

DEPARTMENT OF THE ARMY  
U.S. ARMY CORPS OF ENGINEERS  
FINANCE CENTER  
5722 INTEGRITY DRIVE  
MILLINGTON, TENNESSEE 38054-5005

REPLY TO  
ATTENTION OF:

CEFC-R

Revised 10 April 2001

**Organization and Functions**  
**U.S. ARMY CORPS OF ENGINEERS FINANCE CENTER**  
**UFC-01**

1. Purpose. This Memorandum:
  - a. Designates the major organizational elements, responsibilities, and functions of the U.S. Army Corps of Engineers (USACE) Finance Center (UFC), a field operating activity (FOA) of USACE.
  - b. Establishes policy and prescribes procedures for making changes to the organization, responsibilities, and functions within the UFC.
2. Applicability. This memorandum applies to the USACE Finance Center (UFC).
3. References.
  - a. DMRD 910, Capitalization of the Finance and Accounting Activities.
  - b. Joint Travel Regulations, Vols I & II.
  - c. AR 11-7, Internal Review and Audit Compliance Program.
  - d. DFAS-IN 37-1, Finance and Accounting Policy Implementation.
  - e. ER 10-1-2, General Policies.
  - f. CSR 10-5, Headquarters, U.S. Army Chief of Staff.
  - g. OM-1-1, Headquarters, U.S. Army Corps of Engineers.
4. Definitions. CSR 10-5, APP A, contains a list of definitions for frequently used terms such as function, organizational elements, etc.
5. General Organizational Policy.
  - a. The official organization of the UFC is represented in the five appendices to this Memorandum (Appendix A through E). As changes occur, the official structure is that approved in accordance with this Memorandum. Force structure management documents, publications, correspondence and organizational charts issued by elements of the UFC, will be in agreement with the official organization published herein, as modified by any changes that are subsequently approved in accordance with paragraph 6 below.

- b. Organizational nomenclature. The progression for the UFC organization is directorate, or separate office, division, branch, section and unit. Each mission chief (i.e., directorate chief) will serve as, and be appropriately titled, the deputy director of the UFC for their primary mission area. Non-mission elements below directorate level will be titled divisions. A deputy or separate office chief who wishes to establish any division, branch, section or unit with fewer than six positions must provide convincing evidence of the organizational need to establish such element. Exceptions to this policy will be reviewed on a case-by-case basis by the Director.
  - c. Supervisory ratio. The current Federal target of 1:10 will be used as a guide.
  - d. Directorate versus office. Designation of "directorate" generally implies a mission operation; office generally implies a support operation. Exception to this rule can be made at the discretion of the Director. (An exception might arise when a separate office has a large staff and the functions are unusually wide-ranging with major involvement in mission accomplishment.)
  - e. Basis for changes. Only changes in organization and functions that offer clear, demonstrable advantages over the status quo will be considered. If the benefits are marginal, the UFC will rely on the status quo. To provide the UFC Director with an independent evaluation, proposed changes in organization or functions will first be submitted to the Resource Manager for review, comment and coordination, as appropriate. Changes include any additions, deletions, or retitling of organizational elements, or revisions to statements of functions at section level or above. No announcement or implementation of changes will be made until the full process of review and approval is completed.
  - f. Description of functions. The statement of functions will be maintained in brief form. The statement should explain in a few words what is done, not how it is done or for whom the function is performed. Such phrases as "assists the director" or description of skills involved and workload figures should be avoided in the functions statement although they may be important in a position description.
  - g. Common functions. Those functions that are common to all organizational elements should not be included in functional statements. Examples: coordination, implementation or preparation of directives, attendance at conferences, technical advice and assistance, field visits, and similar functions inherent in administration of operating functions.
6. Authorities.
- a. Deputy directors and separate office chiefs may approve changes below section level, simultaneously providing notice to the Resource Manager. The Resource Manager must notify the Principal Deputy Director of changes below section level.
  - b. The Resource Manager's role for proposed changes at section level and higher is to coordinate and integrate such requests and present them to the executive office for decision by the Director. The Resource Manager will provide an independent assessment and recommendation for approval and disapproval.

## 7. Procedures.

- a. Proposed changes to organization and functions.
  - (1) Deputies and separate office chiefs will submit organizational change requests to the Resource Manager for all proposed changes in organizational structure, titles, or functions of elements at section level and above. The request should contain ample explanation of the proposed change so that the Resource Manager can make an informed review. As a minimum, the following supporting information should accompany the proposed change: (a) the problem or situation that gives rise to the request for change; (b) the alternatives, including advantages and disadvantages of each alternative; (c) the increases or decreases in costs and force structure if the change is approved; (d) the coordination performed with counterpart elements that may be affected by the change and their input; and (e) the consequences of maintaining the current organization structure.
  - (2) Proposed changes within the Directorate of Administration of the type and level described in subparagraph (1) above will be submitted to the Director's office for review by the Principal Deputy Director and approval by the Director. Once the request is approved, the Resource Manager will make the necessary notifications and document changes as required.
- b. Proposed changes to the Executive Office and the basic "top blocks" of the organization, mission and functions will be submitted to HQUSACE, CERM-M for approval (top blocks are defined as the next level of subordination immediately under the Office of the Director).

