



by Henoch Gassner

[A relatively late addition to the Brigade Combat Team \(BCT\)](#), the Resource Management (RM) staff, or S-8, enables the brigade commander to make informed decisions on how to maximize lethality by executing their budget. Although the S-8 is a brigade asset, it supports all subordinate echelons. From buying a platoon's engine blocks during a Combat Training Center (CTC) rotation to resourcing battalion level logistic support agreements with security cooperation partners, the S-8 team empowers key stakeholders by resourcing valid requirements in support of mission success. Like all good staff, the S-8 provides essential mission analysis and various courses of actions (COA) to get our commanders to "Yes."

**Organizing the Team.** The standard task organization for a Brigade S-8 consists of two Soldiers: A Captain and a Sergeant First Class. Individual Modified Tables of Organization and Equipment (MTOEs) may have a Staff Sergeant. Funds certification authority, the authority which enables a Finance Officer to obligate and expense government funds, requires the segregation of duties (SOD) throughout various digital platforms operated by the S-8. The SOD is most apparent in the S-8's primary system, the General Fund Enterprise Business System (GFEBs). [The SOD ensures that S-8 team members have unique roles, provisions, and responsibilities to support audit controls applicable to all federal financial](#)

[management systems](#). Specifically, S-8 Soldiers are the only personnel in the entire brigade who have authority to fund the commander's priorities. Concerns around manning shortfalls have enabled senior leaders to introduce an informal pilot program that supplements the team with a junior Officer. The additional slot enables better team coverage while also training junior Officers in RM operations.

**Funding the Force.** It is easy to imagine your typical S-8 as someone akin [to CPT Sloan from the "Payday" episode of M\\*A\\*S\\*H](#): *a zealous paymaster bound on imprisoning Officers for the misappropriation of government funds*. However, the role of the Brigade S-8 rests squarely on the execution of a unit's budget. Think more Chief Financial Officer than Certified Public Accountant. Without discussing the nuances of a congressional appropriation act, a brigade's budget flows down from its Major Subordinate Command (MSC), a division or theater echelon G-8. From the brigade, each battalion receives funding based on its Mission Essential Tasks (METs), approved training, the brigade commander's mission assignment, lines of effort, and training guidance. A unit's budget is dynamic and often affected by strategic, operational, and tactical impacts. Funding decrements at the Department of the Army (DA) level, additional mission assignments, or critical repair parts that affect unit readiness may change a commander's priorities. S-8s must adapt in order to meet emerging requirements throughout the fiscal year.

**Maintaining Money Weapon Systems.** GFEBS is the S-8's primary digital weapons platform. GFEBS replaces legacy accounting and asset management systems, standardizing business processes and transactions across the Army. Usually, the S-8 team will spend most of its time moving money and generating reports in GFEBS. Other systems such as Defense Travel System (DTS), Global Combat Support System-Army (GCSS-A), and Virtual Contracting Enterprise (VCE) involve funding, but fall under the procurement or training Areas of Responsibility (AOR). Although the S-8 will be a critical enabler in all phases, the funding phase is usually executed after the deliberate planning, identification, and validation of requirements.

**Identifying Appropriate Funding.** Commanders at the brigade level and below will typically utilize Operation and Maintenance, Army (OMA) appropriations as their base funding budget. In non-technical language, OMA is a pot of money that supports the unit's day-to-day expenses keeping the brigade ready, trained, and running. Depending on the unit, additional funds may be available for specific missions. For example, an MP Battalion may receive funding in support of their law enforcement mission. Similarly, an EOD Battalion may receive a supplement in order to support the U.S. Secret Service. Although these special program dollars may be less flexible, they are often still OMA and their utilization is another integral part of the unit's budget. Reluctance to execute special

program dollars translates to fewer training opportunities for subordinate commanders. Reluctance often stems from a rigid definition of special program utilization: previous program managers may define a single requirement as the sole use of the fund with limited understanding of the appropriation. This limited understanding and risk aversion will carry a historical precedent. Trust the S-8, as they are versed in fiscal law and will work in conjunction with the legal team to opine funding concerns.

