FM 14-3-1
MHI
Copy 3

FM 14-3-1 (TEST)

DEPARTMENT OF THE ARMY FIELD MANUAL

COMPTROLLER SERVICE, TASTA-70

HEADQUARTERS, DEPARTMENT OF THE ARMY
FEBRUARY 1967

TAGO 6969A

FOREWORD

This manual provides interim guidance to commanders, staff officers, and other personnel concerned with comptroller support under the TASTA–70 concept of organization and operation. This information can be utilized to facilitate reorganization under the TASTA concept. Firm information on the organizational structure and composition of units will be as contained in TOEs when published. Although the basic TASTA–70 study has been approved by Department of the Army, detailed doctrine contained in this Text Field Manual is under continuing development and review. This test manual will be superseded by FM 14–3, Comptroller Service in a Theater of Operations.

Readers are encouraged to submit comments and recommendations for changes that will improve the clarity, accuracy, and completeness of the manual. Comments should be constructive in nature and reasons should be provided for each recommendation to insure understanding and to provide a valid basis for evaluation. Each comment should be keyed to a specific page, paragraph, and line of the text. Comments should be forwarded direct to Commanding Officer, U.S. Army Combat Developments Command Personnel and Administrative Services Agency, Fort Benjamin Harrison, Ind., 46249. An information copy of recommendations that propose changes to approved Army doctrine may be sent, through command channels, to the Commanding General, U.S. Army Combat Developments Command, Fort Belvoir, Va., 22060, to facilitate review and evaluation.

FIELD MANUAL
No. 14-3-1 (TEST)

HEADQUARTERS
DEPARTMENT OF THE ARMY
WASHINGTON, D.C., *9 February 1967*

COMPTROLLER SERVICE, TASTA-70

		Paragraph	Page
CHAPTER 1.	INTRODUCTION		
	Purpose and scope	1	3
	Comptroller services	2	3
	Comptroller staffs, theater army	3	3
	Finance services, theater army	4	3
2.	THEATER ARMY COMPTROLLER SERVICES (TASTA-70).		
	Scope	5	5
	Organization	6	5
	Operational concepts	7	9
3.	MANAGEMENT ENGINEERING AND DATA SERVICES.		
	Definition and scope	8	10
	Operational concepts	9	10
	Functions	10	11
4.	PROGRAMMING AND BUDGETING		
	Definition and scope	11	13
	Operational concepts	12	13
	Functions	13	14
5.	INTERNAL REVIEW		
	Definition and scope	14	16
	Operational concepts	15	16
	Functions	16	17
6.	FINANCE SERVICES		
	Definition and scope	17	18
	Operational concepts	18	18
	Functions of the finance service division	19	20
7.	FINANCE DIRECT SUPPORT		
	General	20	22
	Operational concepts	21	24
	Functions by elements	22	24
8.	FINANCE GENERAL SUPPORT		
	General	23	27
	Operational concepts	24	27
	Functions by element	25	27
APPENDIX A.	REFERENCES		31
B.	PHASED EVOLUTION OF ADP		32

CHAPTER 1

INTRODUCTION

1. Purpose and Scope

Comptroller service to the army in the field will exist in a highly automated environment. Changes in technology and principles of warfare are exceedingly dynamic. Policies and procedures must be formulated to satisfy any condition. This manual discusses the organizational structure which is necessary to support comptroller services throughout the theater army.

2. Comptroller Services

Comptroller services within theater army are categorized into four functional areas—

a. Management Engineering/Data Processing Services.

b. Program and Budgeting.

c. Internal Review.

d. Finance Services.

3. Comptroller Staffs, Theater Army

Comptroller staffs are located at TASCOM, each mission command, ASCOM, FASCOM, and Army and Corps Support Brigades. Comptrollers will also be assigned to subordinate elements on an "as required" basis. The ACS/Comptroller,TASCOM formulates broad plans and policies concerning comptroller services for the theater army. He exercises technical control and staff supervision over the theater army comptroller network. Comptrollers in the mission commands are not concerned with finance services, except for the ACS/Comptroller, PERSCOM, who exercises operational control over the finance general support agency in accordance with TASCOM policies. Comptrollers at ASCOM, FASCOM and the Army and Corps Support Brigades advise and provide the commander and his staff with comptroller services concerning each functional area stated in paragraph 2. The comptroller organization in the Corps Support Brigade will serve as a nucleus for the comptroller organization in a COSCOM.

4. Finance Services, Theater Army

a. Finance General Support. The Finance General Support Agency (FGSA) located within the Personnel Command (PERSCOM), TASCOM, is organized with an agency headquarters and the Central Finance and Accounts Office (CFAO). The CFAO provides finance general support throughout the theater army and acts as the general operating agency maintaining fiscal accounting records for the theater army. The FGSA is under the staff supervision and operational control of the ACS/Comptroller, PERSCOM.

b. Finance Direct Support.

(1) Finance Direct Support Companies (FDSCs) provide direct support to all nondivisional personnel in the theater army. They are capable of supporting 15,000 personnel on an area/population basis.

(2) Finance Direct Support Companies, ASCOM, are assigned to the Area Support Groups. The number of FDSCs is dependent on the number of personnel supported by each group. Staff supervision and technical control is exercised by the Finance Services Division, ACS/Comptroller, ASCOM.

(3) Finance Direct Support Companies, FASCOM, are assigned to the Army

and Corps Support Brigades. The FDSCs are further attached to the personnel and administration battalion, support brigades, on the basis of four FDSCs per battalion. Staff responsibility and technical control over FDSCs are exercised by the Finance Services Division, ACS/Comptroller, Army and Corps Support Brigades.

(4) Finance direct support to personnel assigned to a division is provided by the division finance section which is part of the administration company (FM 14–1).

CHAPTER 2

THEATER ARMY COMPTROLLER SERVICES (TASTA–70)

5. Scope

Theater Army comptroller services include all the functions associated with management engineering, management of data processing, program and budgeting, internal review, finance service, fiscal accounting, and progress and statistical reporting. The broadest objective of comptrollership is to indoctrinate other staff elements in the principles and techniques of good management. General aspects of comptrollership include—

a. General Management. The comptroller is part of the organization management group. His primary concerns are—

(1) That the information input used for planning, controlling, and evaluating the mission of the organization is timely, reliable, and pertinent. That input must be analyzed and interpreted and proposals for improvement must be formulated. The information system is a part of the total management team (the commander and his staff).

(2) That the commander and his staff are provided with needed information and are assisted in interpreting this information.

(3) That adequate information flows from all relevant sources in time to be useful and that intelligent analyses are made as a basis for appraising the operations of the command.

b. Service. The comptroller is responsible for supervising the provision for a number of services that contribute to effective management. The comptroller is responsible for improving design and insuring effective utilization of management tools. The comptroller acts as a special agent for the commander in the programming and allocation of command resources. He works with staff officials to achieve maximum output with the minimum expenditure of resources.

6. Organization

a. Comptroller Office. The internal organization of the comptroller office tends to follow functional lines. The organizational structure at TASCOM, FASCOM, ASCOM, and the Army and Corps Support Brigades is depicted in figure 1. Deviations from that structure reflect the absence of a function instead of a regrouping or reorganization of functions (figs 2 and 3). There will be no change in organizational structure during the transition from limited to general war. However, such a transition would necessitate a decrease in personnel staffing as functions are curtailed or eliminated.

b. ACS/Comptroller, TASCOM. The ACS/Comptroller, TASCOM, is organized as a part of TOE 54–302, HHC and Special Troops, TASCOM. He is responsible for broad plans, policies, and guidance throughout theater army.

c. ACS/Comptroller, Mission Commands. The ACS/Comptroller, Personnel Command, Medical Command, Engineer Command, Supply and Maintenance Command, and Transportation Command are organized as a part of TOE 29–111, HHC Personnel Command; TOE 8–111, HHC Medical Command; TOE 5–201, HHC Engineer Command; TOE 54–312, HHC and Special Troops, Supply and Maintenance Command; and TOE 55–2, HHC Transportation Command, respectively. These comptroller organizations have no Finance Serivce Division in their internal organization.

