

PROFESSIONAL MILITARY COMPTROLLER SCHOOL

# IDEA PAPER

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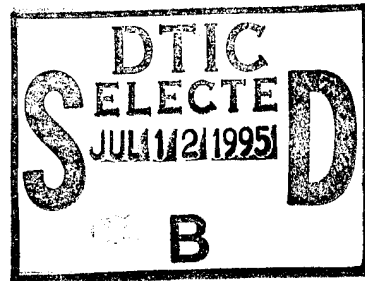
The Need For More Combat Arms Comptrollers  
In Resource Management

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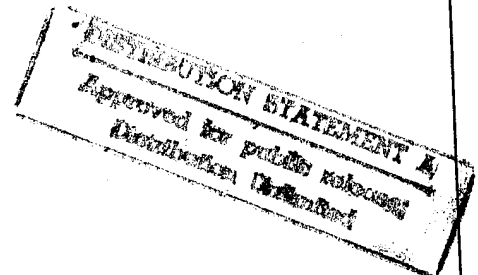
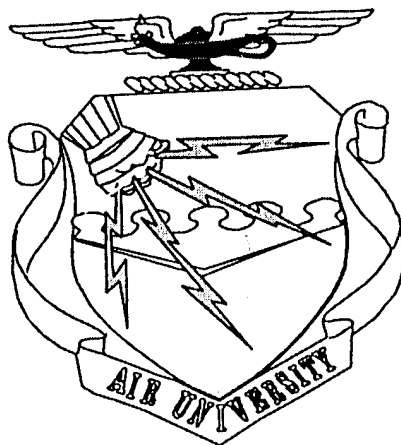
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## INTRODUCTION

You enter the hospital to have your gall bladder removed. A routine operation, however you are shocked to see your high school biology teacher scrubbing up to operate. You ask him if he is observing the doctor and he replies that he will be doing the operation. Panic immediately takes hold and you ask yourself several questions. Granted, my biology teacher knows what my body parts do but does he know where to make the cuts to make me healthy? Does he understand the interaction of my body systems to properly keep them functioning during the operation? If he runs into complications does he know how to ask for help in an accurate, understandable way?

Most of us agree that we wouldn't want our biology teacher directing the operating room. We would want a doctor. We would want a person with knowledge of system interaction. Someone who knows the results of limiting certain bodily functions.

This story may seem extreme and unbelievable, but it is very similar to current initiatives in the Army's comptroller arena. The Army is moving towards civilianizing many green suit comptroller positions or limiting them to finance officers whose understanding of Army systems is limited to disbursing money. I would argue that the key comptroller green suit positions should be increased and occupied by Combat Arms Officers. These officers should be trained in comptrollership through a combination of normal combat arms jobs, comptroller jobs, and a new internship program. This internship program should bring officers into high level pentagon comptroller areas to increase their knowledge and experience in these areas. I am not arguing that civilians are not key to the programs. Civilians at high levels fight the political battlefield every day. No Combat Arms Officer could have more experience on this battlefield than our civilian counterparts. Their experience in dealing with the political bureaucracy of our government is critical. What I am arguing is that key experience from the field should be used more at that level. Key experience from Combat Arms Officers who can communicate the needs of the field is essential. Even more importantly, Corps and lower resource managers must be Combat Arms Officers who understand the needs and problems in the field and can effectively communicate them to higher levels of Resource Management. These resource managers would then be able to more effectively translate needs to our civilian counterparts at the highest levels of comptrollership.

## DISCUSSION

The position that comptrollers should be Combat Arms heavy in both the Pentagon and in Corps and lower levels can best be communicated in terms of comptroller skills and qualities. Acquisition, accounting, allocation, communication, and analytical skills best describe those necessary in comptrollership. Vision, credibility, integrity, and innovation best describe the qualities necessary for good comptrolling.

Comptrollers must possess both skills and qualities to effectively manage our limited dollar resources. Often politics and bureaucracy make managers forget our number one priority in managing money. We must always strive to give our commanders and soldiers in the field the best training and equipment obtainable with our limited funds. We must not forget that part of our team that often spends 6 months of the year in the heat, mud, and cold preparing for war. They know their purpose; we should never forget ours.

