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A comptroller's guide for Marine Corps Air Stations

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THE
GEORGE WASHINGTON UNIVERSITY
NAVY GRADUATE COMPTROLLERSHIP PROGRAM

A COMPTROLLER'S GUIDE FOR MARINE CORPS AIR STATIONS

By
Clyde S. Stewart

For
Doctor A. Rex Johnson
January 1955

PREFACE

The ever widening scope of comptrollership has caused wide and continual study throughout the Navy Department, and it is believed many of the original objectives are now being attained. Needless to say, the establishment of comptrollership is a "top down" process, and before it will become effective on the lower levels, will depend on the establishment of definite procedures at the top level.

This is my first effort at writing a term paper, and I am sure that the paper could not have been completed without the assistance of the personnel of the Bureau of Aeronautics and the Navy Comptroller's office, who were so helpful in furnishing reference materials. I wish to especially thank Mr. J. Stephen Ramsburgh of the Comptroller's Office of the Bureau of Aeronautics, who spent one afternoon briefing the author on financial management in the Bureau of Aeronautics.

The first meeting of the committee was held on the 15th of January, 1942, at the residence of the Chairman, Mr. J. H. ...

The committee has since that time held several meetings and has been engaged in a study of the ...

This is the first report of the committee and it is hoped that it will be of some assistance to the ...

The committee has also held several public hearings and has received many suggestions from the ...

The committee's report is being presented to the ...

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CHAPTER I
INTRODUCTION

Within the over-all policy, framework and objectives of Title IV of the National Security Act of 1947, as amended, the Department of Defense is engaged in a continuing program to improve the business operation of the Department through the maximum practicable use of modern financial-management techniques. Within the Department of the Navy, this responsibility is assigned to the Navy Comptroller. The technical aspects of the Bureau of Aeronautics program are the responsibility of the Bureau of Aeronautics Comptroller.¹

The Chief of the Bureau of Aeronautics advised the commanding officers of the three major Marine Corps Air Stations in April of 1954 to establish comptroller organizations, and, in addition, to divide their existing Supply and Fiscal Department into a Supply Department and a Fiscal Department. The station comptroller was to be established as a military billet with the rank of Lt. Colonel, and in the interest of prompt establishment of the organizations, commanding officers were authorized to assign as comptroller the best available officer possessing training or background to qualify him for the position. A civilian complement was also to be assigned to provide additional strength and continuity. Sufficient re-

¹BuAer Instruction 5451.11A

CHAPTER I

INTRODUCTION

During the past few years, the Government has been making a study of the various agencies and departments of the Government to determine the most effective way of organizing and conducting the business of the Government. This study has resulted in the formation of the National Security Council, the Central Intelligence Agency, and the National Aeronautics and Space Administration. The purpose of this report is to provide a general overview of the organization and functions of these agencies and departments.

The National Security Council is the principal agency for coordinating and supervising the activities of the various departments and agencies of the Government in the field of national security. It is composed of representatives from the State Department, the Defense Department, the Atomic Energy Commission, and the Intelligence Community. The Central Intelligence Agency is the principal agency for gathering, processing, and disseminating intelligence information to the President and the National Security Council. The National Aeronautics and Space Administration is the principal agency for conducting research and development in the field of aeronautics and space exploration.

sponsibility was given the civilian position to assure allocation of grades high enough to attract and retain civilian employees of the required competence and background.

Now that the reason for the establishment of comptrollers at Marine Corps Air Stations has been given, it would probably be appropriate to define the word "comptroller". The dictionary defines comptroller as a word originally misspelled for controller and advises one to see the word controller for the definition. Turning to the word controller, I feel the best of the three definitions given to be, "an officer appointed to check expenditures". The word thusly defined may sound inadequate, but after having comptrollership defined in at least twenty different ways by twenty top comptrollers in big business, I have come to the conclusion that the dictionary definition is just another attempt at explanation, and, when applied to certain types of management, is a good one. Probably the easiest way to define the word would be to give my own definition which is, to review, evaluate, advise and to counsel.

The establishment of the comptroller organization is to provide a coordinated staff service for the commanding officer of an air station. This staff service is to provide technical guidance and direction to the conduct of specific fact-collection systems in the areas of budget formulation and execution, program analysis, accounting and progress reports and statistics. The fully co-ordinated staff service provided by the comptroller should relieve the

commander of much of the burden of detailed fact collection, co-ordination and analysis. When properly performed, comptrollership will enable the commander to spend more of his time in the areas of policy formulation, decision and program direction.

The primary objective of the comptrollership function is the conversion of work program objectives to financial plans of operation, the financing of plans, and, through co-ordination of the functional specialties, the provision of timely analysis of results of financial operations as related to progress, economy and efficiency in the accomplishment of work program objectives. The financial management scope will include all funds issued as allotment authorizations to the commander. The scope of the duties and responsibilities of the function will be to provide a basis for control of operations through the development, co-ordination, integration, analysis and interpretation of control information. Therefore, the function will in no manner exercise control of operations but rather provide the commander a basis for such control. The Comptroller and his department must always remember that their responsibility is to provide the tools to control operations for the commander and never attempt to control operations in any other manner.

Enclosure (1) to BuAer Instruction 5451.11A (establishment of comptrollers at air stations) outlines the functions and responsibilities of comptrollers at air stations. These functions and responsibilities are as follows:

1. Formulation and implementation of budgetary and other financial management policy.
2. Co-ordination of the preparation and administration of the station budget.
3. Co-ordination of funds with personnel and workload.
4. Financial planning.
5. Allocation of available funds.
6. Analysis and evaluation of funds and property.

1. Analysis and evaluation of trends and prospects.
2. Allocation of resources.
3. Financial planning.
4. Development of plans with technical and operational details.
5. Identification of the production and distribution of the various outputs.
6. Financial management policy.
7. Personnel and organizational structure and

CHAPTER II

NAVAL AERONAUTICAL SHORE ESTABLISHMENT

The Naval Aeronautical Shore Establishment consists of the following field activities; 87 Naval and Marine Corps Air Stations, auxiliary air stations and air facilities, 7 research and development stations and numerous training units concerned with the operation of Naval and Marine aircraft.²

These field activities are segregated according to mission into seven classifications as follows:

<u>Classification</u>	<u>Mission</u>
Fleet Support Continental	Support regular operations of fleet aircraft based on carriers or stations within the United States.
Fleet Support Extra-Continental	Support regular operations of fleet aircraft based on carriers or stations outside the United States.
Aviation Training	Support basic, advanced and technical flight training.
Research and Development	Conduct research, development, test, evaluation and modification of aeronautical materials and equipment.
Storage and Preservation	Preserve, maintain, store and de-preserve Reserve Stock Aircraft.
Naval Air Reserve	Support the Naval and Marine Air Reserve Training Program.
Special	Conduct special projects and support aviation programs not included in other missions.