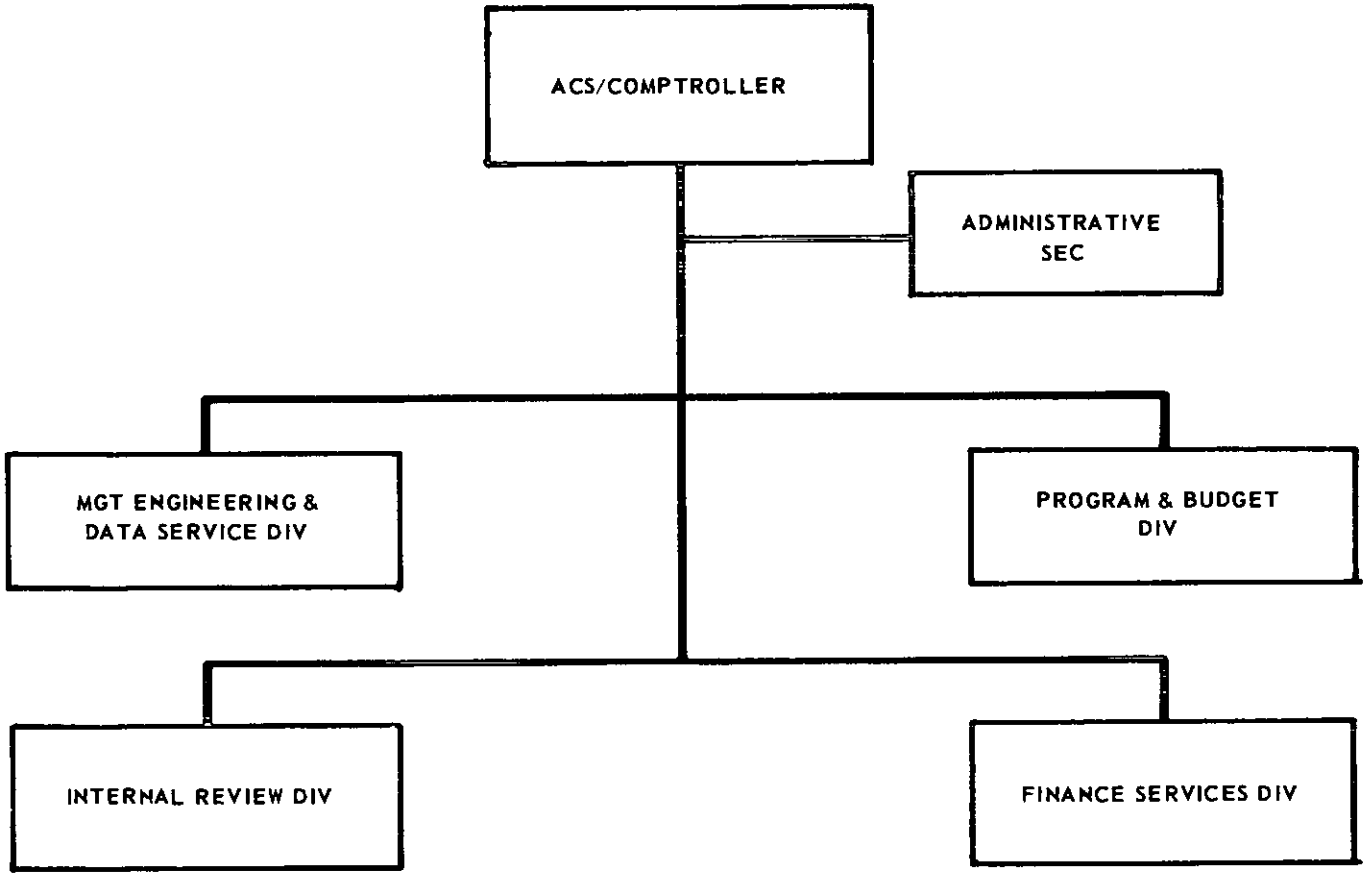


Figure 1. Assistant Chief of Staff, Comptroller TASCOM, ASCOM, FASCOM, and Support Brigades.

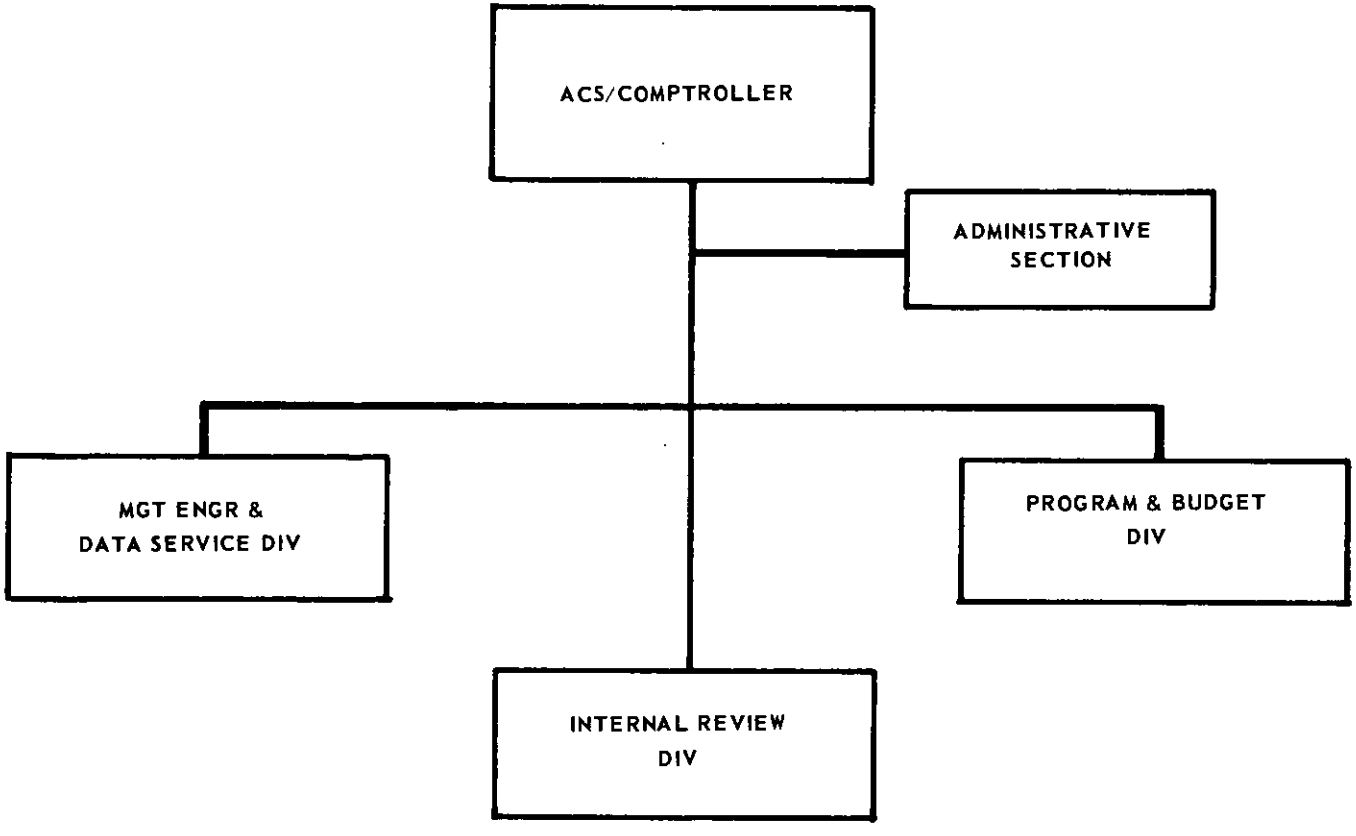


Figure 2. Assistant Chief of Staff, Comptroller, Average Mission Command.

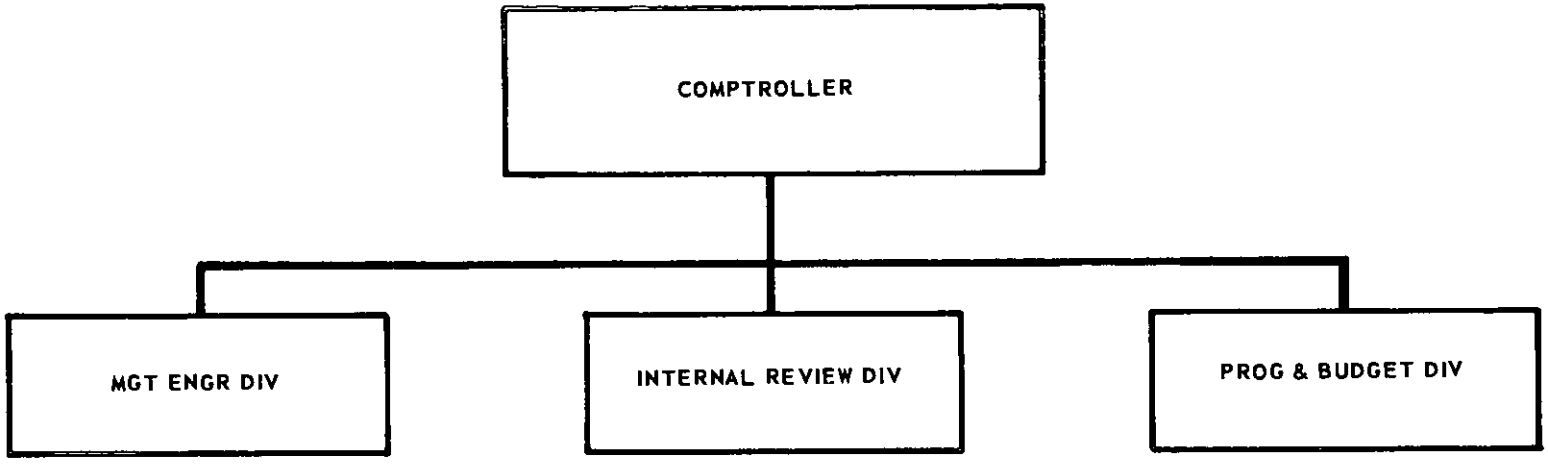


Figure 3. Comptroller, Terminal Units Other Special Organizations.

d. ACS/Comptroller, ASCOM, FASCOM, and Support Brigades. These staff sections are organized under TOE 54–402, HHC and Special Troops, ASCOM; TOE 54–12, Headquarters Special Troops, FASCOM; and TOE 54–22, HHC, Support Brigade, respectively. Internal organization is the same as TASCOM.

e. Other Comptroller Elements. Certain other comptroller staffs may be required in support groups, depots, terminal units, and other special organizations. When this occurs, a prototype comptroller organization can be added to the appropriate TOE.

7. Operational Concepts

The concept of operations of the comptroller offices for TASTA–70 is similar to that currently experienced in CONUS.

a. For example, the TASCOM Comptroller is the theater counterpart of the Comptroller of the Army (COA) and he receives technical guidance from the COA. The scope of this guidance includes but is not limited to General Accounting Office (GAO) and Army Audit Agency (AAA) information, budget guidance, funding authorizations, and management information pertaining to the comptroller area of interest. The ACS/Comptroller, TASCOM, serves, through the Chief of Staff, as a principal staff officer to the TASCOM Commander with respect to comptroller functions listed in AR 10–82. He coordinates such functions, including the offering of advice and guidance, as appropriate, with the other Assistant Chiefs of Staff, TASCOM, and furnishes technical advice to comptrollers assigned to each mission command, ASCOM, and FASCOM. He may also furnish technical guidance and advice to comptrollers of corps that are attached to the TASCOM for administrative support. The ACS/Comptroller, TASCOM, like all other comptrollers, has direct communication with the computer complex servicing the FGSA.

b. Variations from the above cited concept of operations are dependent upon the level of command and the type of assigned functions. Thus, the ACS/Comptroller, FASCOM, in addition to developing plans and policy, and furnishing technical advice to comptrollers assigned to each support brigade, is also actively involved in operations. Whereas the ACS/Comptroller of the various mission commands are primarily involved in operations pertaining to management engineering, programming and budgeting, management of data processing facilities, and internal control activities, the ACS/Comptroller, Personnel Command, exercises operational control over the FGSA; the ACS/Comptroller, ASCOM, exercises technical control over the Finance Direct Support Companies (FDSCs) assigned to each Area Support Group; and the ACS/Comptroller, TASCOM, provides the technical control link to the FDSCs in the Army and Corps Support Brigades and division finance sections. Chapters 3 through 6 list the functions performed by comptrollers assigned to each level of command.

c. It is possible that early stages of limited war will be conducted under peacetime conditions with no deviations from normal administrative regulations and directives and it is also possible that the degree of restrictions and detailed reporting will increase during peacetime operations to the extent that comptrollers will be required in the headquarters of depots, terminal units, area support groups and other elements of similar size or complexity. The establishment of comptrollers at that level of command should be held to a minimum and should require the approval of a commander at a level of command no lower than that of a mission command, ASCOM or FASCOM. In addition, comptrollers at the depot and area support group level of command should not need to exercise staff responsibility for data processing units.

