$1.8 billion in annual funds, as well as other responsibilities for civilian manpower management and international agreements. Ms. Finocchiaro was selected to the Senior Executive Service in March 2004. She previously served as Associate Director for Financial and Business Operations for the Department of Defense Education Activity in Arlington, VA.

Her career includes positions overseeing budget analysis, operations, personnel and resource management in the Office of the Under Secretary of Defense; U.S. Army South Headquarters at Fort Clayton, Panama; U.S. Army Aviation Technical Test Center at Fort Rucker, Ala.; and the Directorate of Industrial Operations for

the 193rd Infantry Brigade (Canal Zone), Panama.

Ms. Finocchiaro received a master's degree in National Resource Strategy from the National Defense University, a Masters of Business Administration (MBA) from Syracuse University (SU) and a bachelor's degree in Accounting from The Catholic University of America. She holds significant training through the Army Comptrollership Program at Whitman, the Industrial College of the Armed Forces and studied leadership for a democratic society at the Federal Executive Institute. She is a Certified Defense Financial Manager, a member of the American Society of Military Comptrollers and an honorary member of the Finance Regiment.

Her awards and honors include the 2011 Latina Style Meritorious Achievement Award, the 2010 Presidential Rank Award, the 2008 Leonard F. Keenan Award for Distinguished Service from the Whitman School/SU, the Secretary of Defense Medal for Meritorious Civilian Service, two Commander's Awards for Civilian Service, the Office of the Secretary of Defense Superior Accomplishment Award, two Meritorious Civilian Service Awards, the Civilian Award for Humanitarian Service and the Test and Evaluation Command Professional Award.

"I am looking forward to joining the team at the Whitman School of Management. This is a wonderful opportunity for me to share my many years in Army financial management with our future military and civilian financial management leaders," says Finocchiaro.



continued on pg.5



“I am excited to welcome Irma to the Whitman family, and look forward to the breadth of expertise she brings to us through her many years of experience in the U.S. Army,” says Whitman School Dean Melvin T. Stith. “On behalf of the entire Whitman community, I also thank Dave for his years of hard work, service and commitment to shaping our school’s executive education and defense programs into what they are today. We wish him well in retirement.”

The Office of Defense Programs at the Whitman School administers the Defense Comptrollership Program, the Army Comptrollership Course, the Executive Comptroller Course, the Senior Resource Managers Course, the LOGTECH M.S. in Supply Chain Management and the Army Financial Management 101 Course. Through these programs, financial managers learn essential skills to assist the Department of Defense in making hard resource decisions for a more efficient and effective organization. Whitman has been actively involved in the education and training of military managers since 1947. With the establishment of the Defense Comptrollership Program in 1952, the school has been particularly active in the field of military resource management. Since 1972, it has sponsored professional development offerings with emphasis on the management of resources, and has also conducted special studies dealing with military resource management.

Ms. Finocchiaro’s predecessor, Col. Berg, retired from the Army in Oct. 1995 and accepted a position at Whitman as director of Army programs. His duties included serving as director of the Defense Comptrollership Program, director of the Professional Resource Management Course and director of the Army Comptroller Course. He was named director of executive education, and later assistant dean, executive education/defense programs. Berg also served as chairman of Whitman’s building committee from 2000-2011.

About the Author:

Jaime Winne Alvarez is the Communications Manager for Whitman School of Management, Syracuse University, Syracuse, NY.

“As a graduate of the Army Comptrollership Program—Whitman’s MBA program for commissioned officers and professional civilians of the Department of Defense—Irma brings vast professional experience to her new appointment. I know that our students, and graduates, are eager for her arrival,” says Berg.

Whitman Executive Education for the Department of Defense

COL (R) David Berg

Since 1952, the Defense Comptrollership Program in the Whitman School of Management, Syracuse University has been training and educating financial managers to handle multibillion dollar resources for the Department of Defense. Its more than 1,600 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 / Executive Masters in Public Administration Program (EMPA). This dual degree joint venture between the Maxwell School and the Whitman School enables Syracuse University to continue to be a premier provider of financial management education to the Department of Defense. The first class to be awarded both an MBA and an EMPA 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.

MAJOR ACCOMPLISHMENTS OF THE DEFENSE COMPTROLLERSHIP PROGRAM 2011:

The class graduated after completing 60 graduate credits and received a Master of Business Administration and an Executive Master of Public Administration. Their average grade point was 3.71.

32 class members are either Certified Defense Financial Managers or Certified Government Financial Managers.

The class received the Chancellor's Award for Public Engagement and Scholarship. They completed 846 hours of community service projects. This is the thirteenth consecutive year the DCP students have received this award. The class spent a week in Washington, D.C., interacting with OSD (Comptroller), JCS,



The Defense Comptrollership Program (DCP) Class of 2011:

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.

THE DCP PROGRAM OF STUDY INVOLVES THE FOLLOWING COURSES:

First Quarter -- Summer: 12 Credits

- MBC 601 – Economic Foundation of Business (1.5 credits)
- MBC 602 – Economics of International Business (1.5 credits)
- MBC 638 – Data Analysis (3 Credits)
- PPA 730 – Dispute Resolution for Public Managers (3 credits)
- MBC 603 – Creating Customer Value (1.5 credits)
- MBC 604 – Managing Marketing Mix (1.5 credits)

Second Quarter -- Fall: 15 Credits

- PPA 897 – Policy Analysis (3 credits)
- MIS 606 – IT for Decision Making (1.5 credits)
- MBC 610 – Ideation (1.5 credits)
- MBC 607 – Understanding Financial Statements (1.5 credits)
- MBC 609 – Accounting for Managerial Decisions (1.5 credits)
- SMC 656 – Project Management (3 credits)
- PPA 895 – Managerial Leadership (3 credits) -OR- Public Administration ELECTIVE CHOICE

continued on pg.7



Third Quarter – Winter & Spring: 18 Credits

- PPA 742 -Public Administration & Law (3 credits)
- MBC 616 – Operations Management (1.5 credits)
- MBC 617 – Supply Chain Management (1.5 credits)
- MBC 618 – Competitive Strategy (1.5 credits)
- MBC 619 – Corporate Strategy (1.5 credits)
- MBC 614 – Financial Markets & Institution (1.5 credits)
- MBC 615 – Fundamentals of Financial Management (1.5 credits)
- MBC 608 – Creating Financial Statements (1.5 credits)
- ACC 600 – Activity Based Costing (1.5 credit)
- PPA 895 – Managerial Leadership (3 credits) -OR- Public Administration ELECTIVE CHOICE

Fourth Quarter -- Summer: 15 Credits

- Trip to DC
- ACC 600 – Fraud Examination (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 and other Services and Defense Agencies also support the Executive Comptroller Course (ECC) and the Army Comptroller Course (ACC) and the Senior Resource Management Course (SRMC.)

The Army Comptroller Course (ACC) is a 27-day resident executive education program held three times a year for officers recently assigned to the comptroller field and Department of the Army comptroller interns. It has been conducted at Whitman School since September 1999. This course emphasizes analysis. The Capstone exercise is a year of execution installation level decrement / UFR problem involving both mission and base operations resources. The exercise includes everything taught in the class including fiscal law, manpower, ethical, prioritization, contracting and cost analysis issues. The class visits DFAS, Rome and spends three days in the Adirondack Mountains.

Training

Knowledge, competencies
professional development
teaching of vocational or practical skills provides the b
• On-the-job training tak
• Off-the-job training aw

The Executive Comptroller Course (ECC) is a 27-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. 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. The Capstone exercise is a budget year Department of the Army Operations and Maintenance (OMA) Justification Book problem. The class is divided into teams and each team plays a HQDA staff section. The class is required to reduce the current OMA J Book by \$2B and resolve several hundreds of millions of dollars in unfinanced requirements. The exercise involves everything taught in the class including: changes in currency exchange rates; changes in fuel price rates; the impact of decrements on the Working Capital Fund; the impact of COCOM requirements; dealing with Executive Agency responsibilities; and most of all reaching consensus on a solution that meets the SECARMY's priorities. The class visits the G8 of the 10th Mountain Division at Fort Drum and spends three days in the Adirondack Mountains.

The Senior Resource Managers Course (SRMC) is a one week seminar designed to provide a venue for senior financial / 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 Syracuse University's Minnowbrook Conference Center in the Adirondack Mountains. The capstone of the course is a presentation of their solution to a senior (SES of GO) DOD official.

Defense Comptrollership Program (DCP) Class 2011 Commencement Speech:

By Mr. Robert Speer,



Principal Deputy Assistant Secretary of the Army (Financial Management & Comptroller)

Thank you Provost Alston, Dean Harter, Dean Rubenstein, Dean Tankersley, and Dean Berg; thank you so much for allowing me to participate in the 59th Commencement of the Defense Comptrollership Program.

