

**BY ORDER OF THE  
SECRETARY OF THE AIR FORCE**

**AIR FORCE INSTRUCTION 65-  
601, VOLUME 2**



**29 JANUARY 2021**

**Financial Management**

**BUDGET MANAGEMENT FOR  
OPERATIONS**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This instruction implements Department of the Air Force Policy Directive (DAFPD) 65-6, *Budget* and prescribes procedures for administering and executing the Department of the Air Force operating budget. Compliance with the attachments in this publication is mandatory. The instruction applies to all civilian employees and uniformed members of the Department of the Air Force, Air Force Reserve, and Air National Guard to include all individuals who perform financial management analysis and resource management at all levels, except where noted otherwise. The instruction references United States Air Force structure but is relevant to all corresponding United States Space Force elements. Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with Air Force Instruction (AFI) 33-322, *Records Management and Information Governance Program* and disposed of in accordance with Air Force Records Information Management System Records Disposition Schedule. Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the Air Force (AF) Form 847, *Recommendation for Change of Publication*; route AF Forms 847 from the field through the appropriate functional chain of command. This publication may be supplemented at any level, but all supplements must be routed to the OPR of this publication for coordination prior to certification and approval.

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### **SUMMARY OF CHANGES**

This document has been substantially revised and needs to be completely reviewed. Major changes include changes to organizational symbols, regulatory instructions, processes and procedures used in the financial management (FM) and oversight of the Department of the Air Force O&M appropriation to include: Tier Waiver Authorities as directed by DAFI 33-360 and the removal of guidance regarding civilian pay and **Attachment 6**, civilian manpower funding, execution, and reporting.

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## Chapter 1

### THE ROLES AND RESPONSIBILITIES OF FINANCIAL MANAGERS

#### 1.1. Duties of Financial Management and Analysis (FMA) Offices at All Levels.

1.1.1. Use their experience, functional area data and financial information to help commanders and organizational managers effectively accomplish their missions. Estimate the cost of Air Force programs, develop budget estimates and financial policies, guide and direct budget justification and help commanders administer all available appropriated funds. **(T-0)**.

1.1.2. Work with other staff and operators to prepare and fulfill the execution plan (EP). Help organizational managers justify and achieve their goals as financial managers in current and prior fiscal years.

1.1.3. Manage resources within approved budgets and limitations and identify resources at the appropriate level, using correct accounting codes for the accounting system used. **(T-0)**.

1.1.4. Work with organizational managers at each applicable level to create budget requirements showing expected obligations for submission to the Secretary of Defense. **(T-1)**.

1.1.5. Review all budget and execution plans submitted to Office of the Deputy Assistant Secretary for Budget SAF/FMB for Regular, National Guard Bureau (NGB) Financial Management and Analysis, NGB/FMA for Air National Guard (ANG) appropriations and Headquarters Air Force Reserve Component HAF/RECB for Air Force Reserve appropriation. These offices will make sure the estimates are balanced and comply with guidance. **(T-1)**.

1.1.6. Emphasize proper financial management at the resource center level. Communicate current budget concepts, policies, procedures and techniques to Resource Center Managers (RCMs).

1.1.7. Work closely with A1 and force support squadrons to manage civilian personnel resources in accordance with AFI 36-129, *Civilian Personnel Management and Administration*.

#### 1.2. Major Command (MAJCOM)/ANG/Air Force Reserve (AFR) FMA Officer Duties.

1.2.1. Develops budgets and execution plans for appropriations according to instructions from higher authority and with the advice of appropriate staff. **(T-1)**.

1.2.2. Receives and distributes budget authorities (with staff participation).

1.2.3. Monitors reporting of funds transferred to lower levels. **(T-1)**.

1.2.4. Helps subordinate organizations with programs and funding.

1.2.5. Plans and continuously evaluates subordinate organizations' programs to determine:

1.2.5.1. Actual accomplishments versus planned programs.

1.2.5.2. Availability of resources to meet the rest of approved objectives.

- 1.2.5.3. Areas in which funds need to be reprogrammed to meet plans.
- 1.2.5.4. Effect on funding of proposed mission program changes and reprogramming actions.
- 1.2.6. Advises the staff on results of analyses and makes appropriate recommendations. **(T-2)**.
- 1.2.7. Adjusts the execution plan according to revised objectives, explains the capabilities funded, capabilities not funded and associated risks and impacts.
- 1.2.8. Adjusts distribution of amounts within the approved execution plan to meet current requirements.
- 1.2.9. Monitors the status of the appropriation reimbursement program:
  - 1.2.9.1. Receives and distributes reimbursable budget authority.
  - 1.2.9.2. Reviews status of customer orders received, rate of execution against unfilled orders and collection of reimbursements.
  - 1.2.9.3. Recommends revisions to operating budget authorizations based on changes in the amount of customer orders anticipated.
  - 1.2.9.4. Reviews to ensure all FMA offices and units reconcile and balance all direct and reimbursable unfilled customer orders to reimbursable obligations by 30 September of each fiscal year.
    - 1.2.9.4.1. Though balancing to reimbursable obligations for current year appropriations is not a monthly requirement, it should be accomplished to the greatest extent possible on an ongoing basis, not only at year-end.
    - 1.2.9.4.2. Ensures all unfilled customer orders and corresponding obligations are balanced monthly for expired appropriations and annually for current and expiring appropriations. **(T-1)**.
  - 1.2.9.5. Reviews to ensure all FMA offices and units reconcile and balance all reimbursable accrued expenditures unpaid and accrued expenditures paid, to earned reimbursements (filled customer orders collected and uncollected) by 30 September of each fiscal year. See [paragraph 1.2.20](#) **(T-1)**.
- 1.2.10. Conducts special studies pertaining to forecasts, projections or requirement estimates.
- 1.2.11. Advises the staff on the propriety of proposed uses of financial resources.
- 1.2.12. Advises, assists and trains base-level organizations.
- 1.2.13. Develops policies and procedures for use at MAJCOM, ANG/AFR and base-level to administer operating budgets and execution plans.
- 1.2.14. Develops emergency operating plans including reporting instructions and requirements for special programs.
- 1.2.15. Supplements Air Force instructions to address unique command issues.
- 1.2.16. Monitors preparation of financial management instructions at bases.

- 1.2.17. Reviews and coordinates on concurrent use and support agreements.
- 1.2.18. Reviews audit and Inspector General reports and corrects problems.
- 1.2.19. Advises and assists the Comptroller in developing and implementing a comprehensive Resource Management System (RMS) training program.
- 1.2.20. Performs monthly end of month balancing of funds distribution in the Automated funds management system and funds execution in the General Accounting and Financial System (GAFS) or Defense Enterprise Accounting and Management System (DEAMS).
- 1.2.21. Monitors timely and accurate end of month balancing of funds distribution and execution at the base-level.

**1.3. Supervising Subordinate FMA Offices.** Command/Reserve Component FMA offices will provide oversight and assist subordinate FMA offices. **(T-1).**

- 1.3.1. Review estimates and status reports.
- 1.3.2. Ensure compliance with budget policies, procedures, objectives, instructions and directives. **(T-1).**
- 1.3.3. Visit subordinate offices on request or provide personal help when needed (e.g., to respond to inspection reports or evaluate propriety of obligations).
- 1.3.4. Review and approve upward obligation adjustments using the upward obligation adjustment module in Financial Management Suite (FMSuite) (referred to as “the Upward Obligation Adjustment system”).
- 1.3.5. Review threshold limits before approving upward obligation adjustment requests in the Upward Obligation Adjustment system.

**1.4. Installation FMA Officer Duties.**

- 1.4.1. Develops estimates of requirements for specific items or services with appropriate staff and operating organizations.
- 1.4.2. Assists RCMs, along with other appropriate staff offices, in estimating financial requirements.
- 1.4.3. Maintains the accounting code structure required to administer the budget properly with the accounting activity and other staff and operating organizations (Reference: FM Data Quality Service, point of contact: SAF/FMPS). **(T-0).**
- 1.4.4. Provides budget services to tenant organizations when requested.
- 1.4.5. Receives annual and quarterly budget authorities per the approved annual operating program. **(T-0).**
  - 1.4.5.1. Distributes budget authorities to operating organizations with help from the Financial Working Group (FWG) and approval of the Financial Management Board (FMB). **(T-3).**
  - 1.4.5.2. Informs operating organizations about distribution as determined in [paragraph 1.4.5.1](#)



1.4.6. Monitors how host and tenant organizations carry out annual and quarterly budget authorities (when requested per AFI 25-201, *Intra-Service, Intra-Agency and Inter-Agency Support Agreements Procedures*).

1.4.6.1. Maintains continuous contact with operating organizations to be familiar with accomplishments and problems.

1.4.6.2. Joins RCMs and Resource Advisors (RAs) in evaluations to determine:

1.4.6.2.1. Actual accomplishment compared to planned use of operating budget authority.

1.4.6.2.2. Availability of budget authority to provide a balanced application of resources to approved objectives.

1.4.6.2.3. Areas where reprogramming may be necessary.

1.4.6.3. Advises staff and operating organizations of analyses' results and makes appropriate recommendations.

1.4.6.4. Examines proposed installation mission programming and reprogramming actions to determine if sufficient budget authority can cover the proposed action.

1.4.6.5. Revises the budget or execution plan according to revised requirements and objectives, or according to instructions from higher authority with appropriate staff and operating organizations. **(T-1)**.

1.4.6.6. Prepares and submits justification to higher headquarters to increase or decrease requirements.

1.4.6.7. Monitors the status of the appropriation reimbursement program:

1.4.6.7.1. Estimates anticipated reimbursements with appropriate staff and operating organizations.

1.4.6.7.2. Receives and distributes reimbursable budget authority.

1.4.6.7.3. Reviews status of customer orders received, rate of execution against unfilled orders and collection of reimbursements.

1.4.6.7.4. Reviews, analyzes and compares anticipated reimbursements to realized reimbursements by program.

1.4.6.7.5. Reviews status of undelivered reimbursable orders and actions to collect reimbursable orders.

1.4.6.7.6. Recommends revisions to operating budget authorizations based on changes in the amount of customer orders anticipated.

1.4.6.7.7. Reviews to ensure all FMA offices and units reconcile and balance all direct and reimbursable unfilled customer orders to reimbursable obligations by 30 September of each fiscal year.

1.4.6.7.8. Though balancing to reimbursable obligations for current year appropriations is not a monthly requirement, it should be accomplished to the greatest extent possible on an ongoing basis, not only at year-end.

1.4.6.7.9. Ensures all unfilled customer orders and corresponding obligations are balanced monthly for expired appropriations and annually for current and expiring appropriations. **(T-1)**.

1.4.6.7.10. Reviews to ensure all FMA offices and units reconcile and balance all reimbursable accrued expenditures accrued expenditures unpaid and accrued expenditures paid, to earned reimbursements (filled customer orders collected and uncollected) by 30 September of each fiscal year. **(T-1)**.

1.4.6.8. Advises the staff on the propriety of proposed uses of financial resources.

1.4.6.9. Adjusts the distribution to meet current requirements when notified of overruns by the accounting activity or changes requested by the appropriate operating organizations. **(T-2)**.

1.4.7. Determines through analyses how changes, additions or revisions to Air Force programs affect financial requirements and advises the staff and operating organizations.

1.4.8. Coordinates and takes appropriate action on the budgetary implications of audit report estimated potential monetary benefits data (See AFI 65-301, Internal Audit Services). **(T-1)**.

1.4.9. Conducts special studies pertaining to forecasts, projections or estimates of requirements with current or future budgetary implications.

1.4.10. Implements prescribed Air Force and MAJCOM financial management training programs. **(T-1)**.

1.4.11. Develops and maintains an installation RMS training program. Ensures training program is tailored to the specific training requirements of host and tenant RCMs, Cost Center Managers (CCMs) and RAs. **(T-1)**.

1.4.12. Arranges for the availability of specialists who are proficient with local mission requirements to assist in RMS training. Utilize experts from primary resource management elements such as logistics readiness, financial management analysis, civil engineering and contracting.

1.4.13. Carefully plans, organizes and presents initial RMS training sessions according to mission requirements. Because each installation is different, local training programs must be as flexible as possible. See **Chapter 10** for training requirements. **(T-3)**.

1.4.14. Gives initial training to RCMs within 90 days of assignment. **(T-2)**.

1.4.15. Starts initial training for RAs within 30 days after assignment and completes it within 90 days. **(T-2)**.

1.4.16. Offers continuation or refresher RMS training as needed throughout the year. Tailors RMS training to help RAs become more proficient with local budget processes.

**1.5. Releasing Budget Data Information Outside the Air Force.** Comptrollers at every level of command must coordinate with Public Affairs Officer or Information Protection Office, at the appropriate level of command will prepare and coordinate the release of budget data external to the Air Force. **(T-1)**. Do not use or represent financial information relating to the status of Air Force appropriated funds, or to amounts contained in budget estimates, (internal or external) as the official Air Force status. **(T-1)**.

## Chapter 2

### PREPARING AND EXECUTING THE EXECUTION PLAN (EP)

**2.1. Issuing the Budget Call.** SAF/FMB and the Air Force Installation and Management and Support Center (AFIMSC) will issue annual instructions for preparing and submitting the execution plan. **(T-3).**

2.1.1. In the budget call, SAF/FMBO and AFIMSC will provide:

2.1.1.1. Funding levels by appropriate accounting element. **(T-1).**

2.1.1.2. Special guidance and instructions. **(T-1).**

2.1.2. MAJCOMs, combatant commands and other operating agencies may supplement the SAF/FMBO call with their own specific instructions.

**2.2. Balancing the Program.** Distribute funding using the SAF/FMBO/ANG/AFR and AFIMSC provided bogey. **(T-1).** Consolidate requirements from each Responsibility Center (RC) to form the total requirement and a balanced program. **(T-1).**

2.2.1. Commands must plan to operate within the funding level provided to carry out the new fiscal year's mission. **(T-1).**

2.2.2. The final command plan must balance to the SAF/FMBO and AFIMSC bogey provided and must comply with all guidance and instructions. **(T-1).**

2.2.3. Subactivity Group migrations should be minimized as they lead to discrepancies between execution and programming of funds, potentially resulting in reductions to Air Force total obligation authority (TOA) from congressional marks.

**2.3. Enhancing Flexibility and Credibility.** Give commanders and managers at all levels considerable flexibility in distributing funding. Each manager should have the chance to plan using next year's tentative funding to best accomplish the organization's mission. If necessary, commanders should recommend program changes (e.g., flying hours, manpower authorizations, equipment authorizations or organization) to the next higher level in their chain. Usually, the next higher level of review will approve credible distribution plans. **(T-3).**

**2.4. Reviewing the Execution Plan (MAJCOM).** Installations and units complete their EPs on request and forward them to their MAJCOM. **(T-2).** MAJCOMs will:

2.4.1. Review installation program and cost data. **(T-2).**

2.4.2. Determine the validity of requirements as well as conformity to MAJCOM instructions. **(T-2).**

2.4.3. Review and validate installation and unit submissions. **(T-2).**

2.4.4. Consolidate submissions and submit the command execution plan to SAF/FMBO and AFIMSC. **(T-2).**

**2.5. Reviewing the Execution Plan (SAF/FMBO/NGB/FMA/HAF/RECB and AFIMSC).** These headquarters organizations will:

2.5.1. Correlate the total amounts approved for field commanders with the anticipated amounts to be appropriated by Congress. **(T-2).** **Note:** Congress normally holds hearings on the President's Budget between February and April.