²Naval Aeronautical Organization, 1 April 1952, pp. 10-34

THE HISTORY OF THE UNITED STATES

The first chronological history of the United States was written by George Bancroft in 1834. It was a multi-volume work that covered the period from the first settlement of the continent to the end of the American Revolution. Bancroft's work was the first to present a comprehensive and systematic account of the nation's history, and it set the standard for all subsequent historians.

Since then, many other historians have written histories of the United States, each with their own perspective and interpretation of the nation's past.

Some of the most influential and widely read histories of the United States are listed below:

The following table lists some of the most influential and widely read histories of the United States:

Author	Title
George Bancroft	The History of the United States
Frederick M. Schwarz	The American People
Richard Hann	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People
Samuel Eli Morison	The American People

Due to the mobility and combat readiness requirements of the Marine Corps, the Marine Corps Air Stations as a whole are primarily concerned with Fleet Support Continental.

CHAPTER III

AIR STATION OPERATIONS PROGRAM

The regular Navy Station Operations Program covers all general operating and maintenance costs of Marine Corps Air Stations which are under the financial control of the Bureau of Aeronautics. Operating and maintenance costs financed under this program are limited to costs related to the recurring day-to-day workloads generated at the station, and, accordingly do not include charges for major station improvements, major structural repairs or other non-recurring projects. The principal areas or categories of cost financed under this program are:

1. Operations of station utilities and service departments, including supply and fiscal departments, power and heating plants, sewage disposal plants, personnel facilities, and fire-fighting and transportation equipment.
2. Recurring day-to-day maintenance of general station equipment, aircraft operating areas, utility and distributing systems, lands and appurtenances, buildings and structures, and other facilities physically comprising an air station.
3. Overhead expense of supporting productive, operational or developmental effort on the station, exclusive of categories of shop expense incurred in the air-

THE STATE OF TEXAS

The Texas State Board of Education is the highest authority in the state for the administration of the public schools. It is composed of nine members, one from each congressional district and one from the state at large. The board is responsible for the general supervision of the public schools, including the adoption of textbooks, the setting of standards, and the distribution of funds. The board also has the authority to create and abolish school districts and to appoint and remove school officers.

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craft overhaul and repair departments of major overhaul stations that are chargeable to Program 320, Aircraft Overhaul.

In the station utilities and service department area, the Station Operations Program finances all civilian personnel and local procurement costs incurred directly in the operation of utility plants and utility distribution systems, which include electric power, steam, gas, heat, refrigeration, helium, fuel and local communications plants and systems. It also finances the costs of all civilian personnel employed in, and all non-technical materials and supplies used in the various service organizations located on the station. These service organizations include the supply and fiscal department, the station infirmary or dispensary, the station library, the security department and the transportation division.

Costs of recurring day-to-day maintenance of the facilities physically comprising an air station consists of all costs incurred in the routine upkeep of general station equipment, grounds and appurtenances, buildings and other structures. More specifically, these costs cover:

1. Routine upkeep of aircraft landing strips and other land improvements, waterfront structures, buildings, personnel facilities and utility distribution systems.

Other general and specific details of water control

and water control and drainage in 1915

1915

On the water control and water drainage of the
United States, the following information is given
in the report of the Commission on the
control of water in the United States, which
was published in 1915. The report, which
is a valuable contribution to the literature
of the subject, contains a comprehensive
survey of the water resources of the United
States, and a detailed description of the
water control and drainage systems in
operation in the United States, and of the
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operation in the United States, and of the
problems connected with the control of water
in the United States.

2. Procurement of minor items of general station equipment when not in excess of \$500.00 per unit.
3. Capital improvement and equipment installation projects when not in excess of \$1,000.00 per project.
4. Overhaul and repair of general station equipment, such as transportation equipment, ground electronic equipment, aircraft maintenance equipment, aircraft rescue boats and other small boats and service craft, when not in excess of \$5,000.00 per equipment.
5. Public works repair and replacement projects when not in excess of \$5,000.00 per equipment.

The overhead expense cost category under the Station Operations Program covers all of the miscellaneous indirect costs incurred on a station in support of productive, operational or developmental work assigned to the station for completion. These indirect costs include generally the salaries of all supervisory personnel on the station, the salaries of all clerical personnel on the station, all leave costs, all travel costs, all postage costs and any other expense properly classed as station overhead.

At stations designated Class A Overhaul Activities, however, overhead costs which come within the definition of shop expense are chargeable to allotments issued under Program 320, Aircraft Overhaul, exclusive of expenditures for the maintenance of grounds, buildings and structural appurtenances. Shop expense costs chargeable to the Aircraft Overhaul Program are comprised generally of

1. Investment of about £100,000 in general services...
 2. Capital investment and maintenance...
 3. General and special...
 4. Investment in...
 5. Investment in...
 6. Investment in...
 7. Investment in...
 8. Investment in...
 9. Investment in...
 10. Investment in...

inspection costs, clerical costs, salaries of supervisors, engineer and planning personnel, leave costs, wages of miscellaneous labor and costs of maintaining productive equipment physically located within the shop industrial area.

Normally all of the general operating and maintenance costs chargeable to the Station Operations Program are financed through station allotments which are available to pay for salaries, wages, travel, contractual services, materials, supplies and minor items of equipment. There are, however, a number of relatively small miscellaneous service contracts financed directly under the Station Operations Program that provide support for general station functions. Wherever practicable, it is the policy of the Bureau to require each station to finance all of its general operating and maintenance costs from its general station allotment.

information on the subject of the investigation, and
also the names of persons who have been in contact with
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who have been in contact with the subject of the investigation.

