

TRAINING AND EDUCATION OF FINANCIAL MANAGEMENT COMPANY GRADE OFFICERS

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USAWC STRATEGY RESEARCH PROJECT

**TRAINING AND EDUCATION OF FINANCIAL MANAGEMENT COMPANY GRADE
OFFICERS**

by

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TRAINING AND EDUCATION OF FINANCIAL MANAGEMENT COMPANY GRADE OFFICERS

During the two decades since the fall of the Soviet Union and the end of the Cold War, the strategic landscape facing the United States has become ever more complex, convoluted, and unstable. The attacks on 11 September 2001 demonstrated that actors, harboring resentment and hatred triggered by globalization and other global drivers, can have a direct impact on the safety of the American people. Moreover, “persistent conflict – protracted confrontation among state, non-state, and individual actors that are increasingly willing to use violence to achieve their political and ideological ends – will characterize the global security environment.”¹ To further their goals, adversaries of the United States will likely employ a combination or hybrid form of war – war conducted by state or non-state actors that incorporates “conventional capabilities, irregular tactics and formations, terrorists acts including indiscriminate violence and coercion, and criminal disorder.”² In the last decade, the United States Army has engaged in hybrid war, as well as a number of other missions to include supporting civil authorities at home (e.g., 2005 Hurricane Katrina) and helping other states in time of need (e.g., 2004 Asian Tsunami, 2010 Haiti earthquake, and 2010 Pakistan flooding). Across this continuum, commanders may employ offensive, defensive, stability, or support operations to accomplish a given mission.³

Within this context, Money as a Weapon System (i.e., fiscal power) has increased in prominence for support of mission execution, especially during stability operations. The Army’s Center for Lessons Learned (CALL) recently published a Commander’s Handbook that states, “warfighters with timely access to the right types of

money and in the appropriate amount can influence the outcome of operations with both temporary and, hopefully, permanent results.”⁴ General Petraeus, fully understanding the significance of U.S. fiscal and economic power, has stated “in an endeavor like that in Iraq, money is ammunition. In fact, depending on the situation, money can be more important than real ammunition.”⁵ General Petraeus further included it as part of his Multi-National Forces Iraq Commander’s counterinsurgency guidance.⁶ The Commander’s Emergency Response Program (CERP), federally appropriated funds “provided to military commanders to meet the urgent humanitarian relief and reconstruction requirements of the Iraqi and Afghan civilian population,”⁷ is an ideal example of fiscal power on the battlefield.

The importance that the military places on fiscal execution dictates that the financial managers serving in support of the mission have the proper technical and leadership skill requisites. Coupled with this is the expectation that leaders must be able to deal with complex, ambiguous, and uncertain situations. Accordingly, this paper assesses if the training and education development of company grade Financial Management officers meets the technical requirements of the operational environment, as well as the leadership needs of the Army as articulated in the Army Leader Development Guidance (ALDS). This paper begins by looking at how the institutional domain of learning supports the Army mission and some challenges resulting from the training requirements and resourcing process. Next, it will examine four specific issues facing junior financial management officers and how the Financial Management School (FMS) Captains’ Career Course (CCC) prepares them to address these issues. This

paper concludes with specific recommendations for changes within the school and the CCC program of instruction.

Army Mission and Three Training Domains

The mission of the Department of the Army is:

...to build a campaign-quality, expeditionary Army able to operate effectively with Joint, interagency, intergovernmental, and multinational partners across the spectrum of conflict to provide capable and ready forces to combatant commanders in support of the National Security and National Defense Strategies, while sustaining and maintaining the quality of the All-volunteer Force.⁸

To provide the Combatant Commanders the ready forces needed to execute missions within their geographical commands, the Army utilizes three independent but overlapping domains of learning and development – operational, institutional, and self-development. When working congruently, these three domains provide trained and educated Soldiers, Army civilians, and ready units.

