COMPTROLLER SUPPORT IN THEATERS OF OPERATION

HEADQUARTERS, DEPARTMENT OF THE ARMY
JUNE 1969
# Comptroller Support in Theaters of Operation

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## Appendix A. References

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*This manual supersedes FM 14-3, 19 October 1967.*

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CHAPTER 1
INTRODUCTION

1-1. Purpose and Scope

a. This manual provides guidance on the mission, organization, functions, and responsibilities of comptroller elements assigned to theater army organizations. It prescribes planning and operating policies for comptroller support of the theater army and its subordinate commands. It is predicated on the availability of automatic data processing (ADP) EQUIPMENT AND ELECTRONICS COMMUNICATIONS SYSTEMS.

b. The material presented is applicable to nuclear and nonnuclear warfare. The employment of chemical, biological, and radiological agents, and protection from them, are covered in detail in other publications and these topics are not discussed in this manual. The doctrine presented herein is compatible with stability operations. Doctrine concerning the employment of nonair defense weapons against aircraft is applicable to all comptroller/finance elements within the theater army that are equipped with conventional infantry ground-fire weapons. Interservice and interdepartmental logistical support is administered in accordance with provisions of DOD Directive 4000.19, as implemented by AR 1-35.

c. The term "automatic data processing," as referred to in this manual, does not pertain to the tactical fire direction system and other similar tactical systems.

1-2. General

Users of this publication are encouraged to submit recommended changes and comments to improve the publication. Comments should be keyed to the specific page, paragraph, and line of the text in which the change is recommended. Reasons will be provided for each comment to insure understanding and complete evaluation. Comments should be prepared using DA Form 2028 (Recommended Changes to Publications) and forwarded direct to Commanding Officer, U.S. Army Combat Developments Command Personnel and Administrative Services Agency, Fort Benjamin Harrison, Indiana 46249. Originators of proposed changes which would constitute a significant modification of approved army doctrine may send an information copy through command channels to the CG, U.S. Army Combat Developments Command, Fort Belvoir, Virginia 22060, to facilitate review and follow-up.
CHAPTER 2
ASSISTANT CHIEF OF STAFF, COMPTROLLER

2-1. Mission
The AC ofS, Comptroller serves as principal staff officer on matters pertaining to management analysis, cost analysis, program and budgeting, internal review, statistical reporting and analysis, finance and accounting systems and services, reports control, and data processing.

2-2. Functions
a. Primary functions are listed below:
   (1) Provide professional management advice and assistance to the commander and members of his staff.
   (2) Formulate plans and policies for matters within his area of interest.
   (3) Provide professional analysis of economic conditions affecting the command.
   (4) Coordinate program and budget actions and prepare related reports.
   (5) Assist the command in effective and efficient utilization of resources.
   (6) Exercise staff supervision over the combat service support ADP systems.
   (7) Evaluate the status of mission accomplishments within his area of interest.
   (8) Exercise staff supervision over the determination of requirements for and operation of the finance and accounting system.

b. Specific functions performed at each level of command appear in chapter 3 through 9.

c. The broadest objective of comptrollership is to provide service and to encourage the use of principles and techniques of good management throughout the command. As a part of the organization management group, the comptroller's primary concerns are that—
   (1) Timely, reliable, and pertinent information input is used for planning, controlling, and evaluating the mission of the organization as it pertains to his area of interest. He must analyze and interpret information input and formulate proposals for improvement. The information system is a part of the total management effort of the commander and his staff.

   (2) The commander and his staff receive the information they need as well as the assistance required in interpretation of management data.
   (3) Adequate information flows from all relevant sources in time to be useful.
   (4) The most effective tools of management are made available and utilized by the command.

2-3. Operational Concepts
a. Assignment.
   (1) Comptroller staffs are located in the COMMZ at the following headquarters: theater army, theater army support command (TASCOM), area support command (ASCOM), and the personnel, medical, engineer, materiel, and transportation commands, and may be assigned as indicated in (3) below.

   (2) Comptroller staffs are located in the combat zone at the following headquarters: field army, field army support command (FASCOM), and army and corps support brigades.

   (3) Comptrollers are assigned on an “as required” basis to units subordinate to major commands located in the COMMZ. Such units include, but are not limited to, the following: support groups, transportation terminal headquarters, depots, medical centers, medical brigades, general hospitals, civil affairs brigades and groups, and military assistant advisory groups and missions. Establishment of comptroller positions in the headquarters of these smaller units is dependent upon the degree of restrictions imposed during peacetime and during stability operations. Establishment of these positions requires the approval of the theater army commander.

b. Organization.
   (1) The organizational structure at TASCOM, ASCOM, FASCOM, and each army and corps support brigade is depicted in figure 2-1. Deviations from that structure reflect the absence of a function instead of a regrouping or reorganization of functions (fig. 2-2 and 2-3). There is no change in organizational structure during the transition from limited to general war. However,
Figure 2-1. Assistant Chief of Staff, Comptroller, TASCOM, ASCOM, FASCOM, and support brigades.

Figure 2-2. Assistant Chief of Staff, Comptroller, functional commands in COMMZ.
such a transition does necessitate variations in personnel staffing as the scope of functions are adjusted to meet changing requirements.

(2) Organization and staffing of the AC ofS, Comptroller office at theater army headquarters is flexible to allow for adjustments necessitated by changes in theater army missions (theater army headquarters is established as a table of distribution and allowance unit). Normally the structure of the comptroller office will be in agreement with that shown in figure 2-1.

(3) The AC ofS, Comptroller office assigned to TASCOM headquarters is organized as a part of TOE 54-302.

(4) The AC of S, Comptroller organization of each functional command located in the COMMZ does not have a finance service division within its internal organizational structure. A comptroller office is organized as a part of TOE 29-111, TOE 8-111, TOE 5-201, TOE 54-312, and TOE 55-2.

