



ARMY FINANCE STRATEGY 2026



Assistant Secretary of the Army
(Financial Management and Comptroller)
November 2020

Leader's Message



Today's Army faces unprecedented challenges in meeting the demands of multi-domain operations. Most recently, the Army made a transition to digital operations almost overnight in response to the pandemic, which further highlighted the Army's need to modernize its business environment so that we can operate at the speed of industry and better respond to rapidly changing requirements. The Army must engage in transformational change to build and sustain operations across the force as it prepares for

both competition and armed conflict. In order to execute the Army Financial Management & Comptroller (FM&C) Mission – to optimally resource the Army – the Financial Management functions across the Army, in partnership with the other functional domains, must commit to business transformation. The Army Finance Strategy 2026 (AFS26), detailed below, is intended to guide the Army Financial Management community as we work to modernize our people, processes, technology, and policies to better serve the Army in the Information Age.

A key to achieving this vision will be a trained, and highly skilled Financial Management workforce, of both Military and Civilian professionals, who are equipped to help the Army justify, obtain, and utilize the resources needed to achieve the Army's Mission. As a complement to the workforce development, the AFS26 prioritizes activities to simplify our enterprise business systems, reengineer business and

“Some people resist change because they focus on what they are going to lose instead of what they are going to gain.” – Ryan McCarthy

budget processes, achieve auditability, and retool the workforce. The AFS26 provides a construct for planning, executing, and tracking progress towards our overall goals for driving Army's financial and resource management capabilities into the future.

Transforming Army Financial Management will be a challenge; but the AFS26 is intended to meet that challenge by shaping the direction of future Financial Management and establishing irreversible momentum towards modernization that will better position Army's finance professionals to adapt to the needs of tomorrow's Army.

A handwritten signature in black ink that reads "Jonathan D. Moak".

JONATHAN D. MOAK

Principal Deputy Assistant Secretary of the Army
(Financial Management and Comptroller)

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1.0 EXECUTIVE SUMMARY

Overview

The Army is focused on modernization, reform, and readiness to confront the task of rebalancing its strategic capabilities to better align with a new era of competition in a fiscally constrained environment. The Army Financial Management (FM) functions must modernize their business processes, system environments, and workforce to continue to support the FM&C mission. The Assistant Secretary of the Army for Financial Management & Comptroller (ASA (FM&C)) has developed a comprehensive strategy to improve the efficiency and effectiveness of Army's finance functions: The Army Finance Strategy 2026 (AFS26). This five-year plan, as called for in Army's legislative authority (10 U.S. Code § 7022), establishes key goals, objectives, and a continuous process to transform finance operations by FY2026. The strategy is intended to foster alignment, integration, innovation, and transparency amongst organizational priorities and stakeholders in order to help mitigate the risk of misaligned or divergent efforts that could slow progress and lessen overall impact.

The AFS26 Strategic Components and Framework

The AFS26 provides a framework for ASA (FM&C) leadership to leverage as a collaborative mechanism aligning organizational priorities with activities executed across the Army's Business Mission Area (BMA) Domains to drive modernization, reform, and readiness. The AFS26 details the strategy's direction through six strategic components. The strategic components are the AFS26 Mission, Strategic Outcomes, Strategic Goals, Strategic Objectives, and Priority Campaigns that are upheld by the foundation enablers – the Five Pillars of Acceleration. The definition and description of each strategic component are in Figure 2.1.1 and Figure 2.1.2, respectively. These components are used in the AFS26 Strategic Framework

to document how organizational priorities are supported by key goals, objectives, and initiatives. The AFS26 Strategic Framework provides the structure to establish relationships across priorities and stakeholders while aligning to the strategy's direction and promoting mission-focused activities. The AFS26 Strategic Framework construct is documented in Figure 2.1.3.

Conclusion

The AFS26 Plan provides strategic direction to support the Army's Mission and decision-making through sustainable improvements to FM capabilities' efficiency, and effectiveness. The AFS26 structure is intended to improve the effectiveness of Army FM modernization efforts by fostering alignment, integration, and transparency to coordinate BMA Domain stakeholders and enable adjudication of key decisions. The AFS26 Strategic Plan is accompanied by the AFS26 Performance Management Plan. The AFS26 Performance Management Plan details the AFS26 implementation and execution mechanisms to organize, track, and sustain the AFS26 activities for the duration of the five-year plan.



2.0 ARMY FINANCE STRATEGY 2026 (AFS26)

OVERVIEW

As the Army confronts the task of rebalancing its strategic capabilities to better align with a new era of competition, it must meet the challenge of doing so in a fiscally constrained environment. The Army must update its business processes while reorienting its FM workforce in order to maximize the warfighting capability achieved with each taxpayer dollar spent.

FM is one of the key BMA Domains that support the Army and its modernization is required to achieve the Army's overall strategic priorities. This modernization must be accomplished with the leadership of the ASA (FM&C) and other leaders both within the Office of the ASA (FM&C) and elsewhere in the Army. The ASA (FM&C), specifically, is charged with optimally resourcing the Army to fight and win our nation's wars and effectively serve Soldiers, Civilians, and American Taxpayers.

To that end, the ASA (FM&C) has developed a comprehensive strategy to improve the efficiency and effectiveness of Army's finance functions in the coming years: The Army Finance Strategy 2026 (AFS26). This five-year plan, as called for in Army's legislative authority (10 U.S. Code § 7022), establishes key goals and objectives to transform finance operations by FY2026 through the execution of four Priority Campaigns and additional Supporting Campaigns. The strategy is intended to foster alignment, integration, innovation, and transparency amongst organizational priorities and stakeholders in order to help mitigate the risk of misaligned or divergent efforts that could slow progress and lessen overall impact. The AFS26 is designed to guide implementation of a lasting, sustainable operating model that better integrates and aligns finance functions with mission activities while establishing a more efficient way of achieving the ASA (FM&C) Mission. The AFS26 is part of a fundamental shift in how the Army

solves problems at the speed of relevance to be effective within a rapidly changing environment.

