

RM **RESOURCE** **MANAGEMENT**

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HIGHLIGHT P. 41
**A CAPITAL
INVESTMENT**

Focus on

Cost Management

3 Change in Order
to Stay "Army Strong"

19 Master Data
Classification/
Attribute Fields



RM RESOURCE MANAGEMENT

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.

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A Message from the Acting Assistant Secretary of the Army (FM&C): Cost Culture and Beyond

By Mr. Robert M. Speer

As stewards of federal resources, the road we face is complex and not without significant challenges. We are in an era of unprecedented fiscal constraints.

Cost management, while daunting, is a tremendous opportunity to improve performance, cut costs, and reapply scarce resources to higher priorities.

The Army is, and must remain the force of decisive action for our Nation. The Army has overwhelmingly delivered on the Nation's request to defend our borders and those of our allies. Now the Nation requires the Army to deliver security through increased fiscal rigor. As we continue to serve by adapting to a tightening fiscal environment, responsible stewardship becomes more critical in the drive towards more efficient means of achieving Army missions within ever tightening constraints.

The establishment of a culture where leaders at all levels understand, analyze, and monitor the cost of operations and services will enable the effective use of our resources. Army senior leaders have recognized the need to integrate cost into the decision-making process, and leaders at all levels are responsible for the creation of a cost culture.

Having the right skills, training and roles; enabling technology; and implementing a process will transform the way decisions are made and will move the Army forward to capitalize on the opportunities before us.

The articles within this edition provide insight into cost management practices integral to maintaining a sustainable cost culture. Army leaders and financial managers share their experiences, drawing on a new way of thinking, accounting techniques for financial results, visibility of cost decisions, rewarding effective cost management, and



incorporating cost management principles into everyday operations.

To create an enduring cost management program, it is not only critical we establish a set of cost management policies; but we must also incorporate the principles to ensure desired results in our processes and procedures will lead to best practices. As best practices are recognized, leaders will maximize the availability of resources to accomplish Army missions.

Together we can foster the cost culture the Department of Army needs and the Nation expects. I encourage readers to re-examine their organization's cost culture, and execute fiscal rigor wherever possible.

The Assistant Secretary of the Army for Financial Management & Comptroller website at <http://www.asafm.army.mil/> gains access to various Cost Management resources to include training material, briefings, cost management handbook, and other valuable material. It links to the Cost & Performance Portal (CPP) and the CBA Workflow Tool at <http://asafm.army.mil/offices/ce/cbaWT.aspx?OfficeCode=1400>. **RM**



“Cost management, while daunting, is a tremendous opportunity to improve performance, cut costs, and reapply scarce resources to higher priorities.”



About the Author:

In October 2009, Mr. Robert M. Speer was designated as the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller). On 28 February 2014, Mr. Robert M. Speer became Acting Assistant Secretary of the Army, Financial Management and Comptroller (ASA (FM&C)). Mr. Speer advises the Secretary of

the Army and Chief of Staff on all matters related to Army financial management. He oversees the development, formulation, and implementation of policies, procedures, and programs for improving the efficiency and effectiveness of overall resources in the Department of the Army. He is also responsible for the formulation and submission of the Army budget to Congress and the American people.

Change in Order to Stay “Army Strong”

By LTG Thomas Spoehr

“THE ARMY MUST CHANGE; THIS IS A STRATEGIC AND FISCAL REALITY.” —SECRETARY OF THE ARMY TOP PRIORITIES, 15 OCT 2013

The Army has entered a financial crisis, no less severe than the major recession that engulfed the United States from 2007-2010. Sequestration, as imposed by the Budget Control Act (BCA) of 2011, and modified by the Bipartisan Budget Act (BBA) of 2013 is anticipated to dramatically reduce our fiscal year (FY)14 expected funding down to \$122 billion, down \$7 billion dollars from our projections of only 18 months ago. While this may look like a modest drop, when you consider how much of the Army’s budget is truly discretionary, (i.e. not part of military and civilian pay, utilities, and mandatory programs such as unemployment compensation), this 6 percent loss is much more significant. The future looks far bleaker, with projected reductions of up to \$15 billion in FY16 and out from earlier projections. These cuts are amplified and exacerbated by the dramatic reduction in Overseas Contingency Operations (OCO) funding, shrinking from \$67 billion in FY12 to \$47.5 billion in FY14, and likely to very low levels in FY15 and beyond. Although much of OCO funding goes directly to the war effort, the Army received considerable collateral benefits from this funding. But let’s be clear, even without sequestration and the loss of OCO, the Army was already on a downward fiscal slope, being squeezed by the rising costs of compensation, health care, and procurement. Fiscal predictions are risky, but the prospect of any of this significantly changing is unlikely. It is becoming increasingly clear that if we are to continue to field a ready and strong Army, change must come from within. We can reduce our spending through some targeted or even across-the-board cuts, but we cannot completely “cut our way out of this situation...” we must instead

fundamentally change the way we operate, following the words of the Secretary of the Army: “...the broad outlines of the next few years are clear: we must adapt.”¹

The U.S. private sector found themselves in a similar situation in the 2007-2010 when faced with the deepest recession since World War II. Plummeting revenue pushed many corporations to the brink of, and in some cases into insolvency. Automobile production was cut nearly in half: GM/Ford/Chrysler laid off 144,600 workers from 2006-2009.

Housing starts dropped 73% in new construction from 2005-2009. The top three banks took a total “write down” or credit loss of \$61.5 billion from 2007-2009. 10 of the 15 largest bankruptcies in history have taken place since 2001. Most of the companies that went through this experience were forced to change or they went under. These corporations reacted by ruthlessly cutting overhead costs, de-layering their headquarters, consolidating like functions, spinning off separate business units, and by paying great attention to cost-based performance metrics. The companies that took tough steps tended to survive, those that did not, have since gone by the wayside. The Department of Defense, and in particular the Army, was shielded from the effects of the recession because it was engaged in two wars, but those are now ending. While some of what takes place in the corporate world doesn’t easily translate to the Army, there are lessons and best practices nonetheless that we must quickly draw from the commercial world in order to ensure our Army



remains the preeminent army in the world and builds and maintains readiness at best value.

Many would argue that the Army is not a business, that we do not focus on profit or bottom line, and that we cannot go “bankrupt.” And viewed from a narrow perspective they would be right; the Army’s ultimate success is not measured in profit or loss, but rather in its forces’ ability to dominate opponents in armed conflict on land. But no one can argue that in order to deliver the necessary ready land forces to combatant commanders inside a fixed or diminishing budget, the Army must employ sound business practices. The Army is a \$122 billion per year operation, and would rank 14th on the Fortune 500 list if that funding was revenue. The overwhelming predominance of these resources are spent in accomplishing the eleven key Army business functions specified in Title 10 U.S. Code including: recruiting, organizing, training, mobilizing and supplying. For these key functions, the Army must ensure we get the best value and effectiveness from the dollars we are provided. Former White House Chief of Staff Rahm Emanuel once said, “You never let a serious crisis go to waste. And what I mean by that is, it’s an opportunity to do things you think you could not do before.” This opportunity is now upon us. To be sure, there are pockets of the Army, including elements in the Army Materiel Command, Medical Treatment Facilities in the Army Medical Command, and construction activities in the Corps of Engineers, whose operations are based largely on business-like models and by necessity, have adapted and become more efficient and in tune with their costs and performance, but the challenge is that the majority of the Army has not.

In embarking on this effort, the Army possesses some inherent advantages over private industry. These include a core of well-trained and dedicated civilian and military leaders; an ingrained ethos of integrity and honesty; and an attitude that values the surmounting of all obstacles. But with these advantages, the Army faces some serious disadvantages as well. Some of these disadvantages are the fact that we lack full control of our destiny. We are constrained by a myriad of laws and policies which have only thickened over time, and we receive our money in a “line-item” budget from Congress which severely restricts flexibility. With our 238 years of proud history, we have developed a great institutional set of ethics but also a healthy institutional resistance to organizational change.



Army medical treatment facilities operate using business-like models. Army depots and the Corps of Engineers also operate in this manner and are able to achieve related efficiencies.

Finally, because we are such a large and complex organization, we lack agility and change is hard. But we can’t allow ourselves to be deterred by these challenges—the stakes are too high. If we are unable to change the way we operate, then we fundamentally risk our soldiers lives by sending them to conflict unprepared due to a lack of basic resources to properly train and equip them.

To successfully adapt we must create and employ a new operating framework...a framework that will succeed only with the sustained and complete support of our leaders. First, we must deliberately change our Army culture, which undervalues the management of resources. Second, we must better understand our processes and the associated costs—how and where do we spend the money we are provided, and fix responsibility for the efficient operation of all Title 10 operations. Once these costs and processes are defined, we must set clear goals in our strategic plans and establish financially-based performance objectives that pull us to our goals and relentlessly and honestly measure ourselves against them. Finally we must continuously adjust our organizational structures to ensure we are optimized and weighting our main efforts.

First and foremost, among the changes needed is within our culture. It has been stated that culture is the hardest thing to change, but change it must. In the Army we have a culture that doesn’t place great value on wisely

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managing resources. The function is often treated as beneath the attention and dignity of our leaders... a job best left to resource managers, or “bean counters” as we often disdainfully refer to them. Imagine if a senior Army leader disembarked from his aircraft at Fort Bragg, went to shake the XVIII Airborne Corps Commander’s hand, and one of his first questions was “Hey, I sent you \$140 million last year to train your Corps, but unfortunately this year is shaping up to be much worse. What have you done and what can you do to be more efficient, and train the same number of units with less?” That this would be a surprising exchange, hints at the cultural problem we have. Money, and how we spend it, is perhaps the key enabler of how many squads and platoons we can make ready, but we normally don’t consider money “commander’s business.” Army leaders often advise their subordinates “let me worry about getting you the resources, you just focus on training your brigade/ battalion/ company/ platoon.” On its surface, this may seem supportive guidance, but when issued, that guidance disenfranchises our brightest and best positioned leaders from the imperative to help the Army become more efficient. Can you imagine a (successful) corporation taking the junior and middle managers out of the mix to find ways to conserve resources? In their acclaimed “Kaizen process, “Toyota passionately embraces the need for all employees to participate in devising new ways to become more efficient. Similarly we need Army leaders at all levels to be thinking about how to make the best use of resources and finding savings, and our culture must vigorously embrace this mindset. This function is just too important to leave solely in our resource manager’s hands. And when our junior leaders and soldiers find new ways to save money, our culture must quickly and dynamically reward their work. To change our culture will take time and be difficult, but by constantly demonstrating the importance of managing resources, and by recognizing those that do it well, over time, it will happen. How do we get started? Perhaps the first target should be the “use it or use it” mentality. Pressured by the knowledge that our operating funds are only useable for one year, around the midyear point every year, the mantra begins that commanders and units “must spend your budget.” The pressure increases with every passing week, until the start of September, when higher headquarters wants daily status reports, and that pressure is communicated downward to the lowest levels. Junior leaders who to that point in the year had been good stewards of funds, are now pressured

to spend, often on items that fall into the “nice to have” category. This phenomena has a tremendous effect on our culture, and our junior NCOs and officers are watching how our actions don’t match our words. Senior leaders must capitalize on every opportunity to reward those who do a good job of saving the Army resources and extol the importance of stewardship. Is there a danger that the pendulum will swing too far and we will sacrifice effectiveness in favor of efficiency? Absolutely, and we must guard against that trend.



Army culture has naturally traditionally valued effectiveness over efficiency; the key is to successfully manage both.

Next, we must better define and cost our key processes. With some exceptions, we don’t completely understand our own processes nor our fully burdened costs. For example, the U.S. Army Recruiting Command knows how much money they are given each year. But the Department of the Army does not routinely track the total burdened cost to recruit a soldier into the Army, including such items as the pay for the military recruiters, or the rent and utilities for the recruiting stations, or the Army level incentive packages. In industry, companies strive to completely understand their “core process” and the associated costs. It could be the design and production of the Apple iPhone 5s, or the assembly of the Five Guys Hamburger, but everyone in successful companies aligns towards their base product and understands the processes that deliver them. In the Army, most would agree that our core process is the preparation of combat-ready units. Yet as an Army, we are hard-pressed to describe the

complete process involved in producing readiness, nor able to express the total burdened cost. This is particularly topical as our leaders attempt to secure additional funding in order to increase readiness. Over 10 years ago, Mutual Benefit Life Insurance, a major life insurance carrier reengineered its insurance application process. Their previous typical processing time was 5-25 days, with most of the time spent transmitting information from department to department. The president demanded a 60 percent increase in productivity and by carefully analyzing their internal processes and using IT wisely; they were able to reduce the application time to four hours.² Similarly, Army Medical Command has applied this process to the system of the Integrated Disability Evaluation System (IDES), the process that seeks to evaluate and appropriately handle Soldier disability and has made great progress in understanding where the bottlenecks occur and in accelerating the overall process. This success can be seen at Irwin Army Community Hospital at Fort Riley, KS. The hospital was not meeting the DoD timeliness standards (100 days for active forces and 140 days for the Army National Guard and Army Reserve) to complete Medical Evaluation Boards and transmit it to the Physical Evaluation Board. Utilizing process improvements techniques the hospital reduced the process cycle time by at least 10% and increased the percentage of cases meeting timeliness standards from 2 percent to 30 percent which supports increased efficiency and readiness. Once the process is understood, leaders can use a variety of techniques, the Army's accepted solution being Lean Six Sigma, in order to optimize it. In many cases, responsibility for the complete operation for a process is spread across commands. Readiness for example is a shared responsibility among many. But for each of our processes, there must be a single empowered advocate who understands the entirety of the function and can see and influence all the associated costs. Only once we have that responsibility affixed, can we drive efficiencies.

