U.S. Army
Financial Management School

TRAINING & EDUCATING THE FM WORKFORCE

European Professional Development Institute
7 April 2011

Dr. Dennis K. Davis
Deputy Commandant
AGENDA

➢ WHO WE ARE
  -- Vision  -- Mission  -- Structure
  -- Core competencies
  -- Doctrine

➢ SCHOOL OVERVIEW
  -- Key Initiatives
  -- FM Campaign Plan
  -- Army FM Workshop (AFMW)
  -- Challenges
**OUR VISION**

We are a world class organization committed to providing quality and flexible Financial Management to support our Expeditionary Army across the full spectrum of operations during a period of persistent conflict.

**OUR FOCUS**

Provide support to Army, joint and multi-national forces with modular and tailorable units and personnel that leverage technology to optimize financial management capabilities.

**OUR VALUES**

Patriotism  
Integrity  
Competence  
Service
Financial Management (FM) operations sustain Army, joint, and multi-national war-fighting commanders by providing two mutually supporting core functions: Resource Management (RM) and Finance. FM includes providing advice and recommendations to the commander; developing command resource requirements and costs; identifying sources of funds; establishing management and internal controls; supporting the procurement process; and providing banking, disbursing, accounting, and limited pay support.
62% of Structure in the RC

~ 10,500 Career Program 11 (Resource Management) Civilians

½ of 1% of the Army Structure
Transformation eliminated FM brigade and battalion level command structure from the Finance Corps. Additionally, it aligned the Financial Management and command and control under the Sustainment Warfighting Function.

### FM MTOE ORGANISATIONAL STRUCTURE TRANSFORMATION

#### 2006

- 8 BDEs
- 36 BNs
- 125 DETs

#### Today

- 8 FMCs
- 26 COs
- 91 DETs

#### TAA 12-17

60% of Requirements

### Table

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<tr>
<th>TAA</th>
<th>FMC COMPO1</th>
<th>FMC COMPO2</th>
<th>FMC COMPO3</th>
<th>FMC TOTAL</th>
<th>FMCO COMPO1</th>
<th>FMCO COMPO2</th>
<th>FMCO COMPO3</th>
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Note: In operations where the senior Sustainment HQ's is the ESC, the FMC can provide an expeditionary FMC capability to the ESC and provide technical coordination to FMCOs and FMDETs through the SBDE FM SPO.
FM CORE COMPETENCIES

Developing a Multi-Functional Financial Management Leader

RESOURCE MANAGEMENT OPERATIONS

FINANCE OPERATIONS

FUND THE FORCE

FM PLANNING AND OPERATIONS

MANAGEMENT INTERNAL CONTROLS

ACCOUNTING SUPPORT

BANKING & DISBURSING

PAY SUPPORT

COST MANAGEMENT

FM ≠ Military Pay

FM = Military Pay
FM FUTURE COMPETENCIES

DOCTRINE

Current FM 1-06

FM split between RM and FO

Not aligned with new doctrine

Existing Force Structure

Revised FM 1-06

• Aligned w/ FSO FM 1-06
• Includes Cost Management
• Introduces FM role in Stability Ops
• Incorporates OIF/OEF lessons learned
• Reflects latest FM force structure
• Includes latest FM systems

FM Doctrinal Transformation

Changes in FM Role in Stability Ops

New FM 3-0 & FM3-07 Published

Merger from 44/45 to BC 36

Shift to Cost Culture

Changes in FM Technology

OIF/OEF Lessons Learned

OPERATIONAL

ENVIRONMENT

CHANGES IN

Commandant Approval Sep 10

Publication Jan 11
U.S. ARMY FINANCIAL MANAGEMENT SCHOOL OVERVIEW
FINANCIAL MANAGEMENT SCHOOL
CONTEMPORARY OPERATING ENVIRONMENT