The AFS26 supports the Army's Mission and decision-making processes with sustainable improvements to FM capabilities, efficiency, and effectiveness. The AFS26 Strategic Outcomes (end state) are:

- Deploy a new ERP system that integrates Army's business domains and improves its processes to better support operations and achieve a sustainable audit opinion;
- Transform financial operations and resource management by enabling technology to be more effective stewards of the budget; and
- Realign Army's FM workforce and train the FM community to utilize new tools that will improve the efficiency and effectiveness of FM functions in support of Army's Mission.

2.1 The AFS26 Structure

The AFS26 Strategic Framework represents the high-level relationships between the different strategic components that are explained in more detail below. The strategic components are the AFS26 Mission, Strategic Outcomes, Strategic Goals, Strategic Objectives, and Priority Campaigns that are upheld by the foundation enablers – the Five Pillars of Acceleration. The descriptions of each strategic component are in Figure 2.1.1 below.

Figure 2.1.1 The AFS26 Strategic Component Descriptions

AFS26 MISSION

Outlines the underlying motivation for modernization and developing a strategic plan for the Army's BMA Domain, Financial Management.

STRATEGIC OUTCOMES

Define the organization's desired end-state to guide stakeholder focus, based on the five-year time horizon.

STRATEGIC GOALS

Describe the high-level focus areas for change and improvement in Army Financial Management and to achieve the AFS26 Mission and Strategic Outcomes.

STRATEGIC OBJECTIVES

Support the Strategic Goals and facilitate alignment across AFS26 efforts working towards common outcomes with the intent of driving alignment, coordination, and collaboration across the Campaigns and AFS26 stakeholders.

PRIORITY CAMPAIGNS

Employ resources to attain the AFS26 Mission and Strategic Outcomes consistent with the Strategic Goals and Objectives. The AFS26 Priority Campaigns represent the major muscle movements designed to translate AFS26 into operational activities and tasks.

THE FIVE PILLARS OF ACCELERATION

Foundational construct that defines the culture and environment in which the strategy will be refined and executed to achieve the desired end-state.

These components detail the direction of the strategy and promote targeted actions toward mission-focused activities. The strategy component elements are outlined in Figure 2.1.2.

Figure 2.1.2 The AFS26 Strategic Component Elements

AFS26 Mission

To support the Army's Mission and decision making through sustainable improvements to Financial Management capabilities, efficiency, and effectiveness.

Strategic Outcomes

- Deploy a new ERP system that integrates Army's business domains and improves its processes to better support operations and achieve a sustainable audit opinion.
- Transform financial operations and resource management by enabling technology to be more effective stewards of the budget.
- Realign Army's FM workforce and train the FM community to utilize new tools that will improve the efficiency and effectiveness of FM functions in support of Army's mission.

Strategic Goals

- Goal 1 – Deliver efficient, reliable financial and resource management support to enable the Army Mission
- Goal 2 – Enable financial management workforce with tools and training
- Goal 3 – Achieve sustainable auditability

Strategic Objectives

- SO 1.1 Strengthen linkages between Planning, Programming, Budgeting, and Execution
- SO 1.2 Improve and standardize business processes to better support the Army's Mission
- SO 1.3 Improve utilization of data & cost estimation techniques to inform decision making
- SO 1.4 Simplify FM IT business systems and interface environment
- SO 2.1 Realign Army FM workforce from a transactional to analytical focus
- SO 2.2 Promote a culture of innovation in collaboration with other business domains
- SO 2.3 Attract and retain top talent
- SO 2.4 Institutionalize improved finance and accounting competencies & practices
- SO 3.1 Achieve and sustain a financial statement audit opinion
- SO 3.2 Improve consistency, reliability, and transparency of resource-related information

Priority Campaigns

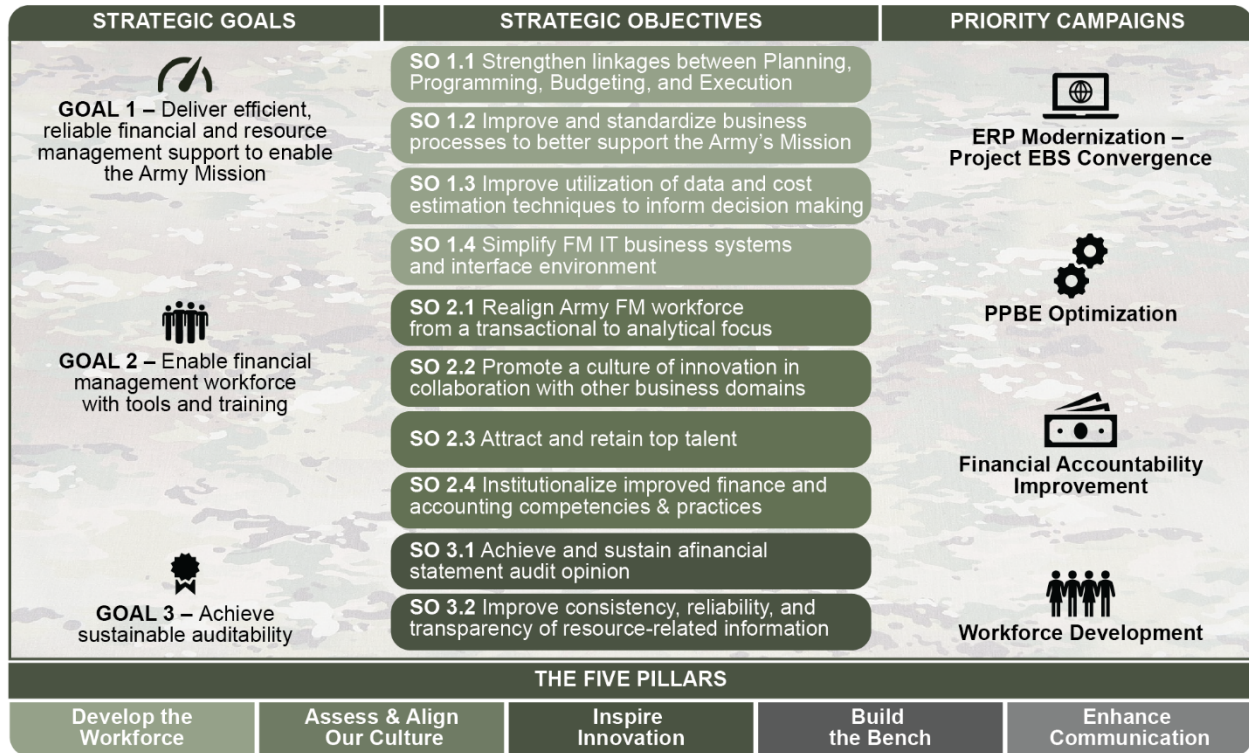
- ERP Modernization – Project EBS Convergence
- PPBE Optimization
- Financial Accountability Improvement
- Workforce Development

