



*Spc. Jon Heien, 101st Financial Management Support Unit, 101st Sustainment Brigade, 101st Airborne Division (Air Assault), dispenses cash to Pfc. Vashawn Robinson, 194th Military Police Company, on Dec. 15, 2014. (Photo by Staff Sgt. V. Michelle Woods)*

## Brigade S-8s to the Rescue

■ By Lt. Col. David Waldron and Maj. Shaun McMurchie

Over the past two years, multiple directives in the Department of Defense (DOD) and Department of the Army financial management (FM) communities have challenged the FM Corps and Comptroller Career Program 11 workforce. The 101st Airborne Division (Air Assault) and other divisions determined how best to task organize in order to manage workloads and personnel reductions in a fiscally constrained environment.

### FM Reductions

Beginning in fiscal year 2015, an Army FM optimization task force began to transition budget execution and all accounting tasks to the remaining augmentation table of distribution and allowances (AUG-TDA) personnel, effectively creating

a distributed workforce for the Forces Command (FORSCOM).

By fiscal year 2016, FORSCOM will significantly reduce the 101st Mission Support Element civilian staff by eliminating nine authorizations and using an AUGTDA to align the remaining 19 authorizations with the modified table of organization and equipment (MTOE) for the 101st Airborne Division assistant chief of staff G-8.

Also by fiscal year 2016, FORSCOM division G-8s will lose 33 percent of active duty military strength, reducing the staff by a captain and a sergeant first class. This will leave the division G-8 with only two officers (a lieutenant colonel and a major) and two noncommissioned officers (NCOs) (a sergeant first class and a staff sergeant). These personnel realignments and reductions will significantly reduce di-

vision resource management (RM) capability.

### The S-8 Section

The Army provided a silver lining by implementing changes to fiscal year 2014 MTOEs. Each FORSCOM infantry brigade, armor brigade, and sustainment brigade MTOE received an S-8 section consisting of an officer-in-charge (captain) and an NCO-in-charge (sergeant first class or staff sergeant).

The S-8 section adds tremendous value to brigade commanders by providing a dedicated effort for funding requirements and cost management at the tactical level. The concept of having a comptroller at the brigade level is not new. Special Forces groups and other special operations forces added a comptroller (captain)

to their TDAs years ago, and the concept has led to great success.

The G-8 had to overcome initial challenges to implement the S-8 section. Four out of the first six personnel assigned to the 101st Airborne Division brigade S-8 sections were branch detailed officers or NCOs with no previous FM experience.

To overcome this gap, the G-8 developed a training plan that incorporated both online and hands-on instruction. This training became the division's standard to ensure that S-8s could perform their assigned duties—primarily certifying funds.

In addition to Web-based prerequisite training, the G-8 conducted two weeklong RM courses in the summer of 2014. The training audience consisted of the newly assigned S-8 teams in the 1st Infantry Brigade Combat Team, the 3rd Infantry Brigade Combat Team, and the 101st Sustainment Brigade.

Eight individuals, including two non-FM personnel, participated in the training. The entire training cycle was conducted over approximately 120 days in a three-phased concept of operation that consisted of preparation, training and certification, and sustainment.

### Preparation Phase

The preparation phase of the S-8 training was critical in order to lay a successful foundation. Online training began 90 days before classroom training. The G-8 required candidates to complete the following online training:

- Planning, Programming, Budgeting and Execution Course.
- Resource Management Budget Course.
- Fiscal Law Accreditation for Comptrollers Course.
- General Fund Enterprise Business System (GFEBS) training.
- Global Combat Support System-Army (GCSS-Army) training.
- Defense Travel System (DTS) training.
- Access Online training.

The 101st Airborne Division G-8 published a division operation order 60 days before phase two training to announce training requirements, roles, responsibilities, and the hands-on training courses. The training enabled S-8s to be valued combat multipliers for brigade commanders and in line with other staff sections on a typical brigade staff.

### Training and Certification Phase

The training and certification phase began with S-8s submitting all training certificates from the first phase no later than two weeks before beginning the hands-on training course. The first week was used to process systems requests and provide access to systems. The second week was the hands-on training week, which incorporated tutorials for the DTS, GFEBS, and GCSS-Army systems.

The G-8 office created the right mix of RM topics and ensured they were appropriate for brand-new resource managers. Resource management classes were taught by both military and civilian RM personnel, providing different perspectives.

Day one was an overview of RM operations. Classes included the division and staff organizational structure, FORSCOM funds flow and Operation and Maintenance, Army (OMA) activity groups, and fiscal law and Anti-Deficiency Act instruction taught by the Fort Campbell, Kentucky, staff judge advocate administrative lawyer.

Day one also included an introduction to budget planning and formulation and a comparison of legacy and GFEBS lines of accounting. Throughout the course, the instructors referred the S-8s to the FM references list on the Assistant Secretary of the Army (Financial Management and Comptroller) portal page.

During days two and three, the S-8s executed hands-on training. The G-8 created a list of the most commonly used GFEBS and GCSS-Army transactions so that the S-8s could save these transactions as favorites for future use.

The 101st Mission Support Element

G-8 analysts walked through some common transactions in real time with 101st funding—something the S-8s could not do on their own without fund certification authority.

The S-8s trained for more than eight hours on the spending chain process, including purchase requisition processing for the Standard Procurement System and military interdepartmental purchase requests (MIPRs), creating work breakdown structure (WBS) elements, and inputting FMY (commitment) and FMZ (obligation) transactions in GFEBS.