We have all heard the saying “units do those things well that the commander checks.”

Unfortunately we generally do a poor job on measuring our performance in relation to our desired outcomes and the money we are provided. Measuring performance starts with a good strategy, which describes where the organization wants to go, in tangible, executable terms. Often Army strategies seem to direct the perpetuation

of the status quo or opt instead to discuss the global strategic situation, and omit any discussion of how the Army will improve its ability to execute its core process such as providing ready units and hence are not useful in driving institutional change. Once developed, should be strategies are translated into supporting objectives and metrics. Successful corporations establish performance management systems to measure progress towards their objectives.

However in the Army, when we do measure performance, it is often in the form of outputs, with often little or no discernible link to our major objectives—examples of outputs being soldiers graduated from training, CTC rotations completed, soldiers recruited or retained, security clearances completed. But, there is a huge difference between an output which in many cases, is just a piece count, and an outcome, which conveys whether or not you are making progress towards your strategic goals. The Nature Conservancy, a major charity, for the longest time measured themselves on how many of acres of land they acquired for preservation purposes. And by this measure they were very successful. Unfortunately, their strategic goal was not the acquisition of land; it was the preservation of biodiversity, which by that measure they were failing. Species were disappearing at an unchecked rate. Because their objectives and metrics were wrong, they had no way of knowing.³ An Army example of an output would be a count of how many brigades passed through our training centers. A much more informative outcome however, would be the cost per brigade to bring them through a force generation cycle and to a “fully ready” status.



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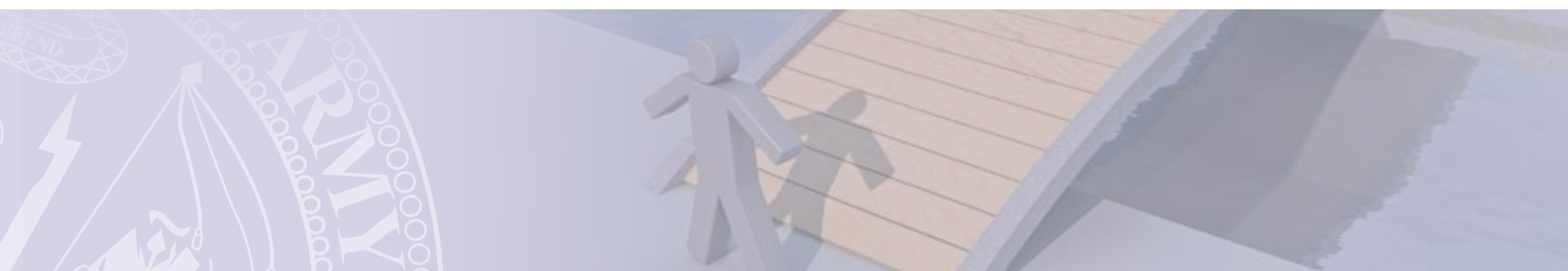
There are many ways to set goals and measure performance. Key is senior leader involvement and participation.

Now something important is being measured that can give us insight into how to become more efficient. Successful companies place paramount emphasis on performance assessments that include measurements of expected outcomes based on money. Ford Motor Company, the only large automobile manufacturer that did not take a government bailout, gathers their top executives every two weeks to review metrics, forms task forces to spin off and explore problem areas that come out of those reviews, and share information across the company on things they are trying to solve. Ford will tell you that using these metrics drove them to take tough actions and make many decisions related to downsizing helping them avoid going bankrupt.

Make no mistake; there are some strong performance assessment systems in parts of the Army today. In the Army, the Installation Management Command (IMCOM) Atlantic Region conducts periodic in-depth Performance Management Reviews (PMRs) which compare funding provided to levels of service delivered and ask tough questions when they do not favorably relate. The Army Medical Command compares medical care outcomes to the resources provided to each Medical Treatment Facility and holds commanders accountable when they are lagging. These are best practices, which must be propagated

across the Army. As an Army, we must improve the design and use of our metrics—when appropriate linking them to our money and then ensuring they contribute to informed decision-making. The Army's four powerful new Enterprise Resourcing Programs or ERPs: General Fund Enterprise Business System (GFEBS), Global Combat Support System – Army (GCSS-A), Logistics Management Program (LMP), and the Integrated Personnel and Pay System- Army (IPPS-A) will give Army leaders an unprecedented capability to have situational awareness on the expenditure of our resources, of which we must take full advantage. Finally, the results of this performance data must be presented in an easily digestible format to our senior leaders in sessions where they can receive a comprehensive assessment of progress towards our objectives and that allows them the opportunity to make timely decisions. In some instances we have allowed performance information to be conveyed one statistic, one trend per meeting, and when this occurs we sub-optimize our leader's time. In addition, when we do not achieve our desired performance, just like in industry or especially in professional sports, we must hold our leaders accountable, and similarly reward those who get great results.

We also must change the way we view our organizations and continuously take action to re-shape them into high performing structures. This can be called “organizational acuity.” Over time, we often become blind to our own organizations. Organizations exist solely to produce outcomes. We cannot consider our organizations as preordained, destined to live on in perpetuity. Newly assigned Army leaders, with all the best of intentions, quickly fall into the trap of protecting organization's status quo. In the commercial sector, organizational change is the norm; stability is the exception. Product lines come and go, opportunities arise or innovations fail, and organizations adjust accordingly. Corporations, when confronted with tough fiscal situations, consider downsizing and reducing management. The Army has rigorous processes for analyzing the design of engineer or signal battalions, but no similar process exists for the institutional army. Over time, many of our institutional Army organizations, especially our headquarters, have become excessively layered, i.e. too many levels in the hierarchy, with branches, divisions, deputies, directorates, all contributing crushing oversight and adding time to our processes. Simultaneously, spans of control have shrunk,



with senior leaders routinely only supervising three to four people, while the current corporate experience suggests managers can capably supervise eight or more high performing direct reports.⁴ Recent analysis of the Department of the Army headquarters staff reveals that the average span of control is four. Past DoD downsizing efforts have usually focused on lower grade personnel which contribute to a rank heavy organization. When information technology allowed cuts of clerks and accountants at the Defense Finance and Accounting System (DFAS) the lower grade personnel were cut, leaving excessive numbers of leaders to supervise an ever decreasing number of workers. Admittedly, government personnel rules constrain—but they do not stop—the reshaping of organizations and those systems which we cannot change, we must work within, in order to do what is necessary.

Part of this “acuity” is considering whether a function in the Army can be outsourced to another organization so that we can more narrowly focus on our core competencies. The Army currently operates railroads, prisons, entertainment shows, museums, recreation centers at resort destinations, major data centers, water purification plants and sports teams, to name just a few of our in-house operations. As money comes down, should we maintain all these functions? Lest you think the Army is incapable of hard change, recently the Army Financial Management community developed a concept for a complete re-organization of the Financial Management enterprise, which is envisioned to save over \$400 million a

year and significantly alter current organization structures and processes; it can be done.

Private industry practices are not the panacea for all the Army’s challenges. A single-minded focus on efficiency and costs will not produce the proud, trained, and resilient forces that our Nation needs. But, there are some techniques we can borrow and there are changes we can make that will allow us to better accomplish our critical missions.

One possible manifesto for those necessary changes includes:

- Changing our culture to better value the efficient use of resources...
- Define and understand our key title 10 processes and fix responsibility for their operation...
- Conduct relevant strategic planning and then ruthlessly measure our performance towards our goals, using a relatively small number of useful financially linked metrics...
- Constantly evaluate our organizations to ensure they best meet our needs... We have the best Army in the world, but continued success is not assured. We must transform the way we operate in order to remain Army Strong.



Notes

1. *Secretary of the Army Top Priorities*, October 15, 2013.
2. Michael Hammer, *Reengineering Work: Don't Automate, Obliterate*, *Harvard Business Review*, July 1990
3. John Sawhill and David Williamson, "Measuring What Matters in Nonprofits," *The McKinsey Quarterly* 2001, Number 2.
4. Meeting, Boston Consulting Group, 5 Sep 2013, LTG Spoehr and Mr. Nichol.

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LTG Thomas Spoehr, U.S. Army is the Director, Business Transformation, headquarters Department of the Army, responsible for recommending ways for the Army to be more efficient in its business practices. Prior assignments include: Director Program Analysis and Evaluation, HQDA; Deputy Commanding General U.S. Forces Iraq (Support); and Director Force Development, HQDA. He holds an M.A. in Public Administration from Webster University and a B.S. from the College of William and Mary.

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Pathway To Success: The Army's Journey to Resolve the Permanent Change of Station Program Material Weakness.

By Michael Versace

Why Audit Readiness is Important?

The year 1789 represented a year like no other previously faced by our nation. We as a nation saw the enactment of a first-of-a-kind document, formally known as the United States Constitution. Today, the Constitution continues to serve as the foundation of our government and the basic authoritative source for appropriations laws. No one could've imagined, the very words outlined in Article I, Section 9, "No money shall be drawn from the Treasury, but in Consequence of Appropriations made by Law," would eventually serve as the guidepost for true financial accountability within the Federal government. The Constitution forms the basis for defense-wide audit readiness and cost management goals.



In the 225 years since the passage of the first appropriations act, proper management and oversight of government funds has only become a recent phenomenon as presented through the passage of the Chief Financial Officers Act (CFO Act, 1990). This act required the Department of Defense to prepare auditable financial statements and created the position of the Under Secretary of Defense – Comptroller (USD-C). The USD-C serves as the Chief Financial Officer for the department and places the initial awareness on proper financial tracking.

In 2009, recognizing that financial operations were deemed as weak, ineffective, and lacked internal controls, the Honorable Robert Hale published a component level directive. The directive placed emphasis on cost

management, proper internal financial and systemic controls, and employee training. Additionally, it provided deadlines for successful audit of the DoD Statement of Budgetary Resources (SBR) by the end of FY 2014. It also establishes the Department level goals to achieve an unqualified audit opinion by the end of FY 2017.

At the Army level, the Assistant Secretary of the Army, Financial Management & Comptroller (ASA FM&C), established the Accountability and Audit Readiness Office which provides Army level input into the DoD Financial Improvement and Audit Readiness (FIAR) program. This input is provided through a quarterly Financial Improvement Plan (FIP) that outlines the Army's audit readiness priorities, accomplishments, lessons learned, and sustainment efforts. All of which, together, establish the Army's ability to maintain accountable oversight and management of public funds and provide better fidelity over the management of departmental resources.

What is a Material Weakness?

The Office of Management and Budget (OMB) Circular A-133 defines a material weakness as "a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis." A material weakness, by definition, is not a definite indicator that something has gone wrong. It suggests that the risk is so high that non-compliance with a requirement may occur that it should be forwarded to the highest level of oversight. The Active Component (AC) Army PCS program meets that criteria, and, as a result, is one of twenty nine material weaknesses identified by the Army.

Why It is Important to Resolve a Material Weakness?

Material weaknesses, once identified and recorded, are important to resolve for a variety of reasons. In the specific case of the AC PCS program, resolving the material weakness is important to ensure the Army does not incur future Anti-Deficiency Act (ADA) violations. Mr. Art Hagler, Director of Resource Management, HQDA G-4, and project co-sponsor, states, "Because material weaknesses often represent complex problems, resolution can be challenging.

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Having the right team in place and working step by step through a Lean Six Sigma process helped bring order to chaos for active Army PCS obligations.” Part of the process to resolve the PCS material weakness involves gathering and analyzing data on PCS moves in a timely manner. This information proves helpful in the cost management, forecasting, and future budgeting of the PCS program. Resolving the material weakness also allows others to have confidence in the internal controls and ensure that improvements to the process are sustainable over the long term. Mr. Hagler further adds, “The team encountered numerous obstacles along the path, but stayed focused on generating solutions and maintaining stakeholder involvement through effective communication. With appropriate controls in place, Military Personnel, Army (MPA) appropriation managers now can sleep much better at night!”

Background – Specifics of the PCS Material Weakness

The MPA appropriation is a single-year appropriation that provides for pay and allowances, including costs of retired pay accrual, individual clothing, subsistence, unemployment compensation, PCS travel, and training as it relates to Army service members on active duty. The Army Budget Office (ABO) area of responsibility includes the management of both budget formulation and execution. ABO monitors all associated accounts to ensure execution of various activities falls within the prescribed funding levels for the appropriation. Although MPA is a centrally managed account by ABO, activities outside of ABO actually incur obligations against the appropriation and subsequently send them to Defense Finance & Accounting Service (DFAS) for disbursement. Although the Army has been moving active duty soldiers for many years, there is no automated system in place to link PCS orders with the financial system. This condition creates a fundamental disconnect that results in a material weakness.

