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MASTER OF MILITARY STUDIES

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**Grist for the Sausage Mill: How USASOC Leaders Can Use the PPBE Process to Improve
Resourcing Decisions**

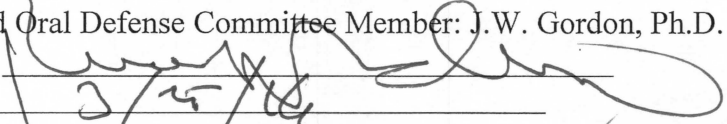
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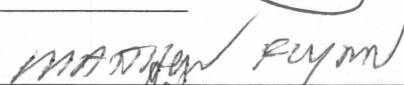
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Executive Summary

Title: Grist for the Sausage Mill: How USASOC Leaders Can Use the PPBE Process to Improve Resourcing Decisions

Author: Major Andrew T. Graziano, United States Army

Thesis: Commanders can improve their Operations and Maintenance (O&M) resourcing and programming decisions at tactical Special Operations Force (SOF) Headquarters with limited Resource Manager support by reducing the separation between Planning/Programming and Budget/Execution decisions, implementing programmatic and year-of-execution resourcing decision tools, and improving communication strategies for resourcing requirements.

Discussion: The Department of Defense (DoD) has a competitive and finite O&M budget. United States Army Special Operations Command (USASOC) receives a myriad of O&M Major Force Program (MFP) funds, but primarily MFP 2 and 11. MFP 2 funds Army-common items and MFP-11 funds United States Special Operations Command (USSOCOM) peculiar items or increases above the Service-common level. The balancing required from this hybrid source of funding makes USASOC budget and programming requests unique compared to those of the General Purpose Force. Additionally, the continuously evolving nature of Special Operations missions and contingency plans requires commands at all levels to maintain literacy and involvement in the Planning, Programming, Budget, and Execution (PPBE) process. Command involvement at all levels helps to ensure units receive the adequate level of funding for their unique capabilities while also monitoring programmed dollars for future capabilities. To mitigate increasingly competitive DoD budgets and generate agile resourcing, it is paramount to identify deficiencies in the PPBE process. A thorough holistic analysis should examine both military and civilian techniques in order to optimize resource decision making.

Conclusion: The PPBE process is the means by which resources are developed and executed; understanding it is critical to enabling the commander's intent and future strategies. As budgets decline without a corresponding reduction in requirements, tactical leaders within the Special Operations community must participate fully in the process or potentially jeopardize future funding. Ingenuity is a tenant in the community; lessons from private industry can improve existing systems and future resourcing submissions.

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Preface

The Nation trusts that Special Operations units are ready to conduct tactical missions of strategic importance. A critical component of this readiness is ensuring operators have the correct level of training and equipment. In a constrained resource environment, rigorous analysis should drive resourcing decisions. It is no longer permissible to conduct in extremis resourcing.

Tactical level units within the United States Army Special Operations Command (USASOC) have a unique challenge. Many of these units have exclusive requirements within the DoD and limited organic Resource Management (RM) support. The main audience for this unclassified paper is USASOC leaders involved in resourcing decisions. However, I believe that many of the challenges and solutions identified are also transferable to other United States Special Operations Command (USSOCOM) components. The intent of this paper is to offer constructive criticism on the PPBE process and offer innovative unit-level solutions through an examination of private industry best practices; it is not a technical examination of systems used in the process. I hope these recommendations are flexible enough to withstand the ever-changing fiscal environment and the myriad of unique characteristics inherent to each Special Operations unit.

I would like to begin by thanking members of private industry for their candidness and allowing me to learn about their business practices. In addition, a special thanks to several mentors for their support during the writing of this paper and my career. These mentors, COL David Waldron, LTC Brian Smith, and Mr. Don Ottilige, have provided me an incredible amount of guidance, mentorship, and feedback. An enormous amount of gratitude goes to my Father, a retired Army Officer, for providing me valuable non-attributional feedback, azimuth checks along the way, and constant encouragement. Finally thank you to my wife, Emily, for juggling

two children, the recent birth of our third, and the hurdles inherent to military life. None of this would be possible without her support.

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INTRODUCTION

*“We must consult our means rather than our wishes.”
George Washington*

The Department of Defense (DoD) has a competitive and finite Operations and Maintenance (O&M) budget. United States Army Special Operations Command (USASOC) receives a myriad of O&M Major Force Program (MFP) funds, but primarily MFP 2 and 11. MFP 2 funds Army-common items and MFP 11 funds United States Special Operations Command (USSOCOM) peculiar items or increases above the Service-common level. For example, the Army provides MFP 2 funding for the maintenance of a Service-common HMMWV, however USSOCOM provides funding for improvements and maintenance beyond this level (i.e., a unique turret or modified suspension) via MFP 11 funds. The balancing required from this hybrid source of funding makes USASOC budget and programming requests unique compared to those of the General Purpose Force. Additionally, the continually evolving nature of Special Operations missions and contingency plans requires commands at all levels to maintain literacy and involvement in the Planning, Programming, Budget, and Execution (PPBE) process. As an example, many Army Brigades have identical compositions; however, USASOC has several unique Brigade-sized elements including the 4th Military Information Support Group (MISG) which remains the Army’s only active military information support operations unit. Command involvement at all levels helps to ensure units are receiving adequate levels of funding for their unique capabilities while also monitoring programmed dollars for future capabilities.¹ To mitigate increasingly competitive DoD budgets and generate agile resourcing, it is paramount to identify deficiencies in the PPBE process and identify improvements to optimize resource decision making.

The first issue is bridging an inherent gap in the PPBE process: the separation between Planning/Programming and Budget/Execution decisions. The Planning/Programming section, or G-8, is a separate section from the Budget/Execution section, or Comptroller. These respective staff sections have different objectives and do not always coordinate fully. The G-8 section resides at General/Flag Officer (GO/FO) and higher headquarters, whereas most O-6 SOF headquarters have a Comptroller. The problem of integrating the PPBE process becomes more acute at commands where there is no organic G-8 staff.

The second issue examines programmatic and year-of-execution resourcing decision tools that units can apply to correct resourcing shortfall, tie programming closer to execution, and maximize available funding. The adoption of these recommendations could ultimately improve agile budget execution, programmatic clarity, and resourcing options available to commanders.

The third and final hurdle addressed is developing a coherent communication strategy. The unique and spontaneous nature of SOF missions, security classifications, and types of funding generate an innate challenge in explaining current and predicting future fiscal requirements. Specific to types of funding, the annual National Defense Authorization Act (NDAA) specifies how Services can utilize their resources. USASOC Resource Managers must carefully communicate which MFP was used and why. For example, for Service-common range maintenance (i.e. buying new target silhouettes), the use of MFP 2 funds is appropriate. Whereas, if the maintenance is for an indoor shooting range used to simulate annual Special Operations training requirements, then MFP 11 funds are appropriate. This subtle distinction can generate confusion in budget and programming requests, create the perception of careless

resource management, frustrate employees with seemingly trivial matters, or in the worst cases reduce the credibility of an organization.

Before addressing these three concerns, it is appropriate to briefly review and frame for the reader the PPBE process. After examining in detail each concern, a discussion of corporate business practices will locate unexplored methods that overlay with existing USASOC business practices. Finally, the paper will propose the following recommendations. Commanders can improve their Operations and Maintenance (O&M) resourcing and programing decisions at tactical-level United States Army Special Operations Command Headquarters with limited Resource Manager support by reducing the separation between Planning/Programming and Budget/Execution decisions, implementing programmatic and year-of-execution resourcing decision tools, and improving communication strategies for resourcing requirements.

