

The Mission of the COMPTROLLER



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A "\$64 question" within the Armed Forces of the Philippines is its Comptroller. Queries and comments about the AFP Comptroller may be classified good, bad, and indifferent. All in all, however they sum up to the question: What is the AFP Comptroller?

This question can readily be answered by quoting par 1 of General Staff Circular CD 1-6 dtd 15 June 1951 which provides as follows:

"The Comptroller is a general staff officer of the Chief of Staff, General Headquarters, Armed Forces of the Philippines. He formulates, coordinates, and supervises those matters pertaining to the budget and fiscal, management and program analysis, and statistical services of the Armed Forces of the Philippines."

From the above, the AFP Comptroller has the general responsibility of bringing about economy and efficiency in the Armed Forces. His job is to make the Armed Forces perform with the least minimum expenditure and wastage of resources commensurate with the greatest maximum results accomplished. He effects maximum utilization of every peso appropriated for the AFP by the use of principles of good business management and by exercising effective administration and control of all AFP funds. Such job is called actually in professional jargon "Management Engineering" or "Management Controlling."

The creation of this Office has been a long felt need. Yet, it was barely over two years ago, 22 Feb 1951 to be exact, when it was activated pursuant to GO 117 of GHQ AFP. With the Armed Forces greatly expanded and developed, receiving approximately one-third of the total appropriation of the Republic, the demand for the application of sound business principles, practices and procedures for its administration and operation, had to be met. Thus, the job of the AFP Comptroller is that of the "Management Engineer" and it involves however plenty of auditorial work. He makes use of Auditing as one of his tools for effective Controlling. The Comptroller, therefore should strive incessantly and assiduously to bring about the maximum economy and efficiency in the Armed Forces.

In the accomplishment of his mission, the Comptroller takes cognizance of the sound philosophy of Command Responsibility. Thus, with policies and regulations published and disseminated on various directives, SOPs, memoranda, and instructions, he helps the Commander on how to cut, lessen or eliminate wastefulness, unwise spending and non-productive utilization of personnel. Accordingly, whether he be a top commander, or frontline commander, he should be "Comptroller-Conscious" the other name or synonym for "Economy and Efficiency" in the Armed Forces.

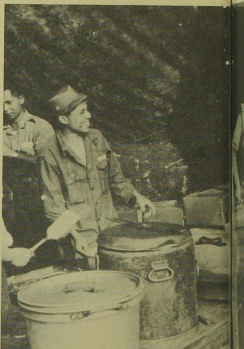
At certain times, he calls for conferences on the utilization of those re-

sources. During these conferences, he profits from suggestions on how to be economical and frugal from experiences of the operating levels; and he also listens beneficially on how to spend limited available funds so that every peso expended should bring maximum results, which contribute to the accomplishment of AFP objectives and missions. He also conducts inspections and observations, and there on the spot, he may recommend remedies and solutions on problems involving the need and use of AFP resources especially those with financial considerations.

It may however be said plainly and clearly, that the Comptroller or his representative is not "nosy" who pokes his nose during course of such inspections and observations. If what is noted is adverse or prejudicial to effective utilization of resources, he brings them to the Commander concerned who will be expected to effect needed remedial measures. As for instance, if so much of the food are dumped into the garbage cans; electric lights are burning where not needed; water faucets are leaking; technical "know-how" not utilized; government property being used for personal conveniences; motorized vehicles used where the troops can travel without them; troops being used for cutting grass where a motorized lawn-mower can with economy and expediency be used; if funds are diverted from programmed expenditures; constructions are projected without proper authorizations; where "Empire Building" has been established; and where Comptroller policies are not implemented; to state a few recurrent wasteful observations, and all of these he takes note of, but to the CO concerned he takes them for the needed remedies.

Hence, it cannot be over-emphasized that every Commander should not alone be imbued with conscious responsible attitude of good management on the productive use of his funds, equipment, manpower, manhours, facilities and supplies, but that his subordinates as well, should at all times be management-minded.

The use of reports, moreover is indispensable for effective controllership.