CHAPTER 3

MANAGEMENT ENGINEERING AND DATA SERVICES

8. Definition and Scope

Management engineering is defined as a staff function developed to help a commander find and install better, faster, and cheaper methods of accomplishing assigned or programmed missions. This function can be best performed by having persons (skilled in recognizing problems, developing solutions, and communicating with personnel) perform one or all of the following techniques:

a. Procedure Survey. An analysis of the method of performing a function or accomplishing a mission to determine what is essential and how it can be performed more efficiently.

b. Organization and Function Survey. An evaluation of the organizational structure and the distribution of functional responsibility to improve command channels, clarify responsibilities, and provide homogeneous relationships.

c. Reports Control. An analysis of statistical and narrative information exchanged laterally and vertically between organizational elements to assure that only need-to-know data is being reported and that reported data is in a format that requires little or no recomposing by the requesting element.

d. Work Simplification. Instructions presented to supervisors so that they can recognize why they are experiencing difficulties and can improve their procedures so that they can complete their tasks in an efficient and economical manner.

e. Work Measurement. The use of past performance and/or engineered standards, or the measurement of time required to perform a task, so as to determine a relationship between the amount of work that should be performed with the amount that is being performed within a given period of time.

f. Management Improvement or Cost Reduction. The identification, verification, and reporting of installed improvements that either avoid incurring additional costs or reduce the current cost of operations.

9. Operational Concepts

a. Comptrollers at all levels of command are obligated to advise their commander as to the effectiveness of the command and to recommend solutions to management problems. That obligation does not decrease as the intensity of warfare increases; however, the approach towards developing recommendations will change because of the need for more timely solutions, the rapid turnover in personnel, and an increased concern for the accomplishment of a mission as opposed to recording individual workload factors or comparing cost to performance.

b. Those management techniques associated with measuring past activities will be discontinued during periods of general war; instead the efforts of the management analyst are directed towards anticipating, recognizing and solving problems. The need for developing, recording, analyzing, and reporting performance factors or engineered standards; the reporting of improvements under the cost reduction program; and other similar programs established for the purpose of providing dollar savings and reporting of examples of adopted improvements are examples of measuring past activities. A proposal has been made that provides for the elimination of cost (activity account) codes upon receipt of a general allotment. This provision is in agreement with the above cited concept.

c. Although the work simplification program does not relate to past activity, it is slanted toward individuals who normally are in a position to solve only those problems having limited scope and affecting line of supervision relationships within an immediate work area. That factor combined with the rapid turnover of personnel to be expected during general war makes it impractical to continue the program at any level of command within an army theater during general war.

d. The requirement during general war for timely solutions to problems that cannot be anticipated and the unstable conditions which exist reduce the effectiveness of regularly scheduled surveys. Surveys will be made on an "as required" basis during a general war. The TASCOM ACS/Comptroller is not staffed to conduct management surveys; however, surveys will be required which involve more than one mission command. To accomplish such surveys, Ad Hoc Committees will be organized from qualified personnel at lower levels of the command and will be controlled or monitored by representatives from the office of the TASCOM ACS/Comptroller.

e. Automation has a tendency to increase reporting requirements, primarily because the data is more readily available and can be easily printed in a variety of formats. The problem of controlling reporting requirements is made easier under the TASTA concept which provides that data will flow through the computer centers within the TASCOM organization and that activities will be automated to the greatest extent possible. The natural desire to request previously received data in a different format, instead of analyzing information already received, makes it mandatory that the reports control program remain in effect during periods of general war, a period when lines of communications will be overtaxed and computer complexes will be overworked.

f. Establishment of integrated computer centers to provide vertical and horizontal automated channels of communication emphasizes the requirements for reviewing and evaluating data processing systems and utilization within individual commands and assuring balance with the theater. The fact that computer centers could be widely dispersed within a theater and that all essential support services are dependent upon computers makes it imperative that procedures for identifying location, condition, and percentage of utilization be continued during general war.

10. Functions	TASCOM	FASCOM	Support Brigades	ASCOM and Mission Comds	General War	Limited War	Other Elements (as required)
a. Provides professional management advice and assistance.	X	X	X	X	X	X	X
b. Reviews, analyzes, evaluates, and supervises management surveys and the reports control program on a management by exception basis.	X				X	X	
c. Evaluates new missions and recommends the most efficient and expeditious methods of accomplishment.	X	X	X	X	X	X	X

	TASCOM	FASCOM	Support Brigades	ASCOM and Mission Comds	General War	Limited War	Other Elements (as required)
d. Schedules, monitors, reviews and evaluates ADPE systems and specifications and recommends appropriate changes to the Chief of Staff.	X	X	X	X	X	X	
e. Disseminates information concerning ADP developments.	X				X	X	
f. Maintains ADPE inventory and operating status reports.	X	X	X	X	X	X	
g. Centralizes planning and recommends distribution of ADPE.	X	X		X	X	X	
h. Conducts management surveys and special project studies.		X	X	X	X	X	X
i. Administers the reports control program of the command.		X		X	X	X	
j. Develops policy for reduction of automated operations under emergency conditions and the establishment of alternative systems.	X					X	
k. Performs systems analysis to determine the feasibility of revising existing or adopting new ADP techniques.		X		X		X	
l. Coordinates the development of requests for new or additional ADPE.		X	X	X		X	
m. Develops plans, policies, and guidance for the work simplification, cost reduction and work measurement programs, and evaluates the effectiveness of those programs.	X					X	
n. Plans, schedules, and conducts the command's work simplification program.		X	X	X		X	X
o. Develops and monitors the work measurement program for TD elements.		X	X	X		X	X
p. Administers that portion of the Army cost reduction program that pertains to the comptroller area of responsibility.		X	X	X		X	X
q. Conducts organizational studies and develops required organization and functions manual.		X	X	X		X	X
r. Coordinates the development and maintenance of contingency plans when computer systems must be curtailed.		X		X		X	

CHAPTER 4

PROGRAMMING AND BUDGETING

11. Definition and Scope

Programming and budgeting includes the planning, executing, and appraising of administrative actions involving the establishment of goals and the utilization of funds in the achievement of those goals. It is an integrated system which relates actual performance and fund utilization with programmed performance and fund utilization and then reviews and analyzes the results of that program. The review and analysis is defined for purposes of this study as an administrative technique used for the critical examination and clarification of factors affecting an action or a deviation from programmed activity during a specific period of time and the reporting of corrective actions taken or contemplated.

12. Operational Concepts

a. Current regulations, pamphlets, and manuals assign to the comptroller the responsibility for preparing and issuing program and budget directives, distributing funds, developing objectives, preparing or consolidating required reports, and analyzing and presenting statistical data involving performance, progress, and utilization. These responsibilities are performed in varying degrees by comptrollers at all levels of command and during all intensities of warfare.

b. The flow of information and the administrative actions taken to develop the three basic budgetary reports (Command Budget Estimate (CBE), Command Operating Budget (COB), and Budget Execution Review (BER)) are essentially identical. The Department of the Army sends guidance to Theater Army which will forward that guidance to TASCOM. There the ACS/Comptroller briefs the Chief of Staff and members of the Program Budget Advisory Committee (PBAC) and receives the policy and desires of the Theater Commanding General and the TASCOM Commanding General. The ACS/Comptroller then prepares his implementing instructions (could include but would not be limited to dollar limitations, time phasing, and handling of unfinanced items) and requests that they be issued through command channels to each mission command, ASCOM, FASCOM and other Assistant Chiefs of Staff, TASCOM. The ACS/Comptroller in FASCOM and each major subelement of TASCOM performs the same staffing and coordinating actions that were performed by the ACS/Comptroller, TASCOM. It is doubtful if feeder information will be required from the various support brigades and the support groups for preparation of the CBE. Feeder information that is received for preparation of other budgetary reports need not include all data or be recorded in the format prescribed by AR 37–15. The computer complex servicing the FGSA prints a copy of the budget report, from information forwarded to it by the ACS/Comptroller in ASCOM, FASCOM and each mission command for review by the TASCOM comptroller and the other assistant chiefs of staff. Upon approval by the PBAC and the commander, the ACS/Comptroller takes action to have the computer complex forward the report(s) to DA.

c. Allocations received from the COA are analyzed and staffed by the ACS/Comptroller, TASCOM, and distributed to FASCOM and major subelements of TASCOM by the issuance of allotments. During peacetime and limited war operations, the Comptrollers at FASCOM, ASCOM, and each mission command may in turn make a further distribution of funds by

use of a suballotment or an obligation authority (AR 37–2). During a general war it is doubtful, if appropriated funds will be redistributed below the mission command level. Copies of documents used for distributing funds are forwarded to the Central Finance and Accounts Office (CFAO). Staff responsibility for adherence to the financial management plan at each level of command rests with the comptroller and requires close coordination with the ACS/Comptroller at Personnel Command and at TASCOM.

d. The issuance of a general allotment reduces the amount of detail reporting required by current regulations. However, COA needs to know the amount of funds required, a general estimate of how they will be used, and how they were used. The use of a general allotment and recommended changes in reporting reduces restrictions for using funds and the identification of funds by program and activity account codes.

e. The use of review and analysis has certain disadvantages during periods of general warfare. Basic to that function is the assumption that it is possible to develop valid programs by relating to past experiences. A second serious disadvantage of the review and analysis function is the large number of man-hours consumed in preparation for formal presentations. Charting has developed into a science and oral presentations are retained for posterity by preparing volumes in multiple copies. A third disadvantage is that under certain conditions a formal review can become more of an attempt to justify the past than to anticipate or prevent future problems. Reviews and analyses that are conducted during periods of general war will reflect the degree to which services were furnished to the tactical elements and how those services can be improved. To be really effective, reviews and analyses should be conducted at the highest level of command and should reflect the degree of balance between the various assigned missions of that command.

