

Finance and Comptroller Branch

1. Finance and Comptroller Branch Introduction

a. Purpose. The purpose of the Finance and Comptroller (FC) branch is to support commanders, senior leaders, and staff, in acquiring, certifying, disbursing, and accounting for fiscal resources necessary to fight and win the Nation's wars. The branch operates within the Sustainment Warfighting Function 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 to develop Finance and Comptroller warriors with broad experience who can successfully operate across the range of military operations.

b. Proponent information. The proponent for the FC Branch is the Commandant, U.S. Army Finance and Comptroller School (Proponency Division), 10000 Liberty Dr., Fort Jackson, SC 29207–7050. Personnel developers can be reached at 803–751–8564 or DSN 734–8564.

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 and pecuniary of financial resources. FC officers also sustain the Army, joint, and unified action partner operations by providing finance operations (disbursing, banking, payment support) and resource management (budget formulation, distribution, and execution) in support of the Army's four strategic roles.

2. 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 about stewardship and liability of public funds. FC leaders embody the warrior ethos. They must place the welfare of their Soldiers ahead of their own, and they must live the Army Values without exception. Their example must 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 an FC officer. The FC officer is the only professional who can translate the unit's mission and commander's intent into fiscal recommendations that maximize resources and optimize purchasing power 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 two FC competencies are: Finance Operations and Resource Management. 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 in 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 requires 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 must analyze operations orders, FC reports, business processes, and performance management indicators to determine the quality of mission support. Systematic and process driven thought is 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 resource 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 in determining resourcing 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 branch's personnel requirements. 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 Human Resources 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. For acceptance into the FC branch, officers must complete the following prerequisite training:

(a) Captains who have completed a non-FC Captains Career Course (FC CCC) must complete the Army Learning Management System (ALMS) courses: Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBs Essentials Course.

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

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

(3) Submit a request through IPPS-A Personnel Action Request (PAR). Combine the following documents into one PDF file:

(a) Prepare and sign block 9 DA Form 4187. The address in block 2 of DA Form 4187 must be addressed to Leaders Development Division, Attn: Retention and Transition Branch, 1600 Spearhead Division Avenue, Fort Knox, KY 40122-5208.

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

(c) If applicable, all training certificates listed in paragraph 2d(1)(a).

(4) RC officers seeking branch transfers to the FC branch refer to paragraph 5d.

(5) ARNG officers seeking branch transfers to the FC branch refer to paragraph 6d.

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/Certification/Certification.aspx>.

3. Finance and Comptroller Regular Army 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 across the range of military operations. The objective is to build FC strategic leaders who are experts in both finance operations and resource management. FC officers are continually allowed 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's career versus the positions FC officer's hold. 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 must self-profess KSBs (Fig.2) in the Assignment Interactive Module (AIM2). FC officers are responsible for developing a 5-year career plan. Officers may use the Army Career Tracker (ACT) to facilitate planning their careers 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 branch managers 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 such as the Finance Corps Association (FCA) and the American Society of Military Comptrollers (ASMC).

(6) Key Developmental (KD) assignments. The bedrock of developing FC officers is 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 perspectives. Experiences are specifically designed to develop an officer beyond FC core competencies. Four primary experience-based fields broaden FC officers: functional, civilian enterprise, JIIM, and cross-component which 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

assignments. 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 of internships, scholarships, 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 procedures 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 by the application of knowledge gained to improve the Army's banking program at the national and international levels and by conducting business with industry and Government agencies upon their utilization as an assigned Banking Officer (BO).

(11) Athena Assessments. Athena aims to promote self-awareness and readiness through assessment, feedback, self-regulated performance, and developmental action. Athena assessments provide the critical and necessary feedback that can accelerate development which brings greater attention to areas of individual strength and potential setback weakness. Athena assessments contribute to self-awareness, support self, and unit leader development programs, and result in leaders who possess the character, competence, and commitment to serve in the Army. Athena assessments provide leaders at each level of professional military education with information that can help focus their development. Leaders who develop a sense of self-awareness and actively work to improve themselves stand apart from their peers.

b. Lieutenant Development.

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

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

- (a) Platoon Leader.
- (b) Deputy Disbursing Officer (DDO).
- (c) Disbursing Agent.

