



Finance and Comptroller School

Branch Overview



Task: Provide informational briefing for Cadets on the Finance and Comptroller branch.

Purpose: Inform audiences on the history, organizations, skills, career progression, and educational opportunities within the Finance and Comptroller Branch.

Agenda



- Finance and Comptroller branch history
- Finance and Comptroller Elements
- Intelligences, Knowledge, Skills, Behaviors, Talent Priorities
- Early Career Progression
- Educational Opportunities
- Additional Opportunities

History of the Finance and Comptroller Branch

Resourcing America's Army to Fight & Win our Nation's Wars Since 1775

1775 – 1781 Revolutionary War



On 16 June 1775, The Continental Congress created the Pay Department by and act of legislation. James Warren was appointed as the first Paymaster - General with a staff of 26 Assistant Paymasters. Troop pay was low and slow.

Privates: \$6.33/month

1861 – 1865 Civil War



By 1863, 447 Paymasters served 1.1 million Union troops, each paying roughly 30 companies monthly. The Federal Authorities printed currency as a means of increasing the money supply. Unlike continental currency, Federal dollar currency is still valid today!

1800 – 1860 Before The Civil War



Congress appointed Nathaniel Towson as a Paymaster-General in 1821. He held this post for 34 years. General Towson established procedures, regulations created professional standards, and his efforts virtually eliminated payroll losses and cut costs by over two-thirds.

1866 – 1911 Post Civil War



After the Civil War, the day-to-day routine of the Paymaster returned to the pre-war rhythms. In the West, banking facilities were uncommon, the forts were scattered widely, and the areas between forts were unfriendly. Paymasters rode in circuit often lasting up to a month, bank to fort to fort...Soldiers treated Pay Day like holiday.

1912 – 1920 The Era Of The Great War

With the reform of the Army in 1912, the Pay Department became part of the Quartermaster Corps. Quartermaster Officers took up the duties of Soldier pay. During WWI, the Quartermaster Corps expanded to such a degree that it had a difficult time controlling disbursing and logistical activities. In October 1918, Congress authorized the Finance Service and in June 1920, it approved the Finance Department to become a separate branch of the War Department under Brigadier General Herbert M. Lord. Unlike its predecessors, it conducted not only military pay and travel expenses, but also all financial activities of the War Department, including centralized disbursing, auditing, and budgeting.



1921 – 1940 Preparing For WW II

In 1933, the government created Civilian Conservation Corps Camps with U.S. Army Reserve officers in charge and led by General Douglas MacArthur. CCC gave millions of men a taste of military life before being drafted into service for WW II. It also gave the Finance Service a chance to train its officers and men.

With CCC camps scattered in remote locations throughout the US, Finance Soldiers learned the practical lessons of paying large numbers of men outside the fixed routine of garrison life. Such experience aided them greatly when the United States entered WW II.

The Finance Department remained a separate entity until WWII when it joined the office of the Fiscal Director, Army Service Forces. Under this structure, it took on additional responsibilities such as the sale of War Bonds and the promotion of National Service Life Insurance.

1941 – 1945 World War II

Army pay at the beginning of war was simple and limited, \$21/month in cash for Privates. To meet Army's growing need for volunteers and draftees, the War Department increased pay for Privates to \$50/month. They also created the Office of Dependency Benefits (ODB) and allotments to make sure money went home to families. ODB developed into a capable organization dealing with millions of families and sending out checks at the rate of 5000 a minute, 24 per day, seven days per week.

From the experiences of Major Robert C. Davie and the 136th Finance Disbursing Section (FDS) in Normandy: when the 136th FDS came ashore, they followed their plans, setting up for business and doing their work. This despite the fact their position was near the water's edge on Omaha Beach and only 300 yards from the enemy. Despite the danger and their "noncombatant" role, Major Davie's men carried on. Years later he would remark with pride how his outfit crossed France and ended the war in Germany with no loss of funds nor were their books ever out of balance, despite being shot at, lacking safes for their funds and often living out of trucks or on the ground.