The Five Pillars of Acceleration

- Develop the Workforce
- Assess & Align Our Culture
- Build the Bench
- Inspire Innovation
- Enhance Communication

These components are organized in the AFS26 Strategic Framework to provide a simplified view that highlights the intended integration points between stakeholders and across activities. Figure 2.1.3 documents this framework, a construct that ASA (FM&C) leadership have used to communicate the AFS26 structure to internal and external stakeholders in a way that can be broadly understood. More information on the individual elements of the framework and their relevance to Army's Mission is detailed later in the document.

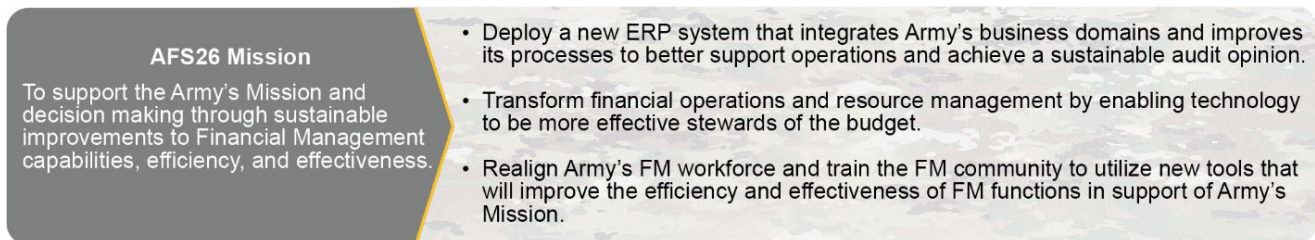
Figure 2.1.3 The AFS26 Strategic Framework



2.2 Guiding Principles – Mission and Strategic Objectives

The AFS26 Mission and Strategic Outcomes guide the strategy and stakeholder focus to collectively define the desired end-state for Army FM. The AFS26 Mission and Strategic Outcomes are defined in Figure 2.2.1.

Figure 2.2.1 The AFS26 Mission and Strategic Outcomes



2.3 Foundational Enablers – The Five Pillars of Acceleration

The ASA (FM&C) developed The Five Pillars in advance of the AFS26 to serve as the foundational elements supporting the organization’s mission and vision; it serves a similar foundational role in the AFS26 Strategic Framework. The Five Pillars are designed to transform

the workforce, accelerate Strategic Outcomes, and foster communication and innovation in the organization.

Figure 2.3.1 The Five Pillars of Acceleration

Develop the Workforce	Assess & Align Our Culture	Build the Bench	Inspire Innovation	Enhance Communication
A knowledge-based seamlessly blended civilian and military workforce that is fully trained and empowered to meet the current and future requirements of a transforming Army.	Clearly articulated strategic intent and core values, along with disciplined people that display the FM&C learned assumptions on which we base our daily behaviors.	Having the right people, with the right skills, doing right jobs, in the right places, at the right time; Identified critical skills and competencies required to support the future of Army Finance.	An environment that encourages freedom of thought and outside of the box thinking that embraces failing forward and accepting certain risks in order to move forward more quickly.	Highly effective, respectful, and efficient internal communication with open lines of communication and eroded silos; Effective strategic external messaging that manages stakeholders efficiently which supports our organizational goals.

2.4 Strategic Goals and Objectives

The Strategic Goals and Objectives capture direction and guidance from leadership for the FM functions to manage towards and track against in support of achieving the AFS26 Mission. The objectives support the goals and are intended to help drive alignment, coordination, and collaboration across Army’s financial and resource management functions. Additionally, the desired outcomes for each objective support the target state that the Priority and Supporting Campaigns are working towards.



Goal One – Deliver efficient, reliable financial and resource management support to enable the Army Mission

The Army BMA Domains – Financial Management, Acquisition, Logistics, and Human Resource Management – collaborate to provide the resources and information necessary to field the capabilities that support the Army’s Mission. Delivering reliable financial and resource management support is enabled by modernized and standardized business processes, a simplified business system environment, improved integration throughout Planning, Programming, Budgeting, and Execution (PPBE), and applying data in support of more informed decision-making.

OBJECTIVE 1.1 – Strengthen linkages between Planning, Programming, Budgeting, and Execution

Tightening integration throughout the PPBE process, from capability needs to program design to securing funding and acquiring the goods and services needed, can improve efficiency while delivering maximum capabilities to the battlefield. Improving the connections between PPBE organizations and phases by adopting proven process improvement while working to standardize data elements across domains will allow the Army to more effectively use and track resources to maintain the combat readiness required to fight and win America’s wars.

