

Financial Management Branch

1. Introduction

a. Purpose. Financial Managers analyze the commander's tasks and priorities to ensure that proper financial resources are available to accomplish the mission and to provide recommendations to the commander on the best allocation of available resources in order to achieve desired effects in support of unified land operations. Additionally, financial managers support operations by ensuring commanders have what they need to sustain and prolong operations through support to the procurement process. Through properly sized modular Financial Management units or embedded Financial Management cells, financial managers provide the right mix of Financial Management assets based on mission, enemy, terrain, troops, time and civilians (FM 1–06) to support unified land operations.

b. Proponent information. Proponent for the Financial Management Branch is the Commandant, U.S. Army Financial Management 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. Financial Managers sustain the Army, joint, and combined operations by providing timely commercial vendor and contractual payments, providing various pay and disbursing services, and implementing Financial Management policies in support of unified land operations; analyzes the commander's tasks and priorities, identifies resource requirements that enables commanders to achieve desired effects in accomplishing the mission. The Financial Manager is a critical sustainment enabler at all levels of Army, joint, and unified partner operations across the full range of military operations to ensure the effective stewardship, accountability of financial resources, and audit readiness.

2. Required officer characteristics

a. Characteristics required of all officers. All officers are expected to possess the base characteristics that will enable them to develop into agile and adaptive leaders. Financial Managers recognize that accomplishment of the mission and the welfare of Soldiers is the cornerstone of our Army. They must possess the necessary technical and operational expertise to advise commanders on the full spectrum of Financial Management: resource management, financial operations and audit readiness. These leaders must be all of the following: proficient in their core competencies; broad enough to operate throughout unified land operations; able to operate in JIIM action environments and leverage Financial Management capabilities in achieving the commander's desired endstate; culturally astute and able to use this awareness and understanding to exploit opportunities in the conduct of operations; and grounded in Army Values and the Warrior Ethos. Responsiveness, improvisation, and economy are key principles which enable officers to lead units to support an agile combat force and execute operations more swiftly than their opponents.

(1) *Responsiveness.* Responsiveness is providing the right support at the right place, at the right time, and the ability to foresee operational requirements. Responsiveness is identifying, acquiring, and distributing the assets, capabilities, and information necessary to meet support requirements. Responsiveness is the ability to meet changing requirements on short notice. Anticipating those requirements is critical to providing responsive Financial Management support.

(2) *Improvisation.* Improvisation is the ability to adapt Financial Management sustainment operations to unexpected situations or circumstances affecting a mission. It involves adapting and creating methods and strategies that account for an adaptive enemy. Commanders apply operational art to visualize complex operations to understand requirements at the tactical level, this includes leveraging Financial Management capabilities to achieve desired strategic, operational and tactical effects.

(3) *Economy.* Economy is the ability to effectively provide Financial Management capabilities to generate the greatest effects possible for the commander. The commander achieves economy through efficient management and discipline by prioritizing and allocating resources. Staffs look for ways to eliminate redundancies and capitalize on joint interdependencies. They apply discipline in managing

resources, minimizing waste, and unnecessary stockpiling. Disciplined sustainment assures the greatest possible tactical endurance of the force and constitutes an advantage to commanders who achieve economy of force. Financial Managers enable the commander's ability to operationalize contract support, leverage electronic commerce, and ensure prudent resource management. Economy reflects the reality of resource shortfalls, while recognizing the inevitable friction and uncertainty of military operations. Economy enables strategic and operational reach.

b. Unique knowledge and skills of a Financial Management officer. For entry into the Financial Management Branch, an officer should have a baccalaureate degree with a minimum of six academic (semester) hours of accounting or finance. Degrees specializing in finance, accounting, banking, business, economics, mathematics, computer sciences or information systems are most beneficial in supporting the Financial Management Branch mission. The six Financial Management competencies are: Fund the Force, Banking, Disbursing, Accounting & Cost Management, Pay Support, and Audit Readiness. To support these core competencies, Financial Managers must possess specific skills:

(1) Fundamental skills The Financial Management branch strongly desires officers with academic backgrounds in the domain-specific disciplines of Accounting, Computer Sciences, Accounting/Management and Information Systems Technology, Banking, Business Administration & Management, Economics, Finance, Financial Management, Acquisition / Contract Management, Statistics. These disciplines provide officers with a foundation in the general accounting, financial management principles and related information systems technology required to manage the Army's resources effectively and efficiently.

(2) Basic proficiency of having the requisite knowledge and understanding of general accounting principles and management information systems technology to complete financial management tasks and enable cost-informed decision making. Financial Managers must be able to find creative solutions to problems beyond those that are rule-based, yet ensure that they comply with applicable laws and regulations. All Financial Managers must be articulate, effective, and concise communicators.

(3) The diverse nature of the unit assignments require Financial Managers to effectively communicate financial management impacts to Senior Leaders in operational terms.

(4) A knowledge base of the DOD military resource management process and manpower management.

(5) Familiarity with generally accepted accounting principles.

(6) Familiarity with mathematical functions and evolving Financial Management information systems.

(7) Proficiency in the application of the military decision-making process.

(8) An understanding of how to influence the funding cycle from Congress to local program budget advisory councils (PBAC) at all levels of command.

c. Unique attributes.

(1) Analytical. Financial Managers at all levels will analyze financial management reports, business processes and performance management indicators to determine quality of mission support. Systematic and process driven thought are the underpinning of successful Financial Management planning and problem solving.

