



U.S. ARMY



**NEW
DIRECTOR OF RELIGIOUS EDUCATION
(DRE)
TRAINING - LESSON 5
“FISCAL MANAGEMENT IN THE
ARMY CHAPLAINCY”**

US Army Chaplain Center and School
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Instructional Lead In: Welcome to the New Director of Religious Education (DRE) training, Lesson 5 “Fiscal Management in the Army Chaplaincy.”
This is a 1 hour lesson.



TERMINAL LEARNING OBJECTIVE



ACTION: Remember regulations and processes in fiscal management within Army Chapel Resource Management.

CONDITIONS: In a DL environment, given access to usachcstraining.army.mil/rm

STANDARD: Remembering includes:

- Define CMRP.
- Name CPBAC participants and processes.
- Show significant CTOF regulations.
- Find AF/NAF requirements.

Instructor Note: Have students read the TLO.



ADMINISTRATIVE INFORMATION



SAFETY REQUIREMENTS: Students are leaders responsible to ensure the safety of their training environment for DL purposes. Instructors will ensure students are advised of safety requirements and take all necessary precautions, including the requirement for securing data such as their personally identifiable information, while completing course material.

RISK ASSESSMENT LEVEL: LOW

ENVIRONMENTAL CONSIDERATIONS: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects.

EVALUATION: The student is required to fully engage in lesson by applying critical and creative thinking throughout the lesson as well as completing all assignments.

Instructor Note: Review safety requirements, risk assessment, environmental considerations and expected outcome and evaluation.



FISCAL MANAGEMENT



This lesson is based on
Chaplain Resource
Management Training and
provides a synopsis of the
process of funding in the Army
Chaplaincy.

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Instructor Note:

Review the lesson overview.

The learning activities will include identifying the five phases of the budget lifecycle, reviewing Army regulation and doctrine regarding the fiscal management including CTOF (NAF) and AF.

Like Religious Education, Resource Management has materials for your use available on the USACHCS Training Directorate Portal.

Go now to <https://usachcstraining.army.mil/rm>

Save this link as a favorite website.

You will use this link to access Army documents during this lesson.

Your Chaplain Resource Manager and NCOIC have the lead for funds. The DRE is both a support for fiscal management and a primary.



FISCAL MANAGEMENT FIVE PHASES OF THE BUDGET LIFECYCLE

- What is a budget?
- What are the five phases of the budget lifecycle?
- What are budgeting activities?
- How does the budgeting process work?
- Identify requirements?
- Define objectives and goals?
- Evaluate budgets?
- Manage budget impacts?



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USACHCS trains Chaplains and Religious Affairs Specialists on these issues. This lesson is built on USACHCS lessons, ““RSRP CMRP,” “CPBAC Meeting,” “Uniqueness of CTOF,” and “Manage Garrison Chaplain Property.”

Take a look at the questions on the screen.



There are many different kinds of budgets and there are a plurality of budgeting methodologies. For example, zero based budgeting, Kaizen budgeting (cost reductions), Activity-based budgeting, Balanced Scorecard, and there are others. These are very complex methodologies. The good news is that the Chaplain Corps uses the CMRP and very simple budgeting methodology.

What ever the process used, I want to make these two points:


- (1) a Commander’s Master Religious Plan (CMRP) that is not nested with a budget is nothing more than a planning tool (i.e., APF vis-à-vis a BN or BDE budget, RMO or G8 budget); and
- (2) CMRP is not a financial management concept or tool. A budget or budgeting are!


You have to developed a **plan** (What you’re going to do) and a **budget** (How are you going to fund what you are going to do).

Your task as a DRE is to take a supporting role in planning and budgeting religious support.

FISCAL MANAGEMENT YOU HAVE A ROLE!





Peter F. Drucker (1909-2002)

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To emphasize, your task as a DRE is to play a role in planning and budgeting religious support. This means that you play a part, in the planning, organizing, directing, and controlling of the CMRP or religious support budget.

Planning, organization, directing, and controlling are the four tasks of a manager defined by Dr. Peter F. Drucker, Management Guru.

Explain:

PLAN = identifying what needs and requirements are to be met in the future and generating plans of action. It involves identifying needs, requirements, taking the lead in developing the CMRP and a budget.