HOW THE SAUSAGE IS MADE: AN OVERVIEW OF THE PPBE PROCESS

“However beautiful the strategy, you should occasionally look at the results.”

Winston Churchill

PPBE Overview

The process to achieve the best mix of U.S. defense forces, manpower, material, and support under fiscal constraints was introduced by Secretary of Defense Robert McNamara in the early 1960's.² The process known today as Planning, Programming, Budget, and Execution (PPBE), ultimately enables the DoD to allocate and spend resources. At the strategic level, planners, politicians, and threats to security have the greatest effect on the process. Below the component level, the fiscal portions of the PPBE process are separated between two staff sections: the G8 and Comptroller. The G8 focuses primarily on aspects of Planning and Programming,³ while the Comptroller directs attention to Budget and Execution.⁴ The many

interconnected participants, like the tentacles of an octopus, work together in a seemingly chaotic manner. The participant's efforts grind together during steps of the PPBE process. The outputs, funded capabilities, are like neatly made sausages; they are crafted to specification and bear little resemblance to the variety of ingredients required to produce them (Figure 1).

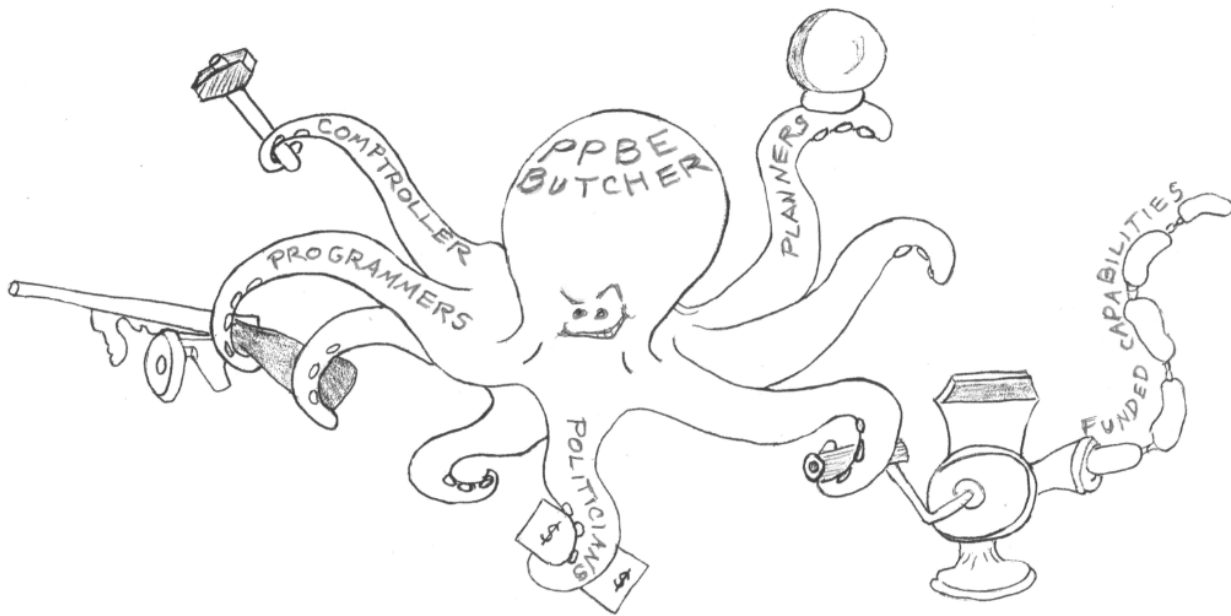


Illustration courtesy of Jack Cranston

Figure 1: Participants in the PPBE Process

In broad terms and at the strategic levels, the steps for receiving funding through the PPBE process follow the path outlined in Figure 2.

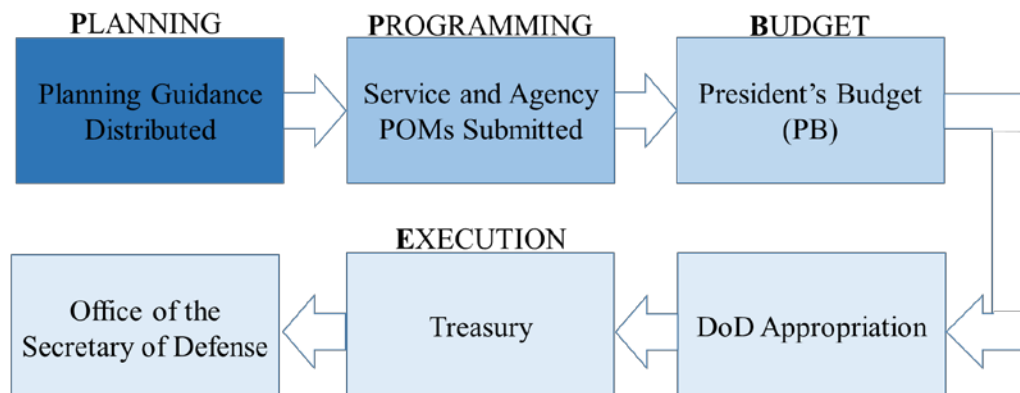


Figure 2: Truncated PPBE Process Overview at the Strategic Level

G8 Overview

At the tactical level the first step in the PPBE process, planning, is the review of published guidance. At the strategic level this includes, the National Security Strategy (NSS), Quadrennial Defense Review (QDR), and National Defense Strategy (NDS) / Defense Strategic Guidance (DSG).⁵ These documents are important to establish atmospherics in preparation, however will not be granular in detail. At the USSOCOM level, the annual Capabilities Planning Guidance (CPG) provides a much greater level of detail and describes the Commander's expectations for submissions and his future goals. At USASOC, Army Special Operations Forces 2022 (ARSOF 2022)⁶ is a comprehensive publication to provide insight on the commander's strategic end state.

The Program Objective Memorandum (POM) addresses the second step of the PPBE process, programming. The POM analyzes a five-year period known as the Future Years Defense Program (FYDP). The two major submissions, a MFP-2 POM sent to the Department of the Army and a MFP-11 product sent to USSOCOM, are the vehicles used to take planning guidance and articulate requirements within the FYDP. These plans, maintained and submitted through the G-8 staff channels, forecast USASOC's future needs. The POM submissions, separated by appropriations (often referred to as 'colors of money'), include Operations and Maintenance (O&M), Procurement, and Research, Development, Test, and Evaluation (RDT&E).⁷ In Figure 3, the cube illustration depicts the spectrum of DoD appropriations, Major Force Programs, and DoD Components. There are a number of combinations possible; this paper will specifically discuss USASOC's Major Force Programs 2 and 11 from the Operations and Maintenance appropriations (highlighted in blue on Figure 3).