It is noted that the subject of the investigation
is a person of considerable intelligence and is well
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CHAPTER IV

ALLOTMENTS AND PROJECT ORDERS

The Allotment Branch of the Bureau of Aeronautics is responsible primarily for that phase of financial management of the Naval Aeronautical Shore Establishment which concerns the issuance and administration of allotments and project orders granted to the field activities for their maintenance and operation. No expenditures or obligations may be incurred by such activities unless previously approved by either an allotment or project order.

This Branch reviews the financial requirements, proposed expenditure budgets and other fiscal problems of the activities, and, in conjunction with the technical divisions of the Bureau, determines the amount of funds to be granted. Funds so provided should fully cover all requirements without omission or duplication.

All elements are considered and care is exercised to determine whether each activity is capable of performing its assigned mission and maintaining its facilities at the desired standard within the funds provided by allotments and project orders. Any increase in the overhaul and repair or research program, or other direct workload of an activity, normally will require additional general station overhead funds to support the increase.

CHAPTER IV

ADMINISTRATIVE AND FINANCIAL

The present system of the Bureau of Education is based on the principle of the separation of the executive and administrative functions. The executive functions are those which require the exercise of judgment and discretion, while the administrative functions are those which require the exercise of routine and technical skills. The present system is based on the principle of the separation of the executive and administrative functions. The executive functions are those which require the exercise of judgment and discretion, while the administrative functions are those which require the exercise of routine and technical skills.

All matters are considered and are reported to the Bureau of Education. The Bureau of Education is the central authority for the administration of the Bureau of Education. The Bureau of Education is the central authority for the administration of the Bureau of Education. The Bureau of Education is the central authority for the administration of the Bureau of Education.

A continuous review is maintained of the allotments and project orders issued to these activities to insure the proper balance between workload, personnel and funds. This review is based on fiscal and personnel data obtained from the following monthly reports:

Title of Report

1. Report of Personnel
2. Civilian Employment by Appropriation
3. Aviation Allotment Statement
4. Aircraft Operating Cost Report
5. Aircraft Overhaul Cost Report

The data is correlated with planning information available at bureau level, and the results are used initially as the basis for appraising the recommendations of the technical divisions relative to the requests for funds submitted by the field activities.

ALLOTMENTS generally are less specific in nature than project orders and do not obligate the appropriation under which issued until obligating action is taken by the recipient activities. Obligating action is considered taken when civilian pay has been accrued or contracts have been legally executed.

The scope of an allotment will be limited to the bureau program under which it is granted, because each program is a function for which funds are requested from Congress in connection with the over-all justification of the appropriation.³

³Naval Allotment Procedures, 26 June 1947, p. 10

Allotments are identified for administrative reasons by a series and title, and are issued for the following purposes:

<u>Series</u>	<u>Title</u>	<u>Purpose for Which Granted</u>
A	General Station Allotment	Routine maintenance and operation (general overhead expense) of the field activities under Bureau of Aeronautics management control.
B	Aircraft Operations Allotment	Routine upkeep and servicing of aircraft (not in an overhaul status) and flight operations.
C	Aircraft Overhaul Allotment	Overhaul of aircraft, engines and aeronautical equipment by naval air stations having Overhaul and Repair Departments.
D	Special Purpose Allotment	Support of special functions, offices and procurement in accordance with the specific provisions of the allotment.
E	Research Development Allotment	Routine, recurring experimental tests and developmental projects.

Availability. Series A, B, C and E Allotments are granted annually but become available in quarterly increments, with the unexpended balances cumulative from one quarter to the next until the end of the fiscal year. Series D Allotments are granted as required and become immediately available in the total amount.

Aviation allotments generally are available for obligation purposes throughout the fiscal year for which granted, and all unobligated balances revert to the Bureau at the end of that period. No obligations may be incurred after the close of the fiscal year,

but the allotment continues available until the assigned completion date, for expenditures to liquidate obligations actually incurred during the initial fiscal year of the allotment.

Series A, B, C and E Allotments have as the completion date the last day of the second quarter of the ensuing fiscal year, while Series D Allotments have individual completion dates in keeping with the specific projects for which the allotments are granted. The allotment holding activity is required to so administer the allotment that the completion date is met, but appropriate extensions may be authorized by the bureau if factors beyond the administrative control of the holding activity preclude compliance with this requirement.

Method of Processing. Requests for allotments in Series A, B, C and E are submitted annually by the field activities, except when allotments have been authorized, and requests for Series D Allotments are submitted as required. Estimates of the Series A, B and C Allotments are submitted on an Allotment Request (NavAer Form 3036) while the estimates of the D and E Allotments are submitted by letter.

An allotment request received by the bureau is routed to the Allotment Branch for preliminary review and for incorporation of pertinent fiscal data on the route sheet. The request is then sent to the cognizant technical division for detailed analysis and recommendation, and returned to the Allotment Branch.

For the following reasons, it is recommended that the following conditions be included in the contract for the purchase of the property:

1. The purchase price shall be \$100,000.00, payable in cash at the time of closing.

2. The seller warrants that the property is free from all liens, mortgages, and other encumbrances, except as stated in the attached schedule of liens.

3. The seller shall deliver to the buyer a deed to the property, duly recorded in the public records of the county in which the property is located.

4. The buyer shall pay for the cost of recording the deed and the cost of the title insurance policy.

5. The closing shall take place on the date specified in the attached schedule of closing.

6. The buyer shall pay for the cost of the title insurance policy, which shall be a policy for the full purchase price of the property.

7. The seller shall provide to the buyer a copy of the title insurance policy and the schedule of liens.

8. The buyer shall pay for the cost of the title insurance policy, which shall be a policy for the full purchase price of the property.

9. The seller shall provide to the buyer a copy of the title insurance policy and the schedule of liens.

10. The closing shall take place on the date specified in the attached schedule of closing.

11. The buyer shall pay for the cost of the title insurance policy, which shall be a policy for the full purchase price of the property.

12. The seller shall provide to the buyer a copy of the title insurance policy and the schedule of liens.

13. The closing shall take place on the date specified in the attached schedule of closing.

14. The buyer shall pay for the cost of the title insurance policy, which shall be a policy for the full purchase price of the property.

15. The seller shall provide to the buyer a copy of the title insurance policy and the schedule of liens.

Primary responsibility for determining the amount to be granted is vested on the technical division, but any recommendation affecting the allotment is forwarded to the Allotment Branch for final action.