DESIRED OUTCOMES

- Established governance to provide priority requirements, decision support, and communication functions
- Defined organizational roles and responsibilities designed to be more collaborative and responsive
- Adopted shared data elements and rules that enable PPBE E2E program analysis without crosswalks
- Provided greater visibility into available program priorities and resources with common views across the Army

OBJECTIVE 1.2 – Improve and standardize business processes to better support the Army’s Mission

Deploying modernized business processes that conform to commercial standards to the extent practical is essential to improving the sustainability of Army’s Mission support functions in a fiscally constrained environment. Sufficiently integrated and standardized business processes can be more easily augmented with new technologies to provide more dynamic and reliable financial information. Expected improvements will support process acceleration with improved data accuracy, thus reducing the need for reconciliation and attendant error correction.

DESIRED OUTCOMES

- Consolidated and standardized business processes to increase reliability and facilitate application of internal controls for common processes
- Completion of process standardization across the enterprise while minimizing customization to enable more efficient and sustainable long-term mission support
- Application of industry and DoD best practices to improved business processes
- Identified and resolved process deficiencies while maintaining a cycle of continuous process improvement
- Integrated processes that have enabled cross-domain support by common systems

OBJECTIVE 1.3 – Improve utilization of data and cost estimation techniques to inform decision-making

Data analytics and cost estimation techniques provide Army Senior Leaders (ASL) with critical information to make appropriately informed decisions. Improving the timeliness, accuracy, and reliability of financial information will better support critical investment and resource allocation decisions that fund activities aligned to Army priorities.

DESIRED OUTCOMES

- Adoption of uniform data standards to improve quality and simplify use of data
- Applied data analytics technology in regular use to inform analysis and support decision-making across the Army FM community
- Regular, accessible data-driven support available for leadership to make critical, strategic, and operational business decisions
- Expanded use of market and other data sets not sourced from Army systems to inform a cost-conscious culture as a core component of Army’s response to potential budget shifts

OBJECTIVE 1.4 – Simplify FM IT business systems and interface environment

Consolidating the Army’s business systems environment will reduce the cost and complexity of supporting operations both within the FM community and between FM and other Army functions. Implementing an integrated technical solution will improve financial and resource

management capabilities, operational efficiency, the availability and timeliness of information, and compliance throughout the Army.

DESIRED OUTCOMES

- Improved data quality that enables expanded application of shared reporting across domains
- Enhanced user experience for all types of users that improves compliance
- Achieved more timely and accurate visibility into available resources and financial information
- Reduced IT operations and maintenance (O&M) costs given reduced number of systems in use
- Implemented more efficient FM operational support through elimination of capability duplication and overlap



Goal Two – Enable financial management workforce with tools and training

The future of Army FM depends on inspiring and enabling the workforce to engage in higher-level problem solving that translates into more efficient and effective operations. The AFS26 supports developing a high achieving, integrated Civilian and Military FM workforce with the right skills, grades, series, and depth in the appropriate functions to fully realize the potential of operating model improvements the Army is making. A key component of this Strategic Goal is aligning the workforce with processes and technology to improve automation where appropriate and enable resources to focus on analysis and continuous improvement efforts.

OBJECTIVE 2.1 – Realign Army FM workforce from a transactional to analytical focus

FM competencies in industry have been evolving from a transactional focus towards a value-adding, strategic, and analytical focus for some time. Aligning Civilian and Military skillsets with the projected analytical talent demands will benefit the Army's Mission, the ASA (FM&C) organization, and the workforce itself. Assessing knowledge and skills in the existing workforce will be key to appropriately identifying talent demands that require workforce realignment or development. Realigning the workforce to provide the relevant skills in the right areas will improve performance and productivity while increasing job satisfaction. Deploying automation that reduces the need for people to perform redundant, labor-intensive tasks will enable FM personnel to focus on more impactful analysis.

DESIRED OUTCOMES

- Leveraged technology and comprehensive assessments to evaluate individual knowledge, skills, and behaviors to maximize human potential and output
- Optimized alignment and integration of the Civilian and Military workforce to ensure processes and systems are appropriately staffed
- Developed feedback mechanisms and performance indicators to measure the effectiveness of talent alignment efforts, identify talent gaps, and further refine Army developmental programs
- Established training opportunities for interested FM workforce members to increase their data science or analytical skills
- Adopted mindset for the workforce to be empowered and enabled by tools rather than the workforce needing to keep the tools running

OBJECTIVE 2.2 – Promote a culture of innovation

Transformation efforts require an environment that encourages innovation and a reasonable tolerance for risk to support accelerated and continuous improvement. Adopting a culture of innovation will ensure that Army's people, process, and technology is operating at the speed of relevance. Encouraging new methods and ways of thinking proactively will set Army FM on a course towards meaningful improvement.

DESIRED OUTCOMES

- Completed a change management effort to institutionalize ground up innovation with leadership sponsorship in the FM community
- Increased knowledge sharing for forward-thinking and problem-solving (i.e. use of Microsoft Teams and other collaboration tools)
- Increased diversity of talent – knowledge, skills, behaviors, and preferences
- Short-term (3 months) assignments to other offices within ASA (FM&C) to increase knowledge to promote diversity of thought and how your job impacts other offices.
- Innovative projects using DoD data science platforms (Vantage, ADVANA) shared across the FM workforce

OBJECTIVE 2.3 – Attract and retain top talent

Cultivate an environment where Soldiers and Civilians feel motivated and empowered to shape the future of Army FM. By adopting a more holistic approach to talent management for the executive and staff levels to obtain broad experience across financial operations and controllership, the Army will have a stronger workforce and improved retention. Implementing an improved FM talent sourcing strategy will also help the Army FM BMA Domain to bring in resources with the right backgrounds to enable its future operating model.