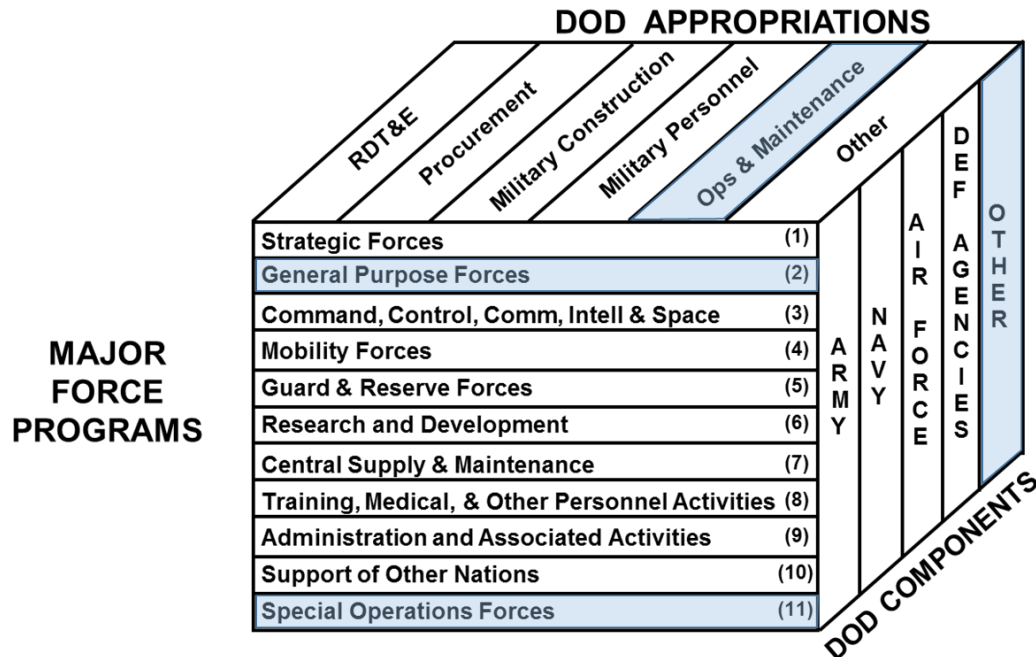


Figure courtesy of Defense Acquisition University (DAU)

Figure 3: Major Force Programs and DoD Appropriations

The Army and USSOCOM differ slightly in how they manage resources below the appropriations level, but at the tactical levels, both submission are generally broken down into POM Program Lines (for example ‘Armored Vehicles’ or ‘Facility Maintenance’). These POM lines outline the funding necessary to operate a specific requirement across each of the necessary appropriations and FYDP. In these cost projections, it is critical that units are able to explain new growth, anomalous funding level changes (increases or decreases), and explain the ‘output’ of the program and measures of performance. The Programming phase ends when the DoD consolidates all of the Services, USSOCOM, and Defense-wide agencies POM submissions, makes necessary changes, and submits the ‘POM lock’ to the Office of Management and Budget (OMB), and finally the President of the United States. For example, the DoD is executing funds in Fiscal Year (FY) 2016, budgeting for 2017, and conducting analysis for the POM 18-22 submission (see Figure 4). The G-8 manages the FYDP and the Comptroller, discussed more in

the next section, controls the Budget and Execution years. It is critical for a commander to know where to go to impact potential funding issues in their unit; in the case of the POM the lowest staff level to input formal requests is the USASOC G8.

Comptroller		G-8									
Execution	Budget	Planning and Programming (FYDP)									
FY16	FY17	FY18	FY19	FY20	FY21	FY22					
	FY17	FY18	FY19	FY20	FY21	FY22	FY23				
		FY18	FY19	FY20	FY21	FY22	FY23	FY24			
			FY19	FY20	FY21	FY22	FY23	FY24	FY25		
				FY20	FY21	FY22	FY23	FY24	FY25	FY26	

Figure 4: P, P, B, or E? Where to go to Affect Resourcing

Comptroller Overview

The next step of the PPBE process, Budget, is the responsibility of the Comptroller Section. During this step, the section annually creates a Budget Estimate Submission (BES). This submission provides greater fiscal details for the upcoming Fiscal Year (FY) and is forwarded until it arrives at the DoD, who sends it to the President's Office of Management and Budget, and is then packaged into the President's Budget, and finally delivered to Congress. The Congressional process has two products: the authorization act and appropriation bill. The authorization act provides the legal authority to conduct a program, while the appropriation act allows the agency to obligate funds. Congress must approve both acts before transitioning to the next step of the PPBE process.⁸

In the final step of the PPBE process, Execution, the Comptroller section obligates appropriated funds to support the unit's mission. During this step, fiscal law is a major consideration. Specifically the three major fiscal limitations: purpose, time, and amount. As summarized in Figure 5 and discussed below, all three items must be satisfied in order to obligate money.

- **Purpose-** The most direct explanation of this limitation comes from the Constitution, “no money shall be drawn from the treasure except in consequence of appropriations made by law.”⁹ Traditionally, violations occur when personnel do not use the correct appropriation to obligate funds. For example, buying new Night Vision Googles with O&M funds when Procurement is the correct appropriation.
- **Time-** Obligations can occur if there is a ‘bona fide need’.¹⁰ For example if a motor pool plans to use the brake pads in the current fiscal year, then they can purchase the item. However, they cannot buy the brake pads for stockpiling to ensure they have sufficient quantities in future fiscal years. Additionally, funds cannot be obligated in a period outside an appropriation.
- **Amount-** Finally, you may not obligate an expenditure in excess of limits to an appropriation.¹¹