The operational domain encompasses individual, collective, and leader training that Forces Command (FORSCOM) units assigned across the globe execute. The training conducted within these units is the responsibility of the unit leaders and encompasses training conducted at home station, during major training exercises at combat training facilities, and while deployed.⁹ To ensure focus, unit leaders synchronize full spectrum operations mission essential task list (FSO METL) strategies with the weapon training strategy, and “ARFORGEN [Army force generation] training templates... to build and sustain unit readiness.”¹⁰ In the environment of persistent conflict and ongoing deployments, the Army uses the ARFORGEN cycle, “the structured progression of increased unit readiness over time, resulting in recurring periods of

availability of trained, ready, and cohesive... units,”¹¹ to prioritize resources and ensure unit readiness in support of operational requirements.

The institutional domain – Army schools and training centers that are the bedrock for life-long learning – provides initial training, functional training, and professional military education to Soldiers and Army civilians so they can execute responsibilities commensurate with their grade. These institutional centers provide progressive resident and non-resident training to instill or enhance the technical and tactical competence that learners will need to perform tasks required by their military occupational specialty or duty position. The institutions within this domain enable the learner to enter a unit with a baseline of knowledge so they can quickly become a value added asset. Knowing the degree of competence of incoming grade specific individuals allows the unit to develop subsequent operational training to supplement and enhance the learner’s, and ultimately the unit’s, abilities. Additionally, the institutional domain “takes lessons-learned from the operational training domain, updates doctrine and tactics, techniques, and procedures [TTPs], and then disseminates this information back to the field and to individuals.”¹²

The self-development domain allows learners to continue personal growth as a supplement to the operational and institutional domains, which cannot meet every learner’s need for instruction. Self-development, as defined by the Army, is “planned, goal-oriented learning that reinforces and expands the depth and breadth of an individual’s knowledge base, self-awareness, and situational awareness.”¹³ Leaders can assist in this process by requiring subordinates to complete an individual development plan, a written roadmap that identifies personal and professional goals,

development training or education opportunities, and the timeframe for completion of the specified development opportunities. Further, leaders can use counseling feedback to help individuals identify areas of self-development that will improve current or future performance. However, leaders cannot enforce subordinates' execution of the development plan; therefore, individuals must assume responsibility for, and accomplishment of, their own self-development and life-long learning.

The Army's Requirement Build and Approach to Institutional Training

Although all three domains of training are important and necessary as venues for Soldier's and civilian's critical learning experiences, this paper will focus on institutional training. Among other things, the Training and Doctrine Command (TRADOC) is responsible for institutional training and education. TRADOC provides guidelines for how institutional schools will administer and conduct training, plus the current and future resources for its execution. Accordingly, it is important to understand the training requirement and resourcing process as well as the approach to training that TRADOC utilizes within the institutional domain.

For the requirement build, the Army uses the Army Training Requirements and Resources System (ATRRS) to coordinate and manage "training requirements, schedules, quota assignment, and student management (reservations, enrollment, and completion entries)."¹⁴ The ATRRS supports the individual training requirement process, which begins with the Army making educated predictions concerning accessions, gains, losses, reclassifications, and promotions. Additionally, Army Commands (ACOM), Army Service Component Commands (ASCC), Direct Reporting Units (DRU), and others provide training requirements via the Total Army Centralized Individual Training Solicitation (TACITS).¹⁵ The Army G-1 and G-3/5/7 then co-chair the

Structure and Manning Decision Review (SMDR), which validates the training requirements and reconciles differences between the requirements identified and the capabilities of the schoolhouses to execute the training. After the general officer steering committee makes final approval, the Army G-1 then produces the training requirements and the training program in the Army Program for Individual Training (ARPRINT).¹⁶ Last, the Training Requirements Analysis System (TRAS) integrates the resources required for students, instructors, equipment, facilities, and ammunition with the Planning, Programming, and Budgeting System (PPBS).¹⁷ The Human Resource Command (HRC) or individual organizations use the Training Resources Arbitration Panel (TRAP) process to address changes to the validated training requirements or to request additional training not captured in this formal requirements build.¹⁸ ATRRS, TACITS, the SMDR and similar systems and processes provide the skeletal structure for the next step, which is the development of training.