Before I provide you what little thoughts of wisdom that I have; I want to break from the norm and take the opportunity to recognize two very special people who have been extremely influential, not only in providing and sustaining the opportunity you and many others have benefitted from in such a high caliber educational experience as the Syracuse Comptrollership Program; but who have also left an enduring positive mark on our Army and the Department of Defense. Colonel (retired) and Associate Dean Dave Berg and Ms Terry Placek.

Dave Berg and Terry Placek will retire soon after this class graduates; yet, their legacies and influence on our nation's future leaders and financial managers will endure for decades to come.



Dave has been here at Syracuse for 16 years as the Director of Defense Programs at Syracuse University, himself a 1977 graduate of the defense comptroller program. Dave has had a life-time of service to our nation. Thank you much for your service and dedication.

Terry, I was about the same stage of my career as these young leaders when I first saw your buttons that proclaimed.

“GROW PEOPLE”
your commitment, concern and dedication for
our workforce have been unmatched.

Thanks to both of you, and our best wishes in your next journey in life. Please join me in applauding their significant contributions and for the lifetime of positive influence on people and mission.

Now back to, what I know you are all hoping will be a concise quick address. Over the past 14 months, Dave Berg has kept us informed of your progress; not to worry, he has kept any embarrassing stories close hold; rather, he has been very proud in sharing your impressive accomplishment. We share in his admiration of your commitment and dedication while enrolled at Syracuse. Not only have you earned an MBA and an Executive Masters of Public Administration; but, while doing so, your class maintained a GPA of 3.71, contributed 846.5 hours of public service, and each student found time to add at least one credential or certification to their kit bag. It is no surprise that you were selected for and received the Chancellor's Award for Public Engagement and Scholarship. It is very clear you bring the leadership, innovation and higher level analytics we need to meet the many challenges that our department and nation are facing...

continued on pg.9



I want to share with you a release this week from Secretary of Defense, Leon Panetta. The entire script talks to the budgetary crises our nation faces and how our defense department plays such a critical role in helping to solve; yet getting the budget right to meet our national security objectives. It is entitled Our Fiscal and National Security Responsibilities. Let me read to you two paragraphs extracted from the document: "We also must continue to tackle wasteful and duplicative spending, and overhead staffing. We must be accountable to the American people for what we spend, where we spend it, and with what result. While we have reasonable controls over much of our budgetary information, it is unacceptable to me that the Department of Defense cannot produce a financial statement that passes all financial audit standards. That will change. I have directed that this requirement be put in place as soon as possible. America deserves nothing less."

"The United States faces a series of tough choices ahead on the budget as we seek to balance the need for fiscal solvency with the need to protect our security. We can - and must - address the budget and protect the country."

I invite you to take time to read the entire script, just two short pages. It really speaks to the mission and important role you will play and how much we need the experiences and educational backgrounds you bring to your future organizations as you graduate from the Defense Comptrollership Program.

You will be called upon to inspire and motivate our workforce while leading significant change management across the entire Army enterprise and its people, processes and technologies. We are looking forward to your influence on developing our PEOPLE with the right skills in our financial management workforce. We need you and others to institute and enforce the right policies and PROCESSES with necessary internal controls to reasonable ensure

compliance and prohibit waste and abuse. Finally, you must help us complete the implementation of modern TECHNOLOGY –such as our new accounting system known as GFEBS – General Fund Enterprise Business System, provide the modern compliant capabilities our workforce needs.

Let me share with you a quick personal story that I will tie back to what the Secretary Leon Panetta points to and provides an indication of what we need you to do in your future roles.

While I was in Iraq, my wife provided our three of our kids "emergency credit cards" for their use while in college. I would monitor the expenditures from afar. One month upon noting a significant jump in my sons use, I called him to find out what was going on. My son, without missing a beat, stated, he had listened closely to his economic professor, who had told him that increased spending would stimulate the economy. He could not help it that he was so patriotic; he was just trying to help his country though the hard economic times. Needless to say, I provided him a revised budget and direction.

Although somewhat humorous, this story provides some insights into where we need to be in Defense Financial Management. I could sit in Iraq and in real time see at the transactional level and hold someone accountable for execution of their budget and provide the right governance. Technology, systems and process exist, we must and can lead our people and provide them the skills and knowledge on how to incorporate such processes and systems that comply and meet auditable standards; while providing the necessary precious resources to secure our nation. I am optimistic with the commitment, enthusiasm and skills you have demonstrated while successfully completing the Defense Comptroller Course, that you are the leaders and managers who successfully meet these challenges.

To the families and friends of our new graduates, I join them in



thanking you for your support that allowed them to successfully complete the past 14 months; which has been indicative of the sacrifice and support our families of soldiers, sailors, airmen, coast guard and civilians have made and will continue to make for a nation at war.

“The United States faces a series of tough choices ahead on the budget as we seek to balance the need for fiscal solvency with the need to protect our security. We can - and must - address the budget and protect the country.”

Again, Congratulations on your achievement in completion and graduation from this premier comptrollership program. Thank you for the opportunity to share in your special day of recognition and commencement. I look forward to working with you and I eagerly await your return and significant influence, as you take on key positions of greater responsibility in the Department of Defense. Our Nation depends on you... we know you are up to the challenge... Best wishes and success in all that you do!!! Thank You.



Award Recipient Acceptance Speech

By Mr. Fredrick Carr



Good evening and congratulations to the graduating class of 2011 for a job well done! To the Distinguished Deans, Faculty of Syracuse University, Colonel Berg, 2011 Graduates, Family, and Friends:

I am humbled to be the recipient of the Leonard F. Keenan award. It is a tremendous honor and privilege to be the recipient of such a distinguished award. I was a member of the DCP (formerly ACP) class of 2000. Much has changed in the world since then. We experienced the terrorist attacks of 9/11, a major economic recession and elevated unemployment, near collapse of the US banking system, and the demands of committing US troops to two international conflicts. Effective resource management at every level of government is essential to righting the ship and steering the US back to calmer waters and a clearer vision for future generations. You are now armed with fresh knowledge to go out and make a difference in the largest and most complex organization in our country, the Department of Defense. The DCP experience has prepared you to take on new and exciting challenges. Don't delay in applying your new skills. Resource managers remain the critical support for providing the necessary information to decision making in support of the soldier. In this critical time of war and world economic challenges, you will be called upon to take on grave challenges in managing scarce resources even more effectively.

Implementation of Enterprise Resource Planning systems, life cycle cost management of new weapon systems, the mandate to obtain clean audit opinions and ensure statutory compliance while providing world class financial management is quite the challenge. But you have been armed with the tools of success. The DCP provides an MBA, the Executive Masters in Public Administration from the top public administrative school in the nation, international business exposure, and the experience of community service. It's a rigorous program, but you were selected because you are the future leaders of the Department of Defense. Leverage the education, relationships, teamwork, and wisdom gained from your 14 months

continued on pg.10



at Syracuse to take on new and complex challenges in support of the DoD mission by exemplary acts of service.

Service is often defined as a noun, an adjective, and sometimes as a verb. As a noun it means usefulness; as a verb, it is the act of being useful or adding value; but the adjective form is often used to describe serving one's country or serving professionally. Service is distinguished from goods and products in that the result of service cannot be separated from the person performing it. Therefore, it is imperative that our service is always remembered as excellent and enthralled with honor. Genuine service starts from within and becomes recognizable by its attributes – integrity, honesty, selflessness; dependability...sounds like attributes of good leadership, doesn't it. Ultimately, to lead is to serve. As you achieve throughout your career, your resume will become saturated with the phrase "served as..." preceding most titles of assignments. For example, "served as associate deputy, assistant deputy, assistant Secretary, Undersecretary, assistant Director, and Director", are just a subset of the distinguished titles attached to the privilege of serving. We are called to serve.

Effective and efficient Comptrollership invites the mention of what I consider two key essentials to reliably managing over a half trillion dollars in resources for the Department of Defense: a) Strong fiscal discipline, and b) effective internal controls. The Department of Defense has experienced an increased number of Antideficiency Act (ADA) investigations in recent years. In response, the OSD Comptroller has implemented a more vigorous policy for minimizing ADA case load and preventing violations. Case load is rework which is an inefficient use of resources. Violations ultimately abbreviate or tarnish otherwise exemplary careers. We are responsible to congress and the American taxpayer to ensure we obligate and expend from the treasury in accordance with the law. [you have been armed]

No matter how many new systems we implement to help drive a desired behavior, self accountability and professionalism are the building blocks for good internal controls. Get the job done, but legally and above reproach whether you are using General Fund Enterprise Business System (GFEBs), Logistics Modernization Program (LMP), Defense Enterprise Accounting and Management System (DEAMS), ECSS (Expeditionary Combat Support System), NAVY ERPs, legacy financial management capabilities or chugging along with pivot tables and spreadsheets. Accountability makes for good accounting. Challenge the status quo. Innovation and creativity are "a must" to meet and exceed the challenges you will face. [you have been armed]

As you leave Syracuse to take on new and exciting opportunities, remember that good leadership demands that we serve. Leverage the analytical and problem solving experiences you've gained individually and collectively to make a difference with boldness and confidence. In an environment of hiring freezes, pay freezes, spending freezes, discretionary and non-discretionary budget cuts, and the constant battle to do more with less, ensure that the return on investment is clearly in focus. Become an effective cost manager with every dollar entrusted to you. Lead by serving, mentor to prepare others, and encourage someone else to pursue the DCP. [you have been armed]

Again, I am truly grateful to be the recipient of such a distinguished award and congratulations to the graduating class of 2011. It has been a privilege and a pleasure for me and my wife Claudia to be a part of this very special occasion.



