

Sustainment Commanders' Guide to: Financial Management Operations



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INTRODUCTION

Operational Financial Management (FM) encompasses the support required to conduct major Army and joint operations, and complements the sustainment focus on theater support operations involving force generation, force sustainment, and redeployment.

FM is the sustainment of U.S. Army, joint, interagency, interdepartmental, and multi-national operations through the execution of two mutually supporting core functions, Resource Management (RM) and Finance Operations (FO).

These two functions are comprised of the following core competencies:

- Fund the force
- Banking and Disbursing
- Accounting support and cost management
- Management Internal Controls
- Pay Support

Financial Managers enable commanders to leverage fiscal policy and economic power to create and enhance the commanders' ability to achieve desired effects in support of the operation.

FM CORE COMPETENCIES

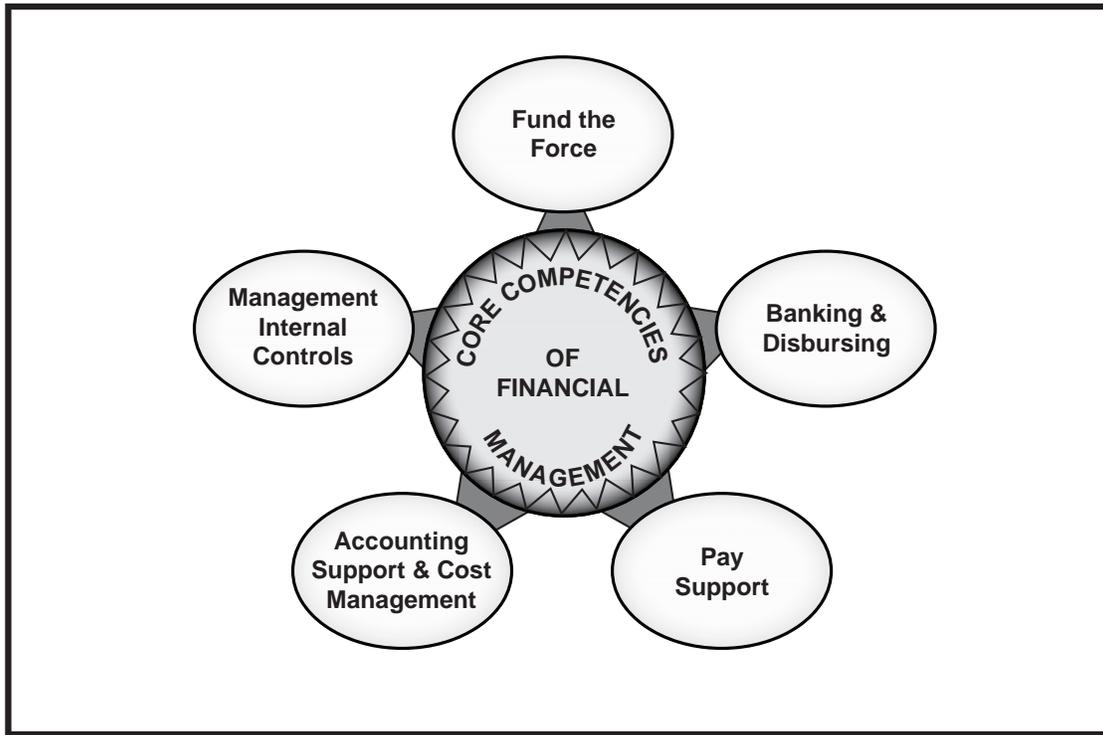


Figure 1-2. Financial Management Core Competencies

Fund the Force:

- Provide guidance to commands on funding procedures
- Manage funds (Identify, Acquire & Distribute)
- Develop spend plans containing mission critical funding requirements
- Synthesize resources of inter-organizational partners and other Services

Banking and Disbursing support:

- Provide procurement support
- Manage Pay Agents
- Disburse funds
- Provide Cash management support
- Provide Banking to instrument of economic power
- Identify & implement e-commerce initiatives

Pay support (this capability will transition to the Personnel Community once the Integrated Pay and Personnel System is fully deployed – expected Full Operating Capability is late 2019):

- Enforce pay entitlements, policy and regulations
- Update pay entitlements
- Manage pay entitlements reports

Accounting support and Cost Management:

- Coordinate and maintain appropriated fund Accounting
- Capture and record obligations and expenditures
- Conduct joint reviews
- ID and correct funding irregularities
- ID and validate mission costs
- Develop cost estimates of future operations
- Establish cost management procedures
- ID and provide cost models and data to commanders

Management Internal Controls:

- Establish specific MICP responsibilities
- Establish timelines for training requirements, operational reviews and inspections
- Establish procedures for reporting and tracking deficiencies and material weaknesses
- Identify corrective actions for deficiencies and material weaknesses
- Perform quality assurance reviews and report findings/corrective actions
- Coordinate audits

FM SUPPORT Across the Theater to include Operational Contracting Support (The Fiscal Triad)

Rules of Allocation

- **FMSC** — (1 per Senior Sustainment HQs (TSC or ESC)) — Principal advisor to TSC Commander and ASCC G8 on all aspects of finance operations
- **FMSU** — (1 per SBDE) — Coordinates and executes financial management (FM) support to corps, division, brigade, and theater level units on an area basis
- **FMSD** — (1 per 6000 population supported; 1 per CCBN (Contingency Contracting Battalion) plus 2000 people in AOR). Supports brigade, division, corps, or theater/Army Service Component Command (ASCC) units on an area support basis

Capabilities

- **Theater Army G-8** — Provides advice and guidance concerning FM planning and execution, audit readiness, and synchronizes operations within the JOA
- **Corps G-8** — CG's principal advisor on FM and singularly responsible for all FM within the corps/JTF AOR
- **FMSC** — Develops theater FM policy; coordinates with National Providers (US Treasury, ASA-FM&C, DFAS); provides central funding support; advises on the use of local currency
- **FMSU** — Performs procurement support; currency support; paying agents support; military pay support
- **FMSD** — Theater opening operations; Performs procurement support; currency support; paying agent support; and military pay support

FM SUPPORT to Operational Contracting Support

Financial Management Support

The FM process is inextricably linked to the contract support request and contracting execution process. The Theater Army (TA) G8 and TSC (FMSC & FMSU) are responsible to perform financial management functions, to include identifying funding requirements, and ensuring funding compliancy and payment to vendors is timely and accurate in accordance to statutes and regulations. The TA G8 advises the Senior Commander on all FM action inside of the theater.