(2) Financial Managers maintain the highest standards of integrity, and professional ethics. They are trusted stewards of public funds and are held pecuniary liable for entrusted funds. Financial Managers must use critical/conceptual thinking, and solve problems related to complex financial management issues.

d. Branch transfer. AC officers may branch transfer into the Financial Management branch (See paragraph e. below). The following rules apply for request for transfer. The officer prepares and signs block 9 DA Form 4187, prepares and signs a MFR stating qualifications, education and fulfillment of any other requirement from the Financial Management branch, Submit requests 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, Attn: Retention and Transition Branch, 1600 Spearhead Division Avenue, DPMT 280, Fort Knox, KY 40122-5208.

(1) The packet must include the reason for request and the officer's choice for basic branch

affiliation. Based on branch coverage and shortages the HRC Financial Management company and field grade assignments staff determines if there is a valid requirement and if the officer's skill sets support transfer. Upon acceptance into the Financial Management branch, officers must complete the prerequisite training before the transition is complete. Captains who have not yet attended a Captains Career Course (CCC) must attend the Financial Management Captain's Career Course (FMCCC).

(2) Captains who have completed a non-FMCCC must complete the Financial Management Branch Qualification Course (FMBQ).

(3) Upon completion of PME, HRC awards the officer their regimental affiliation in Financial Management and then assigns the officer to the Financial Management branch.

(4) RC officers are eligible for transfer to the Financial Management branch from the rank of captain to lieutenant colonel. See paragraph 5 for details.

(5) Authority for final approval of voluntary branch transfer requests is vested in the director, Officer Personnel Management Directorate, HRC, per AR 614-100.

e. Voluntary Transfer Incentive Program. This program is primarily designed to allow officers to branch transfer. The program supports the officer's interests and balances the branches personnel requirement.

(1) The program is available to AC officers only upon achieving first lieutenant (Promotable) status through the rank of lieutenant colonel. The officer must meet height, weight and Army Physical Fitness Test standards. They cannot have UCMJ violations or pending adverse actions such as a general officer letter of reprimand or a referred OER.

(2) Officers incur a 3 year ADSO if selected for a branch redesignation. Officers with existing ADSO are eligible to compete but have their additional 3-year obligation added to their existing ADSO.

(3) Three categories will be considered as exceptions to this program and will be considered separately from VTIP

(a) Lieutenant colonels or majors beyond the IN/OUT Chart Year Groups (YG)

(b) First lieutenant (Promotable) and captains currently enrolled in the Branch Detail Program requesting to remain in their detailed branch. Officers submitting a request cannot be currently on orders (RFO) or have attended their basic branch CCC. Officers requesting to transfer into a branch other than their detailed branch must adhere to VTIP eligibility criteria.

(c) Officers who must transfer out of their current branch due to medical limitation or medical board proceedings must submit a request for transfer which includes the following: preferences annotated on DA Form 4187, medical documentation and/or MOS/Medical Retention Board (MMRB) or MOS Administrative Retention Review (MAR2) final results.

f. Required training. Financial Managers must complete the training requirements for the mandated DOD Financial Management certification program found at <https://fmonline.ousdc.osd.mil/FMCertProgram/TrainingGuides.aspx>.

3. Officer development

a. Officer development model. The officer lifecycle development and utilization model (fig 37-1) is focused more on the quality and range of experience, rather than the specific gates or assignments required to progress. The model focuses on both functional KD and broadening experiences. Continually providing the officer opportunities to gain new skill sets and expand the officer's mental development and functional capabilities. The model ensures an officer's experience is broadened, rather than aligned to a specific set of fixed gates or assignments required for progression.

(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) Throughout an officer's career, the model highlights the need to gain JIIM experience and exposure.

(3) Officer assignments are based on Army requirements, professional development and the officer's preference. Each officer is responsible for developing their own five-year career plan. The Army Career Tracker was developed and implemented to facilitate planning out one's career with the advice of a mentor. The Army Career Tracker 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. Working with your assignments officer at HRC is critical to an officer's career management. 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.

(4) Lifelong learning, supported by both civilian and military education, provides critical opportunities to develop both 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.

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

(6) All Financial Management officers should seek membership and certification in Financial Management associations like the Finance Corps Association; and the American Society of Military Comptrollers.

(7) Key development (KD).

(a) Officers serving in KD positions (minimum 12 months) will receive KD credit for deleted/discontinued KD positions. Successfully serving in a Finance (36A) KD position increases career advancement opportunities.

(b) Financial Managers (captains and majors) occasionally have 90A KD opportunities, but must first complete the Combined Logistics Captains Career Course (CLC3) to be eligible.

(c) *Broadening*. The development model focuses on the need to broaden an officer's knowledge, skills and abilities at each grade. Opportunities to broaden an officer outside the realm of Financial Management branch are extremely valuable to their development by imbuing officers with a diverse portfolio of talents and perspective. Experiences are specifically designed to develop an officer beyond a Financial Manager's core competencies. There are four primary experience-based fields that broaden Financial Management officers: functional- multifunctional; academic; generating-industrial; and JIIM. These opportunities 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 thus enabling broadening to occur.

(1) Broadening assignments develop an officer's functional knowledge and critical thinking skills. At each grade, there are opportunities and goals for broadening.

(2) During the first 4 years of an officer's career, the focus is on broadening functional 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 is the goal.

(3) Officers attend the FMCCC generally at the 4-year mark. One of the primary goals of FMCCC is ensuring officers have the required skills to successfully command the full spectrum of Financial Management. After this opportunity, captains move to a broadening assignment that expands upon their functional expertise. 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 environments.