The Allies issued Allied Military Currency (AMC) in four major countries - Italy, France, Germany and Japan. All the experience of printing and issuing special military currencies formed the basis for post war issues of Military Payment Certificates (MPC) by the United States for its forces abroad during the Cold War.

1950 – Present Post World War II

After the war, the office of the Fiscal Director dissolved and the Finance Department again became an independent Army staff agency. The Army Organization Act of 1950 re-designated the Finance Department as a basic branch. The Finance Center consolidated many scattered finance operations after WW II. From 1946 to 1991, the Finance Center implemented four new pay systems as the Army converted from manual to electronic pay methods. Along the way, its personnel acquired an enormous amount of expertise in Finance and Comptroller and implemented programs to allow the Army to get the maximum use of its budget dollars.

Finance Corps (Regiment) was activated on May 7, 1987. The branch continued to change in accordance with the needs of the Army. In 1991, the Finance Center became part of the Department of Defense, where it continues many of its former functions for all services, not just the Army. In September 2008, the Army merged Branch Code 44 (Finance) and Functional Area 45 (Comptroller) into Branch Code 36 (Finance and Comptroller). Multi-functional Finance and Comptrollers that can operate in both the Financial Operations and Resource Management domains are the future as progress has always been an important element of the Corps' history.

Today's Corps has advanced immeasurably over the first Paymaster General Office, not only in size but also in the quality of service provided. Today, our National Service Providers are building sophisticated systems of the future while the U.S. Army Finance and Comptroller School trains our military and civilian personnel to operate these systems and work within our eight core competencies. These organizations, together with the many units in the field, work hard "To Support and Serve" both the U.S. Army and our great Nation.