First, in the area of acquisition, Combat Arms Officers are the most effective in comptrollership during both peace and combat because they are deployable and they understand the field requirements for local purchase. They understand the specialized item needed for missions ranging from actual combat to the very political military, to military training being conducted with former Warsaw Pact countries. Military people cannot always effectively communicate their needs precisely enough for civilians. An officer in the field may only have time to say that he needs plastic sheeting to cover a GP medium tent. To communicate this to a civilian or even a finance officer may take considerable time and still result in the acquisition of the wrong product. Another Combat Arms Officer would acquire exactly what is needed the first time because he knew the size of a medium tent. Similar examples are available for all types of missions. Combat Arms Officers in comptroller fields not only understand the systems used to acquire, they also understand the needs of the field.

The next skill necessary for effective comptrollership is accounting. Arguably, civilian resource managers and finance officers have outstanding accounting skills. However, they generally lack the experience of Combat Arms Officers in the logistics systems that generate the changes that we see on our Detailed Obligation Reports and in our Tactical Unit Financial Management Systems. Simply reviewing

the numbers is not enough. Managers must understand the needs of units to other accounts without lengthy, bureaucratic justification. Resource Managers understanding of all systems and needs makes effective accounting of resources and funds more efficient for both Resource Managers and using units.

Allocation is the next skill best performed by Combat Arms Resource Managers particularly at the Corps level and below. Combat Arms Officers are best at allocating resources because their experience provides better understanding of the mission of the force. The Resource Manager must be able to allocate resources that allow units to effectively complete their missions. Often resources must be shifted to units whose mission increases in priority. Reallocation of resources must not be done at such an expense to others that their missions are too severely handicapped. The experience and understanding of the Combat Arms Resource Manager is absolutely key in preventing subjective reallocation of resources that can cripple a unit.

The next skill, communication, really become the arbiter of success in resource management. Resource Managers must be equally comfortable with numbers and briefings. A Resource Manager can have the best plan but will not be successful if it is not effectively communicated. Combat Arms Officers understand the needs of the active force. They can best communicate the needs because of their experience. Granted, they often need a lot of help communicating these needs especially in terms that our political leaders will understand. It is important to remember that over 90% of our Congress and Senate have little or no military experience. Because of the lack of field experience at higher level, the Army does not do well presenting its needs to our senior civilian leadership.

Illustrative of this is our current attempts to quantify OPTEMPO in terms of mileage per ground vehicle. The M1 tank must have its engine running throughout the day during both gunnery and tactical operations to power its firing systems. The result is approximately half of its operating time is spent not moving. Its systems run while it remains in defensive positions or in overwatch positions at check points in the case of peacekeeping operations. Our attempts to quantify training, particularly in light of stationary peacekeeping missions, does not effectively show our costs. Because the vehicles are not moving but still running the engine and fire control systems it may use 800 miles of OPTEMPO but only move 600 miles. OPTEMPO is more accurately described as a function of miles and operating time. It is really more like

flying hours where we are concerned with hours of operation. This is a much more accurate measure of operating costs. This is not effectively communicated at the highest levels because there is not enough heavy forces experience at the upper levels of Resource Management. It is not enough to talk numbers and attempt to quantify and communicate needs if the operating systems are not fully understood by our Resource Managers. Resource Managers cannot defend requirements if they do not understand them. The ability to quantify is not enough. Resource Managers must be able to effectively put words to their quantified requirements.

The last skill important to Resource Managers are analytical abilities. All resource managers can analyze data to some extent. Those who are most effective in their analysis must totally understand the complete system--the total system. They must be able to predict future needs and events. They must be able to analyze the data and offer commanders advice. A good comptroller should be able to not only point out problems but also offer less costly options to satisfy needs and accomplish missions. Only Combat Arms Officers have the depth and experience to properly analyze the trends of heavy forces and predict future needs. It is not enough to sit in meetings and review data. Data from meetings is only significant to a Resource Manager who can properly analyze its meaning and produce information. Only experienced Combat Arms Officers will have this ability when dealing with heavy forces. Although our Resource Management civilians and finance officers are totally dedicated, they do not have the understanding of active Army training, logistics, manpower needs, and transportation requirements to analyze data and produce sound advice and recommendations let alone policy.

Now we need to shift our thoughts to the essential qualities required in our Resource Managers. The qualities of vision, credibility, integrity and innovation are absolutely vital in a Resource Manager's ability to optimize the force obtainable from our limited resources. Managers who do not have these qualities are simply not as effective as those who can combine management qualities with resource management skills.