TRADOC

CASCOM

USAR

DFAS

FM Dirs / Cdrs

National Providers

FM Policy / Strategic Guidance

G-8s

ARNG

Army CmDs

ASAFMC

FMS

Chain of Command / Stakeholders

Photo Courtesy of Mr. Robert Long
FINANCIAL MANAGEMENT SCHOOL

Commandant

Deputy Commandant

FMTD

Operations

Museum

SSI Quality Assurance

Command Sergeant Major

Dir, Total Force Integrator

SSI Capabilities Development Integration Directorate

SSI Training Development Directorate

17 Officers  
13 Enlisted  
8 Civilians  
* 38 Total

* # Deployed (1 Off / 2 Enl)
Train and educate military and civilian leaders to meet the needs of the ARFORGEN process and develop complementary concepts, doctrine, organization, and materiel across the spectrum of Financial Management (FM) in support of America’s Armed Forces in war and peace.

Act as both the branch and personnel proponent for the Finance Corps. Serve as the home of the Finance Corps Regiment.
COURSES

FINANCIAL MANAGEMENT SCHOOL

RESIDENTIAL FUNCTIONAL COURSES

- Deployed Operations Resource Management Course (DORMC)
- Planning, Programming, Budgeting & Execution System (PPBE)

LEADER DEVELOPMENT COURSES

- Basic Officer Leaders Course
- FM Captains’ Career Course
- FM Transition Course
- FM Leaders’ Preparatory Course

ADVANCED INDIVIDUAL TRAINING (AC/RC)

MOBILE TRAINING TEAMS

- PPBE
- DORMC

dL FUNCTIONAL COURSES

- Resource Management Budget Course (RMBC)
- Resource Management Tactical Course (RMTC)
- Accounts Payable Administration Course (APAC)
- Disbursing Operations Course
- PPBE
- CERP
Designed to fix capability gaps in FM contingency Opns
Simulates an AOR environment focusing on multinational, combined, & joint Opns through situational training scenarios.
Two-week course that builds on the Resource Management Tactical Course (RMTC)

Major areas of instruction:

-- Operational Doctrine (Stages)
-- FM OPORD Development/MDMP
-- Contingency Funding
-- Financial Management Systems
-- Scenario Based Simulation/Exercise
TARGET AUDIENCE

• Officers, NCOs, and Civilians that are in units preparing to deploy and conduct FM Operations

• Students from sister services

• Units/individuals request training prior to deployment

• Designated “best practice” during TRADOC Accreditation Review (development & delivery)
Commander’s Emergency Response Program (CERP) Guidelines

- Primary purpose of program is to assist the Iraqi people by providing urgent humanitarian relief and reconstruction requirements that will immediately assist the population.
- Coordinate actions through the Provincial Reconstruction Team (PRT)/Provincial Government.
- Select sustainable projects and ensure transfer of control to a responsible, legitimate authority.
- Use CERP as leverage to get a desired effect (Not just “good-will”).
  - If we do this project, DG will do XXX.
  - If we let this tribal leader take credit for making this happen, he will XXXXXXX.
- Emphasize projects that are small dollar amounts and able to be completed during the division’s rotation.
- Prioritize projects that will provide significant employment opportunities for the Iraqi people.
- Integrate with IO/PSYOPs (e.g., do ribbon cuttings to publicize successful projects).
CERP – TRAINING DEVELOPMENT

- Accelerated two-phase development process
- Deployed civilian training developers to the AOR
- Phase 1: 16 Hours (complete) / Phase 2: 40 Hours (in-progress)
- Phase 2 provides multi-tracked training
- Each track will be implemented on ALMS upon completion

56 Hours

- Commander + Program Manager Track (2nd)
- Project Manager Track (3rd)
- Purchasing Officer Track (4th)
- Resource Manager Track (5th)
- Paying Agent Track (6th)
- CERP Basic Course + CIDNE (1st)
CERP Examples

- Water and Sanitation Projects
- Food Production and Distribution
- Agriculture and Irrigation Projects
- Electricity
- Healthcare
- Education
- Telecommunications
- Transportation
- Civic Cleanup Activities and Civic Support Vehicles
- Repair of Civic and Cultural Facilities
- Sons of Iraq Contracts