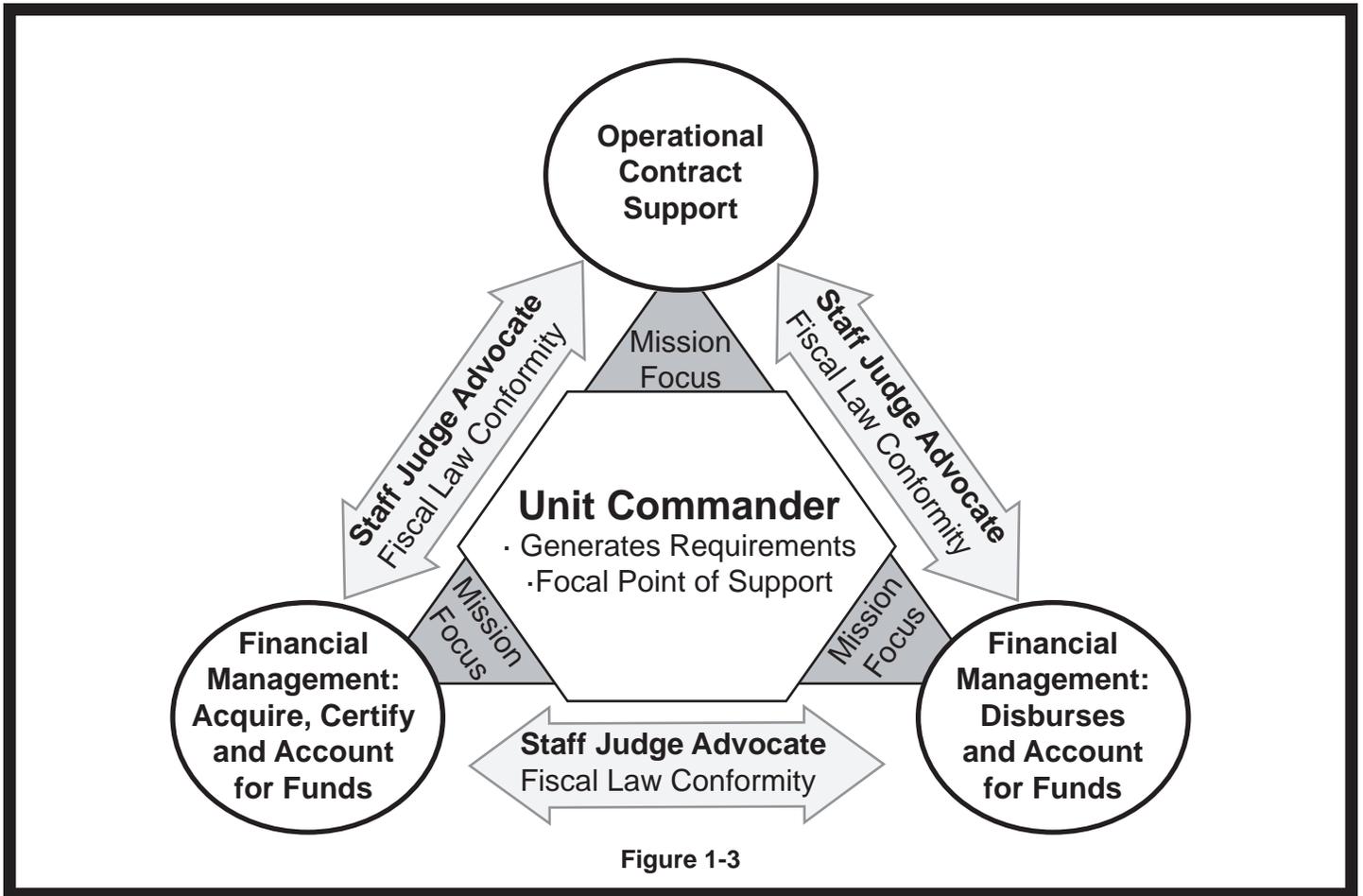


Figure 1-3

The Fiscal Triad, depicted in Figure 1-3, illustrates the legally binding process that governs the critical path between contracting and financial management for acquisition management, internal controls, and fiscal law prescribed for the procurement process. FM, contracting and legal counsel

(staff judge advocate (SJA) fiscal lawyer) comprise a system that fulfills required fiscal support, from the acquisition and certification of funds, to the legal review of the proposed contracting action, to the contracting for goods and services, and finally to the disbursing and accounting of public funds. At the center of the Fiscal Triad is the unit commander, who generates mission requirements, and initiates the process. This illustration emphasizes that the process exists solely to satisfy the unit commander's mission requirements.

As part of the Fiscal Triad, FM plays a key role in helping contracting officers establish Operational Contract Support Plans. FMs role in support of the Operational Contract Support

Plans includes—

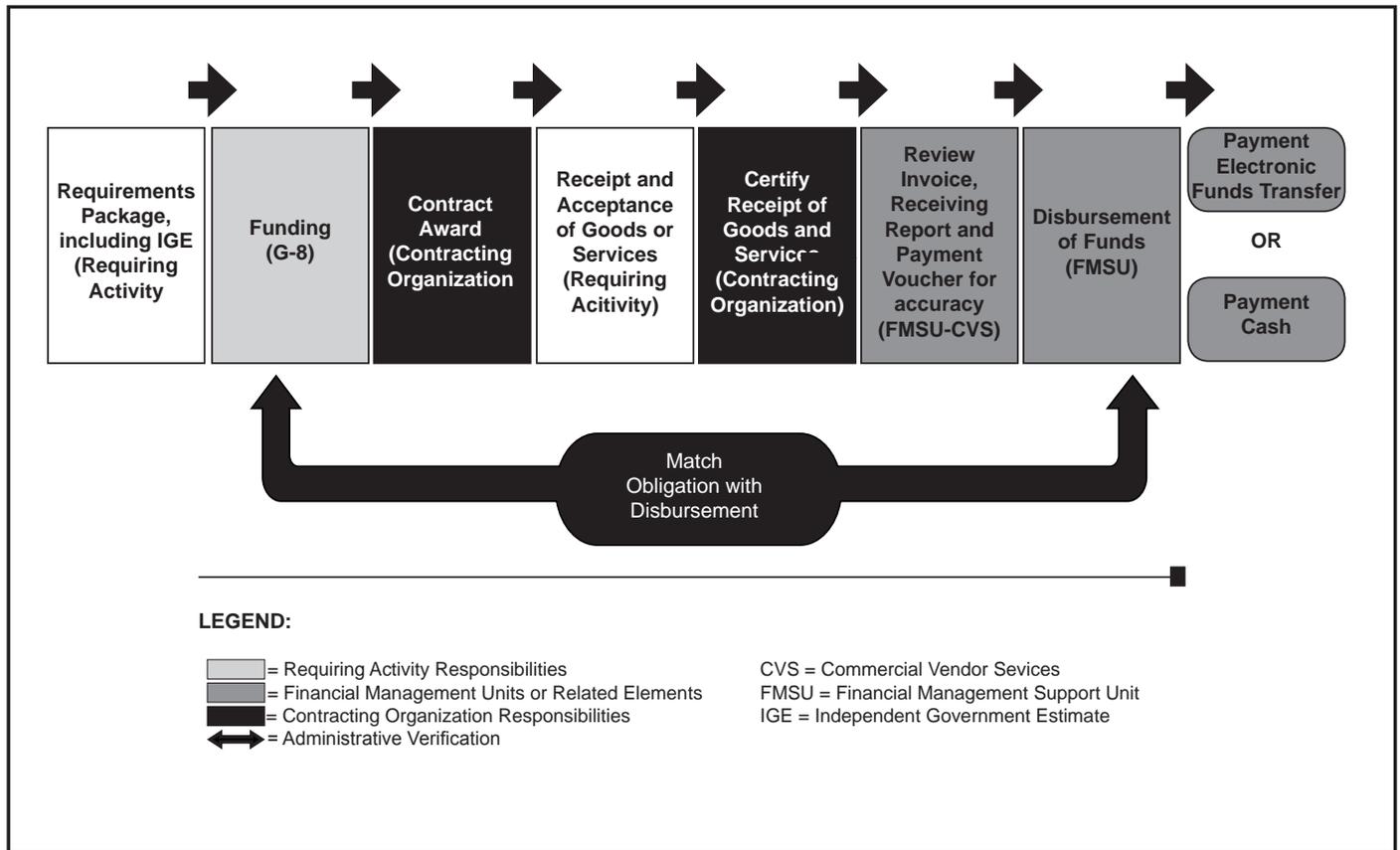
1. Planning payment for contract requirements established by the unit (or units) supported under various contingencies.
2. Designating, deploying, and augmenting FM units.
3. Defining operating procedures and responsibilities to FM personnel and pay agents in support of FOOs.
4. Participating in site surveys and deployment exercises.
5. Identifying funding and cash requirements.
6. Providing a theater economic assessment.