The recommendation is reviewed for balance between proposed funds and project to be accomplished, and for compliance with established fiscal policies of the bureau. The letter granting the allotment is then prepared and forwarded to the Fiscal Director for final approval and signature. A serialized and dated copy of the allotment letter is posted as a commitment in the official account records of the bureau, and in the Allotment Branch field activity ledger.

PROJECT ORDERS are specific, definite and certain in purpose and terms, and obligate the appropriation under which issued in the same manner as contracts placed with commercial enterprises. They may not be issued solely for procurement of material, but must contemplate the use of civilian labor and facilities on the part of the project order recipient, substantially beyond those incident to contract procurement. The work authorized by project orders must commence within a reasonable time after issue and evidence to this effect must exist at the date of issue.

Project orders are issued for the following purposes:

1. Manufacture, building, construction, fabrication of assembly of structures, equipment or other plant property.

These responsibilities for determining the amount to be paid
of the funds in the Industrial Division for the reconstruction
of the plant is assigned to the Director General for
Plant Division.

The reconstruction is estimated to require between \$500,000
and \$750,000 for the reconstruction, and the estimates also
include the cost of the plant. The Director General for
Plant Division is also required to provide to the Director General
for Industrial Division a detailed cost estimate of the
reconstruction and the plant. A detailed cost estimate of the
reconstruction is to be submitted to the Director General
for Industrial Division, and to the Director General for
Plant Division.

The Director General for Industrial Division and the Director
General for Plant Division are required to submit to the
Director General for Industrial Division a detailed cost
estimate of the reconstruction and the plant. The Director
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detailed cost estimate of the reconstruction and the plant.

2. Research and development projects.
3. Improvements to structures, equipment or other property by modification, alteration, renovation, conversion, overhaul or restoration.
4. Major repairs to and replacements of structures, equipment or other property.

Availability. Project orders are issued to field activities, as required, during the fiscal year for which the appropriation was enacted. The funds so provided remain available, within the life of the appropriation, until all authorized work has been completed and all obligations have been paid.

While project orders may be used solely for the specific purpose outlined therein, changes in scope or value may be made during the period the appropriation is available for further obligation (the initial fiscal year). No changes in scope may be made after the end of that period, but increases in money values may be granted at any time during the availability of the appropriation for expenditure purposes.⁴

Each project order specifies a completion date for the performance of all work and payment of all obligations. If it is determined that the provisions of the project order cannot be fulfilled within the time limit established, a request for extension, supported by detailed justification, is submitted by the cognizant

⁴Bureau of Supplies and Accounts Manual, art. 62008

- 1. Instruments for recording equipment of class
- 2. Research and development projects
- 3. Support of publications, abstracts, translation, copywriting, technical assistance
- 4. Other services to the psychologists of the profession

Availability - Several copies are listed in this catalog and readily during the fiscal year in which the appropriation is available. The funds in previous years available during the fiscal year of the appropriation will be available and are being carried out all obligations have been paid.

This project report will be used solely for the scientific and professional needs, research in psychology and related fields. The report of the organization is available for the public and the public (fiscal year). The amount in scope are as follows: The use of this project, but however in every sense may be granted at any time during the availability of the appropriation for expenditure purposes.²

Each project report contains a complete list for the purpose of all work and payment of all obligations. It is in accordance with the provisions of the project report and is filed with the fiscal year's activities, a complete list of activities reported is detailed justification, as required by the contract.

field activity. When approved by the Bureau, the completion date is extended by a formal amendment, but in no case does the amendment specify a date beyond the period for which the appropriation is available for expenditure.

Processing. Requests for aviation project orders are submitted by the field activities, as the need arises, and are supported by detailed data and justification. Blueprints, drawings, specifications, photographs and other descriptive material normally are forwarded with the request. The requests must clearly indicate that the work is to be performed by station civilian labor.

A project order request received by the bureau is routed directly to the cognizant technical division for review of contemplated work and analysis of proposed expenditures.

That division prepares a Project Order Action Request (NavAer Form 2345) describing, in specific and definite terms, the work to be accomplished and recommending the amount to be granted.

This Action Request and the incoming letter are then forwarded to the Allotment Branch for review of the proposed terms to determine legality and compliance with established budgetary and fiscal policies.

After completion of the review, a project order is prepared and forwarded to the Fiscal Director for signature and release to mail. A dated copy of the project order is posted as an obligation

in the official accounting records of the bureau and placed in the Allotment Branch field activity file.

CHAPTER V

BUDGET

The Comptroller should provide guidance in the preparation and justification of budget estimates and be responsible for fund controls. Perhaps the most fundamental problem is that of securing an understanding by all members of the activity of what a budget really is and what it can do for management. When properly prepared, the budget is more than an estimate of operating results for a future period; it is a co-ordinated operating plan expressed in financial terms. Such a co-ordinated plan serves two major purposes:

1. It draws together and clarifies the program and plans of the activity, reveals to management probable financial results of these objectives, and points out the difficulties and problems which may be anticipated.
2. It provides a basis for control of operations by setting for every responsible executive a definite task or standard of performance against which actual results can be measured.

Variations between actual results and these standards are not always indicative of efficient or inefficient individual performance as the effect of external factors must be recognized and evaluated. However, recognition of such variations enables management to take

CHAPTER 7

INDEX

The Committee should provide guidance in the preparation of
statements of financial position and be responsible for the
audit. However, the audit committee should be responsible for
the appointment of the auditor and the approval of the audit
fee. The audit committee should also be responsible for the
approval of the financial statements and the appointment of the
auditor. The audit committee should also be responsible for the
approval of the financial statements and the appointment of the
auditor.

(1997)

1. It is the responsibility of the auditor to provide an opinion on the
financial statements.

of the activity, which is described in the

financial statements of the company, and which are

the differences and provide them in the

at

2. It is the responsibility of the auditor to provide an opinion on the
financial statements.

and for every responsibility described in the

of the activity, which is described in the

and for every responsibility described in the

responsibility of the auditor to provide an opinion on the

financial statements of the company, and which are

the differences and provide them in the

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corrective action as necessary and feasible to eliminate sub-standard performance or take advantage of favorable opportunity disclosed by better than standard performance.