(5) AC ofS, Comptroller, ASCOM, FASCOM, and support brigade are organized under TOE 54-402, TOE 54-12, and TOE 54-22, respectively. Internal organization of these comptroller offices is identical to that of TASCOM.

(6) The organizational structure of the AC ofS, Comptroller at headquarters field army normally is in agreement with that shown in figure 2-1.

c. Responsibilities.

(1) The AC ofS, Comptroller, theater army, formulates broad plans and policies concerning comptroller activities in the theater army. He exercises technical control and staff supervision over the finance general support group (FGSG), exercises technical control over the theater army comptroller network, is responsible for overall coordination of actions in the comptroller field of interest, and assures proper interface with the national military command and control system. As the theater army counterpart of the Comptroller of the Army (COA), he receives technical guidance from the COA that 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 C ofS, Comptroller, theater army, like all other comptrollers assigned to other army units, serves through the Chief of Staff as a principal staff officer to his commander with respect to comptroller functions listed in AR 10-82, FM 101-5, and this FM. He coordinates such functions, including the offering of advice and guidance, with the other assistant chiefs of staff, and furnishes technical advice to comptrollers assigned to field army and TASCOM. If a TASCOM does not exist, the AC ofS, Comptroller, theater army, furnishes technical advice to comptrollers assigned each major support command located within the COMMZ. Under the latter circumstances he may also furnish technical guidance and advice to comptrollers of corps that are attached to the COMMZ for administrative support. He has the same capability as all other comptrollers, in that he has direct communication with the computer complex servicing the FGSG.

(2) The AC ofS, Comptroller, field army, interprets for the army headquarters the guidance and policies affecting comptroller functions which are received from theater army and unified com-
mand headquarters. He also assists members of the general staff in developing broad plans permitting combat service support units to develop and evaluate routine administrative and management information. The field army comptroller serves as the contact point for the army management system and finance and accounting support in the combat zone. He provides technical financial and management advice, and assures that future and current support relating to his area of interest are adequate for approved operations.

(8) AC ofS, Comptrollers assigned to the headquarters of TASCOM, FASCOM, and subordinate units translate broad guidance received from higher headquarters into more specific plans and procedures. Comptrollers on the general staff of ASCOM and support brigades, in addition to serving as principal staff officers to their commanders, also provide staff supervision and technical control for finance direct support companies. The comptroller office of the corps support brigade serves as a nucleus for the comptroller office of a COSCOM. Missions and functions of the AC ofS Comptroller, TASCOM, are assigned to the AC ofS Comptroller, theater army, when a TASCOM headquarters is not established.

(4) Comptroller offices organized on an “as required basis,” especially those involved with stability operations, may emphasize economic and finance functions to such an extent that the personnel staffing will be augmented to include MOS 6200, Finance Staff Officer; 6400, Statistician; and 6410, Economist. Scope of comptroller responsibilities at the organizational level of groups, depots and transportation terminals could vary from the status of providing guidance to the task of actually performing the command’s management, ADP, budget, and finance functions. Economic and finance functions performed in coordination with the G5 during stability operations may include:

(a) Maintenance of a stable fiscal policy to include establishing commercial banking facilities, taxing procedures, and wage and price controls; preparation of budgets; conversion of currency issues; and evaluation of effects of exports and imports.

(b) Maintenance of an internal trade market to include establishment of procurement and payment procedures for materials and labor; developing values for ownership; and providing means for transferring that ownership.
CHAPTER 3
MANAGEMENT ANALYSIS AND DATA SERVICES

3-1. Definition and Scope
Management analysis is the evaluation and design of management policies, information systems, organization structures and operational procedures, and methods. It is a staff function designed to help a commander develop and install better, faster, and cheaper methods of accomplishing assigned or programmed missions. This function is performed by using any or all of the following techniques:

a. Systems and Procedures Analysis. 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 Utilization. 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. A program to assist supervisory personnel in recognizing problem areas and developing procedures and methods that will enable them to complete their assigned functions in a more efficient and economical manner.

e. Work Measurement. The measurement of time and effort 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. Analysis of this relationship is used to develop proposals for more efficient use of time, improved work flow, and better organization.

f. Management Improvement or Cost Reduction. The identification, verification, and reporting of resources saved, and improvements in procedures and organizational structures that either avoid incurring additional costs or reduce the current cost of operations.

g. Analysis of Administrative Controls. Statements of conditions prepared by representatives of Internal Review, Army Audit Agency, General Accounting Office, and Inspectors General are analyzed to develop systems, methods, and procedures for proper protection and use of resources; for compliance with policies, procedures, and objectives; and for assurance of accurate, legal, and reliable actions. This analysis prevents the recurrence of undesirable or deficient conditions, orients management and administrative personnel to the repercussions of management systems deficiencies, and identifies significant problem areas for future management analysis.

h. Automated Services. An analysis of management information systems, feasibility studies, and Automatic Data Processing Equipment (ADPE) utilization to determine the degree of desirable automation; to assure that proposals for automated systems are complete and in agreement with policies and objectives; and to improve the efficiency of computer facilities.