About the Author:

Mr. Fredrick Carr is the Director, Accounting & Financial Reporting, Office of Financial Operations for Assistant Secretary of the Air Force, Financial Management and Comptroller

2011 Lieutenant General James F. McCall Award Recipient



THE AWARD RECOGNIZES AN ALUMNUS OF THE PROGRAM FOR THEIR SIGNIFICANT CONTRIBUTIONS TO THE RESOURCE MANAGEMENT PROFESSION.

The McCall Award for Outstanding ACP/DCP Military Alumni was awarded to BG Curt A. Rauhut. This award honors Lieutenant General James F. McCall, former Comptroller of the Army and a graduate of the ACP/DCP class of 1970. The award recognizes an alumnus of the program for their significant contributions to the resource management profession. The 2011 recipient is Brigadier General Curt A. Rauhut.

Brigadier General Curt A. Rauhut currently serves as the Director, Business Operations, Office of Business Transformation under the Office of the Secretary of the Army. He was commissioned as a Finance Corps officer through ROTC as a Distinguished Military Graduate from Jacksonville State University with degrees in Accounting/ Auditing and Military Science. He later earned a MBA from Syracuse University through the Army's Comptrollership Program and a MS in National Security and Strategic Studies from the Naval War College.

BG Rauhut's earlier assignments include: Central Accounting Officer, Field Station Sinop Turkey; Finance Officer, Multinational Forces and Observers Logistical Support Unit, Sinai, Egypt; Chief of Military Pay, Chief of Disbursing and Detachment Commander, 125th Finance Support Unit, Schofield Barracks, Hawaii; Military Aide-de-Camp to the Commander-in-Chief United States Pacific Command, Camp Smith, Hawaii; Budget Analyst, later Executive Officer, Office to the Deputy Chief of Resource Management, Training and Doctrine Command, Fort Monroe, Virginia.

He served in a variety of jobs at Fort Bragg, North Carolina to include: Battalion Executive Officer, 82nd Finance Battalion (Abn), Division Finance Officer, 82nd Soldier Support Battalion, and Commander, United States Army Special Operations Command – Finance Support Unit (Abn). His last assignment at Fort Bragg was as the Comptroller, 1st Special Forces Operational Detachment-Delta (Abn).



He later served as Battalion Commander, 125th Finance Battalion, Schofield Barracks, Hawaii; Chief of Staff and Deputy Brigade Commander, 6th Recruiting Brigade, Las Vegas, Nevada; Chief, Finance Transition Team, Kabul Afghanistan, Brigade Commander, 266th Finance Command, Heidelberg, Germany; Chief, Planning, Programming, Budgeting, and Execution Systems Integration, Office of the Assistant Secretary of the Army (Financial Management & Comptroller), Washington, D.C. (Pentagon). He recently returned from his second deployment to Afghanistan where he served as the NATO Finance Controller/Deputy CJ8 in Kabul.

Remember Valley Forge

By: Mary Sally Matiella, CGFM, CP

Reprint from the
JOURNAL OF GOVERNMENT FINANCIAL
MANAGEMENT, Spring 2011

Military officers often visit the battlefield at Gettysburg, PA, to study its history and absorb lessons learned. The nearby historic site at Valley Forge may offer lessons equally important to today's Army. In the winter of 1777, the Continental Army faced a far more serious peril from a lack of resources than it ever did from the enemy.

Clearly the United States and its military have not always enjoyed the current level of resources. It is possible that coming decade's resource levels will make the budgets of the last decade seem luxurious. We have started calling this situation the Cost War: the struggle to accomplish our missions in an environment of constrained resources. The key question for many financial management and comptroller organizations everywhere is, "What are you going to do about it?" Newspapers and news broadcasts give frequent examples of local, state and federal battles between cutting services and raising taxes. Let's look at the options.

OPTION 1: GET MORE CASH INFLOW.

The Army can't raise taxes. We can and will seek budget increases. Realistically, however, no one expects that better articulation of our needs will result in increased resources. Furthermore, it is not likely to be helpful if every subordinate Army organization adopted this strategy as its only option.

OPTION 2: CUT SERVICES.

The Army has cut services in response to prior budget declines. Unfortunately, this usually means reducing the number and size of combatant forces. Historically, this process has come to be known as "salami slicing." This describes the seemingly fair, but operationally poor, idea that a 10 percent budget reduction results in a 10 percent across-the-board cut.

OPTION 3: INCREASE COST EFFECTIVENESS.

The third option means getting smarter about using the resources we have. After all, it is not the budget input that drives the mission.

It is the spending of the budget that is most important. (See Figure 1.) Unfortunately, the Army and most government entities have not been very skilled at doing this. From U.S. Army Undersecretary Joseph Westphal, who is the Army's chief management officer: "I challenge you to take on the culture of continuous process improvement and to continue to be an active participant in leading transformational change across our Army." The Cost-Managed Organization enhances mission effectiveness by generating continuous improvement efficiencies. It commands and controls cost and stimulate creativity to the budget on its own.

THE CHALLENGE: INCREASE MISSION EFFECTIVENESS BY INCREASING COST EFFECTIVENESS



Meeting Westphal's challenge is not an easy task because real success requires more than a new reporting requirement or a different approach to information systems. It requires an institutionalized change in the cost culture of a huge organization. Considerable thought and effort have gone into meeting this challenge. The current strategy is an outgrowth of efforts in the mid-90s when a department-level steering committee began considering the task. This led to a number of pilot programs and considerable learning. The last decade, however, saw diminished effort. At the time of September 11, 2001, the Army budget was \$78 billion. The nation poured resources into the Army to enable it to fight two wars while re-equipping to fight threats like those from improvised explosive devices (IEDs). In FY10, the Army's base budget and funding for overseas contingency reached \$239 billion. However, it is equally important to be "cost smart" when resources are plentiful.

In light of possible constrained resources in the future, the best solution for the Army and for national security is to improve the Army's cost effectiveness to keep it as potent as possible. Practically speaking, this means that cost must be a consideration in all manner



of decision-making and operations. This does not mean that cost drives the decision, but cost certainly needs to be considered.

ARMY CAMPAIGN PLAN - LEADERSHIP-DRIVEN MANAGEMENT

The Army recognizes the problem and is addressing it. Secretary of the Army John McHugh and the Chief of Staff, Gen. George Casey, recently contributed to the upcoming Army Campaign Plan for 2011. The plan's overarching requirement is to "effectively and efficiently allocate and use resources to build the best possible force." The use of the word "efficiently" reflects that Army senior leaders increasingly recognize the threat to mission capability posed by constrained resources.

The plan has nine major objectives. Objective No. 9 is transform business operations. Within this objective, 25 initiatives were constructed for business transformation. The Army Business Transformation Plan for 2011 ranks cost culture as the Army's highest ranked initiative based on its enterprise reach and other criteria.

The cost culture initiative recognizes two important, but distinctly different elements. The first, cost benefit analysis brings cost considerations to the decision-making process. The second, continuous improvement is much broader in that it seeks to build institutionalized, disciplined, cost managed organizations.

COST BENEFIT ANALYSIS (CBA)

It can be argued that every action in life other than those driven by emotions or reactions contains an implicit cost benefit analysis. In other words, everything we do starts with a decision to act, and that decision requires a balancing of the cost of doing something and the benefits from doing it. Of course, people reach different decisions given the same situation. This is because costs and benefits of future events must be estimated, and because decision-makers can weigh relative costs and benefits differently.

In other words, there is seldom a definitive "right answer," and cost consideration does not dictate the answer. The value of the effort lies in the process of considering cost and searching for lower-cost courses of action that provide the same benefits.

The Army has done some outstanding work while fighting a war. In one example, Gen. David Petraeus asked for a cost benefit analysis of shipping material back to the states through Jordan instead of the existing practice of using Kuwaiti ports. The initial estimates showed \$17 million in extra costs. Using this estimate,

the decision-maker could weigh the global political advantages of supporting an additional ally versus the incremental cost of \$17 million. The most effective solution evolved after a thorough cost benefit analysis. Army analysts learned that Jordan was competitive on 20-foot containers, while the lack of facilities made the 40-foot containers expensive to handle. Jordanian shippers sharpened their pencils, and even the Kuwaiti shippers began to rethink some of their shipping rates.