During the FY 2008 closeout, the ABO uncovered a potential ADA violation within the AC PCS program. The overall shortfall to the PCS appropriation existed because reported actual disbursements exceeded estimated obligations for the fiscal year (FY). After a House Appropriations Committee and Government Accountability Office (GAO) review, it was determined that an ADA violation had in fact occurred in MPA. As a

result, in FY 2010, the Army elevated internal controls for the MPA appropriation for AC PCS to a Department level material weakness. The material weakness encompassed three defects that required attention:

- 1) The inability to record PCS orders when issued
- 2) The inability to apply a reliable cost estimate and record obligations
- 3) The inability to reconcile disbursements to obligations



(Pictured from left to right): Mr. Michael Fulton, Mr. Art Hagler, Dr. Robert Steinrauf, and Mr. Michael C. Versace.

In late 2011, the PCS sponsors (ASA FM&C and DCS G-1) decided to resource a Lean Six Sigma (LSS) Project and standing up the PCS Team (CALIBRE) to resolve the material weakness. The PCS Team’s mission was to develop and implement a process until an Enterprise Resource Planning (ERP) solution is developed and fielded by the Army. By the end of FY 2012, after thorough analysis of the problem, the PCS Team presented a course of action (COA) to ASA FM&C and DCS G-1, which was approved and adopted as the interim PCS solution.

"As-Is" Bulk Process	"To-Be" Individual Process
Defect #1 From <ul style="list-style-type: none"> No internal controls in place to track timely reporting of individual A/C orders <ul style="list-style-type: none"> 265,000 base orders per year/1380 daily \$1.9 billion annual appropriation 	Defect #1 To <ul style="list-style-type: none"> Record individual A/C orders at time of issuance <ul style="list-style-type: none"> Standard Document Number (SDN) is leveraged end-to-end Daily orders log submission
Defect #2 From <ul style="list-style-type: none"> Unable to apply a reliable individual A/C cost estimate - too broad # moves x rate 	Defect #2 To <ul style="list-style-type: none"> Calculate an individual A/C cost estimate which is reliable and reasonable
Defect #3 From <ul style="list-style-type: none"> Unable to reconcile individual A/C obligations with disbursements 	Defect #3 To <ul style="list-style-type: none"> Reconcile individual A/C obligations with disbursements (leveraging SDN)
"As-Is" (General) <ul style="list-style-type: none"> Centralized funding High error rate with marginal corrective measures Risk for ADA Potential for fraud, waste, and abuse Lack internal controls to meet SBR by FY 2014 	"To-Be" (General) <ul style="list-style-type: none"> ID of errors with ability to apply timely corrective action Real-time dashboards in support of internal controls and assistance to Justification Books Savings & Cost Avoidance opportunities Resolves material weakness, audit readiness for SBR by the end of FY 2014, & provides increased emphasis on accountability for assets

Figure 1: Solving the DA Material Weakness for PCS

The interim solution incorporates systems, processes and people working in parallel to resolve the material weakness, minimize opportunity for fraud, waste and abuse, and assist in preventing future ADA violations. The interim solution improves cost management in the MPA appropriation, complies with fiscal law, and supports audit readiness objectives outlined by the Army.



(Pictured from left to right Row 1): Michael Garayar, Linda Eriksen, Gabriel Berhane, and Kevin Uber (Row 2): Leon Smith, Mr. Art Hagler, Dr. Robert Steinrauf, Jennifer Altrudo, and Dave Hinkes

Mr. James J. Watkins, DASA-FO stated, "Previously, managing PCS costs at the Department of Army level was nearly impossible. The innovation and problem-solving motivation of the LSS Team led to solving the AC PCS material weakness. Today, we can reasonably estimate PCS costs using Information Technology, improve financial operations, improve audit readiness and improve our ability to manage PCS funds."

How Did the PCS Team Resolve the Material Weakness

The PCS Team's efforts leading up to the U.S. Army Audit Agency (USAAA) attestation began back in 2011. The PCS Team drilled down

on the three defects of the material weakness using LSS methodology.

To start, the Army needed a process to record every PCS order when issued and ensure the authorized entitlement costs associated with the order were obligated in a timely manner. Since PCS orders are generally published at the installation level with no centralized order writing system, the Army required a team to collect the information needed in the form of an orders log. This team became known as the Manual Support Staff – National Capital Region (MSS-NCR). As it turned out, MSS-NCR required coordination with 140 Order Writing Activities (OWAs) worldwide that produces 256K orders annually. Each OWA is now required to include a unique standard document number (SDN) on orders published. The SDN links the order to an individual obligation which allows the Army to properly reconcile PCS transactions upon disbursement.

The OWAs submit orders logs that contain all published orders and send them to the MSS-NCR for daily processing. The MSS-NCR checks the logs for errors and then submits them to the Army National Guard system - Army Fund Control Order Writing System (AFCOS). AFCOS calculates a Reliable Cost Estimate (RCE) for each individual order using innovative business rules based off the PCS authorized entitlements.

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AFCOS then submits the RCE into Standard Finance System (STANFINS) to create an obligation in a timely manner.

In order for the Army to reconcile the disbursements to the obligations, a second team at DFAS-Indianapolis, known as the Manual Support Staff-DFAS (MSS-DFAS) was required. Mr. Aaron P. Gillison, Director, DFAS-Indianapolis states, “I have been most impressed by the commitment and attention to root cause analysis followed by development and then execution of a very focused plan of action with key controls built in that positions the Army for success.” The MSS-DFAS coordinates with both DFAS and AFCOS to manage the reconciliation of all disbursements. The MSS-DFAS focuses on reclassifying erroneous disbursements, breaking down summary bills, resolving unmatched disbursements and

improved accounting and cost-estimating processes were clearly needed for the Army’s PCS program.” The process to resolve any material weakness is challenging and requires significant elements of tool usage – both art and science. Mr. Fulton further states, “In order to develop a solution to this complex problem, a team of experts were assembled to spearhead efforts and develop collaborative courses of action with stakeholders across the Army.” That said, it is of utmost importance to ensure that the right people, with the right skill-sets are in place and readily able to establish rapport with key step and process owners. This is beneficial to ensure all primary project targets are identified and key milestones are achievable. Further, stressing the importance of team in an effort of this magnitude, Mr. Fulton concludes, “The diversity of the experts involved contributed greatly to the project’s success, as each team member possessed a unique perspective from the varying realms of program management, information technology, finance, accounting, and human resources. The composition of the team was integral to success and will serve as a tremendous model for future LSS efforts.”

In addition to using LSS methodology, the PCS Team used several tools to achieve success. First and foremost, the PCS enterprise process step owners brought out their mettle. The step owners included the OWAs, Joint Personal Property Shipping Offices/Personal Property Shipping Offices, e-Third Party Payments (eTPPS), Surface Deployment and Distribution Command, Air Mobility Command, Defense Finance and Accounting Services, and ABO. In spite of the challenges and difficulties, the PCS step owners worked together under a resource constrained environment to ensure the synergy of both operational and financial processes were complementary. The PCS improved process required both operational and financial step owners to agree that the resolution of the material weakness was good for the Army, which meant good for them. This was not an easy task; it required continuous information engagements using diplomatic dialogue (reinforcing how each individual step owner’s part is essential to the overall effort). The art of communicating the importance of resolving a material weakness involved strategic, operational, and tactical levels and required continuous reinforcement. Dr. Robert Steinrauf, Director of Plans and Resources, Army G-1, and project co-sponsor states, “A Lean Six Sigma (LSS) team needs to make as much progress on its own as possible,

Figure 2: Solving the DA Material Weakness for PCS

STRATEGY
• Have a clear problem statement
• Avoid parallel efforts – recon the environment
• No “Throw Away” dollars – ERPs have the long haul
• Go out and “Learn” the process
• Have the right team – SMEs
• Strategic communication is ongoing with project sponsors, stakeholders & ERPs
• Eliminate silos
• IPRs with USAAA – plan & right-seat ride
• Incremental/phased plan – building until ERP ready
• “Process change” rather than system change
• Combat multipliers: regulations, policy, senior guidance, use of “Now” capability
• Solution is easy to implement and user friendly
• Work with Joint Organizations: DFAS, United States Transportation Command (USTRANSCOM), Surface Deployment and Distribution Command (SDDC), Air Mobility Command (AMC), and Joint Personal Property Shipping Offices (JPPSOs)
• Establish Internal Controls <ul style="list-style-type: none">✓ Complementary support; systems and people✓ ID errors and have a process to apply corrective measures

negative un-liquidated obligations. Mr. Gillison further adds, “While we may have more opportunities ahead, the positive results attained will tell the story of this leg of the material weakness resolution journey.”

PCS Team Tools – Art and Science

According to Michael A. Fulton, Chief, Military Personnel, Army, ABO, ASA (FM&C), “The need for



PCS Team visit to DEAS-IN with the key stakeholders.

but needs to know when to ask the Champions to engage to overcome institutional resistance. The PCS LSS team did this very well--resolving almost every issue through persistence and hard work.” The science of sending out a directive, memo, or email was not the enduring solution. The PCS Team was routinely asked by step owners where the resources were coming from to accomplish the new requirements. Because the resource impact to change was understood, the PCS Team used communications both verbal and in person with step owners as proper protocol. Constant verbal and site visit engagements were utmost important to success.

Many of the PCS regulations, directives, and pamphlets were outdated (some 20 years old) and not scheduled to be updated any time soon. The PCS Team had to build innovative and enduring business rules for the improved PCS process to ensure cost estimates for Soldier moves remained reliable, repeatable, and flexible. Developing credible and enduring business rules for PCS process improvement is far from just a science; it required the use of common sense as well. The innovative cost estimating improvement approach was based on real Soldier moving scenarios (single, dependents, Continental United States, Outside the Continental United States, housing, barracks, non-temporary storage, temporary storage, POVs, trailers, no-cost moves, etc.). This was a big lesson learned by the PCS Team during the implementation of the new process.

The most important tool during the improvement process was to embrace the USAAA. At the beginning of the project, the PCS Team partnered with the USAAA so they were part of the business enterprise PCS improvement. The PCS Team understood what needed to be done early in the process and avoided unnecessary waste of resources (lean) and variation (considered an evil in Six Sigma). The team used USAAA’s guidance and recommendations regarding the implementation of process improvement (people, process, and systems) while remaining focused on the material weakness objective (resolve by the end of FY 2014 for Statement of Budgetary Resources (SBR)).

The PCS Team regularly conducted In-Progress Review (IPR) meetings with USAAA. The IPRs were held each quarter and transitioned to monthly as assertion and attestation periods approached. The team built the “To-Be” process in coordination with USAAA. Successes during the assertion and attestation periods were truly a combination of art (people) and science (process and systems). The PCS Team utilized the wealth of experience from USAAA to help bring the operational and financial step owners together. Understanding the attestation blueprint requirements early saves time and money to achieve the desired results. Partnering with USAAA early in a material weakness resolution process is paramount; it increases the success rate and minimizes the risk. Failure to prepare the process early could result in wasting time, resources and money that could be better utilized for other high priority funding requirements.