13. Functions	TASCOM	FASCOM	Support Brigades	ASCOM and Mission Comds	General War	Limited War	Other Elements (as required)
a. Coordinates budgetary requirements and reports with the Finance General Support Agency and the ACS/Comptroller Personnel Command.*	X				X	X	
b. Administers the distribution of funds.	X	X		X	X	X	
c. Analyzes funding programs and budget guidance and recommends courses of action.	X	X	X	X	X	X	
d. Performs periodic analysis of fund utilization.	X	X	X	X	X	X	
e. Develops program objectives and the TASCOM management structure.	X					X	
f. Coordinates the development of a command position on budgetary matters and prepares budgetary reports.	X	X	X	X	X	X	X

* The ACS/Comptroller Personnel Command has staff responsibility and operational control of the FGSA.

	TASCOM	FASCOM	Support Brigades	ASCOM and Mission Comds	General War	Limited War	Other Elements (as required)
g. Performs a continual analysis of fund utilization.	X	X	X	X		X	X
h. Compiles statistical reports and coordinates presentation of formal reviews and analysis.	X	X	X	X		X	X
i. Develops operating programs and recommends changes to the Army management structure.		X		X		X	

CHAPTER 5

INTERNAL REVIEW

14. Definition and Scope

Internal review is defined as an independent examination of command operations and internal controls to provide the commander with an objective evaluation of the effectiveness and efficiency with which his financial and related functions are being performed. The term internal control, as used above, includes the organization and operating procedures adopted to safeguard assets, assure the accuracy and reliability of records, promote efficiency, and assure adherence to prescribed regulations and directives. Associated with the internal review function are the duties of auditing of nonappropriated funds; providing liaison with representatives of the GAO, AAA, and the Inspector General and interpreting financial management directives and proposing supplemental accounting systems. Internal review is a function of command and the internal audit mission of AAA is a supplement to and not a substitute for that function. The scope of internal review will vary widely between commands. For example, the Personnel Command is responsible for the operations of the only finance and accounting/operating agency within the theater; whereas, the Supply and Maintenance Command has responsibilities, not only for specific depot operations, but also for operations of procurement centers that may be located in allied and friendly nations.

15. Operational Concepts

a. TASTA-70 is characterized by three major factors which will have a significant impact on audit operational concepts. These factors are—

(1) Functional alignment of responsibilities in the mission commands of TASCOM and other control centers.

(2) Utilization of the principle of management by exception.

(3) The adoption of ADP equipment and technique.

b. Since each comptroller has an internal review division there is an opportunity for the reviews to specialize in a functional area. Review principles have universal application but system familiarity makes it possible to concentrate efforts, perform reviews in depth, and improve self-analysis of problem areas.

c. Reliance on the principle of management by exception requires clear delineation of responsibility and authority. Effective procedures are necessary to insure maximum efficiency of this approach to management. Internal review teams must be prepared to determine what the procedures are and observe their application before judgments can be made.

d. Normally the ADP applications for TASTA-70 do not represent the automation of manual systems. Instead the systems were designed on an integrated basis with ADP capabilities in mind and review efforts cannot be compartmentalized into subsystems. Therefore, review techniques require greater computer and system familiarity in order to trace audit trails that exist in computer complexes.

e. Internal reviews involving an accounting of appropriated and nonappropriated funds as opposed to an examination of administrative controls will be conducted in accordance with AR 36-5 and other regulations governing the pertinent fund. Disposition of resulting reports of findings will also be in accordance with those regulations. Emphasis will be placed on the development of worksheets supporting each finding. Although copies of reports of findings on administrative controls and accounting records will not normally be forwarded to TAS-

COM, the ACS/Comptroller of that command is responsible for assuring, on a management by exception basis, that internal reviews are of sufficient depth and scope to warrant their continuation without a change in procedures or direction.

	TASCOM	FASCOM	Support Brigades	ASCOM and Mission Comds	General War	Limited War	Other Elements (as required)
16. Functions							
a. Provides plans, policies, and guidance for the theater army internal review program and evaluates the overall effectiveness of the program.	X				X	X	
b. Conducts internal reviews involving procedures for achieving goals.		X	X	X	X	X	X
c. Audits nonappropriated funds _____		X	X	X	X	X	X
d. Reviews reports of surveys and boards of officers.		X		X	X	X	X
e. Interprets regulations and directives governing nonappropriated funds and indoctrinates responsible personnel.		X	X	X	X	X	
f. Responsible for internal review of appropriated fund activities as required to assure accuracy of records and proper safeguarding of assets.		X	X		X	X	
g. Forwards internal reviews to FASCOM Comptroller.			X		X	X	
h. Coordinates GAO and AAA activities and prepares the TASCOM position on audit reports.	X					X	
i. Conducts internal reviews involving all organizational and operating procedures adopted to safeguard assets, assuring the accuracy and reliability of records, promotes efficiency and assures adherence to prescribed regulations and directives.		X	X	X		X	
j. Represents the command in contact with GAO and AAA.		X		X		X	
k. Disseminates information identifying areas of command emphasis.		X	X	X		X	

CHAPTER 6

FINANCE SERVICES

17. Definition and Scope

Finance services encompass that area of comptrollership which concerns itself with payment of theater army personnel, currency control in the theater of operations, disbursement of appropriated funds and accountability of disbursing officers. Finance service is extended to all theater army personnel and Department of the Army civilians. When so specified, finance service is provided to members of other services, third state nationals and indigenous personnel. Finance service includes staff representation in appropriate headquarters.

18. Operational Concepts

a. Divisional Troops. Finance service in the division is provided by a division finance section. This support is described in FM 14–1.

b. Nondivisional Forces. Finance service is provided to nondivisional forces by FDSCs. Unit assignments are based on the concept of direct support on an area/population basis. The mission, operating concepts and organization of FDSCs are covered in chapter 7.

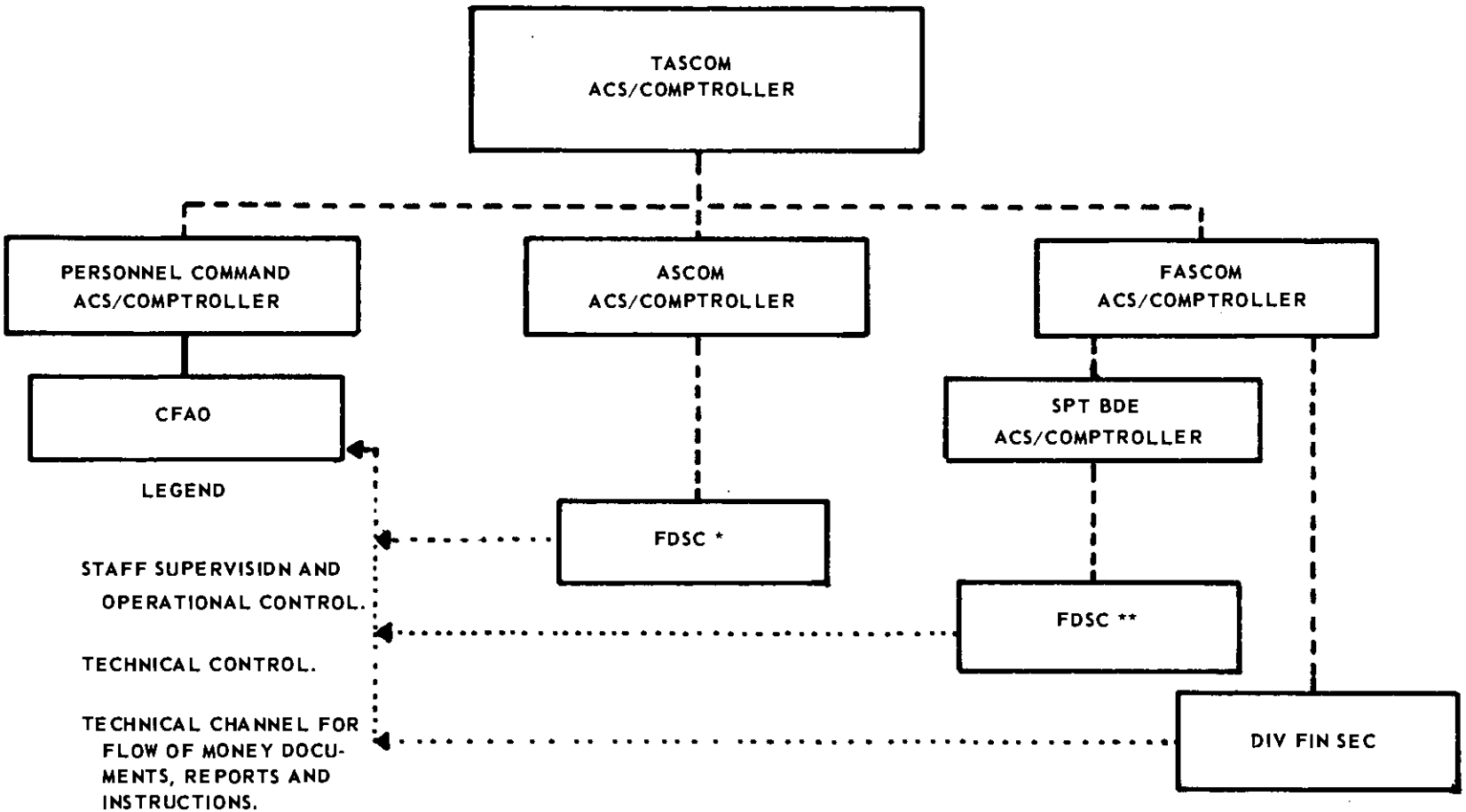
c. Finance General Support. Finance general support is provided by the CFAO. That office is the operating element of the FGSA, Personnel Command. General support includes theater army-wide funding service, integrated accounting, accounting service for direct support finance units, and disbursement of appropriated funds for certain contracts and commercial accounts. The mission, operating concepts, and organization of the FGSA are covered in chapter 8.

d. Finance Services Support.

(1) Technical control channels for finance operations must be preserved to insure compliance with laws and regulations governing the administration and expenditure of appropriated funds. Finance officers disbursing government funds are accountable for such funds and are held liable for overpayments. Even in a computerized environment, audit trails must be maintained as an integral part of finance operations in order to satisfy requirements of the GAO.