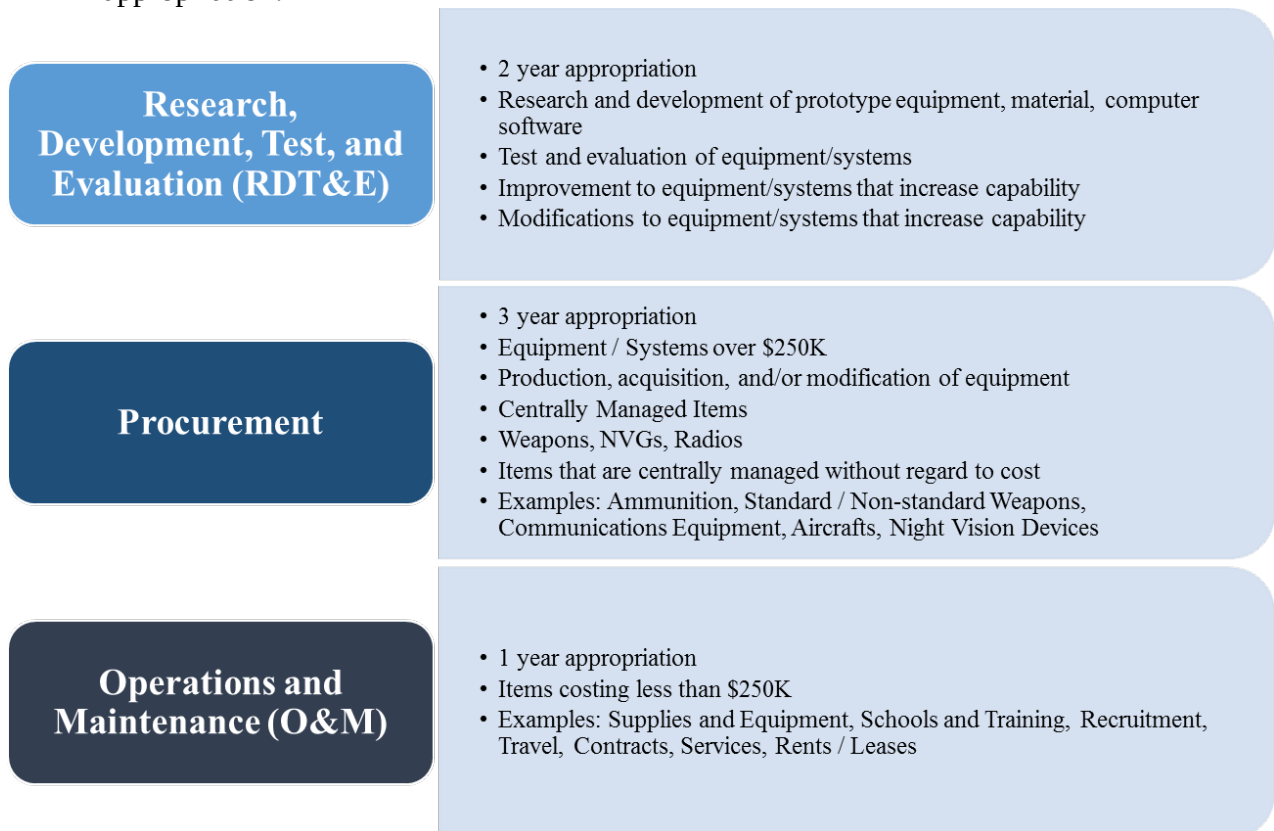


Figure 5: Summary of the Major Appropriations (colloquially referred to as ‘Colors of Money’)

An infringement of one of these limitations can result in an Anti-Deficiency Act (ADA) violation and cause sanctions (administrative and/or penal) for the individual who obligated the funds and added scrutiny to their organization.¹² After funds are obligated, the accounting section records the transaction. This recorded execution history ties into programming decisions discussed in the next section and completes the most notable portions of the PPBE process.

EATING THE SAUSAGE: CHALLENGES AT THE TACTICAL LEVEL
“To retain respect for sausages and laws, one must not watch them in the making.”
Otto von Bismarck

The Gap Between the ‘PP’ and ‘BE’

The current federal PPBE focus is FY 2016-2022 and manages over \$4 trillion in current and projected funding for the DoD.¹³ The magnitude of funding makes the process understandably rigorous, complex, and lengthy. It also explains why responsibility rotates between various specialized staff sections during different steps in the process; no singular staff section has the knowledge base to facilitate such an impactful process. These staffs, who include strategic planners, G-8s, and Comptrollers, normally reside at higher commands; much of their effort is transparent at tactical levels. Some of the factors that create gaps in the PPBE process at USASOC’s tactical levels include:

1. **Manning.** Few USASOC units have dedicated G8 support below the headquarters level. Comptroller support, although sometimes limited, is present at O-6 command levels. At the tactical level and in the absence of an organic G8, the glue holding the PPBE process together often comes in the form of the comptroller, Executive Officer (XO), or Chief of Staff (CoS).
2. **SOF Planning.** COL David Waldron, a former comptroller within USASOC and at the 101st Airborne Division (Air Assault), explained some of the planning challenges for Special

Operations units, “What makes projecting the future most difficult for SOF is the ability to quickly integrate into a myriad of problem sets. Whereas, conventional forces can normally rely on long-term Army Force Generation (ARFORGEN) models and have a more top-down driven process to predict OPTEMPO and PERSTEMPO in their programs.”¹⁴ The same favorable attributes of SOF, notably flexibility, make future planning potentially ambiguous and wide reaching.

3. **Access to Various MFPs.** The ability to access and obligate multiple Major Force Programs (MFP) is a challenge and an opportunity. There are challenges in increased bureaucratic requirements for different types and appropriations of money. However, this is also an opportunity because it allows the staff to determine resourcing solutions to execute the commander’s intent.
4. **Staff Views.** Programmers and comptrollers look at the world differently. Programmers are concerned with the ‘out years’, or FYDP. Whereas comptrollers focus on the ‘here and now’ in the current and budget years. A comptroller looks at the world through a close quarter optic, whereas the programmer views his environment through a long-range scope. These contrasting outlooks force both parties to adjust their focus when required to create a comparable sight picture, but also add valuable diversity in staff planning. Finally, the user has an even closer optic and wants their requirement funded immediately.
5. **No Interoperable System of Record.** Within USASOC, there is not a universally accepted system of record to overlay prior execution, current obligations, and future year POM submissions.

Performance Considerations

The Director of the Army Budget Office, MG Thomas Horlander, challenged Resource Managers at the beginning of Fiscal Year 2016 to, “step back and conduct an assessment of yourself and your organization and ask how well you managed your funding program this year.”¹⁵ MG Horlander’s statement directs the customary annual assessment of financial transactions, but also urges Resource Managers to examine their sections performance. The performance review, at the tactical level, normally occurs in two forms.

The first is the review of the finalized annual obligations. This review should compare the unit’s actual obligations against their upcoming Fiscal Year budget. Overlaying the two will expose what future POM Program Lines are overfunded or underfunded compared to the prior year obligations. Similarly, examine how the actual obligations compare against the unit’s POM request. If the request asks for significantly more or less than a normal inflationary factor, then expect scrutiny. This comparison is a common disconnect point in the PPBE process because it asks the G8 to consider both past and future funding. Examine any anomalies to determine if there is an explanation or if the funding levels need adjustment.

The second major assessment on performance is an objective examination of what areas received full, moderate, or reduced funding and then overlay the report with the commanders published priorities. Determining positive or negative outliers can help shape the unit’s next fiscal year budget. The Army Budget Office focuses predominately on budget and execution. In his quote, MG Horlander directs his comments to comptrollers, but certainly expects the pollination of information to other stakeholders and the performance reviews to continue during the fiscal year.¹⁶

Communication Strategy

Continuous challenges face Special Operations units and require their undivided attention; finding time to develop a communication strategy can be challenging given the many priorities. Like a three-legged stool, three issues form the foundation of SOF resourcing and require a balanced communication strategy. The first is its continuously evolving nature. Their complex mission sets, high OPTEMPO, and short-duration missions can confuse persons unfamiliar with SOF activities. It requires time and energy to educate the right people on the resourcing, authorities, and various funding required to execute unconventional missions. The second issue focuses on the messaging required to obtain and preserve resources. Obtaining funds involves careful communication with several senior staffs on requirements and preservation of funds. It also concentrates on working with members in the organization on fiscal stewardship. Finally, the third issue focuses on ensuring all parties understand the impressive responsibility inherent to unique authorities and the associated respect of fiscal law. At a minimum a violation of authorities or fiscal law reduce the organizations credibility, worse a violation can destroy the organizations ability to act in a specific manner or eliminate the resources required to complete the task.

ALTERNATIVE CASINGS: PRIVATE INDUSTRY BEST PRACTICES

“Only the dead have seen the end of war.”

Plato

More Alike Than Different

In his March 2015 testimony, Secretary of Defense Ash Carter informed the Senate Armed Services Committee that he expected the Department of Defense to examine industry partners business practices because they may have new and innovative ideas worth considering.¹⁷ At first glance, there are few similarities between industry partners and the DoD.