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Cost-Benefit Analysis (CBA), Savings and Cost Benefits

In addition to resolving the material weakness, the PCS Team identified other areas of opportunity that have the potential to provide additional benefits to the PCS program. The team performed a CBA to further analyze the type, classification, and magnitude of each benefit and the costs associated with each. The areas for potential benefits identified are as follows:

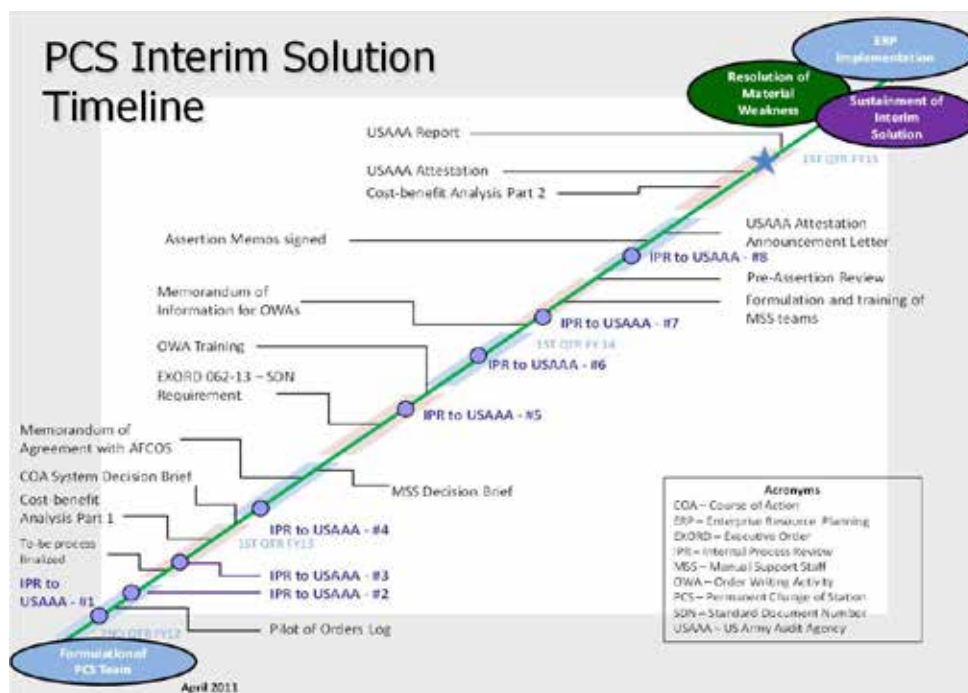
- 1) Reduction of expired lots for Non-temporary storage (NTS) of household goods
- 2) Reduction of expired lots for NTS of privately owned vehicles (POV)
- 3) Recoupment of costs from overweight household goods (HHG) shipments
- 4) More efficient and lower payments to Transportation Service Providers (TSP)
- 5) Greater efficiency of payments to DFAS for HHG billing
- 6) Efficiency in proper recording of disbursements to correct fiscal year

To assess the project benefit to the Army, the PCS Team analyzed the cost reduction and confirmed with resource managers to conclude the benefits garnered in the six areas of opportunities, stated above, are considered to be cost savings to the Army's PCS program. Cost savings which is, "any cost reduction that enables a manager to remove programmed or budgeted funds and apply them to other uses, or any expense which is budgeted for currently and is no longer needed after performing a process or function." Mr. Thomas C. Steffins, Director, Accountability and Audit Readiness stated, "Accurately capturing PCS costs for the purpose of effective budgeting had been a persistent challenge for the Army and DoD for years. What we apparently have lacked are adequate system and processes controls to support the decision makers, and those authorizing the movement of military personnel at the actual point of authorization or the issuing of orders. A better overall process and system of capturing cost implications covering the numerous variables impacting a PCS move has been lacking."

Closing Comments and Sustainment

The USAAA determined the Army "created an interim process that with continuation and implementation of recommended improvements will substantially record in STANFINS, AC PCS obligations within an acceptable timeframe." The Army now records orders when issued, obligates each PCS order using a reliable cost estimate and reconciles the disbursement to the obligation. In addition, USAAA observed "maintenance of the interim process is the only way to maintain any success achieved. Without the resources and fortitude applied, the status will quickly fallback to the state where we have a material weakness and a significant risk of an ADA." The key take away is the process must continue with improvements, along with the checks and balances a manual recording and reconciliation process requires. In simpler terms, the mission continues.

At the end of the USAAA attestation phase, several OWAs asked, "How much longer do we have to do an orders log? Is the pilot over? Can we go back to how things were?" While this is an "interim process," the process will only advance into a more mature and automated process as time goes on. USAAA observes the Army should, "work closely with IPPS-A to ensure the current manual processes will be incorporated into the ERP." The Army will never "go back to how things were," but will move the process forward and transition into the ERP solutions. Letting off the gas pedal now will only guarantee going back to the same material weakness which existed only months ago. Dr. Steinrauf concludes, "There are multiple benefits to fully understanding a system and sharing that information with those who work separate parts of it--the PCS Lean Six Sigma team's efforts directly addressed the Army's PCS material weakness and provided great insight into how the process could work better. This entire project served not only to correct the material weakness, but will enable the Army to improve the various processes within the PCS system allowing for increased efficiency and effectiveness."



Footnotes:

1 http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf

2 http://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-00325_9.pdf

About the Author:

Mr. Michael C. Versace is a Financial Management Analyst in ABO under the ASA FM&C. In this position he maintains oversight of the MilPCS Army Active Component budget, and also serves as the ABO Functional Representative for the clearance of the MilPCS material weakness. Prior to his time in the Pentagon, he served in the capacity as Director of Travel Operations in the Defense Finance & Accounting Service (DFAS) Rome, New York. Additionally, he has an M.B.A. in Accounting & Finance from the State University of New York (SUNY) Institute of Technology, Marcy, New York.

Contributing to this article also include the below members of the (CALIBRE) Lean Six Sigma team that developed and implemented the interim solution to resolve the AC Army PCS material weakness in support of the ASA (FM&C).

Mr. Leon Smith, Project Manager

Mr. Gabriel Berhane, Deputy Project Manager

Mr. Dave Hinkes, Team Lead

Mr. Kevin Uher, IT SME

Mr. Michael Garayar, Finance SME

Ms. Jennifer Altrudo, Audit SME

Ms. Lanitra Sanders, IT/Logistics SME

RM

Reimbursable Manpower Reporting

Christopher R. Beermann, CDFM

Reimbursable manpower reporting has been one of the largest challenges faced during the deployment of General Fund Enterprise Business System (GFEBS). Army legacy accounting systems had the ability to split out payroll postings to multiple funding lines, if desired. While GFEBS offers greater ability to manage all types of costs when compared to legacy systems, manpower reporting is now split into two separate yet equally important categories: Labor and Payroll.

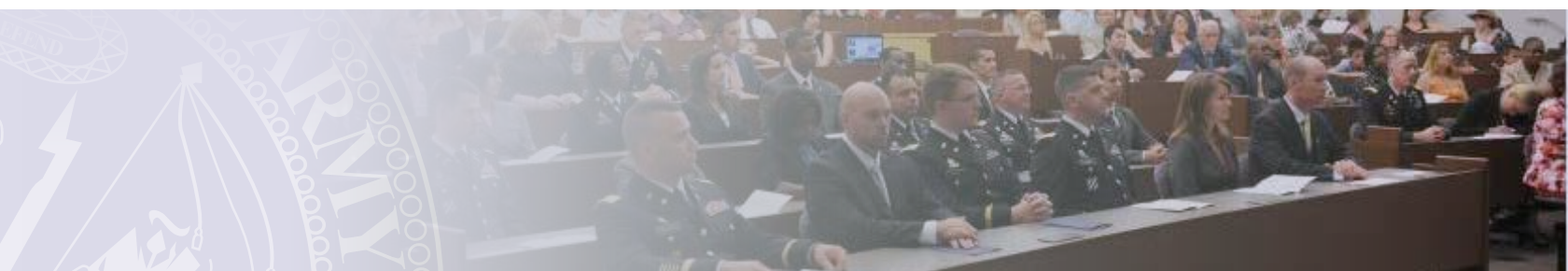


In reporting reimbursable manpower, labor cost is the critical piece of this puzzle that must be examined. Within GFEBS, labor posts with a secondary cost element in GFEBS (9300.0100), which creates an immediate disconnect from the familiar payroll cost object classes of 11 and 12. It is critically important that Army headquarters and Army organizations understand this split view approach and how to report and analyze the data. Additionally, with the deployment of GFEBS and the implementation of cost management, Deputy Assistant Secretary of the Army-Cost and Economics (DASA-CE) instituted a concept that is new for most of the Army-labor cost posting of a standard rate that includes base pay, fringe costs, and leave accrual. A second key difference that impacts the ability to report manpower is that each Fund Center within GFEBS maintains its own productive work-year. The productive work-year will fluxuate each year based upon employee demographics and environmental/political events resulting in changes in leave usage. Each Fund Center within GFEBS must use the DASA-CE Faces-to-Spaces sheet to determine their standard labor rates.

In addition to challenges raised by moving to an ERP, most primarily reimbursable organizations have an additional challenge. Personnel in reimbursable organizations are not single source funded and often charge multiple direct and reimbursable funds during the work-year. Most organizations are directly funded and individual employees are mapped to a Tables of Distribution and Allowances space that is funded by a single direct appropriation.

In taking steps to meet these challenges, US Army Research, Development and Engineering command (RDECOM), an average of ~65% reimbursable funded, has begun implementing a standard processes across the organizations to begin to enable more consistent reporting of reimbursable manpower. The open design of GFEBS allows for greater flexibility; however, with that comes a greater risk to the integrity of reports. After many lessons learned during the first two years operating in GFEBS, it became clear that only way to produce consistent reports was to implement a business model for the posting and tracking of labor costs. RDECOM organizations were already familiar with Automated Time Attendance and Production System (ATAAPS) functionality from legacy; yet, we have now implemented new business process guidance for the “time tracking” portion of ATAAPS. Across RDECOM all productive labor must be charged to GFEBS work breakdown structure (WBS) elements, creating a uniform process to post and report labor cost regardless of funding type.





Fiscal Year	Fund	Functional Area	Commitments (Cum)	Obligations (Cum)	Expenditures (Cum)	Disbursements (Cum)	Cost Actual Quantity	FY13 Work Years
2013	202010D13	213045ASIE	1,341,294.38	1,341,294.38	1,341,294.38	1,341,294.38	15,533.250	9.0
2013	202010D13	422122ASCE	1,308,728.00	1,308,728.00	1,290,966.82	1,256,870.42	11,530.500	6.7
2013	202010D13	422123SSSS	2,559,286.00	2,559,286.00	2,559,285.42	2,559,285.42	71,498.250	41.3
2013	202010D13	424042ASTC	861,246.00	861,246.00	861,246.00	861,246.00	7,200.750	4.2
2013	202010D13	424042VSUR	554,276.00	554,276.00	554,039.06	554,039.06	7,615.750	4.4
2013	202011D13	135197VFRE	2,500,200.00	2,500,200.00	2,424,318.14	2,424,273.14	10,381.500	6.0
2013	204020A12	622622552RK02	8,890,578.47	12,081,174.99	8,544,085.42	-12,498,006.93	582,627.500	336.6
2013	204020A13	622622552RK02	128,048,069.71	118,959,114.84	37,155,000.03	70,139,807.48	1,171,670.500	676.9
2013	204020D13	61110191ARK01	528,108.55	528,108.55	518,787.65	518,099.46	3,813.250	2.2
2013	204020D13	611102VR9RK01	942,295.09	942,295.09	795,404.40	795,078.69	4,409.500	2.5
2013	204020D13	622622552RK02	3,979,234.99	2,889,234.99	2,011,089.90	1,728,830.38	7,628.000	4.4
2013	204020D13	633004L97RK02	2,225,793.66	2,225,793.66	1,114,744.44	1,059,744.44	5,874.750	3.4
2013	204020D13	665801M55RL03	5,791,148.77	5,791,148.77	5,791,090.58	5,791,090.58	66,299.250	38.3

Also, all non-productive (leave) must be charged to the line of accounting matching the employee Human Resources mini-master record, which is normally the cost center. This business process supports effective management of the standard rate variance and will allow RDECOM to enable accurate reporting of execution manpower across all funds.

RDECOM has utilized several tools within GFEBS Business Intelligence (BI) to report and control reimbursable manpower, which will provide a consistent management tool across RDECOM as we move into Fiscal Year 2015. As labor is the key metric, the normal cost center reporting offers little value in the management of reimbursable manpower. Through the BI Project Reporter and BI Payroll Audit Reporter roles, we are able to design reports to control and report manpower across our direct and reimbursable funding lines. The BI project cumulative report allows us to pull labor hours charged per funding line. Using standard BI functionality, we are able to add a calculated field to the report to generate work-years based upon the average productive work-year.

RDECOM continues expanding the analysis of reimbursable manpower to contain reports that will easily include customer funding attributes. Currently, this continues to be done by joining multiple reports offline. The larger challenge ahead is the culture change from an Army perspective that for decades has looked to only one source, Payroll, for manpower information, which GFEBS now has represented in two separate entities, Payroll and Labor.

The key metric that the reimbursable community looks at is not on-board FTEs available, but rather the utilization of the workforce for the customer's reimbursable technical and project efforts.

About the Author:

Christopher R. Beermann, CDFM, MBA, LSS-GB, AAC

Mr. Beermann is Financial Program Analyst that has worked for RDECOM the past 10 years at Armaments Research Development Engineering Center (ARDEC) and currently Edgewood Chemical Biological Center (ECBC). He is an active participant for RDECOM and AMC with the deployment and continued support of GFEBS. Also, he has over 10 years of experience working with SAP software in a government financial environment between GFEBS and the local e-Nova system at ARDEC.

RM

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Master Data Classification/Attribute Fields

By Mr. Brian Wheless

At the Helpdesk, we receive many requests through Remedy to create Master Data objects for use in accumulating very specific types of costs. Unless the requested object violates Army, Operating Agency (OA), or known lower-level cost models, or alternately The Deputy Assistant Secretary of the Army for Cost and Economics (DASA-CE) Master Data standards, we create the requested object and close the ticket. Sometimes we receive requests to create internal orders (IO) intended to track the cost of providing a specific type of product, based on specification combinations such as color and material, from a contract service to specific individual within the same customer group. However, instead of creating new IOs at this level of specificity, there are better data classification strategies that can be discussed within your organization. As a hypothetical example, we might receive a request to track the cost of providing contract laundry service of tan colored linen sheets to Customer Smith at one of the Bachelor Officers Quarters Buildings on post.