3-2. Operational Concepts

a. On the basis of information analysis, developed from accomplishing functions for which he has staff responsibility, the comptroller advises his commander as to the effectiveness of the command and recommends solutions to problems. The magnitude of management analysis does not decrease as the intensity of warfare increases; however, the requirement for systematically scheduled surveys will lessen as emphasis is placed on development of possible solutions to immediate problems.

b. Those management techniques associated with measuring past activities are discontinued during periods of general war; instead, the efforts of the management analyst are directed towards anticipating possible problem areas, and recognizing and solving current problems.
c. Although the work simplification program does not relate to past activity, the administrative problems caused by rapid turnover and lack of resources to direct manhours to small problems make it impractical to continue this program within the combat zone during limited and general war and within the COMMZ during general war.

d. Requirements for timely solutions to problems that cannot be anticipated and the unstable conditions which exist during general war reduce the effectiveness of regularly scheduled surveys. Under those circumstances, management surveys are made on an “as required” basis. Comptroller offices located in the headquarters of theater army and field army are not staffed to conduct comprehensive management surveys; however, surveys involving more than one subordinate command may be accomplished by ad hoc committees organized from qualified personnel at lower levels of the command and controlled or monitored by representatives from the office of the concerned Ac ofS, Comptroller.

e. The reports control program must remain in effect during limited and general war. Strict adherence to the principles of reports control is essential when communications receive excessive demands and when requirements placed on computer complexes exceed their capacity. Management must be reminded that automation has a tendency to increase reporting requirements, primarily because data can be obtained quickly and in a variety of formats.

f. A continuous review and evaluation of data processing systems and equipment is imperative to assure that utilization of computer complexes are in balance. Dispersal of computer centers requires that procedures for identifying location, condition, and percentage of utilization of computer systems remain in effect during limited and general war.
3–3. Functions

a. Provides management advice and assistance

b. Reviews, analyzes, evaluates, and supervises management surveys and the reports control program on a management by exception basis.

c. Conducts management surveys and special studies.

d. Administers the reports control program of the command.

e. Develops required organization and functions manual.

f. Disseminates information on ADP developments.

g. Monitors, reviews, and evaluates combat service support ADP systems and specifications and recommends appropriate changes to the chief of staff.

h. Develops ADP policy and recommends distribution of ADP assets.

i. Develops policy for reduction of automated operations under emergency conditions and the establishment of reduced ADP critical information requirements.

j. Performs systems analysis to determine the feasibility of revising existing or adopting new ADP techniques.

k. Coordinates the development of requests for new or additional ADP assets.

l. Develops plans, policies, and guidance for the work simplification, cost reduction, and work measurement programs, and evaluates the effectiveness of those programs.

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1 Functions performed during peacetime and stability operations include functions performed during time of war and additional functions identified in current AR's, DA Pamphlets, and other directives.
m. Develops and monitors the work measurement program for TDA elements.

n. Administers that portion of the Army cost reduction program that pertains to the comptroller area of responsibility.

o. Evaluates new missions and recommends the most efficient and expeditious methods of accomplishment.

p. Coordinates the development and maintenance of contingency plans when computer systems must be curtailed.

q. Identifies essential elements of the command management information system.

r. Develops a responsive data flow that permits a vertical and lateral evaluation of management information.

s. Interprets managerial statistics and converts them into meaningful information for the command.

t. Advises and assists members of the command and staff in the achievement of effective management.
CHAPTER 4
PROGRAMMING AND BUDGETING

4-1. Definition and Scope
Programming and budgeting includes planning, executing and appraising the administrative actions involved in establishing goals and utilizing funds for achievement of those goals. It is an integrated system which determines requirements; relates actual performance and utilization with programmed missions, workloads, and personnel and financial resources; and then reviews and analyzes the results of that relationship. The review and analysis is defined as an administrative technique used for 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.

4-2. Operational Concepts
   a. The Comptroller has staff responsibility for preparing and issuing program and budget directives, consolidating and analyzing requirements, distributing funds, analyzing and presenting statistical data that pertains to performance, progress, and resource utilization, and preparing and consolidating required reports. 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 basic budgetary reports (AR 37–15) are essentially identical. The Department of the Army sends budget directives to headquarters theater army which normally introduces additional guidance. The consolidation of DA directives and theater guidance is issued through command channels to field army headquarters and TASCOM headquarters. At each headquarters of AC ofS, Comptroller briefs the Chief of Staff and members of the program budget advisory committee (PRAC) and receives the policy and desires of the commanding general of that headquarters. Each AC ofS, Comptroller then prepares his implementing instructions which can include but are not limited to dollar limitations, time phasing, and handling of unfinanced items; and requests that they be issued through command channels to each subcommand and to other assistant chiefs of staff. The AC ofS, Comptroller in TASCOM, FASCOM, and each major subordinate command of TASCOM performs essentially the same staffing and coordinating actions that are performed by the AC ofS, Comptroller at theater army and field army.

   c. The AC ofS, Comptroller, theater army, upon direction of his commander, analyzes and staffs allocations received from the COA and distributes the funds in accordance with the theater army financial management plan. During peacetime and limited war operations, the comptrollers at TASCOM, at each major command subordinate to TASCOM, and at FASCOM may in turn make a further distribution of funds. During a general war appropriated funds are not redistributed below the major support command level in the COMMZ and the FASCOM level in the combat zone unless warranted by geographic and/or communication conditions. Copies of documents used for distributing funds are forwarded to the FGSG. The comptroller at each level of command has staff responsibility for adherence to the financial management plan and closely coordinates the execution of that plan with the AC ofS, Comptroller at the next higher level of command.

   d. Review and analysis determines the status, progress, results, and trends of command programs and activities. It provides the commander with essential, meaningful, and timely information about the operation of his command, particularly with regard to mission and program accomplishments, resources available, and resources utilized.

   e. The use of review and analysis during limited or general war will be influenced by fluctuations in workload and resources as result of changes in the intensity of warfare. It is the responsibility of each comptroller to assure that effort expended in accomplishment of this function is an acceptable
exchange for the results received. Review and analysis, if properly used during limited and general war, can continue to be an effective tool for identifying and preventing future problem areas. Emphasis must be concentrated on a relationship of furnished resources and services to the procedures used and to the requirements of tactical elements. Problems (actual or anticipated) must be defined and alternative recommendations must be presented (normally the review will not provide a solution but will instead determine the direction of additional analysis). Balance between the various assigned missions of each command can be achieved only if review and analysis is conducted at the highest level of the command and if management accentuates the significance of analysis.
4–3. Functions\(^1\)

a. Analyzes program and budget guidance and recommends courses of action.

b. Develops program objectives and the management structure.

c. Coordinates the development of a command position on budgetary matters and prepares budgetary reports.

d. Coordinates budgetary requirements and reports with the FGSG.

e. Administers the distribution of funds.

f. Performs analysis of fund utilization.

g. Compiles statistical reports and coordinates presentation of formal reviews and analyses.

h. Assists members of the staff in developing significant reviews and in developing logical analysis.