FOR THE DIRECTOR:

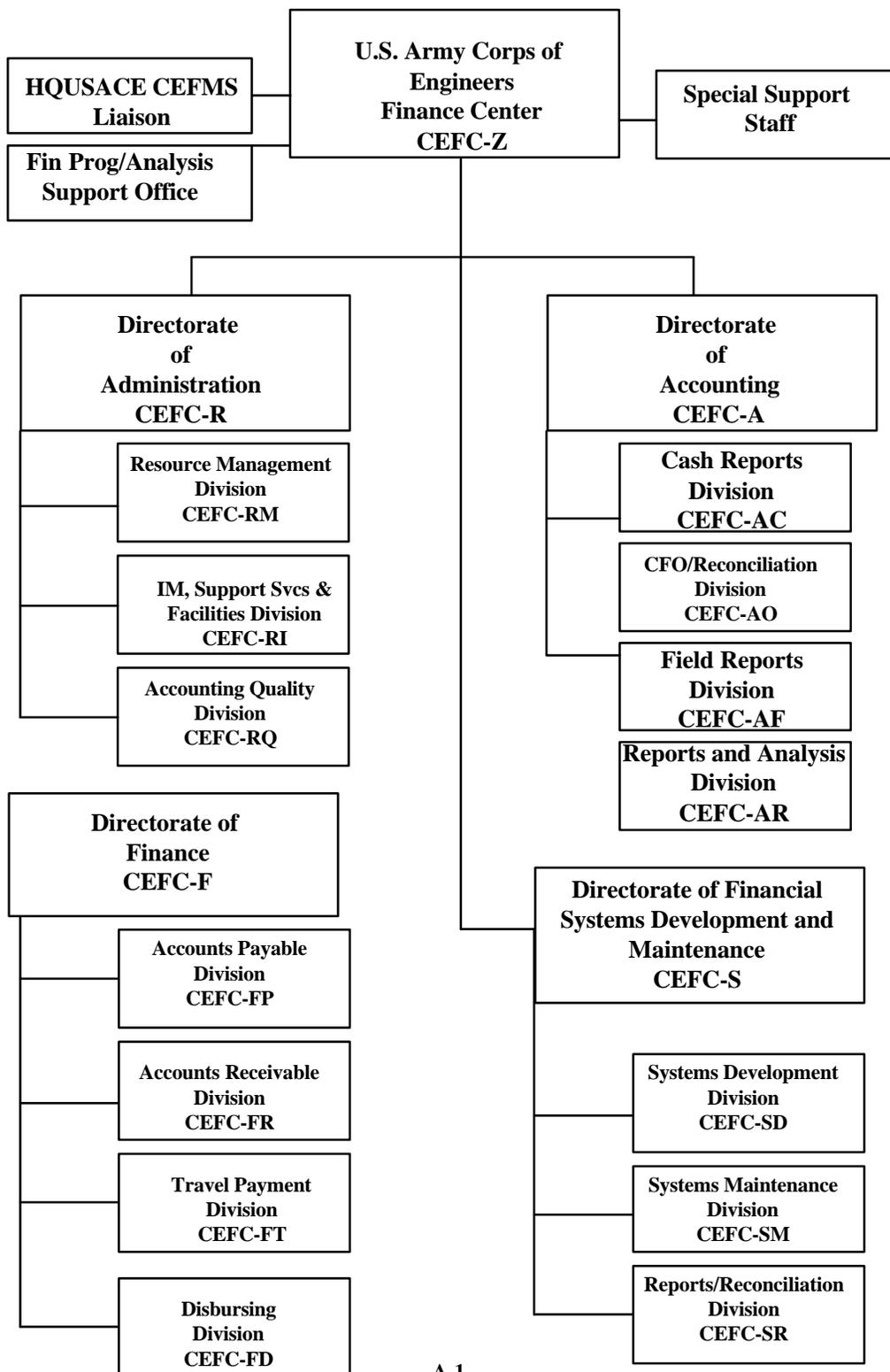


5 Appendices

JAMES R. GREENE  
Deputy Director, Administration

APP A - Executive Office  
APP B - Administration  
APP C - Finance  
APP D - Accounting  
APP E - Financial Systems Development and Maintenance

Appendix A



## **EXECUTIVE OFFICE, USACE FINANCE CENTER**

### **Mission:**

Directs the execution of a broad and comprehensive range of operational finance and accounting (F&A) services for the U.S. Army Corps of Engineers (USACE).

### **DIRECTOR:**

Serves as the head of the USACE Finance Center (UFC), a field operating activity of the USACE under the staff direction of the Director of Resource Management. As Director of the UFC, leads, directs, supervises, and manages the execution of the operational finance and accounting day-to-day support and long-term financial planning for USACE. Develops and maintains capability to mobilize F&A support services in response to national security and domestic emergencies, and to support other Federal initiatives as required. As Chief Operational Finance and Accounting Program Manager, incumbent is responsible for all aspects of military, civil and revolving fund activities; continuing review, analysis, development, and deployment of cost effective accounting processes within the USACE.

### **PRINCIPAL DEPUTY DIRECTOR (PDD):**

Serves as a full deputy and the principal assistant and advisor to the Director by supervising and coordinating the overall activities of the UFC. By delegation from the Director, the PDD has final authority on both the military and civil accounting and program responsibilities of the Director. Serves as point of contact for career development training and career program management.