The budget will be accepted if its basic components are prepared by those to whom it is to apply -- those directly responsible for operating results. The Comptroller should retain responsibility for converting operating estimates (raw budget estimates) to financial terms. He may properly act as technical co-ordinator for the various parts of the budget. Effective co-ordination of operating plans depends on proper liason between the operating departments and top management. The Comptroller should participate in this co-ordinating process as an analyst and advisor to the operating executives. Generally, about half of the annual budget at Marine Corps Air Stations is the Station "A" Allotment for operation and maintenance. The balance of the money is divided up into some 60-odd sub-allotments of varying and relatively small amounts; e.g., Troops & Facilities; "B" Allotments. Appropriations are generally received from 4 bureaus; BuAer, BuDocks, BuSandA and BuMed.

Both phases of the budget function will be the responsibility of the incumbent as delegated by the Comptroller; i.e., annual and quarterly estimates prepared for consideration by the Budget Committee before formal submission as requests, as well as allocation of funds received for operating purposes. The latter phase is

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significant in that budget cuts are currently common, which in turn, require apportionment over the separate activities. It follows that a stationwide knowledge of operations must be applied in terms of (1) operating necessity, (2) levels of work, (3) manpower utilization and (4) general economy of operation.

Cost trends will provide the underlying bases of work program analyses, the result of which may lead to (1) a management study of operations to determine methods and procedures leading to recognizable economies, (2) improved manpower and equipment utilization or (3) the possibility of abandoning the service.

Membership on both the Budget Committee and Station Planning Board lends itself to full participation in over-all station management and planning. Moreover, the Comptroller should advise and counsel the command's thinking and recommend for approval warranted changes by the command.

The Comptroller will receive estimates setting forth the requirements of the principal departments within the organization reviewed by the officers in charge of these departments. As the Comptroller proceeds to weld original budget estimates into a harmonious whole, each estimate must be regarded in light of details shown by other estimates. From the unrelated original estimates the Comptroller will compile a preliminary budget and forward to various department heads for approval and comment, together with memorandum indicating time and place where the Budget

Committee will meet for the purpose of drafting its final report. There must be a goal in the minds of all members attending this meeting, namely; the preparation of the budget under which the entire organization will operate most smoothly and most economically. Pursuing the basic concept for a Budget Committee all differences of opinion between or among department heads are adjudicated by the Budget Committee. It must be borne in mind the budgetary operations cannot be obtained if the budget serves a given department without proper regard for the welfare of all other departments.

When the budget is finally approved by the Budget Committee, it is presented to the commanding officer with the recommendation that it be adopted. Once it is adopted it becomes the financial and operating plan under which the station is operated. The Comptroller Function is charged with the responsibility of enforcing the budget after adoption, therefore it will be necessary for the Comptroller to skillfully prepare the budget to be sufficiently flexible to permit readjustment if unforeseen conditions make changes, not only desirable, but imperative. A budget is a plan under which it is proposed to carry out certain operations. Ordinarily it is drawn up in terms of dollars and cents but supplementary details concerning materiel and services to be employed are provided for purposes of phasing out the fund requirements and subsequent apportionment thereof, commensurate with the functional criticality and essentiality to the mission.

Marine Corps Air Stations are generally major air stations with a large and active expansion program that will continue for some years to come, which adds to the complexity and diversity of management problems and particularly so in the budgetary field.

CHAPTER VI

OBJECTIVE AND SCOPE OF COMPTROLLER FUNCTION

The primary objective of the function will be the conversion of work program objectives to financial plans of operation, the financing of the plans, and, through co-ordination of the functional specialties of comptrollership, the provision of timely analysis of results of financial operations as related to progress, economy, and efficiency, in the accomplishment of work program objectives. The financial management scope should include all funds issued as allotment authorizations to the commanding officer. The scope of the duties and responsibilities of the function is to provide a basis for control of operations through the development, co-ordination, integration, analysis and interpretation of control information. Therefore, the function will in nowise exercise control of operations but rather provide the basis for such control. Consequently the comptroller function is responsible for maintaining full recognition of, and due regard for the duties and responsibilities of the operating management at all times.

The Comptroller's function is most efficiently fulfilled when his duties have been delegated so completely that he is left with only those incident to general direction of department programs. The Comptroller must determine the relative importance of staff and line functions within his department. The Comptroller Department is of a staff nature in the sense that its objective is

THE HISTORY OF THE UNITED STATES

The history of the United States is a story of a people who have grown from a small group of immigrants to a great nation. The story begins with the first settlers who came to the shores of North America in search of a better life. They found a land of vast resources and a people who were different from them. The settlers and the natives lived together for many years, but the relationship was not always peaceful. The settlers wanted to expand their territory and the natives wanted to protect their land. This led to a series of wars and conflicts that shaped the course of the nation's history.

The United States has a long and rich history. It is a country of many different people and cultures. The history of the United States is a story of a people who have overcome many challenges and have built a great nation. The history of the United States is a story of a people who have fought for freedom and justice and who have made many contributions to the world. The history of the United States is a story of a people who have shown the world that a better life is possible.

analytical and advisory. Some personnel within the Comptroller Department will be engaged in recordkeeping or line functions within the Comptroller Department itself. Others will be engaged in activities designed to facilitate the work of other fiscal sections of the department by developing improved financial procedures. These clearly constitute staff functions within the department.

The functions and responsibilities of each key position in the Comptroller Department must be comprehensive enough to challenge the abilities and capacities of its occupant. The Comptroller may pass authority down to subordinates in his organization, but in the final analysis he is responsible for the over-all performance. This consideration frequently induces Comptrollers to set limits on the authority of subordinates. Indiscriminate management requirements may be responsible for a multiplication of reports of doubtful usefulness, and the Comptroller must establish control over all subordinates to insure co-ordinated effort in the department. This may, in some instances, defer accomplishment of management requests.