(3) Broadening Assignments: *Post-KD jobs are broadening: "Purposeful expansion of an individual's capabilities and understanding...that are gained through experiences in different organizational cultures and interest..." AR 600-3.*

- (a) Battalion/Brigade Staff.
- (b) USAFMCOM Staff
- (c) ASA FM&C Staff

(4) Self-Development. Lieutenants must 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), General Fund Enterprise Business System (GFEB) Foundations, Business Objects (BOBJ), and Basic Business Analytics.

(5) Desired Experience. Lieutenants serve in assignments where they practice fiduciary responsibility and gain an understanding of pecuniary liability for public funds entrusted to them. They must develop a familiarity with 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 for 18 to 24 months.

- (a) Company Commander.
- (b) Brigade S-8.
- (c) Group/Regiment SOF Budget Officer.
- (d) Disbursing Officer.

(3) Broadening Assignments: *Post-KD jobs are broadening: "Purposeful expansion of an individual's capabilities and understanding...that are gained through experiences in different organizational cultures and interest..." AR 600-3.*

- (a) Battalion/Brigade/Division/Corps/ASCC/USAFMCOM Staff.
- (b) Banking Officer.
- (c) Early Entry Team Leader.
- (d) G-8 Budget/Program Analyst.
- (e) FC School Instructor/Writer.
- (f) AFMC Auditor.
- (g) FIOC Plans Officer.
- (h) Budget Execution, HQDA-BUO.
- (i) Budget Integration, HQDA-BUI.

(4) Self-developmental. Captains must complete DoD FM Certification Level 2, obtain a CDFM, and complete a graduate degree. FC captains should seek additional FC functional training, including, but not limited to Fiscal Law, PPBE, GFEBS Cost Management, Training with Industry (TWI), Joint Staff Fellowship Program, Congressional Fellowship Program, Intermediate Data Analytics Course (IDAC), GFEBS Intermediate Course, and the Army Comptroller Course (ACC) to enhance professional development. In addition, FC captains can 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 for 18 to 24 months.

- (a) 2-Star Command Deputy G-8.
- (b) 1-Star Command G-8/Comptroller.
- (c) Security Force Assistance Command (SFAC) G-8.
- (d) AFMC Disbursing Officer.
- (e) AFMC Chief of Internal Control.
- (f) Group/Regiment SOF Comptroller.
- (g) Battalion Executive Officer.
- (h) Battalion S3.

(3) Broadening Assignments: *Post-KD jobs are broadening: "Purposeful expansion of an individual's capabilities and understanding...that are gained through experiences in different organizational cultures and interest..." AR 600-3.*

- (a) Corps/ASCC/ACOM/DA/USAFMCOM Staff.
- (b) 3-4 Star Command Budget Analyst.
- (c) FC School Instructor/Proponency Officer.
- (d) Joint Assignment.
- (e) AFMC Chief of Finance Operations.
- (f) AFMC Auditor.
- (g) FIOC Chief.

- (h) Program Evaluation Group (PEG) Analyst.
- (i) Office of Chief Legislative Liaison (OCLL).
- (j) Inspector General.
- (k) ASA (FM&C) Budget Liaison.
- (l) Congressional Appropriations Liaison, HQDA-SAFM-BUL.

(4) Self-Development. Majors must complete DoD FM Certification Level 2. They should strive to attain CDFM–A certification and complete a graduate degree or begin postgraduate or higher study. Majors should seek FC functional training, including, but not limited to, Fiscal Law, GFEBS Cost Management, GFEBS Intermediate Course, IDAC, Advanced Business Analytics Course (ABAC), the Defense Decision Support Course (DDSC), the Defense Financial Management Course (DFMC), 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.

(5) 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 immediate knowledge of U.S Government operations, geopolitics, DIME (Diplomacy, Information, Military, Economic), PMESII-PT (Political, Military, Economic, Social, Infrastructure, Information, Physical Environment, and Time), ‘How the Army Runs’, Fiscal Law, PPBE, 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 must have completed ILE as a major.

(2) Centralized Selection List (CSL) Positions.

(a) Battalion Command.

(b) G–8/Comptroller.

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

(a) ASCC G–8 Budget Execution Chief.

(b) Corps Deputy G–8/Comptroller.

