

FINANCIAL MANAGEMENT OPERATIONS

CONTENTS

	PAGE
Preface.....	iv
Introduction.....	v
CHAPTER 1: THE FINANCIAL MANAGEMENT VISION.....	1-1
Introduction.....	1-1
The Financial Management Vision.....	1-1
Stewardship.....	1-3
Force XXI Operations.....	1-4
CHAPTER 2: FINANCIAL MANAGEMENT SUPPORT DURING OPERATIONS...2-1	2-1
Introduction.....	2-1
Patterns of Operations.....	2-1
Joint Operations and Interagency Support.....	2-3
Multinational Operations.....	2-4
Executive Agency.....	2-6
Force Projection Operations.....	2-6
Mobilization.....	2-8
Predeployment Operations.....	2-9
Deployment Operations.....	2-13
Entry Operations.....	2-15
Sustainment.....	2-17
Transition.....	2-22
Postconflict Operations.....	2-22
Redeployment Operations.....	2-23
Demobilization.....	2-24
CHAPTER 3: FINANCIAL MANAGEMENT OPERATIONS.....	3-1
Introduction.....	3-1
Legal Basis.....	3-1
Restrictions.....	3-2
Authorizations and Agreements.....	3-2

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

***This publication supersedes FM 14-6, 29 September 1994; and FM 14-7, 17 August 1994.**

Financial Management Missions.....	3-4
Battlefield Functions.....	3-5
Resource Management Operations.....	3-5
Provide Advice to the Commander.....	3-5
Develop Command Resource Requirements.....	3-5
Identify Sources of Funding.....	3-6
Acquire Funds.....	3-6
Distribute and Control Funds.....	3-6
Track Commitments and Obligations.....	3-6
Track the Value of Allied Support.....	3-7
Establish a Management Control Process.....	3-7
Manage and Supervise Manpower Programs.....	3-7
Establish an Internal Review Cell.....	3-8
Finance Operations.....	3-8
Support the Procurement Process.....	3-8
Provide Banking and Currency Support.....	3-9
Multinational Support.....	3-10
Military Payment Certificates (MPC).....	3-10
Currency Exchange.....	3-10
Savings Deposits Program (SDP).....	3-11
Control Currency.....	3-11
Destruction of Currency.....	3-11
Currency Found In Personal Effects and Captured Currency.....	3-11
Perform Economic Impact Assessments.....	3-12
Provide Liaison with Battalion S1	3-12
Provide US Pay Support.....	3-12
Leave and Earning Statements (LES).....	3-12
Unit Commander's Finance Report (UCFR).....	3-13
Joint Pay Support.....	3-13
Provide DOD Civilian Pay Support.....	3-13
Provide Travel Support.....	3-13
Provide Non-US Pay Support.....	3-14
Support Bounty Programs.....	3-14
Make Solatium Payments.....	3-14
Provide Financial Advice and Guidance.....	3-15
Provide Essential Accounting Support.....	3-15
Provide Family Support.....	3-15
Logistics Civil Augmentation Program (LOGCAP).....	3-16
 CHAPTER 4: BATTLEFIELD AUTOMATION.....	 4-1
Introduction.....	4-1
Information Operations.....	4-1
Defense Finance Battlefield System (DFBS).....	4-2
General Overview.....	4-2
Capabilities and Characteristics.....	4-2
External System Interfaces.....	4-4
Communications.....	4-4
Communications Architecture.....	4-5
Communication Security.....	4-8
Signal Operating Instructions (SOI).....	4-8
Communication Nets.....	4-8
Internal Communications.....	4-9

External Communications.....	4-9
CHAPTER 5: COMMAND AND CONTROL.....	5-1
Introduction.....	5-1
Responsibilities.....	5-1
Strategic Financial Management Responsibilities	5-1
Operational Financial Management	
Responsibilities.....	5-2
Tactical Financial Management Responsibilities	5-5
Organizational Structures.....	5-7
Army Service Component Command (ASCC) Level	5-7
Corps Level.....	5-14
Division Level.....	5-22
APPENDIX A: LEGAL BASIS.....	A-1
APPENDIX B: DESTRUCTION OF CURRENCY/CAPTURED CURRENCY.....	B-1
APPENDIX C: PAYING AGENTS.....	C-1
APPENDIX D: ENEMY PRISONER OF WAR (EPW)/CIVILIAN	
INTERNEE (CI) PAY.....	D-1
APPENDIX E: COMMUNICATIONS.....	E-1
APPENDIX F: TACTICAL RESOURCE MANAGEMENT.....	F-1
GLOSSARY.....	Glossary-1
REFERENCES.....	References-1
INDEX.....	Index-1

PREFACE

FM 14-100, Financial Management Operations, provides a single source of financial management doctrine for commanders, staffs, resource management and finance personnel at all echelons. It describes how financial management doctrine fits into the Army's current operational concept. FM 14-100 also anticipates Force XXI, realizing that future doctrine must be flexible enough to deal with the myriad of potential operations in the dynamic environment of the twenty-first century.

