

**Summary Report for Individual Task  
805A-36B-4004  
Manage the Execution of Funds  
Status: Approved**

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DESTRUCTION NOTICE: None

**Condition:** You, as the Resource Manager, have been tasked with administering funds execution for your activity utilizing: 1. General Office Supplies. 2. FM 1-06 Financial Management Operations. 3. Unit mission/ goals. 4. Approved phase plans. 5. Funding Authorization Document (FAD)/ Resource Distribution Document (RDD). 6. Computer access with current financial systems. 7. DD Form 1144, Interservice/ Interdepartmental Support Agreement (ISSA). 8. United States Code (U.S.C.) Title 31 - Money and Finance. 9. AR 1-1, Planning, Programming, Budgeting, and Execution System. 10. DFAS-IN REG 37-1, Finance and Accounting Policy Implementation. 11. DoD Financial Management Regulation 7000.14-R, Volume 14, Administrative Control of Funds and Antideficiency Act Violations. 12. DFAS-IN Manual 37-100-FY, The Army Management Structure. This task should not be trained in MOPP.

**Standard:** With no loss of funds, review the execution of funds based on approved phase/spending plans in order to ensure funds are available and expended In Accordance With (IAW) mission and priorities. 1. Identify resource management terminology and the types of funding, Management Decision Package (MDEP), 2. Identify the principles of Fund Control practices used to keep accurate and timely accounting records. 3. Identify the levels of control funds. 4. Determine the funding authority, manage the execution of funds by applying the principals of Reimbursement Concepts, Budget Formulation, Budget Adjustments, Funds Control and Budget Review and Analysis in accordance with the Title 31 Anti-Deficiency Act.

**Special Condition:** None

**Safety Level:** Low

**MOPP:** Never

**Task Statements**

**Cue:** Develop a Budget by interacting with the various Resource Management activates used to Manage the Execution of Funds.

**DANGER**

None

**WARNING**

None

**CAUTION**

None

**Remarks:** None

**Notes:** None

## Performance Steps

Cue: Develop a Budget by interacting with the various Resource Management activates used to Manage the Execution of Funds.

1. Reimbursement Concepts.
  - a. Reimbursement program benefits review.
  - b. Define the three funding authorities.
    - (1) Direct Obligation Authority (DOA).
    - (2) Automatic Reimbursement Authority (ARA).
    - (3) Funded Reimbursement Authority (FRA).
  - c. Define Direct Obligation Authority (DOA).
  - d. Define Automatic Reimbursement Authority (ARA).
  - e. Define Funded Reimbursement Authority (FRA).
  - f. Explain Reimbursement stages.
  - g. Explain Authority Received (A/R).
  - h. Explain Orders Received (O/R).
  - i. Explain Earned Reimbursement (E/R).
  - j. Define Collections.
  - k. Explain Expenditure/Reimbursement Relationship.
  - l. Explain Key Reimbursement Activity Balances.
  - m. Demonstrate the Analysis of the Reimbursement Program.
2. Division Budget Formulation.
  - a. Explain the tactical unit budget development process.
    - (1) Explain the organizational flow chart.
    - (2) Receive Guidance.
    - (3) Types of Guidance.
      - (a) Manpower guidance.
      - (b) Funding Dollar guidance.

(c) Administrative guidance.

b. Determine the estimated operating costs.

(1) Determine Total Requirements.

(2) Determining Requirement Costs.

c. Explain centralized and decentralized methods of determining the cost of total requirements for a unit.

(1) Centralized.

(2) Decentralized.

d. Develop Battalion Budget estimates.

(1) Event Costing.

(2) Cost Factor Determination.

(3) Problems with Cost Factors.

e. Determine adequate funding to accomplish commander's requirements.

(1) Determine the Funded Requirements.

(2) Dilemmas.

(3) Determine Unfunded Requirements and Decrement Lists.

(4) Phasing.

(5) Prepare Supporting Schedules.

f. Prepare commander's statement outlining the impact of UFRs on unit readiness.

(1) Discuss the characteristics of the commander's statement.

(2) Impact on funding levels.

(3) Areas of emphasis.

3. Budget Adjustments.

a. Describe budget adjustment causes.

(1) Changes in funding level.

(2) Changes in mission.

(3) Workload/staffing changes.

(4) Currency exchange rate changes/laws, regulations, or congressional language.

(5) Unexpected administrative limitations.

b. Identify the four budget adjustment steps.

(1) Aggregate analysis.

(2) Budget sub-activity group analysis.

(3) Administrative limitation analysis.

(4) Determine impact and make adjustments.

c. Prepare an installation budget adjustment.

(1) Requesting additional funding from the MACOM/higher headquarters.

(2) Requesting reprogramming actions through the MACOM to the DA.

(3) Requesting changes to administrative limitations.

(4) Reducing major activity director funding levels further.

4. Budget Review and Analysis.

a. Define Budget Review and Analysis (R & A).

b. Identify who conducts a Budget R & A and why it should be accomplished.

(1) Identify the controls that ensure Budget R & A is accomplished.