**Matching Dollars to Training.** Fiscal planners leverage various iterations of the [Training Resource Model \(TRM\)](#) to quantify a unit's total annual cost each fiscal year (FY). TRM funding is based on numerous factors including the type of unit, echelon, authorized missions, unit location, and number of subordinate echelons. TRM funding is calculated down to the company level. In layman's terms, this calculation is the "how" and "why" a unit gets a yearly budget. Although TRM is calculated at the company level, most units are funded at the brigade level or higher, which means that for battalion and company commanders, the annual budgeting process is more informal. In accordance with the President's Budget, the administration's proposed plan for setting levels of spending in the federal government, S-8s receive a forecasted dollar amount for the upcoming FY from the G-8 to generate a spend plan. Each unit should create a prioritized funding list that aligns with the annual Long-Range Training Calendar (LRTC) and commander's training guidance, this is typically called a 1-N list. The 1-N funding prioritization list is a fiscal order of merit list (OML) that allows commanders to "rack and stack" funding priorities and exercise funding COAs. Battalion and brigade staff will shape requirements and validate priorities for each event, with the S-8 serving as the final check before presenting a budget to the brigade commander for approval. Some requirements might not align with all LRTC events, but the more costs and validated requirements are matched to events, the more defensible a budget becomes. The 1-N list will help identify funding shortfalls and allow adjustments as priorities shift during FY execution.

**Achieving a Common Operating Picture.** Outside of Command and Staff (C&S) meetings, best practices dictate a desk-side budget update with the battalion commanders and executive officers (XO) as necessary. Furthermore, a formal budget brief to the brigade commander every quarter ensures the brigade meets its spend plan and is optimally resourcing a commander's priorities. Typically, an S-8 will send out weekly reports to keep key stakeholders on target. Field grade officers serving in XO or S-3 position should synchronize with their S-8 throughout the FY ensuring funds availability in support of mission sustainment. These field grade leaders regularly drive the achievement of mission milestones. Discussing critical tasks and phases with the S-8 endows them with the ability to ensure funding for critical requirements.

**Providing Trend and Data Analysis.** As of 2019, the Financial Management branch became the Finance and Comptroller (F&C) branch. The F&C branch revamped doctrine, training, and force structure to meet the demands of commanders in Large Scale Combat Operations (LSCO) as well as Multi-Domain Operations (MDO). One of the new core competencies to the branch is Data Analytics. The S-8 can provide commanders and staff with trend analysis to better plan and identify requirements. For example, the S-8 might analyze several years of historical spending for an upcoming annual Culminating Training Event (CTE) such as 25th ID's [Lightning Forge](#). Lightning Forge is a ten-day CTE for a brigade headquarters, five battalions, and several critical enablers demanding considerable staff work, mission analysis, and budget estimates prior to execution. If any one factor changes, such as the number of personnel on ground, the execution timeline, or the amount of rolling stock required, budget estimates shift significantly. For instance, if the event is curtailed to six days, the S-8 can quickly analyze historical spending and synthesize a new budget estimate for fuel while simultaneously developing COAs for funding other validated requirements. Adaptive planning and detailed budget estimates enhance Flexible Response Options (FROs) to meet the Commander's Intent.

**Managing and Visualizing Data.** [The DOD Data Strategy](#) aims to pivot the DOD towards a more data-driven organization. This means that every organization will inevitably see shaping efforts in support of a data-centric culture. S-8s will be critical in this transition as they can shape exploratory fiscal data into visualized explanatory data used in the decision-making processes. The S-8 will often format budget reports into a product that is easily understandable and interoperable. This is best expressed in the S-8's ability to turn raw tabulated data into a visualized dashboard used in various command level briefings.

**Closing Thoughts.** The S-8 is a fundamental asset in the Sustainment warfighting function. With a specialized skill set and unique knowledge encompassing fiscal law, funds certification, data analysis, trend interpretation, and data management, the S-8 is postured to maximize resources and fund a commander's priorities. Bridging the gap between tactical execution and operational analysis, the S-8 translates the Commander's Intent into fiscal freedom of action, ensuring that all units remain funded while accomplishing the mission.

*1LT Henoah Gassner is a Finance and Comptroller Officer currently serving as the Deputy G-8 for the 593<sup>rd</sup> Expeditionary Sustainment Command. He was previously assigned as the Brigade Finance & Accounting Officer for the 8th Military Police Brigade, 8th Theater Sustainment Command, as well as the I Corps G-8 Exercises Budget Officer at Joint Base Lewis-McChord.*

### Share this:

- [Email](#)
- [Tweet](#)
- 
- [Print](#)
- [WhatsApp](#)