2.5.2. Adjust the EP using the latest program guidance. **(T-2).**

2.5.3. Send the command distribution within 30 days of signed appropriation. **(T-2).**

**2.6. Issuing and Updating Funding Documents.** To the extent possible, SAF/FMB's intent is to distribute all command funding once the Department of Defense Appropriation Act is enacted. SAF/FMB utilizes the automated funds management system and the electronic funds distribution system to provide commands to the official authorization in the form of an Operating Budget Authority Document (OBAD) or Funding Authorization Document (FAD). Funding documents will be sent throughout the year as needed and may include additional information such as Program Element (PE), Element of Expense Investment Code (EEIC), object class and imposed legal limitations (floors and ceilings). **(T-1).** SAF/FMB will provide narrative guidance for statutory and regulatory limitations and will explain reasons for significant changes to fund requests. **(T-1).** MAJCOMs will:

2.6.1. Reprogram annual obligation authority within budget activity (BA) consistent with limitations stated in the OBAD. For example, reprogramming quarterly direct obligation authority between BAs provided no quarterly program exceeds the corresponding annual BA authority. **(T-2).**

2.6.2. Notify higher headquarters of significant changes in fund distribution along with an explanation on when and why plans changed. **(T-2).**

**2.7. Executing the Annual Budget.** Air Force activities may begin incurring obligations when SAF/FMB/NGB/FMA/HAF/RECB issues budget authority. After Congress enacts the Department of Defense (DoD) Appropriation Act and SAF/FMB, NGB/FMA, HAF/RECB receives its allotment from the Office of the Secretary of Defense Comptroller, SAF/FMB, NGB/FMA, HAF/RECB will issue OBADs to MAJCOMs/units. **(T-2).** When Congress does not pass the new fiscal year's appropriation act by the start of the new fiscal year, SAF/FMB will provide interim guidance based on congressional passage of continuing resolution authority and emergency authority which allows DoD activities to spend money pending passage of the DoD Appropriations Act. **(T-0).**

**2.8. Reporting Monthly and Quarterly Status.** SAF/FMB requires Defense Finance and Accounting Service (DFAS) to make data that shows current year-to-date expenses, obligations, commitments and prior year data (see Defense Finance and Accounting Service - Denver Center (DFAS-DE) 7010.1-R, *General Accounting and Finance Systems at Base Level*, Chapter 29 and DFAS-DE 7077.2-M, *USAF Standard Base-Level General Accounting and Finance System (GAFS)*, Sections 75 and 76).

2.8.1. Commands and wings may use programs such as commander's resource integration system or DEAMS to develop their status of funds in accordance with command and local guidance.

2.8.2. Commands and bases will analyze reports for lags or accelerations in planned programs. SAF/FMB may require explanations when commands are ahead of or behind schedule. **(T-3)**.

**2.9. Closeout Procedures and Closeout Report.** In managing Air Force funds, FMA offices shall:

2.9.1. Use available funds most effectively for recognized operational needs.

2.9.2. Ensure all obligations recorded by 30 September are accurate, so the Air Force does not lose funds because of administrative errors or inflated obligation estimates. Valid obligations must be properly recorded in the accounting system no later than midnight to avoid unnecessary end of year funding shortfalls or potential certification violations. **(T-3)**.

2.9.3. Closeout Procedures. SAF/FMB issues year-end closeout instructions and guidance to MAJCOMs and Field Operating Agencies. MAJCOMs will issue their own instructions covering standard closeout actions. **(T-2)**. Bases must create their own closeout checklist which includes all SAF/FMB, MAJCOM, DFAS and Contracting Squadron guidance, as well as any base specific areas that require emphasis during the closeout process. **(T-3)**. SAF/FMB has not established a single set of Air Force closeout procedures because each MAJCOM is different. MAJCOMs will:

2.9.3.1. Appoint a special closeout officer and request each base appoint a closeout point of contact. **(T-2)**.

2.9.3.2. Establish a schedule of events with specific deadline dates. **(T-2)**.

2.9.3.3. Provide the bases with additional guidance with regard to specific programs (e.g., Defense Working Capital Fund, Medical and Military Family Housing) or request additional information and reports when needed. **(T-2)**.

2.9.3.4. Review previous year's closeout reports for lessons learned, especially concerning preventable fall-out/fall-in. **(T-2)**.

2.9.4. Closeout Report. An execution plan mainly shows how a user intends to accomplish a program and use the provided commitment and obligation authority. FMA offices will analyze how well the user did in the closeout report. **(T-3)**. Provide:

2.9.4.1. Reasons for actual performance differing substantially from planned performance.

2.9.4.2. Reviews to compare actual fiscal year accomplishments to projections and measure the effective use of total operating budget authority (OBA).

2.9.4.3. **Per paragraph 2.16** , integrate lessons learned in preparing for the next fiscal year closeout to prevent fall-out and fall-in.

**2.10. Managing Air Force Resources.** Command and base personnel need to know specific actions for administering the financial management program. Technical procedures such as expense computation, obligation authority, and FMA inputs are discussed in various chapters throughout this AFI. Apply the following administrative procedures for good management at command and base-level:

- 2.10.1. Fix responsibility when possible. The commander is ultimately responsible for formulating and executing the execution plan. **(T-2)**. Identify other managers with their specific financial management responsibilities (e.g., the civil engineer with facility, sustainment, restoration and modernization; the transportation officer with vehicle and transportation requirements). **(T-2)**. Identify corollary offices of responsibility (e.g., aircraft maintenance requirements based on the flying hours managed by operations). Establish a FWG and FMB to review EPs. **(T-2)**. Confirm responsibilities in writing.
- 2.10.2. Identify base programs and tasks. **(T-2)**.
- 2.10.3. Price approved programs with the correct level of granularity (responsibility center, PE, object class, budget activity, etc). **(T-2)**.
- 2.10.4. Have the FWG review and FMB approve the priced program. **(T-2)**.
- 2.10.5. Write defensible and concise narrative justification for the EP to explain why funds are required. **(T-2)**.
- 2.10.6. Evaluate and advise the commander and staff on the approved obligation authority. Highlight the funding level effects on base mission. **(T-2)**.
- 2.10.7. Present the recommended funding distribution to the FWG. **(T-2)**.
- 2.10.8. Present the FWGs recommended funding distribution to the FMB and commander for approval. **(T-2)**.
- 2.10.9. Use the FMB's and commander's assessment of priorities to distribute the expense and obligation authority to the responsibility centers.
- 2.10.10. Establish procedures, with the commander's guidance, to buy the highest priority goods and services within the available obligation authority.
- 2.10.11. Review and analyze reports that compare actual expenses and obligations with established targets.
- 2.10.12. Meet with RAs and RCMs frequently to discuss problems and propose solutions. Brief the FMB and commander on the status of funds, including reasons for variances between actual and planned performance.
- 2.10.13. Ensure FMA, RAs and RCMs immediately follow-up to correct fund imbalances.
- 2.10.14. Ensure the AF is reimbursed for all reimbursable work performed by monitoring reimbursable execution and earned reimbursements and performing annual reviews of support agreement funding annexes.
- 2.10.15. Use FMSuite Open Document Analysis to review Open Document Listings (ODLs) and perform Dormant Account Reviews (DAR).
- 2.10.15.1. Use of comment and attachment functions are mandatory for ODLs and DARs in FMSuite Open Document Analysis. **(T-0)**. Using these features will ensure documentation is available for continuity purposes and provides the Air Force with auditable records. (Reference: DFAS 7220.4-I, *Tri-Annual Review Program*).

2.10.15.2. Review ODLs at least quarterly in accordance with DFAS-DE 7010.1-R, **paragraph 18-9** and **paragraph 19-5. (T-0). Note:** Certain documents may need to be reviewed on a more enhanced schedule. For example, FMA should consider reconciling AF Forms 616, *Fund Cite Authorization*, every month to ensure obligations are being posted (see DFAS-DE 7010.1-R, Chapter 17, Section A), as well as Department of Defense (DD) Forms 448, *Military Interdepartmental Purchase Request*, in accordance with AFI 65-118, *Air Force Purchases Using Military Interdepartmental Purchase Requests*, Chapter 3.

2.10.15.3. Perform DARs IN ACCORDANCE WITH DoD FMR 7000.14-R, Volume 3, *Budget Execution – Availability and Use of Budgetary Resources*, and DFAS 7220.4-I. **(T-0).**

**2.11. Administering Management Control Points.** The three management control points are: RCMs, Commanders (CC) and RAs. Duties are discussed further in **Chapter 9**.

2.11.1. The RCM normally heads an organization that plans, organizes, directs and coordinates activities of subordinate organizations and functions (e.g., directorate and group and squadron commanders). RCMs manage financial resources, direct work by cost centers and appoint RAs (command, group or squadron organizational levels) to oversee and manage unit resources.

2.11.2. The RAs who oversee the cost centers, gather and distribute cost data (e.g., flights), regulate daily use of work hours, supplies, equipment, and services. RAs monitor the relationship between resources used, products produced, and future needs.

2.11.3. The RA actively participates in resource management at command and base level, including the planning, programming, budgeting, acquiring, consuming, storing and disposing of resources. The RA is directly responsible to the RCM to include oversight and training for CCMs.

**2.12. Establishing Review Committees.** Commanders at each level of command will establish financial committees at each level of command to review estimates and create and execute budgets. **(T-2).** Designate required membership for each committee. **(T-2).** MAJCOMs may waive establishing the FWG where, due to the organization's size, both committees would have essentially the same membership. (See **paragraph 10.3**)

2.12.1. The comptroller or the financial management analysis officer chairs the FWG and designates appropriate RAs and other members to comprise the FWG. **(T-2).** The FWG:

2.12.1.1. Reviews program and cost factors, compares actuals with prior year costs, reviews justifications, periodically evaluates performance against estimates and submits a recommended execution plan to the FMB. **(T-2).**

2.12.1.2. Maintains FWG minutes for higher authority review. **(T-2).**

2.12.1.3. Meets when needed to support the FMB. **(T-2).**

2.12.2. The FMB is the senior advisory committee. The commander or the deputy commander chairs the committee. **(T-2).** Group commander-level members and the comptroller (at installations), directors and special staffs (at commands) comprise the membership. **(T-2).**

2.12.2.1. The FMB approves budgets, execution plans and revisions. **(T-2)**. The FMB also approves the annual funding distribution, establishes priorities and ensures consistency with programs and missions. **(T-2)**.

2.12.2.2. FMB approval represents the final, approved installation or command budget submitted to higher command and the final distribution of funds received from higher command.

2.12.2.3. The chairperson organizes the FMB meetings. The FMB retains minutes for review by higher authority. **(T-2)**.

**2.13. Preparing Data for Review Authorities.** Provide financial information to members of the FMB and FWG for their review prior to the formal session. **(T-2)**. The financial management analysis officer:

2.13.1. In formulating the budget, consolidates separate RC estimates for the appropriate committee review. **(T-2)**.

2.13.2. In distributing the approved execution plan, prepares a comparative analysis of financial authority requested and received, separately identifying fixed and variable requirements. **(T-2)**.

**2.14. Briefing Committees.**

2.14.1. The financial management analysis officer instructs personnel on how to brief the FMB and FWG effectively. **(T-2)**. Briefing consists of:

2.14.1.1. Pertinent instructions in the "call" from higher headquarters. **(T-2)**.

2.14.1.2. Review of how the execution plan works. **(T-2)**.

2.14.1.3. Recommended distribution of suggested obligation authority (if the OBA has been received). **(T-2)**.

2.14.2. Emphasize these points in the briefing:

2.14.2.1. Don't overstate budget requirements to avoid affecting affects organizations credibility. **(T-2)**.

2.14.2.2. Be careful using prior year obligation data to avoid misleading data (may include one-time costs). **(T-2)**. Usually future programs are different from current programs.

2.14.2.3. Base decisions on the requirement's merit and not on the staff officer's enthusiasm (or dire predictions). **(T-2)**.

2.14.2.4. Check new program's current rates of execution. **(T-2)**. Consider other factors, such as, construction lead-time and hiring difficulties.

2.14.2.5. Highlight major programmatic changes affecting the execution plan (e.g., addition of a new program or wing).

2.14.3. Have program data (personnel strength, flying hours, construction programs, etc.) available for committee personnel for the period covered.



**2.15. Controlling and Executing the OBA.** Upon receiving OBA, the installation (FWG, FMB and commander) will establish a plan, phased by quarter for the fiscal year, which funds the highest priority requirements. **(T-2)**. Develop a well-defined, written plan supported by command policy and enforced by the local commander. **(T-2)**. Institute written management controls at the start of the year to prevent waste of resources. **(T-2)**. Common management controls include:

2.15.1. Civilian Personnel Costs. The commander establishes a corporate board to ensure civilian resources are used most efficiently and effectively. **(T-2)**.

2.15.2. Temporary Duty Travel. Authorizing priority and mission requirements as well as accurate estimates and voucher processing.

2.15.3. Contract Services. Tightly control use of contracts. The RCM reviews existing contracts periodically (once a year or more) to determine if contracts still fill a need. **(T-2)**. The FWG screens all contracts for need during execution plan preparation. **(T-2)**.

2.15.4. Supplies. Distribute reports from supply systems to RAs and CCMs. **(T-2)**. These reports show supply transactions and management indicators affecting materiel and financial resources. Monitor and analyze reports to ensure customers order only essential supplies in the quantities necessary to accomplish missions. **(T-2)**.

2.15.4.1. RAs, CCMs and RCMs must take appropriate management actions (including curtailing orders) to remain within authorized targets when there are no additional funds. **(T-1)**.

2.15.4.2. Cancel supplies-on-order and turn in excess supplies on-hand when a valid need no longer exists (i.e., mission change). **(T-2)**.

2.15.4.3. Investigate financial management indicators (such as credit or noncredit turn-ins) that are abnormally high or low. **(T-2)**.

2.15.5. Equipment. Pay attention to equipment management. This ensures funding is applied to priority requirements. **(T-3)**.

2.15.6. Utilities. Establish an effective Civil Engineering Utilities Conservation Program. **(T-3)**.

2.15.7. Staff Coordination. Managers planning operational exercises, establishing new logistics ideas or initiating other special programs must coordinate with the financial management analysis office to ensure programming and support for the planned activities. **(T-2)**.

2.15.8. Other. Add controls when needed to manage such items as staff car use, purchase and rental of office equipment, base bus routes, use of ground vehicle fuels and rental of mobile equipment. **(T-3)**.

## **2.16. Analysis of Prior Year Unobligated Balances (Fall-out/Fall-in).**

2.16.1. Every year the Air Force risks losing billions of dollars over the future years defense program (FYDP) due to unexpended balances and historical under-execution. Many of these cuts are based on the deobligation of expired funds, referred to as fall-out. In some cases, obligations are underestimated and result in a "fall-in" situation, which requires additional funds to cover the actual obligations. Historically, AF execution results in much more fall-

out than fall-in but it is important to understand and learn from the causes of both. Quarterly, MAJCOM FMA must identify significant fall-out and fall-in, determine the cause of the fall-out/fall-in and use the results for training fund holders, RAs, contracting officers and any other responsible personnel. **(T-2)**. In research and lessons learned take the following into account:

2.16.1.1. Use the ODL and TAR in FMSuite Open Document Analysis as tools to determine the validity of obligations. **(T-2)**. Pay special attention to military interdepartmental purchase requests and miscellaneous obligation reimbursement documents. **(T-2)**. Are there policies that result in obligations that subsequently may not be required?