DESIRED OUTCOMES

- Developed talent management plan to hire for talent demands in a timely and targeted way
- Developed FM differentiated career paths to retain and develop talent while realigning personnel appropriately to fill talent demands
- Increased leadership emphasis and clear communication to the FM workforce on developing cohesive and productive teams

OBJECTIVE 2.4 – Institutionalize improved finance and accounting competencies and practices

An appropriately educated, trained, and certified FM workforce will align the available talent and skills with the financial and accounting competencies necessary to support the future FM operating model. In working to strengthen the workforce’s knowledge of the theoretical and practical aspects of their roles, they will be better positioned to execute processes as intended. The FM workforce will be empowered to make appropriate improvement recommendations and proactively address issues proximate to the mission.

DESIRED OUTCOMES

- Improved curriculum and reskill, train, and develop FM workforce to meet talent demands by leveraging academic partnerships
- Continued participation in DoD FM Certification Program (DFCP)
- Deployed appropriate number of skilled and capable professionals to execute the FM roles and responsibilities



Goal Three – Achieve sustainable auditability

All Army BMA Domains are responsible to support achieving and sustaining auditability. Goal 3 fosters an environment that compliments and enables the Financial Improvement and Audit Readiness (FIAR) Plan and Manager’s Internal Control Program (MICP). The integrated AFS26 plan reinforces progress toward audit milestones established to achieve a full financial statement opinion enabled by people, process, and technology. By achieving an opinion, the Army will have established an important foundation of process and data integrity that will redound to the benefit of decision-makers across the Army who can have more trust and confidence in the data they use to inform their decisions.

OBJECTIVE 3.1 – Achieve and sustain a financial statement audit opinion

Auditability is a byproduct of accountability across Army’s people, processes, and technologies. Streamlining processes and reducing the number of systems through the implementation of a consolidated Enterprise Resource Planning (ERP) platform as the authoritative source of data supports process auditability.

DESIRED OUTCOMES

- Implemented standardized processes and controls enabled by modernized technology in accordance with best practices
- Successfully achieved audit opinion with modest sample sizes needed to test controls due to robust processes with accurate data

OBJECTIVE 3.2 – Improve consistency, reliability, and transparency of resource-related information

A key business value of auditability is the availability of consistent, reliable, and transparent resource-related information. The ASA (FM&C) leverages financial information throughout the PPBE process to fund Army priorities and mission requirements. Improving the quality resource information drives ASL informed resource decision-making.

DESIRED OUTCOMES

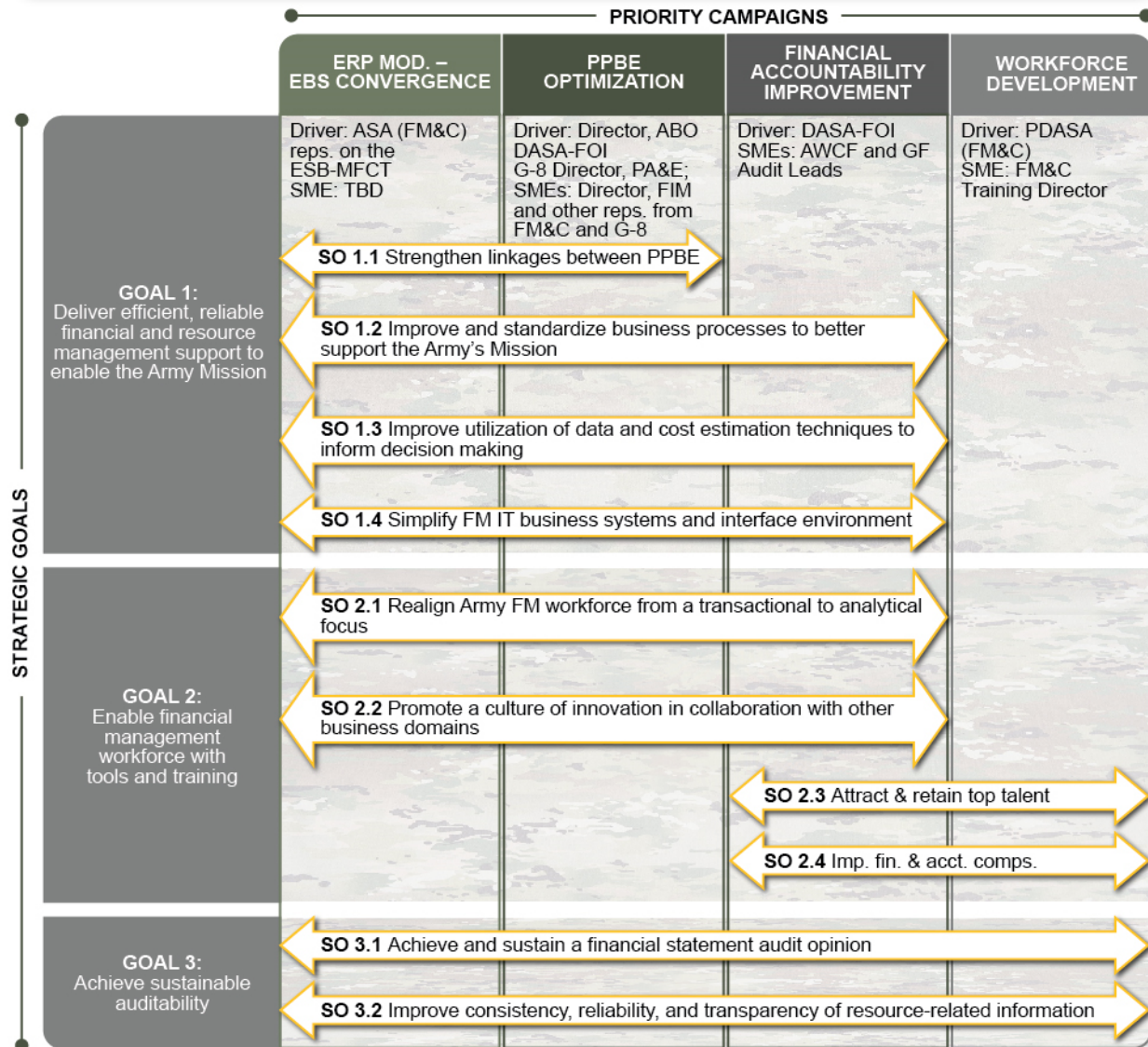
- Applied data analysis, leveraging data that's been successfully audited
- Shifted focus of future improvements from more retroactive lens of auditability to more proactive lens of predictive analytics and modeling in the FM BMA Domain and in support of other domains who work together to advance the Army's Mission