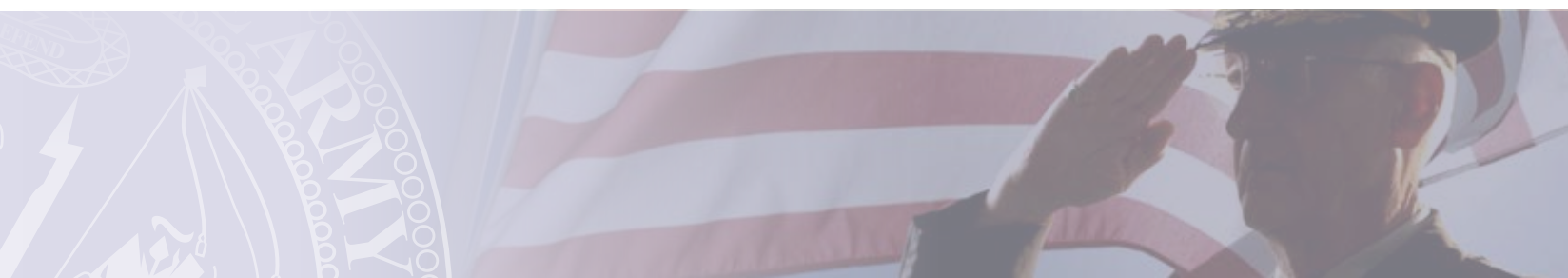
Instead of creating a whole set of IOs, users can leverage a group of fields on cost objects to alleviate the necessity for overly-specific Master Data objects--the attribute classification fields. The attribute classification fields are: Department, Area of Responsibility, and Attributes 1-4. Some of these fields may currently be in use on your objects. Cost Management practitioners should review the attribute data to determine if they provide your organization with beneficial information understood by all.



Internal Order: Cost objects used to plan, collect, monitor, and settle the costs of specific jobs and tasks.

DASA-CE wanted to accomplish many things during General Fund Enterprise Business Systems (GFEBS) fielding, and some initiatives were more successful than others. DASA-CE wanted to tag all cost centers so that across the Army enterprise cost centers could easily be aggregated into reports or compared to identify best practices or efficiency leadership. A department is a good choice for classifying what a cost center is, what goes on there, and what common responsibilities are executed there. In our example above, we eliminate the first level of complexity of the requested IO by tagging the responsible cost center as representing a laundry facility.

Some questions to ask as you are deciding how to best analyze your cost data are: Is this a functional facility where civilians and contractors report to work every morning to operate the large washing machines required to produce this service, or is it an office/quartermaster environment where contracted laundry services are overseen and accounted for? We could use Area of Responsibility for this level of classification.



If this is a contract-oversight type operation, then is the contract held by this cost center? If not, maybe create a data value series which cites the overarching contract, and task number. This methodology would certainly go a long way to facilitating the invoice-based cost transfer necessary to get at the actual cost of providing the services of that cost center.

Attributes 1 and 2 are used for more formal accounting classifications, most commonly controlled at the OA level. We maintain validation tables for these fields and limit entries to officially maintained data sets. These fields hold Installation Status Report (ISR), Common Levels of Support (CLS), and other data sets. These attributes are generally not free for use. In our example above, there may be a service structure code which represents contracted laundry services.

Attributes 3 and 4 are not held in reserve and I am not aware of any OA(s) with active policies for their use. Using our example above, we would develop codes representing the different specifications you want to track cost in both Attributes 3 and 4, such as color and fabric type, thus having eliminated the need to rely on the text description of the internal order to understand what is there. We could simply create a series of data objects named Item Type 1- Item Type X, and never need additional IOs regardless of what color sheets are popular next year.

About the Author:

Brian is the lead for Cost Management Data Maintenance for Deputy Assistant Secretary of the Army, Cost & Economics (DASA-CE).



<https://www.milsuite.mil/book/group/cost-warriors>

Have more questions about Cost Management or GFEBS Controlling Module Master Data?

Please visit us our Cost Warrior milSuite page to post questions and connect with other members of our cost management community.

RM

Financial Management Awards Programs – Recognizing the Significant Contributions of Individuals and Teams!

By Ms. Ivonne Reid-Borland

Over 400 Resource Managers (RMs) representing Army organizations participated in Army Day activities at the 2014 National Professional Development Institute (PDI), Seattle Convention Center in Seattle, Washington on 28 May 2014. The Army theme was “Seizing the Opportunities of Change: Value, Agility and Leadership.”

Mr. Robert M. Speer, Acting Assistant Secretary of the Army (ASA (FM&C)) presented the Resource Management Awards to deserving individuals, teams, and organizations at all command levels for their significant contributions to improve resource management.

The Office of the Assistant Secretary of Army (OASA (FM&C)) Resource Management awards is an excellent opportunity for the Assistant Secretary to recognize the accomplishments of extraordinary performances of RMs in the Army comptroller community. Congratulations to the OASA (FM&C) award winners:

RESOURCE MANAGEMENT AWARDS UPCOMING OPPORTUNITIES

There are several opportunities to recognize the contributions of outstanding financial managers during the next several months. The Under Secretary of Defense (Comptroller) (USD(C)), The Office, Assistant Secretary of the Army (Financial Management and Comptroller) (OASA (FM&C)), and the American Society of Military Comptrollers (ASMC) offer these opportunities. Providing documented quantitative and qualitative information; ensuring the scope and significance is clearly articulated; documenting existing financial management process and how the process can be improved or



eliminating processes that do not add value; and achieving audit readiness will help strengthen the nominations.

Maximize the opportunities for consideration by submitting nominations to USD (C); OASA (FM&C) and ASMC. The opportunities are listed below.

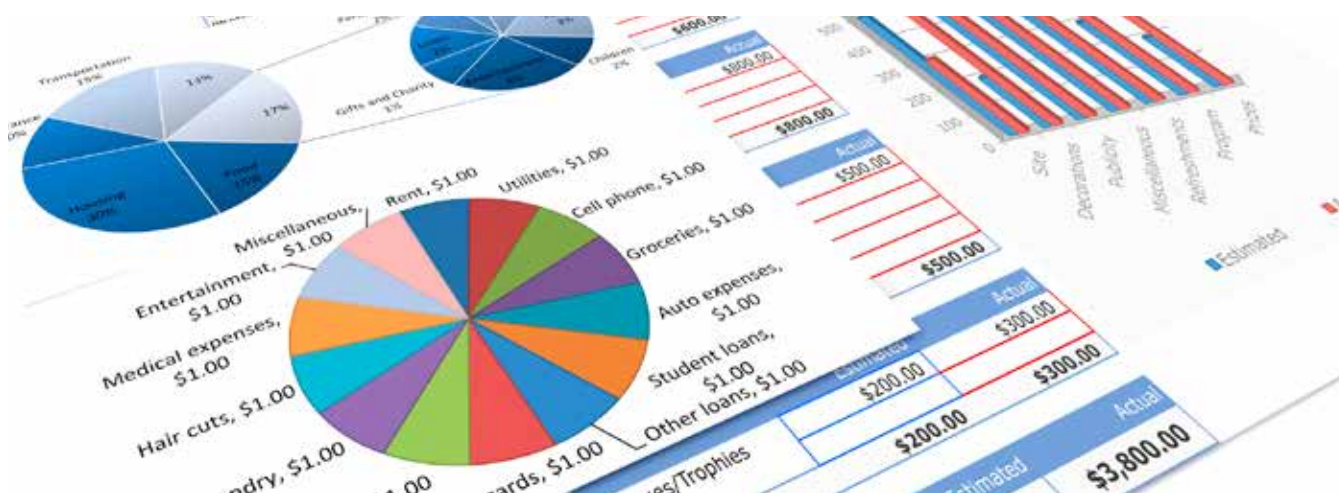
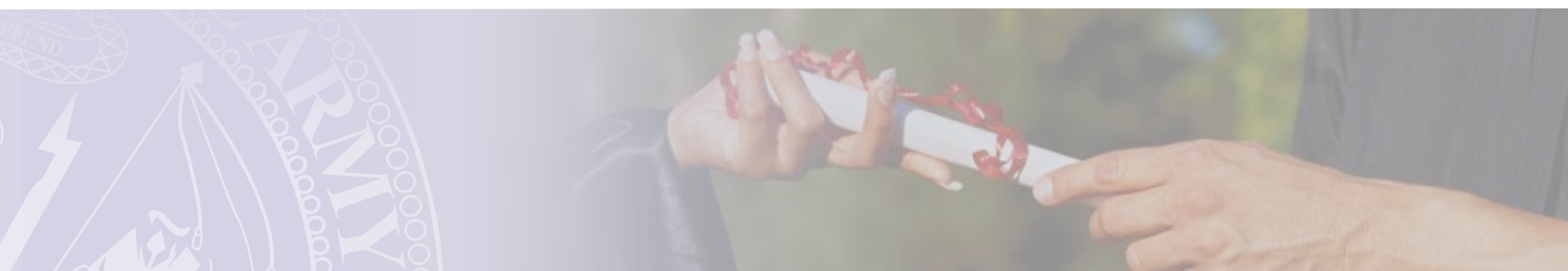
Under Secretary of Defense (Comptroller) (USD(C)) Financial Management Awards Program

USD(C) Financial Management Awards Program recognizes significant contributions of individuals or teams to financial management improvement. Awards nominations are due by February for the previous calendar year. The Program applies to the Office of the Secretary of Defense, the Military Departments, the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense (DoD), the Defense Agencies, and the DoD Field Activities, and all other organizational entities within the DoD. The USD(C) Financial Management Awards Program is divided into four award categories:

- Improvements to Financial Management Internal Controls
- Improvements in Budget Formulation and Execution
- Innovations to Financial Management Processes
- Innovations in Financial Management Processing in a Combat Zone

Assistant Secretary of the Army (Financial Management and Comptroller) (ASA) (FM&C) Resource Management (RM) Awards

ASA (FM&C) Resource Management Awards Program recognizes individuals, teams and organizations that make significant contributions to the improvement of resource management. All military or civilian employees of the Army are eligible for nomination.



The annual recognition is divided into several financial categories. Nomination period is by Fiscal Year. The announcement is published at the beginning of October and the suspense date for nominations is 13 November 2014. The award categories are:

- Capstone Awards: ASA (FM&C) Civilian Award, ASA (FM&C) Military Award and Functional Chief Representative Special Award (Civilian)
- Civilian and Military Individual Awards – Recognize outstanding Civilian and Military Individual practitioners in the following resource management functions: Accounting and Finance, Analysis and Evaluation, Auditing, Budgeting, Cost Analysis, Cost Savings Initiative, Comptroller/Deputy Comptroller, Education, Training, and Career Development, Resource Management, and Resource Management in an Acquisition Environment.
- Outstanding Resource Management Team Award
- Temporary work group of no fewer than 4, or more than 20 members in the following resource management functions: Accounting and Finance, Analysis and Evaluation, Auditing, Budgeting, Cost Analysis, Cost Savings Initiative, Comptroller/Deputy Comptroller, Education, Training, and Career Development, Resource Management, and Resource Management in an Acquisition Environment.
- Outstanding Intern Award
- Resource Management Educator of the Year Award (Army civilian and military instructors)
- Resource Management Author of the Year Award – Army civilian and military authors of articles and/or manuscripts
- Neil R. Ginnetti Award – Annual award for outstanding achievement in support of financial management professional development, mentoring and career management.

**It is up to you to take the time
to thank your busy, dedicated &
motivated financial managers with a
nomination which may result
in an award!**

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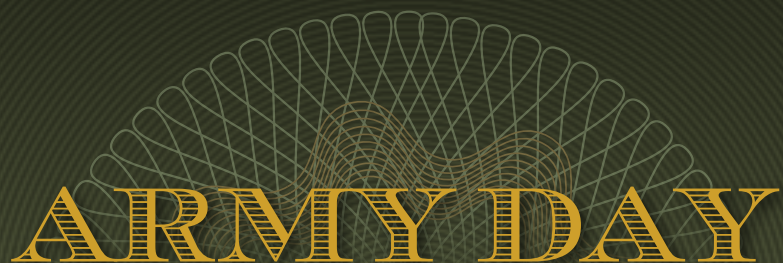
The American Society of Military Comptrollers (ASMC)

The American Society of Military Comptrollers (ASMC) - Annually ASMC recognizes the outstanding accomplishments of the defense financial management community through its awards program.

Awards nominations are due by February for the previous calendar year. Specifically, the Achievement Awards are presented annually to individuals and teams who have been nominated for outstanding accomplishment within one of the functional fields of comptrollership. The applicable award areas are: Accounting and Finance, Acquisition/ Cost Analysis, Auditing, Budgeting, Contractor Support, Comptroller/Deputy Comptroller, Financial Systems, Intern/ Trainee, Resource Management.