FM Task in support of OCS include:

1. Participate in Army or joint requirements review board process.
2. Certify appropriate type of funds for contract support requirements including requirements.
3. Provide accounting and cost management support.
4. Entitle and Pay vendor invoices.
5. Disburse funds for payment in accordance with contract payment requirements using e-Commerce, host nation currency, or U.S. currency.
6. Provide final payment documentation for contract closeout.
7. Provide pay agent training and funding

Procure to Pay Process

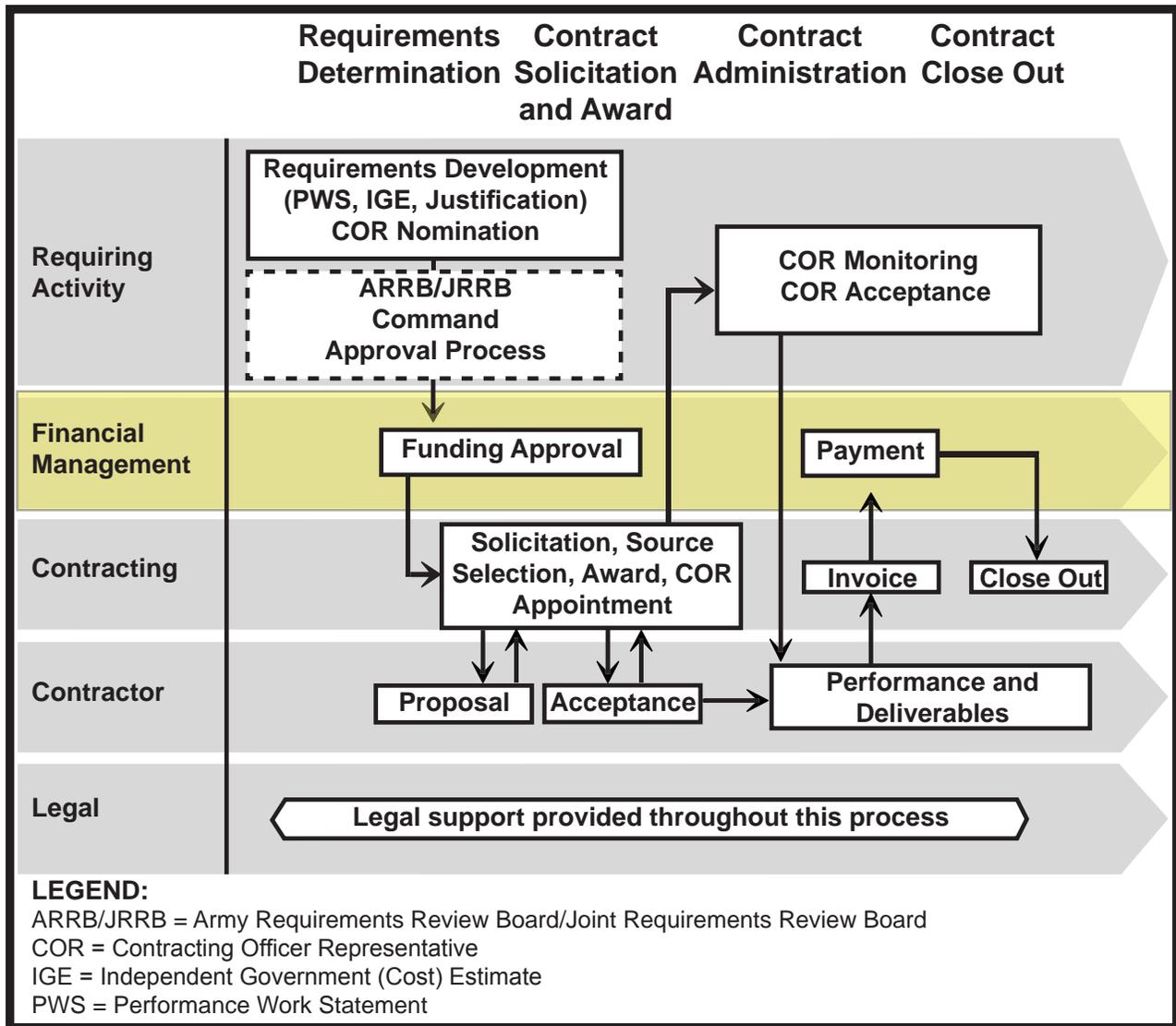
FM and FM units, as well as the requiring activity and the supporting contracting element, have specific roles in the “procure to pay” process. This policy driven Army process, applicable in both garrison and deployed military operations.



From ATP 4-92. Figure 2-2. Procure to pay process

Procure to Pay Process

Failure to properly integrate requiring activity, FM, legal counsel and contracting personnel into this process could result in mismanagement of funding and duplicate contract payments. This failure could also result in delayed or no payment to contractors, which may degrade contractor performance capability and therefore its ability to support the supported commander’s mission.

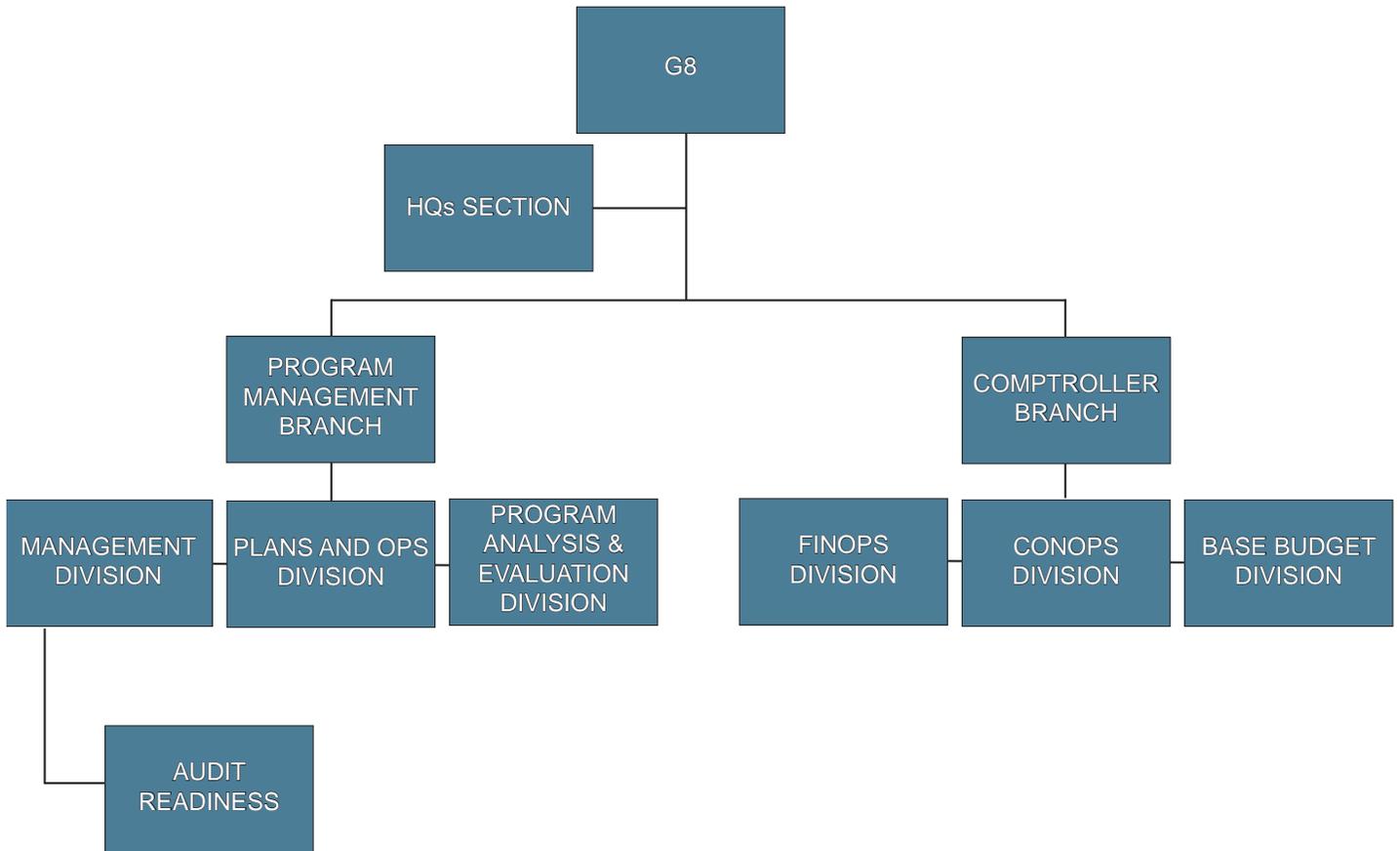


Funding the Procurement Process

After the requirements package has passed successfully through the approval process, it is submitted to the office responsible for the management of the requiring activity's budget. Although the requiring activity should have gone through some formal requirements definition process prior to the receipt of funding, the certified funding document is generally the start of the formal procurement process with the contracting office. See Field Manual 1-06 (Procurement Support)