\(^1\) Functions performed during peacetime and stability operations include functions performed during time of war and additional functions identified in current AR’s, DA Pamphlets and other directives.
CHAPTER 5
INTERNAL REVIEW

5-1. 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 nonappropriated funds; providing liaison with representatives of the GAO, AAA, and The Inspector General; interpreting financial management directives; and proposing supplemental internal control systems. Internal review is a function of command. The audit mission of AAA supplements but does not substitute for that function. The scope of internal review varies widely between commands. For example, ASCOM has responsibility for verifying the propriety of transactions and the accuracy of records of finance direct support companies (FDSC’s) assigned to the COMMZ; whereas, the materiel command which has responsibilities not only for specific depot operations but also for operations of procurement centers that are located in allied and friendly nations, is concerned with internal reviews that emphasize evaluation of administrative controls.

5-2. Operational Concepts

a. Theaters of operations are characterized by three major factors that have a significant impact on internal review concepts:

(1) Functional alignment of responsibilities in the subordinate commands and control centers of TASCOM permit vertical system reviews that can extend to the geographic limits of the COMMZ.

(2) Reliance on the principle of management by exception requires clear delineation of responsibility and authority and effective operating procedures. Internal review teams must be prepared to define these procedures as they should exist and to evaluate their application before making judgments on current operations.

(3) ADP applications for theaters of operations do not represent the automation of manual systems. Instead, the systems are designed on an integrated basis and review efforts usually cannot be compartmentalized into subsystems. Therefore, review techniques require hardware and software familiarity in order to trace audit trails.

b. Internal reviews involving evaluation of appropriated and nonappropriated funds operations as opposed to examination of administrative controls are conducted in accordance with AR 36-5, AR 37-10, and other pertinent regulations. Work-sheets and the resulting reports of findings must be sufficiently complete to permit definition and development of recommendations for corrective action to management system deficiencies. Disposition of reports of findings is governed by appropriate regulations. Comptrollers at all echelons are responsible for assuring that internal reviews are of sufficient depth and scope to warrant their continuation. The internal review function cannot be performed satisfactorily without close coordination between the Internal Review Division and the Management Analysis and Data Services Division.
5–3. Functions

a. Provides plans, policies, and guidance for the internal review program and evaluates the overall effectiveness of the program.

b. Conducts internal reviews involving procedures for achieving goals.

c. Audits nonappropriated funds.

d. Evaluates reviews of reports of survey and boards of officers in lieu of reports of survey.

e. Interprets regulations and directives governing nonappropriated funds and provides guidance to responsible personnel.

f. Conducts internal review of appropriated fund activities as required to assure accuracy of records and proper safeguarding of assets.

g. Coordinates GAO and AAA activities and prepares a command position on audit reports.

h. Conducts internal reviews involving organizational and operating procedures adopted to safeguard assets, assure the accuracy and reliability of records, promote efficiency, and assure adherence to prescribed regulations and directives.

i. Disseminates information identifying areas of command emphasis.

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1 Functions performed during peacetime and stability operations include functions performed during time of war and additional functions identified in current AR's, DA Pamphlets and other directives.
6-1. Definition and Scope

Finance and accounting encompass that area of comptrollership which concerns itself with the determination of requirements for services, and the planning and programming for such services, relating to payment of personnel; currency control in the theater of operations; disbursement, collection, and deposit of appropriated funds; banking services; and the accountability of disbursing officers. Inherent in the above definition is the continuing requirement to determine the proper utilization and assignment of finance units. Finance and accounting services are extended to all theater army personnel and Department of the Army civilians. Additionally, when directed, finance and accounting services are provided to military and civilian representatives of other services, allied forces, local hire personnel, and prisoners of war. In administering finance and accounting services, the finance officer is governed by laws and regulations which are set forth in the AR 37-series, DOD Military Pay and Allowances Entitlements Manual, Joint Travel Regulations, Army Procurement Procedure, and Comptroller General Decisions. His accounts are audited by the GAO to insure that disbursements and collections made by him are lawful. Finance and accounting services include staff representation in appropriate headquarters.

6-2. Operational Concepts

a. General

(1) Technical control. 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 and accounting 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 and accounting operations in order to satisfy requirements of U.S. government accounting procedures.

(2) Currency control. The objectives of currency control are curbing inflation due to military spending in the host country and maintaining a favorable balance of trade position for the United States. Thus, in coordination with the G5/S5, it is necessary to establish policies, directives, and regulations for control of the following: exchange rates, purchase of local currency, exchange facilities, transmission of personal funds to the United States, savings programs, and military payment certificate administration. Currency control regulations must also address the problems created by black market operations and counterfeiting.

b. Direct Support.

(1) Troops of divisions/separate brigades. An organic finance section provides finance service to the division or the separate brigade. This support is described in chapter 9.