2.16.1.2. Was the amount of a miscellaneous obligation based on reasonable assurance? Is the need for the reservation of funds well documented? Or was the amount established on remote or extreme possibilities?

2.16.1.3. Use the amount of fall-out/fall-in as historical data for improving the estimate on reoccurring obligations.

2.16.1.4. Was the obligation amount based solely to satisfy an available balance?

2.16.1.5. Suspend and actively monitor miscellaneous obligations for the actual obligation or expense. As funding ages, unsupported obligations become more material with more adverse effects.

2.16.1.6. Not all fall-out/fall-in is preventable, but any time a lesson learned from expired year fall-out/fall-in to prevent its reoccurrence from occurring in current year will benefit vital current year funding.

## Chapter 3

### ISSUING AND DISTRIBUTING OPERATING BUDGET AUTHORITY (OBA)

**3.1. Overview.** Apply this chapter in distributing military personnel and O&M Appropriation fund authorities. Refer to Air Force Manual (AFMAN) 65-605, Volume 1, *Budget Guidance and Technical Procedures*, for other appropriations. See DAFPD 65-6 for Air Force policy on providing optimum funding flexibility at all levels and controlling OBA amounts so they don't exceed the authority received by the issuing activity. When issuing OBA, SAF/FMB and subordinate levels will identify restrictions imposed by the legislative and executive branches of the government and by the Office of the Secretary of Defense (OSD). **(T-0)**. Subordinate activities must ensure that the OBAs issued are consistent with the budget authority received with regard to funding classifications and limitations. **(T-0)**.

**3.2. Controlling Year-end Spending.** Do not spend financial resources at the end of a fiscal year merely because they are available. Identify and report unused financial resources (e.g., from savings, program slippages, or other causes) to higher headquarters for possible withdrawal. Notify headquarters in time to permit using the funds for higher priority mission requirements.

#### **3.3. Issuing OBA (Headquarters).**

3.3.1. SAF/FMBO will issue O&M OBAs for the current fiscal year on OBADs at the budget activity level for direct funding authority. **(T-1)**. National Guard Bureau (NGB) NGB/FMA will issue OBADs for ANG appropriations and HAF/RECB will issue OBADs for AFR appropriations. **(T-1)**. When Congress does not pass the new fiscal year's appropriation act by the start of the new fiscal year, SAF/FMB will provide interim guidance based on congressional passage of Continuing Resolution Authority and Emergency Authority which allows DoD activities to spend money pending passage of the DoD Appropriations Act. **(T-0)**. In the event of a Continuing Resolution, SAF/FMB will issue an OBA for CR funds. **(T-1)**. MAJCOMs/Operating Agency Codes (OAC) must promptly reverse all CR OBAs received upon receipt of initial distribution OBA and must ensure their TOA balances prior to the last day of the same calendar month of the initial distribution OBA. **(T-1)**.

3.3.2. SAF/FMBOP will issue a centrally managed OBA to OAC 48 for military personnel (3500) expenses. **(T-1)**. For the ANG the resources are held in OAC 41.

3.3.2.1. DFAS-IN will automatically load authority into the Air Force accounting system and report on military personnel expenses incurred at actual rates. **(T-0)**.

3.3.2.2. Installations will not receive an OBAD for military personnel expenses but must report expenses through the database transfer report. **(T-3)**. (See [Chapter 8](#) for information on military personnel expenses.)

3.3.3. Continue to comply with prior fiscal year OBADs, including any limitations. Prior year OBADs remain in effect as separate documents until the account cancels. Do not obligate unused prior year obligation authority to fund current year obligations; prior year obligation adjustments can be used, if approved. (See AFMAN 65-605, Volume 1)

**3.4. Issuing OBAs (MAJCOMs/OACs).** Upon receipt of an OBA from SAF/FMB, MAJCOMs/OACs will subdivide the OBA to installations. **(T-2)**. Include the same content as the OBAD received. Comply with objectives in [paragraph 2.2.2](#) and [paragraph 3.1](#)

**3.5. Distributing OBAs at Installation Level.** Upon receipt of an OBA at installation level (the ultimate user), FMA distributes the OBA to maintain control on legal limitations, to ensure use according to the approved OBA and to provide for local management requirements. FMA loads the OBA distribution or subdivision into the general accounting and finance system-base level (GAFS-BL) or DEAMS as identified on the funding document's accounting and disbursing station number. See OBA loading in [Chapter 5](#).

**3.6. Distributing Tenant OBAs.** The installation distributes OBA received for tenant organization support in the same manner it distributes its own OBA. Follow responsibilities assigned in the host-tenant agreement.

3.6.1. When the tenant performs its own budget function, the tenant will distribute or load the budgeted amounts. **(T-3)**. If the tenant has no budget capability, the host FMA office will load the tenant's approved OBA. **(T-3)**.

3.6.2. The organization issuing the tenant's OBA will attach their requested distribution by the appropriate accounting detailed level. **(T-3)**.

## Chapter 4

### ADMINISTERING TARGETS, LIMITATIONS AND OBA CONTROLS

#### 4.1. Complying With Targets and Limitations in OBAs.

4.1.1. Follow official policies on administrative control of OBAs in DoD FMR 7000.14-R, Volume 14, *Administrative Control Of Funds and Antideficiency Act Violations*, Chapter 1 and included on the OBAD. **(T-0)**. SAF/FMB will issue the total OBA consistent with classifications, authorities and constraints with the total OBA received from the Office of the Under Secretary of Defense Comptroller. **(T-0)**. Operating agencies below SAF/FMB level must ensure that their OBAs are consistent with SAF/FMB-issued OBAs. **(T-0)**.

4.1.1.1. All organizations must follow the rigid restrictions subject to DoD FMR 7000.14-R, Volume 14. **(T-0)**.

4.1.1.2. All organizations must not exceed targets or advisory guides. **(T-0)**.

4.1.1.3. All activities must comply with two basic types of restrictions:

4.1.1.3.1. Limitations. These are subject to the fund control requirements of Title 31 United States Code Subchapter III, Sections 1341-1355 *Limitations, Exceptions and Penalties*, and DoD FMR 7000.14-R and include limitations imposed by statute and any absolute restriction imposed administratively that modifies or restricts the terms of fund authorizations. **(T-0)**. Report any violation of these limitations. **(T-0)**.

4.1.1.3.2. Targets. Do not exceed a target without the issuing agency's prior approval. If a target variance is discovered, notify the issuing authority in writing immediately. (Reference AFMAN 65-605, Volume 1) **(T-0)**.

4.1.2. Recipients who reissue OBAs to a lower level may not remove or add to restrictions in the documents they receive. **(T-0)**. Refer to the OBAD for specific information on legal limitations and targets.

4.1.2.1. Annual direct O&M authority by BA for a particular fiscal year is a legal limitation under Title 31 U.S.C.

4.1.2.1.1. Reprogram quarterly authority between BAs during the first three quarters of the Fiscal Year (FY) as long as authority do not exceed the annual authority by BA.

4.1.2.1.2. During the 4th quarter, do not exceed the total funding in each BA (it must equal the amount shown on the funding document received from higher headquarters). (Reference AFMAN 65-605, Volume 1)

4.1.2.2. The O&M reimbursable program is an annual program for the appropriation. Controls must be carefully followed to avoid obligating or expending in excess of accepted customer orders. **(T-0)**.

4.1.2.3. Activities may not exceed the total O&M authority for a particular fiscal year (it is a legal limitation under 31 USC § 1341-1355 on a cumulative quarterly basis). (Reference AFMAN 65-605, Volume 1).

4.1.2.4. Within the O&M total direct obligation authority, comply with the following legal limitations as applicable:

4.1.2.4.1. "A" Legal limitations. **(T-0)**.

4.1.2.4.2. "B" Air Force limitations. **(T-0)**.

4.1.2.4.3. "E" Earmarks (Congressional). **(T-0)**.

4.1.2.4.4. "OF" SAF/FM Flying Hour limitations. **(T-0)**.

4.1.2.4.5. "R" SAF/FM Readiness limitations. **(T-0)**.

4.1.2.4.6. Line item limitations. **(T-0)**.

4.1.2.4.7. Exceeding any other limitation without prior approval from the issuing authority. **(T-0)**. **Note:** The issuer will identify these legal limitations on the OBAD. **(T-0)**.

#### **4.2. Administering Controls.**

4.2.1. SAF/FMB and MAJCOMs, as applicable, will issue each field activity an OBAD that identifies the O&M direct obligation authority. **(T-1)**.

4.2.2. The total O&M obligation authority is subject to precertification procedures. Comply with modified commitment accounting procedures for O&M appropriations in AF Accounting & Finance Office (AFAFO) *Commitment Guidance* (formerly DFAS-DE 7000.5-R) to preclude violating cumulative quarterly obligation authority shown on the OBAD. **(T-0)**.

4.2.3. Fund certifying officers in the installation financial management analysis offices must not certify availability of funds for more than cumulative quarterly obligation authority. **(T-2)**.

4.2.3.1. For certifying funds beyond the cumulative quarterly obligation authority, see AFAFO *Commitment Guidance*.

4.2.3.2. All personnel authorized to certify the availability of funds, to commit funds, to authorize or incur obligations, or to spend Air Force funds, must be familiar with and comply with, DoD FMR 7000.14-R, Volume 14. **(T-0)**.

4.2.3.3. All personnel authorized to certify the availability of funds, to commit funds, to authorize or incur obligations, must have a delegation of authority letter. **(T-0)**.

**4.3. Administering Targets and Limitations in Other Appropriations.** Air Force activities manage and control other appropriations by issuing funding authorizations, budget authorizations, allocations, suballocations, allotments and suballotments.

4.3.1. The issuer will clearly identify each specific limitation (imposed by the legislative and executive branches of the Federal Government, the Department of Defense and the Department of the Air Force) on the "Limitation" portion of the allocation document. **(T-0)**.

4.3.2. Recipients issuing funding authorizations, budget authorizations, suballocations, allotments or suballotments may not remove nor add to restrictions in the documents.

## Chapter 5

### LOADING THE OPERATING BUDGET AUTHORITY INTO THE ACCOUNTING SYSTEMS FOR OPERATIONS

**5.1. Using the OBAD/FAD.** Funds issuers use OBAD/FAD to transfer authority to incur obligations and expenses to subordinate units and provide the basis for fiscal control required by law. SAF/FMB:

5.1.1. Issues the budget authority from SAF/FMB-held appropriations to each MAJCOM/Center/Field Operating Agencies on an OBAD/FAD. The OBAD/FAD provides the annual operating budget authority and the phased quarterly obligation authority in three distinct categories: direct authority by BA, total direct program and total operating budget:

5.1.1.1. Direct authority by BA provides authority to incur expenses and obligations, subject to the restrictions and qualifications written on the document and in *Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force*. Each BA identifies financial resources as follows: O&M expense, other obligation and expense authority.

5.1.1.2. Total direct program provides the sum of all BAs identified by the same subdivisions as in direct authority by BA.

5.1.1.3. Total operating budget provides the sum of accepted reimbursable orders and direct authority.

5.1.2. Loads direct and reimbursement authority.

**5.2. Relating OBAD/FAD Amounts and Computer Records.** The current fiscal year OBAD shows current year expense and obligation authority for O&M. FMA offices load detail fund targets into the general accounting system data base program for the current year and five prior years. **Note:** The procedures that follow support legacy system operations. Please use appropriate job aid located on the DEAMS outreach portal for related DEAMS procedures.

5.2.1. Fund Type Codes. DFAS-DE 7077.2-M lists all applicable fund type codes for the general accounting system.

5.2.2. Handling Current Year Authorities and Records. FMA offices load authority pertaining to current operating budget year and current fiscal year in OBAD/FADs to current operating budget year and current fiscal year records. **(T-2)**. Examples for FY17 are current operating budget year=7 and current fiscal year=7.

5.2.2.1. For direct authority (Direct BAs only), load by Responsibility Center Cost Center (RC/CC) and EEIC to fund type L records without sales code (SC). **(T-2)**.

5.2.2.2. For reimbursable authority load funding targets with a SC to equal the total accepted customer orders year to date less any amounts returned to the customer. **(T-2)**.

5.2.3. Handling Prior Year Authorities and Records. On the first day of the fiscal year, the general accounting system computer year-end conversion procedures programmatically removes (from prior operating budget year and prior fiscal year accounts) the PFY obligation authority obligated as undelivered orders outstanding on record as of the last day of the PFY.

5.2.3.1. Record this amount in the current operating budget year and prior fiscal year accounts. **(T-2)**. Also establish and adjust all other prior operating budget year and prior fiscal year authorities by the year-end conversion program. **(T-2)**.

5.2.3.2. Combine recorded amounts manually to determine correctness of load for PFY authorities because of the split of PFY obligation authority, current operating budget year and prior fiscal year and prior operating budget year and prior fiscal year. **(T-2)**. Make adjustments to the PFY as needed. **(T-2)**.

**5.3. Distributing OBAD/FAD Authority.** Upon receiving the OBAD/FAD, the FWG and the financial management analysis office recommend distributions of quarterly and annual authority for FMB approval. **(T-2)**. Objectives are to:

5.3.1. Establish OBA targets at the RCM level.

5.3.2. Target certain special activities (tenants and common expense accounts) at the six-digit RC/CC.

5.3.3. Establish targets at organization points where management makes decisions.

5.3.4. Align amounts with the squadron or comparable-level RC.

5.3.5. Load targets at the RC/CC level required to maintain program element identification and to support other command directed action.

**5.4. Loading Targets in the Accounting Systems.** Use an AF Form 1269, *Request for Load or Change in Fund Targets*, or a mechanized equivalent (e.g., Automated AF Form 1269 or Budget Tools used with Windows – General Accounting Microcomputer Processing System (WinGAMPs)) to load Annual/Subsequently Available and Quarterly/Available OBA targets into GAFS-BL/DEAMS for all appropriations.

5.4.1. FMA offices will load Continuing Resolution Authority or initial distribution using the AF Form 1269 or a mechanized equivalent. **(T-1)**. If changes need to be made after initial distribution has been loaded, then RAs will prepare and forward an AF Form 1269 (or a mechanized equivalent) to the installation financial management analysis office for review. **(T-3)**.

5.4.1.1. The person who prepares the form will add the date and his/her name, organization and contact information in the "Remarks" section of the form. **(T-3)**. Instruct the budget analyst who checks the form include the date and his/her name, organization and contact information in the "FMA Approved By" block to show FMA review and approval. **(T-3)**. Once the FMA technician verifies the AF Form 1269 (or mechanized equivalent) is valid and correct, the FMA technician will transmit quarterly and annual obligation authority fund targets into GAFS-BL/DEAMS. **(T-3)**.

