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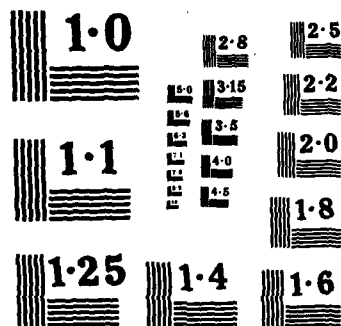
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AIR COMMAND AND STAFF COLLEGE

STUDENT REPORT

THE "TOTAL FORCE" COMPTROLLER

MAJOR KENNETH R. BOERUM

85-0235

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TITLE THE "TOTAL FORCE" COMPTROLLER

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Submitted to the faculty in partial fulfillment of
requirements for graduation.

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PREFACE

In the last few years the comptroller field has been marked by a new vitality in wartime planning. Although the Air Reserve Forces must be an important part of this planning, the comptroller field has not yet adequately defined the roles and missions of the reserve components. This paper addresses some of the problems that must be resolved before comptrollers can make effective use of the Air Reserve Forces.

The author wishes to express his appreciation to some of the many people who assisted in this project. In particular, thanks are extended to Colonel John Finan, the MAC Comptroller, who sponsored this project and permitted the author to use MAC data to illustrate problems which prevail throughout the Air Force. The author is also indebted to Mrs. Carolyn Harris, HQ AFRES; Lt Col Leon Cole, ANG Comptroller Support Center; and Major Tim Bowes, Air Force Comptroller Plans Office, for the information and advice they provided. In addition, the author owes special thanks to Lt Col John Franco of the MAC Comptroller Plans Office and Captain Dave Cortez of the Professional Military Comptroller School staff for their ideas, encouragement, and critiques. Finally, the author thanks Major Mack Foster of the ACSC staff for his advice and critique.

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TABLE OF CONTENTS

Preface	iii
About the Author	iv
Executive Summary	vi
CHAPTER ONE - INTRODUCTION	
Background on the Problem	1
Statement of the Problem	2
Objective of this Study	3
Limitations and Assumptions	3
CHAPTER TWO - ACTIVE DUTY BASE COMPTROLLER OFFICES	
Organization and Peacetime Operations	5
Wartime Operations	6
CHAPTER THREE - AIR RESERVE FORCES	
Air National Guard--Background	9
Air National Guard--Comptroller	10
Air Force Reserve--Background	11
Air Force Reserve--Comptroller	12
Individual Mobilization Augmentees (IMAs)--Background	13
Individual Mobilization Augmentees--Comptroller	14
Mobilization--Air Reserve Forces	14
Mobilization--MAC Air Reserve Forces	15
CHAPTER FOUR - FINDINGS	17
CHAPTER FIVE - CONCLUSIONS	21
CHAPTER SIX - RECOMMENDATIONS	
Long Term	23
Short Term	24
BIBLIOGRAPHY	25

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REPORT NUMBER 85-0235

AUTHOR(S) MAJOR KENNETH R. BOERUM, USAF

TITLE THE "TOTAL FORCE" COMPTROLLER

I. Problem: The problem to be examined is the effectiveness of the Total Force Policy as it applies to Air Force comptrollers. The thesis is that the Total Force Policy has not been effectively implemented. Since comptrollers have not adequately determined their wartime manpower requirements, augmentation from Air Reserve Forces (ARF) to fill shortfalls cannot be determined.

II. Objectives: This paper has a twofold objective. First, problem areas in the integration of Air Reserve Forces into active duty comptroller organizations are identified. Second, solutions to the identified problems are recommended. Recommendations are made for short-term and long-term implementation.

III. Data: Base comptroller offices perform a wide variety of complex tasks. This complicates the ability to integrate ARF personnel into active duty comptroller offices during mobilization. It requires that ARF personnel receive specialized training in duties that will be most critical to active duty comptrollers during war or an emergency. However, since the comptroller field has only recently aggressively pursued the development of a wartime concept of operations, the areas where the ARF can be of greatest benefit have

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not yet been determined. In addition, the three sources of ARF augmentation--the Air National Guard (ANG), the Air Force Reserve (AFRES), and Individual Mobilization Augmentees (IMAs)--all receive different levels of training. ANG personnel are mostly air reserve technicians. They, therefore, perform comptroller duties in a civilian status on a full-time basis at their units. AFRES unit comptroller personnel are part-time reservists who train one week-end per month plus a two-week tour of duty annually. In general, IMAs train one day per month in addition to a two-week annual tour of duty. Although IMAs train less than other categories, they have the advantage of training in the positions they will hold when mobilized. While the ANG represents the largest source of augmentees, they are also most likely to have requirements to perform unit duties following a mobilization. These factors make the integration of ARF comptroller personnel into active duty offices a difficult proposition.

IV. Findings: Several significant problems were identified. The primary problem is the lack of documented comptroller wartime requirements. This has resulted in a general lack of specific wartime taskings for ARF comptroller personnel. Other problems addressed were as follows: the lack of clear guidance on whether ARF units primarily support the gaining major command or the Joint Uniform Military Pay System (JUMPS) support AFO base; the current orientation of training toward duties that will not be seriously impacted following mobilization; and the lack of disbursing capability in the ANG.

V. Conclusions: The Air Reserve Forces are the initial and primary source of augmentation of the active forces during war or an emergency. However, the roles and missions of ARF comptroller personnel have not yet been defined. Actions to determine the most effective use of ARF comptroller personnel following a mobilization are underway with the development of a comptroller wartime concept of operations. ARF comptroller personnel represent a vital, motivated resource. Active duty comptroller activities must make it their duty to make the most effective use of the ARF.