(c) FIOC Director.

(d) AFMC Deputy Director.

(4) Broadening Assignments: *Post-KD jobs are broadening: “Purposeful expansion of an individual’s capabilities and understanding...that are gained through experiences in different organizational cultures and interest...” AR 600-3.*

(a) ASCC/ACOM/OSD/DA/USAFMCOM Staff.

(b) FC School Director of Training.

(c) FC School Chief of Proponency.

(d) Force Integration Directorate (FFID).

(e) Joint Assignment.

(f) 1-Star Command G–8/Comptroller.

(g) Inspector General.

(h) Director of Army Budget XO.

(j) Executive Budget, HQDA-BUC.

(5) Self-Development. Lieutenant Colonels must 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 Fiscal Law, GFEBS Cost Management, ABAC, ECC, DDSC, DFMC, the Discipline and Practice of Strategy 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 advanced knowledge of U.S Government Operations, geopolitics, DIME, PMESII-PT, ‘How the Army Runs’, JIIM, Fiscal Law, PPBE, 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 must complete Senior Service College (SSC) either in a resident or non-resident capacity.

(2) Key Designated Billet (KDB) Positions.

- (a) Corps G–8/Comptroller.
- (b) AFMC Director.
- (c) USASOC G–8/Comptroller.
- (d) USASMDC G–8/Comptroller.
- (e) INSCOM G–8/Comptroller.
- (f) EUSA G–8/Comptroller.

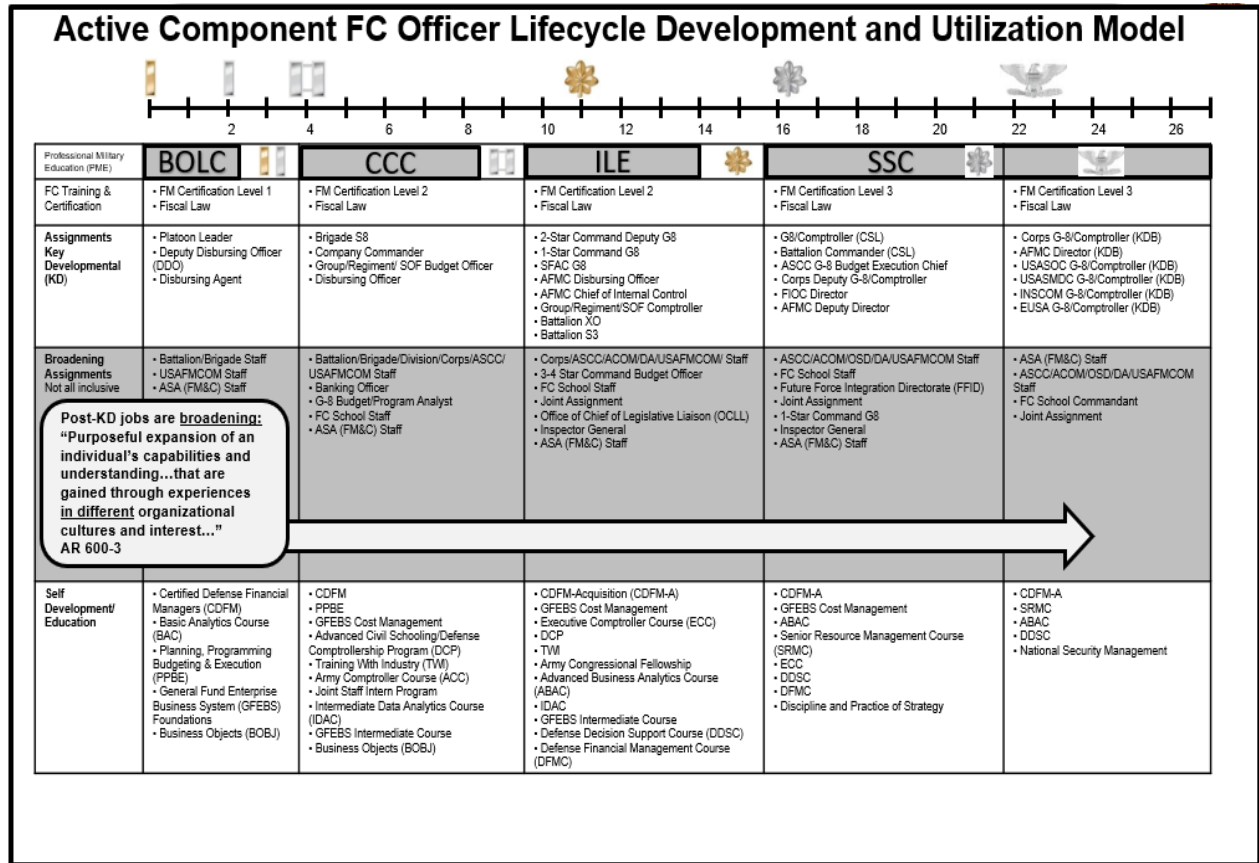
(3) Broadening Assignments: *Post-KD jobs are broadening: “Purposeful expansion of an individual’s capabilities and understanding...that are gained through experiences in different organizational cultures and interest...” AR 600-3.*