(2) Nondivisional forces. Finance direct support companies (FDSC’s) provide finance service to nondivisional forces other than separate brigades. These companies are assigned direct support missions on an area/population basis. The finance services division of the appropriate AC ofS, Comptroller must provide continuous monitoring of troop movements and troop densities to ensure that nondivisional troops receive finance support. Within the concept of support on an area/population basis, the comptroller at ASCOM and FASCOM recommends allocation of FDSC’s to support specific organizations. This concept requires maximum freedom of staff coordination with higher, lower, and adjacent commands. The mission, operating concepts, and organization of FDSC’s are discussed in chapter 7.

c. General Support. The finance general support group provides finance general support to include theater army-wide funding service, integrated accounting, accounting service for direct support finance units, and disbursement of appropriated funds for certain contracts and commercial ac-
counts. The mission, operating concepts, and organization of the finance general support group are discussed in chapter 8.

d. Organizational Relationships. The AC ofS, Comptroller assigns staff responsibility for operational procedures required to accomplish the finance and accounting mission to the finance service division, an element of the comptroller's office. Figure 6-1 reflects the normal organizational relationships throughout the finance and accounting service area. In compliance with the principle of management by exception, routine actions are routed through technical channels to the central finance and accounts office.
6–3. Functions

a. Coordinates theater army finance and accounting functions with U.S., allied, and friendly elements in the theater and with elements in CONUS.

b. Develops and promulgates command policies and requirements concerning finance and accounting support. Exercises technical control over finance support network and related accounting functions at lower levels of command.

c. Recommends and monitors procedures and practices for military payment certificate control and administration, foreign currency purchases, transmission of personal funds to CONUS, and control of black-market and counterfeiting operations.

d. Recommends policies and guidance with regard to banking facilities.

e. Evaluates and performs liaison with banking facilities.

f. Recommends action to be taken on requests to keep or increase cash on hand and establishment of imprest funds.

g. Develops and reviews contingency, evacuation, and destruction plans.

h. Controls reporting of bonded positions.

i. Performs technical inspections of finance units to insure compliance with guidance and uniform services throughout the command.

j. Performs, in coordination with the G5, research on host country inflationary trends, international balance of payments, and related problems.

\[\text{Table:}\]

<table>
<thead>
<tr>
<th>Function</th>
<th>Theater Army</th>
<th>Field Army</th>
<th>TASCOM and FASCOM</th>
<th>Support Brigades</th>
<th>ASCOM</th>
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1 Functions are identical during periods of stability operations, limited war, and general war.
CHAPTER 7
FINANCE DIRECT SUPPORT

7-1. General

Finance direct support is provided by finance direct support companies (FDSC) on an area/population basis to all nondivisional personnel other than those assigned to separate brigades. Finance direct support companies located in the combat zone are assigned to support brigades and receive administrative and logistical support from the brigade’s headquarters commandant. Staff supervision and technical control of these FDSC’s is exercised by the AC ofS, Comptroller of the appropriate support brigade. Finance teams appearing in TOE 4-500 may be used in those operational areas where capabilities of TOE 4-17 are not suitable.

a. Mission and Functions. The FDSC provides direct finance service to approximately 15,000 nondivisional personnel within an assigned area. The concept of operations of these companies remains essentially the same whether located in a COMMZ, a combat zone, or a stability operation. Finance functions include:

(1) Paying personnel.
(2) Maintaining financial data records folders for military personnel.
(3) Receiving input for the Joint Uniform Military Pay System - Army (JUMPS) 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.
(4) Computing and disbursing pay and entitlement for U.S. and local civilian and prisoner of war personnel.
(5) Processing and paying travel allowances to U.S. personnel and foreign nationals as authorized by regulations.
(6) Processing and paying commercial accounts when authorized.
(7) Establishing, funding and controlling forward service teams and class B agent officers.
(8) Providing currency exchange facilities. Foreign currency exchange cashiers are authorized within commands when the requirements for exchange service exceeds the capability of the finance unit.
(9) Funding imprest fund cashiers.
(10) Providing financial support to dependents under emergency conditions as prescribed by regulation.
(11) Providing technical assistance to serviced units. Support provided by the FDSC generally is 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 allotment accounting is performed by the theater army finance general support group.

b. Organization. Finance direct support companies are organized to identify functional responsibilities, provide a system of internal control, and maintain separation of the basic functions. The organization chart (fig. 7-1) depicts 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.

7-2. Operational Concepts

a. The FDSC is employed to provide finance service to nondivisional elements (other than separate brigade) of a field army, corps, special task force, or communications zone within a specific geographic area or installation. Under certain conditions, the strict delineation of an area is not feasible due to the nature of the terrain, existing road networks, and local tactical conditions. The FDSC should be located in close proximity to the personnel serviced. Acting upon the recommendation of his comptroller, an ASCOM or FASCOM commander may direct FDSC’s to move with a special task force or to detach forward service teams to provide finance services to nondivisional units attached to or supporting divisions or sep-
arate brigades. Determining the most expeditious means of meeting a unit's finance requirements demands continuous evaluation by the appropriate finance services division.

b. FASCOM headquarters may attach a FDSC to a unit other than a support brigade for administrative and logistical support. The unit selected should be capable of furnishing all support required by the FDSC. The use of several units to provide fragmented support is not desirable.

7-3. Functions by Element

a. The company headquarters operates under the control of the company commander/finance officer. It 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 operational service to the company.

b. The quality assurance section operates under the direct control of the finance officer and has the following main functional responsibilities:

1. Performing on-site audits of financial data records folders (FDRF's) to include those being processed in or out.
2. Verifying military leave records.
3. Participating in or conducting any specialized audit programs within the finance office.
4. Maintaining liaison with operating divisions and assisting them in resolving technical matters that pertain to their scope of operation.
5. Reviewing monthly personnel rosters of projected losses in conjunction with reenlistment bonus payments, and when applicable, preparing inquiries to verify prior bonuses paid. For those persons not reenlisting, taking necessary action to insure their removal from mechanized pay systems.
6. Verifying procedures for examination and determination of entitlements.
c. The pay division operates under the control of an assistant finance officer. This division is responsible for examination, determination, and certification that there is sufficient evidence of entitlement to effect payment of military pay vouchers. The pay division is required to prepare vouchers in those instances in which preparing responsibility has not been placed on the FCUSA under automated procedures or on other operating officials by Department of the Army or other directives. When operating under automated procedures, the pay division is responsible for examination, determination, and certification of entitlement before processing pay change data for transmission to the FCUSA.

