

Subj: REPORT OF CURRICULUM REVIEW FOR 837 DEFENSE FINANCIAL
MANAGEMENT (RESIDENT) AND 857 FINANCIAL MANAGEMENT (DISTANCE
LEARNING)

2025-2027 CORE SKILL REQUIREMENTS

Subspecialty code 3110P (NAVY)

Curricula: 837 Master of Science in Defense Financial Management (Resident)
857 Financial Management (Distance Learning)

Billet subspecialty coding is to be based on the minimum education/training/experience level required for optimum performance. Updates to CSRs are in **italics and bold font**. Financial Management – Advance Defense Focus/3110P subspecialty coding is justified when, in addition to the general criteria stated in NAVPERS 15839I series (Manual of Navy Officer Manpower and Personnel Classification) Part B, the following specific criteria are satisfied:

1. Description of CSR Competencies. The listed CSRs are a set of quantifiable skills, traits and experiences that a subspecialist must possess to perform acceptably in a coded billet for the Financial Management – Advance Defense Focus subspecialty coded 3110P.
 - a. CSR-1: A thorough knowledge of the Department of Defense Planning, Programming, and Budgeting System (PPBS), and Navy-specific requirements associated therewith.
 - b. CSR-2: The ability to develop and evaluate significant input and justification of fiscal requirements for an activity budget, Program Objective Memorandum (POM) or Future Years Defense Plan (FYDP).
 - c. CSR-3: Coordination of fund allocations to programs and organizational units.
 - d. CSR-4: *Uses mathematical and statistical techniques to review financial reports and analyze budget execution against operating and financial plans. (change)*
 - e. CSR-5: The ability to exercise and monitor internal control procedures over related financial management systems.
 - f. CSR-6: Internal review and audit of financial management systems and information.
 - g. ESR 7: Cost Management and Analysis: The graduate will be able to design, implement, and evaluate different costing systems encountered within Defense and Navy organizations and activities, as well as those found in private sector organizations conducting business with the federal government. *Graduates will be able to apply data analytics techniques and tools to evaluate data and models to predict outcomes, understand systems, prescribe policy changes, and measure the impact of resource management decisions.* In addition to private sector cost management policies and practices, the graduate will understand the application of Defense unit costing guidelines to functional business areas, and the Office of Management and Budget's Cost Accounting Standards for major suppliers of goods and services to the federal government. (change)
2. Applicable Officer Designator(s)
 - a. 111X, 112X, 13XX, 120X, 15XX, 230X, 290X, 310X, 510X, and USMC (Various MOS).

3. Applicable Billet Designator(s)

- a. 3111

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4. Educational and Significant Experience Criteria. Coded billets are authorized when the functions of the billet include the CSR competencies listed in paragraph 1. For additional clarification regarding definition of suffixes, refer to the NAVPERS 15839I, Vol 1.

Note: 'Proven' requires at least 18-month experience tour in subspecialty coded billet or billet using the CSR of a related subspecialty.

a. Subspecialty Code Suffixes Authorized. Authorized suffixes should be annotated "X" for yes; unauthorized suffixes should be left blank. If any additional clarification is required for the code, annotate 1, 2, etc., in the notes column and add a Note below the table.

Subspecialty Code Suffixes Authorized				
Billet	Officer	Suffix	Definition	Notes
		C	Proven Doctor of Philosophy	
		D	Doctor of Philosophy	
	X	F	Proven Master's Degree that does not meet all ESRs	
X		G	Master's Degree that does not meet all ESRs	
	X	H	Master's Degree desired, not required	
X	X	L	Certificate degree at the Master's level	
		M	Proven Post Master's Degree graduate education	
		N	Post Master's Degree graduate education	
	X	P	Master's Degree in approved Navy subspecialty	
		Q	Proven Master's Degree	
		R	Proven Significant Experience	
		S	Significant Experience obtained through OJT	

Note 1: P-coded officers are justified when (a) the officer completes Financial Management – Advance Defense Focus/3110 ESRs and full subspecialty will not be giving if thesis is not completed. Utilization and obligation are still required.

Note 2: 3110 P-coded officers are granted the 3111 Q-code after filling a 3111 coded billet.

5. Major Area Sponsor and Subject Matter Experts

- a. Major Area Sponsor: RADM Ben Reynolds, OPNAV N82
b. Subject Matter Expert: CDR Steven (McLovin) Steinmetz, OPNAV N82

APPROVED:  _____ [DATE]
OPNAV N82 Curriculum Sponsor)

APPROVED:  _____ [DATE]
Director, OPNAV N71