(2) Currency control becomes particularly important when combat operations are conducted within the confines of host nations. This condition brings with it the problems of curbing inflation in the host country due to military spending and maintaining a favorable balance of trade position for the United States. These two problems create the necessity for establishment of policies, directives, and regulations for—exchange rates; purchase of local currency; exchange facilities; transmission of personal funds to the United States; black market operations; counterfeiting; savings programs; and Military Payment Certificate administration.

(3) FDSCs are assigned support missions on an area/population basis. The finance division of the appropriate ACS/Comptroller must provide continuous monitorship of troop movements, troop densities and available support to insure that all nondivisional troops receive finance support. Within the concept of support on an area/population basis, FDSCs will be told to support specific organizations. The



* ATTACHED TO THE AREA SUPPORT GROUP, WHICH SERVES ONLY AS CARRIER UNIT.

** ATTACHED TO A PERSONNEL AND ADMINISTRATIVE BATTALION, WHICH SERVES ONLY AS A CARRIER UNIT.

Figure 4. Relationships between various finance service support elements in the army theater.

concept requires maximum freedom of staff coordination with higher, lower, and adjacent commands.

(4) Each ACS/Comptroller also serves as the finance service staff officer for his commander. Operational procedures required to accomplish the finance mission are assigned to the Finance Service Division, a subelement of the comptroller's office. Figure 4 reflects the normal organizational relationships throughout the finance service area. In compliance with the principle of management by exception, the routine actions are not routed through command channels to the CFAO.

	TASCOM	ASCOM	FASCOM	Support Brigades	Division
19. Functions of the Finance Service Division					
a. Serves as the focal point in the theater for finance services and provides interface with CONUS concerning finance services.	X				
b. Coordinates theater finance functions with US, Allied, and friendly elements within the theater and with elements located in CONUS.	X				
c. Exercises technical control over all theater army finance important matters, policies and broad plans.	X				
d. Resolves and/or recommends action pertaining to technical matters for theater army-wide finance functions.	X				
e. Insures that adequate procedures and facilities are available so that the theater funding requirement can be met.	X				
f. Procures and controls currency and provides overall management of the currency exchange program.	X				
g. Recommends overall policies and guidance with regard to banking facilities.	X		X		
h. Controls reporting of bonded positions	X		X		
i. Performs research on host country inflationary trends, international balance of payments, and related problems.	X		X		
j. Resolves and/or makes recommendations pertaining to technical matters and recommends theater army policies, governing travel, pay, disbursement, collections, and fund accounting as pertains to this command.	X	X	X	X	X
k. Furnishes financial data and advice and assists in preparing estimates, recommendations, plans, and reports relating to finance matters to the TASCOM finance office.		X	X		

	TASCOM	ASCOM	FASCOM	Support Brigades	Division
l. Performs technical inspections of finance units to insure compliance with guidance and uniform services throughout the command.		X	X	X	
m. Recommends action to be taken on requests to keep or increase cash on hand, or to appoint deputies to finance officers, and establishment of imprest funds.		X	X	X	X
n. Develops and reviews contingency, evacuation, and destruction plans.		X	X	X	X
o. Develops and reviews Military Payment Certificate conversion plans.	X	X	X	X	X
p. Monitors savings programs		X	X	X	X
q. Evaluates and performs liaison with banking facilities.		X	X	X	X
r. Administers the quality assurance program for finance service, analyzes error data, and recommends measures to improve accuracy.	X	X	X	X	X
s. Monitors and recommends procedures and practices for Military Payment Certificate control and administration, foreign currency purchases, transmission of personal funds to CONUS, blackmarket and counterfeiting operations.	X	X	X	X	X
t. Advises the commander on utilization and employment of the FDSCs within the command.		X	X	X	

CHAPTER 7

FINANCE DIRECT SUPPORT

20. General

Finance direct support is provided to nondivisional personnel in the theater army by FDSCs (TOE 14–17G). These companies provide service on an area/population basis, each company being capable of providing finance service to approximately 15,000 nondivisional personnel. The TOE shows the strength and equipment levels of this company. FDSCs are assigned to the Area Support Groups under ASCOM and attached to the Personnel and Administration Battalion of the Army and Corps Support Brigades in FASCOM.

a. Mission and Functions. The FDSC provides direct finance service on an area basis to all nondivisional elements and other personnel within an assigned area. Irrespective of their physical location, whether within TASCOM, FASCOM, or COSCOM, the concept of operations of these companies remains essentially the same. The finance service includes—

(1) Preparing prescribed reports.

(2) Paying personnel.

(3) Maintaining Financial Data Records Folders (FDRFs) for military personnel.

(4) Receiving input for the Centralized Automated Military Pay System from individuals, units, personnel service companies, and the servicing computer center; insuring the validity of input; preparing machineable input as required; and submitting this input to the Finance Center, U.S. Army (FCUSA).

(5) Computing and disbursing pay and allowances for US and local civilian and prisoner of war personnel.

(6) Processing and paying travel allowances to US personnel and foreign nationals as authorized by regulations.

(7) Processing and paying commercial accounts when authorized.

(8) Establishing, controlling, and funding of Forward Service Teams and Class B Agent Officers when necessary.

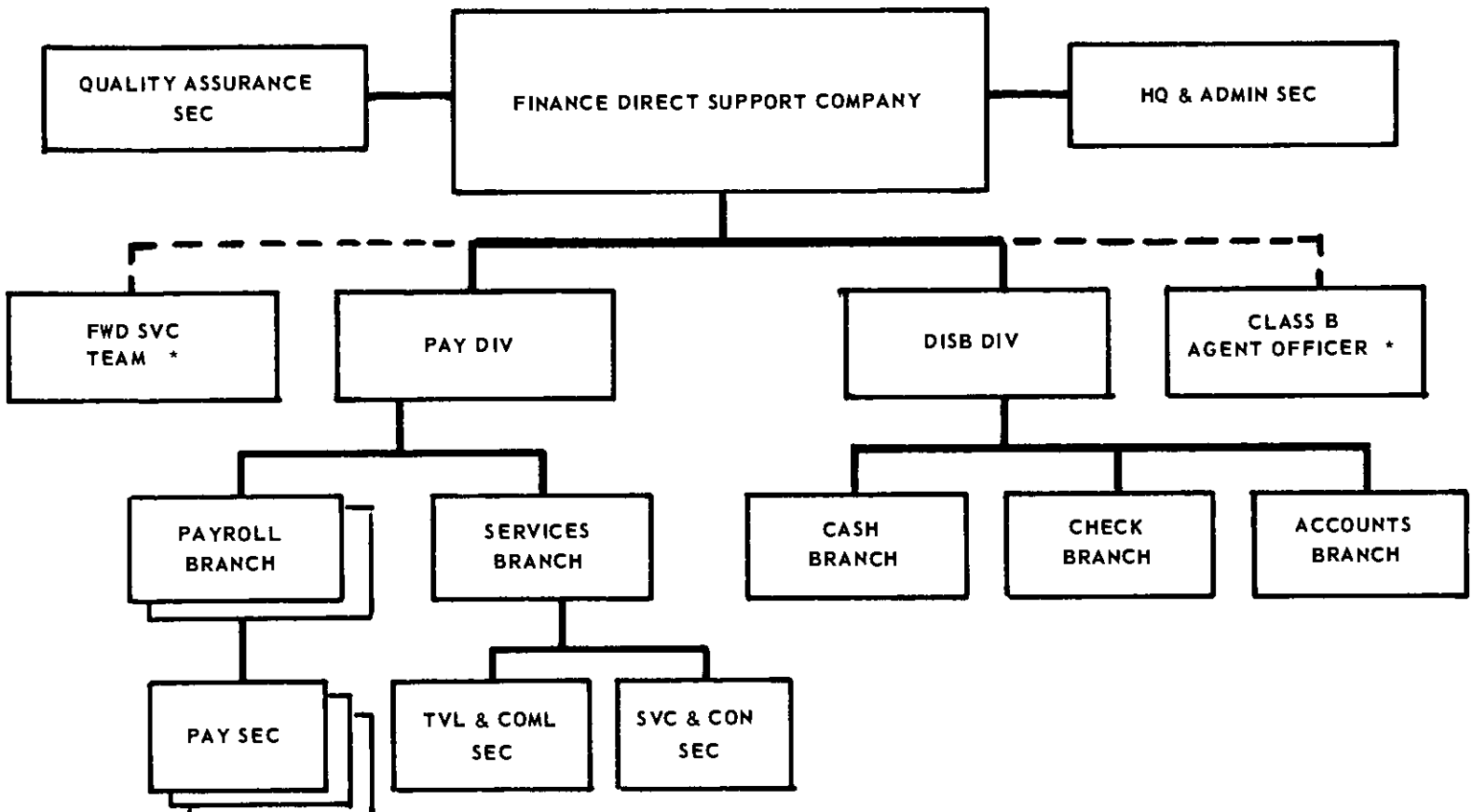
(9) Providing foreign currency to authorized personnel in exchange for US dollars and/or Military Payment Certificates when required.

(10) Funding imprest fund cashiers.

(11) Providing financial support to dependents under emergency conditions as prescribed by regulation.

(12) Providing technical assistance to serviced units. The finance services provided by the FDSC generally are limited to the disbursement and receipt of public funds, and maintenance of local accounts. In order to keep work performed by these companies to a minimum, the related fiscal accounting is largely performed by the CFAO in the Personnel Command of TASCOM.

b. Organization. FDSCs are organized for finance service to identify the functional responsibilities of each segment of the organization, provide a system of internal control and maintain separation of the basic functions. The organization chart (fig. 5) provides for the separation of the basic functions of voucher preparation, entitlement determination, payment and collection, and accounting. Should the volume of transactions within a given FDSC be insufficient to warrant separate sections within the branches, minor deviations may be made which do not affect the major organizational structure.



* FORMED WHEN REQUIRED FROM PERSONNEL ASSIGNED TO THE PAY DIVISION AND DISBURSING DIVISION.

Figure 5. Finance direct support company.

c. Command Relationships.