Even though Army resource managers did an excellent job submitting nominations for our best and brightest this past year, our goal is to have even more award nominations in FY 2015. The key is to submit nominations for financial managers who have made significant contributions to the improvement of financial management, and nominate, nominate, nominate. The nomination process is easy; just follow the published instructions. It is up to you to take the time to thank your busy, dedicated, and motivated financial managers with a nomination which may result in an award!

RM



ARMY DAY

☆ ☆ ☆ 2014 ☆ ☆ ☆

FY 2013

ARMY RESOURCE MANAGEMENT
ANNUAL AWARD WINNERS

☆☆☆ Professional Development Institute – 2014 Army Day

Army Award Winners

National PDI 2014 – Seattle, WA (28-30 May 14)

By: Army Propensity Team



FY2013 Award Winners with Mr. Robert M. Speer and MG Thomas A. Horlander: Ms. Isabelle Matthews, LTC Michael Greenberg, Ms. Rhonda Bennett-Martin, Mr. Richard Brown, Ms. Kaja Black, MAJ Colleen Reichenberg, Mr. Bryan Longmuir, Mr. Gabriel Padilla, MAJ Troy Smart, Ms. Natasha Garcia, Mr. Mario Farron, Mr. Robert Chambers Jr., Mr. Victor Stansberry, Ms. Dara Rosenfeld, Ms. Jennifer Miller, Mr. Lawrence Ursell, Mr. Wesley Robinson, Mr. Jeff Fay, LTC Rick Diggs, Ms. Georgiann Mangione, Ms. Sheila Katzenmeyer, and MAJ Mark Lee

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Mr. Speer and Awardees

Over 400 Resource Managers (RMs) representing Army organizations participated in Army Day activities at the 2014 National Professional Development Institute (PDI), Seattle Convention Center in Seattle, Washington on 28 May 2014. The Army theme was “Seizing the Opportunities of Change: Value, Agility and Leadership.”

The Office of the Assistant Secretary of Army (OASA (FM&C)) Resource Management awards are an excellent opportunity for the Assistant Secretary to recognize the accomplishments of extraordinary performances of RMs in the Army comptroller community.

Mr. Robert M. Speer, Acting Assistant Secretary of the Army (ASA (FM&C)) presented the Resource Management Awards to deserving individuals, teams, and organizations at all command levels for their significant contributions to improve resource management. The 2013 Army Annual Award Winners are:

SEIZING THE OPPORTUNITIES OF CHANGE:

☆☆☆ *Value, Agility & Leadership* ☆☆☆

Army Propensity Team:

**Ivonne Reid-Borland, Chief Propensity Office; Annette Washington, Senior Program Manager;
Tawanda Patton, Program Manager; Christine Bancroft, Program Manager;
and Brandon Robinson, Program Manager**

FY 2013 Annual Award Winners



☆☆☆

ASA (FM&C) Civilian Capstone Award

MS. ISABELLE MATTHEWS

Budget Officer, Southern Regional Medical Command (SRMC)

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

The award recognizes the top civilian Army employee serving in a leadership capacity whom the Assistant Secretary personally cites for outstanding contribution to the field of resource management. The FY13 ASA (FM&C) Civilian Award recipient is Ms. Isabelle Matthews, Budget Officer to Southern Regional Medical Command (SRMC), MEDCOM. Ms. Matthews is responsible for managing a budget of \$2.3B with \$81M in reimbursements for the U.S. Army Medical Command (MEDCOM), including \$283M in Overseas Contingency Operations (OCO) and special program funding. Because of her superior management skills, SRMC was able to complete year-end closeout without requesting funding assistance from MEDCOM. In addition, she coordinated an additional \$3M in Capital Equipment Expense Program (CEEP) funding and \$9M in pharmacy funding. Her 20 years of service with SRMC has enabled her to provide insightful information on all resource management topics. Her personal involvement and mentorship of four comptroller (medical) interns ensured future preparedness of MEDCOM's resource support.



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ASA (FM&C) Military Capstone Award

LIEUTENANT COLONEL MICHAEL GREENBERG

Chief, Financial Management Branch

Human Resources Command (HRC)

Fort Knox, Kentucky

The award recognizes the top Soldier serving in a leadership capacity whom the Assistant Secretary personally cites for outstanding contributions to the field of resource management. The FY13 ASA (FM&C) Military Award recipient is Lieutenant Colonel Michael Greenberg, Chief of Financial Management Branch at the Human Resources Command (HRC). While serving as the Assistant Chief of Staff (ACoS) G8 for 1st Theater Sustainment Command (TSC) he was the principle advisor to the 2-star Commander, with a forward command post in Afghanistan, Kuwait, and Multi-Force Task Force in Sinai, Egypt. He ensured the command was fiscally resourced and was responsible for programming, budgeting, and execution of over \$1.6B in Overseas Contingency Operations (OCO), \$11M in support of Task Force Sinai, and \$2.6M of home station training in support of 28,000 people. He flawlessly implemented the General Fund Enterprise Business System (GFEBS) in theater, creating new business processes from cradle to grave. Under his leadership, 1st TSC Manager's Internal Control Plan (MICP) received accolades for being one of the best internal control plans by Department of Defense (DoD) Lead for MICP in FY13.

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FY 2013 Annual Award Winners



Functional Chief Representative (FCR) Special Award

MS. RHONDA BENNETT-MARTIN

G-8 Administrative Officer

U.S. Army Materiel Command (AMC)

Redstone Arsenal, Alabama

The award recognizes the service and contributions of someone serving in a leadership capacity whom the FCR personally cites for outstanding contributions to Career Program (CP) 11. The FY13 FCR Special Award recipient is Ms. Rhonda Bennett-Martin, Headquarters, Army Materiel Command (AMC), G-8. Ms. Bennett-Martin is a member and a solid contributor of the CP-11 Comptroller Junior Executive Council (CJEC). She has successfully managed and optimized AMC's CP-11 training program overcoming funding shortfalls and significant changes in training guidance. She also ensured the AMC workforce is poised to meet the requirements of the Department of Defense (DoD) Financial Management Certification Program by ensuring the proper alignment of roles and responsibilities of a widely dispersed FM workforce.



Outstanding Resource Management Organization Award (Above ACOM)

CENTRALLY MANAGED PROGRAMS BRANCH TEAM

Budget Execution Division

U.S. Army Special Operations Command (USASOC)

Fort Bragg, North Carolina

The Centrally Managed Programs Branch, Budget Execution Division, DCSC MP at HQ USASOC was tasked to increase the accuracy of status of funds reports to remediate the issues at USASOC concerning inaccurate and outdated information on Command O&M funds, particularly for fund execution and distribution, resulting in risky decision making and excessive man-hours used to reconcile funds. Using existing commercial off-the-shelf (COTS) software, the team leveraged existing technology to automate approximately 99% of the funds control ledger, with manual inputs primarily from classified units. "Red Flag" alerts were implemented to notify of balance issues. Funds Control is now more closely integrated to execution of funds and these efforts have streamlined the Command's month-end and year-end protocol and utilized resources more efficiently and effectively.

FY 2013 Annual Award Winners



Outstanding Resource Management Organization Award (Below ACOM)

1ST THEATER SUSTAINMENT COMMAND TEAM

Assistant Chief of Staff (ACOS), G8

U.S. Army Central Command (ARCENT)

Fort Bragg, North Carolina



1st Theater Sustainment Command (TSC) Assistant Chief of Staff (ACoS) G8 team within the U.S. Army Central Command (USARCENT) stood up the 1st TSC's Joint Acquisition Review Board (JARB) process in Afghanistan to support the U.S. Forces retrograde and sustainment mission in theater. The team was able to facilitate reducing requirements, processing 200 packets and driving \$345M in FY13, resulting in a \$1.6B in cost avoidance on requirements. The G8 also stood up a team to conduct required audits, inspections, and create policies and procedures that aligned with Department of Army intent for auditable financial statements for the AOR. In FY13 the 1st TSC MICP received accolades from the Department of Defense (DoD) Lead for MICP as being one of the best internal control programs within DoD.

VALUE

AGILITY &

LEADERSHIP

FY 2013 Annual Award Winners



Outstanding Resource Management Team Award (Above ACOM)

INTEGRATED RESOURCING & INCENTIVE DEVELOPMENT TEAM

Team Lead: Colonel Derrick Flowers

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

The U.S. Army Medical Command (MEDCOM) G8 was tasked to design an enterprise funding system in support of the Army Surgeon General's vision to achieve a system for health, aligning efforts while meeting stakeholder expectations. A multi-disciplined analytical team, comprised of 20 individuals representing four separate directorates within MEDCOM and chaired by G8, developed the Integrated Resourcing and Incentive System (IRIS) for Medical Treatment Facilities (MTF) based on mission sets, incentives and business plan goals for primary care and behavioral health. IRIS distributed over \$6.3B in Defense Health Program funding to five regional headquarters and 33 MTFs using a Statement of Operations. As a result, MEDCOM distributed budget guidance and targets proactively while providing a stable environment to Regional Medical Commands and MTFs.



Outstanding Resource Management Team Award (Above ACOM)

COST MANAGEMENT TEAM

Team Lead: Mr. Steven Sawicki

U.S. Army Forces Command (FORSCOM)

Fort Bragg, North Carolina

The Cost Management Team at U.S. Forces Command (FORSCOM) developed a multi-faceted approach to ensuring that the FORSCOM staff at all installations would be able to comply with the Cost Benefit Analysis (CBA) policy introduced by Headquarters FORSCOM in September 2012. The team designated a one-day CBA workshop and in FY13 the Cost Management Team conducted 15 workshops, training over 300 students at eight FORSCOM locations. To date, 40 quality CBAs have been presented to the Chief of Staff for decision, with a \$90M reduction in requested funding due to cost efficiencies realized through the CBAs.

FY 2013 Annual Award Winners



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Outstanding Resource Management Team Award (Below ACOM)

CENTRAL AFRICAN REGION OPERATIONS AUDIT TEAM

U.S. Army Audit Agency (USAAA)

Fort Belvoir, Virginia

The Central African Region Operations Audit Team conducted an audit to verify that United States Africa Command (USAFRICOM) had sufficient processes and controls in place to effectively and efficiently carry out operational planning for exercises on the Continent of Africa in order to arrive at valid requirements and accurate cost estimates, fully consider uses of capabilities and resources, and actively involve participation and input of mission executors. The team found resource shortfalls in logistical support and identified organic capabilities available to fulfill operation logistical support at substantial cost savings to the U.S. Government. Team recommendations, such as the creation of a central repository of “lessons learned” for future planners at AFRICOM, will help reduce the high costs of conducting future operational exercises in Africa and improve operation planning processes through formalization and innovations.



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Accounting and Finance Individual Award (Below ACOM)

MR. TRACY PENN

Systems Analyst to U.S. Army Europe (USAREUR)

Washington, District of Columbia

Mr. Tracy Penn created the Unit Commander's Finance Report web tool (UCFR-web), an automated worldwide web-based tool that allows commanders in U.S. Army Europe (USAREUR) to certify the correctness of their Soldier's pay each month. The UCFR-web complies with DoD requirements and allows over 250 USAREUR commanders and their staffs to process pay records and change documents without having to leave their workstations. Significant impacts include simplifying a tedious manpower-intensive process and its contribution to the Department of Army Audit Readiness. Successive Government Accountability Office (GAO) audits have illuminated uncertified UCFRs as an Army-wide problem. In Army Europe that problem hardly exists; approximately 75% of the pay reports are certified using Mr. Penn's web tool.

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FY 2013 Annual Award Winners



Analysis and Evaluation Individual Award (Above ACOM)

MR. MARIO FARROW

Financial Management Analyst

U.S. Army North (ARNORTH)

Fort Sam Houston, Texas

Mr. Mario Farrow, as Management Decision Package (MDEP) Manager, developed a succinct and deliberate process to effectively collect Program Objective Memorandum (POM) cycle 15-19 requirements for the Homeland Integrated Air Defense System from nine supporting Army Commands. Mr. Farrow's tireless efforts to support Secretary of Defense mandated efficiencies led to a 15% reduction in service contracts across the program. He synchronized financial management support as a Financial Management Operations officer during Superstorm Sandy and his efforts with cross-functional teams have contributed significantly to Northern Command's recognition of Army North capability gaps and subsequent requests for their remediation.



Analysis and Evaluation Individual Award (Below ACOM)

MR. ROBERT CHAMBERS, JR

Team Leader, Senior Evaluator

U.S. Army Communications-Electronics Command (CECOM)

Aberdeen Proving Ground, Maryland

Mr. Robert Chambers, Jr. provided extensive services between external audit agencies, to include U.S. Army Audit Agency (AAA), Government Accountability Office (GAO), Department of Defense Inspector General (DoD IG), and 30 audit teams over various U.S. Central Command (CECOM) activities. He prepared eight exceptional command replies to external audit reports, to include coordination efforts with Foreign Military Sales Office (FMSO) to substantiate a \$1.2M acquisition of spare parts leading to the DoD IG redaction of the claim in their report. As CECOM MICP Coordinator he was selected to be on the working team that reviewed data input for the quarterly depot maintenance workload reporting process and identified six materiel weaknesses. Mr. Chambers and the team performed follow-ups to verify that CECOM corrected the deficiencies to ensure their resolution for the 2014 report all while volunteering to mentor, sponsor, and provide on the job training to a new Intern in the Internal Review Office.