**Keys to Project Selection**
1) Execute Quickly
2) Employ many Iraqis
3) Benefit the Iraqi People
4) Be Highly Visible!

**I-CERP Use**
- Schools
- Water Purification
- Health Clinics
- City Planning Facilities
- Roads
- Sewers
- Irrigation systems

Sewer, Water, & Power Projects Achieve Great Effect for $$$!
CERP RESTRICTIONS

- Civic support vehicles
- Repair of civic and cultural facilities
- Repair of damage that results from military operations and is not compensable under the Foreign Claims Act
- Payments to individuals upon release from detention
- Protective measures, such as fencing, lights, barrier materials, berming over pipelines, guard towers, temporary civilian guards, etc. for critical infrastructure site (oil pipelines, electric lines, etc.)
- Other urgent humanitarian or reconstruction projects
- Weapons buy-back programs or other purchase of firearms or ammunition
- Training, equipping, or operating costs of Iraqi, Afghan, or Azerbaijani Security Forces
- Rewards programs
- Entertainment
FMS TRAINING LOAD

**FY10**

- Officers: 1070
- NCO/Enlisted: 1308
- Civilians: 961
- Foreign: 27
- Total: 3366

**FY11**

- Officers: 583
- NCO/Enlisted: 916
- Civilian: 857
- Foreign: 27
- Total: 2383

**FY12 Projected**

- Officers: 756
- NCO/Enlisted: 1217
- Civilians**: 6605
- Foreign*: --
- Total: 8578

- 15 Current Courses
- +
- 7 GFEBS Courses
- 2 Cost Accounting & Management Courses

Coming in FY12!

- Officers-36A
- Enlisted-36B
- Civilians-CP11

• Numbers not available
** Increase due to GFEBS
**GENERAL FUND ENTERPRISE BUSINESS SYSTEM (GFEBS)**

- GFEBS is a web-based Enterprise Resource Planning solution that will enable the US Army to compile and share accurate, up-to-date resource management data across the Army.

  - Leverage commercial, off-the-shelf business enterprise software
  - Supply standardized, real-time financial data and information
  - Empower leadership to make strategic business decisions that have a direct and positive impact on the warfighter
  - GFEBS is being built on SAP, a commercial-off-the-shelf (COTS) Enterprise Resource Planning (ERP) financial management system

- GFEBS will replace 80% of the current financial portfolio’s overlapping and redundant systems.
More than 79,000 end-users at nearly 200 Army financial centers around the world

Will be one of the world’s largest enterprise financial systems

Will eventually manage $140 billion in spending by the active Army, the Army National Guard and the Army Reserves.

Will allow leaders and managers the ability to make informed decisions about the effective use of resources:

- Identify and justify resources
- Evaluate the use of resources
# GFEBS Benefits

<table>
<thead>
<tr>
<th>Organizations</th>
<th>Benefits</th>
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| Army Components, MACOMs, Installations | • Cost Management/Cost Control  
• Ability To Understand Value And Location Of Property, Plant, And Equipment  
• Better Financial Decision Making And Better Support Of The Warfighter  
• Elimination Of Non-value Added Activities (e.g., Reconciliations) and Reduced Time Spent On Transactions |
| DFAS | • Elimination Of Non-value Added Activities (e.g., Reconciliations) and Reduced Time Spent On Transactions  
• More Time Available To Perform Financial Analysis  
• Increased Customer (Army) Satisfaction  
• Faster Processing, Lower Costs |
| HQDA | • Army-wide View Of Financial and Cost Data  
• Better Financial Decision Making  
• Auditability; FFMIA Compliance  
• Elimination Of Redundant Legacy Systems  
• Reduced Cost Of Finance |
| DoD | • Auditability; FFMIA Compliance  
• Elimination Of Redundant Legacy Systems  
• Reduced Cost Of Finance |
Mission

The US Army Financial Management School will **develop and implement GFEBS sustainment training no later than 1 OCT 2011** in order to provide training on GFEBS, post GFEBS initial fielding.

Concept

*Adapt and integrate GFEBS PMO developed training products* into current FMS courses and, if necessary, develop new course(s).

