

History of the Finance and Comptroller Branch

The U.S. Army Finance Corps originated on 16 June 1775, when the Second Continental Congress introduced a resolution appointing a Paymaster General of the Army. Since that day, the U.S. Army has always provided financial services via Finance personnel who were either organized in separate elements or integrated into existing units of the Army. Paymasters, usually with the rank of major, had the principal duty of paying Soldiers in the regiments. The Paymaster of the Army headquarters computed monthly payrolls in his office and went to the field with his "box" of gold and a military guard. Obviously, payday was not the last day of each month everywhere, but once a routine was established, the Soldiers could expect payday to fall approximately the same day each period.

The Pay Department remained unchanged until 1912, when in a major reorganization, it joined the Quartermaster Corps. During WWI, the Quartermaster Corps expanded to such a degree that it had a difficult time controlling disbursing and logistical activities. In October 1918, Congress authorized the Finance Service and in June 1920, it approved the Finance Department to become a separate branch of the War Department under Brigadier General Herbert M. Lord. Unlike its predecessors, it conducted not only military pay and travel expenses, but also all financial activities of the War Department, including centralized disbursing, auditing, and budgeting.

The Finance Department remained a separate entity until WWII when it joined the office of the Fiscal Director, Army Service Forces. Under this structure, it took on additional responsibilities such as the sale of War Bonds and the promotion of National Service Life Insurance. After the war, the office of the Fiscal Director dissolved and the Finance Department again became an independent Army staff agency. The Army Organization Act of 1950 re-designated the Finance Department as a basic branch. The branch continued to change in accordance with the needs of the Army. In September 2008, the Army merged Branch Code (44 Finance) and Functional Area 45 (Comptroller) into Branch Code 36 (Financial Management). Multi-functional financial management professionals operated in both the finance operations and comptroller domains to support Army operations.

An eye to the future and progress has always been an important element of the branch's history. Effective October 2019, the branch changed its name from Financial Management to Finance and Comptroller as the branch focuses to support the Army's role in multi-domain operations.

United States Army Finance and Comptroller School



Please visit the Army Finance and Comptroller School site for information or reach out to a branch representative at the email below!



<https://www.finance.army.mil>



usarmy.jackson.ssi.mbx.fc-proponency@mail.mil

U.S. Army Solider Support Institute
10000 Hampton Parkway
Suite 1082
Fort Jackson, South Carolina 29207-5150
Phone: 803-751-4313

United States Army Finance and Comptroller Branch



To Support and Serve!

FIRST STOP

Welcome to ...

What's next?



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

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

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

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

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

The options are endless in the FC Branch!



Training Opportunities

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

Key Developmental Assignments

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

Broadening Opportunities

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

- ◆ **Captains' Career Course**
- ◆ SAP Certification
- ◆ Advanced Business Analytics
- ◆ Army Comptroller Course

- ◆ Company Commander (FI CO or 01A)
- ◆ Brigade S-8
- ◆ FI BN Disbursing Officer
- ◆ FI SC Policy Chief/Operations Officer

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