(1) *With higher headquarters.*

(*a*) *ASCOM.* The FDSCs are under the operational control of the Area Support Groups. Staff supervision is exercised through the comptroller when one is authorized in the group. If a comptroller is not authorized, the Director of Personnel exercises staff supervision. Technical control is exercised by the ACS/Comptroller, Area Support Command.

(*b*) *FASCOM.* The FDSCs are under the operational control of the Army and Corps Support Brigades. They are attached to the Personnel and Administration Battalion which is a carrier unit only. Technical control and staff supervision is exercised by the ACS/Comptroller, Army and Corps Support Brigades.

(2) *With supported units.* Normal staff relations.

21. Operational Concepts

a. The company is employed to provide finance service to nondivisional elements of a field army, corps, special task force or communications zone within a specific geographic area or installation. Under certain conditions, a strict delineation of an area will not be feasible due to the nature of the terrain, existing road networks, and local tactical conditions. A continuous review and analysis must be made by the appropriate Finance Division, ACS/Comptroller, to determine the most appropriately located company to meet a unit's finance requirements. The allocation of a FDSC is based primarily on the principle that the FDSC is located in close proximity to the personnel serviced and may be directed by the major command (ASCOM or FASCOM) to which the company is assigned to move with a special task force. The command may also direct the FDSC Commander to detach Forward Service Teams to augment division finance sections when support troops are attached to divisions.

b. FASCOM FDSCs normally will be attached to a Personnel and Administration Battalion for administrative, transportation, and logistical support. These supporting elements will not be involved with the technical operations of the FDSCs. In the event that a Personnel and Administration Battalion cannot provide satisfactory support to a FDSC, Headquarters FASCOM can attach that FDSC to another unit that can furnish the required support.

22. Functions by Elements

a. The Company Headquarters operates under the control of the Company Commander/Finance Officer, and provides command and technical supervision of the company and insures adequacy of necessary service and support. The Administrative Section, under the control of the Finance Operations Chief, is responsible for furnishing both command and technical administrative service to the company.

b. The Quality Assurance Section will operate as a separate and independent entity under the direct control of the Finance Officer and will have the following main functional responsibilities:

(1) Performing a comprehensive audit of FDRFs on-site, to include all FDRFs being processed in or out.

(2) Verifying the accuracy of military leave records.

(3) Participating in and/or conducting any specialized audit programs.

(4) Maintaining liaison with, and assisting the operating divisions in resolving matters of a technical nature that pertains to their scope of operation.

(5) Processing monthly personnel rosters and reviewing FDRFs in conjunction with reenlistment bonus payments. When applicable, preparing inquiries to verify prior bonuses paid.

c. The Pay Division operates under the control of an Assistant Finance Officer. This division processes pay change data for transmission to the FCUSA. It is responsible for the examination, computation and/or certification and determination to insure that sufficient evidence of entitlement upon which to approve pay-

ment of all Military Pay Vouchers not programmed for automation by FCUSA. The division is required to prepare vouchers in those instances in which preparing responsibility has not been placed on other operating officials by Department of the Army or other directives.

(1) *Payroll Branches.* These branches are responsible for the receipt and processing of source documents, processing of military pay change data to FCUSA, preparation of other pay items for military personnel, and computation of pay due U.S. civilians, local hire and prisoner of war personnel. The two Payroll Branches each consist of three Pay Sections, which maintain FDRFs and are responsible for receipt and distribution of all documents pertaining to the Pay Division.

(2) *Services Branch.*

(*a*) This branch is responsible for travel, commercial accounts, and those actions which are not a part of normal monthly payroll activities.

(*b*) Specific responsibilities are—

1. Computing and processing claims for travel pay performed in accordance with competent orders by such persons as authorized by regulations.

2. Preparing, auditing and processing vouchers for payment of supplies and nonpersonal services provided, as required.

3. Reviewing substantiating documents to insure correctness of initial payments.

4. Performing all processing for in/ out/ separation functions. Processing allotment transmittals and inquiries.

5. Preparing and maintaining procedures on allotment transmittals.

6. Maintaining a central locator file when required.

7. Maintaining and processing suspense on pay and allowance inquiries, notices of levy, and pay adjustment authorizations.

8. Preparing, computing, and processing casual payment vouchers.

9. Preparing and processing cash deposits and withdrawals of savings deposits.

d. The Disbursing Division operates under the control of a Deputy Finance Officer and is responsible for making payments on properly prepared and certified vouchers. It receives and has custody over all cash and money documents for which the Finance Officer is accountable; determines needs for cash, issues and accounts for U.S. Treasury and other checks; maintains the records of accounts and prepares necessary reports. Specific responsibilities are—

(1) Making all cash payments on properly certified vouchers received from Pay Division and receiving and receipting for all collections presented.

(2) Issuing and accounting for U.S. Treasury and other checks.

e. Forward Service Teams (FST) may be organized under a mobile team concept, designed to provide on-site financial service to organizational elements located at varying distances from the FDSC. These teams are formed from assigned personnel, vary in number, and tailored for specific missions as required. FST's will function at a specific centralized site or as a mobile team. The senior enlisted member will act as NCOIC in the absence of an officer. Among the services which may be provided are—

(1) Delivering payrolls and funds to Class A Agents at a centralized area location.

(2) Performing currency conversion.

(3) Receipting for Class A Agent payrolls.

(4) Preparing and paying the following type vouchers:

(*a*) Regular monthly payments to individuals not under the Centralized Automated Military Pay System.

(*b*) Partial payments.

(*c*) Emergency repayment of savings deposits.

(*d*) Payment of travel vouchers.

(5) Accepting cash savings deposits as collections.

(6) Delivering finance documents from centralized area or computer center.

f. Class B Agent Officers will be utilized when communications and/or distance preclude use of FST's. Class B Agent Officers will be appointed to serve at a specific location to receive and disburse public funds as agents of the Finance Officer. Operations and functions of Class B Agent Officers are defined in AR 37–103.

CHAPTER 8

FINANCE GENERAL SUPPORT

23. General

Each TASCOM is authorized one FGSA (TOE 14–4G) to perform the combined duties of an operating agency and an installation accounting element for the Army in the theater.

a. Mission and Functions. The FGSA serves as a carrier unit for the CFAO and provides normal unit-type support and administration to the CFAO. The CFAO provides the finance general support service for the theater army and its supporting elements. In providing that service, the CFAO performs the following functions:

(1) Designs, installs, and maintains accounting records and procedures covering the—

(*a*) Control of obligations, costs, and revenues.

(*b*) Use and status of appropriations and funds.

(*c*) Disbursement, collection, and deposit of government funds.

(*d*) Civilian pay.

(*e*) Accounts receivable and other assets.

(*f*) Accounts payable and other liabilities.

(2) Disburses, collects, and deposit funds.

(3) Examines source data and prepares bills, financial reports, and statements pertaining to the use of cash and the status of funds.

(4) Furnishes reliable financial data required for Army management and budget administration.

(5) Advises the ACS/Comptroller, Personnel Command on financial matters and, within that area, coordinates such matters with other commands.

b. Organization. The FGSA and its operating element, the CFAO, is organized along functional lines to provide major subelements for fiscal accounting and finance services. Each subelement or division is in turn subdivided along functional lines into branches (fig. 6). These branches could be divided into separate sections if the volume of activity warrants such a breakout of duties.

24. Operational Concepts

The FGSA is an independent TOE element assigned to the Personnel Command and operating under the staff supervision and operational control of the ACS/Comptroller, Personnel Command. The CFAO is dependent on the ADP unit of the Personnel Command for computer support. Distribution of fund information is received from the ACS/Comptroller, TASCOM. Source data is received from the various direct support finance elements in the theater army and the mission commands. Maximum use will be made of computer to computer links to transmit summary and source data to the CFAO. The CFAO furnishes mission commands and finance elements with advice, status statements, or copies of reports, on an "as required" basis. Automated reports reflecting statements of facts normally will be forwarded directly to appropriate elements in CONUS. Preparation of current data reflected on the Army budget and administration of the budget controls require close coordination with ACS/Comptrollers at all levels of command and such coordination normally will not follow command channels.

25. Functions by Element

a. The agency headquarters operates under the control of an agency commander. His mis-

