

ART 4.2.2.4 Provide Accounting Support and Cost Management

The Army relies on the financial management community to ensure fiscal stewardship of the public funds entrusted to execute its assigned missions. Financial managers provide expert fiscal analysis based on accurate financial data. Accounting is the act of receiving, controlling, validating, recording, classifying, and summarizing transactions in terms of money, analyzing and interpreting those transactions, and reporting the operating results and related resource management information to higher headquarters.

The cost management process is the accurate measurement and thorough understanding of the full cost of an activity's processes, products, and services that support leaders' decisionmaking and fiscal stewardship thereby maximizing the effectiveness and efficiency of the activity's operations. (FM 1-06) (USAFMS)

NO.	Scale	Measure
01	Yes/No	Accounting support enhanced the supported unit's ability to accomplish its mission.
02	Yes/No	The unit coordinated and maintained appropriated fund accounting.
03	Yes/No	The unit captured and accurately recorded expenditures for all accounting classifications used in theater.
04	Yes/No	The unit identified and corrected or forwarded funding irregularities to appropriate authorities for disposition.
05	Yes/No	The unit recorded and managed all obligations by type.
06	Yes/No	Commanders were aware of cost implications when making decisions.
07	Yes/No	Unit had access to requisite financial management information systems.
08	Time	Time to determine and validate mission costs.
09	Time	To estimate cost of future operations.
10	Time	To establish cost capturing procedures.
11	Time	To establish reporting procedures.
12	Time	To identify available cost models.
13	Time	To collect cost management data for commander's

		resource informed decision.
14	Percent	Of audit samples without errors.
15	Percent	Of reports reconciled per month.
16	Number	Of accounts maintained per month.
17	Number	Of accounts audited per month.
18	Number	Of obligating documents per month.
19	Number	Of cost reports provided per month.
20	Number	Of outstanding negative unliquidated obligations over 30 days.

Supporting Collective Tasks:

Task No.	Title	Proponent	Echelon
14-8-0011	Coordinate Accounting Support	14 - Finance (Collective)	Corps
71-8-4226	Conduct Resource Management (Brigade - Corps)	71 - Combined Arms (Collective)	Corps