The Station Comptroller should be a special assistant to the commanding officer. Two subordinate positions should be assigned to the office of the Station Comptroller, one of which would be designated Station Deputy Comptroller, and the second subordinate position designated as the Budgetary Estimates and Allocations Assistant to the Station Deputy Comptroller.

analysis and activity, two separate units are suggested.
The Department will be engaged in research at this Institute with
in the Department's research field. There will be engaged in
activities designed to facilitate the work of other types of
of the Department of Activities through financial processes.
These activities consist of all activities within the Department.
The research and responsibilities of each are defined in
the Department's Department may be comprehensive enough to include
the activities and capabilities of its members. The Department will
have authority over its subordinates in its organization. The
The final analysis is the responsibility of the Department.
This organization includes various Departments in the field
in the activity of subordinates. Subordinates management re-
sponsibility may be responsible for a subordinated or reports of
medical research, and the Department will include control
over all subordinates in their subordinated units in the Department.
This may be some research, that subordination of some
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domestic activity. The subordinates' activities should be defined
in the context of the Department's activities, and of other units in
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Department in the Department's activities.

The full potential of comptrollership cannot be expected to be realized unless the function is staffed with personnel having a broad experience with the problems of air station operating programs and general management responsibilities. It is believed that a grade of GS-11 for the Deputy Comptroller and a grade of GS-9 for the Budgetary Estimates and Allocations Assistant position are warranted on the basis of the importance and level of the function and responsibilities of the positions, scope and complexity of the duties. Likewise, it is believed that the qualifications of employees in these grades are tantamount to obtaining the objectives of an efficient department. Using grades lower than those mentioned will introduce personnel with a totally inadequate experience background and, therefore, reduce proportionately the end result desired of the comptroller function.

The essential requirements of the comptroller function are listed below:

1. Co-ordinate and maintain an integrated system of staff service for providing the commanding officer the factual data essential for the effective, efficient and economical business management of the activity.
2. Serve as the activity budgetary comptrollership focal point for purposes of interpreting policies for local policy formulation and staff level implementation

The first objective of the investigation is to determine the extent to which the respondents are aware of the various services provided by the bank. The second objective is to identify the factors that influence the respondents' choice of bank. The third objective is to determine the extent to which the respondents are satisfied with the services provided by the bank. The fourth objective is to identify the factors that influence the respondents' loyalty to the bank. The fifth objective is to determine the extent to which the respondents are aware of the various products offered by the bank. The sixth objective is to identify the factors that influence the respondents' choice of product. The seventh objective is to determine the extent to which the respondents are satisfied with the products offered by the bank. The eighth objective is to identify the factors that influence the respondents' loyalty to the bank. The ninth objective is to determine the extent to which the respondents are aware of the various branches of the bank. The tenth objective is to identify the factors that influence the respondents' choice of branch. The eleventh objective is to determine the extent to which the respondents are satisfied with the services provided by the branches of the bank. The twelfth objective is to identify the factors that influence the respondents' loyalty to the branches of the bank.

- The research instrument of the empirical study is a self-administered questionnaire. The questionnaire is divided into two parts. The first part contains demographic information such as age, gender, education, and occupation. The second part contains questions related to the objectives of the study. The questionnaire is distributed to the respondents through a survey. The data collected from the questionnaire is analyzed using statistical techniques. The results of the analysis are presented in the form of tables and graphs. The findings of the study are discussed in the context of the existing literature. The study concludes that the respondents are aware of the various services provided by the bank. The factors that influence the respondents' choice of bank are price, service quality, and convenience. The respondents are satisfied with the services provided by the bank. The factors that influence the respondents' loyalty to the bank are service quality, convenience, and price. The respondents are aware of the various products offered by the bank. The factors that influence the respondents' choice of product are price, service quality, and convenience. The respondents are satisfied with the products offered by the bank. The factors that influence the respondents' loyalty to the bank are service quality, convenience, and price. The respondents are aware of the various branches of the bank. The factors that influence the respondents' choice of branch are price, service quality, and convenience. The respondents are satisfied with the services provided by the branches of the bank. The factors that influence the respondents' loyalty to the branches of the bank are service quality, convenience, and price.

and adjustment of local policies and procedures to conform to Secretary of the Navy, Navy Comptroller and Bureau of Aeronautics directed changes.

3. Review and co-ordinate all financial management reports prepared for submission by the station to the Bureau of Aeronautics.
4. Co-ordinate the various phases of estimate preparation to insure compliance with the basic policy of the Navy Department (and in appropriate areas, the interpretation of that policy by cognizant bureaus), adherence to approved plans, preparation of adequate justification information and maintenance of established time schedules.
5. Review budget estimates developed by the various station departments, evaluate and consolidate estimates into an over-all station budget which reflects an appropriate balance between requirements for funds and personnel, and the workload; and, recommend approval, revision or disapproval of items or estimates to the commanding officer.
6. Initiate changes, revision, amendments or other modifications to the station budget as necessary during the fiscal year.

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7. Review and analyze planned personnel and workload factors to co-ordinate financial estimates with personnel requirements and workload.
8. Review and analyze unit cost criteria which are used in developing financial requirements in relation to planned workload.
9. Conduct studies to determine past relationship between workload, personnel, facilities and expenditures, with due consideration for material available without further financing at station level.
10. Develop financial estimates for the operation, maintenance and improvement of the station from the over-all standpoint, and in relation to the assigned mission of the station, emphasizing balance between work programs, functions and departments, and emphasizing continuity in the shore station program from year to year.
11. Analyze the effect on financial requirements which will result from any changes in organization or mission of the station and make appropriate recommendations for necessary changes in respect to financing.
12. Develop criteria for making allocation of funds to the various station departments and activities; and, recommend allocation of available funds.

7. Review and analyze financial statements and records of the company to determine financial position and operating results.
8. Review and analyze with client management in relation to the company's financial position and operating results.
9. Conduct review of documents and records of the company, including financial, personnel, facilities and physical records, and the management for financial position and operating results.
10. Conduct financial analysis for the company, including overall financial position, and its relation to the operating results of the company, including relation between the company's financial position and operating results.
11. Review the effect of financial statements on the company's financial position and operating results, and its relation to the operating results of the company and other appropriate information for financial position and operating results.
12. Review records for financial position and operating results, including financial statements and other appropriate information for financial position and operating results.

