Finance and Comptroller Branch

29. Finance and Comptroller Branch Introduction

a. Purpose. The purpose of the Finance and Comptroller (FC) branch is to support commanders, senior leaders, and staffs, in acquiring, distributing, and accounting for fiscal resources necessary to fight and win the Nation's wars. The branch operates within the Sustainment Warfighting Function in order to enable the procurement of critical requirements to accomplish the mission. The FC branch's goal is to provide each officer with a series of leadership, staff, and developmental assignments; institutional training; and self-development opportunities in order to develop Finance and Comptroller warriors with broad experience who can successfully operate in Multi-Domain Operations (MDO).

b. Proponent information. Proponent for the FC Branch is the Commandant, U.S. Army Finance and Comptroller School (Proponency Division), 10000 Hampton Parkway, Fort Jackson, SC 29207–7050. Personnel developers can be reached at 803–751–8679 or DSN 734–8679.

c. Functions. The FC Branch is a critical sustainment enabler at all levels of Army, joint, and unified action partner operations across the full range of military operations ensuring effective fiscal stewardship, accountability, and auditability of financial resources. FC officers also sustain the Army, joint, and unified action partner operations by providing timely commercial vendor and contractual payments, executing pay support, providing disbursing and banking services, and implementing FC policies in support of the Army's four strategic roles.

30. Finance and Comptroller required officer characteristics

a. *Characteristics*. The FC branch requires officers who are, first and foremost, leaders of Soldiers. They should be mentally and physically disciplined and well-versed in laws, regulations, and policies of stewarding public funds. FC leaders embody the warrior ethos. They will place the welfare of their Soldiers ahead of their own, and they will live the Army Values without exception. Their example will inspire others to achieve the same level of commitment and professionalism. The branch must produce agile and adaptive leaders who are flexible, critically reflective, and comfortable with ambiguity and uncertainty. FC officers must be challenged and imbued with the confidence to be innovative and adaptive while competently performing in a joint, interagency, intergovernmental and multinational (JIIM) environment. FC officers are valued for their skills as leaders, trainers and planners; these skills are acquired and perfected through realistic training, professional military education, and service in the most demanding troop leading and staff positions of the branch.

b. Unique knowledge and skills of a FC officer. The FC officer is the only professional who can translate the unit's mission and commander's intent into fiscal recommendations which maximize resources and optimize purchasing power in order to achieve desired effects across the Army's four strategic roles. This singularly unique skill requires officers in the branch to have specific knowledge and skills. Officers should have a baccalaureate degree in Accounting, Banking, Business Management and Administration, Economics, Finance, Computer Science, Financial Management, Acquisition/Contract Management, Information Systems Technology, Statistics, or Data Analytics. These disciplines provide FC officers with a foundation in the general accounting, financial principles, and systems technology required to manage the Army's resources effectively and efficiently. The eight FC competencies are: Counter Threat Finance, Fund the Force, Pay Support, Disbursing, Accounting, Auditability, Data Analysis, and Fiscal Stewardship. To support these core competencies, FC officers must possess the following specific skills:

(1) Fundamental skills. The FC branch strongly desires officers with academic backgrounds in the domain-specific disciplines listed above. FC officers manage government fiscal resources through the execution of management controls which promote effective governance. They must handle vast amounts of financial information and engage in both abstract and analytical reasoning.

(2) Basic proficiency of having the requisite knowledge and understanding of generally accepted accounting principles (GAAP) and management information systems technology to complete FC tasks

and enable cost-informed decision-making. FC officers must find timely and innovative solutions to problems beyond those that are rule-based, yet ensure that they comply with all applicable laws and regulations.

(3) FC officers are articulate, effective, and concise communicators. The diverse nature of unit assignments require FC officers to effectively communicate FC capabilities to leaders in operational terms.

(4) FC officers should possess the knowledge, skills, and behaviors (KSBs) listed in figure 2.

c. Unique attributes. All FC officers should have the following attributes:

(1) Logical/Analytical. FC officers must use reason and think operationally in terms of cause and battlefield effects. FC officers at all levels will analyze operations orders, FC reports, business processes, and performance management indicators to determine quality of mission support. Systematic and process driven thought are the underpinning of successful FC planning and problem solving. FC officers must use critical/conceptual thinking to anticipate and solve complex problems. They utilize data analytics for decision support to translate vast amounts of data into useful information to enable predictive analysis and allow commanders to make timely, accurate, and resource-informed decisions.

(2) Process Disciplined. FC officers should abide by procedures designed to ensure accuracy, effectiveness, and safety. They maintain the highest standards of integrity and professional ethics.

(3) Detail Focused. FC officers should possess a keen eye and notice everything. They are trusted stewards of public funds and are held pecuniary liable for those funds by the U.S. Treasury Department.

(4) Project Manager. FC officers determine requirements, develop work processes, delegate responsibilities, and lead teams to desired outcomes.

(5) Problem Solver. FC officers must find solutions to overcome challenges and assist the commander in mission accomplishment determine requirements.

d. Branch transfer. RA officers may branch transfer into the FC branch via the Voluntary Transfer Incentive Program (VTIP). The VTIP supports the officer's interests and balances the branches personnel requirement. The FC branch welcomes officers to apply for transfer into the FC branch from the rank of captain to lieutenant colonel. Junior officers who have not previously attended a CCC are preferred; this ensures officers have an opportunity to learn the technical aspects of providing FC support.