(2) Chief of staff.

(3) Director of Resource Management (DRM).

(4) Activity directors.

(5) Program Budget and Advisory Committee (PBAC).

c. Identify when a Budget R & A is required and how it is conducted.

(1) Organizational level.

(2) Time of the year.

(3) Type of organization.

(4) Reporting requirements.

(5) Availability of information.

d. Identify the controls that ensure Budget R & A is accomplished.

(1) Deviation analysis.

(2) Validation of standards.

(3) Impact on future performance.

5. Fund Control Exercise.

a. Title 31 U. S. Code Provisions and Regulatory provisions.

(1) Title 31, U.S. Code Anti-Deficiency Act, Section 1517.

(2) Title 31 U. S. Code Anti-Deficiency Act, Section 1512.

b. Review documents and post funding data to the appropriate Fund Control Record (FCR) by Element of Resource (EOR).

(1) Centralized fund control.

(2) Decentralized fund control.

c. Reconcile FCRs to the detail obligation reports and post the appropriate information to the FCRs.

d. Compute the uncommitted balance of available funds.

(Asterisks indicates a leader performance step.)

**Evaluation Guidance:** Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

**Evaluation Preparation:** This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

| PERFORMANCE MEASURES   | GO | NO-GO | N/A |
|--|----|-------|-----|
| 1. Reimbursement Concepts.   |    |       |     |
| a. Described the Reimbursement program benefits.   |    |       |     |
| b. Defined the three funding authorities.  |    |       |     |
| c. Defined Direct Obligation Authority (DOA).  |    |       |     |
| d. Defined Automatic Reimbursement Authority (ARA).  |    |       |     |
| e. Defined Funded Reimbursement Authority (FRA).   |    |       |     |
| f. Explained Reimbursement stages.   |    |       |     |
| g. Explained Authority Received (A/R).   |    |       |     |
| h. Explained Orders Received (O/R).  |    |       |     |
| i. Explained Earned Reimbursement (E/R).   |    |       |     |
| j. Defined Collections.  |    |       |     |
| k. Explained Expenditure/Reimbursement Relationship.   |    |       |     |
| l. Explained key Reimbursement Activity Balances.  |    |       |     |
| m. Demonstrated the Analysis of the Reimbursement Program.   |    |       |     |
| 2. Division Budget Formulation.  |    |       |     |
| a. Explained the tactical unit budget development process.   |    |       |     |
| b. Determined the estimated operating costs.   |    |       |     |
| c. Explained centralized and decentralized methods of determining the cost of total requirements for a unit.           |    |       |     |
| d. Developed Battalion Budget estimates.   |    |       |     |
| e. Determined adequate funding to accomplish commander's requirements.   |    |       |     |
| f. Prepared commander's statement outlining the impact of UFRs on unit readiness.                                      |    |       |     |
| 3. Budget Adjustments.   |    |       |     |
| a. Described budget adjustment causes.   |    |       |     |
| b. Identified the four budget adjustment steps.  |    |       |     |
| c. Prepared an installation budget adjustment.   |    |       |     |
| 4. Budget Review and Analysis.   |    |       |     |
| a. Defined Budget Review and Analysis (R & A).   |    |       |     |
| b. Identified who conducts a Budget R & A and why it should be accomplished.   |    |       |     |
| c. Identified when a Budget R & A is required and how it is conducted.   |    |       |     |
| d. Identified when a Budget R & A is required and how it is conducted.   |    |       |     |
| 5. Fund Control Exercise.  |    |       |     |
| a. Described Title 31 U. S. Code Provisions and Regulatory provisions.   |    |       |     |
| b. Reviewed documents and post funding data to the appropriate Fund Control Record (FCR) by Element of Resource (EOR). |    |       |     |
| c. Reconciled FCRs to the detail obligation reports and post the appropriate information to the FCRs.                  |    |       |     |
| d. Computed the uncommitted balance of available funds.  |    |       |     |

**Supporting Reference(s):**

| Step Number | Reference ID | Reference Name  | Required | Primary |
|-------------|--------------|---|----------|---------|
|             | 805A-A-0001  | Financial Management technician<br>Advanced Noncommissioned Officer<br>Course (ANCOC) | Yes      | No      |

**Environment:** Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts

with deliberate planning. Always be alert of ways to protect our environment during training and missions. In doing so you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects.

**Safety:** In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Everyone is responsible for safety. A thorough risk assessment must be completed prior to every mission or operation.

**Prerequisite Individual Tasks :** None

**Supporting Individual Tasks :** None

**Supported Individual Tasks :** None

**Supported Collective Tasks :**

| Task Number | Title                                  | Proponent                 | Status   |
|-------------|--|---------------------------|----------|
| 14-8-8032   | Conduct Resource Management Operations | 14 - Finance (Collective) | Approved |

**ICTL Data :**

| ICTL Title                                  | Personnel Type | MOS Data                   |
|---|----------------|----------------------------|
| 36B - Financial Management Technician - SL4 | Enlisted       | MOS: 36B, Skill Level: SL4 |