(1) Payroll branches are responsible for the receipt and processing of source documents; processing of military pay change data to FCUSA as well as preparation of other pay items for military personnel; and computation of pay due U. S. civilian, local hire, and prisoner of war personnel. The two payroll branches each consist of three pay sections. These branches maintain FDRF’s and are responsible for receipt and distribution of all documents pertaining to the pay division.

(2) The services branch is responsible for travel, commercial accounts, and those actions which are not a part of normal monthly payroll activities. Specific responsibilities are the following:

(a) Computing and processing pay claims for travel performed in accordance with competent orders by persons authorized by regulations.
(b) As required, preparing, auditing, and processing vouchers for payment for supplies and nonpersonal services provided.
(c) Reviewing substantiating documents to insure correctness of initial payments.
(d) Performing all financial records processing for arrival, departure, and separation of personnel served.
(e) Processing allotment transmittals and inquiries.
(f) Preparing and maintaining procedures on allotment transmittals.
(g) Maintaining a central locator file when required.
(h) Maintaining suspense on pay and allowances inquiries, notices of levy, and pay adjustment authorizations.
(i) Preparing, computing, and processing casual payment vouchers.
(j) Preparing and processing cash deposits and withdrawals of savings deposits.

- d. The disbursing division operated under the control of a deputy finance officer. Specific responsibilities are as follows:

(1) Making all cash payments on properly certified vouchers received from pay division.
(2) Receiving and receipting for all collections presented.
(3) Receiving and maintaining custody over all cash and money documents for which the finance officer is accountable.
(4) Determining needs for cash.
(5) Issuing and accounting for U. S. Treasury instruments and for depository checks.
(6) Maintaining the records of accounts.
(7) Preparing cash and check reports.
(8) Forwarding money accounts in accordance with procedures contained in current regulations.

e. Forward service teams may be organized to provide specified 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 are tailored for specific missions as required. Security and administrative and logistical support are provided by the commander in whose area the team is performing services. Among the services which may be provided are—

(1) Delivering payroll and funds to class A agents at a centralized area location.
(2) Currency conversion.
(3) Receipting for class A agent payrolls.
(4) Preparing and paying vouchers for—
   a) Regular monthly payments to individuals not under an automated pay system.
   b) Partial payments.
   c) Emergency repayment of savings deposits.
(d) Travel entitlement.
(5) Accepting cash savings deposits as collections.
(6) Delivering finance documents from centralized area or computer center.

f. Class B agent offices are organized when troops are located at a distance from the servicing finance office and finance services are required on a continuing basis. Class B agent officers are appointed to serve at specific locations 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

8–1. General

Each theater army headquarters is authorized one finance general support group (TOE 14–4) to perform the combined duties of an operating agency and an installation accounting element. Cellular teams from TOE 14–500 may be organized to perform the mission of a FGSG when (1) a theater or task force is established on a significantly smaller scale than contemplated in the support capabilities of the FGSG or (2) when communications do not allow for adequate support from an already established FGSG.

a. Functions. A FGSG performs the following functions:

(1) Designs, installs, and maintains accounting records and procedures for:
   (a) Control of obligations, costs and revenues.
   (b) Use and status of appropriations and funds.
   (c) Disbursement, collection, and deposit of funds.
   (d) Civilian pay.
   (e) Accounts receivable and other assets.
   (f) Accounts payable and other liabilities.

(2) Disburses, collects, and deposits 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 financial data required for army management and budget administration.

b. Organization. The FGSG 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. 8–1). These branches may be divided into separate sections if the volume of activity warrants such a breakout of duties.

8–2. Operational Concepts

The FGSG is an independent TOE element assigned to theater army headquarters and with the approval of the Commanding General, Theater Army, operates under the staff supervision and technical control of the AC ofS, Comptroller of that headquarters. The FGSG depends on the ADP unit supporting the theater army headquarters for computer support. It receives distribution of fund information through command channels from the AC ofS, Comptroller, theater army, and source data from the various direct support finance elements in the theater army and each combat service support and tactical unit having funding and budgeting responsibilities. Computer-to-computer links are used to the maximum extent in transmitting summary and source data to the FGSG. The FGSG furnishes advice, status of funds and copies of reports to commands and finance elements on an “as required” basis. The AC ofS, Comptroller, theater army, prepares financial reports requiring narrative comments. The computer complex forwards automated reports reflecting statistical information directly to appropriate elements in CONUS. Comptrollers at all levels of command are advised of statistical data pertaining to their area of responsibility. Administration of funding controls is coordinated directly with the AC ofS, Comptroller at each command. During initial stages and acceleration of limited and general war, funds available to commanders are used to finance emergency requirements until such time as additional funds are made available. Support furnished by units located outside the area of conflict is identified with an appropriate code included in the fund citation.

8–3. Functions by Element

a. The group headquarters provides unit administration, mess, and supply.

b. The central finance and accounts office (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 under the direct control of the finance and accounting officer. Its primary purpose is to assure 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 reduction in reporting requirements and a modification in funding procedures.

(1) The control branch is responsible for establishing and maintaining control of data received in the accounts division from the supporting computer complex (ADP unit), fiscal documents received from other U.S. government and nongovernmental elements, and material furnished to the ADP unit that requires a reply from that complex. This branch coordinates action of the accounts division with the computer complex and resolves discrepancies between them. It also maintains administrative files for accounts division.