## **SPECIAL SUPPORT STAFF**

### **Mission**

The Special Support Staff supports the Director on issues and concerns relating to Legal Affairs, Labor Relations Liaison, Training, Contracting and other Executive Assistant functions. HQUSACE will provide technical and administrative guidance to the UFC Director and PDD on non-routine or sensitive issues.

### **Functions:**

The UFC Special Support Staff accomplishes that mission through the separate distinct offices. They include the General Counsel Office, the Labor Relations Liaison Office, the Training Office, the Contracting Office, and the Administrative Officer.

## **GENERAL COUNSEL OFFICE**

### **Mission**

The General Counsel serves as the principal legal counsel to the UFC. Provides legal advice, guidance and legal services to the UFC Director and PDD. Serves as liaison with other agencies on legal issues relating to the UFC and manages assigned programs. Overall command and control resides with the Office of General Counsel, HQUSACE and is administered through the appropriate channels (i.e., district, division, FOA, or retained at HQUSACE).

### **Functions:**

1. Manages the UFC General Counsel Office and ensures that consistent legal advice is provided for the UFC Director and staff on all facets of Federal fiscal law.
2. Performs UFC General Counsel Office duties including contract and procurement law, civilian

personnel and labor law, fiscal, environmental, and administrative law. Provides ethics training for UFC team members and serves as the UFC point of contact for the USACE Standards of Conduct and Ethics Programs.

3. Serves as member of the UFC negotiating team.
4. Serves as the sole authority for the release of official information in litigation and the approval of testimony by UFC personnel. Provides legal advice pertaining to Freedom of Information Act (FOIA), the Privacy Act, labor management relations and personnel.
5. Represents the UFC at hearings before the Equal Employment Opportunity Commission, the Merit System Protection Board (MSPB), local unions, state unemployment compensation agencies, the Federal Labor Relations Authority, and the Federal Impasses Panel.
6. Processes, monitors, provides legal reviews, and makes recommendations to the approval authority on loss of funds and relief of liability requests. Analyzes, monitors, controls and acts as funds administrator for loss of funds. Provides procedural and legal guidance to Defense Accounting Offices and other officials.

### **LABOR RELATIONS LIAISON**

#### **Mission**

The Labor Relation Liaison office provides advice and guidance on issues pertaining to labor-management relations.

#### **Functions:**

1. Deals with union officials regarding working conditions of employees represented by the union.
2. Represents management in the negotiation of contract provisions.
3. Provides management guidance and training pertaining to union contract administration.

### **TRAINING**

#### **Mission**

Performs Training Officer functions, providing assistance and/or training with F&A and other functions as needed throughout USACE.

1. Ensures training and expenditure of funds for the purpose of training are in accordance with regulatory guidelines. Identifies training requirements for the UFC and recommends to the UFC Director the best method to satisfy these requirements.
2. Develops and provides training to UFC employees in CEFMS operations, and such other system and functional training as required to maintain the proficiency of the UFC workforce. Trains other USACE personnel as required, within the available capacity of training resources, with the goal of improving the quality of the financial system and reports.

### **CONTRACTING Mission**

The Contracting Function is responsible for all contracting arrangements and for management of the USACE Finance Center acquisition program.

1. Provides for contractual arrangements for buildings and grounds, building and equipment maintenance, equipment and repair, health services, fire/police protection and storage.
2. Provides contract technical administrative representation for service providers.
3. Manages the acquisition program for the UFC, which includes contracting for goods and services and small purchase procurements.

### **ADMINISTRATIVE OFFICER Mission**

Serves as primary assistant to the Director and PDD. Performs overall coordination and management of the operation and administration of the UFC. Monitors the implementation of decisions, staffing actions, policy issues, plans, or other final actions emanating from the Director or PDD. Provides travel management services. Performs final review, coordination, and clearance of internal and external staff actions directed to the Director. Coordinates the local implementation of the Army Ideas for Excellence Program (AIEP). Responsible for implementation and maintenance of a cost effective administrative system that affords the Director with timely and accurate responses to internal and external requirements of the UFC. Administers the government credit card program.

Acts as principal advisor and assistant to the Director UFC for all public affairs matters and directs public affairs programs for the UFC.

#### **Functions:**

1. Provides protocol support (plans conferences, retirements and special events, oversees all arrangements for distinguished visitors; coordinates receipt and issuance of invitations for Directors).
2. Oversees development and preparation of informational materials and programs aimed at specialized public to include the reviewing and clearing of official speeches and writings that are to be presented or published in the civilian domain by UFC team members.
3. Acts as the UFC central point of contact for all inquiries from Congress, the media, other organizations and the general public. Prepares and/or coordinates responses to such inquiries.

**FINANCIAL ANALYSIS AND PROGRAMMING SUPPORT OFFICE**  
**Mission**

Serves as principle advisor and assistant to the Director on matters relating to accounting policy and procedures with emphasis on automated financial systems. Designs, develops and maintains automated accounting systems applications supporting business practices within the UFC. Serves as liaison with other federal agencies, Corps of Engineers activities on all financial system interfaces, upward reporting requirements, and internal operational needs.