While detailed CBAs about complex issues can take months, the Army also needs to set up repeatable processes that can handle adaptive planning and complete scaled-down CBAs in a day. A case in point is the Iraq drawdown. As forward-operating bases are turned over to the government of Iraq, we need to decide what to do with all the non-standard equipment collected over the years. For example, a three-year-old window air conditioner on a temporary building cost more to ship home than buying a new one, so we leave it in Iraq. For other items we analyze the shipping cost to the United States and Afghanistan, the age and condition of the equipment, estimate the residual value and then weigh the benefit of potentially filling a requirement for it somewhere else.

As more than 100 small bases were being transferred or closed, each with hundreds of pieces of non-standard equipment, this process had to be rapidly repeated so each disposition plan could have a three-star review and not delay the base transfer schedule or impose an administrative burden on the soldiers executing the drawdown. The result is a process that reviewed tens of thousands of pieces of equipment using metrics developed by senior leaders and cost analysts that provided near-real-time direction to forward troops and helped them get their job done.

CREATING COST-MANAGED ORGANIZATIONS

While cost benefit analysis yields better decisions, it is too formal and time-consuming to work well in continuously improving day-to-day operations. Cost-managed organizations use cost information as part of their intelligence process in reviewing ongoing operations. This requires comparison of actual costs to expected costs. Expected cost could come from previous projections, standard costs, or even from a prior period in relatively stable operations.

Comparison of actual to expected costs isolates variances to expectation. These variances target attention where it is most useful: that is, management by exception. We expect the chain of command to be responsible for two things. It must be able to explain costs (and variances) and to demonstrate thinking about

continued on pg. 15

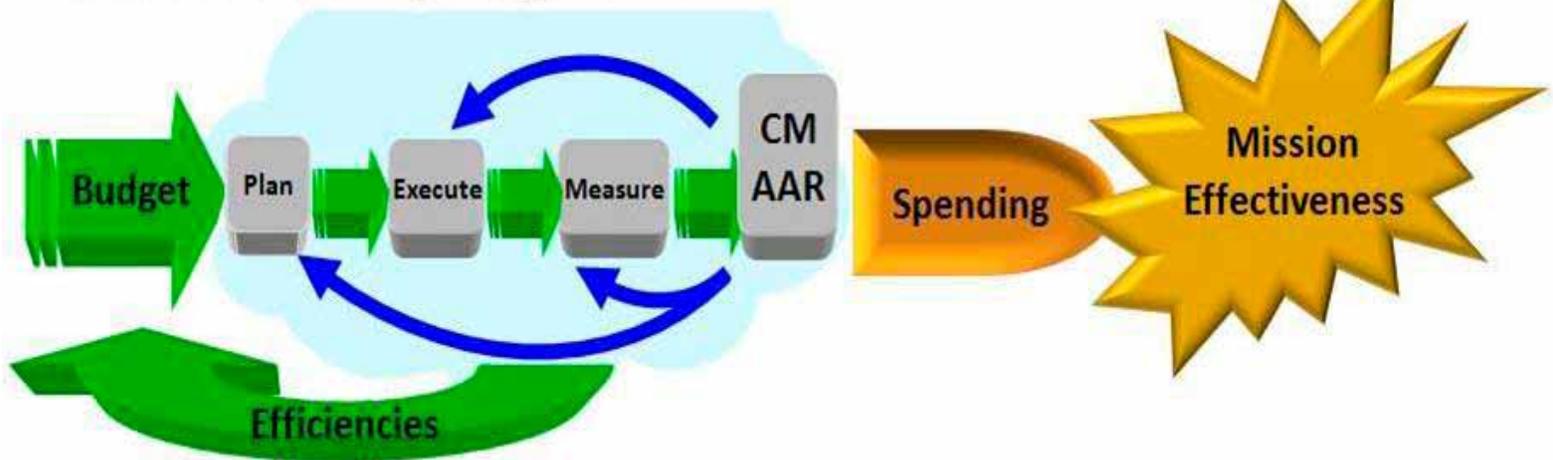
and implementing continuous improvement initiatives.

This is a powerful dynamic that relies on organizational learning that is always looking for the smarter way to operate. It begins with the mindset that there is always a better way to do something and we are better off aggressively seeking it rather than defending past practice. The culture of continuous improvement is alive and well in the Army. It exists in every debriefing or in reviews following a training event or combat operation. The goal is to learn from past experience on the battlefield. We want to bring that mindset into the Cost War.

Much of this way of looking at things is transferable to cost management and control. Training leaders in cost management has resulted in high-impact results.

This leads to our second critical requirement: managerial costing support. We have found that creating a team with a leader and a cost expert works like joining a combat officer with an intelligence expert. The result is a better outcome as the leader's effectiveness in cost management and control is significantly improved by having a good subordinate with cost skills.

FIGURE 1: The Cost Managed Organization



The advantage of ensuring all levels of leadership are involved in the cost management review and continuous improvement process is that it transforms the thought process for the many immediate decisions made on a daily basis that do not have time for a formal CBA. Everyone comes to understand the need to scope the problem to the areas they can affect and measure, to articulate the benefit in terms as quantifiable as possible, to distinguish between upfront acquisition cost and life cycle support cost, to avoid optimizing a local solution to the detriment of the overall enterprise process, and to weigh the cost and benefit in a logical, repeatable, justifiable terms that furthers the organization's strategic goals. In short, it transforms the way the Army does business.

REQUIREMENTS FOR SUCCESS

There are four requirements for success. The first and most important is leadership. It should be noted that Army leaders at all levels are inherently cost-conscious when it comes to casualties.

We are working hard to identify the right people to perform managerial costing and get them trained. To do this we are simultaneously developing courses in Preliminary Cost Accounting and Management, Intermediate Cost Accounting and Management, Cost Management Certificate and Senior Cost Leader classes.

The third key requirement is the learning-oriented cost control process discussed above. We are building the templates for this process around the well-known command and control processes that every soldier understands. While this process will vary in frequency and complexity depending on organization, it is clear that the after-action cost review is critically important. This is the forum where the leader supported by the Assistant to the Commander for the Enterprise (ACE) interacts with the command to learn the story behind cost variances and to see the continuous improvement initiatives that subordinates have developed.



The Army is in the process of implementing the General Fund Enterprise Business System (GFEBS) that will provide useful and easy-to access cost intelligence.

Winning the Cost War is a people problem, not an accounting problem. However, it is unreasonable to expect good cost management and control without good cost information, the fourth requirement. The Army is in the process of implementing the General Fund Enterprise Business System (GFEBS) that will provide useful and easy-to access cost intelligence. We are, however, not waiting for full development of this system. We expect that sound cost management and control can begin with existing cost systems and get better with GFEBS implementation.

CONCLUSIONS

“Asymmetric threat” is a relatively new military concept used to describe nontraditional challenges to military superiority. These threats are particularly dangerous because they avoid existing capabilities, doctrine and culture and in some cases, exploit them.

IEDs were an example of an asymmetric threat. Initially, our forces did not have the equipment or training necessary to defeat the threat. It has taken resources and dedicated work to change doctrine and culture to effectively counter the threat.

Fiscal constraints pose an emerging asymmetric threat that we call the Cost War. The Cost War is the struggle to meet the mission in an environment of constrained budgets. Even a superpower can lose a Cost War and history has some prominent examples.

Winning the Cost War requires a dedicated, proactive, results-oriented effort that should appeal to the aggressive nature of

the American soldier. The Army’s posture is not to wait for the inevitable budget cuts and merely react to the situation. We seek to shape the issue through the third option: increasing cost effectiveness through the development of a cost-conscious culture.

This transformation will not be easy in an organization with more than 1 million active duty, guard, reserve and civilian personnel. It is made harder because we have received bountiful resources throughout the careers of all concerned. Overcoming resistance and moving from compliance to active engagement will put an especially large burden of effort on finance managers and G-8s throughout the Army.

Gen. George Washington had to win his Cost War at Valley Forge before he was able to prevail militarily at Yorktown and win the Revolutionary War. I am calling on the financial management and comptroller community to “Remember Valley Forge” and take a proactive role in winning our Cost War.

End Note 1. Joseph Westphal, Under Secretary of the Army, Oct. 15, 2010.

About the Author:

Mary Sally Matiella, CGFM, CPA, a member of AGA’s Washington, D.C. Chapter, is Assistant Secretary (Financial Management and Comptroller), US. Department of the Army. Defense Financial Management and Comptroller School (DFM&CS):

Defense Financial Management & Comptroller School (DFM & CS): What Have You Done for Me Lately?