2.5 Priority Campaigns

The AFS26 Mission will be accomplished largely through the execution of the four Priority Campaigns in concert with related efforts. These campaigns will be central to making progress towards the Strategic Goals and Objectives by translating the Strategic Plan into operational and executable initiatives. Depicted in Figure 2.5.1, the campaigns are led by campaign driver (s) and subject matter expert(s) (SMEs), who are responsible for tracking metrics and milestones, reporting progress, escalating key decisions, and managing stakeholders. In order to achieve the Strategic Outcomes, these Priority Campaign drivers will monitor and manage progress while collaborating on the crosscutting Strategic Objectives, as appropriate. Priority Campaigns are focused on developing and scaling the people, process, technology, and policy capabilities for Army's FM future state.

Figure 2.5.1 Relationship between Strategic Goals/Objectives and Priority Campaigns



The Priority Campaign drivers are responsible for tracking progress and reporting opportunities and issues to Army FM leadership in order to advance towards achieving the AFS26 Mission and Strategic Outcomes. The offices and departments assigned to the Priority Campaigns are listed below:

- **ERP Modernization – Project EBS Convergence:** ASA (FM&C) representative(s) on the Enterprise Business System Multi-Functional Capabilities Team (ESB-MFCT)
- **PPBE Optimization:** Director, Army Budget Office (ABO), DASA-Financial Operations & Information (FOI), and G-8 Director, Program Analysis & Evaluation (PA&E)
- **Financial Accountability Improvement:** DASA-FOI
- **Workforce Development:** Principal Deputy Assistant Secretary of the Army (PDASA) (FM&C)



ERP Modernization – Project Enterprise Business Systems (EBS) Convergence

The ASA (FM&C) has partnered with the Commanding General, Army Materiel Command (AMC), and the Office of Business Transformation (OBT) to establish a coalition of qualified experts and representatives from across several Army BMA Domains – finance, acquisition, logistics, and human resources – to collaborate on a sustainable technology solution that benefits all and thus benefits the Army. An integrated effort of this magnitude across these BMAs has never been done before by the Army. This coalition, the EBS-MFCT, will integrate processes with an eye towards adoption of standardized models from Industry in order to consolidate existing platforms and provide more capability to the Army at lower cost.

The EBS-MFCT is executing the Project EBS Convergence Campaign starting from the premise that currently, the Army's EBS – which serve as the backbone for movement and support of funds, people, and materiel through the Army – are not in a position to efficiently drive readiness and modernization. As the Army increases its efforts to improve tactical and strategic readiness, the requirements and approaches supporting EBS and core non-EBS must be modernized to improve business process execution, to increase the availability of data and data analytics value, and to take advantage of cloud computing advances in order to reduce ownership costs.

As an additional factor driving this campaign, SAP will officially end support for its Enterprise Central Components (ECC) 6, in 2027. ECC 6 is the foundation of the Army's three major EBS in use today (i.e. GFEB, LMP, GCSS-A). The Army, thereby being compelled to modernize its SAP ERPs, has determined and that the most effective and efficient way to do so is via systems consolidation. As a result, the Project EBS Convergence Campaign is focused on the integration of Army's EBS into a cloud-based environment with minimal customization. Specific to the FM BMA domain and as the primary responsibility of the ASA (FM&C), the goal is to establish the new ERP as a "transactional core" for all General Fund-related business events with financial impact.

The target end state is to have measurable, effective, and efficient processes, a single source of truth for relevant data, a user experience focused-solution, lower total cost-of-ownership, and a cloud-based, service-oriented architecture supporting the Army's business.



Planning, Programming, Budgeting, and Execution (PPBE) Optimization

The PPBE process is essential to the Army's operations as it drives the requests for, and ultimately uses of, funding for all of the things that the Army does. PPBE involves multiple functions across the Army BMA Domains where there must be sufficient coordination, integration, and transparency to successfully complete the activities associated with the PPBE process. Strategic priorities and objectives that highlight potential areas for improvement in PPBE include – increased compliance with internal and external regulations supporting auditability, greater integration of data standards across and within financial systems, and improvement to business operations in support of the mission.

The PPBE Optimization Campaign is responsible for establishing key priorities and managing competing objectives and goals for the PPBE process, while integrating the applicable Army BMA Domains, as applicable. One of the campaign's priorities is to regularly ensure the PPBE business processes and enabling systems comply with Title 10 financial requirements. The campaign includes three priority efforts – Integrated Resource Management Information System (IRMMS), Resource Management Workspace (RMW), and the Army Resource Cloud (ARC). The IRMMS modernization project will use an agile software development approach and modern, open-source technologies (node.js, lambda, RESTful API data delivery) to enable a secure and cost-effective resource management process. RMW is to produce a set of well-defined interactive processes supporting all aspects of the resource management relationship between the Commands and Headquarters, Department of the Army (HQDA) supported by a menu of services and shared enterprise data provided by the Army Resource Cloud (ARC). The ARC is intended to provide an integrated, single resource management channel between Commands and HQDA for the primary functions of PPBE and Manpower Management.