Critics point out that when the military needs more money, they ask Congress to increase their allowance. Conversely, when a private company runs out of money, they must identify new sources of income or shut their doors. Another difference, publically traded companies maintain detailed balance sheets, income statements, and statement of cash flows. They utilize these reports to leverage performance indicators, create transparency with investors, and help differentiate amongst competitors. In 1990, Congress passed a law that requires federal agencies to be capable of passing annual audits, but DoD has not achieved their audit ready status. Almost unthinkable in a major public corporation, the DoD is unable to completely report their accounting, payroll and supply-chain management functions.¹⁸

The many similarities between the two entities make these recognized differences only a minor barrier. One of the most significant similarities between industry partners and the Department of Defense is the fact that if innovation does not occur, then obsolescence will follow. Neither entity can remain static in their approach or ways of thinking; otherwise, the world will evolve without them. Another similarity is a similar staff section construct. While the names might be different in each corporation or military command, the functions are the same (logistics, maintenance, personnel, etc). Finally, both entities are responsible to stakeholders. For industry, this comes in the form of investors and shareholders, while for the DoD it is the American people. Acknowledging the many similarities between industry partners and the DoD allows units to examine their private partner's processes and find ways to integrate them into existing DoD operations.

In order to look at the PPBE process from a different perspective this paper's primary source for the private industry analysis is a senior executive in a Fortune 100 Aerospace and

Defense company.ⁱ Comparing the government and private sector processes will illuminate similarities and opportunities to improve the USASOC PPBE process. While some of the opportunities might not integrate directly into the government's model, the Fortune 100 Aerospace and Defense company has a proven financial record and offers many unique processes to emulate. Taken together their process develops one integrated enterprise level strategic and financial planning process. Their main four steps, Environmental Scan, Strategic Planning, Operating Plan, and Financial Reporting, are comparable to the DoD's PPBE process. The next three sections will discuss these steps and their similarities.¹⁹

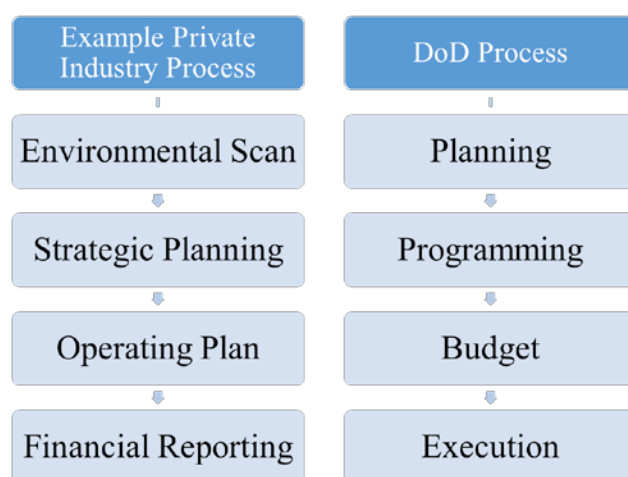


Figure 6: Comparison of Private Industry and DoD Processes

A Corporate Approach to Strategy Formulation

In the planning and programming arena, there is convergence in civilian and military methods. The Environmental Scan is industry's first step and closely resembles the DoD's planning step. In this step, industry reviews what is occurring globally, identifies legislative trends, conducts a holistic examination of the government's budget, converses with customers concerning their needs, examines competitors, and attempts to determine what they can affect as

ⁱ Not attributing the by-name source of the upcoming detailed industry proprietary processes, has allowed access to superior information not available in open sources. The level of access provided exceptional insight into the company's comparable resourcing methodology.

a company. During each of these steps (see Figure 7), an underlying theme is to conduct Strength, Weakness, Opportunity, and Threat (SWOT) assessments. This common business practice stresses a systematic approach to creating strategic plans and decision-making.²⁰ What makes it different than the PPBE process is the application of the SWOT assessment to each of the components within the Environmental Scan. Finally, in order to synthesize this data into useful planning guidance, the company stressed that they must see the world as it is, not as they want it to be. For instance, a product might have been successful selling in prior years and they want to believe the trend continues. However, if an examination of technology or other disruptors occurs they might find that the environment has changed and they no longer can sell the product.



Figure 7: Inputs and Considerations for the Environmental Scan

The next step, Strategic Planning, builds on the foundation created in the Environmental Scan and critically examines what steps are required for future success. Closely resembling the programming step from the PPBE process, this step begins by the company leadership and lines

of business managers concurrently reviewing the next four years and beyond. A line of business is a segment of the company that is responsible for Profit and Loss (P&L). Compared to the military, lines of business are similar to military commanders. For example, not everyone in a company is responsible for P&L, similar to a military unit where not everyone is responsible for the outcome of a mission. However, in both industry and the military all team members are responsible for maximum contribution. The company headquarters focuses on their mission statement, key themes extracted during the Environmental Scan, identifies capability gaps and critical success factors. The lines of business concentrate on similar topics, but also draft their business plans and identify opportunities and risks uncovered during the Environmental Scan. Both the company leadership and lines of business submit their products to the Chief Financial Officer (CFO) and Vice President (VP) Strategic Planning. The company's two major resource planners, one current and the other future, review the products with the Company President and finalize the strategic plan (summarized in Figure 8). Unlike the Programming step in the PPBE process focused on the FYDP, Strategic Planning examines the next four years and beyond, thereby improving the linkage between future planning and executing. Finally, including lines of business in strategic planning challenges them to develop their own solutions and fosters a healthy vertical organizational synergy.²¹

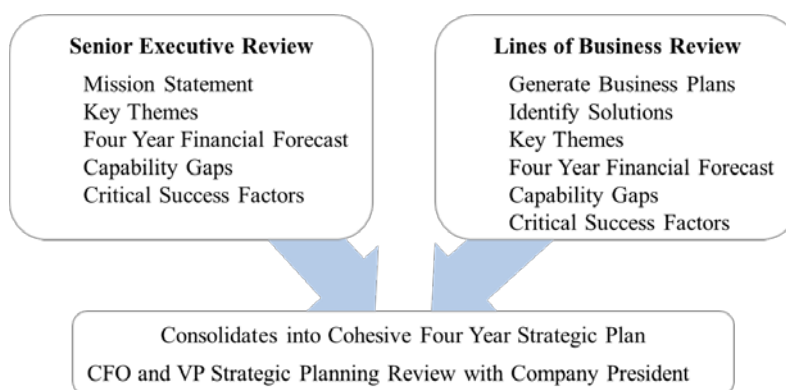


Figure 8: Strategic Planning Steps

Managing Budget and Execution

After consolidating the strategic plan, the business enters a phase similar to the PPBE Budgeting step, known as the Operating Plan (OPLAN). This plan provides detailed financial plans, for a four-year period (currently Calendar Year 16-19), describing in detail forecasted sales, earnings, margins, risk and opportunities at all program levels, and expenses. The OPLAN is a joint document prepared by the VP for Strategic Planning, along with the CFO, and in close coordination with the President of the Company. The relationship between the VP for Strategic Planning and CFO is symbiotic; you cannot make an OPLAN without a Strategic Plan. After the President approves the OPLAN, it is presented to the Corporation's CEO and Board of Directorsⁱⁱ for their concurrence. The approved OPLAN becomes a binding contract between the company and board. Including previous years OPLAN information provides accountability and forces the President to brief any deviation from the prior year's OPLAN. For example, in the recent 16-19 OPLAN the Board requires review of the CY16-18 figures agreed upon during the 2015 OPLAN. Compared to the PPBE process, the biggest difference in this step is the holistic and strategic mindset. Where the PPBE Budget step focuses solely on the upcoming year, the OPLAN details the current, budget, and first two FYDP years.