The Cost of War

American Revolution 1775-1783:
\$2.407 Billion

Defending Against British Invasion (1812-1814):
\$1.553 Billion

Cost of the Mexican War (1846-1849):
\$2,376 Billion

Cost to Federal Forces: Civil War (1861-1865):
\$59,631 Billion

Cost of the Spanish-American War (1898):
\$9,034 Billion

World War I (1917-1918):
\$334 Billion

World War II (1941-1945):
\$4,104 Billion

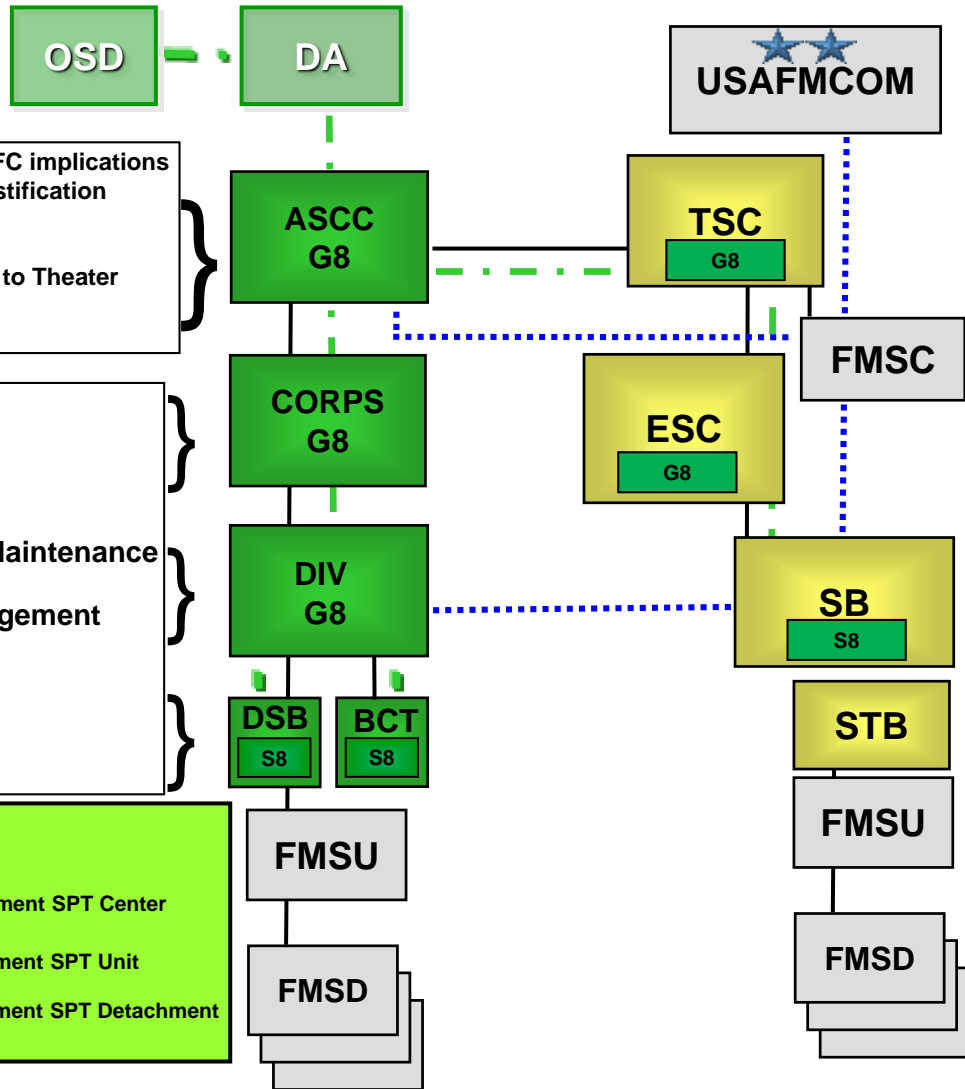
Defending South Korea (1950-1953):
\$341 Billion

Vietnam War (1955-1973):
\$738 Billion

Persian Gulf War (1990-1991):
\$102 Billion

Post-9/11 though 2018:
\$5.6 Trillion

Finance and Comptroller Elements



- Advisory to the CDR on all FC implications
- Budget Formulation and Justification
- Reprogramming Actions
- Funds Control/Distribution
- Budget Assessment/Impact to Theater Senior Leadership

- Budget Execution
- Funds Management
- Accounting Records Maintenance
- Cost Capturing / Management
- Fiscal Stewardship
- Auditability

G8 /S8 = Comptroller

FMSC = Financial Management SPT Center

FMSU = Financial Management SPT Unit

FMSD = Financial Management SPT Detachment

- - - Funding
- . . . Technical Coordination Only
- - - Mission Command

- Oversight & Policy
- Liaison w/ National Providers: DFAS, Treasury, & Fed Res Bank
- Audits & Staff Assistance Visits
- Army Banking Program
- Training Evaluation

- Principal advisor to the TSC Commander and ASCC G8, on all aspects of Finance ops
- Provides technical coordination and oversight of FM units
- Theater Banking
- Finance & Accounting Policy
- Cash Mgmt & Accountability
- Agent Support
- Management & Internal Controls
- Audits/Trend Analysis
- IT Support

- Exercises mission command of FMSDs
- Provides support on an area basis within a corps AO
- Account Holder
- Disbursing Opns
- Agent Funding/Clearing
- Commercial Vendor Svcs & home-station (over-the-horizon support)
- Internal Controls / Audit Readiness
- IT Support

- Exercises mission command of FMSTs
- Disbursing Ops
- Procurement Support
- Cash Control
- Commercial Vendor Svcs & home-station (over-the-horizon support)
- Agent Funding/Clearing
- Pay Support
- Provides area support to Brigade Combat Teams (BCTs)



Intelligences, Knowledge, Skills, Behaviors, Talent Priorities



INTELLIGENCES:

Interpersonal, Logical-Mathematical

SKILLS:

Finance and Comptroller officers provide fiscally responsible management of government resources through fully auditable Enterprise Resource Planning (ERP) systems and various management controls promoting effective governance. They handle vast amounts of financial information utilizing both abstract and analytical reasoning. They possess technical and tactical knowledge as well as an understanding of general accounting principles to complete both finance operations and comptroller tasks. FC officers exhibit abilities to find creative solutions to problems beyond those that are rule-based, yet ensure that those solutions comply with applicable laws and regulations. FC officers are articulate, effective, and concise communicators enabling cost-informed decision-making and communicating subsequent financial impacts to senior leaders in operational terms.