(1) The following rules apply for branch transfer request:

(a) Prepare and sign block 9 DA Form 4187.

(b) Prepare and sign a memorandum for record (MFR) stating qualifications, education, and fulfillment of any other requirement from the FC branch. The packet must include the reason for request and the officer's choice for basic branch affiliation.

(c) Submit request electronically to USARMY.KNOX.HRC.MBX.OPMD-RETENTION@MAIL.MIL. The address in block 2 of DA Form 4187 will be addressed to Leader Development Division, Attn: Retention and Transition Branch, 1600 Spearhead Division Avenue, DPMT 280, Fort Knox, KY 40122–5208.

(2) The Human Resource Command (HRC) FC company and/or field grade assignments staff determines if there is a valid requirement and if the officer's skill sets support transfer. Upon acceptance into the FC branch, officers must complete the following prerequisite training before the transition is complete:

(a) Captains who have completed a non-FC Captains Career Course (FC CCC) must complete the FC Branch Qualification Course (FC BQ).

(b) Captains who have not yet attended a CCC must attend the FC CCC.

(3) Upon completion of professional military education (PME), HRC awards the officer their FC branch affiliation and assigns the officer to the FC branch.

(4) RC officers are eligible for transfer to the FC branch from the rank of captain to lieutenant colonel. All requests for branch transfer are reviewed on a case-by-case basis.

(5) RC officers seeking branch transfers to the FC branch must provide the following substantiating documents confirming that they have met one or more of the following FC branch requirements:

(a) Earned a baccalaureate or master's degree in listed in paragraph 2b.

(b) Completed a minimum of two years in a FC key developmental or utilization assignment.

(c) Completed the Defense Comptrollership Program (DCP).

(6) RC officers must complete one of the following prerequisite training courses:

(a) FC CCC

(b) FC CCC-RC Phases 1, 2, and 3

(c) FC BQ and a non-FC CCC

(7) Prepare a DA 4187 requesting the re-designation and branch affiliation.

(8) Submit a branch transfer request packet that consists of the DA 4187, branch code qualification substantiating document(s), and training substantiating documents to the appropriate command channels:

(a) USAR officers submit complete packets through USAHRC.

(b) ARNG officers will go through their state Officer Personnel Manager (OPM).

e. Required training. FC officers must complete the appropriate training requirements and levels of certification for the mandated DoD Financial Management (FM) certification program found at: https://fmonline.ousdc.osd.mil/FMCertProgram/TrainingGuides.aspx.

31. Finance and Comptroller officer development

a. Officer development model. The officer lifecycle development and utilization model (fig.1) focuses on the quality and range of experiences, rather than the specific gates or assignments required to progress. The model emphasizes both key developmental (KD) and broadening experiences to mature KSBs within FC officers in MDO. The objective is to build FC strategic leaders who are experts in both finance and comptroller functions. FC officers are continually afforded the opportunity to gain new skill sets and expand their mental developmental and functional capabilities. The model ensures the FC officer's experience is broadened to include both finance and comptroller developmental assignments to produce well-rounded, multifunctional FC officers at the tactical, operational, and strategic levels. Most importantly, experiences drive an FC officer career versus the positions FC officers held. The model highlights the need to gain JIIM experience and exposure throughout an officer's career.

(1) Initial entry officers gain branch technical and tactical skills to develop a Warrior Ethos and gain important leadership experience in company grade assignments.

(2) Officer assignments are based on Army requirements, professional development, and the officer's preference. Each officer will self-profess KSBs (fig.2) in Assignment Interactive Module (AIM2). FC officers are responsible for developing their own five-year career plan. The Army Career Tracker (ACT) was developed and implemented to facilitate planning one's career with the advice of a mentor. The ACT provides a Professional Development Model (PDM) that helps an officer lay out goals. Working with their mentors, officers develop career paths that meet their professional desires align with professional development timelines and meet their expectations of what the officer views as a successful career. Mentors guide officers on the best way to manage one's career. Actively participating in career management decisions improves the likelihood of a rewarding and successful career. Additionally, working with FC career coaches at HRC is critical to an officer's career management.

(3) Lifelong learning, supported by both civilian and military education, bolsters the development of joint and expeditionary competencies. Expeditionary competencies are those needed by officers in an expeditionary force environment—regional knowledge, cultural awareness, foreign language, diplomacy, and statesmanship.

(4) Flexible timelines enable officers to serve longer in KD and broadening assignments ensuring officers have adequate time to gain skills and experience while also supporting unit readiness and cohesion.

(5) All FC officers should seek membership and certification in FC associations like the Finance Corps Association (FCA) and the American Society of Military Comptrollers (ASMC).

(6) Key Developmental (KD) assignments. The bedrock of developing FC officers are specific assignments that serve as the mechanism to provide key developmental assignments to develop and hone KSBs (fig. 2) within the branch. As such, successfully serving in a Finance and Comptroller KD position increases career advancement opportunities. During the first four years of an officer's career, the focus is on developing basic branch technical and tactical skills, sharpening an officer's understanding of

the profession, gaining leadership experience in company grade assignments, and building expertise in their basic branch.

