

Organization and Functions

**Office of the
Assistant
Comptroller of the
Army for Finance
and Accounting/
United States Army
Finance and
Accounting Center**

Headquarters
Department of the Army
Washington, DC
17 June 1985

Unclassified

Report Documentation Page

Report Date 17 Jun 1985	Report Type N/A	Dates Covered (from... to) -
Title and Subtitle Organization and Functions: Office of the Assistant Comptroller of the Army for Finance and Accounting/United States Army Finance and Accounting Center	Contract Number	
	Grant Number	
	Program Element Number	
Author(s)	Project Number	
	Task Number	
	Work Unit Number	
Performing Organization Name(s) and Address(es) Department of the Army Headquarters Washington, DC	Performing Organization Report Number	
Sponsoring/Monitoring Agency Name(s) and Address(es)	Sponsor/Monitor's Acronym(s)	
	Sponsor/Monitor's Report Number(s)	
Distribution/Availability Statement Approved for public release, distribution unlimited		
Supplementary Notes		
Abstract		
Subject Terms		
Report Classification unclassified	Classification of this page unclassified	
Classification of Abstract unclassified	Limitation of Abstract UU	
Number of Pages 9		

SUMMARY of CHANGE

AR 10-75

Office of the Assistant Comptroller of the Army for Finance and Accounting/
United States Army Finance and Accounting Center

This is a total revision of AR 10-75 to update the missions and functions of ACOA(F&A)/USAFAC. This revision realigns missions and functions to more clearly describe the relationship and responsibilities of the ACOA(F&A)/USAFAC. New responsibilities included in this revision are: internal control systems (para 5a(2)) and Resource Management Journal (para 5a(25)). Updated clarification of existing functions is also included in this revision.

Effective 17 June 1985

Organization and Functions

Office of the Assistant Comptroller of the Army for Finance and Accounting/United States Army Finance and Accounting Center

By Order of the Secretary of the Army:

JOHN A. WICKHAM, JR.
General, United States Army
Chief of Staff

Official:

DONALD J. DELANDRO
Brigadier General, United States Army
The Adjutant General

History. This update printing publishes a revision which is effective 17 June 1985. Because the structure of the entire revised text has been reorganized, no attempt has been

made to highlight changes from the earlier regulation dated 15 September 1980.

Summary. This regulation on the missions and functions of the Office of the Assistant Comptroller of the Army for Finance and Accounting/United States Army Finance and Accounting Center has been revised. This revision updates the mission and functions of the Office and Center.

Applicability. This regulation applies to all Active Army elements involved in financial administration, the Army National Guard, and the U.S. Army Reserve.

Proponent and exception authority. Not applicable

Army management control process. Supplementation. Supplementation of this regulation is prohibited without prior approval of the Office of the Assistant Comptroller of the Army for Finance and

Accounting (OACOA(F&A)), Indianapolis, IN 46249.

Interim changes. Interim changes to this regulation are not official unless they are authenticated by The Adjutant General. Users will destroy interim changes on their expiration dates unless sooner superseded or rescinded.

Suggested Improvements. The proponent agency of this regulation is the Office of the Comptroller of the Army. Users are invited to send comments and suggested improvements on DA Form 2028(Recommended Changes to Publications and Blank Forms) directly to OACOA(F&A), ATTN: DACA-FAR-H, Indianapolis, IN 46249.

Distribution. Active Army, C; ARNG, D; and USAR, D.

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*This regulation supersedes AR 10-75, 15 September 1980.

RESERVED

1. Purpose

This regulation sets forth the missions and functions of the office of the assistant comptroller of the Army for Finance and Accounting (OACOA(F&A))U.S. Army Finance and Accounting Center (USAFAC). It also prescribes the command and staff relationships with other Army agencies and Government departments.

2. Reference

AR 10-5, Department of the Army, is a related publication. (A related publication is merely a source of additional information. The user does not have to read it to understand this regulation.)

3. Explanation of abbreviations

Abbreviations used in this regulation are explained in the glossary.

4. Mission

a. The mission of the OACOA(F&A) is to formulate concepts, plans, policies, systems, and procedures to apply manual or automated data processing (ADP) and advanced communications techniques. Techniques are to be applied to design and development of multi command and command-unique financial management information systems Army-wide.

b. The mission of USAFAC is to provide—

(1) Centralized financial services to the Army and selected Government agencies. This includes—

(a) Military pay system for Active and Reserve components (RC),and retired Army personnel.

(b) Payment to carriers and vendors for transportation services and meal tickets furnished certain Department of Defense (DOD) agencies, Department of Labor (DOL) Job Corps, the Army, and the Air Force.

(2) The departmental centralized accounting for all funding resources appropriated to, or administered by, the Department of the Army (DA).

5. Functions

a. The principal functions of the Assistant Comptroller of the Army for Finance and Accounting ACOA(F&A) are to:

(1) Formulate Army finance and accounting (F&A) policy.