KNOWLEDGE:

The Finance and Comptroller (FC) branch strongly desires officers with academic backgrounds in the domain-specific disciplines listed below. These disciplines provide officers with a foundation in the general accounting, financial principles and information systems technology required to manage the Army's resources effectively and efficiently.

➤ **RELEVANT EDUCATION:** Accounting; Computer Sciences; Accounting/Management and Information Systems Technology; Banking; Business Administration & Management; Economics; Finance; Financial Management; Acquisition / Contract Management; Statistics (not all inclusive).

➤ **RELEVANT TRAINING / EXPERIENCE:** Cadet Troop Leading Time / Leader Development Time (CLTL / CLDT) with DIV G8 / BDE S8, FM Support Unit, FM Support Detachment; Academic Enrichment Program with private sector comptroller, banking; computer programmer or related financial regulatory authority (not all inclusive).

BEHAVIORS:

- | | | | |
|-------------|--------------------|-------------------|---------------|
| ➤ ADAPTIVE | ➤ CONSCIENTIOUS | ➤ ETHICAL/MORAL | ➤ RATIONAL |
| ➤ ALERT | ➤ COOPERATIVE | ➤ EXPERT | ➤ RESPONSIBLE |
| ➤ ASSERTIVE | ➤ CUSTOMER FOCUSED | ➤ HARD WORKING | ➤ STABLE |
| ➤ COMMITTED | ➤ DILIGENT | ➤ PROBLEM SOLVING | ➤ TRUSTWORTHY |
| | ➤ DISCIPLINE | ➤ PRECISE | |
| | ➤ DUTIFUL | ➤ PRUDENT | |

TALENT PRIORITIES:

1. **LOGICAL / ANALYTICAL:** Uses reason and thinks in terms of cause and effect. Able to deconstruct and solve complex problems.
2. **DETAIL FOCUSED:** Thorough, perceptive, and precise in all matters. Possesses a keen eye – notices everything.
3. **PROJECT MANAGER:** Must be able to determine requirements, develop work processes and lead teams to desired outcome.
4. **PROCESS DISCIPLINED:** Diligently abides by procedures designed to ensure accuracy, effectiveness, and safety.
5. **PROBLEM SOLVER:** Must find solutions to overcome challenges and assist the commander in mission accomplishment.
6. **DOMAIN-SPECIFIC EDUCATION:** Focus on relevant disciplines listed above, with a special emphasis on accounting, accounting/management and information systems technology, business administration, or financial management, which provide the necessary skills for FM officers to effectively and efficiently manage the Army's resources.

FIRST STOP

Welcome to ...

What's next?

Your first stop in your Finance and Comptroller career is to attend the 12-week **Basic Officer Leader Course (BOLC)** at Fort Jackson, South Carolina. BOLC provides you the initial technical and tactical training necessary to successfully perform your duties upon arrival to your first unit. During the course, you will refine the skills learned at your commissioning source in leadership and small unit tactics, while getting your first training on the technical skills related to disbursing, comptroller/budgeting, accounting, payment support, finance systems/platforms, and other technical tasks necessary of Finance and Comptroller officers. The curriculum culminates with a final capstone exercise to validate your ability to execute both technical and tactical tasks as part of large-scale combat operations in multi-domain operations.