- (a) ASA (FM&C) Military Deputy XO.
- (b) ASA (FM&C) Program Budget Officer.
- (c) ASA (FM&C) Executive Officer.
- (d) ASA (FM&C) Chief, Congressional Budget Liaison (SAM-BUL).
- (e) Integration Director.
- (f) Chief, PPBE Integration ABO.
- (g) ASCC/ACOM/OSD/DA/USAFMCOM Staff.
- (h) FC School Commandant.
- (i) USAFMCOM Chief of Staff.
- (j) Joint Assignment.
- (k) Combatant Command ASCC G–8/Comptroller.

(4) Self-Development. Colonels must obtain DoD FM Certification Level 3, should obtain CDFM–A certification, and must possess a graduate or higher degree. Colonels should attend FC functional training, including, but not limited to Fiscal Law, DDSC, SRMC, or the National Security Management Course to enhance professional development.

(5) 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 expert knowledge of U.S Government Operations, geopolitics, Diplomacy, DIME, PMESII-PT, ‘How the Army Runs’, JIIM, Fiscal Law, PPBE, 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.

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



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

Active Component FC Officer Knowledge, Skills, and Behaviors (KSBs)																									
Years	0	-	2	-	4	-	6	-	8	-	10	-	12	-	14	-	16	-	18	-	20	-	22	-	24
Rank	Lieutenant	Captain	Major	Lieutenant Colonel	Colonel																				
Knowledge	Achieve and maintain DoDFM certification Level 1; Familiarity with the following: Military Decision Making Process (MDMP), Army Doctrine (FM 1-06/3-0/4-0/6-0/7-0), U.S Government Operations, geopolitics, fiscal law, planning, programming, budget, and execution (PPBE), FC core competencies and force structure, operational contract support (OCS), FC characteristics and information systems, generally accepted accounting principles (GAAP), data analytic, and mathematical functions; Army audit awareness	Achieve and maintain DoDFM certification Level 2; Basic knowledge of the following: MDMP, Army Doctrine (FM 1-06/3-0/4-0/6-0/7-0), U.S Government Operations, geopolitics, fiscal law, PPBE, FC core competencies and force structure, OCS, FC characteristics and information systems, GAAP, data analytics, mathematical functions, unit training, and sustainable readiness. Basic understanding of Federal Budget Legislation, program budget advisory councils (PBAC), and Army audit.	Achieve and maintain DoDFM certification Level 2; In-depth knowledge of MDMP and Army Doctrine (FM 1-0, 1-06/3-0/3-9/4-0/5-0/6-0/7-0, ADP 1-01); Intermediate knowledge of the following: U.S Government Operations, geopolitics, Diplomacy, Information, Military, Economics (DIME), Political, Military, Economic, Social, Infrastructure, Information, Physical Environment, and Time (PMESII-PT), How the Army Runs', Doctrine, Organization, Training, Materiel, Leadership and Education, Personnel, Facilities and Policy (DOTMLPFP), fiscal law, PPBE, FC core competencies and force structure, OCS, FC characteristics and information systems, GAAP, data analytics, mathematical functions, unit training management, and sustainable readiness. Intermediate understanding of Federal Budget Legislation, PBAC, and Army audit.	Achieve and maintain DoDFM certification Level 3; Advanced knowledge of the following: MDMP, Army Doctrine (FM 1-0, 1-06/3-0/3-9/4-0/5-0/6-0/7-0, ADP 1-01), U.S Government Operations, geopolitics, DIME, PMESII-PT, 'How the Army Runs / joint interagency, intergovernmental, multinational (JIIM), DOTMLPFP, 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 DoDFM certification Level 3; Expert knowledge of the following: MDMP, Army Doctrine (FM 1-06/3-0/4-0/6-0/7-0), U.S Government Operations, geopolitics, DIME, PMESII-PT, 'How the Army Runs /JIIM, DOTMLPFP, fiscal law, PPBE, FC core competencies and force structure, OCS, FC characteristics and information systems, GAAP, mathematical functions, unit training management, and sustainable readiness. 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	Basic technical and tactical skills in the application of FC core competencies and information systems, MDMP, Army Doctrine (FM 1-06/3-0/4-0/6-0/7-0), unit training management; ability to perform at tactical and operational levels; 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, 1-06/3-0/3-9/4-0/5-0/6-0/7-0, ADP 1-01), unit training 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, 1-06/3-0/3-9/4-0/5-0/6-0/7-0, ADP 1-01), unit training 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, MDMP, Army Doctrine (FM 1-0, 1-06/3-0/3-9/4-0/5-0/6-0/7-0, ADP 1-01) and unit training 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, ethical/moral, dutiful, 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, trustworthy, ethical/moral, dutiful, detailed focused, rational, 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, ethical/moral, 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, trustworthy, ethical/moral, 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, trustworthy, ethical/moral, dutiful, detailed focused, rational, responsible, stable, assertive, prudent, precise, candor, team player, disciplined initiative, teacher/mentor/coach, physically fit, caring leader, stamina, life-long learner, Warrior Ethos, change agent, sacrifice, mission command philosophy, and ambassador of the profession																				