(7) Broadening assignments. The development model focuses on the need to broaden an officer's KSBs at each grade. Opportunities to broaden an officer outside the realm of the FC branch are extremely valuable to development by imbuing officers with a diverse portfolio of talents and perspective. Experiences are specifically designed to develop an officer beyond FC core competencies. There are four primary experience-based fields that broaden FC officers: functional, civilian enterprise, JIIM, and cross-component that occur both internal and external to the Army. These opportunities challenge the officer mentally, take them well outside their core competencies, and expand their critical thinking skills.

(8) Professional Military Education (PME). PME programs are institutional broadening opportunities. From the Captain Career Course (CCC) to Senior Service College (SSC), officers should complete these courses on time or at the earliest opportunity. Officers should not be assigned to KD positions unless they have completed their PME requirement for that rank. Captains attend the Finance and Comptroller Captains Career Course (FC CCC) generally at the 4-year mark. Majors need to complete ILE as early as possible and ensure they have the skills required for success in their KD assignment. For majors and lieutenant colonels alike, broadening after KD assignments focuses on an officer's greater understanding of both the institutional and operational Army, as well as the joint and interagency environment.

(9) Advanced Civil Schooling (ACS). ACS broadens an officer within a community of students, scholars, and instructors at institutes of higher learning where the officer can gain new perspectives, knowledge, skills, and behaviors not generally obtained from organic experiences, training, or education. FC officers are expected to complete a master's degree prior to competing for colonel. Online degrees at accredited institutions meet this requirement; however, instructor led course of instruction is preferred over strictly online master's degree programs. ACS is a competitive selection process typical to internships, scholarship, and fellowship programs. The Defense Comptrollership Program (DCP), held at Syracuse University (SU), is the recommended ACS option for FC Officers.

(10) Training with Industry (TWI). The TWI program expands the officer's knowledge and understanding of organizations and corporate cultures well outside traditional FC core competencies. The TWI program is a competitively selected work experience program that provides extensive exposure to managerial techniques and industrial procedure within corporate America. This experience broadens the officer's critical thinking skills, knowledge of civil enterprise systems, and understanding of civil governmental operations. The FC Banking TWI training is not available through PME or the civilian educational system. The participating industry for FC Banking TWI is the Armed Forces Bank. Upon completion, an American Bankers Association Diploma in Military Banking Financial Management and Operations is conferred. The Banking program broadens the officer's capabilities within the FC enterprise from a civil-industry perspective applying knowledge gained to improve the Army's banking program at the National and International levels, and conduct business with industry and Government agencies upon their utilization as an assigned Banking Officer (BO).

b. Lieutenant Development.

(1) Education. Completion of the FC BOLC will prepare the officer for KE and broadening assignments.

(2) Key Developmental Assignments. Lieutenants should serve in a KD position 18 to 24 months.

(a) FM Support Detachment (FMSD) Disbursing Officer.

(b) FM Support Unit (FMSU) Commercial Vendor Services Chief.

(c) FM Support Center (FMSC) Auditor.

(d) FMSC Accounting Officer.

(e) FMSC Policy Officer.

(f) Platoon Leader.

(g) Company Executive Officer.

(3) Broadening Assignments.

(a) Aide-de-camp.

(b) Battalion/Brigade Staff.

(4) Self-Development. Lieutenants will complete DoD FM Certification Level 1. They should strive to attain Certified Defense Financial Manager (CDFM) and begin graduate level civilian courses. FC lieutenants should seek additional FC functional training, including, but not limited to Fiscal Law, PPBE (Planning, Programming, Budget, and Execution), Principles of Cost Accounting and Management (PCAM), General Fund Enterprise Business System (GFEBS) Cost Management, GFEBS Financials, Business Analytics, and Introduction to Enterprise Resource Planning (ERP).

(5) Desired Experience. Lieutenants should be placed in assignments where they practice fiduciary responsibility and gain an understanding of pecuniary liable for public funds entrusted to them. They must develop a familiarity of FC core competencies, operational contract support (OCS), and FC information systems.

c. Captain Development.

(1) Education. Completion of the FC Captains Career Course prepares the officer for KD and broadening assignments.

(2) Key Developmental Assignments. Captains should serve in a KD position 18 to 24 months.

(a) FMSD Commander.

(b) Brigade S-8/Comptroller.

- (c) Company Commander.
- (d) FMSU Executive Officer.

(f) Deputy Group/Regiment SOF Comptroller.

(g) Security Force Assistance Command (SFAC) S-8/Comptroller.

(h) FMSU Disbursing Officer.

(3) Broadening Assignments.

(a) G-8 Budget/Program Analyst.

(b) Department of the Army (DA) Banking Officer.

(c) Service School Instructor/Writer.

(d) Battalion/Brigade/Division/Corps/ASCC staff.

(e) Training/Combat Development Officer.

(f) Special Troops Battalion Operations Officer.

(g) Aide-de-camp.