**Functions:**

1. Provides professional technical advice and systems support on all automated financial systems and business processes within the UFC to all internal and external customers.
2. Develops, tests, and maintains the Corps of Engineers Enterprise Management Information System (CEEMIS) as a separate and distinct automated information system (AIS).
3. Performs all database administrative (DBA), and management (DM) services for the USACE Finance Center, to include database script management.
4. Serves as liaison with the Directorate of Financial Systems Development and Maintenance and supported CE Activities on CEFMS operational related processes and procedures.
5. Performs database administrative services for both Electronic Signature capabilities and access control records within CEFMS, between the UFC and supported activities.
6. Develops, tests, and maintains all automated business applications, reports, and queries in support of processes within the UFC.

Appendix B



## **DIRECTORATE OF ADMINISTRATION**

### **Mission**

Establishes the UFC policies for and performs: resource planning, programming, budgeting, revolving fund support, manpower management, information management, facilities support, and accounting quality.

## **RESOURCE MANAGEMENT DIVISION**

### **Mission**

Plans, coordinates and administers the financial management/analysis program, to include responsibility for overall budget formulation, execution, and outyear programming requirements for the UFC.

Establishes and maintains liaison with the supporting Civilian Personnel Advisory Center (CPAC) Human Resources Office for the purpose of providing broad-based personnel management programs support for the UFC. Manages the UFC Equal Employment Opportunity Program.

#### Functions:

1. Coordinates and submits manpower and budget requirements to HQUSACE.
2. Formulates and monitors execution of the UFC operating budget; develops and monitors unit costs.
3. Maintains the UFC CEFMS database and provides financial management information and reports.
4. Performs all managerial accounting functions for the UFC CEFMS database such as management of facility accounts, asset and liability account management, and reconciliations.
5. Monitors and reports manpower utilization.
6. Records all funding documents for the UFC and certifies funds availability.
7. Performs accounting, billing, and collecting for Centralized Activities of the Corps of Engineers including GSA Rents Program, Hydrologic Program, Civil Funded Military Officers Pay, Civilian Illness and Injury Compensation, DFAS Payroll Support Services and VERA/VSIP Payments.
8. Serves as the primary focal point for consolidation management.
9. Serves as liaison for strategic business plans by collecting and analyzing inputs from performance data and other sources.
10. Provides position structure and organizational analysis and guidance.
11. Provides local recruiting and staffing assistance for the UFC servicing CPAC.
12. Conducts in-processing and provides orientation for new employees.
13. Receives and initiates processing of worker's compensation claims.
14. Receives, reviews, and transmits requests for personnel actions to the servicing CPAC.
15. Serves as local point of contact for management/employee relations issues.
16. Performs Customer Service Representative (CSR) functions for all employees of the UFC

17. Serves as point of contact for all Commercial Activities functions.
18. Acts as principal advisor regarding the development, execution and evaluation of the UFC Equal Employment Opportunity (EEO) Program. Plans, coordinates, and supervises the execution of EEO policies, objectives and programs for the UFC, in accordance with appropriate regulations from HQUSACE, and appropriate directives from the Office of Personnel Management, Equal Employment Opportunity Commission and Department of Defense.
19. Coordinates the Consideration of Others Program for the UFC.
20. Negotiates for inter-service support agreements and base operations support as appropriate.
21. Maintains official UFC Standing Operating Procedure (SOP) library.
22. Performs economic analysis and cost studies for the UFC as needed.

**INFORMATION MANAGEMENT, SUPPORT SERVICES  
& FACILITIES MANAGEMENT DIVISION  
Mission**

Leads, directs, manages and supervises staff in the execution of a comprehensive administration program that includes internal automated administrative systems, logistic and administrative support for the Finance Center. Administers mobilization, the continuity of operations plan (COOP), and disaster preparedness plans. Manages the facility and grounds maintenance and repair program.

**Functions:**

1. Acts as principal advisor and assistant to management on issues pertaining to informational requirements.
2. Assists in the investigation and acquisition, procurement, development, and implementation of new informational system technology and business procedures that may be applicable to the general operations of the UFC.
3. Serves as the liaison with other finance centers and HQUSACE on system development efforts.
4. Provides all internal automated data processing requirements to include establishment and maintenance of local area networks, office automation and communications support, and initiates and coordinates the acquisition of all computer hardware and software.
5. Provides for telephones, utilities and uninterruptible power supplies.
6. Provides centralized data administration services and security of UFC ADP resources.
7. Manages message traffic.
8. Provides for investigation, acquisition, development or implementation of new technology and business procedures that may be applicable to the general operations of the UFC.
9. Ensures proper maintenance and repair of UFC automation and telecommunications equipment to include record keeping, repair parts, maintenance, and management practices.

10. Provides end-user computer support and computer-related user training.
11. Provides audio-visual support.
12. Manages buildings and grounds maintenance and repair programs.
13. Manages the safety and security programs for the UFC.
14. Serves as the organization's fire marshal, and the proponent for the Army energy conservation and Army Communities of Excellence (ACOE).
15. Provides administrative support for the UFC to include requisition and storage of supplies, property management, mail, and document imaging functions.
16. Performs supply functions (authorizations, distribution, financial, storage, issuance, formal property accountability, reutilization, utilization, recycling, and disposal of property, including hazardous material) for the UFC to ensure proper use, care, custody, safekeeping, reutilization and disposal of government property. Plans, directs and executes the maintenance program for all owned and leased personal property, except for computer/telecommunications equipment.
17. Manages mailroom activities, publications and forms (to include distribution), records management program, official library, and document imaging.