VI. Recommendations: **LONG TERM**: The Air Force Comptroller needs to continue efforts to develop realistic wartime guidelines for comptroller organizations. MAJCOM Comptrollers must ensure development of wartime impacts on base comptrollers. The Air Force, ANG, and AFRES Comptrollers should then allocate ARF resources to the organizations with the greatest shortfalls. Following this, MAJCOM Comptrollers should determine training requirements for ARF personnel they gain during mobilization. In addition, the Air Force Comptroller should consider the need to increase ARF resources to fill wartime requirements when the peacetime comptroller force is reduced through manpower reductions. **SHORT TERM**: The Air Force, ANG, and AFRES Comptrollers must address the problem of

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who gains ARF comptroller resources--the unit's gaining MAJCOM or the JUMPS support AFO base. The Air Force, ANG, and AFRES Comptrollers should develop minimum training standards for ARF augmentees. The Air Force and ANG Comptrollers need to define the cash disbursing support appropriate to ANG deployed operations.

Chapter One

INTRODUCTION

Background on the Problem

Emphasis will be given to concurrent consideration of the total forces, active and reserve, to determine the most advantageous mix to support national strategy and meet the threat. A total force concept will be applied in all aspects of planning, programming, manning, equipping, and employing Guard and Reserve Forces. Application of the concept will be geared to recognition that in many instances the lower peacetime sustaining costs of reserve force units, compared to similar active units, can result in a larger total force for a given budget or the same size force for a lesser budget (22:--).

This statement by Secretary of Defense Melvin Laird in a memorandum to the Secretaries of the Military Services in August 1970 initiated the Total Force Concept. As indicated, a major purpose of the Total Force Concept was to meet national security objectives with less manpower and cost. Previous studies of Guard and Reserve units have concluded that they do indeed have lower peacetime operating costs than their active duty counterparts (8:2).

Moreover, the Total Force Concept signaled a recognition that the employment concept of reserve forces held in the United States previous to the birth of the nation was no longer valid (9:3). Reserve forces had previously been considered a force literally held in reserve. As such, they were a potential source of manpower which could be mobilized, trained, and then used to augment active forces. This employment concept had been valid mainly because the geographical location of the United States had previously given it time to react to a military crisis. The current state of warfare, with the increased speed, range, and destructive power of weapons systems, does not afford the United States the time to react as it previously had. Reserve forces must now be constantly ready and immediately available to effectively augment active duty forces (2:3).

The Total Force Concept was formalized in August 1973 by Secretary of Defense James Schlesinger as the Total Force Policy. In a memorandum to the Service Secretaries, he stated, "Total Force is no longer a concept. It is now the Total Force Policy which integrates the Active, National Guard, and Reserve Forces into a homogeneous whole" (9:3). Subsequently, the Air Force

modified its doctrine, planning methods, and policies to reflect the new policy, and accordingly, initiated actions to modernize the aircraft of its reserve forces (9:3).

Appropriately, the major thrust of applying the Total Force Policy in the Air Force was a redirection of flying missions from active to reserve forces (9:3). These actions were important to comply with the intent of the concept as stated by Secretary Laird--to reduce the costs and manpower required to support national security policy.

The Air Force has achieved great success in implementing the Total Force Policy in flying missions. The Air Reserve Forces (ARF)--a term used to denote both the Air National Guard (ANG) and the Air Force Reserve (AFRES)--now fly the most sophisticated aircraft in the Air Force inventory and are allocated as much as 66 percent of some wartime missions (6:42). In addition, while the active duty air forces have decreased by 162,000 personnel since 1972, the Air Reserve Forces have increased by 31,000 personnel over this same period. The ARF now comprises 28 percent of the "Total" Air Force as opposed to 18 percent in 1972 (14:4).

Support areas not directly related to flying operations have not been as successful in implementing the Total Force Policy. There are probably several reasons for this with the most important being that the potential savings were small in comparison. Now, more than a decade after adoption of the Total Force Policy, the coordination and planning between active duty and reserve forces in support fields, in general, and the comptroller field in particular, still lag behind the accomplishments in flying operations.

Statement of the Problem

The problem to be examined is the effectiveness of the Total Force Policy as it applies to Air Force comptrollers. The thesis is that, in fact, the Total Force Policy has not been effectively implemented in the comptroller field. Since comptrollers have not adequately determined their wartime mobilization manpower requirements, augmentation from ARF personnel to fill shortfalls cannot be determined. Essentially, this augmentation of active duty forces with the ARF is the intent of the Total Force Policy.

The consequences of not resolving this issue are significant. Comptroller offices may experience significant shortfalls in manpower during a mobilization. As an example, Military Airlift Command (MAC) comptroller offices are currently manned at about 90 percent of authorizations (33:—). This fact makes mission accomplishment in peacetime difficult. Of greater importance, such manning shortfalls cause concern with the ability to perform a wartime mission which carries a much greater work load.

The ARF comptroller personnel are a significant source of trained manpower to fill potential shortfalls. Equally important, if comptrollers do not need ARF assistance, the comptroller ARF authorizations could be eliminated or converted to other fields that need wartime augmentation.

GMAJCOM concerning applicable unit manpower documents (UMDs) for consolidation, regrouping, reorganization, and training for deployment.

In addition, paragraph 2-9 specifies:

Unless otherwise authorized by the Secretary of the Air Force, members of units organized and trained to serve as units are ordered involuntarily into EAD only with their units Active duty policies and directives apply on entry to and during EAD when transferring members in and out of units.

This guidance appears to indicate that entire ARF units become assets of their GMAJCOMs upon mobilization. AFR 28-5 also states the GMAJCOM determines the disposition of excess mobilized unit personnel (19:9-2) and that MAJCOMs fill shortages at one location with excess resources from another (19:9-5).

However, AFR 28-5 authorizes host-tenant support agreements between ARF units and JUMPS support AFOs which detail ARF accounting and finance personnel to the JUMPS support AFO base. Paragraph 14-16b states:

Assigned A & F [accounting and finance] personnel are detailed to JUMPS support base to the extent agreed upon by the unit commander and the JUMPS support base AFO in the mobilization agreement prescribed by AFR 170-18.