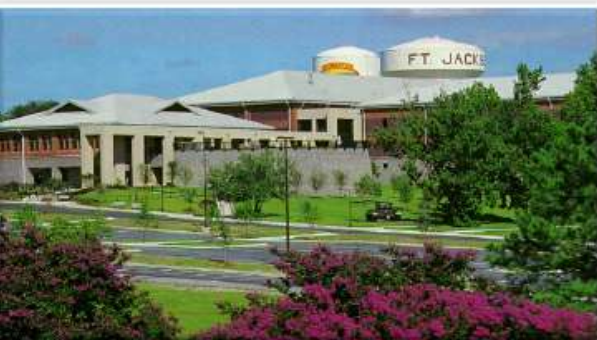
After years of anticipation of serving as an officer in your **first unit** of assignment, the time is here. Whether serving on active, reserve, or national guard duty, you will most likely serve in a finance unit. As a new lieutenant (LT) in a Finance Support Center (FI SC), Finance Battalion (FI BN), or Finance Company (FI CO) you finally get to put all that training you received to good use. LTs in FI BNs and FI COs assume responsibility for certifying and disbursing millions of dollars in both U.S. and foreign currency to support commanders' requirements. LTs in a FI SCs quickly learn the intricacies of planning and formulating policies for operational theaters. In FI BNs and FI COs, LTs learn critical disbursing and accounting skills as they account for millions of dollars in cash and financial transactions. Additionally, this assignment provides immediate leadership opportunities as you lead non-commissioned officers (NCO) and Soldiers ensuring your team is trained and ready to perform assigned missions. While your primary duties are technical, you should also expect a wide variety of additional duties such as running ranges, managing unit maintenance operations, coordinating training exercises, and more.

You have successfully completed your first 2-3 years with your first unit of assignment. Now what? There are broadening options available. You can gain experience in comptroller operations as a budget analyst, work on staff at echelons from battalion to division, or compete for a branch immaterial job (01A) to expand your knowledge, skills, and behaviors.

Eventually, you will continue your military education back at Fort Jackson completing your Captains' Career Course (CCC). Finance and Comptroller CCC will reinforce your technical skills and build proficiency to take on challenging roles as brigade S-8, FI CO commander, FI BN deputy disbursing officer, or some other assignment. To further your abilities as a junior captain you have opportunities to attend functional training courses at Syracuse University and University of South Carolina.

As you complete your initial captain assignment, opportunities abound. What will be your next step in the Army? Is it an Army Fellowship to gain an unique experience; the Defense Comptrollership Program (DCP) at Syracuse University to obtain two masters degrees (MBA & EMPA) in 15 months expanding your knowledge; Training with Industry (TWI) with the Armed Forces Bank to learn skills from the private banking industry; or another FC assignment to build on your already established talents?

The options are endless in the FC Branch!



Training Opportunities

- ◆ **Basic Officer Leader Course**
- ◆ Business Analytics Course
- ◆ GFEBS Financials
- ◆ Principles of Cost Analysis & Management

Key Developmental Assignments

- ◆ FI CO Disbursing Agent
- ◆ FI BN S-3
- ◆ FI SC Operations Officer
- ◆ FI SC Deputy Disbursing Officer

Broadening Opportunities

- ◆ Battalion/Brigade/Division Staff Officer
- ◆ Aide-de-camp
- ◆ Company Executive Officer (01A)
- ◆ Platoon Leader

Captains' Career Course

- ◆ SAP Certification
- ◆ Advanced Business Analytics
- ◆ Army Comptroller Course

◆ Company Commander (FI CO or 01A)

- ◆ Brigade S-8
- ◆ FI BN Disbursing Officer
- ◆ FI SC Policy Chief/Operations Officer

◆ Service School Instructor

- ◆ Battalion/Brigade/Division Staff Officer
- ◆ Security Force Assistance Brigade S-8
- ◆ Fellowships/DCP/TWI