(i) Security Force Assistance Brigade (SFAB) FC Officer.

(4) Self-developmental. Captains will complete DoD FM Certification Level 2, should obtain a CDFM, and complete a graduate degree. FC captains should seek additional FC functional training, including, but not limited to Fiscal Law, PPBE, Intermediate Cost Analysis and Management (ICAM), Financial Management Operational Budget Course (FMOBC), GFEBS Cost Management, GFEBS Financials, Business Analytics, Advanced Business Analytics, ERP/ Systems Applications and Products (SAP), OCS, or Army Comptroller Course (ACC) to enhance professional development. In addition, FC captains have the opportunity to compete for ACS, TWI, internships, fellowships, and other broadening programs.

(5) Desired Experience. Captains must attain basic technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (see fig.2), and unit training management. Obtaining knowledge and experience in all FC core competencies as a captain is critical to personal and professional growth. Captains must gain a basic knowledge of U.S Government Operations, geopolitics, fiscal law, PPBE, FC core competencies, force structure and characteristics.

d. Major Development.

(1) Education. Completion of ILE prior to the 13th year of commissioned service is critical to officer professional development and the foundation in preparing for KD assignments.

(2) Key Developmental Assignments. Majors should serve in a KD position 18 to 24 months.

(a) FMSU Commander.

- (b) Group/Regiment SOF Comptroller.
- (c) 2-Star Command Deputy G-8/Comptroller.

(d) 3-4 Star Command Budget Officer/Joint Assignment.

(e) Battalion Executive Officer.

(f) FMSC Branch Chief (Accounting, Banking, Internal Controls, Policy).

(g) ESC G-8/Comptroller.

(h) Security Force Assistance Command (SFAC) S–8/Comptroller.

(4) Broadening Assignments.

(a) Corps/ASCC/ACOM/DA/Joint Staff.

(b) 3–4 Star Command Budget Analyst.

(c) Program Evaluation Group (PEG) Analyst.

(d) Office of Chief Legislative Liaison (OCLL) Budget Officer.

(e) ASA (FM&C) Budget Liaison Officer.

(f) Inspector General.

(g) ESC FM Support Operations Officer.

(h) Service School/USMA/ROTC Instructor.

(i) Doctrine Development/Proponency Officer.

(5) Self-Development. Majors will complete DoD FM Certification Level 2. They should strive to attain CDFM–A certification and complete graduate degree or begin postgraduate or higher study. Majors should seek FC functional training, including, but not limited, such as PPBE, Fiscal Law, GFEBS Cost Management, GFEBS Financials, Business Analytics, Advanced Business Analytics, the Defense FM Course (DFMC), ERP/ Systems Applications and Products (SAP), OCS, ACC, or the Executive Comptroller Course (ECC) to enhance professional development. In addition, majors have the opportunity to compete for ACS, TWI, internships, fellowships, and other broadening programs.

(6) Desired Experience. Majors must attain immediate technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (see fig.2), and unit training management. They must gain an immediate knowledge of U.S Government Operations, geopolitics, DIME (Diplomacy, Information, Military), PMESII-PT (Political, Military, Economic, Social, Infrastructure, Information, Physical Environment, and Time), 'How the Army Runs', Fiscal Law, PPBE, and FC core competencies, force structure and characteristics. Majors should continue institutional, operational, and self-development efforts to expand their expertise in all aspects of FC.

e. Lieutenant Colonel Development.

(1) Education. Lieutenant colonels will have competed ILE as a major

(2) Centralized Selection List (CSL) Positions.

(a) Battalion Command.

(b) 2-Star Command G-8/Comptroller.

(3) Key Developmental Assignments. Lieutenant colonels should serve in a KD position 18 to 24 months.

(a) FMSC Deputy Director.

(b) SOF Comptroller.

(c) ASCC G-8 Deputy Finance Officer.

(d) ASCC Budget Execution Chief.

(e) Deputy Corps G–8/Comptroller.

(f) FMSC Disbursing Officer.

(4) Broadening Assignments.

(a) Brigade Executive Officer.

(b) ACOM/OSD/DA/Joint Staff.

(c) Program Budget Officer.

(d) FC School Director of Training.

(e) FC School Director of Proponency.

(f) DA/ACOM/Joint Budget Officer.

(g) U.S. Army Financial Management Command (USAFMCOM) OST Director.

(h) Director of Army Budget XO.

(i) Inspector General.

(j) Future Force Integration Directorate (FFID) Force Design Chief.

(j) ASCC Programs/Management Chief.

(k) ASCC G-8 XO.

(5) Self-Development. Lieutenant colonels will complete DoD FM Certification Level 3. Lieutenant colonels should strive to attain CDFM–A certification and possess a graduate or postgraduate degree or higher. Additionally, lieutenant colonels should seek FC functional training, including, but not limited to PPBE, Fiscal Law, GFEBS Cost Management, GFEBS Financials, ECC, DFMC, Executive ERP, Defense Decision Support Course, or Senior Resource Management Course to enhance professional development.