Additional confusion results from requirements for GMAJCOMs to set training requirements for ARF units and conduct inspections (16:4) while actual training is normally conducted by JUMPS support AFOs.

The underlying cause of this problem is that MAJCOM comptrollers, have not documented specific wartime shortfalls for many of their ARF comptroller personnel. As an example, there are currently 251 authorized comptroller positions in MAC-gained ARF units (25:--). However, only 26 of these authorizations are committed to specific MAC wartime requirements (25:--). Since not specifically tasked, the remaining positions are available for redistribution by AFMPC to meet other priority Air Force requirements (19:9-3).

A permanent solution as to who gains specific ARF comptroller personnel can be accomplished following an Air Force-wide determination of comptroller wartime personnel shortages. Until this determination of shortages is complete, short-term guidance should be given to clear up the current confusion.

Another major problem to be discussed is the training of ARF comptroller personnel. Proper training is essential if ARF comptroller personnel are to be effective in augmenting active duty comptrollers. The current training conducted by active duty comptrollers is predominately in deployment processing and JUMPS. As indicated earlier, the requirement for augmentation in these areas is short term. Following these initial tasks, ARF comptroller personnel would have to train for new duties following mobilization. Setting

in additional workload until after these tasks are completed. The continuing effect of additional workload on comptroller operations should be the primary basis of determining ARF comptroller augmentation.

Determining sustained comptroller wartime requirements necessitates a comprehensive examination of the numerous factors affecting comptroller workload. These factors include increases to peacetime requirements, losses of personnel to mobility details, deployment support to overseas comptrollers and deployed units, and support of caretaker comptroller duties at bases of deployed ARF units. Quantifying the effects of these requirements is a difficult task that cannot be completed rapidly.

The Air Force Comptroller has already initiated actions to develop a wartime concept of operations for comptrollers. The Air Force Comptroller Plans Group is developing a framework for base comptroller organizations to use in determining wartime requirements (27:--). This has resulted in a vitalization of MAJCOM comptrollers' participation in FORSIZE exercises. Based on these efforts, MAJCOM comptrollers can determine wartime requirements and document active duty comptroller personnel as wartime essential (27:--). The results of FORSIZE exercises will also indicate shortfalls in active duty comptroller organizations during wartime operations. As an extension of these efforts, the Air Force Comptroller Management Engineering Team has recently completed wartime manpower standards for comptroller organizations (24:37). Following approval, these standards should greatly assist in determining comptroller wartime manpower requirements (28:--).

These actions can constitute the initial step toward implementation of the Total Force Policy in comptroller organizations. It will enable comptrollers to identify the locations where augmentation is most needed in addition to the skills required of augmentees. From this knowledge, an appropriate ARF comptroller force can be developed. Approaching the problem of ARF comptroller augmentation in this manner is clearly the intent of the Total Force Policy. However, this approach will take time to implement. In general, comptroller personnel are not well versed in developing wartime plans. A few years of refining wartime requirements will likely be necessary as comptroller planners develop skills in this area.

In the meantime, other major problems need to be addressed. One of these is the lack of clear guidance on whom AFR comptroller augmentees support. As previously noted, ARF units receive accounting and finance support in both peacetime and mobilization operations from JUMPS support AFO bases. However, these bases are frequently in a different MAJCOM than the unit's GMAJCOM. The result is confusion as to whether ARF comptroller personnel support their unit's GMAJCOM or the JUMPS support AFO base.

A significant cause of this confusion is apparently conflicting guidance in AFR 28-5, USAF Mobilization Planning. Paragraph 2-8 of AFR 28-5 states:

When notified of an order to EAD [extended active duty], each unit mobilizes in place . . . units receive direction from or through

Chapter Four

FINDINGS

The integration of Air Reserve Forces into active duty comptroller organizations suffers from several significant problems. These problems affect the utilization of ARF comptroller personnel. Accordingly, these problems must be resolved to ensure comptrollers can perform wartime taskings and comply with the intent of the Total Force Policy.

The primary problem affecting the integration of ARF into active duty comptroller offices is the lack of documented comptroller wartime requirements. As illustrated in Chapter Two, active duty comptrollers will gain additional workload and likely lose some personnel during mobilization. However, this additional workload has not been quantified. Until requirements are determined and documented through support force sizing (FORSIZE) procedures, it is impossible to accurately define ARF comptroller wartime functions. As a result, very few ARF comptroller resources have specific wartime taskings (25:--). FORSIZE is an exercise to determine the CONUS and overseas support requirements needed to satisfy wartime commitments (12:40).

Efforts to determine wartime manpower requirements will likely indicate that comptroller wartime requirements will vary by MAJCOM. MAJCOMs with extensive deployment requirements should require more comptroller personnel to support both comptroller operations and other deployment requirements on base (i.e. WARSKIL, disaster preparedness). In addition, these comptrollers would have greater requirements to deploy their personnel to support deployed units. The Tactical Air Command (TAC) and MAC are examples of MAJCOMs whose comptroller offices will receive greater taskings as compared to MAJCOMs without deployable combat flying operations. These factors should be considered in determining ARF comptroller augmentation.

However, rather than considering overall requirements, ARF comptroller wartime positions are justified for short-term requirements. The IMAs, as well as AFRES augmentees, designated to mobility support flights are exceptions as they are based on specific wartime needs. The remaining ARF comptroller augmentees have been justified on the basis of mobilization processing--converting ARF pay records into the Joint Uniform Military Pay System (JUMPS)--and manning deployment processing lines. However, refinements in mobilization planning have eliminated the need for mobilization processing. Upon mobilization, military pay accounts for ARF members are created by the Air Force Accounting and Finance Center from data contained in the Air Reserve Pay and Allowance System (15:6). In addition, deployment processing should be completed relatively quickly. Comptrollers may not feel the greatest crunch

Mobilization--MAC Air Reserve Forces

The MAC Comptroller has identified 234 ARF authorizations that become MAC comptroller assets upon mobilization. This figure includes 199 persons in MAC-gained ANG units, 31 persons in MAC-gained AFRES units, and 4 IMAs (26:--). However, the number of augmentees MAC can expect to receive, at any given point in time, and when they would be available, cannot be determined. Although MAC figures are used here for illustration purposes, the problems in precisely determining ARF comptroller support are not confined to MAC.

