



DCMA Instruction 4301 Stewardship

Office of Primary Responsibility	Organizational Infrastructure Capability Board
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Approved by:	G. L. Masiello, Lieutenant General, U.S. Marine Corps, Director

Purpose: This issuance, in accordance with the authority in DoD Directive 5105.64:

- Establishes policy, assigns responsibility, and prescribes general provisions associated with stewardship.
- Delineates Agency responsibilities pursuant to DoD Financial Management Regulation, 7000.14-R; Office of Management and Budget Circular No. A-11 and No. A-123; Chief Financial Officers Act of 1990; and in accordance with Sections 1301-1354 and Sections 1501-1558 of Title 31, United States Code; Title 7 of U.S. Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies; Travel and Transportation Reform Act of 1998; Joint Travel Regulation/Joint Federal Travel Regulation; Part 301 of Title 41, Code of Federal Regulations; Part 42 of the Federal

Acquisition Regulation and Part 242 of the Defense Federal Acquisition Regulation Supplement; and Public Law 101-576 and Public Law 103-62.

- Establishes Organizational Infrastructure Capability oversight of policies that document stewardship processes and provide implementation guidance.

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SECTION 1: GENERAL ISSUANCE INFORMATION

1.1. APPLICABILITY.

This issuance is applicable to all DCMA components and organizational elements and applies governing principles for the financial management of enterprise resources.

1.2. POLICY.

It is DCMA policy to:

- a. Fulfill the Agency's mission and comply with U.S. laws, regulations, and DoD issuances.
- b. Perform resource responsibilities in an integrated, synchronized, and coordinated manner.
- c. Support the Agency's Business Capability Framework.
- d. Apply the following governing principles:
 - (1) Activities will be consistent, timely, responsible, responsive, repeatable, and transparent.
 - (2) Requests for resources will be credible, defensible, executable, and contribute to cost-effective performance of the Agency's mission.
 - (3) Actions will demonstrate commitment to the lawful, effective, and efficient use of appropriated funds. Appropriated funds will be used only for authorized purposes and only in the amounts, and for the time periods authorized, as enacted by Congress, and implemented under DoD directives and instructions.
 - (4) As good stewards of taxpayer dollars, DCMA will take timely and aggressive action to identify and investigate instances of fraud, waste, and abuse of government resources.
 - (5) Agency organizations will establish and maintain a system of internal controls to identify, assess, and report on the effectiveness of DCMA activities in accordance with DoD Instruction 5010.40.
- e. Execute the processes of this issuance in a safe, efficient, effective, and ethical manner within DCMA workplaces.

1.3. SUMMARY OF CHANGES.

This issuance replaces DCMA Instruction 4301, published July 18, 2018, and has been significantly changed. Users must review this issuance in its entirety. Significant changes include:

- The Agency's restructuring of the Business Capability Framework designates the Financial and Business Operations Directorate (FB) as a subgroup within the Organizational Infrastructure Capability Board.
- Delineates responsibilities for the Organizational Infrastructure Capability Board.
- Identifies FB support of the Agency Business Capability Framework.
- Removes table key Stewardship monitored activities and processes due to potential constrictions.

SECTION 2: RESPONSIBILITIES

2.1. DIRECTOR, DCMA.

The DCMA Director will:

- a. Provide strategic oversight of all Agency components and operations.
- b. Set Agency program and resource priorities.

2.2. CAPABILITY MANAGER, ORGANIZATIONAL INFRASTRUCTURE CAPABILITY BOARD.

The Organizational Infrastructure Capability Board Manager will:

- a. Serve as the office of primary responsibility to develop, revise, coordinate, maintain, and cancel issuances within their Capability.
- b. Seek ways to improve efficiency and increase return on investment.
- c. Advocate cross-functional collaboration to ensure integrated solutions.
- d. Ensure tools are aligned with issuances and manuals, as appropriate.
- e. Perform gap analysis to ensure final products align with higher level requirements.

2.3. EXECUTIVE DIRECTOR, FB.

The FB Executive Director will:

- a. Serve as a conduit to the DCMA Senior Leadership Team, fulfilling all responsibilities as delegated.
- b. Support and coordinate the delivery of functions that enable the Business Capability Framework model and employ processes and initiatives that impact operations and performance.
- c. Establish and serve as Agency proponent for the FB Subgroup in support of the Organizational Infrastructure Capability.
- d. Coordinate and maintain doctrines that support resource management processes and establish procedures that allow for consistent, standard, and repeatable budget to report, procure to pay, and oversight across the enterprise.

e. Design and test the effectiveness of operating internal controls and report unacceptable risk or issues that may adversely impact strategic goals, operational objectives, and fiscal compliance.

f. Utilize advance technology and tools to improve resource management and workforce productivity.