ORGANIZE = Making sure that resources are put into place (Staffing a CMRP and Budget. Coordinating with training/OPS calendar.).

DIRECT = Determining what must be done and getting people to do it (e.g., submitting CMRPs. Submitting PORs and directing cardholders to execute purchases).

CONTROL = Checking progress against plans (e.g., Budget to execution reports, AARs)

A budget is the financial blueprint or action plan for a department or organization. It translates Commander's Religious Support Plans (CMRP) into measurable expenditures (outflows) and anticipated inflows (NAF and APF) over the fiscal year.



The Fund Manager and Chaplain Resource Manager prepare for Chaplaincy Program Budget Advisory Committee (CPBAC) meetings. The CPBAC is a non-governing advisory council convened by the staff chaplain of a garrison or other command with a CTOF. The CPBAC advises on the use of **APFs and NAFs** in support of religious support programs.

“Several heads are better than one.” The CPBAC is representative of the various program elements in the community. The CPBAC membership may include Chapel pastors, brigade Chaplains, and Chaplains of tenant units. The CPBAC membership may include lawyers, finance officers, acquisition officers, and contracting officers to help provide professional opinions or advise.

An effective board decision making process means:

1. All board members contribute to the effectiveness of each and every CPBAC meeting.
2. The Chairman organizes the meeting to allow participation, debate, and decisions as well as manage conflict and problems that may arise during the meeting.
3. The board works with the Chaplaincy Resource Management Team to anticipate and provide the information needed for good brainstorming, deliberation, and decision-making.
4. New CPBAC members are oriented to the processes and procedures that the board follows.

The number one mission and objective of the CPBAC is to make good decisions that are the best for the Chaplaincy Tithe and Offering Fund (CTOF) and its members. Remember, “Several heads are better than one.”



FISCAL MANAGEMENT



FOUR TECHNIQUES FOR MAKING MORE EFFECTIVE DECISIONS AS A GROUP



1. Brainstorming
2. Nominal Group Technique
3. Delphi Technique
4. Didactic Interaction

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Let's take a look at some of the techniques employed to make the group decision making process more effective and decision making more efficient. Here are four techniques for making more effective decisions as a group (These are just a few. There are more techniques.). The are:

1. Brainstorming
2. Nominal Group Technique (NGT)
3. Delphi Technique
4. Didactic Interaction

Before we explore each of these techniques, I am going to emphasize that decision-makers need good data and analysis upfront in order to make good decision. CRM team pulls the data together and for conducting some up front rudimentary analysis in preparation for a CPBAC meeting. If the CRM team asks, then you should also be prepared to offer the CPBAC recommended courses of actions with analysis of each course of action.

So, okay, some of the techniques employed to make the group decision making process more effective and decision making more efficient are:

1. **Brainstorming**
 - This technique involves a group of people sitting around a table, generating ideas in the form of free association. The primary focus is on generation of ideas rather than on evaluation of ideas.
 - If a large number of ideas can be generated, then it is likely that there will be a unique and creative idea among them. All these ideas are written on the white board or on butcher paper so that everybody can see every idea and try to improve upon such ideas.
 - Brainstorming technique is very effective when the problem is comparatively specific and can be simply defined. A complex problem must be broken up into parts and each part can be taken separately at a time.
2. **Nominal Group Technique (NGT)**
 - Nominal group technique is similar to brainstorming except that the approach is more structured. Group members operate independently, generating ideas independently for solving the problem on their own, in silence, and in writing. Members do not interact with each other so that strong personality domination is avoided. NGT encourages individual creativity.
 - When the individual group members are ready to rejoin as a group and share their ideas, the group coordinator either collects these written ideas or writes them on a large white board for everyone to see or he asks each member to speak out and then he writes it on the white board as he receives it.
 - These ideas are then discussed one by one in turn and each participant is encouraged to comment on these ideas for the purpose of clarification and improvement. After all ideas are discussed, they are evaluated for their merits and drawbacks and each participating member is required to vote on each idea and assign it a rank on the basis of priority of each alternative solution. The idea with the highest aggregate ranking is selected as the final solution to the problem.
3. **Delphi Technique**
 - This technique is the modification of the nominal group technique (NGT), except that it involves obtaining the opinions of experts physically separated from each other and unknown to each other. This insulates group members from the undue influence of others. Generally, the types of problems handled by this technique are not specific in nature or related to a particular situation at a given time. For example, the technique could be used to understand the problems that could be created in the funding a religious support event using AFP instead of NAF. The steps in the Delphi technique are:
 - The problem is identified and a sample of experts are selected. These experts are asked to provide potential solutions through a series of carefully designed questionnaires.
 - Each expert completes and returns the initial questionnaire.
 - The results of the questionnaire are compiled at a central location and the central coordinator prepares a second questionnaire based on the previous answers.
 - Each member receives a copy of the results along with the second questionnaire.
 - Members are asked to review the results and respond to the second questionnaire. The results typically trigger new solutions or cause changes in the original position.
 - The process is repeated until a consensus is reached.
 - The process is very time consuming and is primarily useful in illuminating broad range, long term complex issues such as future effects of energy shortages that might occur.
4. **Didactic interaction**
 - This technique is applicable only in certain situations, but is an excellent method when such a situation exists. The type of problem should be such that it results in a yes-no solution. For example, the decision may be to buy or not to buy, to out a program or not to out a program, to expand or not to expand and so on. Such a decision requires an extensive and exhaustive discussion and investigation since a wrong decision can have serious consequences.
 - Since, in such a situation, there must be advantages as well as disadvantages of either of the two alternatives, the group required to make the decision is split into two sub-groups, one favoring the "go" decision and the other favoring the "no go" decision.
 - The first group lists all the "pros" of the problem solution and the second group lists all the "cons". These groups meet and discuss their findings and their reasons. After the exhaustive discussions, the groups switch sides and try to find weaknesses in their own original viewpoints. This interchange of ideas and understanding of opposing viewpoints results in mutual acceptance of the facts as they exist so that a solution can be built around these facts and opinions relating to these facts and thus a final decision is reached.
 - Whichever approach the CPBAC decides to follow, the advantage of relying on a CPBAC instead of one individual to make decisions includes access to the group's collective wisdom -- "several heads are better than one" -- as well as the ability to spread an increasing management workload related to AFP, NAF, and religious support programs over a number of people.

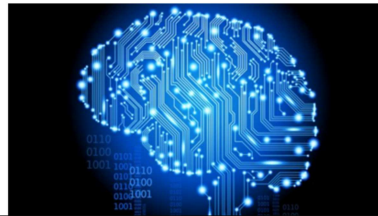


FISCAL MANAGEMENT



CHECK ON LEARNING

- What is the advantage of relying on a CPBAC instead of one individual to make decisions?
- What is the number one mission and objective of the CPBAC?
- What are the four techniques for making more effective decisions as a group?



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Okay, let's check your learning. Review the previous 3 slides, and send your answers to the Course Instructors.

Q: What does the acronym CMRP mean?

Q: What is the advantage of relying on a CPBAC instead of one individual to make decisions?


Q: What is the number one mission and objective of the CPBAC?

Q: What are the four techniques for making more effective decisions as a group?




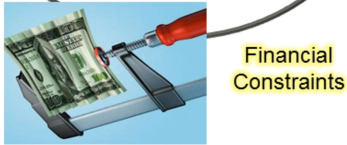
FISCAL MANAGEMENT

CHAPLAIN'S BUDGETING ACTIVITIES INCLUDE



1. Analyzing, estimating or forecasting future RS needs and requirements
2. Reconciling forecasts to CDR's, OCCH's, IMCOM's, and RSO's goals/objectives with financial constraints
3. Obtaining CDR's and RMO's/G8 support for the proposed budget
4. Managing subsequent RSO and CRM activities to achieve budgeted results