http://armypubs.army.mil/doctrine/DR_pubs/dr_a/pdf/fm1_06.pdf

FM SUPPORT The Organizational Structure



The theater Army G-8 mission is to analyze the commander's priorities and missions in order to recommend the best allocation of resources to accomplish the mission. The G-8 develops, coordinates and synchronizes theater FM policy, requirements, and support. The G-8 provides advice and guidance concerning FM planning and execution, and synchronizes operations within the JOA. The G-8 performs and oversees audit readiness, management internal controls, cost management, and accounting functions as required by the combatant commander.

TSC / ESC G8 Sections

Functions: Provide resource management analysis & implementation for the command.

TSC G8

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
09	G8 Section	05	36A00	COMPTROLLER	1
09	G8 Section	04	36A00	FINANCE OFFICER	1
09	G8 Section	E6	36B30	SR FIN MGT ANALYST	1
09	G8 Section	E5	36B20	BUDGET ANALYST	1
	Total				4

O/W/E
2/0/2 = 4

ESC G8

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
07	G8 Section	04	36A00	COMPTROLLER	1
07	G8 Section	03	36A00	MANAGEMENT ANALYST	1
07	G8 Section	E5	36B20	BUDGET ANALYST	1
	Total				3

O/W/E
2/0/1 = 3

BCT / SBDE

S8 Sections

Functions: Provides timely, accurate, and relevant FM advice to BCT / BDE CDR and staff; applies cost management principles into COA development so Cdr may make resource informed decisions, complies with US code, fiscal law, and DoD & DA regulations, uses GFEBS for budget preparation / execution.

IBT - SRC 77302R5

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
14	SUSTAINMENT - S8	O3	36A00	FINANCIAL MGMT OFFICER	1
14	SUSTAINMENT - S8	E7	36B4O	FINANCE MGT MANAGER	1
	Total				2

1/0/1//2

SBCT - SRC 47112R0

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
14	SUSTAINMENT - S8	O3	36A00	FINANCIAL MGMT OFFICER	1
14	SUSTAINMENT - S8	E7	36B4O	FINANCE MGT MANAGER	1
	Total				2

1/0/1//2

ABCT - SRC 87312R0

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
14	SUSTAINMENT - S8	O3	36A00	FINANCIAL MGMT OFFICER	1
14	SUSTAINMENT - S8	E7	36B4O	FINANCE MGT MANAGER	1
	Total				2

1/0/1//2

SBDE - SRC 63302R0

PARA	PARADESC	GR	MOSLIN	TITLE	AUTH
15	S8	O3	36A00	FINANCIAL MGMT OFFICER	1
15	S8	E6	36B3O	SR FIN ANALYST	1
	Total				2

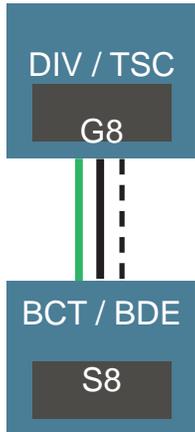
1/0/1 = 2

The BDE S8 is the FM expert on the BDE Commander's principal staff. It is the critical focal point in planning FM support that allows the BDE to accomplish its mission.

S8 METL

- Fund the Force
- Provide Procurement Pay support
- Provide Account Support and Cost Management

Organization:



GR	MOSLIN	TITLE	AUTH
O3	36A00	FINANCIAL MGMT OFFICER	1
E7	36B4O	FINANCIAL MGMT NCO	1
	Total		2

- G8** = DIV / TSC G8 Section
- S8** = BCT / BDE S8 Section
- = Funding
- - - - - = Technical Coordination
- = Mission Command

Capabilities

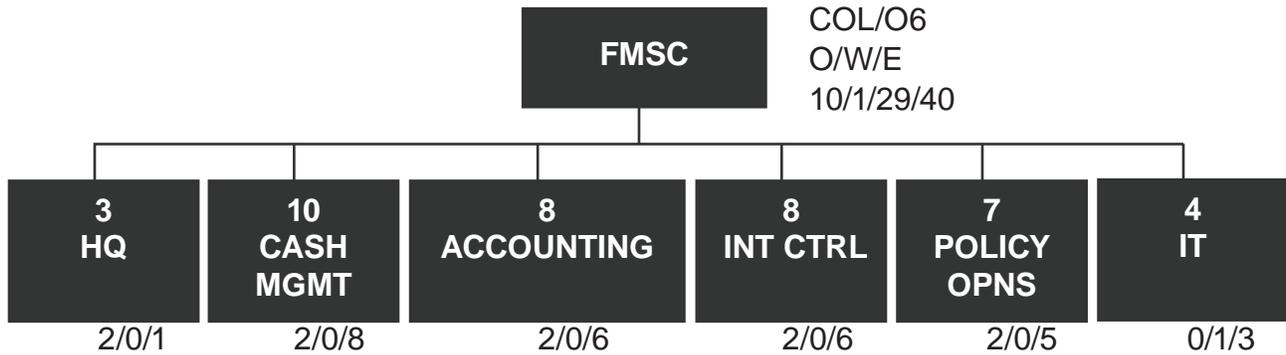
Provides timely, accurate, and relevant FM advice to BCT / BDE CDR and staff; applies cost management principles to LOE development empowering CDR's resource informed decisions in support of desired outcomes and audit readiness; leverages GFEBs, GCSS-A, and other systems to triangulate "big data" for enhanced analysis.

Task

1. Receives, develops, and advises brigade staff and subordinate battalions on funding guidance
2. Forecasts funding estimates based on validated requirements
3. Performs contract management functions ensuring required service contracts remain valid and funded
4. Develops and monitors funding packets required to fund validated requirements
5. Coordinates and manages the Field Ordering Officers (FOO) and Paying Agents (PA) for the BDE and subordinate BNs
6. Manages the Government Purchase Card (GPC) program
7. Monitors current and prior year budget execution
8. Develops cost benefit analysis
9. Supervises Manager's Internal Control Program
10. Liaisons with DIV / TSC G8, operational and tactical FM units as needed
11. Forecast, allocate, and load funding in GCSS-Army for validate requisitions.

FM Organization for the War Fight

Financial Management Support Center (FMSC)