(2) Formulate Army policy regarding internal control systems including all Army activities, programs, functions, and processes—not only those in the Comptrollership arena. Serve as the administrator and manager of the Army's Internal Control Program.

(3) Develop and prescribe accounting and reporting policies and procedures for appropriated and nonappropriated fund activities Army-wide.

(4) Develop policies and procedures relating to the following:

(a) Military pay (active, RC, and retired).

(b) Civilian pay.

(c) Travel entitlements.

(d) Commercial accounts.

(e) Banking and disbursing.

(5) Formulate long-range policies, concepts, and plans for the F&A network. Review and coordinate short-and mid-range plans to ensure compatibility with long-range plans.

(6) Establish policy, and develop and implement concepts, plans, and procedures to administer cash management and debt management or collection.

(7) Issue policies and procedures for contract financing and collecting contractors' debts. Administer programs for guaranteed loans, advance payments, and unusual progress payments to contractors. Represent DA on the DOD Contract Finance Committee to formulate uniform policies and procedures on contract financing matters for the military departments. Provide financial analyses of contractors and potential contractors in support of Army Cost Risk Reviews of major weapon systems acquisitions.

(8) Prescribe policy, responsibilities, procedures, and reporting requirements of the Army-wide Finance and Accounting Quality Assurance Program.

(9) Formulate policy on garnishments, divisions of retired pay, wage assignments, and involuntary support allotments for the Army.

(10) Monitor the Army Cash Management Program.

(11) Develop and maintain the standard nonappropriated fund accounting and payroll system.

(12) Develop and maintain standard Army financial pay and Accounting systems.

(13) Provide guidance and support to the development, redesign, and maintenance of ACOA Financial Management Information Systems. Includes system design methodology; research and test of advanced ADP technologies for use in redesign and maintenance; integration of Army's financial systems requirements and interface flows.

(14) Monitor and coordinate implementation of standard data elements in Army financial systems.

(15) Design, modify, maintain, and publish the DA general ledger. Design, modify, maintain and publish the Army Management Structure account codes as authorized by HQDA appropriation or fund directors and maintain the Army Management Structure Code Data Base.

(16) Develop and apply manpower staffing standards (MS-3) for F&A functions performed in field F&A offices.

(17) Serve as the office of the Comptroller of the Army (OCA)automation management officer. Act as the OCA point of contact for matters related to Army management information systems.

(18) Serve as COA focal point for receiving audit/inspection reports from General Accounting Office (GAO), DOD Inspector General, DA Inspector General, and the U.S. Army Audit Agency. Control audit/inspection reports or individual findings and recommendations addressed to COA for action or comment. Evaluate adequacy of responses to, and conduct required follow-up of, recommendations in those audit and inspection reports.

(19) Serve as DA focal point for receiving all Army fund authorizations and issuing program and fund authorizations to Headquarters, Department of the Army (HQDA), major Army commands (MACOMs), and other activities as authorized by DA appropriation or fund directors.

(20) Exercise staff responsibility within the Army for pricing and for establishing financial management policies and systems for reimbursable programs including foreign military sales (FMS).

(21) Establish and maintain an integrated data base designed as the single authoritative source of historical and current data covering financial, manpower, and selected workload accomplishments of DA.

(22) Establish and maintain resource management review and analysis operating elements that support the financial requirements of DA budget and program managers and appropriation directors; and the DA financial management needs.

(23) Review and analyze all Army appropriations, funds, and special programs to provide management information to program managers, appropriation or program directors, and other DA staff.

(24) Represent the Army's interests in bankruptcies of corporations that have contracts with the Army.

(25) Produce, for the Comptroller of the Army (COA), a professional journal on resource management for Army resource managers.

(26) Publish the "All Points Bulletin" that contains technical and financial management information for the finance community.

b. The principal functions of the CG, USAFAC are as follows:

(1) Assist HQDA in implementing policies and procedures on the following:

(a) Active, RC, and retired military pay.

(b) Travel entitlements.

(c) Banking and disbursing.

(d) Commercial accounts.

(e) Bankruptcy.

(f) Waiver of erroneous payments.

(g) Correction of military records (10 U.S.C. 1552).

(h) Administration of credit unions.

(2) Take part in joint projects as directed by the COA.

(3) Provide advice and assistance to, and exercise technical control over, accounting activities world-wide for DA and Office of the Secretary of Defense (OSD) agencies.

(4) Provide centralized financial services world-wide for the DA and certain DOD elements.

(5) Provide accounting for all appropriated and FMS Trust funds transferred to or administered by DA. Prepare DA accounting reports.

(6) Serve as the central point for release of all financial status reports on assets, budget execution, and expenditure reports to higher headquarters and external agencies.

(7) Provide MACOM-level accounting services for selected MACOMs and serve as an accounts office supporting these MACOMs and operating agencies.