2.4. EXECUTIVE DIRECTORS AND OPERATIONAL UNIT COMMANDERS.

Executive Directors and Operational Unit Commanders will:

a. Ensure operations conform to Agency published resource issuances and guidance and implement applicable processes.

b. Evaluate compliance with resource management policies and processes and measure performance results.

c. Ensure appropriated funds are executed in compliance with fiscal law purpose, time, and amount, effectively and efficiently.

d. Identify policy, training, and tool gaps and, as applicable, recommend mitigation to the Organizational Infrastructure Capability Board.

e. Monitor internal controls, identify, and track deficiencies, and certify level of assurance for the effectiveness of internal controls.

SECTION 3: GENERAL PROVISIONS

3.1. DESCRIPTION.

The FB Subgroup will define the standards, processes, and policies required for oversight, compliance, and execution of Agency resources in accordance with DoD overarching guidance. FB will support the enterprise by maintaining resource requirements in support of the Director's priorities, DCMA Vision, and the DCMA Strategic Plan through the programming and budgeting cycle in accordance with established processes and procedures.

3.2. PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION PROCESS.

DoD Directive 7045.14 establishes key activities and processes to enable a standardized construct for resource allocations. These activities and processes commence with budget formulation and continue until goods or services are received and the procurement instrument is closed out. Overarching guidance for the implementation of the Planning, Programming, Budgeting, and Execution Process is provided in DCMA Instruction 4503, "Planning and Resourcing." Detailed guidance for budgeting and execution review are provided within the standardized resource management construct. Fund holders are responsible and accountable to execute established processes.

3.3. CAPABILITY SUPPORT.

The FB Subgroup will support the Organizational Infrastructure Capability within the Agency's Business Capability Framework through established governance and business practices to achieve the goals, initiatives, and endeavors set forth by the Board. The FB Subgroup will:

- a. Provide policy, guidance, and procedures that focus on efficiency, operational performance, and compliance.
- b. Assign an action officer to serve as the subject matter expert and primary focal point for issuances and associated resource pages.
- c. Develop and implement training and effectively communicate matters that pertain to issuances, guidance, tools, and other pertinent resource management objectives.
- d. Collaborate, synchronize, integrate, and align with work and processes of the Organizational Infrastructure Capability and other functional capabilities in the DCMA Governance Structure.

GLOSSARY

G.1. ABBREVIATIONS AND ACRONYMS.

ACRONYM	MEANING
FB	Financial and Business Operations Directorate

GLOSSARY

G.2. DEFINITIONS.

TERM	MEANING
action officer	Appointed to serve as the subject matter expert and primary focal point for a particular area of responsibility.
capability	The ability to achieve a desired effect under specified standards and conditions through a combination of means and ways across doctrine, organization, training, materiel, leadership and education, personnel, and facilities to perform a set of tasks to execute a specified course of action.
capability manager	The individual or individuals identified by the Agency Director as the advocate for all Agency efforts under a given Capability. The capability manager is responsible for the doctrine, instructions, manuals, tools, and training associated with the activities that fall under the purview of the Capability.
components	Operational units that report directly to the Director, DCMA.
Organizational Infrastructure	Capability board within the Agency Business Capability Framework, led by an executive director, and consisting of cross-functional subject matter experts making decisions to implement an effective governance structure
process	A logical, systematic sequence of tasks, triggered by an event, which produces a meaningful output.
resource management	Optimize taxpayer dollars and financial integrity while achieving Agency vision and mission success in support of the warfighter.

REFERENCES

Code of Federal Regulations, Title 41, Part 301, current edition
DCMA Instruction 4503, "Planning and Resourcing," April 3, 2019
Defense Federal Acquisition Regulation Supplement, Part 242, current edition
DoD 7000.14-R, "Financial Management Regulation (FMR)," current edition
DoD Directive 5105.64, "Defense Contract Management Agency (DCMA)," January 10, 2013,
as amended
DoD Directive 7045.14, "The Planning, Programming, Budgeting, and Execution (PPBE)
Process," January 25, 2013
DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013
Joint Travel Regulation/Joint Federal Travel Regulation
Office of Management and Budget (OMB) Circular A-11, Part 2, "Preparation, Submission, and
Execution of the Budget," July 2013
OMB Circular A-123, "Management's Responsibility for Enterprise
Risk Management and Internal Control," July 15, 2016
Public Law 101-576, "The Chief Financial Officers Act," November 15, 1990
Public Law 103-62, "The Government Performance and Results Act of 1990," January 5, 1993
U.S. Government Accountability Office Policy and Procedures Manual for Guidance of Federal
Agencies, Title 7, Fiscal Guidance, May 18, 1993
United States Code, Title 31