## **ACCOUNTING QUALITY DIVISION**

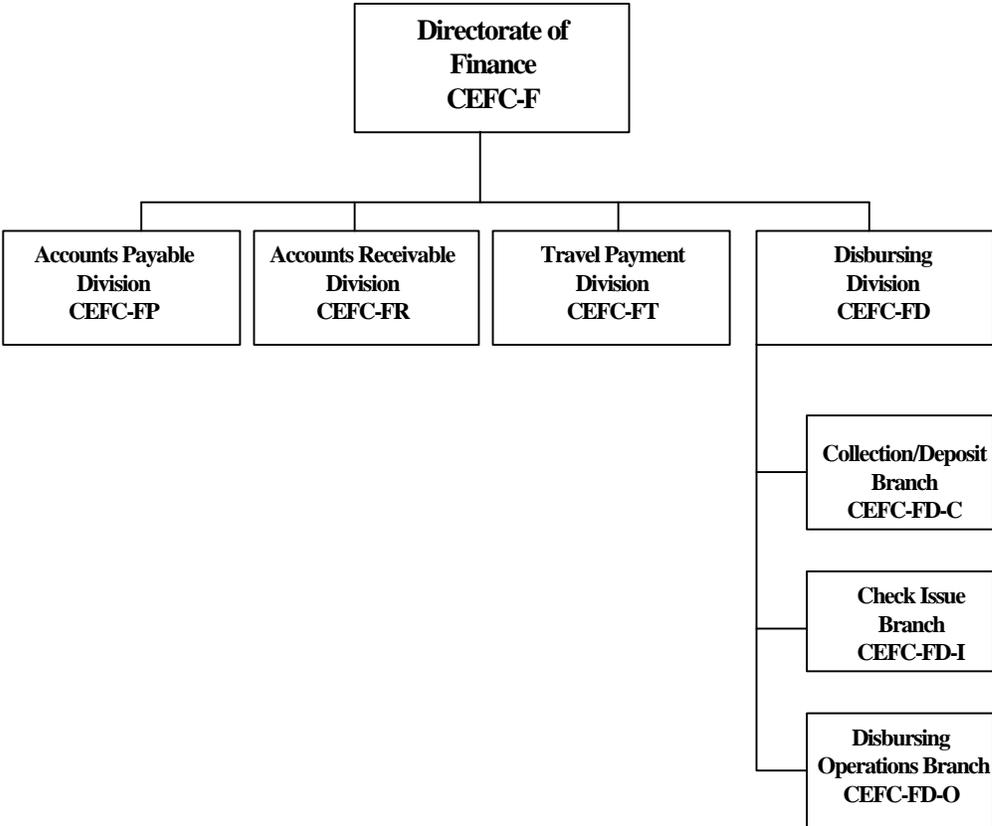
### **Mission**

Conducts accounting quality and assistance reviews covering all USACE Finance Center accounting functions. Provides formal reports, makes recommendations, and provides resolutions based on evaluation of internal controls and F&A principles, operating procedures, and regulations.

### **Functions:**

1. Conducts accounting quality reviews, performs evaluation and analyses of procedures, processes, operations and systems. Provides recommendations and/or resolutions to the UFC Director when reviews indicate a need to improve or correct USACE F&A controls or policies.
2. Performs post audits of vouchers and disbursing officer papers (31 USC 3521). Reviews completed post audits for timeliness and sufficiency.
3. Prepares the annual UFC Management control Plan. Schedules Management Control Reviews (MCRs) and risk assessments, and provides detailed results/reports to the Director.
4. Performs data manager functions for the UFC CEFMS database including reviews of access controls and approval of electronic signature card requests.
5. Serves as liaison for external audit agencies including requesting access to applicable CEFMS databases.
6. Identifies and ensures training is provided for a cadre of personnel within the UFC that stands ready to provide on-site assistance to natural or national emergencies.

Appendix C



## **DIRECTORATE OF FINANCE**

### **Mission**

Serves as the Disbursing Officer for USACE. Leads, directs, manages and supervises the execution of the consolidated pay and entitlement functions for the USACE Finance Center (UFC). Responsible for a full range of customer services and payments to include Accounts Payable, Accounts Receivable and Debt Management, Travel Payment, and Disbursing. Assures each division applies uniform application of DFAS and USACE financial management regulations for USACE activities serviced.

### **ACCOUNTS PAYABLE DIVISION**

#### **Mission**

Effectively manages the Accounts Payable Division which has responsibility for the processing and certifying of payment vouchers for all legal liabilities of USACE activities serviced.

#### **Functions:**

1. Responds to customer inquiries.
2. Receives vendor invoices from both supported activities and directly from the vendor, and enters into the automated accounting system. Returns improper invoices received to the vendor.
3. Reviews automated accounting system for receiving reports. Maintains contact with personnel from serviced activities to expedite receiving reports to avoid lost discounts and interest payments.
4. Determines whether a payee is entitled to a particular type of payment under the applicable Federal Code, U.S. Government regulations and under the authorizing document/contract.
5. Reviews data computation generated by the automated accounting system to ensure correct amount, payee, due dates, cost effectiveness of offered discounts and computation of interest penalty. Prepares spreadsheet for supported activities to identify outstanding invoices held at the UFC.
6. Executes automated accounting system matching program to match invoices, receiving reports and other related automated documents.
7. Through automated accounting system, certifies vouchers for payment so that check or electronic funds transfer (EFT) is made on the correct payment date.
8. Reviews automated payment history files. Reviews automated accounting system output for preparation of Prompt Payment Act (PPA) Report.
9. Makes stoppage and offset against contractors indebted to the U.S. Government.
10. Handles assignment of claim cases and bankruptcy cases, including ensuring that legal directives are followed and payments are made to the correct person/organization.
11. Processes Homeowner's Assistance Program (HAP) payments and prepares associated W-2s.
12. Generates and submits 1099-MISC and 1099-S.
13. Reviews and ensures internal controls for commercial pay activities are in place and internal control checklists are used for the evaluation of commercial payments process.
14. Reviews and resolves or initiates necessary correctives actions on detected errors. Analyzes accounting system output and initiates change request as required.
15. Responsible for E-Commerce Initiatives related to Accounts Payable processing at UFC.