4. Finance and Comptroller Warrant Officer Development

There are no warrant officers in the FC branch.

5. Finance and Comptroller 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 must contribute to a successful Reserve Component FC officer career. See the 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 officers who have completed a BOLC other than the FC branch and complete the ALMS courses: Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course must satisfy the FC BOLC requirement. FC Captains must complete either the resident FCCCC or the three-phase FCCCC–RC. This course includes one distributed learning phase of nonresident instruction; and two active duty for training phases at the Finance and Comptroller School. To be educationally qualified at the company grade level, officers who have completed CCC in a different branch must complete the following ALMS courses: Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course and have a baccalaureate or master's degree listed in section 2, paragraph b, or a minimum of 2 years in an FC key development or utilization assignment; or complete the Defense Comptrollership Program.

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

- (a) Finance Company Commander.
- (b) Company Commander (90A/01A).
- (c) Disbursing Agent.
- (d) Deputy Disbursing Officer.

(3) Broadening assignments (see Fig 3).

- (a) MSC/State Budget Officer.
- (b) Brigade S-8.
- (c) FIBN Staff.
- (d) FISC Plans and Operations Officer (CUOPS).

(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 well-rounded. See Figure 1 for recommended functional training.

(5) Desired Experience. Company grade officers are placed in assignments where they have a fiduciary responsibility and pecuniary liability for public funds entrusted to them. They must 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 following ALMS courses: Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course and have a baccalaureate degree or master's degree listed in section 2, paragraph b, or a minimum of 2 years in an FC key development or utilization assignment; or complete the Defense Comptrollership Program.

(2) Key Developmental Assignments for **Majors** (see Fig 3).

- (a) Disbursing Officer.
- (b) 2-Star Command Budget Officer.
- (c) ESC G-8/Comptroller.
- (d) Deputy Division G8.

- (e) FISC 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) FISC Deputy Director.
 - (d) FIBN Commander.
- (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) FISC 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 well-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 can request a branch transfer by completing the requirements listed below in section (1) and one or more requirements in sections (2) to (4):

(1) Officers who have completed an AOC or CCC in a different branch may satisfy branch code 36A by completing the following ALMS courses: Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course.

(2) A baccalaureate or master's degree listed in section 2, paragraph b.

(3) A minimum of 2 years in an FC KD or utilization assignment.