(6) Desired Experience. Lieutenant colonels must attain advanced technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (see fig.2), and unit training management. They must gain an advanced knowledge of U.S Government Operations, geopolitics, DIME, PMESII-PT, 'How the Army Runs', JIIM, Fiscal Law, PPBE, and FC core competencies, force structure, and characteristics. Lieutenant colonels should continue institutional, operational, and self-development efforts to expand expertise in all aspects of FC to include JIIM operations.

f. Colonel Development.

(1) Education. Colonels will complete Senior Service College (SSC) either in a resident or non-resident capacity.

(2) Key Designated Billet (KDB) Positions.

(a) Corps/SMDC/EUSA/INSCOM/USASOC G-8/Comptroller.

(b) FMSC Director.

(3) Key Developmental (KD) Assignments. Colonels should serve in a KD position 18-24 months.

(a) U.S. Army FC School Commandant.

(b) Combatant Command/ASCC/G-8/Comptroller.

(c) USAFMCOM Chief of Staff.

(4) Broadening Assignments.

(a) ASA (FM&C)/Military Deputy XO.

(b) ASA (FM&C) Program Budget Integration Director.

(c) ASA (FM&C) Program Budget Officer.

(d) Soldier Support Institute (SSI) Deputy Commander.

(e) ACOM/OSD/DA/Joint Staff.

(f) U.S. Army Special Operations Command (USASOC) Special Programs Division Chief.

(g) National Defense University Military Faculty.

(h) Office of Secretary of Defense Appropriation Liaison.

(i) Office of Chief of Engineers Civil Works Resource Management Deputy Director.

(5) Self-Development. Colonels must obtain DoD FM Certification Level 3, should obtain CDFM–A certification, and will possess a graduate or higher degree. Colonels should attend FC functional training, including, but not limited to Fiscal Law, ECC, DFMC, Executive ERP, Defense Decision Support Course, Senior Resource Management Course, or the National Security Course to enhance professional development.

(6) Desired Experience. Colonels must attain expert technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (see fig.2), and unit training management. They must gain an expert knowledge of U.S Government Operations, geopolitics, Diplomacy, DIME, PMESII-PT, 'How the Army Runs', JIIM, Fiscal Law, PPBE, and FC core competencies, force structure, and characteristics. Colonels should continue institutional, operational, and self-development efforts to expand their knowledge at operational or strategic levels. Colonels should have joint and Army enterprise experiences and have served in assignments that provide routine 3 and 4 star General Officer exposure.

Years	0 - 2 - 4	4 - 6 - 8 - 10 -	12 - 14 -	16 - 18 - 20	- 22 - 24		
Rank	Lieutenant	Captain	Major	Lieutenant Colonel	Colonel		
Professional Military Education	BOLC	ccc	Intermediate Level Education	Senior Ser	Senior Service College		
Additional Training	CDFM Fiscal Law Fiscal Law Planning.Programming. Budget.Execution (PPBE) Principles of Cost Analysis & Management (PCAM) General Fund Enterprise Business System (GFEBS) Cost Management GFEBS Financials Business Analytics Intro Enterprise Resource Planning (ERP)	CDFM Fiscal Law PPBE Intermediate Cost Analysis and Management (ICAM) GFEBS Cost Management GFEBS Cost Management GFEBS Cost Management GFEBS Cost Management GFEBS Financials Financial Management Operational Budget Course (FMOBC) Operational Contract Support (OCS) Army Comptroller Course (ACC) Advance Civil Schooling/Defense Comptrollership Program (DCP) Training With Industry (TWI) Joint Staff Intern Program Advance Business Analytics ERPISAP	CDFM-A Fiscal Law PPBE GFEBS Cost Management GFEBS Financials OCS Defense Financial Management Course (DFMC) ACC Executive Comptroller Course (ECC) DCP TWI Army Congressional Fellowship Advance Business Analytics ERPISAP	CDFM-A Fiscal Law GFEBS Cost Management GFEBS Cost Management GFEBS Financials ECC DFMC Defense Decision Support Course Senior Resource Management Course Executive ERP	CDFM-A Fiscal Law ECC DFMC Defense Decision Support Course Senior Resource Management Cour National Securities Studies Course Executive ERP		
Developmental and Broadening Assignments	Key Developmental Assignments						
	FM Support Detachment (PKSD) Disbursing Officer FM Support Unit (FMSU) CommercialVendor Services Chief FM Support Center (FMSC) Auditor FMSC Accounting Officer FMSC Policy Officer Platoon Leader Company XO	FMSD Commander Brigade S-8/Comptroller Company Commander FMSU Executive Officer Deputy Group/Regiment SOF Comptroller FMSU Diabunging/Micer S-8/Comptroller	FMSU Commander SPAIC Command Deputy G=8/Comptroller Group/Regiment SOF Comptroller 3-4Star Command Budget Officer Joint Assignment Battalion Executive Officer FMSC Branch Chief (Accounting, Internal Control, Policy, and Cash Management) ESC G=8/Comptroller Security Force Assistance Command(SFAC)	Battalion Commander (CSL) - S-Star Command G-8lComptroller (CSL) - FMSC Deputy Director - SOC Comptroller - ASCC G-4 XO - ASCC B-4 XO - SOC Budget Execution Chief - Corps Deputy G-8lComptroller - FMSC Disbursing Officer	Corps/SMDC/EUSA/INSCOW USASC G=8/Comptroller(NCB) FMSC Director(KDB) FC School Commandant Combatant Command/ASCC/ G=8/Comptroller USAFMCOM Chief of Staff		
	Developmental and Broadening Assignments						
	• BNBDE Staff • Aide-de-Camp	G-8 Budget/Program Analyst DA Banking Officer Service School Instructor/Writer Battalion/Brigade/Division/Corps/ ASCC staff Training/Combat Development Officer Special Troops Battalion Operations Officer Aide-de-Camp Security Force Assistance Brigade (SFAB) FC Officer	Corps/ASCC/ACOMDA/Joint Staff 3-4 Star Command Budget Analyst Program Evaluation Groups (PEG) Analyst Office of Chief Legislative Liaison (OCLL) Budget Officer Inspector General ESC FM Support Operations Officer Service School USMMROT Chief Legislative Linder Doctrine Development/Proponency Officer	Brigade Executive Officer ACOM/OSD/DA Joint Staff Program Budget Officer FC School Director of Training FC School Director of Training CS School Director of Training ASCC Programs/Management Chief ASCC Deputy Finance Officer USAFMCCM OST Director UsaFMCCM OST Director Incetor of Army Budget XO Inspector General Future Force Integration Directorate (FFID) Force Design Chief	ASA (FM&C)/Military Deputy XO ASA (FM&C) Program Budget Inlegration Director ASA (FM&C) Program Budget Office: Solidier Support Institute (SSI) Deput Commander ACOMIOSDIDAJoint Staff USASOC Special Programs Division Chief National Defense University Military Faculty OSD Appropriation Liasion Office of Chief of Engineers Civil Wo Resource Management Deputy Direc		