The Army uses a five-phase, Systems Approach to Training (SAT) model for analyzing, designing, developing, implementing, and evaluating cost-effective programs. The goal of the model is to establish a “results oriented training program which provides people with the skills and knowledge to do their tasks correctly, efficiently, and with confidence.”¹⁹ This systematic, decision-making process “identifies what tasks, skills, and knowledge will be included in training; who will receive the training; and how and where the training will be presented.”²⁰ This process also defines a plethora of other information and criteria that schoolhouses need for the administration of training conducted within the institutional domain. To ensure compliance, TRADOC administers internal and external evaluations of branch schoolhouses, examining everything from

instructor qualifications to program of instruction development. Depending on the results, the schoolhouse receives one of four levels of accreditation with additional assistance for corrections if needed. TRADOC's requirement and resourcing process, as well as the approach to training, presents three challenges for the Financial Management School (FMS) – resourcing TRAP requirements, supporting external exercises, and supporting course load with requisite instructors.²¹

Challenges – Financial Management Institutional Training

The first challenge within the FMS arises from the TRAP process. The institutional requirements build described previously interfaces and provides information into PPBS during the Program Objective Memorandum (POM) cycle, a 5-year outlook on budget requirements that is always at least 1-year ahead of current year execution. Although this is correct and necessary, the schoolhouse must rely on the TRAP process to obtain resources for current year additions to its training baseline. This represents the crux of the first challenge. For each additional formal training requirement received, the schoolhouse prepares and sends a workbook to TRADOC that identifies the additional resources (e.g., instructor, facilities, equipment, etc) needed to execute the requirement. TRADOC validates the requirements and sends the resources to the schoolhouse for execution. The validation process is slow, and the schoolhouse usually does not receive the resources in a timely manner to obtain the equipment unless it is under the government purchase card threshold. The biggest challenge occurs when the schoolhouse needs an instructor to teach the additional training requirement. Usually HRC is not able to support requests for active duty instructors due to ongoing operational assignment needs and the short duration of most additional training requirements, which means that the schoolhouse has to hire a contractor to teach the

requirement. The FMS consistently has trouble obtaining a contract instructor with requisite skills to teach the class, or who will sign a short-term (6-months or less) contract, and has to create alternative ways of filling the platform, such as requesting that an active duty unit send personnel to assist with instruction. The FMS is always able to 'train the load', but the TRAP process results in some of the instruction being less than desired.²²

Second, and closely related, are the challenges the FMS encounters in providing support to the sustainment community Mission Readiness Exercises (MRX) and Mobile Training Teams (MTT) for non-course related assistance. This type of support is valid, beneficial, and many times without other options. The only tension is the use of institutional instructors, who are filling the school's Table of Distribution and Allowances (TDA) authorizations, to provide the support to the operational units. This support raises two concerns for the FMS. First, ATRRS does not recognize this type of support for future requirement builds. Second, whenever this support is given it takes instructors out of the school to perform a requirement that is not institutional, nor in the FMS mission. With the constant need to update course material, assist training developers with subject matter expert input, or prepare for instruction, the instructors' presence at the school is critical.

The last challenge involves the number of instructors available for instruction. TRADOC uses instructor contact hours (ICH) to determine the number of authorized instructors on a school's TDA. The schools also receive guidance on the instructor-to-student ratio for specific courses, such as using small group instruction with a leader-to-student ratio ranging from 1:12 to 1:16.²³ The institutional schools need to meet the

small group instruction ratio to facilitate the Experiential Learning Model (ELM) for delivering curriculum, which is becoming the standard means of delivery throughout TRADOC. For proper application, ELM requires a small group setting so that students interact, share experiences, and learn from each other. The challenge is that schools are near the bottom of priorities for fill under the Army Manning Guidance,²⁴ and therefore do not always receive enough instructors to fill the slots authorized. Even if HRC can fill the school's authorizations, many times operational force needs take qualified instructors off the platform to fill individual augmentee requirements. In this case, the instructor is not physically present at the school, but the school still must carry that individual against the TDA authorization. With fewer instructors, the school usually has to increase the leader-to-student ratio to meet its mission, thus eliminating the small group instruction and ELM initiatives.