(4) Complete the Defense Comptrollership Program.

e. Branch Transfer for Army Reserve Officers. Reserve Component officers may branch transfer into the FC branch with the completion of Branch Code 36A requirements listed in section d.

(1) Submit the completed packet to the reserve unit admin section.

(2) The unit admin section must submit the request to FC Proponency for the Commandant's review.

(3) FC Proponency returns the reviewed packet with the Commandant's recommendation to the officer's unit with concurrence for final submission to the Readiness Division (RD).

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

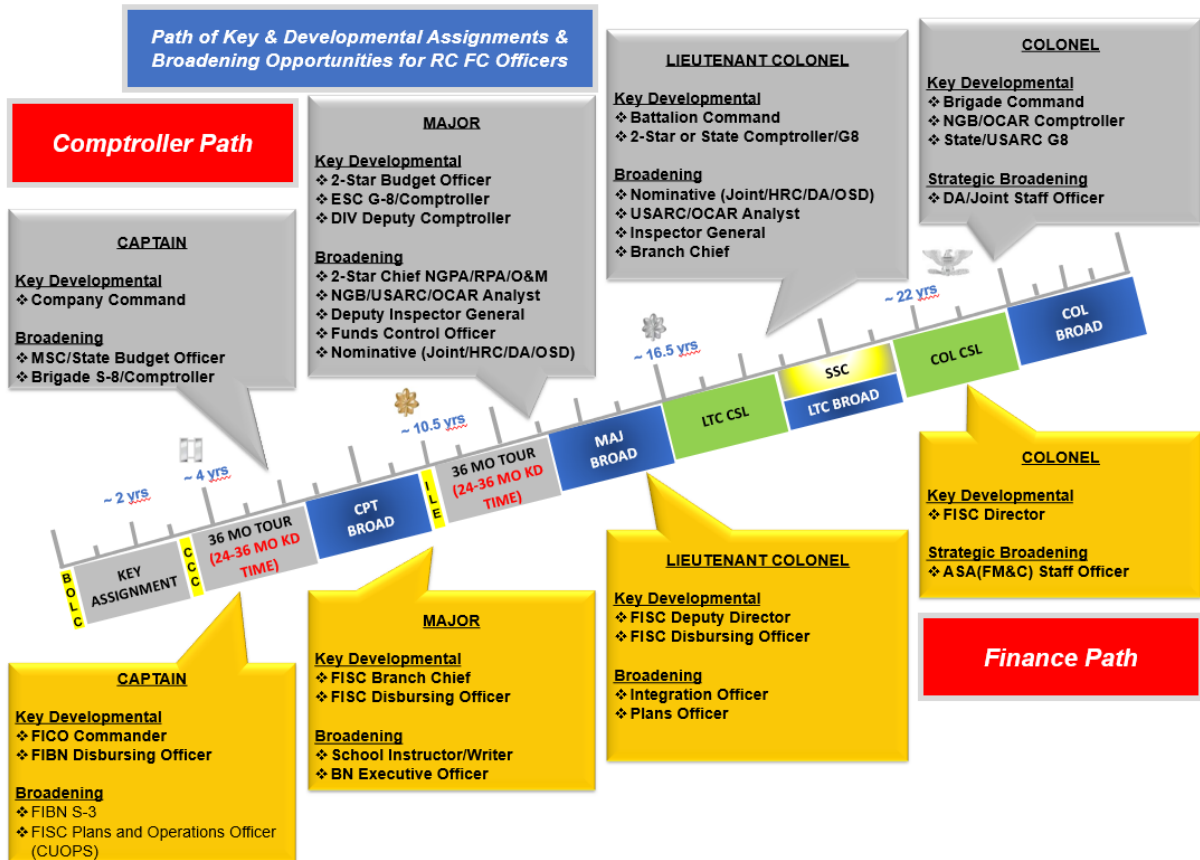


Figure 4. Reserve Component FC Officer Assignments, KSBs, and Training

	POSITIONS	KNOWLEDGE	SKILLS	BEHAVIORS	TRAINING
CAPTAIN	<ul style="list-style-type: none"> FICO Commander FIBN Disbursing Officer Chief RPA/NGPA Branch Brigade S-8 FIBN S-3 SFAC FC Officer FISC Plans and Operations Officer (CUOPS) Any position outside 36A (O1A) 	<ul style="list-style-type: none"> Budget Administration Compliance Funds Control Cost Accounting Decision Support Military Decision Making Process (MDMP) Basics Financial Systems Internal Controls Principles of Accounting Principles of Finance Risk Management Tactics / Operations GAAP 	<ul style="list-style-type: none"> Computer Skills Conflict Management Creative Thinking Decision Making Information Management Learning Mathematical Reasoning Oral Communication Planning and Evaluating Problem Solving Reading / Writing Reasoning Teamwork Execution 	<ul style="list-style-type: none"> Army Values Warrior Ethos Ethical Framework Fiscal Stewardship Accountability Administration and Management Attention to Detail Flexibility Integrity / Honesty Interpersonal Skills Leadership Resilience Self Management 	<ul style="list-style-type: none"> DoD FM Cert Level II Fiscal Law GFEBS Financials Accounts Payable Admin Course FCBOLC Disbursing Op's Course Army Comptroller Course Operational Contract Support EDFMT / CDFM
MAJOR	<ul style="list-style-type: none"> FIBN Disbursing Officer 2-Star Budget Officer / Deputy Comptroller Dep. Branch Chief, OMAR/RPA/OMNG/NGPA Branch Chief, OMAR/RPA/OMNG/NGPA FISC Branch Chief Budget / Program Analyst Funds Control Officer ESC G-8 / Comptroller ABO / Staff Fin Officer Nominative (Joint/HRC/DA/OSD) Deputy IG 	<ul style="list-style-type: none"> Accounting Operations Audit Reporting Auditing Contracting / Procurement MDMP Proficiency Cost Estimation and Analysis Financial Analysis Legal, Government and Jurisprudence Manpower / TDA MGT 	<ul style="list-style-type: none"> Army Audit Influencing / Negotiating Managing Human Resources Project Management Information Systems Technical Competence PBAC Analysis & Input Cost Benefit