PARA	PARDESC	GR	MOSLIN	TITLE	AUTH
01	FINANCE HQS	O6	36A00	DIRECTOR, FMC	1
01	FINANCE HQS	O5	36A00	DEPUTY DIRECTOR	1
01	FINANCE HQS	E9	36B6O	SR FIN MGMT ADVISOR	1
02	INTERNAL CONTROL SECTION	O4	36A00	CHIEF, INTERNAL CONTROL	1
02	INTERNAL CONTROL SECTION	O2	36A00	AUDITOR	1
02	INTERNAL CONTROL SECTION	E8	36B5O	FIN MGMT INSPECTOR	1
02	INTERNAL CONTROL SECTION	E7	36B4O	INT CONTROL MANAGER	2
02	INTERNAL CONTROL SECTION	E6	36B3O	SR FIN MGT ANALYST	3
03	INFORMATION TECHNOLOGY SECTION	W2	255A0	INFO SVCS TECH	1
03	INFORMATION TECHNOLOGY SECTION	E5	25B2O	SR INFO TECH SP	1
03	INFORMATION TECHNOLOGY SECTION	E4	25U1O	SIGNAL SUPPORT SP	1
03	INFORMATION TECHNOLOGY SECTION	E3	25B1O	INFO TECH SP	1
04	CASH MANAGEMENT SECTION	O5	36A00	DISBURSING OFFICER	1
04	CASH MANAGEMENT SECTION	O4	36A00	BANKING OFFICER	1
04	CASH MANAGEMENT SECTION	E7	36B4O	DISBURSING MANAGER	1
04	CASH MANAGEMENT SECTION	E6	36B3O	SR DISBURSING ANALYST	1
04	CASH MANAGEMENT SECTION	E5	36B2O	DISBURSING ANALYST	2
04	CASH MANAGEMENT SECTION	E4	36B1O	DISBURSING TECH	2
04	CASH MANAGEMENT SECTION	E3	36B1O	DISBURSING CLERK	2
05	ACCOUNTING SECTION	O4	36A00	CHIEF, ACCOUNTING	1
05	ACCOUNTING SECTION	O2	36A00	ACCOUNTING OFFICER	1
05	ACCOUNTING SECTION	E7	36B4O	FINANCE MGT MANAGER	1
05	ACCOUNTING SECTION	E6	36B3O	SR FIN MGT ANALYST	1
05	ACCOUNTING SECTION	E5	36B2O	ACCOUNTING ANALYST	1
05	ACCOUNTING SECTION	E4	36B1O	ACCOUNTING TECH	2
05	ACCOUNTING SECTION	E3	36B1O	ACCOUNTING CLERK	1
06	POLICY OPNS	O4	36A00	POLICY OFFICER	1
06	POLICY OPNS	O3	36A00	PLANS OFFICER	1
06	POLICY OPNS	E8	36B5O	FIN OPS ADVISOR	1
06	POLICY OPNS	E7	36B4O	FINANCE MGT MANAGER	1
06	POLICY OPNS	E6	36B3O	SR FIN MGT ANALYST	2
06	POLICY OPNS	E5	36B2O	FM ANALYST	1
	Total				40

METL Tasks

Provide Funding Support to Financial Operations

MAJOR EQUIPMENT

QTY	LIN	TYPE
1	T37588	TRK Utility Expanded
1	T59448	MTV
1	T96564	TRL CARGO LMTV
1	S94666	FMTPT

Cash Mgmt - Cash Management Section

Int Ctrl - Internal Control Section

IT - Information Technology Section

Mission: Principle advisor to TSC Commander and ASCC G8 on all aspects of finance operations. Provides technical coordination for all finance operations in Theater. Sustains Army, joint, combined, and full range of military operations by providing timely procurement support (contractual and commercial vendor payments) and theater disbursing capability. Enforces policies and guidelines established by National Financial Management (FM) providers, formulates policy guidance to the theater FM units as delegated by the TSC commanders.

Capabilities:

- Performs finance executive agency responsibilities as directed.
- Coordinates with theater and National Providers (US Treasury, ASA-FM&C, DFAS) to establish FM support requirements and ASCC policy
- Develops theater currency requirements.
- Provides central funding support including US currency, foreign currencies, and US treasury checks.
- Negotiates with host nation banking facilities
- Establishes limited depository accounts, arranges for electronic funds transfers, and coordinates E commerce initiatives.
- Advises unit commanders on the use of local currency in the conduct of personal affairs

Assignment (Echelon): To HHC, TSC (May be assigned to ESC based upon METT0TC where TSC is not required to deploy)

Theater Committed: Five of the seven FMSCs are designated as theater committed:

- 18th FMSC/ARCENT (AC)
- 336th FMSC/ARNORTH (RC)
- 175th FMSC/PACOM
- 266th FMS/USAREUR (AC)
- 496th FMSC/USARSO (RC)

The 326th and 398th FMSCs remain part of the global force pool.

Rules of Allocation: 1 per Senior Sustainment HQs (TSC or ESC)

The FMSC is a modular and tailorable tactical FM unit whose mission is linked to the TA G-8, but assigned to a TSC. In order to provide adequate theater and national-provider responsiveness and support, the FMSC maintains visibility of all FM operations and placement of all operational and tactical FM units in theater. The primary mission of the FMSC is to provide technical oversight of all theater finance operations and serve as the principal advisor to the theater Army G-8 and the TSC commander on all aspects of theater finance operations. Technical oversight of FM units (FM companies and their subordinate detachments) encompasses the provision of recommendations and advice to theater commanders regarding the employment, integration, direction, coordination, and control of their FM forces for the accomplishment of assigned missions.

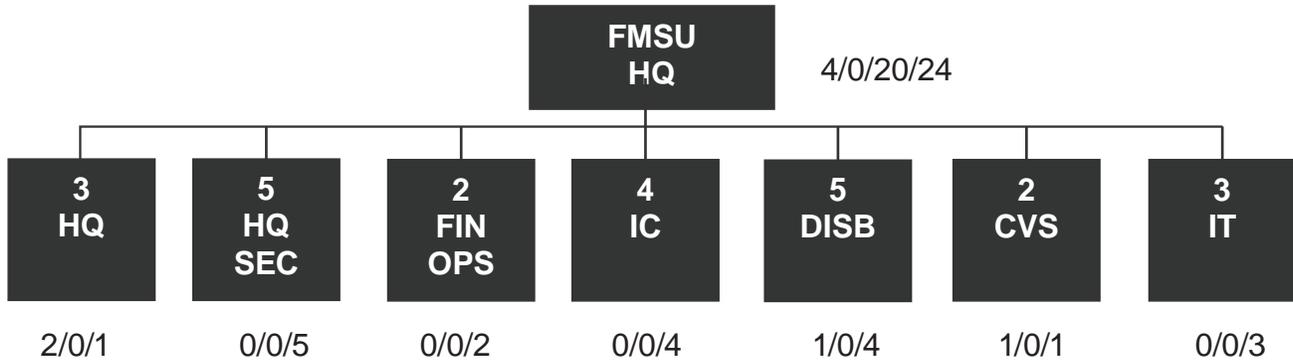
FMSC METL:

- Perform Finance Operations**
- Monitor Procurement Support**
- Monitor Disbursing Support**
- Monitor Cash Management Support**
- Conduct Internal Control Operations**
- Account for Theater Resources**
- Conduct the Mission Command Operations Process for Battalions, Brigades, Divisions and Corps**

Key collective Task include:

1. Advising commanders on all aspects of FM operations
2. Assisting commanders with FM training and deployment preparedness through certification exercises, finance operations inspections, training assistance visits, facilitating backfills support, and planning with national providers
3. Identifying FM force structure requirements and recommending force flows of FM units
4. Recommending allocations and emplacement of FM units in theater

Financial Management Support Unit (FMSU)



PARA	PARDESC	GR	MOSLIN	TITLE	AUTH
01	UNIT HEADQUARTERS	O4	36A00	COMMANDER	1
01	UNIT HEADQUARTERS	O3	36A00	EXECUTIVE OFFICER	1
01	UNIT HEADQUARTERS	E9	36B6O	SR FIN MGMT ADVISOR	1
02	HQS SECTION	E8	36B5M	FIRST SERGEANT	1
02	HQS SECTION	E5	92Y2O	SUPPLY NCO	1
02	HQS SECTION	E4	42A1O	HUMAN RESOURCES S	1
02	HQS SECTION	E4	91B1O	WHEELED VEH MECH	1
02	HQS SECTION	E4	92Y1O	SUPPLY SPECIALIST	1
03	OPS SECTION	E7	36B4O	FINANCE MGT MANAGER	1
03	OPS SECTION	E4	74D1O	CBRN SP	1
04	INTERNAL CONTROL SECTION	E8	36B5O	FIN MGMT INSPECTOR	1
04	INTERNAL CONTROL SECTION	E7	36B4O	INT CONTROL MANAGER	1
04	INTERNAL CONTROL SECTION	E6	36B3O	SR FIN MGT ANALYST	2
05	DISBURSING SECTION	O3	36A00	DISBURSING OFFICER	1
05	DISBURSING SECTION	E7	36B4O	DISBURSING MANAGER	1
05	DISBURSING SECTION	E5	36B2O	DISBURSING ANALYST	1
05	DISBURSING SECTION	E4	36B1O	DISBURSING TECH	1
05	DISBURSING SECTION	E3	36B1O	ACCOUNTING CLERK	1
06	COMMERCIAL VENDOR SERVICE	O2	36A00	CHIEF, COMM VEND SV	1
06	COMMERCIAL VENDOR SERVICE	E6	36B3O	SR VEN SVCS ANALYST	1
07	AUTOMATION SECTION	E5	25B2O	SR INFO TECH SP	1
07	AUTOMATION SECTION	E4	25U1O	FORWARD SIGNAL SPT	1
07	AUTOMATION SECTION	E3	25B1O	INFO TECH SP	1
	TOTAL				24