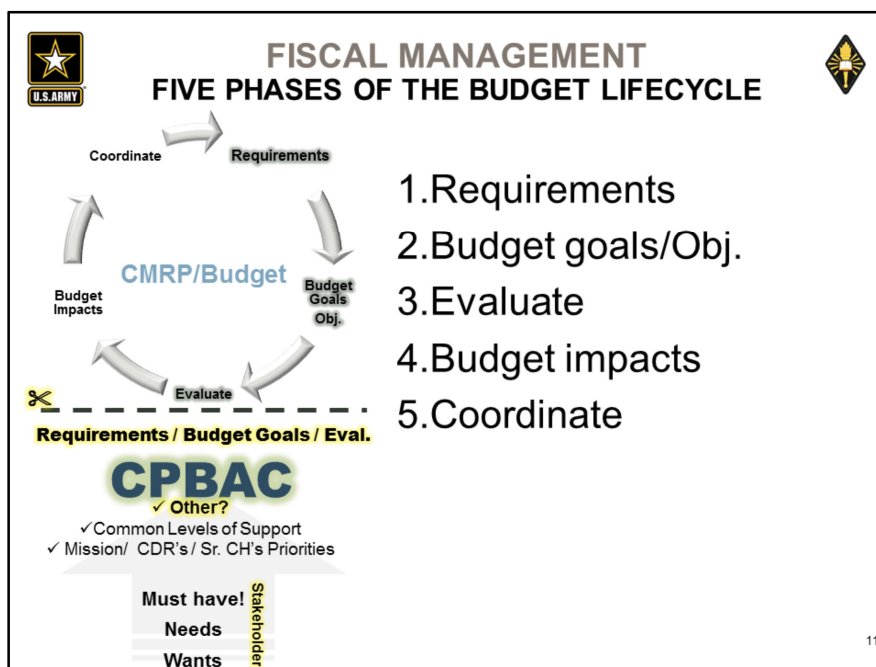


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Part of your role in the CMRP/budget process is to help analyze Religious Education want and needs and identify the “must have.” Look, you will only get part of the funds that will request as part of your budget submission because there are financial constraints (i.e., not enough funds to pay for all of the wants and needs.). So, your analysis will help to identify what are the absolute necessities – identify the requirements. Requirements are the absolute necessities that are needed for the religious support activity or event. We are talking about prioritization.

1. How do you determine future RS needs and requirements? CLS? ISR? RER? ASIP?
 1. Common Levels of Support (CLS) and Installation Status Report (ISR) are larger reports that the Chaplains coordinate with the Commander. Talk with your Garrison Chaplain, NCOIC, and Chaplain Resource Manager (CRM) to understand these and your role in them.
2. Goals/objectives versus financial constraints. What can you tell me about this tension?
3. What does the staffing process look like?
4. What are the key RSO and CRM activities?

An understanding of the basics of budgeting and the budget process is essential to creating realistic budgets. Moreover, if you are skilled at “selling the budget” or “staffing the budget” within your organization and negotiating compromise, you will be more likely to see your budget requests met.

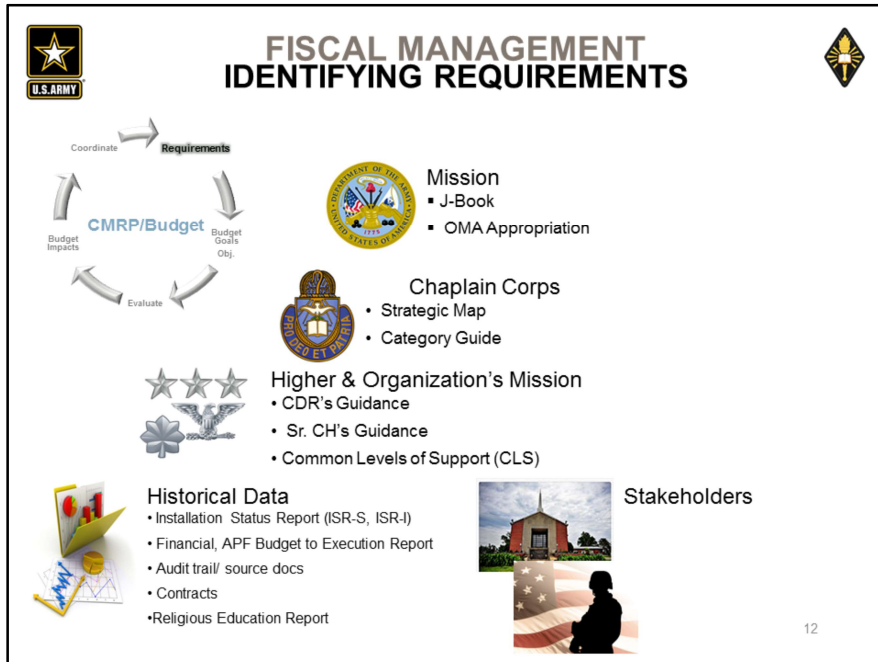


The process of preparing a budget involves identifying requirements, setting budget goals or objectives, evaluating different strategies for achieving these goals or objective (e.g., APF or NAF. Fund or UFR. Set priorities.), and assessing the financial impact of these strategies.