(4) PME programs are institutional broadening opportunities. From the BOLC to SSC, officers must 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. Some PME opportunities enable an officer to gain a master's degree. Officers are strongly encouraged to take advantage of these opportunities.

(5) Advanced Civil Schooling broadens an officer external to the Army and develops critical thinking, external engagement skills and exposure to other organizational cultures. Officers cannot enter the Financial Management branch without a bachelor's degree. Financial Management officers are expected to complete a master's degree prior to competing for colonel. Online degrees at accredited institutions meet this requirement. Course of instruction with in-class or distance learning instructors is preferred over strictly online master's degree programs.

(6) Competitive selection and attendance in an Advanced Civilian Schooling Program, selected internships, scholarship programs or certain fellowship programs are the most desirable

civil academic environments for broadening.

(7) The Training with Industry Program, certain internships, fellowships, government and joint assignments provide valuable civil-industry, joint, intergovernmental and unified experiences. Broadening in these areas expands the officer's knowledge and understanding of organizations and corporate cultures well outside traditional financial management core competencies. The Training with Industry 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 and knowledge of civil-enterprise systems and civil- governmental operations. The training is not available through PME or the civilian educational system. The program broadens the participant's appreciation of financial management from a civil-industry point of view and is followed by an appropriate utilization assignment. This program does not produce a degree. The participating industry for financial management TWI is the Armed Forces Bank. Others may also be available upon request.

c. Lieutenant Development.

(1) *Education.* Completion of the Financial Management BOLC will prepare the officer for KD assignments.

(2) *Key Developmental Assignments.*

- (a) Financial Management Support Detachment Disbursing Officer.
- (b) Financial Management Support Center Auditor.
- (c) Financial Management Support Center Accounting Officer.
- (d) Deputy Special Operations Force (SOF) Group/Regiment Comptroller.
- (e) Platoon Leader.
- (f) Chief Commercial Vendor Services
- (g) Developmental and Broadening Assignments.
- (h) Battalion/Brigade Staff.
- (i) Company Executive Officer (O1A).
- (j) FMSC Policy Officer.
- (k) Aide-de-camp.

(3) *Self-Development.* Lieutenants should complete the Basic Officer Leadership Course and DOD FM Certification Level 1; attain Certified Defense Financial Manager certification; obtain a postgraduate degree; and seek additional Financial Management functional training, including, but not limited to Fiscal Law, Principles of Cost Accounting and Management, Resource Management Basic Course, Resource Management Tactical Course, Business Analytics course, Accounts Payable Admin Course-dL, CERP-dL, Disbursing Operations Course-dL, and Introduction to Enterprise Resource Planning

(4) *Desired Experience.* Lieutenants should be placed in assignments where they practice fiduciary responsibility and what it means to be pecuniary liable for public funds entrusted to them. They will master Financial Management's technical financial systems, operational contract support, and disbursing operations.

d. Captain Development.

(1) *Education.* Completion of the Financial Management Captains Career Course will prepare the officer for KD and broadening experience assignments.

(2) *Key Developmental Assignments.* Captains should plan to serve in a key development position 12 to 18 months.

- (a) Financial Management Support Detachment Commander.
- (b) Company Commander (90A/O1A)* 90A requires CLC3 completion.
- (c) Financial Management Support Unit Executive Officer.
- (d) Chief of Finance/Finance and Accounting Office/
- (e) Budget Officer/Analyst (2-Star, 3-Star & 4-Star Commands).
- (f) Brigade Level S8
- (g) DA Banking Officer (USAFMCOM).

(3) *Broadening Assignments.*

- (a) G-8 Budget/Program Analyst.
- (b) Group Regiment, SOF Comptroller/Deputy Comptroller.
- (c) Service School Instructor/Writer.

- (d) Battalion/Brigade/Division/Corps/ASCC staff.
- (e) Training/Combat Development Officer Soldier Support Institute (SSI).
- (f) Financial Management Support Unit Disbursing Officer.
- (g) Special Troops Battalion Operations Officer.
- (h) Aide-de-camp.
- (i) Transition Team Member (O1A).

(4) Captains should complete the Captains Career Course and DoD FM Certification Level 2, attain Certified Defense Financial Manager Acquisition certification, obtain a postgraduate degree; attend additional institutional training such as the Intermediate Cost Analysis and Management Course (ICAM), Resource Management Tactical Course-dL, Resource Management Budget Course-dL, Advanced Business Analytics Certification, TERP 10 SAP Certification, Operational Contract Support Course, and Army Comptroller Course to enhance professional development. In addition, Captains have the opportunity to compete for Advanced Civil Schooling through the Defense Comptrollership Program, Training with Industry, Joint Chiefs of Staff internship and other qualifying programs.

(5) *Desired Experience.* Financial Management captains should gain an in-depth understanding of Financial Management core competencies and become proficient in both technical and tactical skills. Obtaining knowledge and experience in all financial management core competencies as a captain is critical to personal and professional growth. Captains must gain a working knowledge of command principles; staff operations; combined arms operations; joint, interagency, intergovernmental, multinational (JIIM) operations; and financial management operations from detachment to brigade levels.

e. Major Development.

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

(2) *Developmental Assignments.* 90A (Logistician) XO and support operations officer opportunities are available to Finance Majors. For Finance Majors who completed a non-CLC3, they need to complete the Support Operations Course and TLog Studies Program to meet the requisite training for the 90A KD XO and support operations positions. Financial Management officers who successfully completed the 90A requisite training and 90A KD assignment as a captain or major provide the opportunities to compete for command of multifunctional logistics units as a lieutenant colonel and Sustainment Brigade Command as a colonel.