Financial Management School Captain's Career Course Program of Instruction

Although the above challenges are not insurmountable, they do affect the instruction within the FMS Captain's Career Course. The purpose of the Captain's Career Course (CCC) is to provide "captains with the tactical, technical, and leader knowledge and skills needed to lead company-size units and serve on battalion and brigade staffs."²⁵ The course also emphasizes leader development competencies and the curriculum includes common core, branch specific technical training, and general staff officer training. Because of the small size of the Finance Corps, the FMS only offers 2, 20-week CCC in-resident classes per calendar year, mainly for active duty officers who have completed their first or second duty assignment. On average, each class consists of 30 U.S. officers and 2 international officers. Reserve component officers follow a four-phase CCC plan; the officer completes phases 1 and 3 via

distributed learning (dL) and phases 2 and 4, 2 weeks each, in-residence at the Financial Management School. If there is a large population of officers that require the addition of supplementary CCC classes, then TRADOC uses the TRAP process explained in previous paragraphs.

The Financial Management resident CCC consists of more than 741 hours of academic instruction, and an additional 84 hours for administration that covers time used for activities such as in-processing, out-processing, and course graduation. The 741 hours of academic instruction are broken down into eight blocks, with multiple tasks within each, as follows:

BLOCK	HOURS	% OF ACADEMIC TOTAL
Common Core	234.5	32%
Leadership / Professional Development	76.3	10%
Military Pay	17.9	2%
Disbursing Operations	64.0	9%
Accounts Payable	58.4	8%
Resource Management	160.0	22%
Financial Management Operations / Capstone Exercise	130.0	18%
TOTAL ACADEMIC HOURS	741.1	

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Figure 1:

An examination of the numbers shows that instructors devote almost a third of the academic hours toward common core instruction. The Combined Arms Center at Fort Leavenworth worked with the institutional schools to develop the common core curriculum and training plans. Although comprehensive and partly based on tasks that leaders apply in theater, the 234.5 hours devoted to common core reflect an increase of 104 hours over the previous common core block in the FMS CCC. Accordingly, the FMS Commandant had to reduce hours associated with the other blocks to offset the increase of common core hours. As this is the last opportunity that the Captains have for technical specific training, encroachment of common core hours without a

corresponding increase to overall hours for the course contributes to the dilution of the officer's technical baseline. The importance of this point cannot be overemphasized. As articulated in the following paragraphs, Financial Management Redesign, the increase of core competencies from the merger of finance and resource management, the growth of mission set from ongoing operations, the disparity between garrison and battlefield operations, and the Army Leadership Development Strategy present issues that require a review of the FM CCC program of instruction.

Issue #1: Financial Management Redesign

In October 1999, the Army publicized its transformation plan and began moving toward a brigade centric force that would be modular, lethal, and rapidly deployable.²⁷ Aligned with this initiative, and based on an incorrect assumption that the implementation of the Defense Integrated Military Human Resource System (DIMHRS) was imminent, the Finance Corps began execution of Financial Management Redesign (FMR) – the transformation of its force structure and doctrine. In early 2003, the Finance Corps' Commandant published a briefing diagramming the new force design that eliminated all Finance O5 and O6 level commands.²⁸ The final phase of this decision occurred on 30 July 2008 in Schwetzingen, Germany, as the 8th Finance Battalion and the 266th Finance Command folded their colors as the last active duty O5 and O6 level commands.²⁹ This action left the Finance Corps with Financial Management Detachments (FMD), Financial Management Companies (FMCO), and Finance Management Centers (FMC). The mission of the FMC, a Colonel level staff element of the Theater Sustainment Command, "is to provide technical oversight of all theater finance operations and ... theater FM units (FMCOs and their subordinate

detachments).³⁰ With no command and control authority within the FMC, the FMCO commander, a Major, is now the highest-level command element in the Finance Corps.