The final step in the private industry process, Financial Reporting, closely resembles Execution in the PPBE process. In both processes, the focus is on the current year. Private industry utilizes a monthly Current Estimate (CE) meeting format to capture their progress. The CE begins by each line of business stating their current position and their projected outcome for the year. This report occurs in the following sequence: orders, sales, operating earnings, margins, and risks and opportunities. Quarterly the data from the CE meetings is consolidated into a Quarterly Business Review (QBR). This event reviews the past quarter's performance and

ⁱⁱ Comparable to a USASOC panel comprised of primary staff members and Command representatives.

forecasts the full calendar year. The company President reviews the QBR and then briefs it to the CEO. This important step, sometimes referred to as ‘grading the papers’, ensures transparency and accountability for the company’s actions.²²

Communications to Employees and Shareholders

Outside of the traditional planning steps, one theme persisted during interviews- the importance of continuous communications to a broad audience during all steps of the process. The Vice President for Strategic Planning reinforced the importance of seeing the world for the way it is, not how you want it to be, and vigorously communications when facts and assumptions change. The second point stressed was the significance of including the broadest possible audience when communicating plans. This includes employees at all levels, disparate staff sections, higher headquarters, stakeholders, and customers. To accomplish this daunting task communications medians include messages of the day, regular publications, companywide briefs on the OPLAN, and scheduled annual employee and board presentations. It became very clear that communication is the single greatest asset to eliciting comprehensive buy in and ensure all participants are working in tandem to produce maximum shareholder return.²³

Corporate Summary and Analysis

The private industry process overlays neatly with the PPBE process, but analysis exposes several unique distinctions and advantages. In the Environmental Scan and Strategic Planning steps the intense analysis, methodical approach, and holistic perspective on the environment stood in contrast to the PPBE process. During the OPLAN and Financial Reporting steps, the rigor and accountability surfaced as advantages. All four steps contained varying degrees of linkage between short and long term resourcing not found in the PPBE process; the Environmental Scan and OPLAN, in particular, integrated the linkage during the entire process.

Full organizational participation allows the realization of these benefits. All employees understand financial management; they do not turn over the financial success to a small cadre of financial experts. Illustrated in Figure 9, this level of participation originates from the extensive messaging that occurs during all steps of the private industry process. The resulting benefits including a holistic understanding of the environment, linkage between programming and execution, accountability, and financial rigor play a large role in the company's success.

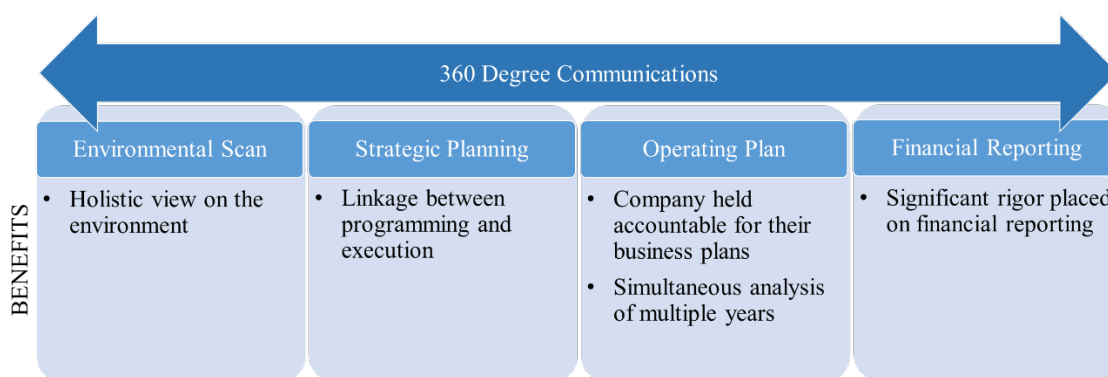


Figure 9: Benefits from the Private Industry Process

WHO NEEDS SAUSAGE? HAVE A SALAD: HEALTHIER ALTERNATIVES

"Don't tell me what you value, show me your budget, and I'll tell you what you value."
Joseph Biden

Streamlining the PPBE Process

Recognizing threats and opportunities early allow SOF units to increase their tempo, make deliberate decisions, and ultimately gain an edge on their enemies. In the PPBE process, these discoveries should occur during a planned fiscal battle rhythm. Using lessons learned from private industry, these planned events occurs in two proposed models that emphasize the two dominant sides of the process ('Planning/Programming' and 'Budget/Execution'), but integrate seamless bridging mechanisms to account for the entire process.²⁴

The first proposed model, a Programmatic Review, analyzes published planning guidance, unit's long term funding strategies, compares it to execution history, and is similar to a blend of industry's Strategic Planning and OPLAN steps. The wider the audience for the meeting the better; ideally it includes the XO, CSM, Comptroller, staff primaries, and specialized subordinate units. The first step is to summarize planning guidance that affects the unit; the same inputs in industry's Environmental Scan provide an excellent framework for this presentation. Next, prioritize the POM lines into an Integrated Priority List (IPL). LTC Brian Smith, a Comptroller with over 10 years of Special Operations experience, summarizes the importance of prioritizing programs, "The ultimate forcing function for efficiencies and worth is scarcity. Commanders will naturally vote for their most sacred requirements with available funds while trimming or eliminating lower, less valued priorities. Concurrently, commanders will realize efficiencies and eliminate excess within valued requirements in order to maximize budgets."²⁵

After prioritizing, the program line sponsors (for example the Signal Officer briefs Information Technology) detail how they resource their programs which are nested with their command priorities, where their line fits with published guidance, challenges, and present any recommendations. They should also highlight candidates for Unfunded Requests (UFR) or supplemental funding. Finally, the program line sponsors break out each POM line by the cost drivers used to track execution (Accounting Processing Codes (APCs) are commonly used). The sum of the APCs (bottom half of the chart) will equal the sum of O&M spending (top half of the chart) and will display the cost drivers for each POM line. Figure 5, below, is a slide example for this recommended process.

POM LINE Example- Armored Wheeled Vehicles									
	Prior Year		Current Year	Budget Year	FYDP				
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
O&M									
O&M- UFR				This Funding is Not Programmed					
O&M- Supplemental									
Prioritized APCs:									
Replacement Parts									
POL									
Contracted Labor									
Training and TDY									
Remarks:									

Figure 10: Example Unit-Level Programmatic Review Slide

Two major challenges exist in establishing a unit-level Programmatic Review. The first is determining unit-funding levels for POM lines controlled at USASOC. Many POM lines contain all of the funding for the entire command and are not broken down to individual HQs. The second challenge is determining the frequency of a program review. The industry Quarterly Business Review is effective because it is close enough together to prevent a unit from losing focus and ideally spread out enough to prevent fatigue. The goal is to review annually 100% of program lines. This can be accomplished through reviewing all the program lines during the first meeting and then conducting detailed analysis into select lines during quarterly follow ups, or splitting up each meeting into a review of one quarter of the program lines.²⁶

A Programmatic Review nests with existing USSOCOM business practices. For example, the USSOCOM baseline review analyzes execution, budget, and FYDP funding levels. The events are very similar as they both link execution to programming, but the biggest difference between the two is the increased analysis on how money is spent. The Programmatic Review incorporates a number of industry's short and long term bridging mechanisms, generates unit-wide awareness, creates an accountable record to reference in later stages of the PPBE process, and most importantly can promote candid conversations that this paper discusses in the next paragraph.²⁷

