

RESOURCE MANAGEMENT SUBPLAN

1. Purpose. This appendix supplements the guidelines provided in the main body of the Quality Management Plan (QMP) for execution of quality control (QC) activities associated with Resource Management programs and functions in the Detroit District.

2. References

a. Financial Operations

- (1) ER 37-2-10, Financial Administration, Accounting and Reporting – Civil Works Activities, dated 1 April 1969
- (2) DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation, **dated**
- (3) CEFMS Users Manual
- (4) Detroit District CEFMS Business Plan
- (5) DoD 7000.14-R, Volume 8, Finance Management Regulation, **dated**

b. Budget

- (1) ER 37-2-10, Financial Administration, Accounting and Reporting – Civil Works Activities, dated 1 April 1969
- (2) ER 37-1-24, Financial Administration, Operating Budget, dated 31 December 2001
- (3) EC 11-2-175, Annual Program and Budget Request for Civil Works Activities, Corps of Engineers, Fiscal Year 2000
- (4) CERM-P Memorandum, Operating Guidance for Standard Costing Behavior, dated 21 April 1998
- (5) ER 1130-2-500, Plant Replacement and Improvement Program (PRIP), dated 27 December 1996
- (6) EP 37-1-3, Budget Officer's Handbook, dated 1 May 1998.

c. Business Practices

(1) Management:

- (a) AR 5-7, Army Suggestion Program, **dated**
- (b) AR 11-2, Management Control, dated 1 August 1994
- (c) AR 15-1, Boards, Commissions, and Committees, dated 27 November 1992
- (d) ER 5-1-11, USACE Business Process, dated 17 August 2001
- (e) ER 11-1-30, USACE Internal Control Management Program, dated 29 May 1992
- (f) ER 10-1-40, Directory Charts, Position Charts, and Statement Of Functions, dated 15 August 1997
- (g) ER 1110-1-12, Quality Management, dated 1 June 1998
- (h) CELRD Management Control Plan (MCP), 26 September 2002.

(2) Commercial Activities:

- (a) AR 5-20, Commercial Activities Program, dated 1 October 1997
- (b) ER 5-1-3, Commercial Activities Program, dated 1 December 1987
- (c) CAS/ACAMIS Manual, February 1997

(3) Manpower:

- (a) EC 11-2-173, Civil Program Civilian Force Configuration and Management, **dated**
- (b) Automated Manpower Utilization Reporting System (AMURS) Handbook, September 1996.

3. District Quality Control Responsibilities

a. General. The District Commander is responsible for planning, managing and utilizing District resources properly. The District Resource Management Office is responsible for professional financial advice and services to support the District mission.

Included in this responsibility are the assurance of proper stewardship of District resources, independent analysis and integration of resource data for the Commander and senior program managers, and maintaining overall fiscal integrity of District operations.

b. Quality Control Activities. The District Resource Management Office is responsible for instituting quality control measures for the items listed below, consistent with the guidance provided in paragraph 2 above.

(1) Financial Operations:

- Compliance with the Chief Financial Officer (CFO) issues identified in the CELRD Management Control Plan
- Overall management of the Revolving Fund
- Proper accounting procedures/CEFMS data
- Full funding of accrued leave account

(2) Budget:

- Development of the District Operating Budget
- Development and execution of the Plant Replacement and Improvement Program
- Rate computations

(3) Business Practices:

- Management Control evaluations and preparation of the Commander's Annual Assurance Statement
- Data collection and reporting for Commercial Activities
- Management studies, organizational alignment, and efficiency
- Coordination of quality management programs
- Development of manpower forecasts and utilization plans
- Manpower reporting utilizing AMURS

4. Quality Control. The Resource Management Office assists the two major technical divisions (ETS and PPPM) and the support elements, by fulfilling the responsibilities listed in 3.b. above in accordance with the applicable laws, regulations, and existing guidance.

5. Customer Focus

a. How the Customer is Determined. The Detroit District Resource Management Office has determined that any organization or individual requiring our services or information is our customer. We have customers within the District and customers external to the District.

b. Listening and Interaction. The Resource Management Office uses daily interaction with our customers to determine their needs and satisfaction level with our

products. Once we have determined their needs, we attempt to respond quickly and effectively to satisfy those requirements.

Process vs. Indicator Table

RM BRANCH	PROCESS	QUALITY INDICATOR
Budget	Budget Execution	Nominal balance, Cost of doing business performance indicators, Budget variance analysis
Budget	Budget Formulation	Required number of budget changes, Quarterly Command Management Review
Business Practices	Manpower	Monthly Workyear Usage Plan vs. Actual Usage
Business Practices	Management Control Plan	Internal Audit Review
Financial Operations	CFO Issues	Compliance Ratings
Financial Operations	CEFMS Funding Process	CEFMS follow-up
Financial Operations	Leave Liability	Funded 100-115% at year end