Education Opportunities



EXECUTIVE LEVEL COURSES

- | | |
|--|---|
| ARMY
COMPTROLLER
COURSE | <ul style="list-style-type: none"> ✓ 3-week program ✓ Focuses on federal budget, strategic planning, Planning-Programming-Budgeting-Execution (PPBE), fiscal law, contracting, financial operations, etc. |
| EXECUTIVE
COMPTROLLER
COURSE | <ul style="list-style-type: none"> ✓ 3-week program ✓ provides a broad perspective of the core competencies of Defense Financial Management and the application of those competencies within DoD. |
| FINANCIAL
MANAGEMENT
101 | <ul style="list-style-type: none"> ✓ 10-day Course ✓ increase skills and knowledge in financial and resource management, and basic analytical capabilities |
| SENIOR
RESOURCE
MANAGERS
COURSE | <ul style="list-style-type: none"> ✓ 4.5 days ✓ gain a better understanding of the changing resource management environment of the Army and DoD |

GRADUATE LEVEL COURSES

- | | |
|------------------|---|
| MBA / MPA | <ul style="list-style-type: none"> ✓ Defense Comptrollership Program ✓ 14-month training ✓ Provides Financial Managers with the conceptual perspective, analytical tools and management skills |
|------------------|---|



EXECUTIVE LEVEL COURSES

- | | |
|-------------------------------|---|
| BUSINESS
ANALYTICS | <ul style="list-style-type: none"> ✓ Provides analytical training ✓ Leverages untapped capabilities within GFEBs/BI environment ✓ CPE credits for CDFM & FMCERT |
| INTRO TO ERP | <ul style="list-style-type: none"> ✓ Provides foundational understanding of SAP ERP environment (Master Data) ✓ Leverages untapped capabilities within GFEBs ✓ CPE credits for FM Cert |

