



DEPARTMENT OF THE ARMY  
UNITED STATES ARMY GARRISON BADEN-WUERTTENBERG  
UNIT 29237  
APO AE 09014-9237

IMEU-BW-ZA

7 July 2011

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: United States Army Garrison (USAG) Baden-Wuerttemberg Command Policy Memorandum #32, Financial Management Administration

1. Reference DFAS-IN 37-1, Finance and Accounting Policy Implementation.
2. This letter establishes financial management responsibilities within the USAG Baden-Wuerttemberg. Financial management responsibilities are established to maximize overall efficiencies, maintain financial control and ensure that resource management authority is commensurate with assigned responsibility.
3. Planning, programming and budget development are centrally managed at the USAG Baden-Wuerttemberg level. The Resource Management Office (RMO) administers the USAG Baden-Wuerttemberg Manpower and Management programs. Garrison Program Directors (PDs) have functional responsibility for the formulation and execution of their operating budgets. Execution of resources is decentralized.
  - a. Program Formulation: USAG Baden-Wuerttemberg PDs in coordination with the subordinate garrisons will identify program requirements and develop associated plans and schedules required to develop, execute and evaluate programs within their functional responsibility.
  - b. Program Resources: USAG Baden-Wuerttemberg PDs will determine totals costs and justify funding required to accomplish program objectives.
  - c. Program Execution: USAG Baden-Wuerttemberg PDs will develop acquisition plans and milestones necessary to execute resources consistent with program objectives.
  - d. Budget Formulation:
    - (1) RMO will receive and evaluate budget/program year guidelines from HQ IMCOM and provide the Garrison program directors audit trails relating to all funds distributed.
    - (2) RMO will develop and publish instructions for the preparation of the Command Budget Estimate (CBE) submission, as required.

IMEU-BW-ZA

SUBJECT: United States Army Garrison (USAG) Baden-Wuerttemberg Command Policy Memorandum #32, Financial Management Administration

e. Budget Execution:

(1) RMO is the staff director charged with the responsibility for implementing the resource management programs of the Command. RMO establishes obligation plans, distributes funds, controls obligation documents, analyzes obligation performance and recommends reprogramming of funds as necessary.

(2) USAG Baden-Wuerttemberg PDs provide feeder information to RMO in order to establish valid obligation plans. USAG Baden-Wuerttemberg PDs are responsible for execution of their assigned programs in accordance with the approved budget and obligation plan.

(3) USAG Baden-Wuerttemberg PDs will distribute operational dollars to the subordinate garrisons. Once the funds are distributed it is the responsibility of the subordinate garrison Commander/staff to ensure they are executed properly. If those funds are not executed in the fourth quarter according to the established plan the USAG Baden-Wuerttemberg PDs have the authority to reprogram their resources to other subordinate garrisons or for centrally managed procurements. For tracking purposes these changes must be submitted in writing to the RMO. Reprogramming of operational dollars between Program Directors requires approval by the USAG Baden-Wuerttemberg Commander.

(4) RMO manages salary dollars and administers the manpower distribution, allocation of resources, tracking of personnel actions and reporting to garrison Commanders and staff.

4. Procedures. The USAG Baden-Wuerttemberg financial management process is intended to clearly differentiate functional program responsibilities of the USAG Baden-Wuerttemberg PDs from financial management responsibilities of the RMO.

a. USAG Baden-Wuerttemberg PDs maintain functional control over assigned programs. They are responsible for:

(1) Establishing internal controls and procedures to the extent necessary to manage Planning, Programming, Budgeting and Execution System (PPBES) within their activities.

(2) Establishing program priorities within their assigned program responsibilities.

(3) Coordination with RMO staff for acceptance of automatic reimbursements, maintaining appropriate internal ledgers and submitting earning documents for processing.

(4) Maintaining and reconciling supply document ledgers. Ceilings will be requested from RMO and will not be exceeded.

IMEU-BW-ZA

SUBJECT: United States Army Garrison (USAG) Baden-Wuerttemberg Command Policy Memorandum #32, Financial Management Administration

(5) Maintaining appropriate informal files for commitment and disbursement documents. Garrison PD's will ensure that Contracting Officer Representatives (CORs) of their activities forward disbursement documents to Finance.

(6) Coordinating resource management issues with IMCOM functional proponents.

(7) Ensuring that program execution is in accordance with functional regulatory guidance.

(8) Identifying and defending programmed resources and requirements.

b. RMO fulfills its role to the Commander as follows:

(1) Establishes clear, concise guidance for PD input to resource management planning, programming and budget execution documents.

(2) Certifies funding documents, verifying that PD transactions are consistent with approved plans and policies and are in accordance with financial management regulatory guidance.

(3) Maintains resource control ledgers necessary to monitor the execution of funds, reconciles ledgers with STANFINS reports and resolves discrepancies with servicing DFAS office.

(4) Provides USAG Baden-Wuerttemberg staff and subordinate Commanders with a monthly statement (Status of Funds). This statement will include the annual funding program, commitments obligations and specific funding guidance as necessary.

(5) Coordinate resource management issues with HQ, IMCOM and HQ IMCOM-Europe, as required.

(6) Provide special reports to USAG Baden-Wuerttemberg Commander, subordinate Commanders or staff as required.

c. Decision papers or correspondence, which has a resource management impact, will be coordinated with RMO prior to submission to the Command Group.

d. Program requests submitted to HQ, IMCOM or HQ, IMCOM-Europe staff will present a USAG Baden-Wuerttemberg unified command position. Requests will be coordinated between the RMO and PDs and be approved in writing by the undersigned.

IMEU-BW-ZA

SUBJECT: United States Army Garrison (USAG) Baden-Wuerttemberg Command Policy  
Memorandum #32, Financial Management Administration

5. Point of contact is the USAG Baden-Wuerttemberg RMO, DSN 373-1410.



BRYAN D. DECOSTER  
COL, MI  
Commanding

DISTRIBUTION:

A