The FMCOs fall under the Sustainment Brigade, Special Troops Battalion specific, for command and control purposes. With this tactical unit alignment, the direct FM training, as well as technical certification, that once resided with the Finance Battalions and Finance Commands now resides under the sustainment community. If for no other reason than time in service, it is reasonable to infer that the FMCO commander and first sergeant do not have the technical and training management experience and expertise that the previous finance battalion commander and command sergeant major once provided. This becomes an issue as the FMCO leadership develops their training plans for technical certification prior to deploying. Further complicating the matter is the FMCs, of which there are only four in the active duty Army, are constantly deployed executing the finance mission, or are remissioned to execute resource management missions.³¹ This leaves a technical and senior FM leadership void for all FMCOs preparing for certification, which the financial management community filled through the development of Operational Support Teams (OST) that travel worldwide providing technical support specifically to FMCOs and FMDs. The result is that that many times the OSTs have to stop certification exercises and execute on the spot technical training,³² an issue rarely encountered with the previous finance command structure that understood training management and technical requirements associated with deployment certifications.

Issue #2: FM Core Competencies and FM Full Spectrum Operations

An additional aspect associated with FMR was the merger of Branch Code 44 (Finance) and Functional Area 45 (Comptroller) under one overarching branch code, 36

(Financial Management). This merger enhanced the Finance Corps' "flexibility in providing the Army with multi-functional and multi-disciplined financial managers and leaders capable of performing FM support across the full spectrum of operations and all of our core competencies."³³ The core competencies that financial management officers must understand and comprehend expanded with the merger. Prior to the merger, finance officers or comptrollers maintained technical competence within their complementary and mutually supporting, albeit separate, career fields. Finance officer competencies included disbursing, military pay, travel, accounting, and procurement support; whereas comptrollers performed duties that included the acquisition, distribution, control, and certification of budgetary funds. With the merger, a financial management officer must now be technically competent to execute duties associated with either of the two previous career fields. The draft doctrine for Financial Management Operations, FM 1-06, lists the six financial management core competencies as fund the force, accounting support and cost management, management internal controls, FM planning and operations, banking and disbursing, and pay support.³⁴ Asking financial management officers to understand the technical and legal aspects of this broad range of competencies is a huge undertaking; coupling it with the multiple FM systems needed for execution makes the task almost incomprehensible for young Finance Corps officers to grasp.

In addition to the merger, and occurring during the same period, was the expansion of financial management missions as associated with the ongoing operations in Iraq and Afghanistan. The Financial Management School's Commandant best captured this enlarged range of missions or tasks as FM Full Spectrum Operations.³⁵

An example of an expanded mission presented to financial management officers for execution is banking. At first, this may sound like it is within the confines of the previously mentioned competencies. However, further examination shows that financial management doctrine defines banking as “the provision of cash, non-cash, and E-Commerce mechanisms necessary to support the theater procurement process to provide pay support to U.S. and non-U.S. military personnel, civilians, and contractors, and to make payments for special programs...”³⁶ Finance personnel executed within the confines of this doctrinal definition and beyond in Iraq as the situation on the ground dictated.

Prior to 2003, the banking system in Iraq executed all transactions manually, had no method to transfer funds electronically, and was little more than a secure area to hold currency to pay government salaries. The people of Iraq used cash for their financial transactions and the government controlled the limited number of banks that operated in a stovepipe manner.³⁷ With the conclusion of initial hostilities, the U.S. military filled a majority of the void left in the former Iraqi government agencies, to include banking.