(3) *Key Developmental Assignments.* Majors should plan to serve in a key development position 12 to 24 months.

- (a) Financial Management Support Unit Commander.
- (b) Financial Management Support Center Banking Officer (Training with Industry).
- (c) Battalion Executive Officer (90A/O1A).
- (d) ESC Financial Management Support Operations Officer.
- (e) Transition Team Member (36A/O1A).
- (f) 2-Star Command Deputy G-8.
- (g) 3-Star or 4-Star Command Budget Officer/ Joint Assignment.
- (h) Separate Brigade, Group Regiment, SOF, ESC, G8/S8/Comptroller.
- (i) Financial Management Support Center Branch Chief (Accounting, Internal Control, Policy and Cash Management).
- (j) Support Operations Officer (90A).

(4) *Broadening Assignments.*

- (a) Service School Instructor.
 - (b) Training/Combat Development Officer SSI.
 - (c) Financial Management Support Center/Corps/ASCC/ACOM/DA/Joint Staff.
 - (d) ASCC/ACOM Budget Analyst.
 - (e) Program Evaluation Groups.
 - (f) Office of Chief Legislative Liaison (OCLL) for Budget/ASA (FM&C) Budget Liaison Officer.
- USMA/PMS.
- (g) Inspector General.

(5) *Self-Development.* Majors will complete DOD FM Certification Level 2, and should strive to attain Certified Defense Financial Manager Acquisition certification, obtain a postgraduate

degree; attend additional institutional training such as Planning, Programming, Budget, Execution (PPBE) Course; Fiscal Law; Advanced Business Analytics Certification, Deployed Operations Resource Managers Course, the Defense Financial Management Course, and the Executive Comptroller Course to enhance professional development. In addition, majors have the opportunity to compete for Advanced Civil Schooling through the Defense Comptrollership Program, Training With Industry, Army congressional Fellowship, and other qualifying programs.

(6) *Desired Experience.* Financial Management majors should have an in-depth understanding of Financial Management core competencies and become proficient in both technical and tactical skills required for KD and broadening experience assignments in the next grade. Completion of ILE is required prior to the 15th year of commissioned service. Majors should continue institutional, operational, and self-development efforts to expand expertise in all aspects of Financial Management to include joint, interagency, intergovernmental, or multinational operations.

f. Lieutenant Colonel Development.

(1) *Education.* Financial Management officers selected for promotion to lieutenant colonel are strongly encouraged to enroll/complete SSC and other broadening experience assignments.

(2) *Command Selection List Key Developmental Positions.*

(a) Battalion Command (90A/01D) (CSL).

(b) 2-Star Command G-8.

(3) *Key Developmental Assignments.* Lieutenant Colonels should plan to serve in a key development position 12 to 24 months.

(a) Deputy Director, Financial Management Support Center.

(b) SOF Comptroller.

(c) ASCC G-8/XO/Deputy and Budget/CONOPS Director.

(d) Deputy Corps G-8.

(e) Financial Management Support Center Disbursing Officer.

(4) *Broadening Assignments.*

(a) Brigade Executive Officer (01A).

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

(c) Program Budget Officer.

(d) Financial Management School Director of Training.

(e) Financial Management School Chief of Proponency.

(f) ASCC/DA/ACOM/Joint Budget Officer.

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

(h) Army Budget Office XO, PPBC XO, Deputy Chief Current Operations.

(i) Inspector General.

(j) USMA/PMS.

(k) Chief, Force Design, Soldier Support Institute.

(l) Chief Writer/Instructor, Soldier Support Institute.

(4) *Self-Development.* Lieutenant Colonels will complete DOD FM Certification Level 3, and should strive to attain Certified Defense Financial Manager Acquisition certification, continue PME and complete resident SSC or apply for the U.S. Army War College Distance Learning Course. Postgraduate civilian courses leading to a graduate or higher degree; additional institutional training such as PPBE, Fiscal Law; Resource Management Tactical Course, Army Comptroller Course, Executive Comptroller Course, Defense Financial Management Course, Executive Enterprise Resource Planning, Defense Decision Support Course, the Naval Postgraduate School Cost Management Certificate course, Deployed Operations Resource Managers Course, Senior Resource Management Course, or the Chief Financial Officer Academy, to enhance professional development.

(5) *Desired Experience.* The Financial Management lieutenant colonels should have an in-depth understanding of Financial Management core competencies and be able to perform at the tactical, operational and strategic levels. Lieutenant Colonels should continue institutional, operational and self-development efforts to expand expertise in all aspects of financial management to include JIIM operations.

g. Colonel Development.

(1) *Education.* Financial Management colonels contribute to the branch by serving in critical assignments at the operational, strategic, joint or combined levels. In order to achieve the requisite Financial Management knowledge, skills, attributes and experience required at the colonel level, an officer must successfully meet the following criteria:

(a) Complete SSC (resident or nonresident). In addition to SSC, colonels should seek the opportunity to attend the National Security Management Course held at Syracuse University.

(b) Complete 60 months cumulative service as a field grade officer in Financial Management assignments.

(2) *Command Selection List Key Developmental Positions.*

(a) 3–Star Command G8/Comptroller.

(b) Sustainment Brigade Commander (90A) or O1A Garrison/ Recruiting Command.

(3) *Key Developmental Assignments.* Colonels should plan to serve in a key development position 12–24 months.

(a) Director, Financial Management Support Center.

(b) Chief of Staff, U.S. Army Financial Management Command.

(c) Commandant, U.S. Army Financial Management School.