Chow time for soldiers. A great deal of good budget and management work is required to give military personnel the best food the army can buy. To see

The Comptroller, however discriminately and meticulously determines which report should be rendered for he objects to various types such as overlapping report, time-consuming reports; un-analyzed reports which become meaningless; padded reports, etc. Thus, he decrees that status and progress reports should be periodically or "upon-demand" be maintained and rendered. Out of the reports, facts are gathered out of which experience factors for determining standards may be established. And such standards are fundamentals of management controlling.

As an instrument for good management controlling, the Comptroller cannot dispense with the "Team Survey". As such, upon the establishment of his Office, certain personnel surveys have been conducted. In one of those surveys in an office with a complement of 20 employees, costing the Armed Forces P43,790.00 annually, approximately one-



to it that money appropriated for food is spent wisely and that no unnecessary waste is incurred is one of the functions of the AFP Comptroller.

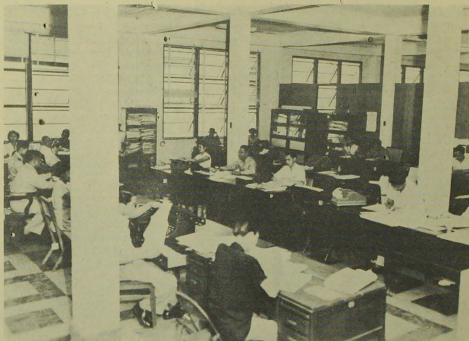
third of the positions occupied was eliminated as a result thereof, thus causing an annual savings of about P15,000.00. The remaining positions manned by the more efficient personnel, and the rest discharged, proved very productive and merited increases in their salaries and wages a few months after the implementation of the recommendation of the Team Survey. On the over-all surveys of offices being conducted, it is estimated that no less than 30% (P1,449,600.00) of the greatly increased appropriations of P4,832,001.00 for civilian personnel, might be saved. This of course, would be effected without prejudicing or adversely affecting the efficiency of the Armed Forces.

In the performance of his duties and responsibilities, the Comptroller has a Deputy, an Administrative Officer, and the three technical groups, namely: Budget and Fiscal; Statistical Services; and Management and Program An-

alysis. The Finance Service and the Auditor and Fiscal Inspector's Office, as well as the Accounting Offices for GHQ and the various services, serve as his operating levels. With the Finance Service which writes the checks, he keeps an eagle eye but with the Auditor and Fiscal Inspector, he extends his controllership much more keenly and meticulously. He allows no compromise on illegal spending of public funds and for those suspected or alleged to have committed acts of malversation of public funds, he causes the full force of the law applied.

On his preparation and management of the budget, the Comptroller appears mostly occupied. This is due principally to the fact that heretofore, no systematic management had been made on it. Programming of expenditures and the corresponding check-ups needed on the status of such expenditures were, unknown in the past. With budgetary allocation very limited and the tempo of operations against the dissident elements stepped-up, budgetary management is made doubly difficult. For instance, additional units had to be activated as in the case of the Cavalry Squadron and the Dog Platoon, with funds to be set aside for them. To cause for the availability of funds for those units were not made possible without extreme consideration and study.

Other problems involving budgetary management are no less taxing the energy and tenacity of the Comptroller. Instances are not uncommon that activities are to be financially supported which oftentimes are the results of impulse and expediency. Then too, there are those obligations of the AFP that are without budgetary allocations, but which are payable out of savings from the AFP budget. Moreover, he has to operate with accounting and auditing systems rather regarded antiquated; and last but not least, the AFP budgetary system itself is very much in need of improvements and adjustments to modern trends on budgetary nomenclature and procedure. Indeed, the Comptroller of the AFP is handicapped in wielding a much more effective management, because of such conditions



Economy and full utilization of all men, material and equipment are the by-word in this busy hub at AFP general headquarters which is the office of the Comptroller, under Lieutenant Colonel Simeon Valdez.

and circumstances obtaining under which he has to manage.