The second proposed model, a Budget Meeting, is solely focused on the unit's current and budget year funding. This meeting, similar in concept to industries Financial Reporting step, ideally includes the XO, Comptroller, staff primaries, and subordinate unit budget representatives. An appropriate frequency for this meeting is bi-monthly with additional events for the beginning of the fiscal year, close out, or after episodic budget issues. Similar to a training meeting, the focus is on what happened the previous two weeks, what is happening in the next two weeks, and where that positions the unit for overall spending for the year. While the Comptroller might manage the meeting, their speaking role is minimal. To ensure accountability, subordinate recipients of budgets should brief their individual status. However, the Comptroller should take the opportunity to educate teammates on how new guidance, budgetary current events, and fiscal trends affect the unit's operations. Finally, in order to tie programming into the discussion, each month one of the meetings should review 10% of the unit's program lines to compare execution to programming levels and determine if they are similar.²⁸

The biggest challenge to establishing a Budget Meeting is identifying available time in the unit battle rhythm. To ensure the meetings content is not relegated to a secondary chart during a staff briefing, Resource Managers must ensure the Budget Meetings content adds value to the Commander's decision making. Similarly to safeguard that the meeting is not episodic (i.e., only for a new budget and end of year budgeting), the content must benefit the participants and not become redundant.

The Budget Meeting ensures maximum communication of funding levels throughout the command, enhances accountability, and analyzes multiple years. Additional benefits include the early identification of resourcing issues, a consistent appreciation of the organization's fiscal

position, and improved positioning for fallout dollars. The format of the meeting nests with existing USASOC practices and improves linkage between programming and budget.

Methods to Maximize Resourcing Decisions

The previous section, ‘Streamlining the PPBE Process’, discussed systems that incorporated industry best practices and improved synergy within the PPBE Process. Once a unit has determined their appropriate PPBE process participation, it is necessary to identify the tools available to maximize their unit’s resourcing decisions. This section examines resourcing decision tools that integrate into the proposed models and allow tactical level USASOC units to guide their programming and budget outcomes. Additionally, these tools integrate into existing USSOCOM processes, including the baseline review and annual Integrated Concept Team (ICT). The twelve decision tools discussed below and listed in Figure 11 are techniques that lower levels can request, in many cases utilize outright, and simultaneously complement existing higher headquarters efforts. The methods fall into two categories: programmatic and year-of-execution resourcing decision tools.

Programmatic Resourcing Decision Tools:

- **Submit an Issue.** When a unit identifies a programmatic resource shortfall that they cannot fix internally, they submit an issue. An issue provides an itemized FYDP cost of the shortfall and a justification why the additional funding is required. The issue can receive funding from the direct higher headquarter, passed to the next headquarters for consideration, or disapproved at any level.
- **Submit a Zero Balance Transfer (ZBT).** This resourcing decision tool is an internal and administrative movement of funds. The action programmatically moves internal funding from one area to another. Normally, a ZBT moves money from a lower to higher priority

area. However, this action can also generate unintended consequences; a ZBT is a request and can illuminate overfunded areas.

- **Full Operational Capability (FOC) vs. Initial Operational Capability (IOC)**

Sustainment expenses can consume a significant portion of a unit's budget. To lessen the resourcing burden during the fielding of new equipment, units can consider slowing the fielding process to allow the simultaneous turn in of obsolete equipment. Likewise, take a pause after the initial issue; consider whether the unit needs to field to FOC. Overloading a property book with excess equipment will result in unnecessary sustainment costs.

- **Defer.** Some priority shortfalls cannot be resolved in a given FYDP. Scenarios where this can happen include items that are congressionally marked, lack of support from higher headquarters, or the deficit does not constitute an emergency. In these cases, consciously deferring the shortfall until the next FYDP allows the issue to stay on the unit's radar and potentially resurface in the next POM cycle. If the deficit identified falls in the last year of the FYDP, then the unit has up to five POM cycles to defer until the deficit is overlooked in the President's Budget (see figure #4).

Year-of-Execution Resourcing Decision Tools:

- **Submit an Unfunded Request (UFR).** If an organization identifies a funding shortfall that cannot be resolved internally, then they can consider submitting a UFR. This action is not normally associated outside of the fourth quarter, but there is no reason not to submit one early to maximize the possibility of receiving excess funding from higher headquarters.
- **Institute a Cost Sharing Tax.** Instituting a tax on usage is an appetite suppressant to curb wastefulness. For example, directing subordinate units to pay for their share of government-leased vehicles will force people to think about their actual needs versus wants. Overuse of

this resourcing decision tool can potentially reduce organizational efficiency and increase tracking requirements.

- **Adjust/Change Internal Business Practices.** Changing internal business practices has the potential to conserve and maximize the commander's budget. For example, mandating the S6 to approve any automation equipment purchases can maximize the efficient bulk ordering of consumables.
- **Reduce Low Priorities.** When units have a standing and approved priority list, reducing the lowest priority programs is the quickest cost savings measure. This action is different from a ZBT because it is a temporary measure intended for only one year.
- **Pool Resources at the Unit Level.** Identifying specialized equipment that is over fielded and reducing it to a unit wide training and deployment set reduces sustainment costs. For example, if an Electronic Warfare piece of equipment requires regular calibrations and contractor support, then do not issue a set to each company. Rather, purchase one set for training, one for the next deploying unit, and another for a spare. This increases internal coordination requirements, however can potentially save substantial resources.
- **Leverage Other People's Money (OPM).** This resourcing decision tool seeks cost sharing or reimbursement from other military or government agency budgets. For example, requesting to participate in a conventional Army unit's training can eliminate many fixed costs. Admittedly, this resourcing decision tool requires significant planning and does not offer programmatic predictability.
- **Maximize Supplemental Funding.** The appropriation of supplemental funding occurs annually. Since it is not programmed, planning for long term supplemental funding is ill

advised. However, seeking supplemental funding for bona fide needs is a sound strategy to maximize available funding in the year of execution.

- **Fix in the Year of Execution.** Not all funding shortfalls garner enough momentum to fix programmatically. Perhaps the shortfall is relatively small or is not a priority for the higher headquarters. In these cases, consider fixing it in the year of execution. However, also understand that it will throw your linkage between programming and execution out of alignment.

Programmatic Resourcing Decision Tools	Year-of-Execution Resourcing Decision Tools
• Submit an Issue • Submit a ZBT • FOC vs. IOC • Defer	• Submit a UFR • Institute a Cost Sharing Tax • Adjust/Change Internal Business Practices • Reduce Low Priorities • Pool Resources at the Unit Level • Leverage OPM • Maximize Supplemental Funding • Fix in the Year of Execution

Figure 11: Programmatic and Year-of-Execution Resourcing Decision Tools

360 Degree Communication

Conducting Budget Meetings and Programmatic Reviews in isolation will not produce maximum results. The outcomes from these meetings provide the necessary material for unit leadership to create a comprehensive communication strategy. The Comptroller takes the decisions from the Budget Meetings and summarizes how the unit is spending money, whether it is at the correct pace, and identifies potential UFR candidates. The Programmer provides details

on future funding levels and methods to improve resource optimization. The integration of the notes from the Comptroller and Programmer create the foundation necessary to generate a cohesive resourcing communication strategy. For example, during the Budget Meeting the Comptroller recognizes that a facilities modernization project is unfunded and cannot occur in the current Fiscal Year, however the Programmatic Review reveals that this project is possible in the upcoming budget year. This information is important to share with both the facilities users and external stakeholders. Learning from the private industry analysis, communicate the resourcing information broadly. Other possible information that comes from these meetings includes presentations to the commander on the current and future resourcing statuses, challenges, and requests for guidance. Another outcome includes expectation management for users on their forecasted resourcing and areas they can assist the command in resource optimization. Finally, the information can be used to articulate to higher commands the unit's actions to fix problems internally, communicate residual issues, and remain prepared with accurate information for their future requests for information. Implementing the PPBE process improvements and synchronizing the various outcomes into a deliberate resourcing communication strategy assists the unit in maximizing their resourcing goals.