13. Review rates of reservation and obligation by allotment and sub-allotment and for project orders, when appropriate, to insure effective utilization of available funds.
14. Prepare general instructions for determination of the propriety of charges to the various station funds.
15. Determine applicability of station funds to the various work projects.
16. Initiate plans for the control of reservation, obligation and expenditure of station funds and recommend appropriate internal reports to cover progress in utilization of funds.
17. Review utilization of funds to ascertain that funds are being used for functions intended by the commanding officer, the cognizant bureaus and other competent authority.
18. Analyze performance data for purpose of making recommendation concerning particular operation in relation to funds available and to effectiveness of utilization.
19. Recommend the installation of cost and statistical reporting systems which will produce data suitable for analysis and evaluation of the utilization of funds and property.

11. Review report of investigation and collection of data and conclusions for project report, and preparation of final report.
12. Review project objectives for determination of feasibility of project for the various Indian States.
13. Technical application of various types of water control projects.
14. Review plan for the control of irrigation, drainage and reclamation of project lands and preparation of technical reports on water control and utilization of lands.
15. Review utilization of lands for various types of water control projects, including the various types of water control projects, and utilization of lands and other resources.
16. Review project plan for various types of water control projects, including the various types of water control projects, and utilization of lands and other resources.
17. Review project plan for various types of water control projects, including the various types of water control projects, and utilization of lands and other resources.
18. Review project plan for various types of water control projects, including the various types of water control projects, and utilization of lands and other resources.

20. Study and recommend plans for the most economical use of personnel, property and facilities.
21. Provide as necessary for the reconciliation of inter-related records maintained in the various station departments.

The complex continuing nature of a comptroller function is such that the position requires extensive creative work in the development of improved procedures aimed at increasing activity-wide management efficiency. The position dealing with the various major departments and functions, each of a specialized work field, demand extensive analyses and interpretations to evaluate properly the effectiveness and economy of performance in the accomplishment of the over-all activity-wide assigned mission. The many directives of a varying nature received from the Navy Department requiring extensive analysis, interpretation, and committing to activity-wide action, invoke on this position a requirement for the highest degree of analytical ability, discriminating judgment as well as be able to express concisely and effectively his conclusions and recommendations in either written or verbal form.

Approximately 80 per cent of the Comptroller's work efforts originate from his own initiative. He will perform extensive creative work in the development of improved procedures aimed at increasing management efficiency on the station. He must possess a high degree of initiative and originality of thought, and remain

free of limitations, influence or bias, as engendered by so-called "sterotyped" or "old line" methods. A broad objective outline based solely upon the best interest of the management program as a whole is requisite. As a consultant and analyst, stability and open mindedness is necessary in (1) approach to problems, (2) person to person contacts, (3) group contacts, (4) methods of analyzation and (5) methods of presentation. Original and creative thinking will be necessary in the formulation of plans and solutions to management problems involving all financial and operational phases of a large military field establishment.

He will discuss periodically with the commanding officer and his staff the general status of programs relative to what objectives have been attained and what plans may be modified or efforts intensified in order to attain successfully the desired result. The Comptroller will resolve professional and technical management control problems, usually without reference to executive authority; however, he will request executive advice on such problems from a viewpoint of general administration and correlation with other programs, obstacles to be overcome, military requirements and other non-professional or non-technical considerations.

The work of this position will be reviewed by the commanding officer and his staff. The review will be by perusal of his plans and recommendations in the light of over-all policy and longtime view, and by evaluation of results in terms of work program achievements.

As far as is practicable, he will apply the general principles of sound management practices as employed in a large military enterprise. He is expected to bring to this position a broad knowledge of these principles gained through actual experience. He may use as guides solutions to similar problems or logical "tactics of approach" gained from his own experience, or evolved from other activities, but must avoid indiscriminate, verbatim application of stereotyped solutions to problems. He will be subject to general Navy and Bureau of Aeronautics policies and regulations. He will have available such applicable guides and standards as are developed or approved by the Bureau of Aeronautics. He will use information contained in analytical reports and specific surveys made by local or other management staffs in naval aeronautical field establishments.

Since the Comptroller must approach all problems analytically, always searching for better methods, it is expected that the most established guides can be improved. Some guides will be outmoded and in many cases altogether new work techniques will be needed. The need for the observance of strict economy will therefore necessitate the development of many unique and ingenious guides. In very few instances will existing guides be wholly adaptable and it will be his responsibility to find the best ways and means for doing things efficiently and effectively.

Listed below are the duties and responsibilities of the Deputy Comptroller:

1. Serve as the activity budgetary comptrollership focal point for purposes of interpretation, local policy formulation, staff level implementation and adjustments of local policies and procedures to Secretary of the Navy, Navy Comptroller and Bureau of Aeronautics directed changes.
2. Supervise the position of the Budgetary Estimates and Allocations Assistant.
3. Analyze performance data for purpose of making recommendations concerning particular operations in relation to funds and to effectiveness of utilization.
4. Make objective investigations into all work areas and programs by frequent first-hand review, study and analysis rather than a review based on reported information. These investigations are to be directed toward evaluating current effectiveness, economy of performance, soundness of basic plans and organization structure, etc.
5. Administer special management programs and the correlation of data for activity management reports as directed by the Navy Department and/or the Bureau of Aeronautics.

6. Serve as civilian member of the Station Budget Committee and as civilian member of the Station Planning Board.

The work of this position is directed toward the development and maintenance of a budgetary procedure that will present to the commanding officer the following: (1) forecast of operating results, (2) financial conditions, (3) standard of performance and (4) a basis for control of station activities. The position will formulate policies and procedures and initiate staff level implementation, upon final approval of the Comptroller, in all matters relative to the financial, budgetary and business management of the activity.

CHAPTER VII

CONCLUSION

The Comptroller should possess a broad fundamental knowledge of the principles, techniques and procedures of management development practices. The intent and purpose for the establishment of the position demands that the Comptroller possess a long and progressive practical experience in both Naval and Marine Corps Air Station maintenance and operations, organization, knowledge and skills of mechanical trades employed thereon, management of industrial phases, ability based upon experience in conference leading, resourcefulness, tact and judgment in fairly sifting information of prejudice, bias and personal opinion, qualifications to clearly and concisely analyze situations with abilities to determine causes, formulate corrective action, prepare recommendations and follow up when such recommendations are adopted. It is expected that he will use the basic methods of solving management problems as they are normally applied in varying combinations. The underlying asset of the methods used is the objectivity of the Comptroller. Therefore he must possess a perspective and training that enables him to discard non-essentials and deal only with the real problems.