During this pioneering stage of bringing about improved techniques and more economical means of supporting the operations of the Armed Forces, the Comptroller had also noticed several snags which tend to slow down his progress in the accomplishment of his mission. Primarily, it is noted that the rank and file is greatly lacking in "cost consciousness". There appears a wanton disregard to determine the cost expended on performance. This is true whether it be a project or mission to be accomplished. In other words, there is no checking up on the "profit and loss effects" basis, as being done in private business and industry. Yet, the Armed Forces is a huge business concern, having an outlay of almost one hundred fifty-seven million pesos (P156,944,545.00) for FY 1952-53. The only difference to that of a private business concern, is that it does not operate to make profit. It operates to

render service and as such, the cost of operation should be controlled accordingly to preclude incurring deficit and/or wasteful expenditures. This is the essence of sound business management, without which perdition, losses and/or bankruptcy is the result.

Concomittant with this factor above, is the apparent indifferent attitude on public service possessed by a great number of both military and civilian personnel. Government employees for the sake of rendering unselfish, constructive and patriotic service appear wanting in substance and results. Verily, there is a compelling need for a re-orientation training for those who must serve the Armed Forces, nay the Government. The full utilization of skills, efforts, manhours, are not made; it is "short-changed". It is observed that this attitude is a carry-over from several decades. Together with this prejudicial attitude, there is a manifest ignorance on the procedures needed

for effective utilization of personnel which must be corrected. For instance, hiring of employees should not be by influence or any other extraneous factor. The right man should be placed in the right job; and the full utilization of employees with written down set of duties and responsibilities should be made. To assure the Comptroller certain degrees of success in bringing about more productiveness of personnel, definite improvements should take place.

True with the use of manpower is the utilization of the other resources. Carelessness resulting in losses of property law; misuse and/or personal use of government property should not be tolerated; ill-trained, inefficient and wasteful personnel should be trained for they aggravate the non-effective use of AFP resources; and last but not least, those who are responsible for planning, organizing, and directing the activities of the various areas and levels of command in the service hierarchy, should be especially trained on the overall managerial principles, procedures, techniques, and functions.

Such therefore are those formidable "road blocks" "battlements" and "baricades" that the Comptroller has to recognize and overcome on the frontiers of inefficiency and wastefulness. He should take steps to cause their elimination and eradication. He should cause every individual in the Armed Forces to take upon himself not alone because it is patriotic to do so, but because it is pure and simple, common sense to reduce the cost of operation without jeopardizing or prejudicing the effective accomplishment of his work or mission.

With the Filipino soldier by birth and race, a frugal man the Comptroller cherishes the confidence that his job in bringing about economy and efficiency in the Armed Forces should not be as hard as it appears. Indeed, the elimination of waste as an obvious way to help reduce costs of operation should be a motivating force for everyone to do his share on this matter. Much more

indeed, should the AFP resources be given more care and caution on their uses so that wasteful and inefficient utilization should be minimized if not prevented. In short, the concern of every individual in the Military service, should be the development of the most effective fighting force capable of warding off external aggression and maintaining internal peace.

On these fronts therefore, no one could afford to be charged with non-vigilance on the misuse, wastage, and leakage of the money, manpower materials, equipment and supplies made available to the Armed Forces. Indeed, any percentage or degree of misuse, wastage and/or leakage of such resources is in effect a weakening of our strength on a continuous and sustaining basis. In fact, it would be regarded a victory of our enemies. And this of course, no one desires, except those who would sabotage and undermine the stability and security of our freedom and democratic institutions.

With everyone taking pride in an efficient and economical organization, it could not be gainsaid that such efficient organization could exist in the Armed Forces. That should be everybody's goal. The taxpayers who make it possible that such efficient organization exists, shall be more than gratified with the knowledge that every tax money they pay for national defense and security, is wisely and productively expended. This would mean more sympathetic and liberal support from them and through their representatives in Congress, the welfare of the Armed Forces shall be regarded with greater solicitude and consideration. For after all, the Armed Forces belongs to the nation, and its continued development and progressiveness shall greatly depend on the amount of support, loyalty, and respect it can receive from the people.

And these could largely be gained by causing every individual in the military service perform his duties and responsibilities economically and efficiently.