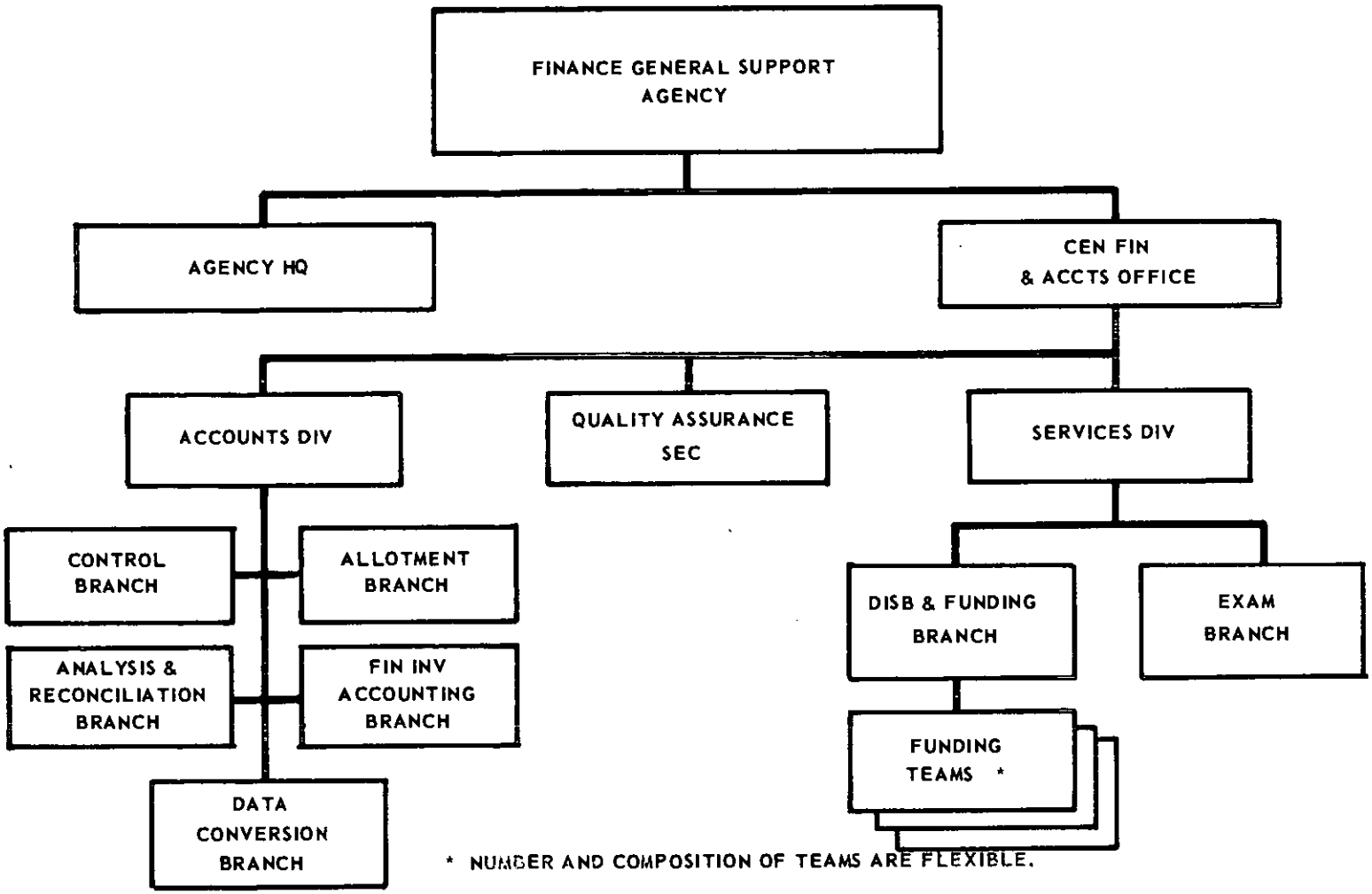


Figure 6. Finance general support agency.

sion is to provide unit administration, mess, and supply to the CFAO.

b. The CFAO is supervised by the Finance and Accounting Officer who directs and coordinates the disbursing and fiscal accounting functions assigned to that office.

c. The Quality Assurance Section operates as a separate and independent entity under the direct control of the Finance and Accounting Officer for the purpose of assuring, by using the principles of random sampling, that the quality of work received, processed and reported meets prescribed standards and objectives.

d. The Accounts Division is assigned responsibility for analyzing, recording, reconciling, and reporting all fiscal accounting transactions occurring within and for the theater army. The scope of that function will vary as the increase in intensity of conflict necessitates a lessening of reporting requirements and a conversion from general and special allotments to a general allotment.

(1) The Control Branch is responsible for establishing and maintaining control of data received in the Accounts Division from the computer complex (ADPU) of the Personnel Command, of fiscal documents received from other U.S. Government and nongovernment elements, and of material furnished, to the ADPU, that requires a reply from that complex. When necessary this branch will coordinate actions of the Accounts Division with the computer complex and will resolve discrepancies that may occur. This branch will also maintain administrative files for the Accounts Division.

(2) The Allotment Branch is responsible for analyzing and coding transactions that are not recorded directly by the ADPU to the general allotment or to the peacetime various allotment and subsidiary ledgers (includes correction of errors reported by the ADPU and hard copy received from finance elements and vendors). This branch also receives and reviews disbursing officer's accounts and recommends procedures to improve control over these accounts.

(3) The Analysis and Reconciliation Branch is responsible for analyzing and reconciling reports and supporting documents. This branch is also responsible for maintaining reference files of transaction documents (hard copy or machine listings) and other funding papers.

(4) The Financial Inventory Accounting Branch is responsible for analyzing and coding stock fund accounting transactions (includes correction of errors reported by the ADPU and hard copy forwarded by procurement centers and vendors). Documents reflecting transactions resulting from agreements with friendly nations normally are forwarded to CONUS.

(5) The Data Conversion Branch is responsible for converting data from source documents (error listings or hard copy) to computer input.

e. The Service Division is divided into two branches which allow for the preparation and payment of vouchers for government-owed debts and for the collection and application of funds to appropriate revenue accounts or accounts receivable.

(1) The Examination Branch is responsible for the preparation and/or examination of documents involving payments to military personnel, civilian employees, commercial firms, individual contractors, and interservice transactions. This branch also prepares documents to effect collections and stoppages when required.

(2) The Disbursing and Funding Branch is responsible for making cash and check payments and collections for the CFAO. The branch is also responsible for fulfilling funding requirements for the theater army and the officer in charge serves as the theater cash control officer.

(3) The Funding Teams are flexible as to their number and the composition of

their personnel staffing so as to permit the most efficient utilization of manpower. These teams are intended to operate on a distribution-point funding system, each serving several FDSCs and/or division finance offices, i.e., a team goes to a central location and is met by the various finance officers to accomplish the funding operations.

APPENDIX A

REFERENCES

1. Army Regulations (AR)

AR 1–50	Work Measurement.
AR 1–65	Work Simplification.
AR 1–251	Army Data Processing Systems Program.
AR 10–82	Comptrollers in the Army Establishment.
AR 18–1	AIDS, Objectives and Policies.
AR 37–10	Internal Review.
AR 37–15	Budget Development and Review.
AR 37–101	Organization and Functions of Finance and Accounting Offices.
AR 335–15	Reports Control System.

2. DA Pamphlets (DA Pam)

DA Pam 1–50	How and Where to Use Work Measurement.
DA Pam 1–51	Management Analysis in the Department of the Army.
DA Pam 35–10	The Comptroller Guide.
DA Pam 37–10	Internal Review Guide.
DA Pam 335–3	Evaluation of Reporting Proposals.

3. Field Manual (FM)

FM 101–5	Staff Officers Field Manual.
FM 14–1	Finance Service in the Field Army.

APPENDIX B

PHASED EVOLUTION OF ADP

1. Purpose and Scope

The purpose of this appendix is to describe the transition from present day systems to the ultimate introduction of Combat Service Support System (CS_3) into the organizational framework of TASTA–70. The transition will be evolutionary in nature and will be discussed in three phases; the present system, an intermediate point of December 1968, and the ultimate introduction of CS_3 into the framework of TASTA–70. The scope of operations by comptroller staffs is a direct function of the organization it supports. In short, if one of the mission commands, TASCOM, operates under a manual system, then the patterns of the TASCOM staff must adapt to that environment. Finance direct and general support are characterized as predominantly operational and the proposed systems for TASTA–70 represent a departure from present day practices.

2. Currently Available Methods

a. Accounting System.

(1) *General. The* appropriation accounting system of the army is a double entry system that employs the general ledger as control over the fiscal transactions. It integrates programming, budgeting, accounting, manpower, and supply mangement into a fully reconciled system of accounts and reports. The costs of resources consumed are recorded in accounts of an integrated account structure which identifies operating programs, activities, subactivities, and organizational responsibilities. This structure is reflected in AR 37–100 and AR 37–100-series.

(2) *Organization and equipment.* The accounting system organization in oversea theaters is oriented to post, camp, and station operations.

(*a*) Special operating agencies issue programs and suballocations to general operating agencies and major subordinate commands. They are not involved in detailed accounting and are bypassed in the reporting chain, relying on information copies of reports for financial management purposes.

(*b*) General operating agencies issue allotments to installations and reconcile and consolidate installation reports. Punched card machine (PCM) equipment is generally utilized in this operation.

(*c*) Installations support tactical forces with accounting services. Increased utilization is made of PCM and small scale computer processes.

(3) *Means of processing data.*

(*a*) *Installations.* ADP procedures prescribed by DA include billing and collection for sales of stock fund materiel (AR 37–12); processing transactions for and by others (AR 37–108 and 37–151); and preparing budget reports (AR 37–15) which must be adapted to the machine procedures of each installation.

1. Input. Consists of necessary hard copy documents to provide the accounting data. The hard copy documents are processed to the PCM facility.

2. Internal Operations. Processing of input involves blocking for control,

journalizing, matching to files, adjustments, posting to detailed accounts and ledgers and general ledgers.

3. *Output.* Consists of the reports required by appropriate regulations.

(*b*) *Operating Agencies.* Normally employ PCM. Volumes are not sufficient to justify computers for this purpose alone.

1. *Input.* Consists of funding type hard copy documents and required financial reports from installations.

2. *Internal Operations.* The bulk of activity consists of reconciling installation submissions, consolidating data into required reports and reconciling current and cummulative fiscal year data to assure accuracy and completeness.

3. *Output.* Consists of punched cards and reports listings of required financial reports.

b. Military Pay System.

(1) *Organization and equipment.*

(*a*) *Post, camps, and stations.* Military pay service is provided by a garrison/installation finance and accounting office. These are TD organizations which utilize a mix of manual, PCM, and small scale computer methods for preparation, computation and payment of military pay vouchers.

(*b*) *Divisions.* Military pay service is provided to divisional troops by the division finance section which is a part of the administration company of the division. It is a nonintegrated office (no accounting function) and utilizes PCM processes to provide military pay support.

(*c*) *Nondivisional organization.* Numbered TOE finance disbursing sections provide military pay service to nondivisional troops. It is a nonintegrated office and generally utilizes manual procedures for military pay support.

(*d*) *Servicing Army Accounts Office.* The Army Accounts Office is a TD organization which provides accounting support for nonintegrated finance offices and which may or may not be a part of the general operating agency. PCM processes are utilized in this function.

(*e*) *Finance Center, U.S. Army.* Serves as the final repository for military pay jackets. Military pay accounts are audited, FICA and federal tax information is reported to appropriate government agencies, certain appropriation data is consodidated and allotments program is administered.

(2) *Means of processing data.*

(*a*) *Divisions.*

1. *Input.* Documents and actions affecting military pay include special orders, information from the member, morning reports, advice from the Finance Center, statements of duty, rosters, and court martial orders.

2. *Internal Operations.* The master military pay punched card file which makes up the individuals pay voucher is updated to reflect pay change data on a periodic basis.

3. *Output.*

(a) Stock control listings are compared against block transmittals and registers to maintain payroll dollar control.

(b) Pay code summary listings are prepared for use in the preparation of payroll summary and certification sheets.

(c) Military Pay Voucher (DA Form 2349) is machine prepared from the master military pay punched card file and copies are distributed to Finance Center, U.S. Army, the member, and the financial data records folder.

(d) A currency listing.

(e) W-2 Forms.

(f) Punched card of FICA information each month to the Finance Center, U.S. Army.