(d) Combatant Command/ASCC Comptroller.

(e) Director, Capabilities Development and Integration Directorate, SSI.

(4) *Broadening Assignments.*

(a) ASA (FM&C)/military deputy XO.

(b) Director, PPBE Integration.

(c) Deputy Commander, SSI.

(d) ACOM/OSD/DA/joint staff.

(e) Chief, Current Operations, Army Budget Office.

(f) NGB/Office of the CAR comptroller/G8.

(g) Chief operations forces, Army Budget Office.

(h) Deputy CG, SSI.

(5) *Self-Development.* Colonels will obtain DOD FM Certification Level 3; attend postgraduate civilian courses leading to a graduate or higher degree; and additional institutional training such as Executive Comptroller Course, Defense Financial Management Course, Executive Enterprise Resource Planning, Defense Decision Support Course, Senior Resource Management Symposium, Chief Financial Officer Academy, Naval Postgraduate School Cost Management Certificate course, or the National Securities Course to enhance professional development.

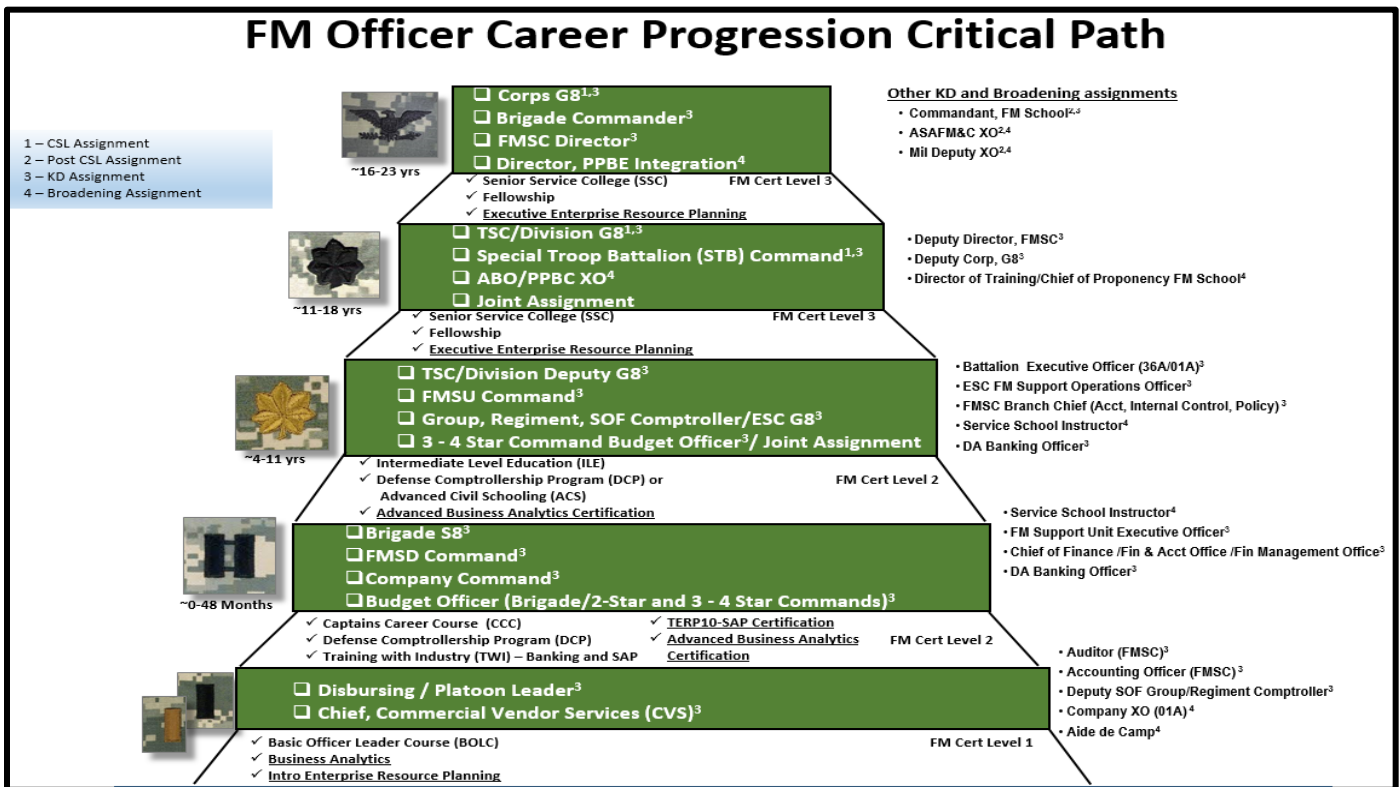
(6) *Desired Experience.* The Financial Management colonels should have an in-depth understanding of Financial Management core competencies and be proficient in both technical and tactical skills required for KD and broadening experience assignments at the strategic or General Officer level. Colonels should continue institutional, operational, and self-development efforts to expand expertise in all aspects of financial management and are strongly encouraged to continue gaining experience, exposure, or education, in JIIM operations.

(7) *FM Officer Career Progression Critical Path.* This is a system approach to officer talent management. It provides a descriptive illustration of critical paths and educational opportunities available to financial managers.