With this in mind, the MAC Comptroller has taken action to determine the wartime support his organization will receive from ARF comptrollers in MAC-gained units. He requested mobility planning information from the comptrollers in all MAC-gained ARF units (21:--). Responses to his request indicated significant problems and questions in the mobility process.

A problem cited in almost every response was the lack of formalized mobilization requirements for ARF comptroller personnel. Without any defined HQ MAC requirement for ARF comptroller personnel, they are available for reassignment to fulfill other Air Force requirements (19:9-3). However, MAC's determination of its wartime requirements depends on a comprehensive Air Force-wide concept of comptroller wartime operations.

In the absence of sustained wartime requirements, many base comptrollers have executed host-tenant support agreements with JUMPS support AFOs to augment those offices upon mobilization (33:--). The vast majority of these JUMPS support AFOs are in commands other than MAC. Additionally, some ARF comptrollers indicated they would mobilize in place and await instructions on their wartime tasks (33:--).

The lack of defined wartime requirements and the subsequent problem of MAC-gained ARF comptrollers augmenting bases in other MAJCOMs greatly diminishes the ARF support MAC comptrollers will receive. Other factors decrease ARF comptroller support to MAC comptrollers. First, ARF comptroller personnel may be assigned duties unrelated to comptroller functions during mobilization (34:--). This could delay or completely preclude the use of some ARF comptroller manpower by MAC. Additionally, the ARF comptroller responses indicated the need to retain comptroller personnel at their units to handle remaining unit comptroller requirements (33:--).

The ARF comptroller responses raised several important questions concerning ARF augmentation. Can the MAC Comptroller expect to receive the ARF comptroller manpower from units that are MAC-gained? Are the host-tenant support agreements with JUMPS support AFOs valid? If so, is there a possibility that ARF comptroller personnel will be mistakenly tasked to support both the GMAJCOM and the JUMPS support AFO?

These questions preclude planning for the most effective utilization of ARF comptroller personnel during war or an emergency situation. The next chapter will discuss the most significant problems impacting the use of ARF comptroller personnel in more detail.

Moreover, the IMA program is the most flexible method of providing additional reservists for specific tasks. It is a program that contains great potential for satisfying comptroller mobilization requirements.

Individual Mobilization Augmentees--Comptroller

Individual mobilization augmentees represent a source of wartime manpower for comptrollers. However, as previously noted, the comptroller field currently has only about 175 IMAs authorized with approximately 150 currently assigned (27:--). Under most circumstances, IMAs train for twelve workdays and a two-week tour each year. Although IMAs train less than part-time ANG and AFRES personnel, IMAs have the opportunity to spend all their training time in the positions they will fill during mobilization. This is a definite advantage in acquiring skills needed to fulfill their wartime taskings.

Mobilization--Air Reserve Forces

The requirements and methods to mobilize the ARF depend on the reserve category. All MAC comptroller augmentees are members of the Ready Reserve which is the category of the primary initial reserves. The other two major reserve categories--Standby Reserve and Retired Reserve--are not within the purview of this paper and will, therefore, not be discussed. The Ready Reserve consists of two major categories. First, the Selected Reserve portion of the Ready Reserve consists of the entire Air National Guard and all the units of the Air Force Reserve that contain comptroller augmentees. The second subcategory is the Individual Ready Reserve which includes IMAs (1:38-1). While the procedures to mobilize the two subcategories are identical, the Ready Reserve units are required to complete mobilization within 24 hours. In general, IMAs have 48 hours to report to their active duty assignments (1:38-2).

The actual mobilization process requires the authority of the President and Congress and can be accomplished using one of three methods. First, the President may order up to 100,000 members of the Selected Reserve to active duty for not more than 90 days (1:38-2). A declaration of war or national emergency is not required. However, Congress may terminate this order by resolution passed by both houses (1:38-2). Thus, about 60 percent of the total Select Reserve force of about 160,000 members can be called to active duty prior to war or national emergency (1:38-2).

The second call-up method is applicable following a declaration of a national emergency. The President may call up to one million members of the Ready Reserve under this method for a period of up to 24 months (1:38-2). In effect, this method enables the President to call up the entire Ready Reserve as its current strength is just slightly over 200 thousand members (1:38-2).

The third call-up method may be used following the declaration of war or national emergency by Congress. This method permits the calling of all reserve components, including the Standby and Retired Reserves, for a period of the duration of the war or emergency plus an additional six months (1:38-2).

processing assistance from the JUMPS support AFO. Current planning calls for available comptroller reservists to deploy to the JUMPS support AFO following deployment processing (30:--). This discussion applies to AFRES flying units. However, AFRES also has associate units with comptroller personnel.

The comptroller personnel in AFRES associate units may be overlooked in mobilization planning since all are civilian authorizations. They are mentioned in this study since they represent a source of potential manpower if there is indeed a shortfall in comptroller wartime manpower. These units have as many as eight persons which would consist of a budget analyst, six payroll clerks, and an administrative assistant. Significantly, at least one MAC base, Norton AFB, has an agreement to use these resources during mobilization (31:--). While the validity of this agreement is questionable since the positions are not designed as wartime essential, this is a commendable effort to acquire additional comptroller wartime support.

The AFRES part-time reservists are required to train 24 days per year (one weekend per month) in addition to a two-week tour of active duty. The weekend duty is normally accomplished in the unit while the annual tour is conducted at the JUMPS support AFO (30:--).