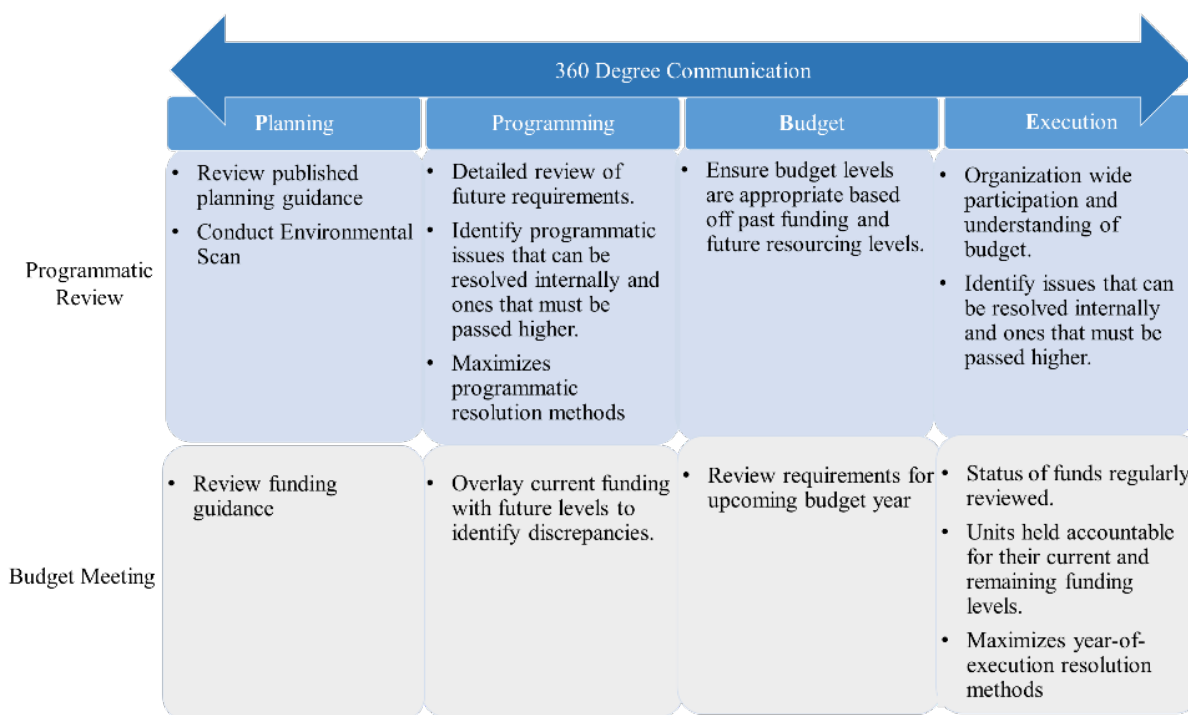


Figure 12: Tactical level SOF PPBE Process Improvements

CONCLUSION

You can't always get what you want, but if you try sometime you find, you get what you need.
Rolling Stones

To wage war, you need first of all money; second, you need money, and third, you also need money.
Prince Raimondo Montecuccoli

The PPBE process is the means by which resources are developed and executed; understanding it is critical to enabling the commander's intent and future strategies. As budgets decline without a corresponding reduction in requirements, tactical leaders within U.S. Army Special Operations Command must participate fully in the process or potentially jeopardize resourcing levels. This participation requires a literacy of the PPBE process; including an understanding that the hybrid sources of funding makes USASOC budget and programming requests unique compared to those of the General Purpose Force.

At USASOC's tactical-level units, it is not possible to replicate the organic staff functions used to manage the PPBE process at higher headquarters; however, tactical level SOF units can and should maintain an active role in the PPBE process. Ingenuity is a tenant in the community; lessons from private industry can improve existing systems and future resourcing submissions. Emphasizing rigor, accountability, and transparency during Budget Meetings and Programmatic Reviews can assist in maximizing resources. These models can also reduce the gap between programming and budget decisions. Finally, deliberate communication strategies ensure universal awareness of the resourcing environment. The Department of Defense has a competitive and finite Operations and Maintenance budget; adequate future resourcing within USASOC relies on a broad understanding of tactical level responsibilities within the PPBE process, reducing the separation between Planning/Programming and Budget/Execution decisions, and improved communication strategies for resourcing requirements..

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- ¹ “4th Military Information Support Group (MISG).”
 - ² Lt. Cmdr. Charles Tellis, “Allocating Resources ... Understanding the PPBE Process,” 12.
 - ³ “Deputy Chief of Staff, G-8.”
 - ⁴ “Office of the Assistant Secretary of the Army for Financial Management & Comptroller (ASA (FM&C)).”
 - ⁵ Col Frank Latt, “PPBE Process,” 20.
 - ⁶ U.S. Army Special Operations Command, “ARSOF 2022.”
 - ⁷ Defense Acquisition University, “Planning, Programming, Budgeting & Execution - PPBE Process.”
 - ⁸ Col Frank Latt, “PPBE Process,” 22.
 - ⁹ U.S. Government, “Article I of the U.S. Constitution.”
 - ¹⁰ U.S. Government Publishing Office, “31 U.S.C. 1502.”
 - ¹¹ U.S. Government Publishing Office, “31 U.S.C. 1341.”
 - ¹² U.S. Government Accountability Office, “Antideficiency Act.”
 - ¹³ U.S. Department of Defense, “FY 2016 Budget Proposal.”
 - ¹⁴ COL David Waldron, The PPBE Process Within the Special Forces Community.
 - ¹⁵ MG Thomas Horlander, “A Quick Update.”
 - ¹⁶ Ibid.
 - ¹⁷ Honorable Ash Carter, *Budget Request*, 6.
 - ¹⁸ Joe Gould and Hope Hodge Seck, “USMC Reversal a Hitch in DoD Audit Plans.”
 - ¹⁹ Senior Executive in a Fortune 100 Aerospace and Defense Company, Industry Perspective on Strategic Planning.
 - ²⁰ University of Kansas, “Chapter 3. Assessing Community Needs and Resources | Section 14. SWOT Analysis: Strengths, Weaknesses, Opportunities, and Threats.”
 - ²¹ Senior Executive in a Fortune 100 Aerospace and Defense Company, Industry Perspective on Strategic Planning.
 - ²² Senior Executive in a Fortune 100 Aerospace and Defense Company, Industry Perspective on Managing Budget and Execution.
 - ²³ Ibid.
 - ²⁴ Ibid.
 - ²⁵ LTC Brian Smith, The PPBE Process Within the Special Forces Community.
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