By D. Murray

INTRODUCTION

For the most part, each of us gets up every morning, afternoon or night, based on what shift we work, to do the best we can on the job. The goal of the day is accomplishing the mission successfully. One element that determines how well we do our job is... preparation. Tackling a difficult task without formal training or the proper tools is frustrating. Nothing compares to that moment of feeling lost with no solutions to a problem that must get resolved. Additionally, limited resources, a depleted inventory, and the war in Iraq and Afghanistan mandate that the old way of doing business must change. Given such, employees have to obtain skill sets and competencies that will help them overcome the issue of limited resources. The days of throwing money and resources at a problem are long gone. Economic conditions, congressional mandates and budget reductions has forced seniors leaders within the Department of Defense (DoD) to look for financial advisors that can provide decision makers with recommendations that can sustain the war fighter's mission with limited resources. The emphasis on the right people with the right skills is so pertinent the Under Secretary of Defense (Comptroller), Mr. Robert F. Hale, has mandated that DoD financial managers acquire fundamental competencies, which attest to knowledge, skill, and ability to accomplish the mission.

Perplexed on where to get this training to make you a better financial advisor, do not fret there are numerous resources. Before you begin your training search, first determine what skill sets you or your employees' lack. Then devise a development plan that outlines required training to reach the next pinnacle. Upon completion of the above-mentioned tasks, research available training opportunities. The newly launched DoD website "FM Online" is a good start. If you are looking for a course that provides professional continuing education to middle-level DoD civilian and military resource and comptroller management personnel, DFM&CS might have what you need.

The Insignia for Graduate of the Army Cost Management Certificate Course



DEFENSE FINANCIAL MANAGEMENT AND COMPTROLLER SCHOOL.

The Defense Financial Management and Comptroller School offers two courses to mid-level managers in the resource and comptroller career fields. The Defense Financial Management Course (DFMC) is four weeks in length and the Defense Decision Support Course (DDSC) is four days. Both courses have diverse methods of instructional delivery such as auditorium lectures, seminar, and group facilitated based training. DFM&CS faculty use state of the art educational equipment to enhance student learning. Although somewhat similar, DFMC differs from DDSC as the DFMC curriculum focuses on five core financial management competencies: leadership, financial management, decision support, strategic, and contingency operations. DDSC focuses solely on the decision support competency using similar material covered in DFMC.

DFMC is offered four times a year. Student demographics range from three years experience to over twenty. Additionally, students come from each of the military service departments and there are a wide range of financial career fields represented in each class. The current level of instruction for DFMC is broad natured and focuses on DoD financial management topics at the aggregate level.



DFM&CS: WHAT HAVE YOU DONE FOR ME LATELY?

Adults appreciate a learning environment that helps them relate to either a personal experience or one that deals with real-life work situations. Malcolm Knowles, the father of andragogy, proposed the following principles of adult learning (Conlan 2008). Adults need to be involved in planning an evaluation of their instruction. Experience (including mistakes) provides the basis for learning activities Adults are most interested in learning about subjects that have immediate relevance to their job or personnel life. Adult learning is problem-centered rather than content oriented.

Motivation is essential when instruction centers on the adult learner. If they cannot relate the experience to something they can identify with, their desire to retain the information is diminished. What does this mean to DFM&CS management officials? DFM&CS's curriculum incorporates these principals and the demands of today's workforce, the adult learner.

Although student graduate feedback indicates DFM&CS is a premier financial management school with a rigorous schedule and relevant curriculum, newly arriving students contemplate as to whether the school is relevant. Concisely, newly arriving students are perplexed as to whether topics discussed and tools provided will help them perform their jobs more effectively. "Adults have accumulated a foundation of life experiences and knowledge that may include work-related activities, family responsibilities, and previous education. They need to connect learning to this knowledge/experience base (Lieb, 1997)." Most students come to DFMC with the preconceived notion that resource and fundamental comptrollership is the focus of the curriculum, this is not the case. Confused on why DFMC focuses on other disciplines? Take a look at the list "Most Wanted Skills", which outlines key assets managers, appreciate their employees' pose.

MOST WANTED SKILLS

- Critical thinking and problem solving
- Oral communication
- Written communication
- Teamwork and collaboration
- Diversity
- Information technology application
- Leadership
- Creativity and innovation
- Lifelong learning and self-direction
- Professionalism and strong work ethic
- Ethics and a sense of social responsibility



SOURCE: THE CONFERENCE BOARD INC, THE PARTNERSHIP FOR 21ST CENTURY SKILLS, 2006

DFM&CS's goal is to ensure DFMC graduates understand that financial management encompasses more than number crunching. The diverse curriculum covers many things relating to today's ever-changing resource and financial management communities.

THE DEFENSE FINANCIAL MANAGEMENT COURSE CURRICULUM

Leadership Curriculum: The importance of working well with others, properly communicating ideas and understanding basic leadership concepts is crucial to the development of an efficient and effective working environment. This instructional area enhances leadership, personal and interpersonal skills. Students actively participate in activities and complete requirements relating to group dynamics, communications, team leading, and conflict resolution. Senior leaders present their perspectives on leadership and the FM career field throughout the course. Each student is expected to reflect on his/her personal beliefs about leadership and then to fully develop a personal leadership approach. Students leave with a documented personal definition of leadership and personal leadership approach, enhanced personal communications skills, and a better understanding of a dynamic leadership environment.

Contingency Operations: This instruction area familiarizes the students with the current contingency environment and provides a comptroller perspective of joint operations. Students are exposed to the tactical, operational, and strategic level of comptroller contingency operations, to include, senior leaders' perspectives/expectations for deployed comptrollership. In addition, students explore the unique aspects of deployed fiscal law and their impact on operations and home station contingency funding. Overall, students enhance their comprehension of what is expected in the contingency operations arena.

continued on pg.19



Strategic Environment: It is important for DoD financial managers to understand how the strategic environment drives changes in normal operations. This instruction area introduces the FM professional to a strategic view and its impacts. Faculty and guest speakers present up-to-date information on how the economy and politics affects the budget process and how to provide decision support in a dynamic environment. In addition, senior level DoD speakers discuss DoD Partnerships, Cost and Economics, Finance & Accounting, Contracting, and Auditing.

Financial Management Framework: Understanding the framework within which all DoD financial managers must operate is essential to the success of our mid- to upper-level financial management personnel. This instruction area seeks to improve overall DoD FM knowledge and effectiveness. Faculty and guest speakers present various types of DoD funding along with fiscal law concepts and how they impact the financial manager. Students learn the purpose and the effect of the Chief Financial Officer's Act, Government Performance and Results Act and Federal Financial Managers Information Act on performance measurement and financial operations. In addition, students increase their knowledge on the DoD resource allocation system (Planning, Programming, Budgeting, and Execution) and the Defense Acquisition process. The FM framework provides the students an understanding of the current challenges facing resource managers.

Decision Support: Understanding the Decision Support Model and implementing the various steps of the model is essential to the success of our mid- to upper-level management personnel. This instruction area improves overall understanding of the model and demonstrates how to implement decision support in the workplace. Students learn the two-phased approach of the Decision Support Model. In phase one, students are taught they are the advisors and are provided information, tools and techniques to understand the environment and analyze how and why things happened. In phase two, students (advisors) use their analysis to develop, evaluate, and clearly communicate projections, alternatives, and impacts and make recommendations in a concise, actionable, and timely manner to decision makers who may or may not be subject matter experts. This is accomplished through several challenging learning exercises which allow students to demonstrate their knowledge of and ability to provide effective decision support.



SUMMING IT UP

DFM&CS strives to meet customer needs. Faculty members continue to develop the resource, comptroller, and financial management community needs by keeping curriculum current and relevant. Educating comptrollers since 1968, DFM&CS is a premier accredited school targeted for mid-level FMs across the Department of Defense. For more information, please visit www.au.af.mil/au/ecpd/dfmcs/dfmc_curric.htm.

References

- Conlan, J., Grabowski, S., Smith, K. (2003). *From emerging perspectives on learning, teaching and technology*. Retrieved March 20, 2009 from http://projects.coe.uga.edu/epltt/index.php?title=Adult_Learning
- Lieb, S. (1991). *Principles of Adult Learning*. Retrieved March 20, 2008 from <http://honolulu.hawaii.edu/intranet/committees/FacDevCom/guidebk/teachtip/adults-2.htm>
- Murray, D. (2009). *Learning Assessments, Working Papers, MGT6627, Spring 2009, Troy University*

Conducting: Resource Management Another Approach

By Dr. Wayne Applewhite

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

Taking a closer look at resource management, it simply means getting the 'right' product to the 'right' customer on time and at a price the customer is willing to pay. Anything on the long side of that is frankly, unacceptable, in the world of resource management.

To be sure there are a plethora of articles and books speaking to process improvement, just in time delivery, quality, Six Sigma, and the list goes on. This is not one of those articles...well, maybe not, depending on your perspective.

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

Today, however, I want to focus on a central theme of what many of us have said (and I heard it again just yesterday) about the fact that, "I have to orchestrate this mess..."