Individual Mobilization Augmentees (IMAs)--Background

In addition to serving in organized units, reservists can be affiliated with the AFRES as IMAs (2:25-15). "The IMA program is intended to provide trained individuals to active units and organizations to meet wartime or contingency requirements" (3:13). The IMA program is under the direction of the Air Reserve Personnel Center (ARPC) which is responsible for mobilizing individual reservists (16:4). The IMAs are assigned directly to the active duty organization to which they report during mobilization. However, IMAs have the flexibility to train with other active duty organizations (14a:38-6).

Individual mobilization augmentees make a significant contribution to the Total Force Policy by providing a force of skilled individuals to augment active duty organizations. To qualify, IMAs are required to have prior active duty service, possess the appropriate Air Force Specialty Code (AFSC), and meet other requirements of active duty forces (3:13). Currently, there are over 40,000 IMAs assigned to air force organizations (2:25-16). However, the comptroller field has only 175 authorized positions (This number excludes auditor positions.) (27:--). In addition to their wartime role, IMAs accord the flexibility to support active forces in peacetime. As former Air Force Chief of Staff, General David C. Jones, stated in 1975 concerning the IMA program:

. . . under the total force policy this mission has been expanded to include support of the active force peacetime mission requirements as an adjunct of training . . . utilization of these individuals to augment personnel shortfalls or critical skill areas is paramount in view of the austere environment in which we operate (7:6).

This headquarters is responsible for managing the daily operations of the Reserve's unit program (2:25-14). There are two categories of reserve flying units--equipped units and associate units. Equipped units possess their own aircraft and operate as an integral unit. In contrast, associate units are collocated with active units and do not possess their own aircraft (2:25-15). Associate units fly the planes of the active unit they are associated with. The Military Airlift Command and the Strategic Air Command (SAC) are the only MAJCOMs with associate units assigned (2:25-15).

As with the ANG, AFRES units are functionally aligned with GMAJCOMs (2:25-14). This permits training to be more closely correlated to the wartime mission. Gaining MAJCOMs perform basically the same functions for AFRES units as for ANG units. This includes setting training standards and performing inspections (16:4).

Air Force Reserve--Comptroller

The peacetime organization of AFRES comptrollers is quite different from the ANG. The AFRES uses a more centralized approach. The hub of AFRES comptroller activity is at Dobbins AFB, Georgia, where AFRES maintains an accounting and finance operation. The AFO at Robins AFB has regionally dispersed agents to handle disbursing operations. There are ten disbursing agents (located at AFRES bases) and two paying agents (30:--). This system enables AFRES to handle its own disbursing and payroll services.

The comptroller organization at AFRES units has undergone significant changes in the past several years. Prior to FY 1973, AFRES units operated with a complete comptroller function similar to the current operation at ANG units. The AFRES comptroller organization has since been streamlined, and the units are now manned by a civilian budget analyst and a civilian pay technician (24:--). Civilian employees are used rather than air technicians since there is no wartime tasking for these positions. In the event of mobilization, these positions could be allocated to required wartime positions by the Air Force Manpower and Personnel Center (AFMPC) or subject to a reduction in force action (30:--).

The AFRES comptroller wartime tasking is assigned to part-time reservists. Standard AFRES comptroller authorizations are six at AFRES bases and four at bases where AFRES is a tenant (23:--). The AFRES has twelve bases and although the flying units at these bases are gained by Air Force MAJCOMs, AFRES comptroller personnel will probably deploy in place (30:--). These resources are, therefore, not available to augment active duty comptroller offices.

The comptroller organization at AFRES tenant units is basically designed to support deployment processing. Therefore, the four positions are all accounting and finance technicians (24:--). One of these is designated to a mobility support flight. This position is designed to deploy with the AFRES unit. The remaining positions would support the deployment processing line. Therefore, the positions consist of paying and collecting, travel, and military pay technicians. As with the ANG, AFRES units are provided deployment

The part-time guardsmen are more in the traditional role of reserve forces. They represent additional manpower that is available during mobilization. Part-time guardsmen are required to attend a minimum of forty-eight paid drill periods and serve fifteen days of active duty per year for training (2:25-9). Training is normally held in the ANG comptroller office where they are assigned (29:--). Although a small percentage of the comptroller force, part-timers represent 75 percent of the total ANG strength (2:25-9).

The standard ANG base comptroller organization is authorized a comptroller, a budget analyst, and eight accounting and finance positions in the air technician category (20:--). They would be supplemented during mobilization by an administrative clerk and budget officer, both part-time guardsmen. The ANG comptrollers do not possess a disbursing function (20:--). Disbursing support--payments by cash and check, and payrolls--is provided by an active duty AFO.

To facilitate support, this AFO, called the Joint Uniform Military Pay System (JUMPS) support AFO, is normally an active duty base in the proximity of the ANG unit. The emphasis on location takes precedence over staying within the ANG unit's GMAJCOM in designating the JUMPS support AFO. Moreover, because of the disbursing support provided and the proximity to the ANG unit, the JUMPS support AFO provides deployment processing support to the ANG unit. Therefore, during mobilization the ANG comptroller works directly with an active duty comptroller organization that is likely in a different MAJCOM than the unit's GMAJCOM. The support provided between the JUMPS support AFO and the ANG comptroller is normally specified in a host-tenant support agreement (HTSA). Since mobility and deployment processing are currently the predominant formalized tasks currently assigned to ANG comptrollers, the HTSA frequently includes provisions for the ANG comptroller to provide sustained support to the JUMPS support AFO following mobilization (15:6).

Any training of ANG comptroller personnel by active duty comptrollers is normally conducted at the JUMPS support AFO base (29:--). Since ANG comptrollers have a full-time peacetime mission to support their units, training with active duty units is not prescribed. Training is performed at the initiative of the ANG comptrollers.

Air Force Reserve--Background

As with the ANG, the AFRES is an important component of the "Total" Air Force. However, unlike the ANG, the AFRES has a singular mission of augmenting the Air Force. Therefore, AFRES is solely within the Air Force chain of command.