The first quality necessary for effective resource management is vision. Comptrollers must be able to see the financial battlefield. They must view the world from the larger perspective of training, logistics, and future events. They may not limit themselves to the daily world of processing numbers. As

Colonel Louis Seelig writes in his article, "Comptrollership: An expanded view", "Comptrollers must be sensitive to what may happen as well as to what has happened already." Experience at managing resources at high levels is not adequate to provide vision. A finance officer's experience at maintaining ledgers and disbursing is not enough. Only a Combat Arms Comptroller, an officer who has used all systems and trained men in the field has the ability to see the active force from the broad perspective. Only an officer with a depth of information in both resource management and heavy forces can actively predict future events and analyze past events to modify his management of critical limited resources. This natural ability to see the battlefield is necessary at all levels of resource management. This, combined with the critical experience of our civilian Resource Managers who know the "political battlefield" better than any Army officer, will produce the most effective Resource Management team for the Army of the future.

The next important quality is credibility. Mr. Scott Reynolds wrote in his Comptroller Philosophy paper, "Comptroller Qualities to Live By", that credibility is established by understanding alternatives and their implications. He writes that credibility is earned through a Resource Managers's knowledge of their systems, lifestyles and positions. Mr. Reynolds's bottom line is that commanders depend on their comptrollers to provide an objective appraisal of the alternatives available to all sides. It is very difficult for a civilian Resource Manager to gain credibility with the officers in the field unless he completely understands the systems, lifestyles and needs. Again, Combat Arms Officers are much more credible to the military's active leadership because they can better appraise alternatives. The depth of the Combat Arms comptroller allows him to be more objective because he understands the arguments and needs. Combat Arms officers remain credible because they make better decisions and give better advice because they better understand problems in the field. Again this depth is necessary at all levels of Resource Management. The team developed using both civilians in their battlefields and in those arenas where they have the depth combined with active duty Resource Managers would be much stronger. The problem is that a better internship system must be developed to better groom Combat Arms officers for higher level Resource Management positions.

The next quality, that of integrity, is hopefully possessed in abundant quantities by all managers, civilian and military, at all levels. There is no argument that integrity is essential in Resource Management. However, perceptions can become reality especially in the political world of words. The Army Resource Management at all levels must always be perceived as being absolutely honest. A mistaken communication caused by a misunderstanding of requirements can result in problems with senior Army leadership and congressional committee chairmen. Again, current Army problems in explaining costs using a mileage model could hurt the Army's integrity. At the least, it could make the Army look less competent. There is perhaps no problem in this arena. However, for argument's sake, if there were a problem such as the OPTEMPO question, it could be better avoided through knowledgeable Combat Arms Resource Managers' interaction with civilian Resource Managers. Therefore, it is important to have good, knowledgeable Combat Arms Resource Managers at all levels.

The last quality of Resource Managers is innovativeness. Resource Managers must be able to find alternatives to problems where none are thought to exist. Resource Managers should not bring problems to the commander without solutions. Managers must be innovative to find solutions. Combat Arms officers better understand the requirements because of their background as executors of the plans. Therefore, they can be much more innovative in finding solutions to problems in the field. Resource Managers establish their innovation by providing the senior leadership with less costly, innovative courses of action to problems. The best managers will present courses of action to their leaders before the senior leadership has identified the problem. By combining civilian and military resource manager skills in this area the Army will much more effectively optimize its forces in the field.

#### CONCLUSION

This paper has perhaps taken on the tone of a Combat Arms Officer who is trying to boast of those abilities in his particular branch of service. This is not the intent. Hopefully, the need for better trained Combat Arms Comptrollers at all levels is much more apparent to both civilian and military resource managers. Comptrollers must have the qualities and skills that I have described. They must have vision and communication skills. They must have depth of experience and knowledge in both the active force fighting systems and Resource Management. I believe that those officers come from heavy forces where

most of our logistics and money is consumed. However, they must be better trained in the realities of Resource Management at the highest level. Therefore, an internship program which rotates Combat Arms Officers through the Pentagon for limited 1 year internships and returns them to the field would be extremely beneficial to both those officers and our civilian Resource Managers. Lastly, never forget our real mission and the sons and daughters of our nation whose lives depend on how we do our duty.

### RECOMMENDATION

Recommend the Army Comptroller Proponency Office:

Develop an internship program for active Army resource managers. This program should give green suit resource managers experience at the highest levels. The highest levels of resource management would use this program to gain insight into trends at the tactical level of the Army. Recommend that Army Officers serve in a one year Pentagon intership prior to promotion to Lieutenant Colonel. Recommend the current use of qualification boards at the sixteenth year of service to determine green suit functional area qualifications be moved to fifteenth year prior to the Lieutenant Colonel promotion board. This will preserve FA 45 promotion quotas for those officers FA 45 qualified.

Carefully review the current trend of converting Active Army resource management positions to civilian positions. The loss of field experience may not equal the savings achieved in the conversion.

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