FY 2013 Annual Award Winners



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Auditing Individual Award (Above ACOM)

MR. VICTOR STANSBERRY

Financial Systems Analyst

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

As the Lead Financial Systems Analyst for the U.S. Army Medical Command (MEDCOM) Financial Reporting and Compliance Branch, Mr. Victor Stansberry successfully orchestrated numerous initiatives and efforts across MEDCOM's worldwide enterprises. As Project Officer for the Debt Management Cross-Serving Project, his actions resulted in significant reductions to costs while expediting processing, eliminating redundancies and improving auditability of over \$138M in aged Accounts Receivables. Mr. Stansberry planned and coordinated 10 separate site visits for internal controls testing and served as liaison for multiple audit readiness efforts. His financial system expertise was invaluable in the development of an interface validation module between Defense Medical Logistics Standard Support (DMLSS) and General Fund Enterprise Business System (GFEBS) ensuring that MEDCOM continued to meet and exceed its audit readiness requirements.



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Auditing Individual Award (Below ACOM)

MS. DARA ROSENFELD

Senior Auditor

U.S. Army Audit Agency (USAAA)

Fort Belvoir, Virginia

In FY13, Ms. Dara Rosenfeld successfully led five diverse and highly complex audits identifying over \$74M in efficiencies and making significant improvements to the business processes used in the programs. In one audit Ms. Rosenfeld performed at a level of such expertise that she was reassigned to the FOCUS contract audit where she identified \$177M in government-furnished property unaccounted for. In another audit she identified issues with criminal background checks at one Army garrison covering 76 installations in just 18 days. In two other audits she identified cost savings over the POM out-years that Army could realign for better use, and showed excellent leadership qualities, inspiring and motivating her team to exceed expectations.

FY 2013 Annual Award Winners



Author of the Year (Above ACOM)

MS. JENNIFER MILLER

Accountant

U.S. Army Special Operations Command (USASOC)

Fort Bragg, North Carolina

Ms Jennifer Miller, in addition to duties in support of audit readiness and the implementation of GFEBS and GFEBS-SA has proven herself to be a prolific author. She has written several articles in professional journals, such as the Armed Forces Comptroller, the Defense Audit Readiness Newsletter, and the U.S. Army Cost Management Education Cost Warrior Newsletter. The article, “Bringing the Command’s MIPRs into Compliance” provides insight into the Command’s efforts to prepare for Army audit readiness. The article “Decision Support: Time Tested Tactics” discusses decision support at USASOC and how it relates to Enterprise Resource Planning (ERP). Ms. Miller’s efforts and support are directly responsible for the progress in achieving auditability at USASOC.



BUDGETING INDIVIDUAL AWARD (ABOVE ACOM)

MR. LAWRENCE URSELL

Resource Management Specialist

U.S. Army North (ARNORTH)

Fort Sam Houston, Texas

Throughout FY13 Mr. Lawrence Ursell led a team responsible for managing the execution of over \$25M in budget requirements and the planning and execution of 15 separate accounts, including the Counter-Drug/Counter-Narcotics and Theater Cooperation Support Program in Mexico and Canada. Mr. Ursell oversaw \$40.8M in civilian pay for Headquarters, ARNORTH, utilizing his management abilities to overcome a challenging FY13 fiscal environment. In addition Mr. Ursell became a General Fund Enterprise Business System (GFEBS) Super-User and has greatly enhanced the command’s ability to execute GFEBS database requirements and achieve eventual audit compliance.

FY 2013 Annual Award Winners



Budgeting Individual Award (Below ACOM)

MS. ISABELLE MATTHEWS

Budget Officer,

Southern Regional Medical Command (SRMC)

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

During the turbulence brought on by the FY13 fiscal uncertainty, Ms. Isabelle Matthews was responsible for managing the largest regional budget of \$2.3B with \$81M in reimbursements for the US Army Medical Command (MEDCOM), including \$283M in Overseas Contingency Operations (OCO) and special program funding. Even with a budget decrement of \$51.6M, affecting Military Treatment Facilities (MTFs), Ms. Matthews supported each MTF in developing and implementing budget decrement plans to ensure the region was solvent by 4th Quarter FY13. Ms. Matthews coordinated with the MEDCOM RM for an additional \$3M in Capital Equipment Expense Program (CEEP) and \$9M in Pharmacy funding. Her 20 years of service with SRMC, has enabled her to provide insightful information on all resource management topics. Her personal involvement and mentorship of four interns helps ensure future preparedness of MEDCOM resource support.



Comptroller/Deputy Comptroller Award (Above ACOM)

LIEUTENANT COLONEL MICHAEL GREENBERG

Assistant Chief of Staff

1st Theater Sustainment Command (TSC)

G8 U.S. Army Central Command (ARCENT)

Fort Knox, Kentucky

From November 2010 to June 2013 Lieutenant Colonel Michael Greenberg served as the Assistant Chief of Staff (ACoS) G8 for 1st Theater Sustainment Command (TSC) and was the principle advisor to the 2-star Commander, with a forward command post in Afghanistan, Kuwait, and Multi-Force Task Force in Sinai, Egypt. He ensured the command was fiscally resourced and was responsible for programming, budgeting, and execution of over \$1.6B in Overseas Contingency Operations (OCO), \$11M in support of Task Force Sinai, and \$2.6M of home station training in support of 28,000 people. He flawlessly implemented the General Fund Enterprise Business System (GFEBS) in theater, creating new business processes from cradle to grave. Under his leadership, 1st TSC Manager's Internal Control Plan (MICP) received accolades for being one of the best internal control plans by Department of Defense (DoD) Lead for MICP in FY13.

FY 2013 Annual Award Winners



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Comptroller/Deputy Comptroller (Below ACOM)

COLONEL DAVID DUNNING

Comptroller, G8

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

Colonel (COL) David Dunning was highly effective in planning, coordinating, implementing, and monitoring the medical financial management components of the Army Medical Department. He was actively engaged in developing and resourcing the Army's Traumatic Brain Injury and Psychological Health programs to improve care to our returning wounded warriors, and led the effort to increase FY13 funding for the program by \$50M. COL Dunning was also actively involved in the planning, resource allocation, and fiscal management of highly visible programs associated with the Consequences of War that include Wounded, Ill, Injured Personnel (in Warrior Transition Units), Pre and Post Deployment Health Risk Assessments, and Casualty Care programs. Through COL Dunning's personal involvement, over \$100M in additional Operations & Maintenance (OMA) funding was secured for Soldiers, their families, and other beneficiaries seeking care at MEDCOM Medical Treatment Facilities (MTFs). His steadfast allegiance to these essential programs enabled the Army to fulfill the commitment to improve care to our returning warriors and improve overall access to care.



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Cost Analysis Individual Award (Above ACOM)

MR. ANTHONY BOYDA

Operations Research Analyst, ASA (FM&C)

Headquarters, Department of Army (HQDA)

Washington, District of Columbia

Mr. Anthony Boyda created a quick reaction costing model for use in support of G-3/5/7 continuing efforts to achieve savings through scaling back base mission. The model was used to provide one to two day turnaround costing capability to provide resourcing requirement estimates to Army decision makers for elimination by Army leadership. The model included 11 representative unit types that provided cost categories to cover any unit in the Army and converted costs to per soldier, per day values, allowing accurate and quick estimates for senior Army decision makers to make cost informed decisions resulting in cost efficient mission support.

FY 2013 Annual Award Winners



Cost Analysis Individual Award (Below ACOM)

MS. MICHELLE HACKER

Operations Research Analyst/Cost Analyst

U.S. Army Communications-Electronics Command (CECOM)

Aberdeen Proving Ground, Maryland

Ms. Michelle Hacker served as the lead cost analyst for multiple programs during her five month rotational assignment at Program Manager Aerial Reconnaissance and Exploitation System (PM ARES) while still supporting her base office, Cost and Systems Analysis at CECOM. Ms. Hacker flawlessly executed over \$3B of lifecycle system funding for one ACAT II program, two ACAT III programs, and 10 Quick Reaction Capabilities (QRCs), and far exceeded the expectations of a full performance GS-11 Cost Analyst. She provided monthly Earned Value Management (EVM) analysis for Enhanced Medium Altitude Reconnaissance and Surveillance System (EMARSS) and Guardrail Common Sensor (GR/CS). Ms. Hacker's evaluation of contractor performance allowed EMARSS to successfully avoid program termination, and her support to PM ARES facilitated the sustainment of over \$3B of critical equipment directly contributing to informed decisions regarding contractual actions, programmatic issues, and capability gap assessments.



Cost Savings Initiative Team Award (Above ACOM)

PROCURE-TO-PAY (P2P) TEAM

Assistant Secretary of the Army (Financial Management and Comptroller (ASA (FM&C))

Alexandria, Virginia

The Procure-to-Pay (P2P) pilot team was initiated in 2009 and proceeded to become the first organization in Department of Defense (DoD) to perform direct Treasury disbursement and implement a GFEBS portal, allowing government contractors to conduct Supplier Self-Service (SUS). In 2010, the P2P team configured GFEBS sandbox demonstrating the Single Assessment Process (SAP) Procurement for Public Sector (PPS), and successfully accomplished 'go-live' in December 2011, making 47,277 payments for \$1.65B since the program's inception. In October 2013, approximately 9,615 GFEBS disbursements were processed through Treasury for \$287.6M in payments, to include GFEBS entitled CONUS payments under the Government Purchase Card, Contract Pay, and Miscellaneous Pay categories. P2P achieved an electronic processing rate of 99% in six months and 100% SUS invoices matched to acceptance of goods, most of which posted in GFEBS the same day. The team's accomplishments resulted in increased auditability, reduced reconciliation time, improved ability to meet the Centralized Accounting Reporting System (CARS) mandated daily reporting requirements, and maximized use of SAP functionality.

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FY 2013 Annual Award Winners



Cost Savings Initiative Team Award (Below ACOM)

COST SHARING – LOGISTICS SUPPORT, SERVICES AND SUPPLIES TEAM

U.S. Army Audit Agency (USAAA)

Fort Belvoir, Virginia

The Cost Sharing - Logistics Support, Services, and Supplies (LSSS) audit team worked at the highest levels of Department of Defense (DoD) to analyze force structure ratios, coalition-force basing and LOGCAP IV contract requirements for the period of July 2010 to September 2012. The Team concluded the processes and procedures for identifying and allocating LSSS costs to coalition partners weren't sufficient, resulting in an estimated \$706M worth of missed opportunities to seek reimbursement from coalition partners for LSSS provided on LOG-CAP-supported bases. The team recommended the U.S. Forces-Afghanistan (USFOR-A) use the DoD flat rate to seek reimbursement from coalition partners until an alternative process was developed and put in place. USFOR-A agreed and calculated a monthly flat rate of about \$4K per soldier, which could lead to an even greater reimbursement for DoD.



Education, Training, and Career Development Award (Above ACOM)

LIEUTENANT COLONEL RICK DIGGS

Interim Director

Defense Financial Management & Comptroller School (DFMCS)

Maxwell Air Force Base, Alabama

As Interim Director, Lieutenant Colonel (LTC) Rick Diggs postured the Defense Financial Management & Comptroller School (DFMCS) to meet demand, despite funding reductions, sequester, and furlough. While losing five instructors, LTC Diggs implemented additional classes in FY13 through mobile course offerings, raising attendance by 21% in spite of travel restrictions and class cancellations. LTC Diggs restructured courses, blending concepts and approaches to coursework, which capitalized on existing foundational courses to increase higher knowledge base and enable advanced instruction. He orchestrated a teaching partnership between DFMCS and the Air Force. Additionally he co-founded a new Boys Scouts of America (BSA) program, providing high adventure activities for youths, and he established fundraising activities to raise \$10K so scouts could attend the 2013 BSA National Jamboree. Through his leadership, LTC Diggs lives the Army Ethos directly contributing to the FM education of 440 diverse students while supporting his volunteer groups.

FY 2013 Annual Award Winners



Education, Training, and Career Development Award (Below ACOM)

Major Maria Lindsey

Instructor/Writer/Developer

Soldier Support Institute (SSI), TRADOC

Fort Jackson, South Carolina

Major (MAJ) Maria Lindsey, as a small group leader in the Financial Management Captain's Career Course (FMCCC), Army Financial Management School, provided outstanding training and mentorship to her students over two courses in FY13. She positively influenced the careers of over 60 young officers, ensuring they received a balance between realistic training to enhance their careers, and sincere mentorship and counseling to ensure success in life. She, along with the Training Development Directorate (TDD) career course writer, made dramatic improvements in test materials, ensuring all outdated documents were replaced with current, updated materials. MAJ Lindsey's instructor skill and exemplary character won her Soldier Support Institute (SSI) Instructor of the Quarter, SSI Instructor of the Year, and finally TRADOC Instructor of the Year in April 2013.