The first time I heard the term orchestrate used in this context, I was not quite sure what was meant. Surely we were not in the band room back at school; clearly we were in the boardroom of a mid-sized business...orchestrate.... As I let the term resonate within myself for the next few weeks, I came to see and notice something different about the organization in which I was a part.



Yes, it (the organization) had many departments and bosses, and teams, and leaders, and projects, and managers, and divisions, and products to produce. We certainly needed someone to manage these resources. Could this collision of resources be orchestrated? Is this the hidden secret of resource management? Maybe.

Resource management should be strategically positioned within the organization. Resource management should be the purpose that binds an organization from the lowest levels to the highest. It should be the watchword, the standard of excellence, the golden ring that we all strive to capture as we conduct business day-in and day-out. Again the first word from the title of this article is used, did you notice it? Conduct. So then am I suggesting that our resource managers might be conductors, is that the hidden secret of resource management? Maybe. Let's ponder that thought for a moment. Imagine the resource manager (conductor) has just raised a hand as if to capture our attention. All is quiet. Then comes a beckoning gesture from the conductor (resource manager) directed to the group in the back of the organization and a definition is presented (defining the problem). Now the conductor (resource manager) looks to the group to the right and beckons a response (possible solutions). Now the manager turns to the left and with a left hand points to the group on the left front side as if to say, "What say you?" (providing alternate solutions). Now with one finger pressing the lips, the conductor quiets the organization and begins ever so slowly to raise the volume of the group. First the conductor points to the group in the middle and raises a hand from low to high as if to say,

continued on pg. 21



Yes, people are our best assets. Respect them. Value them. Challenge them. Hold them accountable. And when the music stops, thank them.



“Begin, let me hear you.” Now looking and pointing to the group on the back right, the conductor completes a similar motion of engagement. Then, to the left, now to the front, over to the right... and now hushing the organization ever so slightly but not totally, the conductor listens... (testing the possible solutions). Now the conductor smiles brightly. Having gathered the best information at one’s disposal, collaborating with everyone on the team and some outside of the team, gathering all the experience, knowledge and best practices to date, the conductor raises both hands and starts a new rhythm from within the organization. It starts very low and gathers greatness and momentum as the conductor artfully ‘orchestrates’ all of the players towards the strategic goal. At this point in time it is quite loud, as you can imagine, as everyone plays from the same page (best alternative). Finally, the conductor gestures swiftly and firmly at the group in the back right and a very loud BOOM, BOOM is heard throughout the building (product delivered). The conductor raises both arms as if to suspend the sound for eternity and then... quickly and powerfully brings both arms crashing down to the waist with one solid fluid motion. All sound has stopped and for just a brief moment, nothingness. Then, a huge eruption of applause is heard (audit). Profits and moral are high; job well done!

Profits and moral are high; job well done!

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

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



First Impressions from Regional Command South (RC-S) CJ8 (Part II)

By LTC Ozzie Arroyo, RC-S CJ8

This is a sequel to a previous commentary on the Regional Command – South CJ8 deployment to Kandahar, Afghanistan in support of the final troop surge to Operation Enduring Freedom (OEF) under 10th Mountain Division (Light Infantry), out of Fort Drum, New York. The previous editorial highlighted pre-deployment training and Full Operational Capability. This article will focus on sustaining financial management operations.

OPERATIONAL OVERVIEW/SYNOPSIS:

When RC-S CJ8 achieved Full Operational Control (FOC) on 3 December 2010, USFOR-A J8 provided incremental funding to all Regional Commands due to the Continuing Resolution Authority (CRA). The CRA did not constraint the monetary enablers requested by the Battle Space Owners in achieving the desired COIN effect for either lethal or non-lethal actions in the RC-S battle space. Generally, the scope of a CR's applicability is quite broad. For example, if an agency had authority and sufficient funds to carry out a particular program in the preceding year, that program is not a new project or activity regardless of whether it was actually operating in the preceding year. Operations may continue at a rate not to exceed the average FY10 rate. RC-S submitted a quarterly spend plan as directed by USFOR-A. Prior to this guidance, Regional Commands submitted monthly spend plan. In reality the very fluid operating environment required flexibility from the fiscal triad as "pop-up/emergent requirements" were daily occurrences. Through no fault of the unit, a Soldier was multi-tasking beyond his/her acceptable span of control in support of the units operating outside the FOB. The quarterly spend plan has been the "bread and butter" of RC-S CJ8 operations in requesting funding to sustain contingency operations. This spend plan included validated and unvalidated requirements. However, the very fluid environment would dictate substantial adjustments to the spend plan responsive to a requirements based operating environment (not ideal but the best in this situation). RC-S continued to coordinate with USFOR-A (S/SW) in forecasting LOGCAP and NATO Maintenance and Supply Agency (NAMSA) for inclusion on the Spend Plan after validation by

the appropriate Acquisition Review Board (ARB). A functional ARB administered by RC-S, as well as being the main effort in the CJOA-A, set the conditions for shaping resourcing priorities in conjunction with the fiscal triad players. During this period RC-S CJ8 reinforced or provided clarification on RC-S CJ8 policies, anti-deficiency act (ADA) violations, and compliance with statutory requirements in the utilization of appropriated dollars. RC-S CJ8 operationalize key tasks into three broad categories (tactical, operational, and strategic).

TACTICAL, OPERATIONAL, AND STRATEGIC LEVEL PRIORITIES ONCE AT FULL OPERATIONAL CONTROL:

1.) Torch CJ8 Key Tasks (Tactical Level)

- a. Plan the establishment of a RM office and independent RM operations exclusive from USFOR-A (S/SW) or Kandahar Area Support Team (AST).
- b. Leverage Area Support Team RM operations in Kandahar with RC-S RM operations.
- c. Maintain the CERP Checkbook.
- d. Maintain the Document Control Register (Non-Stock Fund and Commander's Emergency Response Program).

2.) CJ8 Key Tasks (Operational Level):

- a. Establish contact with U.S. fiscal triad stakeholders (i.e., Regional Contracting Center-Kandahar Airfield (KAF), Financial Management Company, and USFOR-A S/SW J8).
- b. Liaise with Special Troops Battalion, Sustainment Brigade, Joint Sustainment Command – Afghanistan, Regional Support Group, NAMSA, and Commander Kandahar Airfield (COMKAF) Staff.
- c. Describe the role of USFOR-A (S/SW) and Area Support Team and their funding concept of support relative to RC-S.
- d. Verify current funding authority thresholds in conjunction with Money as a Weapons System – Afghanistan (MAAWS-A).
- e. Submit 10th Mountain Division (LI) requirements for validation at the appropriate Requirements Board in coordination with USFOR-A (S/SW) J8.

continued on pg. 23



f. Interface with Regional Command-East (RC-E) and understand their FM concept of support, task organization, and observe best practices.

g. Conduct a pre-TOA mission analysis with CJTF-6 (U.K.).

3.) CJ8 Key Tasks (Strategic Level)

a. Identify Title 10 funding sources and authority for RC-S.

b. Understand the existing National Support Element (NSE) financial agreements relative to Troop Contributing Nation (TCN).

c. Coordinate Title 10 funding authority with USFOR-A J8 (Kabul).

OBSERVATION(S):

Joint Acquisition Review Board (JARB): On 16 November 2010, RC-S launched its first official JARB after two “left seat/right seat rides” with USFOR-A (S/SW). This was critical in setting the procurement priorities for RC-S. We attribute the seamless transition to the excellent “mock” JARB during the Division Mission Rehearsal Exercise. The MRX JARB exercise replicated deployed conditions and the RC-S JARB workflow. Over time as the JARB voting members gained more experience, all voting members were capable of pre-validating requirements electronically (i.e., 75% of submitted packets that are JARB ready/actionable). Requirements that do not “stand alone” as actionable and require further clarification from the unit are deliberated by the voting and non-voting members as a matter of exception. On March 2011, ARCENT G8 approved RC-S CJ8 requests for a dedicated Cost Analyst to the RC-S CJ8 team. Having a Cost Analyst with the CJ8 team engendered cost culture, attention to detail, due-diligence, and stewardship during the evaluation of BSO requirements (JARB or Joint Facilities Utilization Board (JFUB)). Their invaluable analysis of cost drivers, processes, and historical cost data fostered cost culture awareness. LOGCAP requirements presented opportunities for the JARB voting members to excel. Although the LOGCAP requirements are valid and pre-negotiated, the board had difficulty in verifying line item cost estimates. It was a challenge to discern line items that seem out of place (e.g., TV, DVD, computer docking station, laptop, and hard drives under a broader category that does not require these items). Requesting the Project Planning Estimates proved to be difficult at times when a LOGCAP representative would describe this as “proprietary information.” The board would then simply validate the requirement with comments, and forward the requirement to the LOGCAP Officers at USFOR-A for further review and

“definitization” at Rock Island.