The Comptroller should possess the ability to write effectively because he will be constantly engaged in the preparation of correspondence, special reports required by the various bureaus and offices, memoranda, station directives and preparation of manuals.

To be truly representative of command level the written media must meet the highest standards of simplicity in presentation, uniformity of Naval establishment pattern, correctness and neatness in appearance, accuracy in content and effectiveness in style, tone and clarity.

The Comptroller will have frequent work relationships with the commanding officer and his staff. He will have occasional contact with District and Navy Department Bureau representatives conducting field trips relative to all phases concerning the operation and maintenance of a large major air station. Likewise he will be required to make periodic trips to the various Navy Department Bureaus and other activities as a representative of this activity. As necessary, he will assist the commanding officer in defending the Station Budget before appropriate reviewing authorities. He will have daily contact with the Station Commander and all levels of supervision throughout the activity.

In many instances he will have to overcome resistance to new proposals by "selling" his ideas to operating personnel on the basis of facts revealed through exhaustive, impartial study. This persuasiveness cannot be of a dictatorial nature, however, since he must obtain the cooperation of those affected in order to implement new recommendations. His personality, sense of tact, diplomacy and ability to work harmoniously with others are of utmost importance since successful completion of tasks assigned, or assumed,

To be truly representative of business level the expert must have
been the highest authority available in the organization, not only
in terms of level of responsibility, but also in terms of
experience, and in terms of the organization's status, size,
and activity.

The Committee will have reviewed your recommendations and the
Executive Order and his staff. We will have additional contact
with Director and staff members whose responsibilities are
likely to be affected in all cases concerning the operation and
maintenance of a large major air station. Likewise we will be
concerned to have certain items in the various Navy Department
files and other activities as a representative of the activity
as a whole. It will be the Committee's duty to determine
the extent to which the various agencies involved are
likely to be affected with the United States and its
of operations throughout the activity.

In any instance in which it is necessary to have
representative of "air" it will be necessary to have
one of the various major agencies, including the
personnel who are in a direct line, however, since
it may be the case that a certain amount of work is being
done in connection with the activity, and it may be
of and with the various agencies, and it may be
possible also to have certain other items, or items,

will depend upon his ability to promote relationships and better integration of management efforts among all departments, groups and individuals involved.

The Comptroller will frequently be consulted by military and civilians on all matters peculiar to a large military air station. These consultations generally result in a clarity of procedure, method and/or objective, and facilitates the accomplishment of the station's support mission. Also inherent in the results of these contacts is the promotion of harmonious relationships between the various station functions.

The effectiveness of operations is based upon the degree of accomplishment of the mission for the Marine Corps Air Station as directed by the Chief of Naval Operations. Consequently, searching inquiries must be made as to the current effectiveness and economy of performance and to locate potential areas for improvement and/or reductions in current operations.

The many diverse problems and plans resolved and committed to activity-wide action through this position's membership of the station planning board widens the scope, variety and complexity of the position by becoming involved in the current short range and long range operational and maintenance planning relative to an air station, i.e., the membership of a planning board entails recommendations in personal staffing, materiel procurement, facilities requirements, work programming and shore station development planning.

all levels and the ability to provide relationships and services
involvement of management efforts among all departments, groups
and individuals involved.

The Committee will coordinate its activities by committee or subcommittee
formation in all matters relating to a large activity or project.
Does organization leadership needs in a variety of programs,
national health objectives, and initiatives for development of the
nation's health system. Also relevant to the needs of those
concerned in the promotion of community participation between the
various health objectives.

The effectiveness of operations is based on the nature of
management of the system for the health care system. It is based on
structure of the staff of health objectives, management, planning
and the staff as in the system objectives and actions
of participation and to provide initiatives aimed for improvement and
relations in various objectives.

The next three chapters and final chapters are devoted to
activities which address the system's management in the
health planning process which has been, better and overall in
the setting of policies provided in the current and future
long term objectives and relationships planning activities in the
national, state, and regional of a health care system
activities in various settings, national government, facilities and
organizations, and planning and other state objectives planning.

By virtue of the knowledge and experience background required of the position, the Comptroller generally is assigned collateral duties such as serving as Chairman of the Station Training Committee, including the Supervisor Development Program, member of the Station Performance Rating Board, member of the Commanding Officer's Field Grievance Advisory Committee, and a member of the Station Security Hearing Board.

In order to correlate and co-ordinate organizational, administrative, budgetary and operational matters, all recommendations for major revisions of prescribed and established practices are screened by this position. The Comptroller is expected to base his decisions upon the best interest of the activity as a whole regarding the adequacy and soundness of existing, revised or proposed new standards, methods, techniques, relationships, etc. He will be responsible for the validity of recommendations and conclusions derived therefrom. Basically, the position serves the essential purpose of interim analysis between detailed recommendations and the broad and co-ordinating considerations required for higher echelons. The position lends itself to salient points from being overlooked and thereby resulting in costly improper actions. In addition to relieving the top echelons of detail, it affords a continuity of policy and procedure ordinarily not otherwise maintained as a result of the natural turnover of military personnel.

The scope and variety of the work of this position concerning the normal administration of special management programs directed by higher echelons of authority extend well beyond the generally accepted comptrollership functions. However, in most instances the special management programs involve an end result directly or indirectly related to activity-wide financial management, i.e., the position is assigned the maintenance of the Bureau of Aeronautics air station organization concepts -- delineating functions, co-ordinating proposed changes in organization to prevent distortion, overlap of responsibility or conflict or gap in authority, reviewing organization plans for adherence to established nomenclature, format and presentation procedure and advising and assisting the working staffs at command levels in implementation. Also, the special management program of conservation and utilization of materiel resources program directed by the Navy Department adds to the scope and variety of the work of this position.

The results of the work done will be reflected in the over-all effectiveness of the Marine Corps Air Station in accomplishing its over-all mission with the minimum of costs. Consequently, it is absolutely imperative that the Comptroller exercise the highest degree of judgment in gathering and analyzing factual information, in evaluating conditions and making recommendations for improvement. Should ill-advised policies and procedures stem from mis-

interpretations, poor analyses and poor judgment, they would have adverse effects and far-reaching results of an extreme nature by retarding the activity's assigned mission.

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MEMORANDUM

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1. This is to report on the progress of the work done during the

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