

PREFACE

The *Foreign Military Sales (FMS) Trust Fund Administrative Surcharge Account Handbook for the Security Cooperation Organizations (SCOs)* is a guide to the SCO budget and financial management processes. It incorporates and supplements guidance contained in the *DSCA 5105.38-M, Security Assistance Management Manual* (published and available online as the e-SAMM) other Department of Defense (DoD), joint service, military department, and Geographic Combatant Command (GCCMD) references.

This handbook provides the GCCMD, Senior Defense Official/Defense Attaché (SDO/DATT), SCO Chief, and SCO Budget Officers a compilation of budget-related concepts, definitions, policies, and procedures for the management of funds allocated from the FMS Trust Fund Administrative Surcharge Account used to support SCO operations. This handbook is intended to supplement existing U.S. government directives, instructions, and manuals. The information contained herein is Defense Security Cooperation Agency (DSCA) policy and guidance for the management of DSCA controlled funds. In the event of conflicting guidance with other official sources, the SCO should consult with the GCCMD Comptroller Office to ascertain the prevailing policy, directive, or interpretation.

This handbook also provides an overview of potential sources of security cooperation-related funds (e.g., security assistance, Operations & Maintenance (O&M)) for which the SDO/DATT or SCO Chief may be responsible and accountable. The purpose is to also alert the SCO Chief and Budget Officer that they will have to assure the proper funds are used to accomplish the various tasks and/or programs assigned to the SCO. The GCCMD or the executive agent for a specific program should provide procedures for the use of the funds.

Any requests for clarification or suggestions for improvement should be addressed to the GCCMD Comptroller. The GCCMD, in turn, should refer requests or suggestions to the DSCA, Comptroller ATTN: DSCA/CMP/SA), 201 12th Street, South, Arlington, VA 22202; DSN 664-0051, commercial number (703) 604-0051, FAX DSN 664-6536 or commercial number (703) 604-6536.