The AFRES is headed by the Chief of Air Force Reserve, a reserve major general serving on active duty (2:25-14). The Chief, AFRES, serves directly for the Air Force Chief of Staff and is the principal advisor on all AFRES matters (2:25-14). His/her responsibilities include planning, programming, and coordinating the AFRES mission, budget, and force structure (2:25-14). In addition, the Chief, AFRES, wears the hat of Commander, HQ AFRES (2:25-14).

The Chief of the NGB is the military's principal advisor on National Guard affairs. The NGB Chief also provides the liaison for the ANG in accomplishing its dual missions. The NGB Chief reports to the Secretary of the Air Force through the Air Force Chief of Staff and deals directly with the governors and military leaders of the various states (2:25-5 - 25-6). "Although possessing no command authority, by law, the Chief is granted authority to extend or deny federal recognition; to develop and control the National Guard budget; to develop and publicize National Guard regulations; and to control National Guard Programs" (2:25-6). As such, the NGB is tasked with formulating and administering programs to ensure the continuing development of ANG units. The ANG units are assisted in preparing for their federal mission by active duty forces.

To promote close cooperation with active duty units, ANG units are functionally aligned with the Air Force major command (MAJCOM) that gains the ANG unit during mobilization (2:25-8). As with the NGB, the gaining major command (GMAJCOM) is not in the ANG chain of command (2:25-8). However, this alignment ensures peacetime coordination between the GMAJCOM and the ANG in preparing for the wartime mission. The GMAJCOM's responsibilities include setting standards for ANG training, monitoring safety programs, and conducting operational readiness and management effectiveness inspections (16:4). The GMAJCOM also sets the manpower requirements of the ANG to fulfill their federal mission (1:38-5). Accordingly, the gaining major commands play an important role in the overall management of the ANG and in providing for an orderly transition of the ANG into the active forces during mobilization.

Air National Guard--Comptroller

The ANG has a standard comptroller organization which is used at most units (29:--). These unit comptrollers are manned by a combination of air technicians and part-time guardsmen. The typical ANG comptroller office has ten air technicians and two part-time guardsmen who function in duties compatible with active duty comptroller offices. Air National Guard comptroller offices also have three air technicians and two part-time guardsmen who work in computer operations, but this function is not within the active duty comptroller's area of responsibility.

Air technicians serve in a dual-status role. They serve both as civil service employees and members of the Selected Reserve (5:47). "They must be qualified under both Civil Service and military criteria and must as a condition of employment, be assigned to and maintain Reserve status in the unit where the position is located" (5:47). Therefore, air technicians consist of a force that serves full-time as civilians in the ANG unit, as well as, in a military role when mobilized. The Air Technician Program is designed to improve mobilization readiness, and ensure continuity of service during and following mobilization (5:47). This group represents a highly-trained, stable force of comptroller personnel that could be effectively used upon mobilization.

Chapter Three

AIR RESERVE FORCES

In the context of the Total Force Policy, comptrollers should seek required wartime support from the ARF. This is in accordance with the mission of the ARF as specified in AFR 45-1, Purpose, Policy, and Responsibilities for Air Reserve Forces (ARF):

To provide combat units, combat support units, and qualified personnel for active duty in the Air Force:

- a. To support augmentation requirements, and
- b. To perform such peacetime missions as are compatible with ARF training requirements and the maintenance of mobilization readiness.

Comptroller augmentation support is available from three categories of the ARF: the Air National Guard, the Air Force Reserve, and Individual Mobilization Augmentees (IMAs). The IMAs are actually part of the AFRES. However, because of differences in organization and mobilization procedures, IMAs will be considered a separate category in the context of this paper.

Although the ANG and AFRES are sometimes considered essentially identical forces, they have substantive differences in organization, chain of command, and peacetime missions. These differences affect the quantity, training, and skill level of personnel available to active duty comptrollers. Comptrollers should understand these differences to promote the most effective use of the ARF. Accordingly, each category of ARF will be discussed separately.

Air National Guard--Background

National Guard units are unique in the US military structure in that they serve both state and federal missions. In peacetime, ANG units serve the states in which located (in addition to units in the District of Columbia, Puerto Rico, Guam, and the Virgin Islands) (2:25-8). In this role, the units are commanded by the state governors (2:25-8). The ANG units are responsible for assisting local authorities during emergency situations such as natural disasters, civil disturbances, and search and rescue missions (1:38-3). The federal mission of the ANG is to provide trained personnel to augment active forces during national emergencies or war (1:38-3).

The National Guard Bureau (NGB) provides the communication channel between the Department of the Air Force and individual ANG units. The NGB is a joint bureau serving the Departments of Army and Air Force (2:25-5).

would give top priority to assisting the commander and staff in solving time-sensitive problems and to providing information on the effectiveness of force utilization (15:17). This would require a wide variety of analyses.

These workload increases are magnified by the losses of comptroller personnel during mobilization. Comptrollers provide manning for a variety of duties in support of a base mobilization. The comptroller is frequently assigned command post duties and an additional comptroller officer may also support the command post. Furthermore, the comptroller usually provides personnel for war skills (WARSKIL) augmentation programs in the areas of civil engineering, security police, and disaster preparedness. Comptroller resources may also be assigned to deploy in support of wartime operations. These persons could be assigned individually to augment an overseas base or as a team to augment forces deployed from the base (13:N-4).

Comptroller offices would attempt to offset this workload increase with expanded duty hours. Plans call for a 72-hour workweek during the surge period (not to exceed 30 days) and a 60-hour sustained workweek thereafter (13:N-1). The only source of additional manpower beyond what the comptroller can supply from increased hours is ARF augmentation. The next chapter will discuss the concept of augmentation support from the Air National Guard and the Air Force Reserves to comptroller offices during mobilization.

areas. In addition, the cost and management analysis branch maintains management information systems for the use of the commander and staff (10:3).