GRADUATE LEVEL COURSES

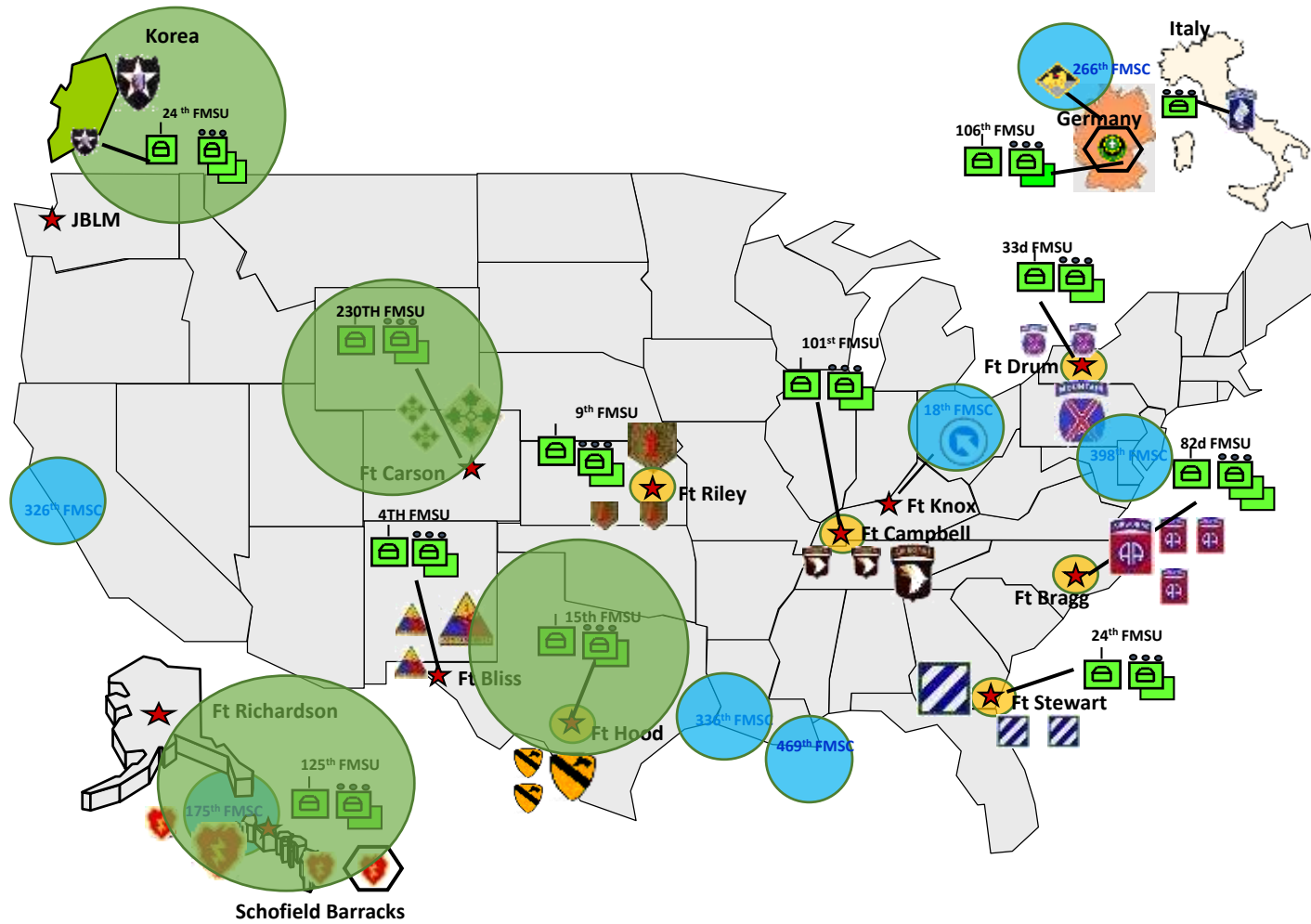
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| SAP
CERTIFICATION | <ul style="list-style-type: none"> ✓ Graduates receive 12 graduate level credit hours ✓ Gain operational level understanding if SAP ✓ Provides better understanding of all Army interrelated ERP systems (GFEBs, GCSS-A, IPPS-A) |
| COST
MANAGEMENT
CERTIFICATE | <ul style="list-style-type: none"> ✓ Graduates receive 12 graduate level credit hours ✓ Receive industry best practices in business/finance ✓ Fulfills requirement for DoD Certification Program and CDFM |
| ADVANCE
BUSINESS
ANALYTICS | <ul style="list-style-type: none"> ✓ Graduates receive 12 graduate level credit hours ✓ Provides critical business analytics skills in: Data Resource and Visualization; Advanced Spreadsheet Modeling; Forecasting and Predictive Analytics ✓ CPE credits for CDFM and FM Cert Program |

Additional Opportunities



- Fellowships within DoD/Army
- Training With Industry (TWI)
 - Partnership with Armed Forces Bank
- Finance and Comptroller School Functional Classes
 - General Funds Enterprise Business System (GFEBS) Financials
 - GFEBS Cost Management
 - Programming, Planning, Budgeting, and Execution (PPBE)
 - Finance and Comptroller Operational Budget (FCOB)
- Special Operations Forces (SOF) and/or Ranger Regiment positions for senior lieutenants
- Counter Threat Finance (developing)

UNIT LOCATIONS



FMSU:	FMSU:	FMSU:
9 th FMSU	24 th FMSU	33 rd FMSU
4 th FMSU	15 th FMSU	101 st FMSU
82 nd FMSU	125 th FMSU	106 th FMSU
176 th FMSU	230 th FMSU	

FMSC:	FMSC:	FMSC:
266 th FMSC	18 th FMSC	18 th FMSC
175 th FMSC	266 th FMSC	266 th FMSC
326 th FMSC	175 th FMSC	175 th FMSC
336 th FMSC	398 th FMSC	326 th FMSC
	469 th FMSC	336 th FMSC

DIV G8:	DIV G8:	DIV G8:
3 ID G8	1CAV G8	25 ID G8
1 ID G8	7ID G8	2 ID G8
101 G8	1AD G8	10 MTN
82ND G8	4 ID G8	



QUESTIONS