(*b*) *Nondivisional, nonintegrated finance offices.* Procedures are similar to (a) above, except that most procedures are manual.

(*c*) *Serving Army Accounts Offices.*

1. *Input.* Consists of payroll summary and certification and other money account papers from nonintegrated finance offices within their jurisdiction.

2. *Internal Operations.* With PCM, converts and summarizes pay code data and expedites accounting information.

3. *Output.* Consists of consolidated expenditures accounting reports and punched cards and is transmitted to the Finance and Accounts Office, U.S. Army.

(*d*) *Finance Center, U.S. Army.*

1. *Input.*

(a) Payroll summary and certification sheets representing all military pay vouchers (both manual and mechanized with punched cards).

(b) Approximately 25,000 military pay records during each 6-month period.

2. *Internal operations.*

(a) Convert allotment and FICA information to punched cards from all manually prepared payrolls.

(b) Update the military pay master file (magnetic tape) with punched card input from mechanized and manual payrolls.

(c) Prepare certain budget and statistical summary reports.

3. *Output.*

(a) FICA information to the social security administration.

(b) Budget and statistical reports in support of the military pay accounts appropriations.

3. Improved Methods Planned for Implementation by December 1968

a. Accounting System.

(1) *General.* The Army accounting system will continue as a total integrated system based on appropriation and fund accounting and proposed changes will take place within the existent accounting framework. However, increased emphasis will be placed on identification of total cost to an operating functional entity. This will be accomplished by intensifying the cost accounting effort, increased use of working capital concepts for wholesale service activities, purifying appropriations so that all pertinent expenses are identified to the operating appropriations, and revision of the army management structure (AR 37-100-series) to make information available to operating managers and programming and budgeting. Implementation will not be dependent on changes in organization and equipment.

(2) *Organization and equipment.* The accounting system organization will remain oriented to garrison support type operations. The evolutionary extension and intensification of the accounting system will require increased emphasis on accounting support to tactical forces. Installations will continually change their PCM and ADP configurations and applications in response to equipment availability. Configurations and systems will continue to be diverse, ranging from manual procedures to small scale computer support. Some standardization will occur as a result of CONARC Class 1 Installation Automated Systems (COCOAS) and the installation of the UNIVAC 1005

card processers at selected installations.

(3) *Means of processing data.* The installation level will experience certain changes in methods of processing data. Other organizational levels may find it necessary to react to changes at the installation level but the impact will be minimal.

(*a*) *Input.* Extensive use of small computers for processing military pay, personnel accounting and logisitical operations will also create input for the accounting function. This change is not defined in any one system and is dependent upon the degree to which ADP procedures are used in other existing systems.

(*b*) *Internal operations.* Processing of input will become increasingly standardized as a result of projects such as COCOAS but will remain dependent on the equipment configurations in each installation. Requirements for manual posting to general ledger accounts and preparation of trial balances will cease to exist when fiscal accounting is automated.

(*c*) *Output.* Requirements will continue to be defined by DA guidance. Reports will be submitted in machine format within equipment limitations.

b. Military Pay System.

(1) *General.* The military pay system will undergo significant changes by December 1968. The direct support finance organization will be changed to reflect the Modified Military Pay Voucher System (MMPVS). TOE 14–17G will be developed to furnish finance service to nondivisional troops. Centralized Automated Military Pay System (CAMPS) will be expanding to army-wide status. Source data automation projects such as the Personnel Machine Accounting-Card Processer System (PERMACAPS) and CS_3, are designed to produce much of the input necessary to operate CAMPS.

(2) *Organization and equipment.*

(*a*) The Finance Direct Support Company (TOE 14–17G) is designed to include the personnel for the MMPVS. It is staffed and equipped to operate under CS_3/CAMPS procedures. The unit is designed to support 15,000 personnel on an area/population basis.

(*b*) Division finance sections and Finance Direct Support Companies will either be supported by card or tape oriented computers. The Finance Direct Support Companies will be equipped with automatic typewriters which have the capability of simultaneous generation of hard copy and paper tape input.

(3) *Means of processing data.*

(*a*) *Division and nondivisional support.*

1. *Input.* Most units will be provided with some type of computer support. PERMACAPS features the capture of source data machine format from the orders cutting process. The CS_3 test at Fort Hood, Tex. will be operational. This envisions conversion of the military personnel record into magnetic tape for maintenance. and use. Source data for the pay system can be generated from the update process. Inputs which cannot be generated from the various source data automation projects will be received as hard copy and then converted.

2. *Internal operations.* Consists of consolidating change data, creating certain additional change data based on hard copy input, verifying accuracy of input and preparing transmittal.

3. *Output.* Pay change data is sent to the Finance Center for update of master pay records and computation of vouchers. Norm pay money lists are prepared and paid. Money account papers are sent to the Cen-

tral Finance and Accounts Office (CFAO) for accounting.

(*b*) *Finance Center, U.S. Army.*

1. *Input.* Individual pay change data will be received from all local finance offices. Copies of all original vouchers will be received as in the current system.
2. *Internal operations.* Pay change data will update the master pay record. Vouchers are computed and net pay checks prepared from the master record. Accounting and statistical budgetary reports are processed.
3. *Ouput.* Military pay vouchers and net pay checks are distributed to service members. Budgetary and accounting information is provided to DA.

c. Alternate Means for Insuring Continuity of Operations. Continuity of operations is a matter of judgment and decisions based on conditions and priorities. No hard and fast rules can be established in this study as to the correct course of action. There are certain alternatives from which the operators can determine the best course of action.

(1) *Input.* It is difficult to envision complete disruption of input preparation devices under any condition. When temporary breakdown occurs, every effort should be made to prepare input on alternate equipment. Preparation of input should continue on a daily basis. When alternate equipment is not available manual hard copy input can be utilized. Input data will be transmitted electrically, mailed or carried by messenger, in that order of preference.

(2) *Internal operations.*

(*a*) *Military pay.* Within the pay system, input can be processed, controlled, and handled manually. Manual processing will not be eliminated at the local level since input must be verified. At the local level, the finance office will be dependent upon data processing equipment for the preparation of some input and certain payrolls. If ADP services are interrupted, alternate ADP facilities may be utilized. Manual processing and preparation is possible but undesirable.

(*b*) *Accounting system.* By December 1968, it will be difficult if not impossible to process accounting data entirely by manual methods. Once an application is automated, it is impractical to retain the manual backup necessary to revert back to manual procedures. As long as input is prepared on a daily basis, the priorities of actual processing are such that either alternate equipment should be used or else actual processing should be postponed until the processing time is available.

4. Evolution to Ultimate TASTA–70 System

a. Accounting System.

(1) *Organization and equipment.* The organization for accounting up to December 1968 is oriented to garrison type operations. All Finance and Accounting Offices are TD elements or contain cells of TOE 14–500E. These offices are generally in support of an installation. TASTA–70 prescribes that all accounting support for the theater army will be accomplished by one organization, the CFAO. It is the operating element of the Finance General Support Agency (TOE 14–4G). The Finance General Support Agency is dependent on the Personnel Command for computer support.

(2) *Methodology for conversion to TASTA–70.*

(*a*) *Phase I.* As TASCOM is being organized, the CFAO will assume the role of a TD element which functions as the sole operating agency for the theater army. The role is one of consolidation, reconciliation, recording data, and forwarding

reports from feeder financial reports prepared at the installation level. Initially the CFAO can function without computer support and without the Personnel Command.

(*b*) *Phase II.* The mission commands and the corresponding computer network must become operational at this point. The accounting programs and computers must be received from CONUS.

(*c*) *Phase III.* It would be desirable to start the automated accounting system at the beginning of a fiscal year. Some of the requirements for transfer of accounting functions from installations to one central location are—

1. Conversion to a budget and management structure oriented to the theater army organizational structure.

2. Complete the accounting cycle at installation level accounting offices to include—

(a) Balance ledgers and accounts.

(b) Close out all accounts.

(c) Convert obligation cost expense and revenue balances to the new management structure.

(d) Prepare status reports and supporting documents and reports.

(e) Close out disbursing accounts at installation type finance and accounting offices.

3. Insert acccounting data on Personnel Command computer and issue initial balance.

4. Route source data for the accounting system to the CFAO from all theater army elements as in the accounting study.

5. Eliminate duplicate report and function requirements resulting from centralization of the accounting system at the operating agency level.

(5) *Alternate means of processing data.*

(*a*) *Input.* Complete disruption of all input preparation devices is virtually impossible. When localized breakdown occurs, every effort should be made to process input data on alternate equipment on a daily basis.

(*b*) *Internal operations.* As long as input is prepared on a daily basis, the priorities of actual processing are such that either alternate equipment should be utilized or processing should be postponed until the processing time is available. The CFAO is not organized or staffed to process fiscal documents without the use of a computer.

b. Military Pay.

(1) *General.* The CAMPS will be an army-wide system. It will encompass all the guidelines established by DOD in the Joint Uniform Military Pay System (JUMPS). The CS_3 will have progressed to its ultimate design.

(2) *Organization and equipment.* The division finance sections will have similar equipment to that authorized for the Finance Direct Support Companies (TOE 14–17G).

(3) *Means of processing data.*

(*a*) *Division and nondivisional support.*

1. Input. The personnel records keeping system will generate all CAMPS input which originates as a result of the personnel and administrative update cycle of CS_3. Other source data will be prepared on automatic typewriters with paper tape output for utilization by the local finance office.

2. Internal operations. Consists of consolidating change data, converting paper tape output for utilization by input, verifying accuracy of input as required and transmitting pay change data to the Finance Center.

3. Output. Unchanged from paragraph 3*b*(3) (*a*)*3* this appendix.

(*b*) *Finance Center, U.S. Army.* All operations will be accomplished as prescribed by JUMPS and CAMPS.

(4) *Alternate means of processing data.* Those guidelines described in *a*(5) above apply.

By Order of the Secretary of the Army:

HAROLD K. JOHNSON,
General, United States Army,
Chief of Staff.

Official:

KENNETH G. WICKHAM,
Major General, United States Army,
The Adjutant General.

Distribution:

To be distributed in accordance with DA Form 12–11 requirements for Finance Service in The Field Army.

☆ U.S. Government Printing Office: 1967—250-508/6969A