Finance units facilitated salary and pension distributions for government employees, transported old and new dinars during the currency exchange, audited the books, planned bank renovations, ordered automation equipment, implemented computer training, and secured funds seized in raids.³⁸

Members of the Finance Corps continued working with the Iraq banks, the Treasury Department, and a host of other agencies to establish automated banks able to work as a network to support the financial needs of the state. The culture is also beginning to change as contractors are now using electronic transfers, instead of cash, to make payments.

The mission set just described is beyond the doctrinal definition for banking. Although the Finance Corps offers a Training With Industry opportunity within the banking arena, it is only offered to one Captain per year, with a 2 year follow on assignment at one of two locations. Accordingly, the number of officers afforded the opportunity to develop skills in banking procedures and practices, which the FMS does not teach, is very low. Other tasks, such as Cost Benefit Analysis, are included in this expansion of financial management missions. The combination of an increase of competencies caused by the merger of career fields and the expansion of financial management mission sets that continues to evolve based on ongoing operations places some officers in a position where they need to perform beyond the training they received.

Issue #3: Garrison Operations versus Battlefield Operations

In February 2010, after numerous delays and technical problems, Secretary of Defense Robert Gates announced cancellation of the DIMHRS and began transitioning the program to the individual Services.³⁹ The Army renamed the program Integrated Personnel and Pay System – Army (IPPS-A) and appointed a Project Director to lead the way through development and implementation strategies. As of the writing of this paper, the IPPS-A office has not released any specific milestones and timelines;⁴⁰ accordingly, the Finance Corps retains ownership of military pay until the Army attains the capability for a fully integrated personnel / pay system. Although military pay support is a small percentage of the total effort while deployed, it still consumes a large amount of the FM Soldier's time in garrison. Prior to Financial Management Redesign, tactical finance units bore responsibility for the military pay mission in garrison. The ongoing operational deployments and the ever present promise that an integrated

personnel / pay system is coming has caused quandaries as to who should provide garrison military pay support. Currently, the Defense Finance and Accounting Service (DFAS) is looking to completely take the mission in garrison, but that will come at a budgetary cost to the Army.

Conversely, the two competencies – disbursing and procurement support – that consume the largest percent of a tactical FM unit's time while deployed have no application in garrison operations. Over a decade ago, the Finance Corps removed cash operations from CONUS finance offices as electronic transfers became common and as other banking and credit union facilities moved onto installations and provided financial services such as check cashing. This action saved the U.S. Government money, as it was now able to draw interest off the large amounts of currency that previously sat in government vaults. Overseas finance units continued to conduct disbursing operations at the various garrisons until around 2008, when U.S. credit unions and banks established operations on the garrisons. Even when finance units executed disbursing as part of its daily mission, there were ongoing training and procedural issues. Today, with no disbursing operations in garrisons, the finance Soldiers are not able to daily reinforce a perishable skill set, which is evident in certification exercises prior to deployments. Procurement support arguments follow the same line of logic.

The G-8s are also struggling with skill erosion as responsibility for garrison resource management operations now resides with civilians under the Mission Support Element (MSE). FORSCOM established the MSE to provide senior commanders a way to advocate their administrative control and Title X responsibilities in garrison while

tactical units deploy.⁴¹ The MSE is not subordinate to the senior commander's Corps or Division staffs; rather, they are coequal, work under the oversight of a MSE Director, and have responsibility for garrison operations. This leaves the Corps or Division G8s without specific technical responsibilities while in garrison. Although this vacancy of responsibility does allow for focused training at functional courses, such as the FMS' Deployed Operations Resource Management Course, it also adds to erosion of technical skills and systems knowledge.