(2) The allotment branch is responsible for analyzing and coding transactions that are not recorded directly by the ADP unit to the various allotment and subsidiary ledgers (including correction of errors reported by the ADP unit and hard copy received from finance elements and vendors). This branch also receives and reviews disbursing officers’ 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 to include correction of errors reported by the ADP unit and hard copy forwarded by procurement centers and vendors. During periods of limited and general
war, the level at which dollar accountability is identified is withdrawn from lower echelons and placed at the TASCOM Inventory Control Center. Documents reflecting transactions resulting from agreements with friendly nations are processed in accordance with those agreements.

(5) The data conversion branch conversion branch is responsible for converting data from source documents, such as error listings or hard copy, to computer input.

e. The services division consists of an examination branch and a disbursing and funding branch. The latter has the capability of forming funding teams.

(1) The examination branch is responsible for the preparation and examination of documents involving payments to military personnel, civilian employees, commercial firms, individual contractors, and interservice transactions. This branch also prepares documents to make 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. The officer in charge serves as the theater cash control officer.

(3) The funding teams are flexible as to their number and composition so as to permit the most efficient use of manpower. These teams are intended to operate on a distribution-point funding system, each serving several finance direct support companies or division or separate brigade finance officer (i.e., a team goes to a central location and is met by the various finance officers to accomplish funding operations.)
CHAPTER 9
DIVISION/SEPARATE BRIGADE FINANCE SECTION

9.-1. General
An organic finance section located in the administration company provides finance direct support to the division and separate brigade. That finance section operates under the staff supervision of the division AC ofS/G1 or brigade S1.

a. The organic finance section provides direct finance service to all assigned elements of the division/separate brigade. Services provided are generally limited to the disbursement and receipt of public funds and maintenance of local accounts. Related fiscal accounting is performed by the central finance and accounts office of the theater. Finance services include:

(1) Paying personnel.
(2) Maintaining FDRF's for assigned personnel.
(3) Computing and paying travel allowances to U. S. personnel and foreign nationals as authorized by regulations.
(4) Paying commercial accounts when authorized.
(5) Establishing, controlling and funding Forward Service Teams (FST's) and/or class B agent offices.
(6) Providing currency exchange facilities. Foreign currency exchange cashiers are authorized within commands when the requirements for exchange service exceed the capability of the finance unit.
(7) When operating under a centralized automated military pay system, receiving input from individuals, units, personnel sections, and the servicing computer center; insuring the validity of input; preparing machineable input as required; and submitting this input to the FCUSA.

b. The finance officer performs his functions subject to laws and regulations which are set forth and interpreted in the AR 37-series, DOD Military Pay and Allowances Entitlements Manual, Joint Travel Regulations, Army Procurement Procedure, and Comptroller General Decisions. The GAO audits his accounts to insure that disbursements and collections made by him are lawful.

c. In addition to directing the operations of the finance section, the finance officer serves as a special staff officer. As such, he is responsible for supervision of the finance functions outlined in FM 101-5 and is the financial adviser to the commander. He must at all times be prepared to give advice on the functions mentioned above, as well as on the following:

(1) Savings program for assigned personnel.
(2) Transmittal of personal funds to CONUS.
(3) The economic impact of division/separate brigade expenditures (both personal and official) on local economies.
(4) Black market controls.
(5) Adequate safeguarding of currency, including safeguarding of financial institutions which may become a responsibility of the commander due to their being located in the division or separate brigade area.
(6) Disposition of captured currencies.
(7) Other financial matters with which the division/separate brigade commander may be concerned.

d. Finance sections are organized to identify the functional responsibilities, provide a system of internal control, and maintain separation of the basic functions. The organization chart shown as figure 9-1 illustrates the separation of the basic functions of administration, quality assurance, voucher preparation, disbursement, and internal control. Deviation from the depicted organization may become necessary due to mission requirements.

9-2. Operational Concepts

a. The finance section operates independently with regard to finance operations, but receives logistical and administrative company of the division/separate brigade.
b. If the division or separate brigade is dispersed over a large area, the finance officer can establish class B agent finance offices or use FST's to provide finance service to troops located at a distance from the finance section. The commander of the area in which the class B agent is located (or in which the FST is operating) is responsible for providing adequate security for funds entrusted to these finance elements.

c. The finance general support group provides funding support of the finance section at division and separate brigade.

9-3. Functions by Element

a. Section Headquarters. The finance section headquarters provides technical control, supervision, and administrative support to the finance section.

b. Quality Assurance Section. The quality assurance section reports directly to the finance officer. It evaluates the quality of work performed in the finance section to insure that prescribed standards are attained. It performs audits on FDRF's that are processed in or out. Before separation, reenlistment bonus, and final separation vouchers are prepared, it audits the FDRF's affected giving particular attention to leave records. This section performs an FDRF internal review program on a continuing and periodic basis. It verifies the annual audit performed on military leave records as of 30 June.

c. Disbursing Division. The disbursing division, under the control of a deputy finance officer, receives and maintains custody over all cash for which the finance officer is accountable and determines needs for cash, obtaining replenishment through issuance of checks for cash. It makes all cash payments on properly certified vouchers and receives and receipts for all collections presented. This division is responsible for issuing and accounting for U.S. Treasury and other checks. Additionally, it maintains the accounting records, makes reports, and forwards money accounts in accordance with procedures contained in current regulations.
d. Pay Division. Operating under the control of a deputy finance officer, the pay division—
(1) Maintains the FDRF and the military leave record for members serviced by the finance officer.
(2) Prepares and processes casual payment records, statements of service, and partial payment vouchers.
(3) Processes FDRF's for intra-post/command transfers, and both FDRF's and military leave records for inter-post transfers and separations.
(4) Initiates and maintains tax withholding records and statements as necessary.
(5) Processes allotment authorization and dependency certificates and assists, as necessary, the individual who initiate these documents.
(6) Answers inquiries regarding pay matters from commanders and members of units serviced.
(7) Performs an annual audit of the military leave record as of 30 June.
(8) Prepares or completes military pay voucher summary and certification sheets as necessary for regular monthly pay roll.
(9) Maintains files of military payroll suspense documents.
(10) Prepares, computes, verifies, and processes DA Form 2352 (Military Payroll transfer).
(11) Prepares DD Form 1081 (Statement of Agent Officer's Account) as needed.
(12) Determines entitlement and prepares vouchers to pay claims of travelers for reimbursement for official travel performed.
(13) Determines entitlement and prepares vouchers to pay accounts rendered by commercial vendors for supplies or nonpersonal services furnished to the U. S. government.