These then, in very general terms, are the basic peacetime functions of MAC comptrollers and their branches. These functions are modified to some extent in a wartime situation. As indicated in Chapter One, this discussion concerns CONUS bases only as ARF support is relevant to these bases.

Wartime Operations

The current concept of comptroller emergency or wartime operations calls for a continuation of all normal peacetime support at CONUS bases in addition to requirements caused by the emergency (13:N-2). The initial wartime requirement of comptroller offices is support of deployment processing lines by the AFO. The AFO is required to pay advanced per diem and partial payments, to counsel members on pay options, and to make changes to deploying members' pay accounts as requested (18:2-9). During mobilization, the AFO could also be required to provide support for deployment processing of ARF units (19:14-1). The requirement to support both ARF and base deployment processing could involve a significant portion of AFO manpower resources. As an example, the author, while serving as the Norton AFB Accounting and Finance Officer, had the requirement to support three different deployment lines with three people at each: a deputy accounting and finance officer or a cashier, plus travel and military pay clerks. These deployment lines could require manning on a 24-hours-a-day basis for the initial surge. Assuming 12-hour shifts, this scenario would result in a loss of 18 people for deployment processing (albeit for a short period).

The AFO can also be tasked to support an AFO that is located in an emergency area and has been forced to reduce operations. When an AFO must reduce operations it becomes a limited AFO. A CONUS AFO (support AFO) is then assigned by its parent major command to assume many of the duties and functions of the limited AFO (15:7). The support AFO would assume responsibility for the accounting, disbursing, and payroll functions of the limited AFO. In addition, the support AFO must maintain the integrity of the accounting records of the separate AFOs (15:10). In effect, this requires the operation of an additional AFO with a doubling of reporting requirements. This requirement directly increases the workload of nearly every SMA of the support AFO (15:10-11).

Moreover, AFO requirements at some locations will increase significantly based on the need to assist civilian employees and dependents who are evacuated from the combat theater. Many of these individuals will require payments to permit them to relocate. The AFO activities at MAC aerial ports of debarkation (APOD) could be seriously impacted by this requirement.

Requirements in the budget and cost and management analysis branches can also be expected to increase as requirements become more time-sensitive during a mobilization. Budget would have to ensure resources are distributed in support of the highest priority needs of the commander in a period when resources are expended very rapidly (15:15). Cost and management analysis

Chapter Two

ACTIVE DUTY BASE COMPTROLLER OFFICES

To set the stage for Air Reserve Forces support to comptrollers, a background on comptroller peacetime and wartime operations is needed. This chapter will present an overview of the organization of base comptroller offices and their basic responsibilities during normal operations (MAC will be used as a model and to illustrate when necessary). In addition, a general look at the increased workload caused by a mobilization is presented. The intent of this overview is to indicate the need for Air Reserve Force augmentation in comptroller organizations.

Organization and Peacetime Operations

MAC comptroller offices are organized in basically an identical fashion. Each comptroller has three branches: accounting and finance, budget, and cost and management analysis. These branches enable the comptrollers to provide a full range of financial services to their commanders and bases. The peacetime operations of these branches are essentially the same at each MAC base.

The accounting and finance office (AFO) is responsible for the accounting, disbursing, collecting, and reporting of appropriations, funds, and resources of the Air Force (11:33). This office is organized into a minimum of eight sections or subject matter areas (SMAs) with additional subsections. The standard SMAs are accounts control, commercial services, materiel, military pay, civilian pay, travel, paying and collecting, and quality assurance. As indicated by the many SMAs, an AFO encompasses a large number of functions. Accordingly, these different functions require a variety of expertise. This fact is relevant to the type of training given to ARF personnel who will augment AFOs. Finally, the AFO constitutes by far the largest branch in a comptroller office. In MAC, approximately 90 percent of total MAC base comptroller personnel are assigned to AFOs (33:--).

The budget and cost and management analysis branches are smaller and less diverse than the AFO. Budget is the focal point of financial management in the wing. Major functions of the budget branch include overseeing the development, justification, and submission of the wing budget, as well as, execution of the budget (17:9).

The cost and management analysis branch is the focal point for analysis on the base. This branch directly serves the commander and performs much of its work in response to his/her desires in addition to having standard functions. It is responsible for the analysis of actual or potential problem

Based on a suspected problem in acquiring ARF augmentation for the wartime comptroller mission, the MAC Comptroller has requested this research (32:--). Throughout this paper MAC will be used as a source of information. This should not be construed that the problem is limited to MAC comptroller organizations. The results of this research should benefit the entire Air Force comptroller community.

Objective of the Study

The objective of this paper is twofold. First, problem areas in the integration of Air Reserve Forces into active duty comptroller organizations will be identified. This will result from an examination of the Total Force Policy as it applies to comptroller organizations. Next, solutions to the identified problems will be recommended. Recommendations will be made for both short-term and long-term implementation.

The plan of this paper is, first, to describe the current concept of wartime operations of base comptroller offices. Next, the concept of support from the Air National Guard and Air Force Reserve will be reviewed. This paper will then discuss problems that arise from the integration of ARF with comptroller organizations. Finally, recommendations will be presented.

Limitations and Assumptions

A detailed review of Operations Plans (OPLANS) was not accomplished. A review in greater detail could impose the need for a security classification on this paper. This is contradictory to the intent of this paper to allow widespread use.

This paper also discusses the needs of MAC comptroller offices during a mobilization in general rather than as it applies to specific bases. Despite this limitation, it is inappropriate to consider that each base has identical requirements. The situation for each base comptroller is different for many reasons including office size, military-civilian mix, and the number of personnel who will be assigned other duties during a mobilization. This paper should be used as a guide tempered with the knowledge that the effects at specific bases will differ.

This paper will address the effects of ARF integration at CONUS bases only. It is acknowledged that a primary basis for ARF augmentation is the requirements of comptrollers in the overseas theaters of operations. However, a discussion of overseas comptroller requirements would not add appreciably to this paper.

applicable training requirements is also complicated by the fact that active duty comptrollers do not know what their greatest manpower shortfall requirements will be.