Analysis Operate in the Information Environment PPBE Input 	<ul style="list-style-type: none"> Tactical & Technical Fusion of FC Competencies Disciplined Initiative Teach / Coach / Mentor Stamina Doctrinally Proficient Mission Command Philosophy Customer Service Mentoring Others Teamwork Integration 	<ul style="list-style-type: none"> DoD FM Cert Level III Defense Financial Management Course Executive Comptroller Course GFEBS Cost Management Advance Civil Schooling / Defense Comptrollership Program Business Analytics PPBES
LIEUTENANT	<ul style="list-style-type: none"> 3-Star Budget Officer FISC Deputy Director Branch Chief / Comptroller Integration Officer Legislation LNO HRC Senior Plans Officer HQDA Staff Officer Program Budget Officer Nominative (Joint/HRC/DA/OSD) Inspector General 	<ul style="list-style-type: none"> Business Process Re-engineering Capital Planning and Investment Assessment Delta Management Force Management Performance Measurement Strategic Resourcing How the Army Runs Geopolitics 	<ul style="list-style-type: none"> Federal Budget Legislation External Awareness PPBE / POM Data Analytics PBAC Leadership Joint, Interagency, Intergovernmental, & Multinational (JIM) Collaboration Complex Decision Making Talent Management / Developing Others 	<ul style="list-style-type: none"> Organizational Awareness Strategic Thinking & Communication Life Long Learner Ability to influence Operating in fluid, complex, and uncertain environment Ability to anticipate, shape, & react at the strategic level Complex Decision Making Decisive Action 	<ul style="list-style-type: none"> DoD FM Cert Level III Defense Decision Support Course Cost Management Certification Course Senior Resource Managers Course Chief Financial Officer Academy Defense Resource Management Course Executive ERP RC National Security Course CDFM-A / CGFM Cert.

6. Finance and Comptroller Army National Guard Officer Development

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

b. Company Grade Development.

(1) Education. The FC 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. ARNG who have completed a BOLC other than the FC branch may complete the following ALMS classes, see (a) below, with a certificate of completion to satisfy the FC BOLC requirement. FC Captains must complete either the resident FCCCC or the three-phase FCCCC–RC. This course includes one-distributed learning phase of nonresident instruction; and two active duty training phases at the Finance and Comptroller School. Company grade officers who have completed CCC in a different branch **MAY** complete the following ALMS classes with certificates of completion to satisfy the FC CCC requirement: Disbursing Operations Course, the Accounts Payable Administration Course and the GFEBS Essentials Course.