GFEBS is my number one priority following the demands and needs of our organizations and soldiers during wartime.

- LTG Edgar E. Stanton III
Gap Analysis and Assessment

Mission: Review all SSI FM lessons; revise w/GFEBS processes. Incorporate/ADD approved GFEBS training products as applicable.
GFEBS Sustainment Training Products

Instructor Led Training
- Cost Management (80 hrs)
- Financials (80 hrs)
- Proj Syst / Annual Plan (16 hrs)

Distributed Learning (dL)
- GFEBS Essentials (20 hrs)
- Reimbursables (20 hrs)
- Funds Management (24 hrs)
- Spending Chain (50.5 hrs)
- Project Systems (8 hrs)
- PP&E Process Overview (6 hrs)
- Proj Mgmt / Order Exec (8 hrs)
- Inventory / Supply Mgmt (5 hrs)
- Plant Maint Planning (14 hrs)
- Real Property Mgmt (32 hrs)

Technical Training

Non Technical GFEBS Courses
- Intermediate Cost Act/Mgmt (120 hrs)
- Principles Cost Act/Mgmt (120 hrs)

Legacy Courseware (GFEBS Integration)
- (AIT, NCOES, OES, Functional Courses)

Legend
- FM
- PP&E
**Cost Management and Cost Accounting**

“Achieving Readiness at the Best Value”

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**Soldier Support Institute**

<table>
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<th>Course Title</th>
<th>Topics</th>
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<td>• Cost Terms</td>
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<td></td>
<td>• Cost Concepts</td>
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<td></td>
<td>• Fundamentals of Cost Acct. and Cost Mgmt</td>
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<tr>
<td></td>
<td>• Practical Exercises</td>
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<tr>
<td><strong>ICAM</strong></td>
<td>Intermediate Cost Accounting and Management</td>
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<tr>
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<td>• Cost Flow Methods</td>
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<td>• Analysis and Reporting</td>
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<td>• Practical Exercises</td>
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<td>• Complex Case Studies</td>
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**Naval Postgraduate School**

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<th>Topics</th>
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<tr>
<td><strong>CMCC</strong></td>
<td>Cost Management Certificate Course</td>
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<td>• Managerial Costing</td>
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<td>• Operations Management</td>
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<td>• Cost Control</td>
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<td>• Organizational Development</td>
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**End State:**

FM Community possesses the knowledge and skills necessary to leverage cost management and cost accounting.
JAN 10 ASA (FM&C) Leadership directed the development of a Financial Management Campaign Plan (FMCP) outlining the following:

- **A long-term objective end state of FM’s ability/capability to provide a trained and ready force capable of providing full spectrum FM support:**
  - Review/identify FSO requirements: doctrine, force structure, training management based on identified capability gaps.
  - Determine/develop a FM home station (AC/RC) strategy that allows our FM enablers to sustain critical FM battlefield competencies while in garrison.
  - Analyze/develop DFAS recapitalization COAs (Contracting Support/Disbursing/Accounting)
  - Establish a FM Centralized Training Platform supporting joint FM full spectrum operations.
  - Develop/execute a MILPAY migration strategy.

- **Implementation plans for each supporting task: end states/objectives, execution timelines, milestones, critical decision points and lead/supporting agents.**
Mission Statement

Build, train, and sustain a campaign-quality, expeditionary FM force able to operate effectively with joint, interagency, intergovernmental and multinational partners to provide full spectrum FM and Sustainment to warfighting commanders engaged in unified action in support of the National Security and National Defense Strategies.