## **ACCOUNTS RECEIVABLE (AR) AND DEBT MANAGEMENT DIVISION**

### **Mission**

Effectively manages the Accounts Receivable and Debt Management Division activities. Possesses interactive skills adequate to determine effective tone for correspondence. This includes telephone and face-to-face communication with senior command members, debtors, creditors, litigators, hearing officials and others. Is familiar with following:

- a. General knowledge of serviced activities mission, types of goods and services provided, and accounting information requirements.
- b. Documentation and collection procedures for debt types, follow-up provisions and the level at which each procedure occurs.
- c. Internal control as applies to accounts receivable and debt management.
- d. Various public laws and regulatory procedures for management of accounts receivable and debt collection.

### **Functions:**

1. Reviews to ensure accounts receivables are recorded in the proper fund appropriation or receipt account when events occur that entitle a collection of funds.
2. Analyzes accounting system to ensure interest and administrative fees are recorded as income when earned.
3. Prepares intra-Corps and intra-government customer order billings monthly for supported activities.
4. Initiates collection action on travel settlement/travel advance billings.
5. Processes and maintains records on approved installment collections.
6. Processes requests for waivers of indebtedness.
7. Requests salary and administrative offsets from other DoD components or Federal agencies.
8. Pursues follow up or collection action on delinquent accounts. Takes aggressive collection action with proper follow-up by:
  - a. Encouraging debtors to repay their debt to avoid interest, penalty and administrative fees.
  - b. Making demand for debt payment in writing in accordance with legal response time.
9. Produces Revenue Generating Agreement (RGA) bills for agreed upon supported activities.
10. Reviews and analyzes accounting system output of aged accounts receivable by type, appropriation and activity.
11. Assists supported activities in performing monthly reconciliation of accounts receivable general and subsidiary ledgers. Maintains contact with personnel in serviced activities and expedites to obtain information on delinquent accounts to avoid write-off.
12. Manages debt between UFC supported activities.

13. Processes Huntsville training billings.
14. Determines waiver status for administrative fees, interest, and penalty charges for bills generated and collected by UFC.
15. Retains documentation for all manual bills produced and mailed.
16. Monitors all customer order accounts that contain a Command Indicator Code (CIC).
17. Proposes alternative means of collection when debt collection produces extreme financial hardship.
18. Processes fraudulent debts.
19. Analyzes accounting system output, initiates system change request as required.
20. Provides management reports on the status of open A/R by age, category, appropriation, etc.
21. Certifies Government Order 1080 billings (including training bills) for payment.
22. Responsible for E-Commerce Initiatives related to Debt Management at the USACE Finance Center

### **TRAVEL PAYMENT DIVISION**

#### **Mission**

Effectively manages the processing and certifying of temporary duty and local travel settlement vouchers, and the processing and certifying of permanent change of station settlement vouchers.

#### **Functions:**

1. Clarifies or interprets applicability of the Joint Federal Travel Regulation (JFTR), Joint Travel Regulation Vol I and II, and DFAS-IN-37-1 for military and civilian travelers of the USACE for both temporary duty (TDY) and permanent change of station (PCS).
2. Provides instructions and administrative procedures for processing payments pursuant to provisions in paragraph 1 above.
3. Reviews and ensures internal controls for travel pay activities are in place and internal control checklists are used for the evaluation of the travel pay process.
4. Assures travel payment vouchers contain information and documents needed to establish entitlement for payment.
5. Ensures travel vouchers presented for payment are properly signed or automated vouchers have been electronically signed.
6. Requests additional information/documents to justify payment when information presented does not contain sufficient authority for payment.
7. Determines amounts due by manual computation or through the automation of the computation process.
8. Analyzes automated accounting system computation to determine proper payment entitlement. Submits system change request if errors are detected.
9. Analyzes accounting system to assure prevention of duplicate payments.

10. Through statistical sampling techniques, ensures a system is in place for audit of travel vouchers.
11. Processes waivers of claims of travel, transportation and relocation expenses.
12. Reviews automated payment history files to ensure all related data is properly recorded.
13. Authorizes advance payment allowances through the automated accounting system and reconciles advances with disbursing and accounting on a monthly basis.
14. Coordinates with Accounts Receivable and Debt Management Division for recoupment of delinquent travel advances.
15. Maintains contact with personnel in serviced activities to ensure travel settlement vouchers are submitted within 15 days of completion of TDY.
16. Ensures turn-around time for computation and disbursement is within the DA standard.
17. Coordinates with DFAS on IATS and CEFMS interface.
18. Prepares W-2s and RITA for PCS related entitlements.
19. Responsible for E-Commerce Initiatives related to travel payment processing at the USACE Finance Center.