By the end of day three, the S-8s had learned the difference between GFEBS's ERP [enterprise resource planning] Central Component and business intelligence reports and how to use data to shape analyses for their commanders. The S-8s created and saved multiple reports specific to their areas of responsibility and cost centers.

Finally, the S-8s generated their own status of funds cumulative and status of funds noncumulative reports, WBS reports, hard stop (consumption) reports, and open commitments and open obligations reports. They learned how to use these reports to balance funds daily.

Day four training began with the Fort Campbell Internal Review Office training audit preparedness. Then the 101st Airborne Division G-8 accountants also reviewed prior year and Joint Reconciliation Program requirements.

The S-8s learned how unliquidated obligations can remain on accounting records for up to five years before funds are canceled. Special emphasis was placed on the importance of accurate record keeping for six years and three months. Such records include signature authority documents, purchase requisitions and MIPRs, WBS elements, and contracts. The day concluded with a group visit to multiple agencies and resource management offices on post.

On day five, the final day of training, the S-8s had hands-on training in GCSS-Army. The entire morning

was dedicated to GCSS–Army ERP Central Component and business intelligence reports. The S–8s saved their unit-specific reports by area of responsibility and assigned cost centers. The instructors introduced the ZPARK and release strategy process and demonstrated how funds are moved from GFEBS to GCSS–Army for supply transactions.

The S–8s then received an overview of DTS, the travel request and voucher process flow, and how to load lines of accounting. The S–8s logged into the government travel charge card vendor’s website and learned how to pull managerial reports to help their commanders track the status of travel card delinquencies.

The last block of instruction was a discussion about the FORSCOM and 101st Airborne Division fiscal year 2014 narrative funding guidance. This discussion provided S–8s with higher headquarters’ formal guidance, historical trends, and a warning about questionable RM practices. The training ended with an after action review survey, a formal delegation of fund certification authority to the S–8 teams, and a graduation ceremony.

### Sustainment Phase

In the final phase of S–8 training, the 101st Airborne Division sustained the expertise gained during the first two phases. Even though the S–8s had been delegated fund certification authority, the 101st Airborne Division G–8 took a crawl, walk, and run approach for its first attempts at budget execution.

Newly trained S–8s had a G–8 civilian budget analyst coaching and mentoring them for two or three months until routine tasks became second nature. The S–8 staff members’ first GFEBS transactions of each kind were assisted by the budget analyst, and after that, the budget analyst was available to answer questions.

The G–8 learned many lessons after the first iteration of training and implemented changes to the second iteration.

The office identified four improve-

ments that needed to be made and one action that should be sustained:

- Spell out every acronym. Acronyms mean one thing to combat arms personnel and another to finance personnel. For example, does LOA mean “line of advance” or “line of accounting”?
- Determine early on if you want to give a five-day broad overview or to dive deep into specific topics. The G–8 had one week to cover a lot of topics and acknowledged that it would not make experts out of anyone.
- Incorporate more hands-on training. The G–8 did not use the GFEBS “Sandbox” because of past problems with gaining access from the contractor. This would have provided better hands-on instruction.
- Provide pretests and post-tests to evaluate the trainees’ knowledge and demonstrate how much they learned in only one week.
- Choose a classroom with individual computer stations. This allows students to get into the systems and reference the applicable regulations online. Ensure the computers have the appropriate software so that GFEBS and GCSS–Army training can be executed.

### The Way Ahead

The G–8 will retain fund certification for the combat aviation brigades, artillery brigade, and headquarters and headquarters battalion. The G–8 has noted to the Human Resources Command (HRC) and FM School Proponency office that the combat aviation brigades require MTOE-assigned S–8s because the flying-hour program consumes the largest share of the division commander’s obligation authority.

FM personnel talent management is the final key task for the brigade S–8’s success. The division G–8 officer and G–8 NCO-in-charge are now the de facto liaisons to HRC for S–8s and for the sustainment brigade commander’s FM support unit.

Division G–8s must know when their brigades will receive S–8 personnel in order to start phase one train-up. G–8s must ensure that the officers and NCOs assigned to brigade S–8 MTOE positions have at least one year of stability and that HRC does not move them out to priority 1 assignments.

The G–8 must gain a voice with the sustainment brigade commander, who is responsible for moving personnel between the sustainment brigade S–8 section and the FM support unit, and focus on what is best for the unit and the individual for professional development. The prerequisite and on-the-job training investments required of S–8s puts them in a valued position should not be disrupted by a move after less than a year.

Because of the personnel reductions within the division G–8 and 101st Mission Support Element G–8, resource management workload had to be pushed to brigade level. With this workload comes great responsibility, so the G–8 determined that S–8s require fund certification authority.

This change in tactical resource management is groundbreaking for the FM Corps and for the Army’s brigade commanders. G–8s must take full advantage of the MTOE increases at the brigade level to counteract the future division reductions. A well-thought-out operations plan, standardized training, and proper expertise and oversight will ensure S–8s add value for brigade commanders.

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Lt. Col. David Waldron is the 101st Airborne Division (Air Assault) assistant chief of staff, G–8. He is a 2010 graduate of the Defense Comptrollership Program where he earned an MBA and an executive master of public administration degree through Syracuse University.

Maj. Shaun McMurchie is the 101st Airborne Division (Air Assault) deputy G–8. He is a 2012 graduate of the Defense Comptrollership Program.