Issue #4: Army Leader Development Strategy

The Army has been engaged in persistent conflict for the last 8 years with officers having the opportunity to deploy at least once, if not multiple times. Accordingly, the officer corps' experience level is extremely high and the three pillars – training, education, and experience – of leader development are now unbalanced. In an effort to re-balance the pillars, TRADOC recently introduced ALDS, a sequential and progressive leader development strategy. Embedded within the strategy are eight imperatives to integrate policies and resources for the development of agile, adaptive, and innovative leaders through training, education, and experience. Institutional schools, such as the Financial Management School, should examine the imperatives to determine applicability and further implementation procedures. Three imperatives related to this strategy deserve further exploration.

The first imperative is “Equal commitment from the institution, leaders, and individual members of the profession to life-long learning and development.”⁴² Institutions already have the responsibility for functional and resident courses, but they must commit to developing and making available distributed learning (dL) courses that reinforce taught skills or introduce new ones. Institutions cannot do this without proper

resourcing, which is one of the leader commitments. Leaders can espouse the importance of education, or they can enact the importance by setting the conditions and providing needed resources. This could be the budgetary resourcing for institutions, or time resourcing for subordinate leaders. With the ongoing deploy, redeploy, reintegrate, reconstitute, and retrain cycle in the Army, subordinates must be given time for educational opportunities and see their superiors' personal commitment to life-long learning. The recent rise in Senior Service College deferrals indicates that some senior leaders may not be fully embracing life-long learning on a personal level.⁴³ Subordinates will note and emulate this disregard of intellectual responsibility. If the Army wants to continue as a profession, the individual members must get away from the 'you develop me' mentality and embrace life-long learning as a norm.

The next imperative is "Prepare leaders for hybrid threats and full spectrum operations through outcomes-based training and education."⁴⁴ An imperative, which is synonymous with crucial or important, requires action by the institutions. As articulated in previous paragraphs, the growth of mission areas identified by the FMS Commandant is daunting and has potential for further expansion. An absolute that must occur is the cross walk between commandant identified FM full spectrum operation tasks, as well as doctrine specified core competencies, to the current and desired outcomes in the program of instruction. It is unfair to ask Captains to execute missions without the corresponding training or education, especially as the Army continues to move toward decentralization.

The last imperative is "Prepare our leaders by replicating the complexity of the operational environment in the classroom and at home station."⁴⁵ With so many of the

officers now having at least one, if not multiple, deployments before attending the FM Captains' Career Course, building complexity into the instruction is necessary. The Army is asking young leaders to do more, yet the institutional courses still provide basic challenges that do not force learners out of their comfort zones. However, it takes instructors to develop the situation and respond to learners' requests for information; when manning guidance does not allow proper staffing of the institution, building complexity will receive lip service, but very little application. A quick review of a recent contingency operation highlights many of the FM issues previously discussed.

Haiti

On 12 January 2010, a 7.0 magnitude earthquake hit Haiti causing massive casualties and damage to the state's infrastructure. On 14 January, Southern Command established Joint Task Force – Haiti to conduct Humanitarian Assistance and Disaster Relief operations.⁴⁶ As army units began flowing into Haiti, some deployed with funded paying agents as the medium to buy operational need items. It soon became obvious that the operation duration would be longer than a month and that on-the-ground requirements dictated the deployment of financial management assets, both for finance and resource management execution. This small contingency operation highlights many of the FM challenges identified throughout this paper.

With the 18th FMC (Fort Bragg) deployed to Iraq and the 13th FMC (Fort Hood) deployed to Afghanistan, there was no senior FM leadership inside the continental United States to provide technical guidance and direction. This responsibility fell, by default, to the United States Army Financial Management Command (USAFMCOM), a strategic level organization directly linked to the Assistant Secretary of the Army for Financial Management and Comptroller (ASAFM(C)). Teleconferences between

USAFMCOM and the tactical unit, many times a Captain, began resolving challenges such as hardware (FM Tactical Platform), FM software issues (not current versions), disbursing agent orders, where and when to draw cash, where to hold cash until flight departure, where to replenish cash in country, and other issues.⁴⁷

The FMC, if not deployed, could have coordinated and resolved many of the issues; however, the young FM leaders on the ground did not have enough institutional training to understand the situation, there was no Battalion level FM leadership since FM Redesign, and the sustainment community does not know the technical aspects of financial management. These types of issues did not arise earlier in Iraq or Afghanistan mainly because FM operations were mature – established by Finance Battalions and Finance Commands – before FM Redesign and the elimination of the senior FM leadership. The deployment did occur and financial management personnel provided the requisite services, but the execution level of some junior leaders indicates that they may not be receiving an institutional training experience that prepares them for operational environment challenges.