5.4.1.2. FMA technicians will cross-check their target load submissions with the Daily Audit Listing for accuracy. **(T-3)**. Local funds control analysts and budget technicians will ensure GAFS-BL/DEAMS is balanced with the final funding document of the month prior to the end of month database transfer. **(T-3)**. FMA offices must maintain OBADs, FADs, original AF Forms 1269 (or substitute method) and Daily Audit Listings on file for 10 years, as stated in SAF/FMFC's Financial Records Retention Memo. **(T-3)**. For all other prior fiscal years, the OBAD/FAD will be the source of record for what has been loaded in GAFS-BL/DEAMS and must balance. **(T-3)**. In conjunction with the



OBAD/FAD and FAD, analysts may use selective Transaction history in commander's resource integration system or the DEAMS equivalent report. **(T-3)**.

5.4.2. A mandatory 12-digit Funding Document Number (FDN) will also be used when loading targets into GAFS-BL/DEAMS. **(T-3)**. The ultimate objective is establishing a process to trace funds loaded into GAFS-BL/DEAMS back to the OBAD generated from the automated funds management system and the FAD from electronic funds distribution. This FDN construct applies to all funding documents regardless of appropriation. The use of FDNs and transaction identifiers provides audit capability for allotment transactions supporting Budget Authorizations and Allocations or OBADs and FADs issued by the MAJCOMs. It will also ensure effective audit trails exist between the funding authority systems, GAFS-BL, GAFS-R and DEAMS.

5.4.2.1. Mandatory 12-digit funding document number construct:

5.4.2.1.1. For funding authorizations utilizing the automated funds management system, the document sequence will be a combination of the register and document numbers and will also identify direct or reimbursable authority. The FMSuite advance call out notification will no longer be used as authority to load funds. The example below details how to create the FDN sequence: Register number 645318 and document number 91, on the Automated funds management OBAD becomes: 00645318091D for direct authority and will load into GAFS-BL/DEAMS with the target. For reimbursements, replace the "D" with an "R" (the preceding characters will not change). **(T-3)**. The two zeros at the beginning of the register number and the single leading zero on the document number are place holders to accommodate the increasing volume of register and document numbers over time.

5.4.2.1.2. For funding authorizations utilizing Electronic funds distribution, start with the fiscal year (beginning of fiscal year for multi-year), then the fund code and finally the last 5 digits of the Authority Change Number (document number) from the FAD. **(T-3)**. AFMAN 65-604, *Appropriation Symbols and Budget Codes*, provides a list of all AF fund codes. The examples below detail how to create the document sequence for other appropriations:

5.4.2.1.2.1. Single Year Funds: Authority Change Number 0100-11-000A-00001 and Appropriation Number 97 2011/2011 0100.6092 2011 becomes FDN 20112T00001D. For reimbursements, replace the "D" with an "R."

5.4.2.1.2.2. No year funds: Authority Change Number 0833-X-000A-00009 and Appropriation Number 97 X/2001 0833.0200 2001 becomes FDN XXXX5N00009D (use 4 X's versus a number to denote no year). For reimbursements, replace the "D" with an "R."

5.4.2.1.2.3. Multi-year funds: Authority Change Number 0500-09-000A-00001 and Appropriation Number 97 2009/2013 0500.0200 2011 becomes FDN 20098400001D (use first year of appropriation for the first 4 digits of the FDN). For reimbursements, replace the "D" with an "R."

5.4.2.1.3. **Exceptions:** There are two exceptions to the application of the new FDN construct: when there is a bona-fide emergency and funding documentation cannot be accomplished immediately and when funds are realigned for mission requirements.

5.4.2.1.3.1. In accordance with AFMAN 65-605, Volume 1, Chapter 3, when urgent funding adjustments are required, interim methods (email, phone, etc.) will be required to initiate the process. **(T-1)**. Continue to maintain funds control discipline in these situations, ensure activities do not inadvertently violate DoD FMR 7000.14-R, Volume 14. In these rare cases, use EMERGENCY as the FDN. **(T-0)**. The issuing activity will issue a formal funding document, reflecting the adjustments within 5 workdays or at the next document issue cycle, whichever occurs first. **(T-3)**. Once a document is received, the FDN should be entered right away and reverse the emergency FDN transactions.

5.4.2.1.3.2. After the automated funds management or electronic funds distribution target has been posted and when or if movement of funds is required for mission accomplishment, a transaction construct must be used to identify the movement of funds (this provides an audit trail between target loads from funding documents and target moves per mission requirements). **(T-3)**. When funds are moved, the first seven characters of the transaction identification will be REALIGN and will be entered into the same field (replacing the document number). **(T-3)**. Any characters can be used after the mandatory seven for local tracking purposes. Do not use "reprogram." Before realigning funding, consider limitations and budget activity integrity.

5.4.2.1.4. Other Procedures. O&M is no longer auto-apportioned and will use the same naming process as Procurement and Investment Reimbursements: The reimbursement document number is already constructed in the upper right hand corner of the funding document. **(T-3)**. Use this number as the FDN when loading targets in BQ. The 12th digit of the document number must show an "R" denoting a reimbursable document. **(T-3)**.

5.4.2.2. Optional procedures. Use local or command forms instead of the AF Form 1269 to satisfy unique requirements. **(T-3)**. (See DFAS-DE 7077.10-M, SBSS (GV) Standard Base Supply System User's Manual and DFAS-DE 7077.2-M for AF Form 1269 instructions.)

**5.5. Loading Targets in the Base Supply System.** Load detailed fund targets into the Standard Base Supply System and Standard Materiel Accounting System by organization cost center records (OCCRs) and project fund management records (PFMRs). **(T-2)**. Do this for purchases of supplies and equipment from Defense Working Capital Fund for the current operating year. **(T-2)**.

5.5.1. Use AF Form 1269 (or mechanized equivalent) to properly monitor and control requests establishing or changing supply and equipment fund targets loaded in OCCRs and PFMRs. **(T-1)**. This is the source document to establish, increase or decrease PFMR and OCCR fund targets that authorize purchases from the Defense Working Capital Fund. Use local or command forms instead of AF Form 1269 when needed to satisfy unique requirements. **(T-2)**.

5.5.2. The person who prepares the form will add their name, organization and contact information in the "Remarks" section of the form. **(T-1)**.

5.5.3. Use the automated Standard Base Supply System and Standard Materiel Accounting System to control and monitor supply and equipment fund targets. **(T-2)**.

5.5.3.1. Standard Materiel Accounting System accumulates and provides financial data for all medical and dental supply and equipment accounts.

5.5.3.2. Standard Materiel Accounting System establishes and maintains PFMR and OCCR fund targets for purchases of all medical/dental supplies and equipment.

## Chapter 6

### DATA ELEMENTS AND CODES

**6.1. Overview.** This chapter provides source references for data elements and account codes used in budget and financial management.

**6.2. Using Data Elements.** See [Figure 6.1](#) for data elements commonly used in budget and financial management.

6.2.1. Use these codes, as appropriate, to program, budget and account for appropriations used by Air Force activities. **(T-1).**

6.2.2. Each command or operating agency provides subordinate units with the data elements authorized for use in budgeting and accounting for funds they administer. **(T-1).**

6.2.3. At base level, the financial management analysis office ensures proper use of those data elements authorized by the funding command or operating agency. **(T-1).**

6.2.4. Only valid RC/CCs found in the Financial Management Data Dictionary (FMDD) at the Data Quality (DQS) website (<https://fmdqs.cce.af.mil/saml/home.htm>) may be used. **(T-1).** If current RC/CCs do not meet mission needs, re-route all requests for additions or modifications through the MAJCOM Data Panel representative for consideration of inclusion in the FMDD. **(T-2).**

6.2.5. See AFMAN 65-604 for annual appropriation symbols, budget codes and descriptions.

6.2.6. EEICs and object classes have been established to account for the O&M travel associated with Air Reserve Component in support of Regular Air Force Military Personnel Account Mandays. These codes are to be used for planning and execution of Military Personnel Account Manday travel. **(T-2).**

**6.3. Using the Account Structure.** See [Attachment 5](#) for examples of typical accounting classification account structures. These examples will determine the accounting classification (sometimes called a fund cite) required on commitment and obligating documents. Air Force tenant organizations should follow the same instructions as found in [6.2.4](#) for the use of RC/CCs.

**Figure 6.1. Data Elements Found In Financial Management Data Dictionary at Data Quality Service.**

<a href="https://fmdd.affsc.af.mil/data-elements/home.htm">https://fmdd.affsc.af.mil/data-elements/home.htm</a>	
Account Balance Indicator	Emergency and Special Program Code
Accounting Action Code	Fund Code
Accounting and Disbursing Station Number	Fund Type Code
Accounting Post Code	Major Force Program
Air Force Panel Codes	Operating Agency Code
Appropriation Symbol Year Designator	Operating Budget Account Number
Basic Symbol	Program Element Code
Budget Activity	Responsibility Center/Cost Center
Budget Program Activity Code	Sales Code
Buyer Side Code (see Attachment 5, Figure A5.1.)	Subactivity Group
Departmental	Type Vendor Code
Department of Defense Expense Element	Vendor Type Code
Element of Expense Investment Code	

## Chapter 7

### USING THE OPERATING BUDGET AND ALLOTMENT LEDGERS

**7.1. Using Ledgers.** Use operating budget and allotment ledgers to summarize accounting records to provide the fund's status as of the current date or as of the previous end of month. **(T-1).** There are two separate products: (1) operating budget ledger for operating budget accounts (fund types L and M for GAFS-BL and D Fund and R Fund for DEAMS) (2) allotment ledger for other appropriations and other reimbursement accounts (all fund types except L and M). The operating budget ledger/allotment ledger may be obtained from the following sources: 1, GAFS-BL (BQ) (reference DFAS-DE 7077.2-M) 2, commander's resource integration system 3, DEAMS Reports Status of Funds, or 4, DFAS Online Report Viewing.

7.1.1. These ledgers provide detailed, special and summary data on various accounts or types of funds at a specific point in time. FMA will determine the detail volume, the summation amount and the number of accounts from all squadrons and agencies they support. **(T-1).** Use amounts shown on the ledger to analyze obligation and expense accounts and to verify fund availability when online inquiries are not available.

7.1.2. The ledgers provide accounting indicative data, including Funding Summary Record and Program Summary Record addresses. Use this information when preparing budget target loads and when analyzing expense and obligation rates.

**7.2. Frequency.** RAs or FMA will obtain a report when required or requested. **(T-1).**

**7.3. Loading Annual and Quarterly Authorities.** Load targets correctly into the accounting system. **(T-1).** No target may be loaded or adjusted without first receiving an OBAD.

7.3.1. Load annual and quarterly obligation authority targets to current fiscal year or current operating budget year as indicated on the OBAD/FAD. **(T-1).**

7.3.2. FMA Offices establish certification and reprogramming levels. **(T-1).** These levels are BA, PE, EEIC, or imposed limitation (floors, ceilings and fences).

7.3.3. The ledgers show budget authorities on a cumulative basis and compare them with actual obligations to determine the amount available for obligation by fiscal year.

## Chapter 8

### ADMINISTERING, EXPENSING AND REPORTING MILITARY PERSONNEL COSTS

**8.1. Managing Military Personnel Expense Authority.** The Regular AF uses centrally managed allotment procedures to manage the military personnel appropriation. ANG uses a combination of centrally managed allotment and decentralized execution procedures to manage its military personnel appropriation. AF responsibilities:

8.1.1. SAF/FMBOP. Authorizes funding for military personnel to support Air Force missions. SAF/FMBOP doesn't distribute funding to any lower level of command, but permits disbursing officers throughout the Air Force to make authorized payments against the centrally managed allotment. Use this authority to incur authorized expenses for assigned military personnel.

8.1.1.1. Serves as focal point for administration of financial expense authority associated with military personnel programs.

8.1.1.2. Manages the centrally managed allotment.

8.1.1.3. Coordinates military personnel information with personnel and financial management activities at Headquarters USAF and with other DoD components.

8.1.1.4. Ensures consistency of funding allocations with planned military personnel programs.

8.1.1.5. Verifies the reliability of reported expense for military personnel by analyzing rate variance between expenses at standard rates and actual entitlements.

8.1.1.6. Monitors differences between budgeted and actual expense authority for military personnel and recommends corrective actions to the Personnel Budget Review Committee if required.

8.1.2. Base-Level Comptroller and Force Support Squadrons. Initiate authorizations to pay entitlements based on the military member's validated status. **(T-3)**.

8.1.3. DFAS-IN and Air Force Financial Services Center. Pay the member's entitlements based on their validated status and statutory entitlements. **Note:** Pay and allowances are statutory entitlements automatically incurred until the member separates.

**8.2. Using Standard Rates for Military Personnel.** Use standard rates to compute and record military personnel costs.

**8.3. Controlling Other Military Personnel Expenses.** SAF/FMBOP centrally controls expense authority for Permanent Change of Station (PCS) movements, subsistence and other miscellaneous personnel costs and the reimbursement program of Regular AF personnel.

8.3.1. Regular AF PCS Expenses. Base the PCS travel and transportation program on Air Staff-approved programs, policies and actions that result in military PCSs. Duties:

8.3.1.1. SAF/FMBOP maintains fund control by establishing administrative limitations with AF/A1PP and Air Force Personnel Center on the number of PCS moves by type of move—accession, training, separation, operational, rotational and unit moves.

8.3.1.2. Air Force Personnel Center directs most PCS travel assignment actions.

8.3.1.3. Air Force Personnel Center controls the number of MAJCOM-directed intra-command PCSs by establishing move quotas allocated by specific numbers and types.

8.3.1.4. When PCS orders are authenticated, all authorized expenses shall be recorded to the current year in which the orders are issued. (Refer to AFMAN 65-605, Volume 1) **(T-1)**.

8.3.2. ANG PCS Expenses. NGB/FMA manages these costs at the appropriation level using project code 543. PCS orders/vouchers are approved and initiated at the unit level.

8.3.3. Subsistence and Basic Allowance for Housing. As authorized by base-level, DFAS-IN pays basic allowance for subsistence and basic allowance for housing centrally through the Air Force's military pay system. Headquarters AF Services Agency provides monthly subsistence-in-kind contractual costs to SAF/FMBOP for obligation purposes for Regular AF appropriated dollars. ANG will use O&M (3840) for services portion of UTA subsistence contracts services and 3850 (Fund Code 56) for the purchase of the food. **(T-2)**.

8.3.4. Reimbursement Authority.

8.3.4.1. For Regular AF personnel, SAF/FMBOP obtains reimbursement program authority to cover anticipated earnings; NGB/FMA obtains reimbursement authority for ANG appropriations, and HAF/REC obtains reimbursement authority for AFR appropriations from:

8.3.4.1.1. Other government agencies (for military personnel assigned on a full-time basis for the benefit of those agencies).

8.3.4.1.2. The foreign military sales program.

8.3.4.1.3. Non-DoD federal agencies and nonfederal organizations to whom the Air Force provides military personnel services.

8.3.4.1.4. Defense Working Capital Fund activities (Office of the Under Secretary of Defense Comptroller provides rates).

8.3.4.2. DFAS-IN develops, consolidates and reports reimbursable expenses (earnings), based on field site reported data and the RCS: HAF-ACF (M) 7184 (DT) report.

**8.4. Administering and Reporting Military Personnel Expense Authority.** SAF/FMBOP, DFAS-IN are mainly responsible for administering and monitoring military personnel appropriation expenses for Regular AF appropriations. NGB/FMA is responsible for the ANG appropriation, and HAF/RECB is responsible for the AFR appropriation.