Financial Accountability Improvement

To achieve an audit opinion, the Secretary and Chief of Staff of the Army have directed all Commanders, Directors, Leaders, Soldiers, and Civilians across the force to take an active role in establishing transparency and accountability in their relevant operations. Resource accountability impacts everyone who serves the Army. Every operation and business process affects the Army's ability to achieve an audit opinion as well as the efficiency and effectiveness of its financial and resource management. Resource accountability and auditability will not be achieved by the financial and resource management communities working alone. As the Army works towards an audit opinion, it is imperative that BMA Champions assume primary responsibility for audit success in their respective areas, with continued support from the FM community.

The Financial Accountability Improvement Campaign includes the modernization and reform activities executed by the Army and its Service Providers in order to achieve an audit opinion for the Working Capital Fund (WCF) and General Fund (GF) financial statements. This campaign reflects the Army's enduring commitment to achieving audit success to support the Army's Mission through better management of our resources and with timely, accurate, and reliable information. In coordination with the integrated transformation efforts referenced throughout the AFS26, stakeholders across the Army will leverage existing resources, personnel, and funding to implement corrective action plans to remediate audit findings and achieve an audit opinion.



Workforce Development

People are the Army's most valuable assets and are critical to all aspects of the Army achieving its mission, this includes the FM BMA Domain. Building and sustaining readiness across the force while preparing for changing and emerging threats requires an agile and responsive FM workforce that is highly skilled and fully trained to leverage technology consistent with the Army's overall transition towards an Information Age operating model.

In terms of Army FM and the AFS26, people are a central component of the overall strategy to implement and sustain transformed FM processes and systems. Three of the Five Pillars of Acceleration are focused on the workforce – Develop the Workforce, Build the Bench, Assess and Align Our Culture. The Five Pillars of Acceleration definitions are documented in Figure 2.3.1 above. The Workforce Development Campaign focuses on two main lines of effort (LOEs) – Army FM Career Fields Program Operating Model and FM Competency Assessment and Talent Modeling.

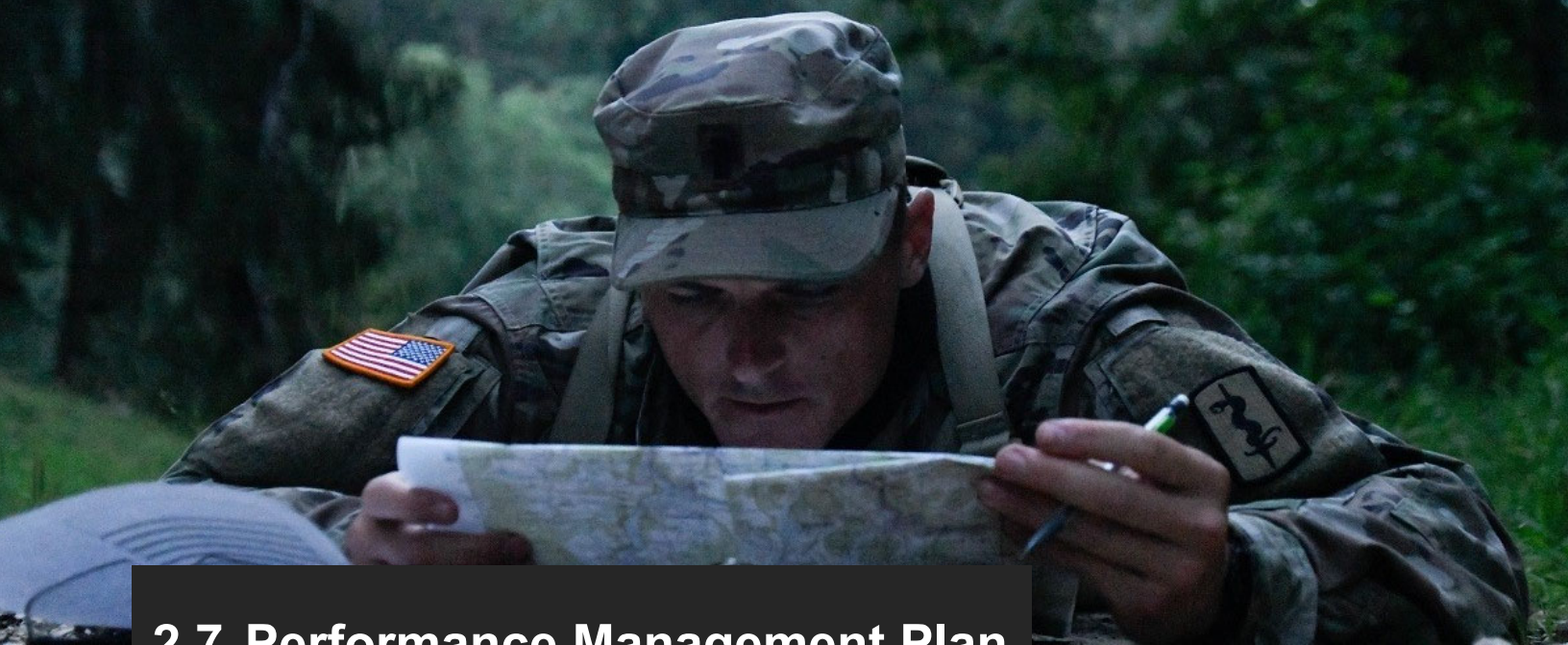
The Operating Model LOE (LOE 1) focuses on defining the roles and responsibilities between Army FM leadership and the Army Civilian Career Management Activity (ACCMA) for Civilian and Military FM workforce. ASL decisions and milestones will be key inputs to define the new operating model that we expect to be in place for the duration of the AFS26. Performance measures associated with the campaign plan development will focus first on those major milestones and decision points but will likely become more focused on operational performance measures once the new model is in place.

The Competency Assessment and Talent Modeling LOE (LOE 2) focuses on determining and tracking future state needs, assessing the current FM workforce, identifying competency gaps and trends, and determining how to close those gaps over time in order to achieve the AFS26 and Army FM's workforce goals and objectives. In addition to regular proficiency assessments for the FM workforce as part of a comprehensive training program, the AFS26 performance measures associated with this LOE will track the composition and movement of the FM workforce (e.g. number of retirements, number of vacant positions, average number of days per vacant position, number of hires external to the Army, etc.).