End State

A ready and balanced FM force capable of executing full spectrum operations (FSO) through superbly trained, educated, adaptive and agile Military & Civilian FM Warriors enabled with state of the art FM and C2 systems and adept at the coordinated application of fiscal and economic power in support of national and military objectives.
Lines of Operations

Lines of Operation (LOO)                      Conditions                      End State

LOO 1  Doctrine: FM Doctrine & TTP Development

Current & Relevant FM Doctrine & TTPs

A balanced and ready FM force:

- Capable of executing FSO

LOO 2  Organization: FM Force Structure & Manning Levels

Flexible & Responsive FM Force

- Staffed with superbly trained, educated, adaptive and agile military and civilian FM Warriors

LOO 3  Training: FM Unit, Warrior, Leader & Professional Development

Trained & Ready FM Total Force (mil and civ): Well defined career paths to grow FM personnel

- Enabled with state of the art FM & C2 systems

LOO 4  Material: FM & C2 Systems & Platforms, FM Unit MTOE

FM & C2 systems leveraged to conduct FM ops

- Adept at the coordinated application of fiscal and economic power ISO national and military objectives

LOO 5  Leadership & Education: FMCP Communication Plan

Army-wide Awareness of Army FM Capabilities; FM Warrior Education, Training, Leader and Professional Development Opportunities
Supporting Tasks

1. **LOO 1: FM Doctrine & TTP Development**
   1.1: Maintain FM 1-06, Financial Management Operations to respond to advances in FM operations, systems and structure.
   1.2: Develop and publish relevant FM Army Tactics, Techniques and Procedures (ATTP), Training Circulars (TC) and other training publications.

2. **LOO 2: FM Force Structure & Manning Levels**
   2.1: Reevaluate the current FM structure (SRC 14/Non-SRC 14) and ability to support ARFORGEN requirements.
   2.2: Conduct “troop to task” analysis and a management study for USAFMCOM to determine the right structure and manpower requirements.
   2.3: Seamless transition of the MILPAY mission to the HR community.

3. **LOO 3: FM Unit, Warrior, Leader, & Professional Development**
   3.1: Develop comprehensive list of multifunctional skills required for 36 and CP 11 personnel to conduct full spectrum FM operations.
   3.2: Develop a centralized “Road to War” training strategy for all FM enablers across all COMPOS.
   3.3: Revise and update career models for all 36 and CP 11 personnel.
   3.4: Develop & establish a centralized joint FM training platform to be used for deployment/sustainment training.
Supporting Tasks
(2 of 2)

LOO 4: FM & C2 Systems & Platforms, FM Unit MTOE

4.1: Establish new FM systems requirements (3-5 Years).
4.1.a: Establish FM existing systems requirements (Bridging Strategy).
4.1.b: Develop FM Systems training strategy for all FM enablers across all COMPOs.

LOO 5: FMCP Communication Plan

5.1: Develop an FMCP communication plan leveraging the SSI communication strategy in order to broadcast the FMCP Army-wide.

LOO RO tasks: responsible for assigned LOO and monitoring progress of supporting tasks and initiatives develop and brief to Senior FM leaders.
ST RO tasks: develop, coordinate, and implement supporting plans for each task (complete with implementation plan, milestones; end state & objectives, resource requirements; and decision point matrices). Supporting organizations identified in FMCP tasking matrix provide support as requested by ST RO; provide supporting plans for assigned supporting tasks; execute assigned support tasks.
Mission Statement

The Finance Corps Museum collects, preserves and exhibits artifacts representative of the history of the U.S. Army Pay Department and Finance Corps. Additionally, the Museum provides heritage education and esprit de corps development for Army Financial Managers through the interpretation, exhibition and discussion of collected/displayed objects.

Mission Execution

The Museum trains Army Financial Managers of today using historic examples of Army Values and Warrior Ethos as demonstrated by their comrades of yesteryear.

Mission Provisions

- 6500+ artifacts, >10% displayed
- 4500 square foot gallery and exhibits
- Artifacts from 1775 – current
- Ongoing program to collect, preserve and display appropriate artifacts and memorabilia
“Financial Management”
Enabling Sustainment Success

- Theater Level Planning & Execution: Strengthening the “Fiscal Triad”
- FM Training Enablers – Arming Sustainment Leaders with the Tools for Success
- Integrated FM Operations during Contingency Operations
- Synchronizing FM Operations with Government Interagencies
- GFEBS Way Ahead for the Tactical Environment
- FM Leader Role in a Cost-Conscious Army
FM Challenges