MAJOR EQUIPMENT

QTY	LIN	TYPE
1	T56383	HMMWV
2	T37588	TRK Utility Expanded
2	T95992	LGT TAC TRLR
1	T59448	LMTV, 4X
1	W98825	400 GAL Water TRLR
1	S63110	FMTTP
1	J97857	CSS VSAT

Figure 4

CVS - Commercial Vendor Services
DISB - Disbursing
IC - Internal Control
IT - Information Technology

Mission: Exercises mission command of HQs and three to seven Financial Management Support Detachments (FMSD). Coordinates and executes financial management (FM) support to corps, division, brigade, and theater level on an area basis. Provides critical information to the Commander on the best allocation of fiscal resources. Analyzes the supported Commander's tasks and priorities to identify the financial resource requirements that will enable mission accomplishment.

Capabilities:

- Performs procurement (contract/commercial vendor service payments) and Host Nation support.
- Activates contingency Disbursing Station Symbol Number (DSSN); provides banking and currency support, including disbursing and cash control operations.
- Conducts pay support.
- Establishes and enforces internal control procedures.
- Identifies currency requirements (US and Foreign) and finds/replenishes subordinate units.
- Certifies, funds and clears paying agents.

Assignment (Echelon): Sustainment Brigade (SBDE)

Basis of Allocation: 1 per SBDE (MIN); 1 per 3-7 FMSDs during Shape, Deter, Seize Initiative and Dominate; 1 per 3-5 FMSDs during Stabilize and Enable Civil Authorities operations.

The FMSU offers a modular and tailorable unit that gives the commander the capability to Mission Command three to five FMSD's. Assigned to the sustainment brigade, the FMSU's primary mission is to provide FM support on an area basis, to include support to joint and multinational commands, units, Soldiers, and authorized civilians and contractors. The FMSU is commanded by a Major with a SGM as the senior enlisted advisor and technical expert for the unit. The FMSC provides technical oversight to all FMSUs within the theater.

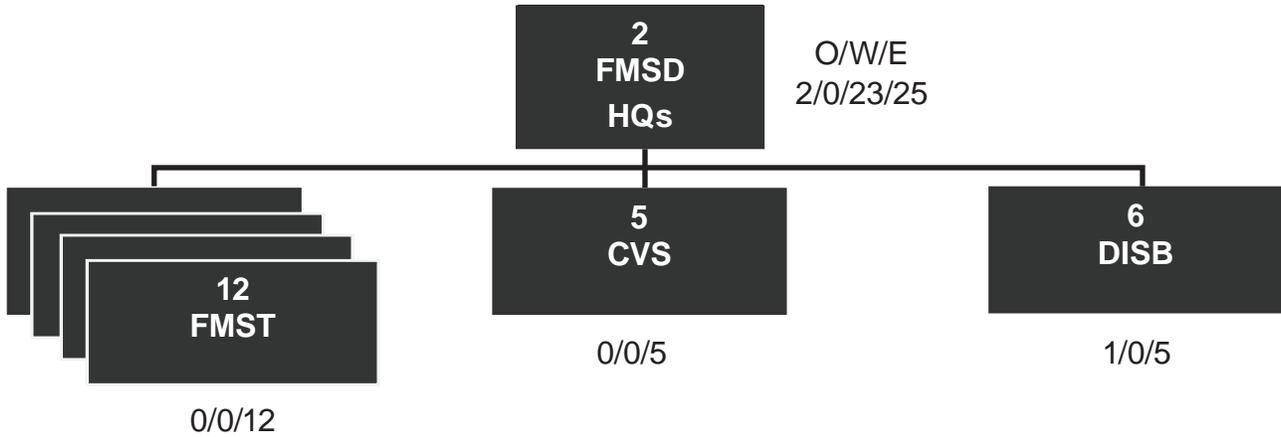
FMSU METL:

- **Perform Disbursing Operations**
- **Conduct Commercial Vendor Operations**
- **Conduct Internal Control Operations**
- **Conduct Military Pay Support**
- **Perform Finance Operations**

Key Collective Task include:

1. Provides Mission Command and technical oversight of 3 to 5 Financial Management Support Detachments
2. Performs contracting, pay agent support, operates contingency Disbursing Station Symbol Number (DSSN)
3. Provides banking and disbursing support, including procurement support and commercial vendor services (CVS)
4. Funds subordinate FMSD's and determines the need for currency (U.S. and foreign) and its replenishment
5. Coordinate closely with the CCBN (or Regional Contracting Center) to ensure FM and contract support within the division or corps area is well-planned and synchronized
6. Provides policy and plans to support FMSD's
7. Establishes and enforces internal control procedures for FMSD's
Coordinates with the FMSC on technical and operational aspects of the FM mission

Financial Management Support Detachment (FMSD)



PARA	PARDESC	GR	MOSLIN	TITLE	LVL1
01	DETACHMENT HEADQUARTERS	O3	36A00	COMMANDER	1
01	DETACHMENT HEADQUARTERS	E7	36B40	DETACHMENT SERGEANT	1
02	DISBURSING SECTION	O2	36A00	DISBURSING OFFICER	1
02	DISBURSING SECTION	E6	36B30	SR DISBURSING ANALYST	1
02	DISBURSING SECTION	E4	36B10	DISBURSING TECH	2
02	DISBURSING SECTION	E3	36B10	DISBURSING CLERK	2
03	COMMERCIAL VEDOR SERVICES SECTION	E6	36B30	SR VEN SVCS ANALYST	1
03	COMMERCIAL VEDOR SERVICES SECTION	E5	36B20	VEND SVC ANALYST	1
03	COMMERCIAL VEDOR SERVICES SECTION	E4	36B10	VEND SVC TECH	2
03	COMMERCIAL VEDOR SERVICES SECTION	E3	36B10	VEND SVC CLERK	1
04	FINANCIAL MANAGEMENT SUPPORT TEAM	E6	36B30	SR FIN MGT ANALYST	2
04	FINANCIAL MANAGEMENT SUPPORT TEAM	E5	36B20	FM ANALYST	2
04	FINANCIAL MANAGEMENT SUPPORT TEAM	E4	36B10	DISBURSING TECH	4
04	FINANCIAL MANAGEMENT SUPPORT TEAM	E3	36B10	FM CLERK	4
	Total				25

MAJOR EQUIPMENT

QTY	LIN	TYPE
1	T56383	HMMWV
3	T37588	TRK Utility Expanded
4	T95992	LGT TAC TRLR
1	S94666	FMTP

FMST - FM Support Team (Mobile)

CVS - Commercial Vendor Services

DISB - Disbursing

Mission: The Financial Management Support Detachment (FMSD) provides contracting payment and commercial vendor services support, disbursing and funding support, detainee/Internment/Resettlement (I/R) pay support, non-U.S. pay support and U.S. pay support to brigade, division, corps, or theater/Army Service Component Command (ASCC) units on an area support basis.