Resource Management – Civilian (Above ACOM)

MS. GEORGIANN MANGIONE

Supervisory Budget Analyst

U.S. Army Test and Evaluation Command (ATEC)

Aberdeen Proving Ground, Maryland

Ms. Georgiann Mangione, as Supervisory Budget Analyst, managed a \$670M ATEC average annual budget and a Program Objective Memorandum (POM) totaling \$3.4B for multiple appropriations. She accepted additional responsibility for coordinating and developing Command responses to multiple sequestration budget drills, which identified manpower and funding impacts in FY13 and the out-years. Utilizing a workload model, she projected decreases by 28% in reimbursable customers at ATEC test ranges over the POM out-years, and developed and briefed the Commander's Narrative Assessment outlining a critical issue in which a reduction of \$49M was inappropriately applied to ATEC's program and budget. Upon receipt of the revised FY13 funding guidance from HQDA, she identified an additional \$100M understatement for test range and facility accounts leading to further restoration of funds for ATEC and the testing community.

FY 2013 Annual Award Winners



Resource Management – Civilian (Below ACOM)

MS. SHEILA KATZENMEYER

Resource Management Officer

Army Corps of Engineers, Information Technology (ACE-IT)

U.S. Army Corps of Engineers (USACE)

Vicksburg, Mississippi

As Resource Management Officer (RMO) for Army Corps Engineers – Information Technology (ACE-IT), Ms. Shelia Katzenmeyer is responsible for the management of all financial and manpower resources used by ACT-IT to provide Information Management and Information Technology (IM/IT) support across the U.S. Army Corps of Engineers (USACE). During FY13, Ms. Katzenmeyer successfully managed and executed \$322M, and received and processed payments for more than 23,000 communication invoices valued at \$39M, all under severe budget constraints and the furlough of six key RMO employees. Additionally, she identified \$4M cost savings in IM/IT core services in July 2013. The savings were passed on to all USACE ACE-IT managed sites.



Resource Management Individual Award – Military (Above ACOM)

MAJOR MARK LEE

Ministerial Advisor to Ministry of Finance (Kabul, Afghanistan)

U.S. Central Command (CENTCOM)

MacDill Air Force Base, Florida

As an Afghanistan/Pakistan (AFPAK) Hand International Security Assistance Force (HQ, ISAF), Operating Enduring Freedom, Major (MAJ) Mark Lee served as Advisor and Strategic partner in the Ministry of Finance (MoF) and Rural Rehabilitation and Development (MRRD) from March 2013 to October 2013. MAJ Lee advised both MoF and MRRD, analyzed MRRD's procurement processes employing Lean Six Sigma (LSS) change management processes, and consolidated five procurement processes into one office. MAJ Lee also introduced and orchestrated the mobile money/mobile wallet concept creating an \$80M U.S. Agency for International Development (USAID) project in rural Afghanistan. MAJ Lee was instrumental in working with the Combined Security Transition Command – Afghanistan (CSTC-A), MoF, and the World Bank in establishing training and implementation of the first-ever Afghanistan Financial Management System (AFMIS) modules.

FY 2013 Annual Award Winners



Resource Management – Military (Below ACOM)

MAJOR JARROD MCGEE

Chief, Business Operations/Resource Management

U.S. Army Medical Command (MEDCOM)

Fort Sam Houston, Texas

Major (MAJ) Jarrod McGee was responsible for charting continuous improvements in the U.S. Army Medical Command (MEDCOM) organizational budget processes, funds control, and business optimization. He reengineered MEDCOM's core business strategies by developing a comprehensive discretionary budgeting model and an employee performance model to improve productivity and incentivize performance aligned with organizational objectives. MAJ McGee initiated a Human Capital Inventory to align and reconcile over 30 separate employee data points in multiple human resource and resource management data systems enabling an accurate view of organizational staffing, a first for MEDCOM. MAJ McGee's initiative resulted in the organization remaining fiscally solvent despite absorbing \$2.6M in sequestration and other command directed decrements. As a direct result of his efforts, the organization was able to return an additional \$6.6M to MEDCOM to support command priorities and his models decreased workload by 20% while incentivizing performance.



Outstanding Intern Award (Below ACOM)

MR. COLIN STRATAKES

Operations Research Analyst

U.S. Army Communications-Electronics Command (CECOM)

Aberdeen Proving Ground, Maryland

During the period August 2011 to August 2013, Mr. Colin Stratakes served as a Department of Army (DA) Intern and distinguished himself as an exceptional Operations Research Analyst (ORA) within the Intern Program, the G8 Costs and System Analysis (CSA) Division, and the Project Managers (PM) Offices. While assigned to PM Mid-Tier Networking Vehicular Radios (MNVR), he took on a challenging role as the sole Cost Analyst. During his efforts at PM, he identified significant challenges to accurately estimate the Operating and Support (O&S) costs early in the program life cycle. Mr. Stratakes' actions were at the level of a senior analyst, and he accomplished these activities while continuing to meet the rigorous training requirements from both the local and DA intern programs. He successfully graduated the intern program in August 2013 and continues to support PM MNVR as a GS-11 Cost Analyst.

A Capitol Investment

By COL John Leggieri, MAJ Conrad Jakubow and MAJ Tom Lamb

The Congress shall have Power... To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years...

Article I, Section 8, Clause 12, The Constitution of the United States

Throughout an Army career, most Soldiers and civilians are on the receiving end of funding that is disbursed after a long chain of events stemming from a relatively simple clause in the Constitution that is sometimes taken for granted. We see the end results in the form of ammunition, training dollars, and new equipment. As we progress in our careers, we are exposed to budgets and resource management, gaining more appreciation for what it takes to deliver materiel and readiness to the war-fighter. Usually, it is later in a career where one begins to interact at the strategic policy level and with the true progenitor of budget authorities and funding lines we are so fond of—Congress. It begins with the “power of the purse”, as our Founding Fathers intended. Everyone learned about that process in grade school (and through School House Rock videos), though what really happens in Congress is still generally a mystery to most of us. The Army’s Congressional Fellowship Program presents a unique opportunity to unravel that mystery, to learn what happens behind “closed doors”, and gain strategic level exposure normally not afforded to midgrade uniformed personnel.

“Our focus on leader development is one of a mindset more than a resource. We must invest most heavily in talent management so that we identify the unique skills, education and broadening experience necessary to match the right people with the right assignments at the right time in their careers.”

- General Raymond Odierno, Chief of Staff of the Army, 18 May 2013

General Odierno’s comments and direction given to recent promotion boards highlight the importance of broadening assignments and non-traditional career paths for the Army’s future leaders. As the Army faces the



prospect of a prolonged budget contraction and uncertain threats, those charged with managing the Army’s finances find themselves increasingly in uncharted territory as fiscal uncertainty upends traditional processes. The Army is also contending with a Congressional mandate to achieve “auditability” standards in order to properly account for funds from the initial appropriation through to final expenditure. The Congressional Fellowship Program is a broadening assignment that affords the rare opportunity to see that budget process from its fruition, from the President’s Budget Request all the way through final Congressional passage and into law.

Wanted – Finance Officer Fellows

The financial management community seeks more highly qualified candidates for the Army Congressional Fellowship Program. Finance officers have been under represented over the last several years and that trend must be reversed – the fellowship program is a great opportunity for 36A officers. Officers will find the fellowship to be one of the most rewarding and interesting ways to transition from Company to Field grade assignments. As one of the 24 or so Congressional Fellows each year, an officer experiences policy and government far outside the norm of Army life. This is clearly a broadening assignment in every sense and more than “just taking off the uniform for a couple of years.” The Congressional Fellowship is really a three phased assignment.

First, a Fellow will attend a full time, completely funded graduate school program at George Washington University and earn a Master's Degree in Legislative Affairs. Second, the Fellow will serve on Capitol Hill in a Senator's or Representative's office as an advisor for one year. Third, the officer serves a two year utilization assignment in which lessons learned on the Hill directly contribute to congressional actions that impact the entire Army.

On the first step of this journey, as a student at George Washington University, the fellow is placed in an educational environment that encourages dialogue among other graduate students who generally have prior government, legislative or business experience. Most of the other students already work for Congress or have some related affiliation. As a member of the military, the fellow offers a unique perspective on defense policy. Many fellows already have experience working with other services, agencies, and nations that is equally valuable to share during classes. Conversely, the master's degree program helps fellows learn more than just the fundamentals of how a bill becomes a law. Fellows learn Congressional structure, systems, the role of industry and interest groups, Executive/Legislative relationships, how campaigns work, and the role of media in politics. The program prepares fellows for success in a Congressional office.

Members of Congress are very receptive to having Congressional Fellows working in their office. They value the military fellow's experience, staff skills and opinions. Members accepting fellows generally serve on a defense oversight or related committee. While in a Congressional office, fellows can expect to work on a wide variety of issues – some defense related, but some not. It is a great opportunity for officers to challenge themselves and work

outside of their normal comfort zone. Fellows might tackle defense and veteran's issues one day, then work medical, labor and homeland security issues the next. Even working defense policy issues will be challenging, with topics as diverse as the F-35 to submarine warfare to sexual assault in the military. Fellows frequently work directly with Members of Congress and committee staffs to craft legislation and policy for the entire defense department, provide critical research on the nation's most important issues, and work with constituents on important local or state interests. Additionally, fellows interact with a diverse set of interest groups – from industry to non-profits – and gain a better understanding of how they influence the legislative process. Fellows learn and experience first-hand how the government runs and interacts at the highest echelons.

Utilization Tour – Help Resource the Army

The knowledge and lessons learned on Capitol Hill are critical for the Army, especially for those in the financial management community. After serving in a Member's office and transitioning back to the Army, there are multiple utilization tour options. Most Fellows are assigned to the Office of the Chief of Legislative Liaison (OCLL), either in the Pentagon or on Capitol Hill. OCLL works directly with House and Senate Armed Services Committees, as well as with other Members of Congress (except those on the appropriations committees). Other follow-on assignments include Department of Defense and Joint Staff liaison positions. Fellows who worked for Members of the House or Senate Appropriations Committee are often assigned to the Congressional Budget Liaison Office within the Office of the Assistant Secretary of the Army for Financial Management and Comptroller (ASA-FM&C).



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The Army's Congressional Budget Liaison Office, referred to as SAFM-BUL, provides support to Members of the House and Senate Appropriations Committees; the organization's existence is mandated by law as a direct method for Appropriators to interface with the budget community in the Defense Department. SAFM-BUL's primary mandate is to help Resource the Army and track major pieces of appropriations legislation from budget submission to final Presidential enactment. Budget liaison officers (affectionately known as BULs) are responsible for fostering good relationships with Capitol Hill by working directly with Congressional defense appropriations committees and Member offices on specific legislation, hearing preparation, Army Senior Leader engagements, or world-wide travel aimed at showcasing the Army. As a member of SAFM-BUL, officers have the unique opportunity to shape and influence the outcome of budgetary measures, capitalizing on their knowledge of Capitol Hill, and using that experience to help ensure the Army's budget request is funded. Few other positions in the Army have such direct and far-reaching implications.

During the course of this challenging assignment, not only will fellows learn how the Executive and Legislative branches interact, but they gain a healthy understanding of how the Army functions at the highest levels and have the unique opportunity to shape actions that have far reaching impacts. As financial managers, officers leave the fellowship with a holistic understanding of the resources they are charged to manage. Ultimately, the most important lesson a Fellow learns is how the government, industry, and interest groups work together, in spite of many challenges along the way, to make effective public policy and resource decisions.

Take the Challenge - Become a Congressional Fellow

The Army Congressional Fellowship Program is open to senior captains and junior majors serving in the Finance Corps. For more information about the program, contact the Army's Congressional Budget Liaison Office in the Pentagon at 703-614-6759/6199. A MILPERS message announcing the program is normally published annually in August, with a February application deadline. Contact your career manager to apply for the program. It will be an experience of a lifetime – and well worth the Capitol investment!

About the authors:

COL Leggieri is the Chief of the Army's Congressional Budget Liaison Office (SAFM-BUL) and Majors Jakubow and Lamb are Budget Liaisons in that same office. All three officers participated in the Army Congressional Fellowship Program.



A Congressional staffer and Budget Liaison interact with Army Network experts at the National Training Center





Six "generations" of Army Congressional Fellows



Budget Liaison Officers from SAFM-BUL travel world-wide to showcase the Army



MG James McConville, 101st ABN DIV Commander, hosts Congressman Peter Visclosky (D-1-IN), Ranking Member on the House Defense Appropriations Committee, and his Congressional staff at Fort Campbell, KY. The Army's Congressional Budget Liaison Office arranged the visit.

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ALL Syracuse University STUDENTS Spring 2014



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RM PUB Managing Editor**

Army Civilian Corps Creed

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a member of the Army Team

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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

A background image showing a group of business professionals in a meeting. Several hands are visible, holding pens and pointing at documents on a table. The documents appear to contain charts and graphs. The image is slightly blurred and has a light gray overlay.

RM RESOURCE MANAGEMENT



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