- FM Units – “Don’t Work as they Fight”
- Reliance on “Just in Time” Training
- Inability to Train on FM Battlefield Systems
- FM Sourcing (FMCO not deployed with Organic FM Dets or Aligned with Parent SBDE)
- COMPO 2 & 3 Command and Control
- FM Training Support Packages
- Resourcing for Current & New Missions
Questions?
A ready and balanced force capable of executing Full Spectrum FM Operations

– Through superbly trained, educated, adaptive and agile Military & Civilian FM Sustainment Warriors

– Enabled with state of the art FM and C2 systems

– Assist CDRs at all levels with the coordinated application of fiscal and economic power in support of national and military objectives

OUR VALUES

Integrity

Patriotism

Service

Competence
Back-up
Key FM Institutional Training

RESIDENT FUNCTIONAL COURSES

- **Deployed Operations RM Course (2 WKs)**
  - CPT and above; SGT and above

- **Planning, Programming, Budget, Execution Course (2 WKs)**
  - CPT and above; SSG and above

- **Army Comptroller Course (ACC) (3 ½ WKs)**
  - CPT-MAJ; Senior NCOs (SSG w/waiver)

- **Executive Comptroller Course (ECC) (3 ½ WKs)**
  - MAJ-LTC; MSG and above (SFC w/waiver)

- **Defense Resources Management Course (DRMC) (4 WKs)**
  - MAJ-COL (rank waivers upon REQ)

- **Cost Management Certificate Course (CMCC) (3 ½ WKs)**
  - Best and Brightest MAJs & MSGs

- **Defense Financial Management Course (DFMC) (4 WKs)**
  - MAJ-LTC; MSG and above (SFC w/waiver)

- **Principles of Cost Accounting Management (PCAM) (3 WKs)**
  - LT-CPTs; SGT-SSG

- **Intermediate Cost Accounting Management (ICAM) (3 WKs)**
  - Field grade; Senior NCOs

- **General Fund Enterprise Business System (GFEBS) (1 WK)**
  - All Ranks

FT Jackson, SC  •  Syracuse Univ.  •  Naval Postgraduate School  •  Maxwell AFB
Key FM Home Station Training

CONTRACTED COURSES

- Appropriations Law (3-5 Days), ALL ranks
- Contracting Officer Representative (1 WK), ALL ranks

Distributed Learning (dL) FUNCTIONAL COURSES

- Commanders Emergency Response Program, ALL
- Resource Management Budget Course, ALL
- Resource Management Tactical Course, ALL
- Accounts Payable Administration Course, ALL
- Disbursing Operations Course, ALL
- Comptrollers Accreditation and Fiscal Law Course, ALL
- Contracting Officers Representative Course, ALL

http://www.us.army.mil Self-Service: My Training

https://jag.ellc.learn.army.mil/webapps/portal

https://acc.dau.mil/COR
GFEBS Includes Six Business Process Areas ...

- **Funds Management**
  - Funds management of General Funds
  - Budget formulation below HQDA level

- **Spending Chain**
  - Initiate purchase requisition and check funds, record obligation, manage goods and services receipts and process disbursement
  - Logistics integration / inventory management

- **Reimbursables**
  - Execute order management
  - Process accounts receivable

- **Property, Plant and Equipment**
  - Real Property, Plant Maintenance, Equipment & Assets, & Project Systems

- **Cost Management**
  - Provides full costing capability to include assignment and allocation
  - Capability to capture cost, e.g., by Brigade

- **Financials**
  - General Ledger accounting (USSGL)
  - Workflow journal voucher approval process
  - Financial statement reporting to departmental level
  - Month end/ Year end closing process
Solution Improves Accountability And Stewardship

Includes compliance and implementation of:

• Congressional
  – Federal Managers Financial Integrity Act 1982
  – Chief Financial Officers (CFO) Act 1990
  – Federal Financial Management Improvement Act (FFMIA) 1996

• Federal
  – United States Standard General Ledger (USSGL)
  – Joint Financial Management Improvement Program (JFMIP)
  – Federal Accounting Standards Advisory Board (FASAB)