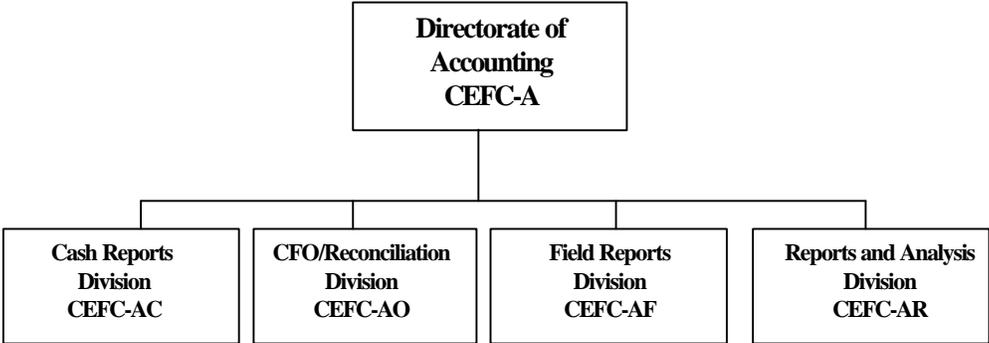
**DISBURSING DIVISION**  
**Mission**

Responsible for the operation of the Disbursing Division. Required to keep safely all public funds collected or placed in possession and custody. Disburses all USACE activity certified legal liabilities by either U.S. Treasury check or through electronic fund transfer (EFT). Ensures physical security is maintained, letters of appointment are current and up-to-date including specimen signature of assigned DO and deputies. Controls and prevents unauthorized use of signature plates and check signing machines. Prepares the employer's quarterly federal tax returns for taxable travel expense reimbursements, and Homeowners Assistance Program payments.

**Functions:**

1. Processes collections and deposits.
2. Processes dishonored checks.
3. Maintains/controls blank check stock.
4. Prepares/issues U.S. Treasury checks.
5. Generates/confirms electronic fund transfers (EFT) transmissions.
6. Processes recertified replacement checks.
7. Processes returned undeliverable checks.
8. Reconciles daily automated disbursement/collection registers.
9. Reconciles weekly check issue data report by Disbursing Station Symbol Number (DSSN).
10. Reconciles EFT transmission.
11. Maintains and reconciles suspense, deposit and budget clearing accounts by USACE activity.
12. Maintains Imprest and Change Fund files. Reviews for regulatory compliance and ensures USACE activities are performing quarterly unannounced inspections including cash counts.
13. Verifies daily check signing machine counter with Treasury checks issued.
14. Reconciles collections to deposit confirmation from Treasury.
15. Loads and confirms electronic fund transfer account information for USACE activities.
16. Interprets and implements Disbursing Policy at the USACE Finance Center and supported activities.
17. Responsible for USACE Finance Center E-Commerce Initiatives related to disbursement or collection of funds.

Appendix D



## **DIRECTORATE OF ACCOUNTING**

### **Mission**

Responsible for accounting and financial reporting for appropriated, revolving and trust funds. Resolves/validates customer inquiries/requirements and initiates/coordinates analysis of systems operations and change requests, as required. Responsible and accountable for ensuring Finance Center compliance with the Chief Financial Officer's (CFO) Act.

### **CASH REPORTS DIVISION**

#### **Mission**

Effectively manages disbursing reports and TFO/TBO Interfund.

#### **Functions:**

1. Processes automatic collection and disbursement of funds for other DoD fiscal stations (TFO, TBO, interfund and cross disbursements).
2. Reviews and analyzes various DFAS feedback reports and determines corrective actions to reconcile accounting records with data accepted by DFAS-IN.
3. Assures TFO/TBO and Interfund transactions are recorded against appropriate obligations.
4. Prepares management reports reflecting category and age of unmatched disbursements.
5. Analyzes aged unmatched transactions to determine reasons for non-clearance.
6. Clears a Statement of Differences at DFAS and Treasury.
7. Reconcile suspense accounts to general ledgers.
8. Clears CERs created by the Delmar 302 and Delmar 304 Reports.
9. Monitors and reconciles the Statement of Accountability - Statement of Transactions and corrects all abnormalities.
10. Reviews and corrects all Mapper and Suspense History errors on feedback reports.
11. Analyzes and clears Disbursing Officers Deposit Fund Activity Report for discrepancies. Submits the SAR report monthly and Deposit Fund Report quarterly.
12. Coordinates cash management policies between Treasury, DFAS and USACE.
13. Reconciles all USACE activities automated disbursement/collection reports to include SF 1219, SF 1220 (statements of accountability and transactions) and the Data Element Management/Accounting Reporting System (DELMARS) Cash Reports Division.

**CFO/RECONCILIATION DIVISION**  
**Mission**

The CFO/Reconciliation Division has responsibility for receipt, analysis, consolidation and distribution of all USACE CFO reports (civil, military and revolving fund) to external reporting agencies. Provides status reports to all serviced activities.

**Functions:**

1. Prepares all CFO financial statements and works with supported activities and other entities to reconcile and submit intra-governmental transaction elimination data.
2. Reconciles output general ledgers to subsidiary records; researches and provides information required for supported activities to correct detected errors.
3. Assists supported activities with reports and data when errors are detected.
4. Assists external auditors with review and retrieval of requested data as necessary.