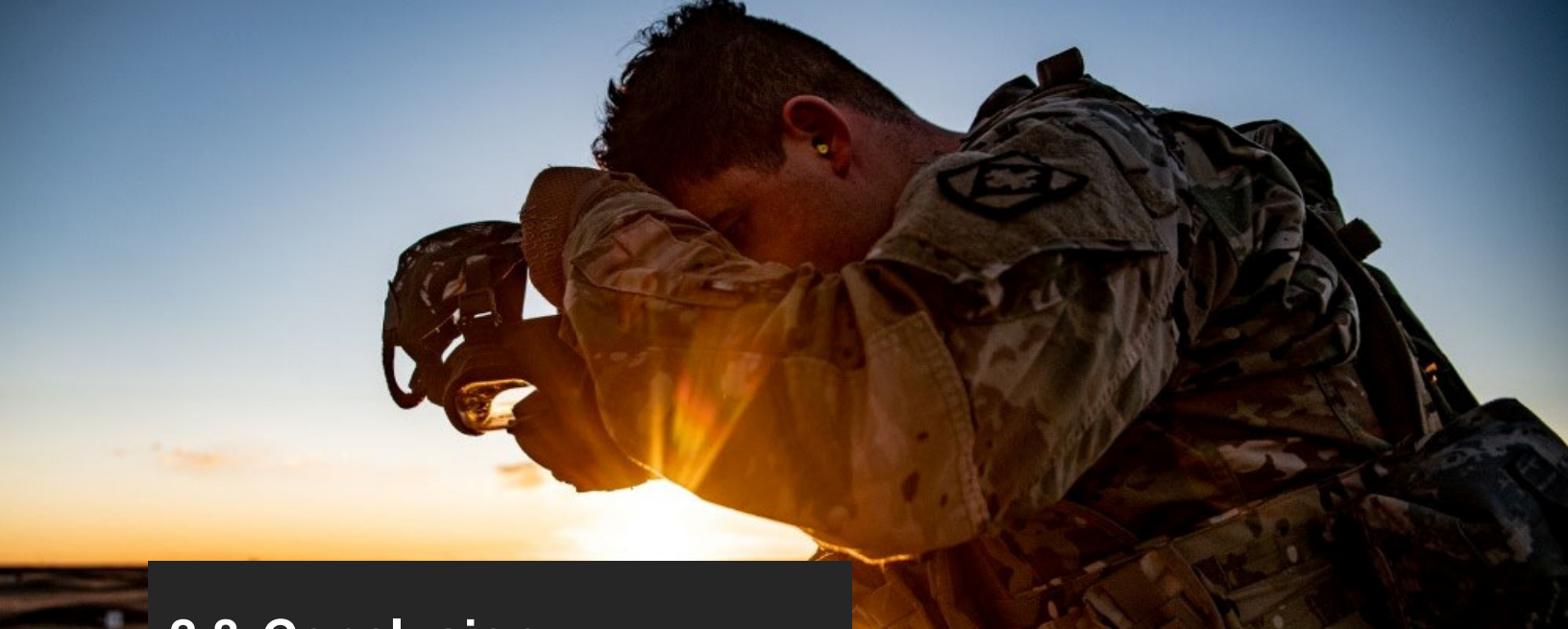
2.6 Supporting Campaigns

The AFS26 Supporting Campaigns are similar to the description of Priority Campaigns in Section 2.5 above. Tracking and reporting requirements for Supporting Campaigns are more relaxed, in terms of the AFS26 Plan, due to the relative priority of the initiatives. Supporting Campaigns aid the achievement of the AFS26 goals and objectives but might be led by other BMA Domains or are otherwise positioned in an echelon below the Priority Campaigns. Army FM stakeholders and personnel execute FM operational readiness and the AFS26 Mission through Priority and Supporting Campaign activities on a daily basis. An index of the Supporting Campaigns will be documented and maintained in the Appendix of the AFS26 Performance Management Plan. These Supporting Campaigns will evolve to address changes in both Army's fiscal and mission environments.



2.7 Performance Management Plan

The AFS26 Performance Management Plan is intended to be a dynamic guide that drives continued collaboration across the AFS26 campaigns. The AFS26 Performance Management Plan provides a structure for the AFS26 campaign drivers to maintain integration across efforts and ensure alignment to the Army FM priorities. The structure includes governance, performance measurement, reporting, and plan maintenance functions necessary to track and measure execution activities supporting the AFS26 Mission and Strategic Outcomes. The Plan facilitates the briefing mechanism for the campaign drivers and SMEs to collaborate with other stakeholders to escalate decisions, risks, and issues to the PDASA (FM&C), encouraging continuous alignment and prioritization of activities to maintain forward momentum. The PDASA (FM&C) will lead weekly AFS26 Drumbeats with the AFS26 campaign drivers and SMEs to drive collaboration and coordination across the campaigns regularly and track progress toward achieving the goals and objectives.



2.8 Conclusion

The AFS26 Strategic Plan prescribes components, direction, and priorities to support the Army's Mission and decision-making through sustainable improvements to FM capabilities, efficiency, and effectiveness. The AFS26 structure is intended to improve the effectiveness of Army FM Campaign efforts by fostering alignment, integration, and transparency to coordinate BMA Domain stakeholders and enable adjudication of key decisions. The AFS26 Strategic Plan is accompanied by the AFS26 Performance Management Plan. The AFS26 Performance Management Plan details the AFS26 implementation and execution mechanisms to organize, track, and sustain the AFS26 activities for the duration of the five-year plan. For additional information about the AFS26 and the Performance Management Plan, contact the Special Assistant to the ASA (FM&C) and/or Executive Officer (XO) to the ASA (FM&C).