The ideal training goal would be to train each ARF augmentee in the position he/she would fill upon mobilization. In reality, this goal may never be achieved. However, improvements can, and should, be made to current training procedures. As a start, standardized training standards for all ARF comptroller personnel could be established covering a wider range of duties.

Accounting and finance offices, in particular, have a broad range of duties requiring specialized expertise. Training ARF comptrollers for positions where expertise can be retained despite the infrequency of training would increase their effectiveness. Consideration could be given to determining the most appropriate positions for ARF augmentation when shortfall areas are determined.

In researching this paper, the author found a willing attitude among both HQ AFRES and HQ ANG comptroller personnel to develop training programs that could enhance the value of their personnel to active duty comptrollers (29:--; 30:--). Established training standards based on the needs of active duty comptrollers is all that is needed.

A problem peculiar to ANG units is the lack of a disbursing function. ANG units rely on active duty AFOs for check payments and cash (when needed in a deployment processing line). Deployed units use paying agents whose cash is provided by the JUMPS support AFO or an AFO near the deployment site. The lack of disbursing capability could hinder ANG unit operations by drawing paying agents (an additional duty) away from their areas of primary responsibility. In addition, it is far better to have a trained individual in a situation requiring extensive disbursing operations. Moreover, a recent change to the War and Mobilization Plan (WMP), requires accounting and finance capabilities to deployed units in certain circumstances (13:N-4). The ANG is not organized to handle this support.

The final area of discussion is not really a problem as much as an opportunity. It involves personnel assigned to associate reserve units in MAC and SAC who perform comptroller functions. The civilian employees in these units have no wartime taskings. If trained, they could provide effective support to active duty comptrollers at the bases where they are assigned. Consideration should be given to obtaining this resource for wartime requirements.

Chapter Five

CONCLUSIONS

Under the Total Force Policy, initiated in 1973, all elements of the Air Force--active, ANG, and AFRES--are considered a single integrated military force. As such, the Air Reserve Forces are the initial and primary source of augmentation of the active forces during an emergency or war. The ARF now fly many missions previously flown by the active forces. Conversely, in the comptroller field the roles and missions of the ARF have not been well defined. Several problems resulting from this lack of definition were addressed in this paper.

The most significant problem noted is the lack of a comprehensive comptroller wartime concept of operations. Without a wartime plan, comptroller organizations cannot determine the specific augmentation required from Air Reserve Forces. Other problems noted were the confusion as to whether ARF comptroller unit personnel will support the gaining MAJCOM or the JUMPS support AFO base; the lack of appropriate training for ARF comptroller personnel; and the lack of disbursing capability in ANG units.

Actions to improve the integration of ARF comptroller personnel into active duty comptroller organizations have already begun. The Air Force Comptroller is aggressively pursuing the enhancement of comptroller wartime plans. These plans can form the basis of a comptroller Total Force Policy. Hopefully, the recommendations in this paper will prove beneficial in the amplification of these efforts.

Beyond identifying problems and proposing recommendations toward a Comptroller Total Force Policy, this paper should be used to help educate both the Active and Reserve Force comptroller activities. Without question Air Reserve Force comptroller personnel represent a vital, highly motivated resource. Active duty comptroller activities must make it their duty to make the most effective use of the Air Reserve Forces.

Chapter Six

RECOMMENDATIONS

Long Term

1. The Air Force Comptroller (AF/AC) needs to continue efforts to develop realistic wartime guidelines for comptroller organizations. As previously indicated, these guidelines are the basis of further actions. Chronologically, these actions would be as follows:
 - a. MAJCOM Comptrollers must ensure development of wartime impacts on base comptrollers. Wartime requirements must then be consolidated at Air Force level to determine manning shortfalls.
 - b. AF/AC, ANG/AC, and AFRES/AC should then allocate ARF resources to the organizations with the greatest shortfalls. This process would entail developing the most effective combination of ARF resources. Possible actions are to increase ARF wartime authorizations, convert ARF civilian positions to air technician positions, redesignate Air Force Specialty Code (AFSC) requirements, and evaluate the increased use of IMAs to fill specific needs. In particular, enhancement of IMA support should be considered. IMAs offer many advantages in filling comptroller requirements. IMAs can be tailored to fit specific needs; they are independent of units and can, therefore, be employed in areas that do not have AFR units located nearby; and they are cheaper because of fewer required annual training days.
 - c. Following this, MAJCOM Comptrollers should determine training requirements for ARF personnel they gain during mobilization. Agreements between MAJCOM Comptrollers would permit ARF personnel to train at the JUMPs support AFO while still learning the skills required by the GMAJCOM.
2. AF/AC should consider the effect on wartime operations of reduced comptroller authorizations caused by forced manpower reductions, labor-saving innovations, and conversions of military to civilian authorizations. If wartime operations are impacted, ARF resources should be tasked to fill shortfalls.

3. MAC/AC and SAC/AC should consider planning for the wartime use of associate reserve personnel who perform comptroller functions. This would entail designating a wartime requirement, negotiating host-tenant support agreements for use during mobilization, and training.

Short Term

1. AF/AC, ANG/AC, and AFRES/AC must address problems concerning who gains ARF comptroller resources--GMAJCOM or JUMPS support AFO. This problem will be resolved by the long term recommendations. However, in the short term, a clear policy determination should be made. In addition, AFR 28-5 should be changed to remove confusion.

2. AF/AC, ANG/AC, and AFRES/AC should develop minimum training standards for ARF comptroller personnel that apply to all augmentees other than IMAs. This would ensure greater consistency in the amount and quality of training ARF comptroller personnel receive in active duty offices.

3. AF/AC and ANG/AC need to define the cash disbursing support appropriate to ANG deployed operations. If required, ANG/AC should institute procedures to train personnel in cash disbursing procedures.

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