### **8.5. Description of Costs Covered by the Regular Air Force Military Personnel Appropriation.**

8.5.1. Use the military personnel appropriation (3500) for pay, allowances and other costs for Regular Air Force officers, enlisted and cadets. This appropriation consists of six primary financial programs, each with several projects. It does not include personnel costs of the Air Force Reserve and Air National Guard unless they are mobilized to regular duty under Title 10 United States Code 12301. Record costs in accordance with AFMAN 65-604.

8.5.2. Budget Activity 01. Officer pay and allowances are recorded under P51\* and P52\* shreds. Pay and allowances include base pay, retired pay accrual, basic allowance for housing, social security tax, specials pays, basic allowance for subsistence and other pays as authorized by law.

8.5.3. Budget Activity 02. Enlisted pay and allowances (except those costs accounted for in Budget Activity 04) are recorded under P53\* and P54\*shreds. Pay and allowances include base pay, retired pay accrual, basic allowance for housing, social security tax, special pays and other pays as authorized by law.

8.5.4. Budget Activity 03. US Air Force Academy cadets pay and allowances are recorded under P55\*. Pay and allowances include base pay, subsistence and social security taxes.

8.5.5. Budget Activity 04. Subsistence of enlisted personnel is recorded under P56\*. Subsistence includes BAS, family subsistence supplemental allowance and subsistence- in-kind.

8.5.6. Budget Activity 05. PCS travel, per diem and other moving expenses are recorded under P57\*\*\*\*\* and P58\*\*\*\*\*. PCS travel includes accession, training, operational, rotational, separation, organized unit, emergency evacuation, special and other moves as detailed in AFMAN 65-604.

8.5.7. Budget Activity 06. Other Military Personnel Costs are recorded under P59\*. These costs include apprehension of Air Force deserters, absentees and military prisoners; interest on uniformed services savings deposit program; death gratuities; unemployment compensation; survivor benefits; extra hazard reimbursement for service members' group life insurance; education benefits (Montgomery GI Bill); adoption expenses; senior reserve officers training corps and junior reserve officers training corps.

8.5.8. Air Reserve Component personnel brought on regular duty to fulfill active duty Air Force requirements will receive normal pay, allowances, special pays and entitlements paid by the 57\*3500 appropriation. Charge travel and per diem costs to the O&M-type funds of the Air Force organization being supported. See AFMAN 65-605, Volume 1, for details.

**8.6. Cost of Contingency Operations.** The Air Force pay and accounting system does not have the capability to capture and report military personnel costs associated with specific contingencies (i.e., Emergency and Special Program (ESP) code). In instances where contingency cost reporting is required, AF/A1MT will provide man-day data from the Manpower Military Personnel Appropriation Man-day Management System (M4S) to SAF/FMBOP. **(T-1)**. SAF/FMBOP will apply current standard rates to compute Air Reserve Component 57\*3500 contingency costs. **(T-1)**. When available, SAF/FMBOP will use actual expense data for incremental regular duty costs associated with contingency operations. **(T-1)**. In lieu of this data, SAF/FMBOP will use standard rates to project and expense incremental regular duty personnel costs. **(T-1)**. NGB/FMA will use their established Workday Utilization Codes in the orders writing process to track these manpower costs in the ANG pay system. **(T-1)**.

**8.7. Military Personnel Related Guidance.**

8.7.1. See AFI 36-2110, *Total Force Assignments*, for PCS procedures.

8.7.2. See AFI 65-503, *US Air Force Cost and Planning Factors*, for personnel standard rates.

8.7.3. See AFMAN 65-605, Volume 1, for more information on specific costs covered by the military personnel appropriation.

8.7.4. See AFMAN 65-605, Volume 1, for review and approval procedures.

8.7.5. See AFMAN 65-604 for accounting codes.

8.7.6. See AFMAN 65-116, *Defense Joint Military Pay System Active Component (DJMS-AC) Financial Management Flight (FMF) Procedures*, for application of entitlements.

8.7.7. See DFAS-DE 7010.1-R for centrally managed allotment accounting procedures.

8.7.8. See DoD FMR 7000.14-R, Volume 7A, *Military Pay Policy – Active Duty and Reserve Pay*, for entitlement procedures.

## Chapter 9

### RESOURCE MANAGEMENT SYSTEM (RMS)

**9.1. Overview.** This chapter shows how to start and maintain a RMS for the O&M Appropriation. The procedures apply mainly to base-level operations but may also apply to other operating locations.

9.1.1. The term "resource management system" does not refer to a single separate program. The Air Force's RMS:

9.1.1.1. The program is based on the DoD planning, programming and budgeting and execution.

9.1.1.2. The RMS provides a way to establish priorities, choose policies and act to get the desired results and required resources at an acceptable cost, in accordance with applicable regulations.

9.1.1.3. Involves effective resource management, system outputs to identify resources used and on measuring actual performance compared to planned performance by using execution plans and accounting to enhance management control at each organizational level.

9.1.2. RMS elements include the execution plan, management and accounting systems, participatory and committee management, resource management teams and resource management training.

**9.2. RMS Duties.** Air Force managers oversee activities that cost money. Oversight involves more than legal accountability. Headquarters USAF and MAJCOMs make many decisions about using resources (e.g., flying hour allocations and manpower authorizations). Although base-level resource managers do not control initial allocation of all their resources, they must effectively manage these resources. **(T-3).**

9.2.1. Commanders. Financial management is inherent to command. Commanders:

9.2.1.1. Review, validate and balance the execution plan to ensure successful financial management.

9.2.1.2. Actively review financial programs for each of the responsibility centers reporting directly to them.

9.2.1.3. Improve resource management by inquiring about program conditions, reviewing causes, weighing alternatives and directing action.

9.2.1.4. Ensure RMS success by allocating sufficient resources to RMS training and resource management team efforts.

9.2.2. Comptrollers. The comptroller supports the organization's mission and the Air Force by providing sound financial management and unbiased decision support to the commander and staff. The comptroller:

9.2.2.1. Promotes responsible and proper financial management throughout the organization to ensure the economical and efficient use of resources consistent with statutory and regulatory requirements.

9.2.2.2. Applies policies and procedures enabling the organization to carry out accounting, budget and cost functions.

9.2.2.3. Is the chief personnel manager of the comptroller organization and at base-level, is usually the commander of a comptroller squadron and wing staff agencies.

9.2.2.4. Ensures organization accountable officials are trained in accordance with DoD FMR 7000.14-R Volume 14, paragraph 020401. **(T-0)**. Accountable officials require an understanding of appropriation law so they can detect, prevent, report and control Anti-Deficiency Act violations. Supervisors will help determine the best medium for obtaining fiscal or appropriations law training. **(T-0)**.

9.2.3. Responsibility Center Managers (RCM). The RCM plans, directs and coordinates subordinate organizations' activities (e.g., group or squadron commander). The RCM:

9.2.3.1. Reviews resource requirements of subordinate units.

9.2.3.2. Integrates requirements into an RC operating budget.

9.2.3.3. Justifies requirements before the commander's review authorities.

9.2.3.4. Determines the proper distribution of the approved RC execution plan.

9.2.3.5. Analyzes subordinate organizations' plans and performance at least monthly. Identifies imbalances in resource distribution and their causes and makes sure that resource consumption contributes effectively to mission accomplishment. Analyzes alternative actions and balances programs.

9.2.3.6. Understands and complies with *Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force*.

9.2.3.7. Appoints RAs and provides FMA with the most current appointment letter.

9.2.3.7.1. RA selection is important. Consider these qualities in selecting an RA. The RA should have:

9.2.3.7.2. A working knowledge of the organization's mission, the mix of resources required to do the mission and the historical cost record.

9.2.3.7.3. A knowledge of the accounting system for operations, the procurement system and the supply system, with particular concentration on data entry, flows and reports produced.

9.2.3.7.4. An ability to distinguish between apparent and real causes.

9.2.3.7.5. An ability to deal successfully with personnel in subordinate, lateral and higher level organizations.

9.2.3.7.6. A questioning nature with mature judgment, usually resulting from experience.

9.2.3.7.7. Sufficient time to do all necessary resource management requirements for their unit. Preferably, RAs should be able to fulfill their resource management duties for at least one year.

9.2.4. Cost Center Managers (CCM). The cost center is the basic production organization (e.g., flights). The CCM regulates the consumption of workhours, supplies, equipment and services in producing things and doing tasks. CCMs shift resources to or from the various production tasks within the CC to ensure the proper mix or to provide the emphasis required. The CCM:

9.2.4.1. Starts building the execution plan.

9.2.4.2. Determines the validity of the execution plan as a whole and develops resource requirements and narrative justifications.

9.2.4.3. Fosters daily awareness of the relationship between resources used and products produced and realigns resources as approved by superiors.

9.2.5. Resource advisors. RCMs appoint RAs. A CC manager may also appoint an RA if the size of the CC warrants (e.g., staff agencies). RAs:

9.2.5.1. Monitor and help prepare estimates for resources.

9.2.5.2. Help develop obligation and expense targets.

9.2.5.3. Monitor the use of resources in daily operations.

9.2.5.4. Provide RMS training to CCMs.

9.2.5.5. Represent the RCM in the Financial Working Group.

9.2.5.6. Assist the comptroller during fiscal year-end closeout.

9.2.5.7. Serve as the primary point of contact with comptroller personnel and other RAs on resource management matters pertaining to their responsibility center.

9.2.5.8. Know the details of the organization's cost, program and fiscal requirements; understand the relationship between output and cost.

9.2.5.9. Understand the use of management reports produced by the accounting system for operations and the materiel management system. Manage reports produced by the materiel management system in accordance with AFI 23-101, *Materiel Management Policy* and AFMAN 23-122, *Materiel Management Procedures*.

9.2.5.10. Interpret these management reports and recommend necessary management actions to the RC or CC manager.

**9.3. Participatory Financial Management.** A corporate organizational approach which combines efforts of the commander and supporting staff is the most effective, efficient way to set priorities or to reduce, defer or eliminate programs. To provide collective resource management action, each base-level organization must establish and maintain a financial management structure, consisting of an FMB and FWG. **(T-3)**. Small organizations, where the FMB and FWG composition would essentially be the same, may form a single committee. **(T-3)**. **Note:** MAJCOMs may require approval before combining the FWG and FMB; see [paragraph 2.12](#)

9.3.1. The Financial Management Board. The senior or host commander at each base, field operating agency or direct reporting unit establishes the FMB. **(T-2)**. The FMB determines program priorities and ensures effective allocation of resources.

9.3.1.1. Top level managers, with membership tailored to the type of organization structure involved, comprise the FMB. **Table 9.1** below shows the composition of a typical wing or base FMB. The FMB chairperson may choose additional or reduced voting as well as an advisory non-voting membership.

**Table 9.1. Sample FMB Membership List.**

<u>Staff</u>	<u>Position</u>
Commander	Chairperson
Operations Group Commander	Member
Maintenance Group Commander	Member
Mission Support Group Commander	Member
Medical Group Commander	Member
Comptroller	Advisor
FMA Officer	Recorder

9.3.1.2. The chairperson convenes the FMB at least quarterly. **(T-2)**. The recorder prepares minutes of meetings, files the original in the FMA office and provides copies to FMB and FWG members. **(T-2)**. **Note:** Minutes only need to be available for review for one prior year and the current fiscal year.

9.3.1.3. RCMs, directly subordinate to FMB members, attend meetings as technical advisers when appropriate. **(T-2)**. They provide impact data during deliberation on FMBs recommendations.

9.3.1.4. The FMB reviews, approves or disapproves recommendations made by the FWG to ensure balanced valid financial programs and to consider all known or anticipated program requirements. **(T-2)**. The FMB must review, revise and approve all appropriated fund execution plans. **(T-2)**.

9.3.1.4.1. The FMB's composition places the base-level financial management emphasis on line managers who head major RCs directly related to the accomplishment of the base mission. FMB decisions cover the base's overall programs.

9.3.1.4.2. These decisions evolve from reviewing, evaluating and approving the execution plans or revisions. FMB recommends distribution of execution plan targets to base organizations and identifies unfunded requirements and other actions affecting the financial operations of the base. **(T-3)**.

9.3.1.5. The FMB members:

9.3.1.5.1. Review requirements for approved programs and activities to ensure balanced financial support throughout. **(T-2)**.

9.3.1.5.2. Review and approve the distribution of annual obligation targets. **(T-2)**. The FWG reviews and approves programs for deferring, reducing, eliminating or moving to the execution plans unfunded portion to the FMB for approval.

9.3.1.5.3. Evaluate and list in priority sequence all unfunded requirements. **(T-2)**.

9.3.1.5.4. Review and approve investment equipment (57\*3080 Appropriation) items for purchase (unless they delegated this authority to a separate committee). **(T-2)**.

9.3.2. The Financial Working Group. Both line and staff RA and RCMs serve as FWG members. The FWG manages commodities and resources integral to the operating activities of the base or unit. RAs/RCMs on the FWG participate in developing all-inclusive budgets and execution plans for organizations and programs and monitor the daily use of resources in their RCs.

9.3.2.1. RAs or RCMs from the functions listed in **Table 9.2** compose the typical FWG membership. Any additional or reduced voting and advisory non-voting is at the chairperson's discretion, based on local management requirements.

**Table 9.2. Sample FWG Membership List.**

<u>Staff</u>	<u>Position</u>
FMA Officer	Chairperson
Operations Group RA	Member
Maintenance Group RA	Member
Mission Support Group RA	Member
Medical Group RA	Member
Civil Engineering	Advisor
Contracting	Advisor

9.3.2.2. Convene FWG meetings, to support the FMB. **(T-2)**. Hold meetings at least once a quarter for effective financial management. **(T-2)**. The chairperson (or recorder) prepares minutes of meetings, files the original in the FMA office and provides copies to FWG members. **Note:** Minutes only need to be available for review for one prior year and the current fiscal year.

9.3.2.3. The FWG develops requirements and revisions for the base or unit execution plan. **(T-2)**. The FWG reviews all appropriated fund execution plans and makes recommendations to the FMB for final approval. **(T-2)**. FWG members:

9.3.2.3.1. Integrate support requirements from organization's prioritized list of financial requirements with a balanced mission program.

9.3.2.3.2. Analyze the FWG's execution plan thoroughly and impartially to achieve high credibility.

9.3.2.3.3. Act as the commander's agents, as well as the parent activities representatives during the review.

9.3.2.4. The FWG identifies unfunded requirements, recommends priorities and presents them to the FMB for approval. **(T-2)**.

9.3.2.5. The FWG recommends for FMB approval adjustments of execution plan targets between RCs to correct imbalances in resources distribution imbalances. **(T-2)**.

9.3.2.6. The FWG members:

9.3.2.6.1. Help develop requirements for base operating budgets and other appropriated funds.

9.3.2.6.2. Represent their organizations on matters concerning distributing quarterly and annual operating budget authority to the RC level.

9.3.2.6.3. Offer technical guidance to base activities on using their primary responsibility resources.

9.3.2.6.4. Monitor execution plan execution by reviewing obligation data to ensure quarterly and annual programs are valid and adequate.