Figure 1. Financial Management officer development model (Active)

Active Component FM Officer Lifecycle Development and Utilization Model						
Years	0	5	10	15	20	25
Rank	Lieutenant	Captain	Major	Lieutenant Colonel	Colonel	Colonel
Professional Military Education	BOLC	FMCCC	Intermediate Level Education	Senior Service College		
Additional Training	<ul style="list-style-type: none"> • CDFM • Fiscal Law • Principles of Cost Analysis & Mgmt (PCAM) • RMBC / RMTC • Accounts Payable Admin Course dL • CERP dL • Disbursing Operations Course dL • Business Analytics • Intro Enterprise Resource Planning 	<ul style="list-style-type: none"> • CDFMA • ICAM • Resource Management Tactical Course dL • Resource Management Budget Course dL • Operational Contract Support Course • Logistic Support Operations Course • Army Comptroller Course • Advanced Civil Schooling (Defense Comptrollership Program (DCP)) • Training With Industry • Joint Staff Intern Program • Advanced Business Analytics • TERP 10. SAP Certification 	<ul style="list-style-type: none"> • CDFMA • Fiscal Law • PPBE • RMTC • Defense Financial Management Course • Cost Management Certificate Course • Army or Executive Comptroller Course (ECC) • Advanced Civil Schooling (Defense Comptrollership Program (DCP)) • Training With Industry • Army Congressional Fellowship • Advanced Business Analytics 	<ul style="list-style-type: none"> • CDFMA • Fiscal Law • RMTC • ECC • DFMC • Defense Decision Support Course • Cost Management Certificate Course • Senior Resource Management Course • Chief Financial Officer Academy • Executive Enterprise Resource Planning 	<ul style="list-style-type: none"> • ECC • DFMC • Defense Decision Support Course • Senior Resource Management Course • Chief Financial Officer Academy • Cost Management Certificate Course • National Securities Studies Course • Executive Enterprise Resource Planning 	
Developmental and Broadening Assignments	Key Developmental Assignments					
	<ul style="list-style-type: none"> • FM Support Detachment Disbursing Officer • Auditor, (FM Support Center) • Accounting Officer (FM Support Center) • Deputy SOF Group/Regiment Comptroller • Chief, Commercial Vendor Services (CVS) • Platoon Leader 	<ul style="list-style-type: none"> • FM Support Detachment Commander • Company Commander (96A/O1A) • FM Support Unit Executive Officer • Chief of Finance /Fin & Acct Off /Fin Mgmt Off • Budget Off /Analyst (Bde / 2-Star & 3-4 Star Cmds) • Finance Accounting Officer (BCT/Bde/SB) • DA Banking Officer (USAFMCOM) 	<ul style="list-style-type: none"> • FM Support Unit Commander • DA / FMSC Banking Officer (TWW) • FM Support Unit Executive Officer (96A/O1A) • ESC FM Support Operations Officer • Transition Team Member (36A/O1A) • 2-Star Command Deputy G8 • 3-4 Star Command Budget Officer • Separate Brigade, Group, Regiment, SOF Comptroller / ESC G8 / SB • FMSC Branch Chief (Acct, Internal Control, Policy) • Support Operations Officer (96A) 	<ul style="list-style-type: none"> • Battalion Commander (96A/O1D) (CSL) • 2-Star Command G8 (CSL) • Deputy Director, FM Support Center • SOF Comptroller • ASCC G8 XO / CONOPS Director • Deputy Corps G8 • FM Support Center Disbursing Officer 	<ul style="list-style-type: none"> • 3-4 Star Command G8 / Comptroller (CSL) • Brigade Commander (Post/Garrison: O1D & Sustainment 96A) (CSL) • Director, FM Support Center • Commandant, FM School • COCOM /ASCC Comptroller • Director, Capabilities Dev & Integration Directorate, SSI 	
	Developmental and Broadening Assignments					
	<ul style="list-style-type: none"> • BN / BDE Staff • Company XO (91A) • FMSC Policy Officer • Aide-de-Camp 	<ul style="list-style-type: none"> • G-8 Budget/Program Analyst • Separate Bde, Group, Regiment, SOF, ESC, G8/SB/ Comptroller / Deputy Comptroller • Service School Instructor/Writer • Battalion/Brigade/Division/Corps/ASCC Staff • Training/Combat Development Officer (SSI) • FM Support Unit Disbursing Officer • FM Support Operations Plans Officer • Special Troops Battalion Operations Officer • Aide-de-Camp • Army Recruiting Command • Transition Team Member (O1A) 	<ul style="list-style-type: none"> • Service School Instructor • Training/Combat Development Officer (SSI) • FM Support Center / Corps / ASCC / ACOM / DA / Joint Staff Member • ASCC / ACOM Budget Analyst • FMSC Branch Chief (Cash Mgmt) • Program Evaluation Groups • OCLL for Budget /ASAFM&C Budget Liaison Officer • USMA/PMS • Inspector General 	<ul style="list-style-type: none"> • Brigade Executive Officer (O1A) • ACOM / OSD / DA / Joint Staff • Program Budget Officer • FM School Director of Training • FM School Chief of Propensity • ASCC / DA / ACOM / Joint Budget Officer • USAFMCOM OST Director • ABO XO, PPBC XO, Deputy Chief Current Ops • Inspector General • USMA/PMS • Chief Force Design, SSI • Chief Writer/Instructor, SSI 	<ul style="list-style-type: none"> • ASAFM&C / Mil Deputy XO • Director, PPBE Integration • Deputy Commander, Soldier Support Institute • ACOM / OSD / DA / Joint Staff • Chief, Current Operations, Army Budget Office • National Guard Bureau/Office, Chief of Army Reserve Comptroller/G-8 • Chief Operations Forces, Army Budget Office • Deputy CG, SSI 	
Self Development	Certified Defense Financial Manager, FM Certification, Graduate Degree, Post Graduate Degree					

Figure 2. Financial Management officer career progression critical path (Active)



4. Warrant officer development

There are no warrant officers in the Financial Management branch.