Capabilities:

- Performs contract payment and commercial vendor services support for Theater Opening operations.
- Performs contract payment and commercial vendor service support during entire range of military operations.
- Provides disbursing/funding operations i.e. funds/clears paying agents, accounts for imprest fund cashier returns, executes currency conversion, performs check cashing, conducts cash collections, and issues combat payments.
- Conducts financial management database management, document control, database input.
- Provides military and travel pay support.

- Provides limited assistance in defence of unit's area or installation.

Assignment (Echelon): Financial Management Support Unit

Basis of Allocation: 1 per 6000 population supported; 1 per CCBN (Contingency Contracting Battalion) who can also support up to 2000 of population supported.

The FMSD is the lowest echelon of FM support and is both a modular and tailorable force. Its mission is to provide area FM support to a brigade combat team (BCT) or equivalent sized unit, or as directed by the FMSU Commander. The FM Detachment is commanded by a CPT with a SFC serving as the senior enlisted advisor and technical expert for the detachment.

FMSD METL:

- **Perform Disbursing Operations**
- **Provide Procurement Support**
- **Conduct Commercial Vendor Operations**
- **Perform Automated Finance Operations**

Key Collective Task include:

1. Commands and directs the operations of widely dispersed, assigned, or attached financial management support teams (FMSTs)
2. Performs procurement support
3. Performs disbursing operations:
 - a. Accountability for public funds
 - b. Funding and processing of pay agents
 - c. Currency exchange
 - d. Stored value card (SVC)
 - e. Paper check conversion (PCC)
 - f. Treasury check operations
 - g. Voucher payments
 - h. Cash collections
4. Coordinate closely with the CCBN (or Regional Contracting Center) to ensure FM and contract support within the division or corps area is well-planned and synchronized

The FM Sustainment Common Operating Picture

Commanders monitor FM operations by establishing key performance indicators which provide them insight into the effectiveness of FM Operations. These key performance indicators may be included as part of the Commander's Critical Information Requirements (CCIR). The key performance indicators include current and future operations. Key performance indicators generally answer the following questions:

What is the status of FM funding?

The Sustainment Brigade Status of funds is provided by the BDE S8.

Purpose: The status of funds is given to Sustainment Brigade Commander in order to see the currency amount controlled by the FMSU in the AOR.

Sum of Oblig. (Cum)	Column Labels					
Row Labels	October 2016	November 2016	December 2016	January 2016	February 2016	Grand Total
Class II	\$ 60,757.73	\$ 98,290.52	\$ 88,614.09	\$ 127,952.59	\$ 286,295.69	\$ 661,910.62
Class III	\$ 64,287.30	\$ 38,563.33	\$ 19,972.72	\$ 62,466.15	\$ 11,402.87	\$ 196,692.37
Class IX	\$ 508,363.62	\$ 533,563.33	\$ 866,871.59	\$ 172,378.75	\$ 674,312.22	\$ 2,755,257.17
Class VII	\$ 27,273.15	\$ 3,365.38	\$ 24,126.88	\$ 2,452.21	\$ 32,595.24	\$ 89,812.86
Commitment Document						
GPC	\$ 183,768.58	\$ 63,986.45	\$ 163,875.88	\$ (84,213.20)	\$ 56,186.33	\$ 383,604.04
Services			\$ 10,927.38	\$ 21,593.88	-	\$ 32,521.26
Transportation	\$ 15,000.00		-	\$ 3,995.55	\$ (4,880.13)	\$ 14,116.42
Travel	\$ 283,449.96	\$ 178,448.36	\$ 78,725.07	\$ 125,761.18	\$ (212,774.79)	\$ 453,609.78
Grand Total	\$ 1,142,900.34	\$ 915,985.03	\$ 1,253,113.61	\$ 432,388.11	\$ 843,137.43	\$ 4,587,524.52

What is Cash Holding Authority?

The Sustainment Brigade cash holding authority is provided by the FMSU CDR.

Purpose: Cash holding authority provides Sustainment Brigade Commanders an outline of the cash held at personal risk by the FMSU.

DETERMINE YOUR CASH HOLDING AUTHORITY REQUIREMENT

UNIT: _____

Yellow Cells require input

DATE: _____

DDO: _____

		Month 1	Month 2	Month 3	Average of three months
		September	October	November	
A.	Total Monthly CASH Disbursements				
B.	Total Monthly Agent Activity				
C.	Total Monthly Collections				
D.	Cash in Vault				
E.	Number of Business Days per Month				
F.	How many Business Days are required to obtain Local Currency?				
(OF USE 10, OEF USE 15)					
	LDA Balance (line 19 of SF 1149)				
		ESTIMATED CHA			

Are there any Loss of Funds (LOF)?

A loss of over \$750 in public funds or accountable documents is considered a major physical loss as described in Department of Defense Financial Management Regulation (DoDFMR). Click on DoDFMR Volume 5, Chapter 6. (Physical Losses of Funds, Erroneous Payments, and Overages)

http://comptroller.defense.gov/Portals/45/documents/fmr/Volume_05.pdf

75th Financial Management Support Unit LOF Tracker FY16								
DSSN 8748								
CASE#	ACCTHLDR	CAUSE	TYPE	LOSSDT	ORIGINAL LOSS	BALANCE	STATUS	COMMENTS
16-0001	NAME	Suspect Counterfeit	MINOR	11/24/2015	\$ 100.00	\$ 100.00	DFAS	CASE IS BEING REVIEWED BY DFAS. Being sent to Director's office for signature this week / Bill was turned in for official determination of counterfeit
16-0002	NAME	Pay Agent Unsecured Funds	MAJOR	1/4/2016	\$2,500.00	\$2,500.00	DFAS	CASE IS BEING REVIEWED BY DFAS. Should be ready for legal review 01FEB/ pecuniary liability for government funds to PA
TOTALS					\$ 2,600.00	\$ 2,500.00		

Are there any Loss of Funds (LOF)?

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http://comptroller.defense.gov/Portals/45/documents/fmr/Volume_05.pdf

What is the status of FM operations?

FM operations is a critical enabler for the endurance of the force it capture the full scope of FM operations throughout the theater. FMSU Commanders must provide a periodic summary of operations to Sustainment Brigade Commanders.

Diamond 2 Report (FM Ops)

Disbursing Activity

Total Casual Pays	0	\$ 0.00
- Disbursed in USD	0	\$ 0.00
- Disbursed in FC/ESS Load	0	\$ 0.00
Total Checks Processed	0	\$ 0.00
- Military	0	\$ 0.00
- Contractor/Others (Personal)/Civ	0	\$ 0.00
- Contractor (Business)	0	\$ 0.00
Total Checks Converted to Cash	0	\$ 0.00
NSF Check Returned	0	\$ 0.00
Total Currency Conversions	0	\$ 0.00
- US to Foreign Currency	0	\$ 0.00
- Others to Foreign Currency	0	\$ 0.00
- Foreign Currency to USD	0	\$ 0.00
- Foreign Currency to Other	0	\$ 0.00
TOTAL CCV's	26	\$ 103,660.00
- SDP CCV's	26	\$ 103,660.00
- CCV's (Cash)	0	\$ 0.00
-Other CCV's	0	\$ 0.00
Total SVC LOADS	15	\$ 4,359.36
- SVC AAFES Loads	13	\$ 4,188.95
- SVC Postal Loads	0	\$ 0.00
- SVC (ECC) Loads	2	\$ 170.41
Total SVC SALES	368	\$ 175,919.60
- SVC Sales (USD Disbursed)	268	\$ 33,462.25
- SVC Sales (FC Disbursed)	83	\$ 97,002.35
- SVC (SDP)	17	\$ 45,455.00
Total ECC Issued	55	Total USD Disbursed
- Contractor	19	
- Civilian	7	
- Military	29	\$ 33,462.25
Total ECC Update	8	Total USD Disbursed
- Contractor	4	
- Civilian	3	
- Military	1	\$ 97,002.35