Full Spectrum Financial Management (FM) Support: The fundamental purpose of the Army is to provide joint force commanders with sustained and decisive land forces necessary to fight and win the nation’s wars. Focused financial management support that is responsive, flexible, and precise is crucial to the Army’s ability to rapidly project power with the most capable forces at the decisive time and place. Financial management maximizes the capabilities of the Army by being responsive to the commander’s needs for agility, deployability, lethality, versatility, survivability, and sustainability. FM support is involved throughout the entire military decision making process. It is managed, executed, and assessed through all stages to enable commanders to execute and sustain full spectrum operations over time, as well as to extend the operational reach of the force. The triad is a concept that describes three distinct sustainment assets that support the commander’s intent (finance operations, RM operations, and contracting). Together, these assets comprise a system that fulfills the full spectrum of required fiscal support, from acquisition of funds to expenditure of funds. The requirements are fulfilled by the following steps in practice, which conforms to doctrinal Financial Management principles as described by Financial Management Operations (FM 1-06). The process includes commander/staff validation, Resource Management (RM) fund certification, procurement, and payment. Finally as part of

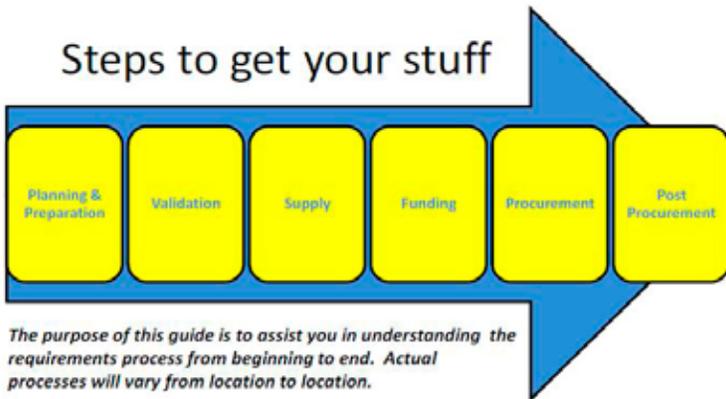
RM operations in deployment and full spectrum operations, the financial manager

Should capture and track costs, coordinate with the SJA (co-locate if possible) to ensure that legal considerations are reviewed, provide fund certification, establish and monitor commitment accounting automation system(s), and monitor established management controls (FM1-06).

Acquisition and Cross-servicing Agreement (ACSA): ACSA authority provided RC-S the ability to acquire logistic support without resort to commercial contracting. RC-S entered into agreements with Task Force Kandahar (Canadian Army Battle Group), Netherlands, United Kingdom, and Romania for the reciprocal provision of sustainment support, supplies, and services. Acquisitions and transfers were on a payment in cash, replacement-in-kind, or equal value exchange (EVE) basis. RC-S utilized this authority extensively in preparation for the redeployment of Task Force Kandahar to Canada. RC-S received personal property, equipment, and real property for use by U.S. forces after deliberate negotiations and fair market value assessments.



Steps to get your stuff



These transactions involved USFOR-A J4, USFOR-A J8, unit S4, engineers, and cost analyst from either parties. JARB packages in which a coalition country will benefit from the U.S. procurement of goods and services utilized the Standard ACSA Order Form (CC35) with the JARB package. Units completed the CC-35 and signed by the representative of the Coalition nation benefiting from the goods and services procured through the expenditure of Title 10 funds. The proponent unit initiating this process will ensure the Coalition Force understands that the form CC-35 obligates the coalition nation to reimburse the USG for their portion of the goods and services in which they benefitted. Once support is provided, the proponent unit shall ensure that forms CC-35 are completed and properly routed for reimbursement for the duration of the support. When goods or services are to be provided to Lift and Sustain nations, the JARB will require a nomination for a unit sponsor of that coalition force. The sponsor will be required to report lift and sustain requirements and numbers of personnel supported to their respective regional commands. Further, it will be the responsibility of the nominated sponsor to ensure that lift and sustain support is tracked using a form CC-35 or consolidated funding reimbursement agreement as annotated above. Finally, the ACSA proved to be “full spectrum contracting capability” that facilitated services and commodities that involved significant lead time through the procurement process either through put or procedural requirements in compliance with the Federal Acquisition Regulation (FAR).

NATO-ISAF Post Operations Emergency Relief Fund (POERF): The International Security Assistance Force (ISAF) Post-Operations Emergency Relief Fund provided quick humanitarian assistance, such as the supply of food, water and shelter, or the repair of buildings or key infrastructure, immediately following sizable ISAF military operations. This was commonly referred

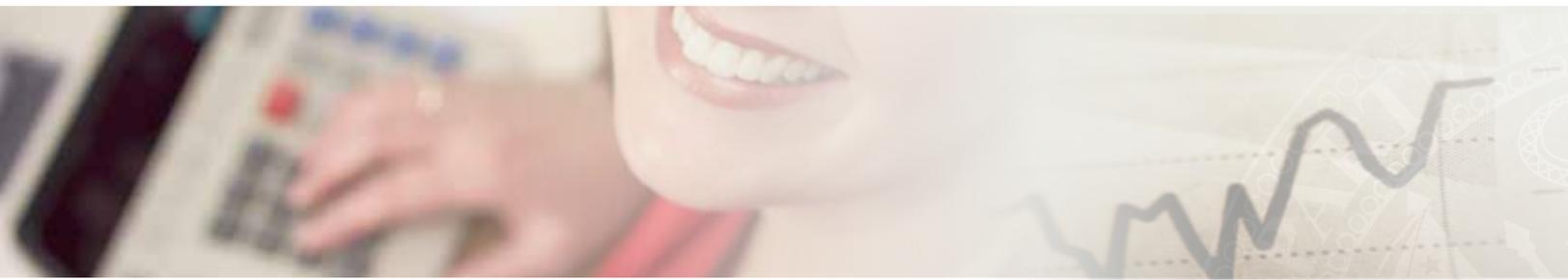
to as “NATO CERP.” The requests for funds were submitted in relation to projects aimed at compensating the local population for livelihood destroyed during operations, as well as to buy medicines for the local population in the various district villages. The basic guiding principle is for this humanitarian assistance to remain “as civilian as possible, as military as necessary,” in line with the United Nations “Oslo Guidelines” (revised) on humanitarian assistance. The Fund consists entirely of voluntary donations and is established under the auspices of the Commander of ISAF (COMISAF), who is responsible for its sound financial management. NATO’s North Atlantic Council, through the Senior Civilian Representative (SCR), is regularly updated on the implementation of the Fund. Planning for rapid post-operations humanitarian action is integrated into the military planning of operations that are likely to have immediate humanitarian consequences. Towards this end, and without compromising operational security, COMISAF and regional commanders liaise closely with relevant civilian entities to evaluate and plan to address the immediate humanitarian consequences of military operations. COMISAF regularly consults with the Senior Civilian Representative on project funding. When expenditure is likely to exceed €300,000, COMISAF consults with the Heads of Mission in Kabul of the countries that have contributed to the Fund. RC-S used POERF to finance rapid humanitarian assistance to the population directly affected by a military operation. Assistance included but not be limited to food, water, shelter, essential medicines and essential repairs. No longer-term reconstruction activities should be undertaken, but neither should immediate relief undermine longer-term reconstruction plans. The implementation of ongoing humanitarian measures should be transferred to the Afghan Government as soon as circumstances allow.

LESSONS (S) LEARNED:

1. ISSUE: ACQUISITION REQUIREMENTS BOARD (ARB)

a. Discussion: All requirements must be validated by the appropriate ARB. The boards were designed to comprehensively evaluate the basic 5Ws or a requirements, ensured due-diligence, stewardship, and fiscal compliance when obligating the U.S. Government with Title 10 funding/appropriated dollars. All funding requirements are subject to the force of US Law. In order to balance efficiency with proper oversight, USFOR-A combines a mixture of signature thresholds and validation boards to minimize risk. Requirements must fill legitimate mission needs, and must be reviewed and validated based on established threshold levels and by appointed review authorities. The first level of review is always from the requiring activity (unit) submitting the request.

continued on pg.25



The second level of “formal” review is for requirement values exceeding \$10,000. All requirements at this level must have a legal review from the requesting unit. The next levels of review are the requirements \$200,000 or higher. There are also “Special Interest Items” that always require validation. Finally, validation does not guarantee funds; they are requested through the Spend Plan process.

b. Recommendation: Institutional training such as the Deployed Operations Resource Management Course (DORMC) described the JARB process.. However, the real moneymaker is “learning by doing.” Use this opportunity to conduct a practice board that focuses on the administrative preparation of a JARB packet, essential documents and justification (e.g., Letter of Justification, price quotes, statement of work, fiscal compliance, approval threshold (internal and statutory), and legal review. The teaching points are the validity of a requirement (the need) in order to enable the war fighter to improve quality of life, bridge a service/commodity gap, or

protect the force; compliance with Title 10 statutory requirements (the color of money); determining if a requirement is mission critical, essential, or enhancing.

