

**BY ORDER OF THE COMMANDER,  
PACIFIC AIR FORCES**



**PACAF MISSION DIRECTIVE 820**

**13 DECEMBER 1996**

**Manpower and Organization**

**PACAF COMPTROLLER SQUADRONS/  
FLIGHTS**

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This mission directive implements policy guidance in AFPD 38-1, *Organization*, AFI 38-101, *Air Force Organization*, AFPD 10-1, *Mission Directives*, and AFI 10-101, *Format and Content of Mission Directives*. It does not apply to the Air National Guard or the United States Air Force Reserve. Its purpose is to prescribe unit mission, organization, and processes.

**1. Mission.** Provides a complete range of financial management services, including exercising pecuniary liability for essential wing services. Provides tactical support for mobilities, exercises, contingencies, and deployments for war and other-than-war operations.

**2. Command.** The comptroller squadron/flight commander:

2.1. Is responsible to the wing commander.

2.2. Exercises command authority over assigned personnel.

2.3. Has supervisory and command authority over the deputy accounting and finance officer (DAFO) at Kadena AB, Japan; Misawa AB, Japan; Yokota AB, Japan; Kunsan AB, Korea; and Osan AB, Korea. The DAFOs are pecuniarily responsible to their respective regional accounting and finance officers.

2.4. Has supervisory and command authority over the financial services officer (FSO) at Hickam AFB, Hawaii; Andersen AFB, Guam; Eielson AFB, Alaska; and Elmendorf AFB, Alaska. The FSOs are pecuniarily responsible to the Disbursing Officer, Honolulu Operating Location, Defense Finance and Accounting Service (DFAS).

3. **Assigned Forces.** Not applicable to this mission directive (see [Attachment 1](#), “Definition of Terms”).

4. **Responsibilities.**

4.1. Comptroller squadrons/flights consist of two basic functional areas: Financial Analysis and Financial Services.

4.2. Financial Analysis provides services including overall financial management and fiscal control of appropriated funds, budget formulation, cost and program analysis, policy and procedures, budget execution, and the Internal Control Program.

4.3. Financial Services has three functions: paying and collecting, accounting liaison, and pay and travel. Financial Services has an FSO or a DAFO appointed by the disbursing officer exercising pecuniary responsibility.

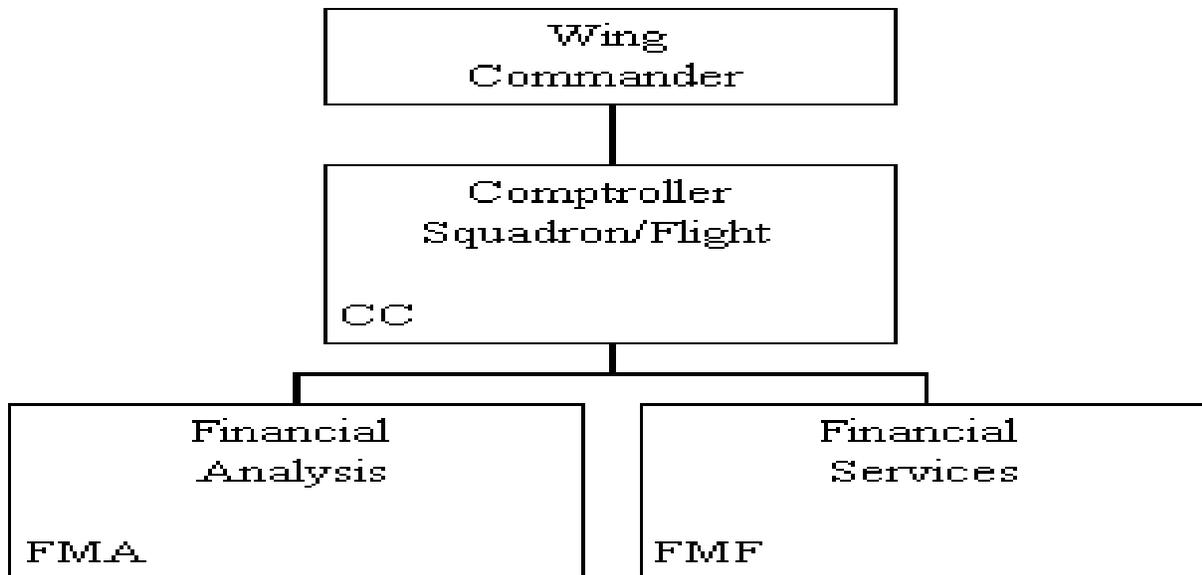
4.3.1. Financial Services provides civilian pay customer service liaison between all appropriated fund US civilian and Department of Defense Education Activity (DoDEA) employees and its parent regional accounting and finance office (RAFO) or Defense Civilian Pay System consolidated payroll office.

4.3.2. Financial Services acts as accounting liaison for the wing with its parent RAFO or DFAS operating location.

4.3.3. Financial Services provides military pay service, travel pay service to all Air Force personnel and appropriated fund US civilian and DoDEA employees, and quality assurance.

5. **Area of Responsibility.** Not applicable to this mission directive (see [Attachment 1](#), “Definition of Terms”).

6. **Organization Chart.**



**7. Subordinate Units.** Not applicable to this mission directive (see [Attachment 1](#), “Definition of Terms”).

**8. Supplemental Missions.**

8.1. The 36th Comptroller Flight, Andersen AFB, Guam appoints and provides functional support to the disbursing agent, 497th Combat Training Squadron, Singapore.

8.2. The 51st Comptroller Squadron, Osan AB, Korea:

8.2.1. Provides functional support to the US Air Force accounting and finance representative assigned to Operating Location A, 51st Support Group (OL-A, 51 SPTG), Yongsan Army Installation, Seoul, Korea.

8.2.2. Processes payroll transactions for all local national employees employed on Osan and Kunsan Air Bases, using the Korean Local National Pay System.

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Director of Plans

**Attachment 1****GLOSSARY OF TERMS, ABBREVIATIONS AND ACRONYMS*****Terms***

**Mission**--All necessary elements of the organization's mission and duties

**Command**--The relationships if applicable between:

- The Air Force components and the unified command that runs it.
- The organization and other AF organizations, government agencies, US Military.
- Services, and the armed forces and government agencies of other nations.

**Assigned Forces**--Assigned weapon systems.

**Responsibilities**--Mission elements assigned by unified commanders, specified commanders, or higher authorities. Define the commander's responsibility for executing those elements of the mission.

**Area of Responsibility (AOR)**--Geographical AOR applies at NAF level only.

**Organization Chart**--Self-explanatory.

**Subordinate Units**--Subordinate units with specific functional missions supporting the principal unit.

**Supplemental Missions**--Mission unique to specific units that do not fall under typical objective units.

***Abbreviations and Acronyms***

**AFI**--Air Force Instruction

**AFPD**--Air Force Policy Directive

**DAFO**--Deputy Accounting and Finance Officer

**DFAS**--Defense Finance and Accounting Service

**DoDEA**--Department of Defense Education Activity

**FSO**--Financial Services Officer

**OL**--Operating Location

**PACAF**--Pacific Air Forces

**RAFO**--Regional Accounting and Finance Office