Finance and Comptroller Figure 1. FC Officer Development Model (Regular Army)

Active Component FC Officer Knowledge, Skills, and Behaviors (KSBs)							
Years	0 - 2 - 4	- 6 - 8 - 10	- 12 - 14 -	16 - 18 - 2	0 - 22 - 24		
Rank	Lieutenant	Captain	Major	Lieutenant Colonel	Colonel		
Knowledge	Achieve and maintain DoD FM certification Level 1; Famiilardy with the following: Military Decision Making Process (MOMP), Army Doctrine (FM 1-063-014-016 0,7-0), US Government Operations, geopolitics, fiscal law, planning, programming, budget, and execution (PFBE), FC core structure, operational contract support(CCS), FC characteristics and information systems, generally accepted accounting principles (GAAP), data analytic, and mathematical functions; Army audit avareness	Achieve and maintain DoD FM certification Level 2; Basic knowledge of the following: Sub Source (FM 1-0830/4040-60,7-0). U.S. Government Operations, expositics, fiscal law, PPBE, FC core competencies and force structure, OCS. FC characteristics and information systems, GAAP, data nalytics, mathematical functions, unit training, and sustainable readiness. Basic understanding of Federal Budget Legislation, program budget advisory councils (PBAC), and Army audit.	Achieve and maintain DoD FM certification Level 2: In-depth knowledge of MDMP and Army Doctrine (FM 1-01,082):3903-944- 005-016-07-0, ADP 1-01); Intermediate knowledge of the following: US Sovernment Operations, geopolitics, Diplomacy, Information, Military, Economics, Social, Infrastructure, Information Physical Environment, and Time (PMESI-PT); How the Army Runs, Doctrine, organization, Personel, Facilities and Policy (DOTMLPF- p), fiscal law, PPEE, FC core competencies and force structure, OCS, FC characteristics and information systems, GAAP, data analytics, mathematical functions, unit training management, and sustinable readiness. Intermediate understanding of Federal Budget Legislation, PBAC, and Army audit.	Achieve and maintain DoD FM certification Level 3; Advanced Knowledge of the following; MDIMP, Army Doctrine (FM 1-0,1-0873-037-903- 944-015-016-07-0, ADP 1-01, U.S Government Operations, geopolitics, DIME, PMESIPT, 'How the Army Runs' Joint Interagency, Intergovermontal, multimational (UIIM), DOTMLPF-p, fiscal law, PPBE, FC core competencies and force structure, OCS, FC characteristics and information systems, GAAP, mathematical functions, unit training management, and sustainable readiness. Advanced understanding of Federal Budget Legislation, PBAC, and Army audit.	Achieve and maintain DoD FM certification Level 3: Expert Knowledge of the following: MDMP, Amy Doctrine (FM 1-08/3-0/4-0/6-0.7-0). U.S Government Operations, geopolitics, DIME, PMESII-PT. How the Army Runs'/JIM DOTMEPF, filesal law, PPBE, FC core competencies and force atructure, COS: FC characteristics and information systems, GAAP, mathematical functions, unitraining management, and sustainable readinese. Expert understanding of Federal Budget Legislation, PBAC, and Army audit.		
Skills	Foundational technical and tactical skills in the application of TLPs, FC core competencies and information systems, MDMP, unit training; ability to perform at tactical level; logical-analytical cognitive skills; proficient in oral and written communication skills	Basictechnical and tactical skills in the application of FC core competencies and information systems, MDNR-Army Doctrine (FM 1-08-3-04-06-07-0), unit training management; ability to perform at tactical and operational levela; logical- analytical cognitive skills; proficient in oral and written communication skills	Intermediate technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (FM 1-0.1-083-013-903-944-015-016-0.7-0, ADP 1-01), unittaining management ability to perform at tactical, operational and strategic levels; logical-analytical cognitive skills; advanced oral and written communication skills	Advanced technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (FM 1- 0.1083:03):034440.60:06:07.00, ADP 1-01), unittraining management; ability to perform at tactical, operational and strategic levels; ability to interpret data/decision support, logical-analytical cognitive skills; advanced oral and written communication skills; diverse range and depth of experiences	Expert technical and tactical skills in the application of FC core competencies and information systems, MONP, Army Doctrine (FM 1-0.1-08/3-03-30/3-94/4-0/6- 06-0-7-0, ADP 1-01) and unitraining management; ability to perform at operational and strategic levels; ability to interpret data/decision support, logical-analytical cognitive skills; expert oral and written communication skills; broad range and depth of experiences		
Behaviors	Stewardship, adaptive, alert, committed, trustworthy, ethicalimoral, dutiful, detailed focused, rational, responsible, stable, assertive, prudent, precise, candor, team player, disciplined initiative, physically fit, caring leader, Warrior Ethos, and life-long learner	Stewardship, adaptive, alert, committed, trustvorthy, ethicalimoral, dutiful, detailed focuser, ational, responsible, stable, assertive, prudent, precise, candor, team player, disciplined initiative, physically fit, caring leader, Warrior Ethos, teacher, life-long learner, and mission command philosophy	Stewardship, adaptive, alert, committed, trustworthy, ethicalimoral, dutiful, detailed focused, rational, responsible, stable, assertive, prudent, precise, candor, team player, discipliced initiative, teacherimentor, physically fit, caring leader, stamina, life-long learner, Warrior Ethos, sacrifice, and mission command philosophy	Stewardship, adaptive, alert, committed, trustworthy, ethicalmoral, dutiful, detailed focused; rational, responsible, stable, assertive, prudent, precise, candor, team player, disciplined initiative, teacher/mentor, physically fit, caring leader, stamina, life-long learner, Warrior Ethos, sacrifice, and mission command philosophy	Stewardship, adaptive, alert. committed, trustvorthy, ethical/moral, dutiful, detailed focusel, rational, responsible, stable, assertive, prudent, precise, candor, team player, disciplined initiative, toacher/mentor/coach, physically fit, caring leader, stamina, lifel-ong learner, Warriot Ethos, change agent, sacrifice, mission command philosophy, and ambassador of the profession		