2. ISSUE: CLASSIFICATION OF REQUIREMENTS (NEED VS. WANT)

a. Discussion: As good stewards of tax dollars, it is incumbent upon the unit to be the honest broker and determine the priority of a requirement. Mission critical means there is a risk to safety or mission accomplishment, the mission will fail without this requirement. Mission essential means the mission will not fail, but will be degraded without this requirement. Mission enhancing means not required for mission accomplishment (nice to have requirement). When Battle Space Owners submit requirements and classifies everything as mission critical, it dilutes the prioritization process and turns into a “First in First out” methodology of processing and funding requirements.



b. Recommendation: Guidance stress from our Senior Leaders is the most important positive influencer that will promote an environment that gives emphasis to prioritization, good stewardship, and sustainment discipline. The validation board must critically examine every requirement without creating unnecessary bureaucracy, which will lose the confidence of Commanders in any validation board process. We must recognize that resources are finite.

3. ISSUE: COMPREHENSIVE COST CULTURE APPROACH

a. Discussion: When a unit identifies a requirement (commodity or service), capturing all the various cost considerations and cost drivers are important for funding and the development of budget estimates. Integrating a Cost Analyst with the Resource Management (RM) office has proven beneficial in engendering cost culture consciousness, determining cost savings, or identifying cost drivers for mitigation. Experience suggests that it takes about 60-90 days for an incoming Resource Management team to understand the current contemporary environment. This applies to both the

Cost Analyst (if new to the organization) and the RM office. Equally important is integrating the workflow for the Cost Analyst and RM office priorities aligned with the Commander's intent.

b. Recommendation: Institutional training is the first gate that will promote emphasis on cost-culture. The focus should include the various elements of costs for consideration when generating a requirement. Expose Financial Managers to small, medium, large, or simple to complex commodities or services along with the associated cost considerations. Estimating is indispensable prior to funding a validated requirement.

About the Author:

LTC Ozzie Arroyo currently serves as the Regional Command-South (RC-S)

CJ8, 10th Mountain Division (Light Infantry) at Kandahar, Afghanistan. He is a graduate of the Command and General Staff Officers Course and the former Chief of Proponency, United States Army Financial Management School. Prior to this assignment he was a Combat Adviser for the Iraqi National Police Transition Team (2008-2009), Compensation Analyst at HQDA Army G-1 (Compensation/Entitlements) (2009-2010), and was selected as the RC-S CJ8 (2010-Present).





DCP 2011 JUNE 01, 2010– AUGUST 05, 2011 ****CLASS LIAISONS**

BACK ROW: MAJ CHRISTOPHER HARVEY, SHAWN C. LENNON, MAJ BRIAN M. FALCASANTOS, CPT AARON B. HOUSE, ROBERT C. HIGGINS, CPT DANIEL J. SHILL, PETER T. HANZELKA, DOUGLAS MCKECHNIE, CPT STEPHEN MESSNER, JASON T. ARELLANO, CPT ALLEN S. WELLMAN, SFC GERARDO CRUZ

MIDDLE ROW: ****MAJ GRANT B. BANKO, CHARLES B. CRAVEN, MAJ JAMIE M. PHELPS, MAJ BRANTLEY J. COMBS, LT CASSIDY J. CHILDS, **KIM N. COUSINS, CPT VICTORIA K. SOMNUK, REBECCA S. GOERING, TARA L. AMOS, KENNETH J. STEJSKAL, MAJ MICHAEL T. ZELL, HARRY S. BROWN**

SEATED: ROBERT S. FIALA, MARK A. WILLIAMS, MAJ BRIAN P. STEELE, CPT HEIDI E. ANDERSON, BRIAN C. NEWMAN, ERIK B. NEUMANN, CPT ANDREW W. CHUNG, CPT KEVIN R. SCHUSTER



SRMC 11-II SEPTEMBER 12 - 16, 2011 (LEFT TO RIGHT)

STANDING: SCOTT VYNER, WAYNE JOHNSON, RANDY FLISAK, BILL FOWLER, TIM FLANAGAN, CHRIS CARLSON, MIKE LAWS, STEVE KREISER, MIKE STUBER, NICK TORRES, COLIN WEEKS SEATED: BRENDA MÄYES, TYLA BERGER, SHARON RICHWINE, DAVE BERG,

MARLENE QUICK, MARSHA POPP, TRIVIA COLE, DENISE OBERNDORF



ARMY CIVILIAN CORPS CREED

Army Civilian Corps Creed

I am an Army Civilian a member of the Army Team

I am dedicated to our Army, our Soldiers and Civilians

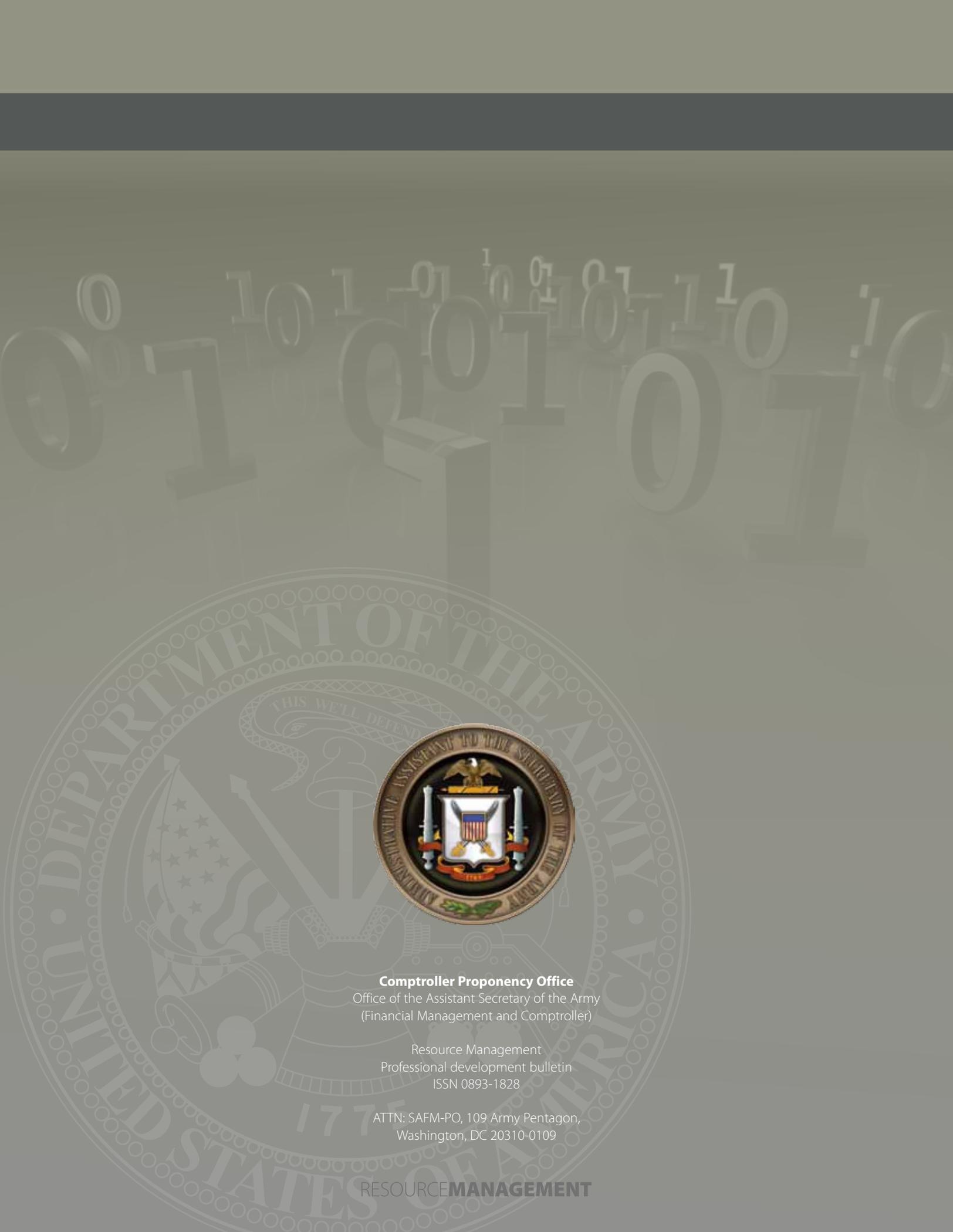
I will always support the mission

I provide stability and continuity during war and peace

I support and defend the Constitution of the United States and consider it an honor to serve our Nation and our Army

I live the Army values of Loyalty, Duty, Respect, Selfless Service, Honor, Integrity, and Personal Courage

I am an Army Civilian



Comptroller Proponency Office

Office of the Assistant Secretary of the Army
(Financial Management and Comptroller)

Resource Management
Professional development bulletin
ISSN 0893-1828

ATTN: SAFM-PO, 109 Army Pentagon,
Washington, DC 20310-0109

RESOURCEMANAGEMENT