PAY AGENT ACTIVITY		
Total Agents w/Funds on DD 1081 (FC)	0	\$ 0.00
- Agents w/Funds 1 - 30 days	0	\$ 0.00
- Agents w/Funds 31 - 59 days	0	\$ 0.00
- Agents w/Funds 60 - 89 days	0	\$ 0.00
- Agents w/Funds 90+	0	\$ 0.00
Total Agents w/Funds on DD 1081 (US)	0	\$ 0.00
- Agents w/Funds 1 - 30 days	0	\$ 0.00
- Agents w/Funds 31 - 59 days	0	\$ 0.00
- Agents w/Funds 60 - 89 days	0	\$ 0.00
- Agents w/Funds 90+	0	\$ 0.00
Total New Agents Funded (FC)	0	\$ 0.00
Total New Agents Funded (US)	0	\$ 0.00
Total Returns from Agents on DD 1081 (FC)	0	\$ 507.36
- Cash Returned		\$ 0.00
- Paid Vouchers Returned	N/A	\$ 507.36
Total Returns from Agents on DD 1081 (US)	0	\$ 0.00
- Cash Returned		\$ 0.00
- Paid Vouchers Returned	N/A	\$ 0.00
Total Seized Currency	0	\$ 0.00
Retrograde	0	\$ 0.00
Cash On Hand		\$ 0.00
- U.S. Currency		\$ 0.00
- Foreign Currency		\$ 0.00
- Afghanistan (Afghan)	Not Applicable	\$ 0.00
- Iraq (Dinar)		\$ 0.00
- Kuwait (Dinar)		\$ 0.00
- Qatar (Riyal)		\$ 0.00
- Other		\$ 0.00

**Diamond 2 Report (FM Ops)
MillPay Activity**

Total Pay Inquiries	0	Not Applicable
- Active Component	0	
- Reserve Component	0	
Total Pay Transactions AC	17	
- AC Transactions Rejects	0	
Accuracy Rate AC	100.00%	
Total Pay Transactions RC	0	
- RC Transaction Rejects	0	
Accuracy Rate RC	0%	
Top 3 Pay Inquiries		
CMS CASES		
- Cases over 30 days	0	Not Applicable
- Cases over 60 days	0	
- Cases over 90 days	0	
- Cases over 120 days	1	
TRAVEL ACTIVITY		
- Vouchers Received	0	Not Applicable
- Vouchers Submitted	0	
FINANCE BRIEFINGS		
- # of In-Processing Briefs	0	Not Applicable
- # of PCS Briefs	0	
- # of Soldiers Briefs	0	

CVS Activity

FTF-CVS Payments	\$ 0.00	183	\$ 59,364679.57
TVPSC			
- Payment Packets Received	N/A	0	N/A
- Total of Payment Packets Received (USO)	\$ 0.00	0	\$ 0.00
- Payment Packets Uploaded	N/A	0	N/A
- Payment Packets Rejected to Contracting		0	
- Payment Packets Rejected by A/24		0	
- Inquiries Processed		0	

Do you know of or have any major Management Internal Control problems? Management internal controls are outlined in the Federal Manager's Financial Integrity Act and are essential in the effective operation of financial management units. FMSU Commanders should deploy the Internal Control section in a time-phased schedule to conduct FM Operational Review in order to ensure compliance with applicable regulations.

Internal Control Review Plan

1. Listed below are the Courtesy Review (CR), Inspection, and Vault schedule to the Internal Control Team

DATE	LOCATION	DETACHMENT	TYPE OF VISIT
17 - 18 AUG 2011			INSPECTION
28 AUG 2011			R&R VAULT TO VAULT
2 - 3 SEPT 2011			INSPECTION
7 - 10 SEPT 2011			CR
15 - 16 SEPT 2011			INSPECTION
17 - 19 SEPT 2011			INSPECTION
20 SEPT 2011			R&R VAULT TO VAULT
24 - 25 SEPT 2011			VAULT TO VAULT
5 - 8 OCT 2011			INSPECTION/ R&R VAULT TO VAULT
12 - 15 OCT 2011			VAULT TO VAULT
17 - 18 NOV 2011			INSPECTION
19 - 21 NOV 2011			VAULT TO VAULT
23 - 25 NOV 2011			INSPECTION
6 - 8 DEC 2011			CR/ R&R VAULT TO VAULT
14 - 17 DEC 2011			VAULT TO VAULT
15 - 17 DEC 2011			VAULT TO VAULT
7 - 9 JAN 2012			INSPECTION/ R&R VAULT TO VAULT
11 - 14 JAN 2012			CR
6 - 8 FEB 2012			CR
9 - 10 FEB 2012			CR
22 - 25 FEB 2012			INSPECTION
8 - 10 MAR 2012			INSPECTION

FM THEATER SPECIFIC SB Commander's Questions to the FMSU Commander

- ✓ What are the locations of the FM Detachments and their subordinate FMSTs?
- ✓ What is your Concept of Support?
- ✓ What is the Plan to reduce cash in the Battlefield?
- ✓ What is the Ecommerce retrograde plan?
- ✓ What is your FM CCIR?
- ✓ Are you conducting biweekly Fiscal Triad?
- ✓ What is your FM policy implementation plan?
- ✓ What is your FY internal control plan?
- ✓ What is your internal control plan?

Tactical Platform for FMSU/FMSD Go to War Pacing Item



Figure 8-2. AN/TYQ-132 V (2), FMTP Expanded System

FMTP

AN/TYP-132(V)1/2, support System, Tactical (Financial Management Tactical Platform, Basic/Expanded Deployable Suite)

- FMTP is a deployable, modular local area-network-configured hardware platform, supporting deployed Financial and Resource Management (RM) operations - It's the Financial Management (FM) "enabler" for Modular FM support. (Combat Service Support Automated Information Systems Interface (CAISI) is an Associated Item of Equipment (ASIOE) for FMTP)
- FMTP functionality includes:
 - Vendor Services
 - Military Pay
 - Disbursing
 - Accounting
 - Travel
 - RM software packages, when required
- FMTP improves internal controls by reducing loss of funds and accountability risks, and complies with congressional/DoD mandates financial management reporting requirements
- FMTP provides a modular design for users to have FM application necessary to perform mission tasks at deployed locations, some key design features are: industry standard hardware, user friendly system wrapper software, and robust communication interface capabilities



CSS VSAT

AN/TSC-183A Combat Service Support, Very Small Aperture Terminal (CSS VSAT)

- The CSS VSAT, Remote Terminal Unit (RTU) is a Commercial-Off-The-Shelf (COTS), mobile, auto acquiring satellite system with Voice Over Internet Protocol (VoIP) capability. CSS VSAT is fielded with the CSS Satellite Communications (CSS SATCOM) commercial satellite based, wide-area, sensitive information (SI) data network that supports current and future CSS logistics Information systems. The CSS SATCOM network provides NIPRNET access only.
- Specifications:
 - 1.2M-E two piece, motorized or manual antenna
 - IP Address Access
 - Time Division Multiple Access (TDMA)
 - 2-4 Mbps Downloads, 256 Kbps Uploads
 - Frequency Range
 - Transmit: 14.0-14.5 GHz
 - Receive: 10.95-12.75 GHz (LNB 1-3)
 - Security
 - Bulk Transport Encryption
 - FIPS -140-2 Certified
 - Transportable - 4 Transport Cases
 - Total weight range 81 to 160 lbs
 - VoIP Quality of Service (QoS)
 - Power Consumption: 500 Watt
 - Input Voltage: 90-260 VAC, 47-63 Hz

REFERENCES

Department of Defense Publications

DOD 7000.14-R Department of Defense Financial Management Regulations. Including the following volumes:

Volume 5. Disbursing Policy.

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FM 1-06. *Financial Management Operations*

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AR 715-9. *Operation Contract Support Planning and Management*. 20 June 2011.

Other Publications

Soldier Support Institute - Capabilities Development and Integration Directorate (SSI-CDID), *Financial Management Smart book*. June 2015.