Finance and Comptroller Figure 2. FC Officer Knowledge, Skills, and Behaviors (KSBs)

32. Finance and Comptroller Warrant Officer Development

There are no warrant officers in the FC branch.

33. Reserve Component Officer Development

a. Officer Development. The RC officer Finance and Comptroller (FC) lifecycle development and utilization model (fig 3) provides general guidelines on the assignments, training, knowledge, skills, and behaviors that will contribute to a successful Reserve Component FC Officer career. See Part One of DA PAM 600-3 for additional guidance on RC officer development.

b. Company Grade Development.

(1) Education. The Finance and Comptroller BOLC is the starting point for newly accessed FC officers. FC company grade officers should complete the resident BOLC by their second year of service. Army Reserve and National Guard officers who have completed a BOLC other than FC branch and complete the Finance and Comptroller Branch Qualification (FC BQ) in residence will satisfy the FC BOLC requirement. FC Captains must complete either the resident FMCCC or the three-phase FMCCC–RC. This course includes one-distributed learning phase of nonresident instruction; and two active duty for training phases at the Finance and Comptroller School. Company grade officers who have completed CCC in a different branch must complete the FC BQ and have a baccalaureate or master's degree listed in section 30, paragraph 2b, or a minimum of two years in an FC key development or utilization assignment; or complete the Defense Comptrollership Program to be educationally qualified at the company grade level.

(2) Key Developmental Assignments (see fig 3).

(a) Financial Management Support Detachment Commander.

(b) Company Commander (90A/01A).

(c) Financial Management Support Unit (FMSU) Executive Officer.

(3) Broadening assignments (see fig 3).

(a) MSC/State Budget Officer.

(b) Brigade S-8/Comptroller.

(c) FMSU Disbursing Chief.

(d) FMSU Commercial Vendor Services (CVS) Chief.

(4) Additional Training/Self Development. Company Grade Officers should obtain and maintain their mandated DoD Financial Management program certification at Level I or Level II as appropriate. Additionally Company Grade Officers should strive for a professional credential. Examples include: Certified Defense Financial Manager (CDFM), Certified Government Financial Manager (CGFM), Certified Government Auditing Professional (CGAP), or Certified Public Finance Officer (CPFO). Reserve Component Company Grade Officers should also seek additional Financial Management functional training to ensure they are will rounded. See Figure 4 for recommended functional training.

(5) Desired Experience. Company grade officers should be placed in assignments where they have fiduciary responsibility and have pecuniary liability for public funds entrusted to them. They should be proficient in FC technical financial systems and disbursing operations.

c. Field Grade Development.