9.3.2.6.5. Recommend reprogramming or other management action to the FMB when needed.

**9.4. Administering the Operating Budget and Execution Plan.** Base-level managers must play an active role in preparing and administering their portion of the budget. There are many unique requirements, budgeting methods, cost factors and other variable elements involved in preparing budget and execution plans. Each base or unit must involve operating managers in execution plan formulation, justification, review and execution. **(T-2).**

9.4.1. Distributing the Approved OBA. Upon receiving the OBA from higher headquarters, the FWG and FMB distribute the funded amounts to RC managers. **(T-2).**

9.4.1.1. After analyzing the OBA, the FWG submits proposed targets to the FMB for each RC receiving funding. **(T-2).**

9.4.1.2. The execution plan lists amounts by the proper accounting elements, to include PE, EEIC, object class, BA, ESP (if applicable). **(T-2).** Data can be summarized at different levels of detail depending on the audience.

9.4.1.3. The RC considers EEIC/cost center amounts as targets and distributes the OBA in this manner (unless higher headquarters placed specific limitations on any EEIC/Object Sub Class amount). **(T-2).** RCMs usually do not impose additional restraints other than those on the base's OBA.

9.4.2. Establishing and Maintaining Targets. Targets translate mission requirements into the dollar value required to accomplish the mission. See **Chapter 5** and *Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force* for targets, limitations and processing targets.

9.4.2.1. Targets' purposes are to:

9.4.2.1.1. Serve as guides for consuming resources, stated in the dollar value terms of the targets established.

9.4.2.1.2. Provide the measure to determine planning effectiveness.

9.4.2.1.3. Provide the control mechanism to meet alternatives specified in execution plans.

9.4.2.1.4. Establish the process of periodic reviews to identify resource overages and shortages. This permits resource redistribution to greatest need areas.



9.4.2.2. Targets apply at:

9.4.2.2.1. Management decision levels selected by the command or base.

9.4.2.2.2. The level that has the most significant impact on resource consumption—usually the second or third RC levels.

9.4.2.3. RCM's principal financial concerns:

9.4.2.3.1. Ensure actual obligations are in line with their quarterly and annual operating budget authority totals.

9.4.2.3.2. Examine validity of obligations to determine if appropriate for output production and mission accomplishment.

9.4.2.4. Base financial analysts' (comptroller personnel) principal concern is ensuring base wide obligations do not exceed the annual total of the base's operating budget and legal or administrative limitations on the base OBAD or FAD.

9.4.2.4.1. Financial analysts monitor the actual expenses and obligations of each RC versus their execution plan totals.

9.4.2.4.2. Financial analysts normally do not control each RCM's obligation by EEIC. Unless there are mission or OBA changes, financial committees must not adjust RC operating budget authority targets more frequently than quarterly.

9.4.2.5. Time targets:

9.4.2.5.1. Use annual targets as long-range planning guides and the total available funds for the fiscal year. **(T-2)**. Make sure managers create proper plans to obligate available funds and do not exceed targets without prior approval from the FMA office. **(T-2)**.

9.4.2.5.2. The quarterly obligation authority represents the funds available for cumulative gross commitments. Quarterly obligation authority is cumulative from the beginning of the fiscal year.

9.4.3. Reprogramming Authority. There are two significant levels of base reprogramming authority or flexibility between RCs and within RCs, unless further guidance has precluded reprogramming.

9.4.3.1. Within a BA, the commander may designate a reprogramming threshold below which there is no need to convene the FMB for approval if the involved RCs agree.

9.4.3.1.1. FMA officers may reprogram quarterly operating budget authority without prior FMB approval if:

9.4.3.1.1.1. They act during the first three quarters of each fiscal year.

9.4.3.1.1.2. Involved RCMs approve it.

9.4.3.1.1.3. Reprogramming actions are reviewed at the next FWG/FMB meetings. The FMB must approve such a policy during the first meeting of each fiscal year. **(T-3)**.

9.4.3.1.2. Financial management analysis officers may approve routine transfers of quarterly operating budget authority to and from higher headquarters. **(T-2)**. Review transfers at the next FWG/FMB meetings.

9.4.3.2. An RCM may have full authority to make cost center or EEIC adjustments internal to the budget totals, including redistribution of subordinate cost center amounts provided it is within the limitations stated on the operating budget authority documents. In some instances, major command or local management impose administrative restrictions to this reprogramming flexibility, but usually limit restrictions to specific funding areas. The RCM:

9.4.3.2.1. Must coordinate with FMA before changing the quarterly or annual target amounts. **(T-3)**.

9.4.3.2.2. May determine the EEIC mix and CC distribution best suited to accomplish their mission unless FMB approves restrictions to the contrary.

**9.5. Using Productivity and Related Programs.** The ability to reprogram and retain resources motivates innovative managers to save through improved management practices. When managers save money through their own initiative (by economizing or doing a job more efficiently) then, if possible, they may make these savings available for the organization's unfunded requirements. This gives an incentive for every manager to save funds while completing their mission. Create a financial and management environment that encourages and rewards improved efficiency.

9.5.1. Retaining and reprogramming funds is not always possible because the Air Force's overall mission comes first. Overriding requirements may dictate using resources saved for purposes outside the jurisdiction of the manager, base, or command producing the savings.

9.5.2. Formal and informal programs provide managers chances to get financial help for carrying out cost-saving ideas. Informal programs usually include items that do not fit established criteria and result mainly in cost avoidances or operation efficiencies. Established formal Air Force programs include:

9.5.2.1. Airmen Powered by Innovation (API). See AFI 38-402, *Airmen Powered by Innovation and Suggestion Program*.

9.5.2.2. Value Engineering (VE). See AFI 63-101\_20-101, *Integrated Life Cycle Management*.

9.5.2.3. Management engineering program. See AFMAN 38-101, *Manpower and Organization*.

9.5.2.4. Energy Management. See DAFFPD 90-17, *Energy and Water Management* and DAFI 90-1701, *Installation Energy and Water Management*.

9.5.3. Air Force Audit Agency's Statement of Potential Monetary Benefits. Audit reports include potential monetary benefits data.

9.5.3.1. Management may concur or non-concur with the auditor's estimate of monetary benefits identified in each audit report. The Air Force Audit Agency's reports this data to higher headquarters through the RCS: DD-IG (SA) 1574 report.

9.5.3.2. Use potential monetary benefits to identify ways to use resources more effectively. The FMA officer should be aware of these potential monetary savings because the reports often lead to budget adjustments. See AFI 65-301.

## Chapter 10

### RESOURCE MANAGEMENT SYSTEM (RMS) TRAINING

**10.1. General Information.** This chapter outlines the responsibilities of persons and organizations involved in base-level RMS training. The guidance covers training frequency, program administration, basic content and the target group.

10.1.1. Each Air Force manager must manage his resources efficiently. To fulfill this duty, all managers require accurate and timely information designed to their needs. For example, managers require information to develop execution plan requirements and to monitor actual expenses and obligations against established targets.

10.1.2. A system or program must provide this information and procedures to each organizational level.

#### **10.2. Initial RMS Training.**

10.2.1. Initial training must offer an overview of basic Air Force financial management policies and an understanding of local unique programs and procedures. **(T-1)**. Newly assigned RCMs, CCMs and RAs must be familiar with their duties and responsibilities. **(T-1)**. The initial training provides:

10.2.1.1. A financial processes overview. **(T-1)**.

10.2.1.2. An understanding of their responsibilities to their organization and the Comptroller. **(T-1)**.

10.2.1.3. A knowledge of available management reports. **(T-1)**.

10.2.1.4. An understanding of the functions and key resource manager's assigned duties. **(T-1)**.

10.2.1.5. An overview of procurement and supply procedures. **(T-1)**.

10.2.1.6. An understanding of appropriations law or fiscal law. **(T-1)**.

10.2.2. Provide new RCMs with initial RMS training not later than 90 days after assignment of financial management responsibility. **(T-1)**.

10.2.2.1. Start RAs initial training within 30 days after assignment and complete it within 90 days after assignment. **(T-1)**.

10.2.2.2. The comptroller or designee must give initial RMS training to all RCMs (e.g., group or squadron commanders) and their respective RAs. **(T-1)**.

10.2.2.3. RAs possessing an Air Force Specialty Code (AFSC) of 6F0X\* or 65F\* or the equivalent financial management civilian series code (e.g., 0501, 0560) are not required to do initial RMS training. RAs who do not have FM specific AFSCs or equivalent financial management civilian series codes (e.g., 0501, 0560) require initial RMS training. **(T-1)**.

10.2.3. RAs train CCMs with assistance from the comptroller personnel. **(T-1)**. MAJCOM and base-level management will control the content and presentation method of RMS training so it can cover areas unique to the command and base. **(T-3)**.

10.2.4. The following includes a minimum list of subjects comptrollers will use in their initial RMS training with RCMs and RAs **(T-3)**.

10.2.4.1. RMS functions and responsibilities of:

10.2.4.1.1. Center, Wing, or Base commander.

10.2.4.1.2. Responsibility center managers.

10.2.4.1.3. Cost center managers. **(T-1)**.

10.2.4.1.4. Resource advisors. **(T-1)**.

10.2.4.1.5. Comptroller organization. **(T-1)**.

10.2.4.2. Functions and responsibilities of the FMB. **(T-1)**.

10.2.4.3. Functions and responsibilities of the FWG. **(T-1)**.

10.2.4.4. Formulation of the execution plan. **(T-1)**.

10.2.4.5. Execution of the execution plan: **(T-0)**.

10.2.4.5.1. OBA. **(T-1)**.

10.2.4.5.2. Annual and quarterly targets. **(T-1)**.

10.2.4.5.3. Legal and administrative limitations. **(T-1)**.

10.2.4.5.4. Disposition of savings. **(T-1)**.

10.2.4.5.5. Year-end closeout procedures. **(T-1)**.

10.2.4.5.6. Unfunded requirements. **(T-1)**.

10.2.4.5.7. Flexibility within the OBA. **(T-0)**.

10.2.4.5.8. Reimbursements and refunds. **(T-1)**.

10.2.4.5.9. Management reports. **(T-1)**.

10.2.4.5.10. Accounting system for operations. **(T-1)**.

10.2.4.5.11. Supplies and equipment. **(T-1)**.

10.2.4.5.12. Investment equipment procedures. **(T-1)**.

10.2.4.5.13. Base and medical supply system procedures. **(T-1)**.

10.2.4.5.14. Procedures for local purchase of materiel items. **(T-1)**.

10.2.4.5.15. Resource Management Team. **(T-1)**.

10.2.4.5.16. Fall-out review. **(T-1)**.

10.2.4.5.17. ODL and Dormant Account Reviews using FMSuite Open Document Analysis. **(T-1)**.

10.2.4.5.18. Propriety of funds and Anti-Deficiency Act. **(T-1)**.

10.2.4.5.19. Travel obligations to include orders, advances, debts and accruals. **(T-1)**.

10.2.4.5.20. MAJCOM Comptrollers ensure financial managers include miscellaneous obligation reimbursement documents guidance. **(T-1)**.

10.2.4.6. FM Systems Access and Training Prerequisites. These requirements apply to all Air Force systems in the financial management portfolio which identifies financial management as the "primary business function" in the enterprise information technology data repository, Question N2.

10.2.4.6.1. Each individual functional financial system information owner must establish and enforce training pre-requisites. **(T-1)**. "Information owner" is defined as the organization or entity responsible for the underlying business processes supported and products produced, by the system. Per NIST 800-53, information owners are those who have "statutory or operational authority for specified information and responsibility for establishing the controls for its generation, collection, processing, dissemination and disposal."

10.2.4.6.2. Training requirements will be based on the roles and permissions granted for each user type and should address requirements for both establishing initial access and maintaining access over a period of time (recurring training). In general, individuals requiring read-only access should not be subject to the same intensive requirements for system training as system administrators and others who have permissions to input and alter data within the system. Information owners for each system will determine whether system and database administrators (non-financial personnel with the capability to alter system data) should be required to obtain any type of finance-related training in addition to the network professional training requirements identified in DoD 8570.01-M *Information Assurance Workforce Improvement Program* and AFMAN 17-1301, Computer Security (COMPUSEC), publications. **(T-0)**. Individuals with fiduciary responsibility should also have a higher level of training when accessing information upon which financial decisions will be made.

10.2.4.6.3. Completion of required training will be validated through use of the DD Form 2875, *System Authorization Access Request (SAAR)*, **(T-0)**. Supervisors will document appropriate training requirements and certify individuals have successfully completed those requirements in Block 13 of the DD Form 2875 prior to endorsing system access requests. **(T-0)**.

10.2.4.7. Accountable official training prerequisites in accordance with DoD FMR 7000.14-R Volume 14, paragraph 020401. Accountable officials require an understanding of appropriations law so they can detect, prevent, report and control Anti-Deficiency Act violations.

10.2.4.7.1. Accountable officials include 1) any individual responsible for the proper assignment of funding on a commitment or obligation document before the obligation is incurred (e.g., resource managers, fund holders, funds certifying officials) and 2) personnel holding any piece of the "financial" process (e.g., requirements approval). These include, but are not limited to, financial, program and project managers; engineers, contracting, information system and comptroller personnel.

10.2.4.7.2. RAs are responsible for identifying accountable official training needs within their organization. Training documentation is maintained by the supervisors/managers of accountable officials who have FM-specific AFSCs (6FOX\* or 65F\*) or financial management civilian series codes (e.g., 0501, 0560).

10.2.4.7.3. Individuals must complete and maintain currency in fiscal law or appropriations law. Currency expires three years from the date of completion of the appropriate course. Supervisors will help determine the best medium for obtaining fiscal or appropriations law training. **(T-3)**.

10.2.5. There are many resources available to assist in conducting RMS training. Incorporating the following material will expand and enhance the trainees' comprehension of the RMS.

10.2.5.1. FM Online: <https://fmonline.ousdc.osd.mil/>

10.2.5.1.1. FM Online provides current information and articles on topics of interest for the FM community.

10.2.5.1.2. Access FM my Learn through FM Online for a comprehensive e-catalog of FM training (e.g., Fiscal Law) and professional development.

10.2.5.2. FM Distributed Learning Center:  
[https://fm.adls.af.mil/kc/rso/login/adls\\_login.asp](https://fm.adls.af.mil/kc/rso/login/adls_login.asp)

10.2.5.2.1. Includes a comprehensive catalog of FM training (e.g., Financial Management Body of Knowledge) which can be used for FM systems access.

10.2.5.2.2. Have newly appointed RAs take each of the Financial Management Principles (Basic) online courses, as well as, Financial Management Concepts online courses (under Budget Formulation and Execution) as part of their initial training. **(T-1)**.

10.2.6. There is no single method to do RMS training. Use a mix of methods. The following is a list of proven methods:

10.2.6.1. Financial Management Committee Presentation. Suited to establish, review and discuss policies and procedures. Devote small segments of the committee meetings to clarify or review specialized subjects.

10.2.6.2. Classroom and Group Presentation. Best suited for initial RMS training. Prepare training packages requiring little revision for slide or video presentation.

10.2.6.3. Individual One-on-One Sessions. Use this to train new financial managers and to address specific individual needs. This method is the most flexible.

10.2.6.4. Written Material. Use written training aids, pamphlets, handouts, Distributed Learning System courses, checklists, newsletters and budget policy letters for RMS training.

### **10.3. Continuation and Refresher Training.**

10.3.1. Comptrollers will provide RAs with refresher training, after satisfactory completion of initial basic and specialized training. **(T-1)**. Design training for specific persons or small groups such as the FWG. **(T-1)**.

10.3.1.1. Provide personnel training for maintaining proficiency and keeping abreast of current management policies on effective use of resources. **(T-1)**.