Recommendations

This paper highlighted some of the challenges facing financial management units and officers executing in the current environment. For ease of understanding, the recommendations for the Financial Management School are broken down into two broad categories, changes within the Financial Management School and changes to the Captains' Career Course Program of Instruction.

Changes within Financial Management School:

- Work with TRADOC and the Combined Arms Center to protect technical hours from common core encroachment. This is imperative as the school

strives to meet the Commandant's desire for officers that provide "expertise on the application of US Fiscal & Economic power to accomplish the Full Spectrum mission and enhance U.S., Partner & Host Nation Institutions, Security, Stability, and Economic Development."⁴⁸

- Redirect non-institutional missions to FORSCOM for support with operational units. Jealously protect instructors for instruction or assistance with updating course material.
- Work with ASAFM(C) Proponency to explore expansion of TWI opportunities that incorporate all areas of JIIM (Joint, Interagency, Intergovernmental, Multinational) and FM FSO (e.g., U.S. Treasury).
- Implement guidelines for instructor selection that include such criteria as command, deployment experience, and cultural / JIIM interaction. Elevate prestige level of school instructors, key to quality training and education, by making positions KD (key and developmental). High performers develop high performers – the FMS needs the best officers to teach, coach, and mentor younger leaders.
- Execute Small Group instruction – ensure enough instructors are in place to execute 1:15 ratio for CCC. Anything less degrades learning environment and is a disservice to learners.
- Teach CCC using ELM (Experiential Learning Model). Instructors must facilitate and act as a 'guide on the side'. Prepare instructors by working with Soldier Support Institute to have Staff and Faculty course teach instructors

ELM. FMS cannot rely on Leavenworth personnel to deliver ELM training to instructors.

- Have students act as lead on subjects where they have recent deployment experience and are subject matter experts. Use instructors to facilitate.
- Change tests so that they are not multiple choice. Using Blackboard to take the test is an administrative efficiency, but the school should not use it if it cannot accommodate tests that validate learners' critical thinking and reasoning skills.

Changes to CCC Program of Instruction:

- Develop quick deployment exercise into undeveloped area (such as Haiti) where there is an immediate need for FM support. Have students use critical and systems thinking to determine answers to such questions as: Who would the coordination players be (FMC Director, DFAS (systems, Disbursing requirements, etc), USAFMCOM, contracting, etc)? How much money do they need? Where do they get the money? Etc.
- Incorporate JIIM and cultural scenarios. One example would be to have students establish banking in Iraq and have them use critical thinking skills to understand coordination / considerations needed amongst JIIM and indigenous actors. Engage the Cultural Advisor to incorporate throughout the course.
- Increase training management instruction. Have students use critical thinking skills to determine what they are going to do in deployed environment and how they need to prepare for it while in garrison. This includes systems,

processes, and specifics that students may not be thinking about (e.g., analysis of unmatched transactions (AUTs), suspense accounts, negative unliquidated obligations (NULO), etc).

Conclusion

The current operating environment and the era of persistent conflict are causing an imbalance in leader development. The short-term operational requirements, when coupled with the many issues caused by Financial Management Redesign and the merger of finance and resource management, are putting financial management company grade officers in a situation that demands a premier training and education experience at their Captains' Career Course. If receptive to the analysis and recommendations of this paper, the Financial Management School's Commandant may want to use this paper as a primer for a discussion concerning potential changes to officer training and education development.

Endnotes

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