(1) Education. FC majors must complete the ILE common core curriculum for promotion to Lieutenant Colonel. Lieutenant Colonels must complete either the legacy Command and General Staff Officer Course, or the ILE Common Core curriculum and ILE Advanced Operations and Warfighting Course to be considered for SSC. SSC completion is highly recommended for promotion to Colonel. Field grade officers who have completed an Officer Advanced Course or CCC in a different branch must complete the FC BQ and have a baccalaureate degree or master's degree listed in section 30, paragraph 2b,or a minimum of 2 years in an Financial Management key development or utilization assignment; or complete the Defense Comptrollership Program.

(2) Key Developmental Assignments for Majors (see fig 3).

(a) FMSU Commander.

(b) 2-Star Command Budget Officer.

(c) ESC G-8/Comptroller.

(d) Deputy Division G8.

(e) FMSC Branch Chief.

(3) Broadening assignments for Majors (see fig 3).

(a) 2-Star Command Chief of NGPA/RPA/O&M.

(b) NGB/USARC/OCAR Analyst.

(c) Deputy Inspector General.

(d) Funds Control Officer.

(e) Nominative (Joint/HRC/DA/OSD) Position.

(f) Service School Instructor/Director.

(g) Battalion Executive Officer.

(4) Key Developmental Assignments for Lieutenant Colonels (see fig 3).

(a) 2-Star Command G8/Comptroller.

(b) Battalion Commander (90A/01A).

(c) FMSC Deputy Director.

(d) FMSC Disbursing Officer.

(5) Broadening Assignments for Lieutenant Colonels (see fig 3).

(a) Nominative (Joint/HRC/DA/OSD) Position.

(b) NGB/USARC/OCAR Analyst.

(c) Branch Chief.

(d) Integration Officer.

(e) Inspector General.

(f) Legislative Liaison Officer (LNO).

(g) Plans Officer.

(6) Key Developmental Assignments for Colonels (see fig 3).

(a) Brigade Command (90A/01A).

(b) NGB/OCAR Comptroller.

(c) State/USARC G8.

(d) FMSC Director.

(7) Broadening Assignments for Colonels (see fig 3).

(a) DA/Joint Staff Officer.

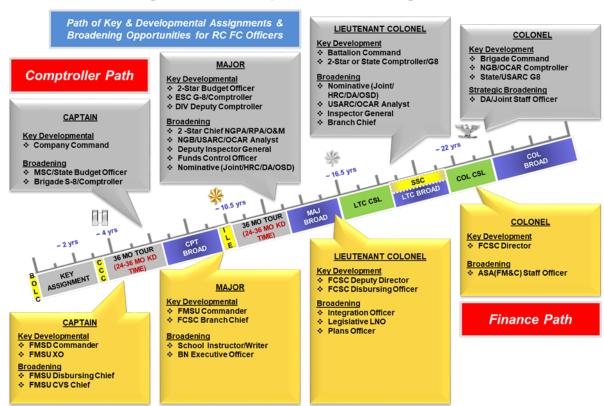
(b) ASA(FM&C) Staff Officer.

(8) Additional Training. Field Grade officers should obtain and maintain their mandated DoD Financial Management program certification at Level III. Additionally Field Grade Officers should obtain a professional credential. Examples include: Certified Defense Financial Manager (CDFM), Certified Government Financial Manager (CGFM), Certified Government Auditing Professional (CGAP), or Certified Public Finance Officer (CPFO). Reserve Component Field Grade Officers should also seek additional Financial Management functional training to ensure they are will rounded. See Figure 1 for recommended functional training. Reserve Component Field Grade Officers should also possess a graduate degree from an accredited academic institution.

d. Branch Code 36A Requirements. Officers who have completed an AOC or CCC in a different branch may satisfy branch code 36A by completing FC BQ and have a baccalaureate or master's degree listed in section 30, paragraph b, or a minimum of 2 years in an FC key development or utilization assignment; or complete the Defense Comptrollership Program.

e. Branch Transfer for Army Reserve and Army National Guard Officers. ARNG officers seeking branch transfer to BC 36A must apply to the Finance and Comptroller School (FCS) through their State/Territory and NGB G–1. All branch transfer requests for officers in an ARNG Title 10 status must also go through the NGB G–8. USAR Officers must apply to the FCS through Human Resources Command (HRC). All requests are forwarded to the address stated in paragraph 1b. As the proponent for the FC Branch, the commandant of the FCS determines qualifications of officers requesting branch transfer. Substantiating documents confirming successful completion of FC BQ and FC CCC or FC CCC–RC, a baccalaureate or master's degree listed in section 30, paragraph b, or a minimum of 2 years in a FC key development or utilization assignment; or completion of the Defense Comptrollership Program must be included with a memorandum requesting the re-designation to the FC Branch.

Figure 3. FC Lifecycle Development and Utilization model (Reserve)



Growing Reserve Component FC Strategic Leaders

Figure 4. Reserve Component FC Officer Assignments, KSBs, and Training Reserve Component FC Officer Assignments, KSBs, and Training