10.3.1.2. Frequently hold continuation and refresher training, tailored to local needs, to keep resource management personnel current on budget and accounting policies, procedures and instructions. **(T-1)**.

10.3.2. RAs provide continuation and refresher training of CCMs. RAs may request the assistance of a comptroller to help with the refresher training of CCMs.

10.3.3. The required training, the number of people and training environment determines if the continuation and refresher training is formal (training sessions or FWG meetings). Informal training is casual (training through one-on-one contact or during visits to Responsibility Centers by the unit resource management team).

### **10.4. Administration of the RMS Training Program.**

10.4.1. Comptrollers must properly document initial RMS training to ensure complete coverage of necessary information for all personnel requiring training, while preventing unnecessary duplication. **(T-1)**.

10.4.1.1. FMA offices will maintain initial training documentation for RC managers and RAs, as well as maintain training certificates for all FM system access users outlined in [paragraph 10.2.4.6](#) to [paragraph 10.2.4.6.2](#) **(T-3)**. Keep all training documentation on hand for one prior fiscal year and the current fiscal year, but keep FM system access training certificates on- hand for five years or until the FM system user has updated their training requirement. **(T-3)**.

10.4.1.2. The RA's organizations keep CC managers training documentation. **(T-3)**.

10.4.1.3. Keep required training documentation current and documented using the format in [Table 10.1](#) **(T-1)**. Record initial training and FM system access training. **(T-3)**. Use automated or manual record keeping systems.



**Table 10.1. RMS Training Documentation Format.**

Rank / Name	Unit	RCM, RA or FM System User	Date RCM/RA Assigned / Appointed	Day Initial Training Started (RAs)	Day Comple ted Initial Training (RCMs / RAs)	FM System Access (Name System)	FM System Access Training	FM System Access Training Date
Col John Doe	435 MSG		1 Jul 10	N/A	15 Aug 10	N/A	N/A	N/A
Mr John Doe	435 MSS	RA	8 Jul 10	15 Jul 10	05 Oct 10	ABSS, WAWF, etc.	FM BoK	10 Jul 10
SSgt Jane Doe	435 MSS	FM System User	N/A	N/A	N/A	ABSS, WAWF, etc.	FM BoK	15 Jul 10
<b>Note:</b> Follow training requirements for RCMs and RA stated in this chapter. <b>(T-1)</b> . FM system access currency expires after five years from date of completion.								

10.4.2. SAF/FMB requires training letters and certificates to document proof of initial RMS training and FM System Access.

Stephen R. Herrera  
Performing the Duties of  
Assistant Secretary of the Air Force (Financial  
Management and Comptroller)

**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

- 10 U.S.C. § 12301 *Reserve Components Generally*
- 31 U.S.C. Subchapter III, *Limitations, Exceptions and Penalties*
- DoDD 7045.14, *The Planning, Programming, Budgeting and Execution (PPBE) Process*, 25 January 2013
- DoD 8570.01-M, *Information Assurance Workforce Improvement Program*, 19 December 2005
- DoD FMR 7000.14-R, Volume 2A, *Budget Formulation and Presentation*, January 2011
- DoD FMR 7000.14-R, Volume 3, *Budget Execution – Availability and Use of Budgetary Resources*, January 2020
- DoD FMR 7000.14-R, Volume 7A, *Military Pay Policy–Active Duty and Reserve Pay*, May 2020
- DoD FMR 7000.14-R, Volume 14, *Administrative Control of Funds and Antideficiency Act Violations*, June 2020
- DFAS-DE 7010.1-R, *General Accounting and Finance Systems at Base Level*, 15 February 1991
- DFAS-DE 7077.2-M, *USAF Standard Base-Level GAFS*, 1 April 2013
- DFAS-DE 7077.10-M, *SBS(GV) Standard Base Supply System User’s Manual*, 01 October 2004
- DFAS 7220.4-I, *Tri-Annual Review Program*, 27 January 2016
- DoD Dictionary of Military and Associated Terms*, December 2020
- DAFI 33-360, *Publications and Forms Management*, 1 December 2015
- AFAFO *Commitment Guidance* (formerly DFAS-DE 7000.5-R and AFR 170- 13), September 2017, <https://org2.eis.af.mil/sites/13465/SitePages/Individual%20Guides.aspx>
- AFI 23-101, *Materiel Management Policy*, 22 October 2020
- AFI 25-201, *Intra-Service, Intra-Agency and Inter-Agency Support Agreements Procedures*, 18 October 2013
- AFI 33-322, *Records Management and Information Governance Program*, 23 March 2020
- AFI 36-129, *Civilian Personnel Management and Administration*, 17 May 2019
- AFI 36-2110, *Total Force Assignments*, 5 October 2018
- AFI 38-402, *Airmen Powered by Innovation and Suggestion Program*, 9 February 2018
- AFI 63-101\_20-101, *Integrated Life Cycle Management*, 30 June 2020
- AFI 65-118, *Air Force Purchases Using Military Interdepartmental Purchase Requests (MIPRS)*, 8 April 2020
- AFI 65-301, *Internal Audit Services*, 31 August 2018

AFI 65-503, *US Air Force Cost and Planning Factors*, 13 July 2018

DAFI 90-1701, *Energy Management*, 17 December 2020

AFMAN 17-1301, *Computer Security (COMPUSEC)*, 12 February 2020

AFMAN 23-122, *Materiel Management Procedures*, 27 October 2020

AFMAN 38-101, *Manpower and Organization*, 4 September 2019

AFMAN 65-116, Volume 1 *Defense Joint Military Pay System Active Component (DJMS-AC) Financial Management Flight (FMF) Procedures*, 23 October 2019

AFMAN 65-604, *Appropriation Symbols and Budget Codes*, (Current Fiscal Year)

AFMAN 65-605, Volume 1, *Budget Guidance and Technical Procedures*, 16 August 2012

DAFPD 65-6, *Budget*, 27 September 2019

DAFPD 90-17, *Energy and Water Management*, 21 May 2020

AFAFO Website: <https://org2.eis.af.mil/sites/13465/SitePages/Accounting%20Policies.aspx>

Financial Management Book of Knowledge

FM Distributed Learning System: [https://fm.adls.af.mil/kc/rso/login/adls\\_login.asp](https://fm.adls.af.mil/kc/rso/login/adls_login.asp)

FM Online: <https://fmonline.ousdc.osd.mil/>

### ***Adopted Forms***

Air Force Form 616, *Fund Cite Authorization*

Air Force Form 847, *Recommendation for Change of Publication*

Air Force Form 1269, *Request for Load or Change in Fund Targets*

DD Form 448, *Military Interdepartmental Purchase Request*

DD Form 2875, *System Authorization Access Request (SAAR)*

### ***Prescribed Forms***

None

### ***Abbreviations and Acronyms***

**AF**—Air Force

**AFAFO**—AF Accounting and Finance Office

**AFI**—Air Force Instruction

**AFIMSC**—Air Force Installation and Mission Support Center

**AFMAN**—Air Force Manual

**ANG**—Air National Guard

**BA**—Budget Activity

**CC**—Commander

**CCM**—Cost Center Manager  
**CRA**—Continuing Resolution Authority  
**DD**—Department of Defense  
**DEAMS**—Defense Enterprise Accounting and Management System  
**DFAS**—Defense Finance and Accounting Service  
**DFAS-DE**—Defense Finance and Accounting Service - Denver Center (now supported by  
**DFAS**—Columbus and DFAS-Indianapolis)  
**DoD**—Department of Defense  
**EEIC**—Element of Expense Investment Code  
**EP**—Execution Plan  
**ESP**—Emergency and Special Program  
**FAD**—Funding Authorization Document  
**FDN**—Funding Document Number  
**FM**—Financial Management  
**FM BoK**—Financial Management Book of Knowledge  
**FMA**—Financial Management Analysis  
**FMB**—Financial Management Board  
**FMSuite**—Financial Management Suite  
**FWG**—Financial Working Group  
**FYDP**—Future Years Defense Program  
**GAFS-BL**—General Accounting and Finance System-Base Level  
**IWIMS**—Interim Work Information Management System  
**MAJCOM**—Major Command  
**NGB**—National Guard Bureau  
**OAC**—Operating Agency Code  
**OBA**—Operating Budget Authority  
**OBAD**—Operating Budget Authority Document  
**OCCR**—Organization Cost Center Record  
**ODL**—Open Document Listing  
**O&M**—Operation and Maintenance  
**OLVIMS**—On-Line Vehicle Interactive Management System  
**OMB**—Office of Management and Budget

**OPR**—Office of Primary Responsibility  
**OSD**—Office of the Secretary of Defense  
**PBAS**—Program Budget Automated System  
**PCS**—Permanent Change of Station  
**PE**—Program Element  
**PFMR**—Project Fund Management Record  
**PFY**—Prior Fiscal Year  
**RA**—Resource Advisor  
**RC**—Responsibility Center  
**RCM**—Responsibility Center Manager  
**RC/CC**—Responsibility Center/Cost Center  
**RCS**—Reports Control Symbol  
**RDT&E**—Research, Development, Test and Evaluation  
**RMS**—Resource Management System  
**TAR**—Triannual Review  
**TOA**—Total Obligation Authority

### *Terms*

**The purpose of this glossary is to help the reader understand the terms used in this publication. It is not intended to encompass all pertinent terms. Joint Publication 1—02, Department of Defense Dictionary of Military and Associated Terms and AFDD 1-2, Air Force Glossary contain standardized terms and definition for Department of Defense and Air Force use.**

**Element of Expense Investment Code (EEIC)**—These represent the final breakout in the budget structure. The number varies with the MAJCOM, depending on the number of sub-elements required for local management. This part of the budget structure is quite similar to the Office of Management and Budget (OMB) object classification. Air Force EEICs and DoD elements of expense are in the Financial Management Data Dictionary.

**Interim Work Information Management System (IWIMS)**—The general accounting and finance system and IWIMS are independent systems that exchange data. IWIMS receives daily accounting transactions affecting civil engineering. IWIMS, in turn, passes data back to the general accounting and finance system at the end of each month for civil engineering material cost distribution data. Additionally, the IWIMS produces a monthly Schedule of Reimbursements and Refunds Report that reflects reimbursable and refund costs applicable to each BCE reimbursable/refundable customer. This data is used by DFAS to record reimbursements or refunds to the proper accounts. DFAS requires special coding to identify obligation and expense transactions entered into the accounting system that also apply to Civil Engineering/IWIMS. See DFAS-DE 7077.2-M, Section 53 for more detailed information on IWIMS processing.

**Organization Cost Center Record (OCCR) System**—The OCCR system provides for current day as well as fiscal year-to-date materiel obligation and expense data recorded at the cost center level for EEICs 600, 602, 609, 628, 644 and 645. The system provides cost center level management products showing the net value (issues less turn-ins) of materiel issued by EEIC, value of obligated due-outs by EEIC and fund availability targets by EEIC.

**Program Element (PE)**—PEs describe all forces, activities and support required to accomplish the Air Force mission with associated costs.

**Total Obligation Authority (TOA)**—TOA is direct obligation authority plus accepted reimbursable orders.

## Attachment 2

### BUDGETING AND ACCOUNTING SYSTEM FOR OPERATIONS

#### A2.1. The System's Purpose and Content:

A2.1.1. The Future Year Defense Program (FYDP). The FYDP summarizes resources (forces, personnel and TOA for each appropriation) programmed for DoD—categorized by programs and related to the budget's appropriation structure. See DoD Directive 7045.14, *The Planning, Programming, Budgeting and Execution Process* and DoD FMR 7000.14-R, Volume 2A, *Budget Formulation and Presentation*.

A2.1.1.1. The FYDP projects all data except forces for 5 years; forces extend an additional 3 years.

A2.1.1.2. Carefully cost out the FYDP. Link plans and programs to desired program budget estimate levels and to approved program levels of budget authorities.

A2.1.2. Budgeting and Accounting Systems. The budgeting system defines the requirement for future consumption of resources; the accounting system records the resources used. The accounting system for operations covers funds made available from the O&M, Military Personnel, Other Procurement, Military Construction Program and Military Family Housing appropriations. This instruction emphasizes O&M and Military Personnel. (See [Attachment 3](#) for details on the O&M Budget Activity Structure.)

A2.1.3. Using Information. The accounting system for operations:

A2.1.3.1. Allows analysts and managers to evaluate financial and program progress, determine budget requirements and justify total resource requirements.

A2.1.3.2. Applies elements of the FYDP (BAs and PEs) to all organizations (responsibility centers/cost centers) (RC/CCs) that accumulate operating costs by Air Force EEICs.

A2.1.3.3. Provides obligation and expense information to formulate budgets and monitor actual execution against quarterly and annual budget targets. It also provides adequate fiscal controls and accounting techniques to properly account for appropriated funds.

#### A2.2. Support and Cost System Integration:

A2.2.1. Transaction Data. The main transaction data comes from DFAS direct entry of information from obligation and commitment documents (e.g., travel orders, purchase requests and orders for goods and services and other Air Force contract and procurement documents). Other automated support systems provide the remaining information.

A2.2.2. Support Systems Interface. Three major support systems (Civilian Payroll, Military Personnel Expense and Automated Supply and Equipment) interface with the accounting systems.

A2.2.2.1. See [Chapter 8](#) for military personnel expense procedures.

A2.2.2.2. The General Support, Medical-Dental and Repairable Support divisions of the Defense Working Capital Fund provide update data that are processed periodically during the month and at month-end into the general accounting system. DFAS updates the

status of funds for base resource managers and budget using current supply and equipment expense data generated by the periodic processing. RCMs, RAs and CCMs use the accounting system management reports and automated materiel system reports to monitor the execution of their execution plan.

A2.2.3. Cost System Interface. The general accounting and finance system is the principal financial data source for input to the Interim Work Information Management System (IWIMS) and Vehicle Integrated Management System (VIMS). With minor modifications, the general accounting and finance system processes these systems' financial transactions. This single source of financial data for the cost system allows data back to the accounting system for reimbursement or to distribute material costs.

### **A2.3. Management Application of the Accounting System for Operations:**

A2.3.1. Management Controls. Other directives and instructions show how to manage resources and administer the budget in specific functional areas. The accounting system provides management control data that allows RC/CC managers and comptroller personnel to do financial analysis.

A2.3.2. Undelivered Orders Outstanding. Usually, base services contracts are performed over a fairly long time period and it is not appropriate to record them as expenses when the contract is awarded.

A2.3.2.1. Charge the contract to an "undelivered orders" account and record it as an obligation—not as an expense. **(T-1)**.

A2.3.2.2. Upon completing the job, (the vendor provides the services and/or documentation showing incremental completion), charge the amount to expense and reduce the undelivered orders accounts. **(T-1)**.

A2.3.2.3. The sum of current fiscal year expense incurred (accrued expenditures paid and unpaid) and current fiscal year undelivered orders will always equal current year obligations. **(T-1)**.

A2.3.3. Project Fund Management Records (PFMR). Materiel requirements and associated financing are part of the base's available O&M fund authority. These are some management control techniques used for the mechanized supply system.

A2.3.4. Establish the quarterly phased dollar programs that apply to Expeditionary Combat Support System operations and the Standard Materiel Management System in the PFMRs. **(T-1)**. After the FMB approves the FWG recommended target distributions, RAs furnish the financial management analysis office internal operating budget targets within each PFMR by organization code and cost center code, if applicable. **(T-1)**.