(2) ARNG Officers, may have occupations or educational equivalents that could also meet the requirements for branch transfers. Those officers, instead of the above (b. (1)) ALMS courses. should have one of the below to allow for branch transfer:

(a) A baccalaureate or master's degree listed in section 2, paragraph b.

(b) A minimum of 2 years in an FC key development or utilization assignment or civilian/technician finance position equivalent to a 36A.

(c) Complete the Defense Comptrollership Program. (3) Key Developmental Assignments.

(a) Finance Company Commander.

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

(c) Disbursing Officer.

(4) Broadening assignments.

(a) State Budget Officer.

(b) Brigade S-8.

(c) Finance Battalion Staff.

(5) 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 professional credentials. Examples include Certified Defense Financial Manager (CDFM), Certified Government Financial Manager (CGFM), Certified Government Auditing Professional (CGAP), or Certified Public Finance Officer (CPFO). Company grade officers should also seek additional Financial Management functional training, including classes through the ARNG Professional Education Center (PEC), USAFMCOM, or other agencies to ensure they are well-rounded. See Figure 1 for recommended functional training.

(6) Desired Experience. Company grade officers are placed in assignments where they have fiduciary responsibility and pecuniary liability for public funds entrusted to them. They must 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 may complete the ALMS classes; Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course.

(2) Key Developmental Assignments for **Majors** (see Fig 3).

(a) Battalion XO.

(b) 2-Star Command Budget Officer.

(c) ESC G-8/Comptroller.

(d) Deputy Division G8.

(e) USP&FO Comptroller.

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

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

- (b) NGB budget formulation, or execution analyst
- (c) Legislative liaison officer.
- (d) Funds Control Officer at the state or NGB division level.
- (e) Nominative (Joint/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 to include (90A/01A).
- (5) Broadening Assignments for Lieutenant Colonels (see Fig 3).
 - (a) Nominative (Joint/HRC/DA/OSD) Position.
 - (b) NGB DRM Chief.
 - (c) Branch Chief within the USP&FO or NGB.
 - (d) Resource Management Training Center Chief of Training.
 - (e) Inspector General.
 - (f) Legislative Liaison Officer.
 - (g) Plans Officer.
- (6) Key Developmental Assignments for **Colonels** (see Fig 3).
 - (a) Brigade Command (90A/01A).
 - (b) ARNG G8 Comptroller.
 - (c) State G8.
 - (d) ARNG G8/J8.
- (7) Broadening Assignments for Colonels (see Fig 3).
 - (a) DA/Joint Staff Officer.
 - (b) ASA(FM&C) Staff Officer.
 - (c) ARNG USPF&O.

(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). ARNG field grade officers should also seek additional Financial Management functional training to ensure they are well-rounded. See Figure 1 for recommended functional training. ARNG field grade officers should also possess a graduate degree from an accredited academic institution.

d. Branch Code 36A Requirements. The officer can request a branch transfer by completing the requirements listed below in section (1) and one or more of the requirements in sections (2) to (6):

- (1) Officers who have completed an AOC or CCC in a different branch may satisfy branch code 36A by completing the ALMS courses Disbursing Operations Course, Accounts Payable Administration Course, and the GFEBS Essentials Course.
- (2) A baccalaureate or master's degree is listed in section 2, paragraph b.
- (3) A minimum of 2 years in a Finance position in a state or territory.
- (4) Civilian position equivalent with tasks associated to CMF 36.
- (5) Utilization assignment within the states, territories, and ARNG HQs.
- (6) Complete the Defense Comptrollership Program.

e. Branch Transfer for Army National Guard Officers. ARNG officers seeking branch transfer to BC 36A must apply through their State/Territory and ARNG HQ G1. State Officer Personnel Managers (OPMs) and ARNG HRH-O must have maximum flexibility in awarding officers BC 36A. Requests should not come to the Finance and Comptroller School Proponent. All branch transfer requests for officers in an ARNG Title 10 status must also go through the ARNG HQ G8. Refer to NGR 600-100 for additional information.