Typically, preparing budgets is an iterative process in which different stakeholders create preliminary CMRPs/budgets and then come together to identify priorities and resolve differences between needs, wants and MUST HAVE! The CPBAC and CRM are the leads.

This slide shows you how the budgeting process works.

1. Identify requirements
2. Set budget goals/Obj.
3. Evaluate and choose options (Remember, wants, needs, and must have!)
4. Identify budget impacts
5. Coordinating stakeholder's budgets (e.g., Chapels, Religious Ed., Family Life, Helping Hands, RSO operations, units, etc.)



Note that Requirements are based in mission and regulation.

The DRE is an subject matter expert (SME) on religious education for all religious groups. The needs of each religious group are



This PPT does not show an exhaustive listing!

What are the wants, needs and must haves? How do you prioritize the requirements?

With all of the data and information available, you will have to forecast and make assumptions about the data. Here are some tips for setting assumptions:

1. Use historical data as a starting point. Even when the financial picture is quickly changing, information about past performance can establish a base from which to begin.
2. Trust your own experience. Make educated guesses about what is likely to happen in the future (Forecast).
3. Listen to your intuition. Even though you can't verify those gut feelings, you can take them into account.
4. Do due diligence. Go out and get the information you need. This may involve doing research, collecting statistics, and so on.
5. Talk with and listen to knowledgeable people. Discuss your assumptions and forecasts with team members, CPBAC, colleagues, and mentors.
6. Test your assumptions, "what-if analysis" [Microsoft Excel]

A budget is an action plan based on the best available information and assumptions for the future.

	<h2>FISCAL MANAGEMENT</h2>	
<h3>ARMY REGULATION REGARDING THE CMRP, PLANNING, AND THE USE OF FUNDS FOR RELIGIOUS SUPPORT</h3>		
<p>What does public law, regulation, and doctrine have to say about authorized sources of funds for RS (APF & NAF)?</p>	<p>How does public law, regulation, and doctrine describe authorized/required RS events and activities? What kind of RS events and activities should UMTs be doing in the Army?</p>	
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Take 20-minutes, review the questions from the slide, and send summary notes to the Course Instructors:
 Define, describe, explain, illustrate. Inform and tell the story!
 Use AR 165-1 for your answers. Cite sources.

1. What does regulation have to say about authorized sources of funds for RS (APF & NAF)?
2. How does public law, regulation, and doctrine describe authorized/required RS events and activities? What kind of RS events and activities should UMTs be doing in the Army? **This question helps to get past stakeholder's wants and needs so that we may understand the Army's requirements for religious support.**

Use AR 165-1 which you downloaded during Lesson 4.

If you need additional assistance, talk with your Chaplain Resource Manager and/or consult the CRM Smartbook. The CRM Smartbook and other resources regarding fiscal management are available in the USACHCS Training Directorate Portal under Resource Management. <https://usachctraining.army.mil/rm>

There are many other documents that your CRM can direct you to, but this is a SHORT activity to START you thinking about your fiscal management role as an ARMY Religious Educator.



TERMINAL LEARNING OBJECTIVE



ACTION: Remember regulations and processes in fiscal management within Army Chapel Resource Management.

CONDITIONS: In a DL environment, given access to usachcstraining.army.mil/rm

STANDARD: Remembering includes:

- Define CMRP.
- Name CPBAC participants and processes.
- Show significant CTOF regulations.
- Find AF/NAF requirements.

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Instructor Note: Have students silently read the TLO.

Say:

This is the end of Lesson 5, "Fiscal Management in the Army Chaplaincy."

For more information about Army Chapel Resource Management, see the USACHCS Training Directorate Portal at <https://usachcstraining.army.mil/rm>.

If you are taking this course using Blackboard, then Lesson 6 will now be available.

If you have accessed this course in a different way, then email the Course Manager and Instructors your completed assignments. Once they have graded your results, they will provide further support to understand this lesson or will document your completion of Lesson 5.

All Lessons must be documented as complete by the Course Manager/Instructors to receive course credit.