**FIELD REPORTS DIVISION**  
**Mission**

Effectively manages the accounting reports, and review and analysis functions for the UFC to include the following:

- a. Statutory and regulatory requirements pertaining to administrative control of funds.
- b. The level at which anti-deficiency funding controls are established for each appropriation.
- c. Rules for obligating funds to include recording and review.
- d. Review and analysis techniques.
- e. Internal controls.
- f. Relationship between various accounting documents and subsidiary files.
- g. Relationship between various standard general ledger accounts.

**Functions:**

1. Reconciles output general ledgers to subsidiary records; researches and corrects detected errors.
2. Validates customer requirements and initiates system change requests as required.
3. Analyzes system effectiveness and resolves/reconciles/reports problems as required.
4. Ensures that all installation automated system reports including outgoing status reports are complete, accurate and timely.
5. Maintains contact with personnel in serviced activities to assist with reports and data when errors are detected.
6. Coordinates with the Reports and Analysis Division to provide serviced activities with year-end and month-end procedures.
7. Performs special assignments as tasked by the Deputy Director.

## REPORTS AND ANALYSIS DIVISION

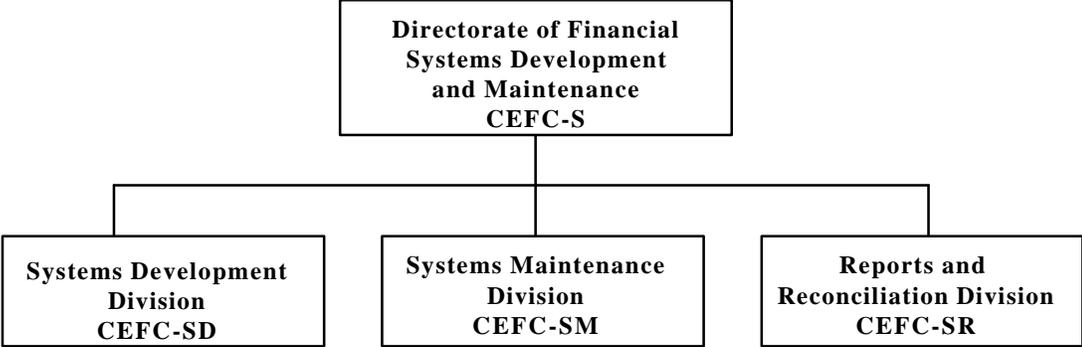
### Mission

The Reports and Analysis Division has responsibility for receipt, analysis, consolidation and distribution of all USACE financial reports (civil, military and revolving fund) to external reporting agencies. Provides status reports to all serviced activities.

### Functions:

1. Maintains customer profiles.
2. Receives, interprets and clarifies internal/external agency reporting policies and procedures.
3. Issues letters of instruction on monthly, quarterly and year-end reporting requirements to USACE activities. Explains relationship between various accounting reports, edits, and general ledger accounts.
4. Receives, reconciles, analyzes/interprets all USACE activities upward accounting reports (civil, military, trust, and revolving fund).
5. Provides status reports to USACE activities on upward reporting performance (timeliness and accuracy). Coordinates any unreconciled activity reports within the UFC.
6. Prepares all USACE outgoing consolidated financial reports and statements (civil, military, trust, and revolving fund). Ensures all outgoing reports are complete, accurate, and on time.
7. Prepares briefings for certifying officials pertaining to financial reports and statements.
8. Distributes reports to external reporting agencies.
9. Receives, distributes and reports status of Foreign Military Sales obligations and expenditure authority.
10. Develops, maintains and documents procedures and requirements for the consolidated accounting reporting system.
11. Analyzes and initiates system changes for the consolidated accounting reporting system.

Appendix E



**DIRECTORATE OF FINANCIAL SYSTEMS  
DEVELOPMENT AND MAINTENANCE  
Mission**

Serves as a Deputy Director of the UFC and the principal advisor to the UFC Director for financial systems development and maintenance. Leads, directs, manages, and supervises the execution of the research, analysis, development, installation, and maintenance of standard USACE-wide automated financial management systems.

**Functions:**

1. Serves as satellite focal point with Defense Mega Center/DFAS-HQ and liaison for the USACE Finance Center (UFC).
2. Serves as the principal project manager in the deployment and implementation of new accounting systems.
3. Maintains active liaison with other functional area proponents and their related system development efforts to assess impact and potential utility of automated interfaces.
4. Coordinates all functional requirements to ensure the integrity of data in the systems development process of standard systems and migration systems.
5. Performs investigations of new technologies and business procedures that may be applicable to the general operations of automated accounting systems.
6. Analyzes and defines system requirements for new applications.
7. Provides data management expertise, guidance and support to functional personnel.
8. Provides documentation and management support for submission of System Change Requests.
9. Identifies, validates and documents financial system deficiencies and user needs.
10. Evaluates, tests, and implements functionality of completed System Change Requests.
11. Develops, maintains and documents procedures, and reporting requirements for various automated accounting modules.
12. Coordinates the review of audit findings pertaining to the automated financial management system.
13. Performs USACE project management functions for the Federal Manager's Financial Integrity Act Program for Comptroller of the Army.
14. Develops and provides detailed documentation to support and maintain financial automation initiatives.
15. Manages and safeguards corporate data as an asset.