e. Control and Processing Division. The control and processing division accomplishes records processing to include inprocessing, outprocessing, and processing that pertains to separation. It performs miscellaneous pay administration that includes allotment processing and special actions.
(1) Inprocessing includes the following:
(a) Reviewing the FDRF's of incoming personnel for completeness and accuracy and obtaining missing information and correcting discrepancies.
(b) Taking action to initiate or prepare FDRF's for those who report without them.
(c) Preparing and processing allotment documents, dependency certificates, dependency certificates, tax withholding certificates, statements of legal residency, and pay record index cards.
(d) Preparing, computing, verifying and processing separate regular monthly military pay vouchers for pay and allowances due for months prior to month of arrival, as well as vouchers for miscellaneous payments—such as advance of pay and partial payments.
(e) Coordinating the processing of members' travel payments with the travel branch.

(2) Outprocessing primarily consists of the following:
(a) Reviewing for completeness and accuracy the FDRF's of members being transferred to another station or to the jurisdiction of another finance office at the same station, and those of members placed on TDY when the FDRF is to accompany the member.
(b) Auditing the inclosed DA Form 481 (Military Leave Record).
(c) Computing, verifying, and processing miscellaneous payments such as advance of pay or advance of pay and allowance, and partial payments for members transferred out.
(d) Preparing and processing advance of travel payments, coordinating computation with the travel branch.
(e) Obtaining payroll index cards from the special actions unit for members being reassigned, completing the necessary entries, and insuring the proper disposition thereof.
(f) Securing the signature of the member or personnel office representative before releasing the FDRF, or preparing a letter of transmittal and transmitting the FDRF to the personnel office that services the unit concerned.

(3) Processing that pertains to separations includes the following:
(a) Preparing, computing, verifying, and processing final reenlistment and reenlistment bonus vouchers, and final military pay vouchers for deceased members to include death gratuity payment.
(b) Computing, verifying, and processing the final separation vouchers prepared by the transfer activity.
(c) Maintaining the FDRF's and processing the military pay vouchers for members assigned to special processing detachments.
(d) Processing FDRF's for members missing, missing in action, captured by a hostile force, interned in a foreign country, beleaguered or besieged.
e) Processing claims for pay and allowances unpaid at date of separation

(4) Allotment processing consists primarily of the following:

(a) Processing, reviewing, and examining allotment documents for all members, prior to transmission.

(b) Preparing and completing, as necessary, allotment transmittal letters to include assignment and control of finance officer's transmittal letter numbers.

(c) Maintaining a file of allotment transmittal letters.

(d) Coordinating with the records unit and the member, as necessary, all allotment inquiries received from the FCUSA or other outside sources.

(5) Special action includes the following:

(a) Maintaining a central locator file for active and inactive pay record index cards.

(b) Receiving, reviewing, processing, and maintaining suspense on pay and allowance inquiries, notices of levy, and pay adjustment authorizations.

(c) Coordinating and processing all pay adjustment documents prepared within or received from source outside the finance office, to include initiation of notice of indebtedness letters as required.

(d) Preparing, computing, and processing casual payment vouchers.

(e) Preparing and processing all forms for cash soldiers' deposits.

(f) Preparing, computing, and processing vouchers for emergency withdrawal of soldiers' deposits.
APPENDIX A

REFERENCES

A-1. Army Regulations (AR)

1-35 Basic Policies and Principles for Interservice and Interdepartmental Logistic Support.
1-50 Work Measurement.
1-65 Work Simplification.
5-2 Comptrollers in the Department of the Army Field Establishment.
18-1 Objectives and Policies.
85-series Finance and Fiscal.
86-5 Auditing Service in the Department of the Army.
37-series Financial Administration.
395-15 Reports Control System.

A-2. DA Pamphlets (DA Pam)

1-50 How and Where to Use Work Measurement in the Army.
1-51 Management Analysis in the Department of the Army.
35-10 The Comptroller Guide.
37-10 Internal Review Guide.
395-3 Evaluation of Reporting Proposals.

A-3. Field Manuals (FM)

41-5 Joint Manual for Civil Affairs.
41-10 Civil Affairs Operations.
101-5 Staff Officers Field Manual: Staff Organization and Procedure.

A-4. Miscellaneous Publications (Misc Pub)

JTR Joint Travel Regulations.
Department of Defense Military Pay and Allowance Title Manual.
### A-5. Tables of Organization and Equipment (TOE)

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<th>Description</th>
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<tr>
<td>8-111</td>
<td>Headquarters and Headquarters Company Medical Command.</td>
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<td>14-4</td>
<td>Finance General Support Group.</td>
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<tr>
<td>14-17</td>
<td>Finance Direct Support Company.</td>
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<td>14-500</td>
<td>Finance Service Organization.</td>
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<td>54-12</td>
<td>Headquarters and Special Troops, FASCOM.</td>
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<td>54-22</td>
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<tr>
<td>54-312</td>
<td>Headquarters and Special Troops, Materiel Command.</td>
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<tr>
<td>54-402</td>
<td>Headquarters and Headquarters Company and Special Troops, TAACOM.</td>
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By Order of the Secretary of the Army:

W. C. WESTMORELAND,  
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.