5. Reserve Component Officer Development

a. *Officer Development.* The RC officer Financial Management lifecycle development and utilization model (fig 2) provides general guidelines on education and assignments that contribute to a successful career. See Part One of DA PAM 600-3 for additional guidance on RC officer development.

b. *Company Grade Development.*

(1) Education. The Financial Management BOLC is the starting point for newly accessed Financial Management officers. Financial Management 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 Financial Management and complete the Financial Management Transition Course (FMTC) in residence will satisfy the Financial Management BOLC requirement. Financial Management 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 U.S. Army Financial Management School. Company grade officers who have completed an Officers Advance Course or CCC in a different branch must complete the FMTC and have a baccalaureate degree with a minimum of six academic (semester) hours of accounting or finance, 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 (see fig 2).

- (a) Financial Management Support Detachment Commander.
- (b) Company Commander (90A/01A).
- (c) Financial Management Support Unit Executive Officer.
- (d) Disbursing Officer.

(3) Utilization assignments (see fig 2).

- (a) Financial Management Officer.
- (b) STB Pans/Operations Officer.
- (c) Budget Officer.
- (d) Chief, RPA.
- (e) Chief, Commercial Vendor Services.
- (f) Accounting Officer.
- (g) Auditor.
- (h) Service School Instructor.

(4) Additional Training/Self-Development. Company grade officers should strive to attain professional Financial Management certification (for example, Certified Defense Financial Manager, Certified Government Financial Manager (CGFM), Certified Government Auditing Professional (CGAP), or Certified Public Finance Officer (CPFO)), obtain a master's degree, and seek additional Financial Management functional training such as Fiscal Law, Accounts Payable Administration Course-dL, Commanders Emergency Response Program-dL, Principles of Cost Accounting and Management, Disbursing Operations Course-DL, the Planning, Programming Budgeting, and Execution System course, Resource Management Budget Course, Resource Management Tactical Course, Advanced Business Analytics Certification, Deployed Operations Resource Management Course, the Army Comptroller Course, Intermediate Cost Accounting and Management Course, defense comptrollership program, Training With Industry, Financial Management 101, TERP 10 SAP Certification and the General Fund Enterprise Business System Cost Management Course. Obtain DOD FM Certification Level 2.

(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 will master Financial Management's technical financial systems and disbursing operations.

c. *Field Grade Development.*

(1) Education. Financial Management 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 FMTC and have a baccalaureate degree with a minimum of six academic (semester) hours of accounting or finance, 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 2).
 - (a) Financial Management Support Unit Commander.
 - (b) Battalion Executive Officer (90A/01A).
 - (c) 2-Star Command G8.
 - (d) Deputy Division G8.
 - (e) Separate Brigade Support Operations.
 - (f) Separate Brigade/ESC G8.
 - (g) Budget Officer.
 - (h) Plans and Operations Officer.
- (3) Utilization assignments for Majors (see fig 2).
 - (a) Banking Officer.
 - (b) Program Manager.
 - (c) Chief, RPA or O&M.
 - (d) Inspector General
 - (e) ROTC Assistant Professor of Military Science.
 - (f) Service School Instructor/Director.
 - (g) SGS.
 - (h) HRC Manager.
- (4) Key Developmental Assignments for Lieutenant Colonels (see fig 2).
 - (a) 2-Star Command G8/Comptroller.
 - (b) ASCC G8 XO/Deputy and Budget CONOPS.
 - (c) Army Budget Office XO, PPBC XO, deputy chief current operations.
 - (d) Deputy Assistant Chief of Staff, G8.
 - (e) Battalion Commander (90A/01A).
 - (f) Deputy Director, FMS Center.
 - (g) FMS Center Disbursing Officer.
- (5) *Utilization Assignments for Lieutenant Colonels (see fig 2).*
 - (a) Brigade XO (01A).
 - (b) Budget/Manpower/Program Analyst.
 - (c) Financial Management School Liaison Officer/Total Force Integrator
 - (d) Legislative Liaison.
 - (e) Inspector General.
 - (f) ROTC PMS.
 - (g) SGS.
- (6) *Key Developmental Assignments for Colonels (see fig 2).*
 - (a) Corps G8.
 - (b) 3-Star Command G8/Comptroller.
 - (c) Director, Financial Management Center.
 - (d) ASCC/ACOM G8.
 - (e) Assistant Chief of Staff, G8.
 - (f) Senior Budget Analyst.
 - (g) Brigade Commander (90A/01A).
- (7) Utilization Assignments for Colonels (see fig 2).
 - (a) SSI Senior Liaison Officer
 - (b) CASCOM/TRADOC Senior Liaison Officer/Total Force Integrator.
 - (c) Inspector General.

(8) *Additional Training.* Field grade officers should maintain professional Financial Management certification, pursue comptroller accreditation, obtain a postgraduate degree, and seek additional Financial Management functional training such as the Army Comptroller Course, Defense

Comptrollership Program, Training With Industry, Executive Comptroller Course, GFEBs Financials, Army Congressional Fellowship, Defense Financial Management Course, RC National Security Course, Defense Decision Support Course, Naval Postgraduate School Cost Management Certificate Course, Senior Resource Managers Course, Chief Financial Officer Academy, Defense Strategy Course, Advanced Business Analytics Certification and the Senior Managers Course in National Security. Obtain DOD FM Certification Level 2.

d. Branch Code 36A Requirements. Officers who have completed an AOC or CCC in a different branch may satisfy branch code 36A by completing FMTC and have a baccalaureate degree with a minimum of six academic (semester) hours of accounting or finance, or a minimum of 2 years in an Financial Management 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 Financial Management School 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. The USAR officers must apply to the Financial Management School through HRC. All requests should be forwarded to the address stated in paragraph 1b. As the proponent for the Finance Corps, the commandant of the Financial Management School determines qualification of officers requesting branch transfer. Substantiating documents confirming successful completion of FMTC and FMCCC or FMCCC-RC, a baccalaureate degree with a minimum of six academic (semester) hours of accounting or finance, or a minimum of 2 years in an FM key development or utilization assignment; or completion of the Defense Comptrollership Program must be included with a memorandum requesting the redesignation.