This manual integrates FM 14-6, Resource Management Operations, and FM 14-7, Finance Operations, and recognizes the existence and need for one doctrine for all financial management operations.

FM 14-100 describes the organizational structure(s), functions, responsibilities, capabilities, and processes for accomplishing financial management support to commanders, servicemembers, and civilians. The doctrinal principles contained in this manual apply across the range of operations: from peace to contingency operations to war, all conducted in a joint and/or multinational environment.

This manual is not meant to dictate procedures for any particular scenario. It provides a doctrinal base for developing specific operational plans and standing operating procedures. Implementing regulations provide specific policies and procedures.

The proponent for FM 14-100 is the US Army Finance School. Send comments and recommendations for changes on DA Form 2028 (Recommended Changes to Publications and Blank Forms) directly to Commandant, US Army Finance School, ATTN: ATSG-FSP-C, Building 10000, Fort Jackson, SC 29207-7045.

Unless stated otherwise in the text, masculine nouns and pronouns in this publication represent both masculine and feminine genders.

INTRODUCTION

FM 14-100 is the Army's doctrinal manual which establishes how the financial management community supports Army, joint, and multinational operations. The manual describes what financial managers do to support commanders across the patterns of operations, especially during force projection, sustainment, and transition operations. Outlined are the missions and functions of the two core processes of financial management operations: finance operations and resource management operations.

This manual extends financial management doctrine into a wider interservice integration, allows for the increasing incidence of multinational operations, and recognizes that Army forces will operate across the spectrum of war and across the range of military operations. This manual recognizes that the Force XXI Army will be an increasingly CONUS-based, power projection force, yet one that can build and sustain substantial combat power in remote regions of the world.

The doctrine described in this manual has been derived from a variety of sources. Strategy, history, technology (existing and emerging), the nature of future threats, interservice relationships, and the political decisions that allocate resources and designate roles and missions have all entered into the formulation of this manual.

FM 14-100 supports Army doctrine as described in FM 100-5. This includes the principles of war and tenets of Army operations, characteristics of logistics, and the concept of force projection. This manual is also in consonance with the tenets of Force XXI Operations, as outlined in TRADOC Pam 525-5.

The financial management community supports and applies the nine principles of war and operates in accordance with the five basic tenets of Army operations. The financial management force is modular, tailorable, and deployable; it is capable of providing effective financial management support during split-based operations. The focus is on projecting capabilities with minimal footprint on the battlefield.

FM 14-100 encompasses all of the Army's doctrine, training, leader development, organization, materiel, and soldier concerns. Financial management doctrine is always changing, as the world changes, but it supports the current capabilities of the Army while at the same time anticipating future requirements and technological developments.

CHAPTER 1: THE FINANCIAL MANAGEMENT VISION

INTRODUCTION

Everything has a price tag: every rifle, bullet, artillery piece, and ultimately every operation. The financial manager's function is to ensure that his commander receives the financial resources (e.g., obligation authority, dollars) when and where he needs it for mission accomplishment. This applies in peace as well as during all operations.

THE FINANCIAL MANAGEMENT VISION

The financial management vision is of effective financial management support to the commander. This support provides a significant combat and logistics multiplier. Financial management is comprised of the two mutually supportive core processes of finance operations and resource management operations. Commanders on tomorrow's battlefield will not have the burden of a large logistical tail. The Army will conduct operations in austere environments, and in many cases at great distances from home station support. Requirements for contracting, subsistence (to include fresh fruit, water, etc.), billeting, transportation, communications, labor, and a myriad of other supplies and services will be necessary for successful mission accomplishment and survival.

Financial management operations provide the commander with many necessary capabilities, from contracting and banking support to cost capturing and fund control. The operational commander must integrate his financial managers into all patterns of operations to fully accomplish the mission. The financial management force is capable of providing modular and tailorable units which can and will deploy along with the supported force.

The Principles of War

The principles of war are the bedrock of Army doctrine. They provide general guidance for the conduct of military operations. Today's force projection Army adheres to these principles. Figure 1-1 demonstrates the financial management vision of how financial management operations are integrated into the operational commander's plans.