(8) Develop and validate detailed test requirements for Joint Uniform Military Pay System—Army (JUMPS—Army) and Joint Uniform Military Pay System—Reserve Component (JUMPS—RC) computer programs. Prepare user manuals and training programs for assigned F&A systems.

(9) Develop plans and programs that define requirements, improvements, and implementation of JUMPS—Army and JUMPS—RC.

(10) Develop all status and accounting reports for higher headquarters and external agencies on the execution of Military Retired Pay. Obligations, expenditures, and disbursements are included.

(11) Pay and account for the following:

(a) JUMPS—Army JUMPS—RC pay and allowances.

(b) Federal Insurance Contribution Act, and Federal and State income tax withholding of Active Army and RC members.

(c) Pay and allowances of retired Army members.

(d) Survivor annuity benefits of deceased retired Army members.

(e) Federal income tax withholding for retired members and annuitants.

(f) Arrears of pay and death gratuity entitlements.

(g) Travel pay and allowances for active, separated, and retired Army members; DA civilians; and DOL Job Corps enrollees.

(h) Military and civilian claims against the Army, including settlement of claims in favor of the Government.

(i) Bills for transportation services provided to the Government, including second destination transportation services furnished to the Army, Air Force, and certain DOD agencies and offices.

(j) Pay, allowances, and transportation expenses for DOL Job Corps enrollees.

(12) Provide centralized settlement of delinquent separate travel advances.

(13) Provide centralized settlement of Army Unemployment Compensation bills received from the DOL.

(14) Provide centralized issuance of Internal Revenue Service Forms W-2 and W-2P for military pay under JUMPS—Army (active and retired) and JUMPS—RC.

(15) Monitor the movement and world-wide distribution of JUMPS mail from USAFAC to its destination.

(16) Initiate and account for indebtedness collections, as needed, against former Army members.

(17) Maintain allotments of pay for U.S. savings bonds purchased through allotment deductions for Active and retired Army members. (Includes issuance and safekeeping when requested.)

(18) Collect from member pay accounts premiums for approved insurance programs of the National Guard Association and the Servicemen's Group Life Insurance. Transfer collected insurance premiums to the Veterans Administration (VA).

(19) Account for and transfer collections made from active duty personnel for Combined Federal Campaign and Army Emergency Relief contributions.

(20) Account for and transfer Veterans Education Assistance Program funds to the VA.

(21) Serve as fiscal agent for certain DA and DOD agencies.

(22) Examine military pay and allowance accounts. Maintain error data reports to promote error-free payments.

(23) Administer the DA F&A Quality Assurance Program Army-wide for F&A matters.

(24) Maintain pay accounts of mentally incompetent and missing retired Army members.

(25) Maintain and operate large-scale ADP systems.

(26) Review, evaluate, and process approval requests to establish financial institution facilities on Army installations.

(27) Prepare microfiche records of Army financial documents.

(28) Store and maintain Army financial documents and records.

(29) Implement civil court orders for garnishment against the United States for—

(a) Child support and alimony owed by Active Army, RC, or retired Army member.

(b) Dividing the pay of retired Army members under the Former Spouses' Protection Act.

(c) Involuntary allotments from active duty pay of Army members.

6. Relationships

The CG, USAFAC serves in the dual capacity of the ACOA(F&A) and as the Commander, USAFAC.

a. OACOA(F&A), a staff element of the COA, maintains liaison with other DA elements, OSD, other Federal agencies, financial institutions and centers of the Air Force, Navy, Marine Corps, and Coast Guard on F&A matters.

b. USAFAC is a field operating agency of the COA.

Glossary

Section I Abbreviations

ACOA(F & A)

Assistant Comptroller of the Army for Finance and Accounting

ADP

Automatic data processing

CG

commanding general

COA

Comptroller of the Army

DA

Department of the Army

DOD

Department of Defense

DOL

Department of Labor

F & A

finance and accounting

FMS

foreign military sales

GAO

General Accounting Office

HQDA

Headquarters, Department of the Army

JUMPS—Army

Joint Uniform Military Pay System—Army

JUMPS—RC

Joint Uniform Military Pay System—Reserve Components

MACOM

major Army command

OACOA

Office of the Assistant Comptroller of the Army for Finance and Accounting

OCA

Office of the Comptroller of the Army

OSD

Office of the Secretary of Defense

RC

Reserve components

USAFAC

U.S. Army Finance and Accounting Center

VA

Veterans Administration

Section II Terms

This section contains no entries

Section III Special Abbreviations and Terms

There are no special terms.

Unclassified

PIN 046882-000

USAPA

ELECTRONIC PUBLISHING SYSTEM
TEXT FORMATTER ... Version 2.45

PIN: 046882-000

DATE: 11-03-98

TIME: 15:07:23

PAGES SET: 7

DATA FILE: s142.fil

DOCUMENT: AR 10-75

DOC STATUS: NEW PUBLICATION