Figure 3. Financial Management officer development model (Reserve)

Reserve Component FM Officer Lifecycle Development and Utilization Model							
Years	0	5		10	15	20	25
Rank	Lieutenant	Captain		Major	Lieutenant Colonel	Colonel	
Professional Military Education	BOLC	CCC FMTC		Intermediate Level Education	Senior Service College		
Additional Training	<ul style="list-style-type: none"> • CDFM • Fiscal Law • Principles of Cost Analysis & Mngmt (PCAM) • RMBC / RMTc • Accounts Payable Admin Course dL • CERP dL • Disbursing Operations Course dL • Business Analytics 	<ul style="list-style-type: none"> • CDFM-A • Intermediate Cost Analysis & Management (ICAM) • Resource Management Tactical Course dL (RMTc) • Resource Management Budget Course dL • Operational Contract Support Course • Logistic Support Operations Course • Army Comptroller Course • Deployed Operations Resource Management Course (DORMC) • Defense Comptroller Program (DCP) • Training With Industry • Joint Staff Intern Program • Advanced Business Analytics 	<ul style="list-style-type: none"> • CDFM-A • Fiscal Law • PPBE • RMTc dL • DORMC • Defense Financial Management Course (DFMC) • Cost Management Certificate Course • Army Comptroller Course • Executive Comptroller Course (ECC) • Defense Comptrollership Program • Training With Industry • Army Congressional Fellowship 	<ul style="list-style-type: none"> • CDFM-A • PPBE • Fiscal Law • RMTc dL • ECC • DFMC • Defense Decision Support Course • Cost Management Certificate Course • DORMC • Senior Resource Management Course • Chief Financial Officer Academy 	<ul style="list-style-type: none"> • ECC • DFMC • Defense Decision Support Course • Senior Resource Management Course • DORMC • Chief Financial Officer Academy • Cost Management Certificate Course • National Securities Studies Course 		
Developmental and Broadening Assignments	Key Developmental Assignments						
	<ul style="list-style-type: none"> • FM Support Detachment Disbursing Officer • Auditor, (FM Support Center) • Accounting Officer (FM Support Center) 	<ul style="list-style-type: none"> • FM Support Detachment Commander • Company Commander (90A/O1A) • FM Support Unit Executive Officer • FM Support Unit Disbursing Officer 	<ul style="list-style-type: none"> • FM Support Unit Commander • Battalion Executive Officer (90A/O1A) • DA / FMSC Banking Officer (TWI) • Transition Team Member (36A/O1A) • 2-Star Command Deputy G8 • 3-Star Command Budget Officer • Separate Brigade, Group, Regiment, SOF Comptroller / ESC G8 / S8 • FMSC Branch Chief (Acct, Internal Control, Policy) • Support Operations Officer (90A) 	<ul style="list-style-type: none"> • Battalion Commander (90A/O1D) (CSL) • 2-Star Command G8 (CSL) • Deputy Director, FM Support Center • SOF Comptroller • ASCC G8 XO / CONOPS Director • Deputy Corps G8 • FM Support Center Disbursing Officer 	<ul style="list-style-type: none"> • 3-Star Command G8 / Comptroller (CSL) • Brigade Commander (Post/Garrison: O1D & Sustainment: 90A) (CSL) • Director, FM Support Center • ACOM /ASCC Comptroller • Senior Budget Analyst 		
	Developmental and Broadening Assignments						
<ul style="list-style-type: none"> • BN / BDE Staff • Company XO (01A) • FMSC Policy Officer • Aide-de-Camp 	<ul style="list-style-type: none"> • G-8 Budget/Program Analyst • Separate Bde, Group Regiment, SOF, ESC, G8/S8/ Comptroller / Deputy Comptroller • Service School Instructor/Writer • Battalion/Brigade/Division/Corps/ASCC Staff • Training/Combat Development Officer (SSI) • FM Support Unit Disbursing Officer • FM Support Operations Plans Officer • Special Troops Battalion Operations Officer • Aide-de-Camp • Army Recruiting Command • Transition Team Member (O1A) 	<ul style="list-style-type: none"> • Program Manager • Chief, RPA or O&M • Inspector General • ROTC-Assistant PMS • Service School Instructor • SGS • HRC Manager 	<ul style="list-style-type: none"> • Brigade Executive Officer (O1A) • ACOM / OSD / DA / Joint Staff • Budget/Manpower Program Analyst • FM School Liaison Officer/ TFI • Legislative Liaison • Inspector General • ROTC PMS • SGS 	<ul style="list-style-type: none"> • SSI Senior Liaison Officer • CASCOM/ TRADOC Liaison Officer/ TFI • National Guard Bureau/Office, Chief of Army Reserve Comptroller/G-8 • Inspector General 			
Self Development	Certified Defense Financial Manager, FM Certification, Graduate Degree, Post Graduate Degree						