A2.3.4.1. Load targets into the Expeditionary Combat Support System. **(T-1)**.

A2.3.4.2. Load targets by cost center code into the Standard Materiel Management System. **(T-1)**.

A2.3.4.3. The total targets for all OCCRs can't exceed the total amount of the responsibility center approved target for the organization PFMR.



A2.3.5. FMA summarizes the recommended distributions based on (1) the total supply and equipment approvals and (2) the receipt of recommended organization and cost center distributions from RAs. **(T-2)**. FMA will enter the data into the applicable supply system. **(T-2)**. FMA should inform RAs if changes are made to the recommended distribution before final processing.

A2.3.6. Establish separate PFMRs for the host and each Air Force tenant and additional PFMRs. **(T-2)**. (See Accounting and Finance and Supply directives).

A2.3.6.1. Establish PFMRs by fund code, operating agency code (OAC), Operating Budget Account Number, budget project (for Military Family Housing) and budget activity (for O&M), at the RC/CC levels specified in MAJCOM instructions. **(T-2)**.

A2.3.6.2. Use one combined PFMR for both supplies and equipment. **(T-2)**.

#### A2.3.7. **Reimbursable Program:**

A2.3.7.1. Reimbursable Authority. Reimbursable authority is available only when a customer order has been received. **(T-0)**. DoD Components must not authorize or incur an obligation or make a disbursement against anticipated reimbursements. **(T-0)**. Such actions must be delayed until the applicable customer order is received from Federal Government activities or funds are collected from public activities or those Federal activities not paying with an appropriation or any other form of budget authority. **(T-0)**. See DoD FMR 7000.14-R, Volume 3, Chapter 15 and Volume 14, Chapter 1 and AFMAN 65-605, Volume 1, Chapter 5 for further details.

A2.3.7.1.1. For O&M, Procurement and RDT&E appropriations, SAF/FMB transmits annual reimbursable authority (anticipated reimbursements) to the Commands. Regular AF, ANG and AFR Military Personnel reimbursable authority is NOT auto apportioned. Office of Management and Budget will authorize and OSD will issue reimbursement authority to the ANG for anticipated reimbursements. Authority may not be increased after the close of the fiscal year.

A2.3.7.1.2. MAJCOMs/FOAs will not allot anticipated reimbursement unless they have reasonable assurance that the reimbursements will be collected. **(T-2)**. Even when reimbursements are apportioned or allotted, these estimates do not become budgetary resources available for obligations unless two conditions have been met:

A2.3.7.1.2.1. Valid orders, including written agreements, have been received from and obligated by Federal Government-funded customers.

A2.3.7.1.2.2. Advance payment has been collected, in the case of orders from the public or those Federal activities not paying with an appropriation or any other form of budget authority.

A2.3.7.2. Credit appropriation reimbursements to the EEIC that most nearly identifies the nature of the materiel or service that originally provided it, except for transactions related to IWIMS, On-Line Vehicle Interactive Management System or any other management or cost system.

A2.3.7.2.1. Use selected EEICs only when reporting the appropriation reimbursement transaction through a cost or management system. **(T-1)**.

A2.3.7.2.2. Identify the sale of services or materiel to a specific EEIC/Object Sub Class (OSC). **(T-1)**. Only use EEIC 59900/OSC 253.1Z01 if identify the sale of services or materiel to a specific EEIC/OSC and the sale is not reported through a management or cost system. Use EEIC 59900/OSC 253.1Z01 to record advance payments/collections receive from public activities or those Federal activities not paying with an appropriation or any other form of budget authority. **(T-1)**. Use Material Program Code 9910 (advances received) in last 4 positions of the Budget Program Activity Code for Procurement and RDT&E accounts for the same purpose of recording advance payments/collections. **(T-1)**.

A2.3.8. Program Element Predominancy Rule. Identify military and civilian personnel costs to the DoD PE as authorized in the unit authorization file extract. **(T-1)**.

A2.3.8.1. Identify other expenses, excluding EEIC series 2XX and 1XX, to the appropriate DoD PE when reasonable effort is used; otherwise, identify these costs to the RC/CC representing a predominant PE. (Validate through FMDD DQS). **(T-1)**.

A2.3.8.2. Select the predominant PE based mainly on the manning authorizations assigned to a specific organization. **(T-1)**.

A2.3.8.3. The most common users of the predominancy rule are weapon system maintenance activities who use common bench stocks for work on various aircraft.

A2.3.8.4. Identify costs to the proper PE. Doing otherwise distorts aircraft maintenance cost factors developed by SAF/FMC because of inconsistencies in factors for like aircraft. These discrepancies make it more difficult to defend budget estimate submissions to OSD and Congress and can lead to a loss in funding to the Air Force.

#### **A2.4. Summary:**

A2.4.1. FYDP Relationship. Use the accounting system for operations to identify and code the costs of Air Force missions, budget activities and PEs to meet FYDP requirements. **(T-1)**. Use element of expense codes to identify the cost of operating base-level organizations and RC/CCs. **(T-1)**. By linking these data elements, the Air Force relates all operating costs to a major Air Force mission programmed in the FYDP.

A2.4.2. System Structure. The accounting system for operations is structured along organizational lines because organizations manage and use resources. The operating reports available to management show consumption by type of resource (i.e., EEIC).

A2.4.3. System Differences. The system focuses on the basic difference between resource acquisition and resource consumption. The differences involve the time of purchase and receipt of goods and services and the amounts of obligations and expenses:

A2.4.3.1. Appropriation accounting is concerned with resource acquisition or obligation authority.

A2.4.3.2. Accrual (expense) accounting reports the costs of resources used during the period.

### Attachment 3

#### BUDGET ACTIVITIES

**A3.1. Budget Activity (BA) Structure for Active AF.** The BA is the major budget program in the operating budget structure.

A3.1.1. The BA structure for the O&M appropriation (3400) includes (See AFMAN 65-604 for descriptions):

A3.1.1.1. Budget Activity 01: Operating Forces.

A3.1.1.2. Budget Activity R1: Reimbursable Activity in Support of Operating Forces.

A3.1.1.3. Budget Activity 02: Mobilization.

A3.1.1.4. Budget Activity R2: Reimbursable Activity in Support of Mobilization.

A3.1.1.5. Budget Activity 03: Training and Recruiting.

A3.1.1.6. Budget Activity R3: Reimbursable Activity in Support of Training and Recruiting.

A3.1.1.7. Budget Activity 04: Administration and Service wide Activities.

A3.1.1.8. Budget Activity R4: Reimbursable Activity in Support of Admin and Service-wide Activities.

A3.1.2. The BA structure for the Military Personnel appropriation (3500) includes (Reference AFMAN 65-604 for details):

A3.1.2.1. Budget Activity 01: Officer Pay and Allowances.

A3.1.2.2. Budget Activity 02: Enlisted Pay and Allowances.

A3.1.2.3. Budget Activity 03: Cadet Pay and Allowances.

A3.1.2.4. Budget Activity 04: Enlisted Personnel Subsistence.

A3.1.2.5. Budget Activity 05: Travel, Permanent Change of Station.

A3.1.2.6. Budget Activity 06: Other Military Personnel Costs.

**A3.2. Budget Activity (BA) Structure for AFR and ANG.** The BA is the major budget program in the operating budget structure.

A3.2.1. The BA structure for the ANG O&M appropriation (3840) and AFR O&M appropriation (3740) includes (See AFMAN 65-604 for descriptions):

A3.2.1.1. Budget Activity 01: Operating Forces.

A3.2.1.2. Budget Activity R1: Reimbursable Activity in Support of Operating Forces

A3.2.1.3. Budget Activity 04: Administration and Recruiting.

A3.2.1.4. Budget Activity R4: Reimbursable Activity in Support of Admin and Service-wide Activities.

A3.2.2. The BA structure for the ANG Military Personnel appropriation (3850) includes (Reference AFMAN 65-604 for details):

A3.2.2.1. Budget Activity 01: Unit and Individual Training/Other Training and Support

A3.2.3. The BA structure for the AFR Military Personnel appropriation (3700) includes (Reference AFMAN 65-604 for details):

A3.2.3.1. Budget Activity 01: Unit and Individual Training

## Attachment 4

### THE EXECUTION PLAN

#### A4.1. Overview of the Active Air Force Execution Plan:

A4.1.1. Purpose. The basic purpose of the EP submission is to ensure an equitable distribution of the President's Budget consistent with accomplishing Air Force program objectives and to produce a plan that executes within budgetary limitations while supporting the AF mission. The approximate submission schedule is:

A4.1.1.1. Submit the EP after OMB submits the President's Budget to Congress, the first Monday in February, for the fiscal year that begins the following October 1. Submitting the EP approximately 4 months before the beginning of the upcoming fiscal year provides MAJCOMs, combatant commands and other operating agencies current information to prepare to execute the next fiscal year's budget.

A4.1.1.2. The EP is the main vehicle for distributing anticipated funding (both direct and reimbursable) for the upcoming execution year in an equitable manner. It requires all organizational levels to contribute their corporate knowledge and expertise.

A4.1.1.3. Budget and functional staffs participate at each management level, including financial and budget working groups at base, command and air staff.

#### A4.2. Elements of the Execution Plan:

A4.2.1. **The Commander's Statement.** This statement includes assumptions, statements on force changes, mission changes, equipment changes, conversions and any other changes that will affect financial requirements. **(T-3).** The Commander's Statement should speak to the overarching risks and impacts within the command and provide an execution strategy overview. This assessment should clearly and concisely state commander's intent within the constraints of both the bogey and guidance. It should also discuss any major trade-offs necessary to operate within the command bogey provided by SAF/FMB. The Commander's Statement may be optional; check the O&M Execution Plan Call Guidance to determine if required. **(T-3).**

A4.2.2. The Annual Execution Plan (Mechanized). This section includes line item budget detail by BA, PE, EEIC and ESP (if applicable). Funding can be moved in the command plan but must balance bottom line to the bogey and comply with all guidance and instructions. **(T-0).**

A4.2.3. Sub Activity Group Narratives. This section contains Subactivity Group Narratives categorized by SAF programs and mission areas as represented by Air Force Corporate Structure panels. The purpose of the Subactivity Group narrative is to discuss the major cost drivers within each Subactivity Group and the trade-offs made in order to minimize risks and/or impacts. The Subactivity Group narrative should answer the following questions: 1) What capabilities are funded? 2) What capabilities are not funded? 3) What are the risks and impacts?

A4.2.4. SAF Program Requirements. Using the SAF-defined programs provide SAF/FMB the total unconstrained requirement in each of the categories. These requirement amounts will be used by SAF/FMBO for analysis purposes only. **(T-2).**

A4.2.5. Functional Realignments. Functional realignments are transfers of funding, programs, missions or manpower identified and submitted in the command execution plan. These realignments were either not identified or not processed during the POM. The four types of functional realignments are: OAC Transfers, Library, GSA Leases and Long Lease Lines. The realignment must identify a gaining and losing command. The realignment is detailed by OAC, PE, EEIC and amount and both the gaining and losing commands must fully coordinate and approve prior to submission to SAF/FMBO. **(T-1)**. These functional realignments are submitted to SAF/FMBO in September and included in the respective command's distribution.

A4.2.6. Foreign Currency Requirements (Exhibit Q). The Exhibit Q is used to identify all foreign currency sensitive requirements. These requirements are converted into their respective foreign currency using the approved OSD budget rate. The identified requirements are consolidated at SAF/FMBO by command, country code, currency, PE and EEIC. This consolidated data is used to create the President's Budget - 18 Exhibit (Foreign Currency Exchange Data) to establish the AF funding level for the DoD Foreign Currency Fluctuation Account. This data is also used by SAF/FMBO to determine the command distribution of both increases and decreases to foreign currency funding provided in the President's Budget. **(T-1)**.

A4.2.7. Variance Analysis. The execution plan is a year round budget drill and includes the comparison of planned program execution to actual (variance analysis). This ongoing analysis provides valuable insight to better evaluate overall planning. **(T-1)**. The analysis will be performed throughout the year during the Operating Budget Review Committee (OBRC) meetings. **(T-1)**. The variance analysis is conducted at SAF Program and Panel Level.

## Attachment 5

## ACCOUNTING CLASSIFICATION CODES FOR MAJOR APPROPRIATIONS

Figure A5.1. Operation and Maintenance Funds Coding Structure (Legacy Example).

Example: 5703400 300 7815 111300 01 50641 667100 18534F AA

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	3400
Fund Code:	_____	30
Fiscal Year:	_____	0
Operating Agency Code:	_____	78
Operating Budget Account Number:	_____	15
Responsibility Center/Cost Center Code:	_____	111300
Budget Activity Code:	_____	01
Elements of Expense/Investment Code:	_____	50641
Sales Code (note 1):	_____	10
Accounting and Disbursing Station Number:	_____	667100
Program Element Code:	_____	18534F
Emergency and Special Program Code (note 2):	_____	AA

**Note:**

1. Use a Sales Code if the fund code is reimbursable. For reimbursable Military Interdepartmental Purchase Requests (Category I), Project Orders, etc., where the Air Force is the requiring activity, the Trading Partner Number/Buyer Side Code will be loaded in the Sales Code field (positions 77-79) of the PSR (reference Joint DFAS and SAF/FMP (AFAFO) Email Memorandum (13 November 2009)).
2. When applicable.

**Figure A5.2. Operation and Maintenance Funds Coding Structure (DEAMS Example).**

Example: 057000340000000001717D FK99H 201010 240.1101 02010000021Z 999900.999961 0402892F 2017 387700  
103000000 057000340000000001717D ZA

Department	057000
Appropriation Symbol	3400
Sub Account	000
Account Limit	0000
Period of Availability	1717
Direct	D (R for Reimbursement)
Operation Entity	FK99H
Cost Center	201010
Object Class/Object Sub Class	240.1101
Budget Activity	02
Budget Sub-Activity	010000
Budget Line Item Number	021Z
USSGL Account	999900.999961
Program	0402892F
Fiscal Year	2017
Agency Account Identifier	38770
Line of Business	103000000
Intercompany Fund	057000340000000001717D
Contingency Code	ZA

**Figure A5.3. RDT&E Management and Support Funding Coding Structure (Legacy Example).**

Example: 5703600 290 4720 66ACSI 20030L 43910 503000 1V

Department:	57
Fiscal Year:	0
Appropriation Symbol:	3600
Fund Code:	29
Fiscal Year:	0
Operating Agency Code:	47
Operating Budget Account Number:	20
Budget Program (First 2 digits of BPAC note 1):	66
Project Number (3 <sup>rd</sup> thru 6th char's of BPAC note 1):	ACSI
Responsibility Center/Cost Center Code:	20030L
Elements of Expense/Investment Code:	43910
Accounting and Disbursing Station Number:	503000
Emergency and Special Program Code (note 2):	1V

**Note:**

1. Budget Program Activity Code (BPAC) is 6 characters
2. When Applicable



**Figure A5.4. RDT&E Mission Program Funds Coding Structure (Legacy Example).**

Example: 5703600 290 4720 66ACSI43910 20030L 43910 503000 1V

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	3600
Fund Code:	_____	29
Fiscal Year:	_____	0
Operating Agency Code:	_____	47
Operating Budget Account Number:	_____	20
Budget Program (First 2 digits of BPAC note 1):	_____	66
Project Number (3 <sup>rd</sup> thru 6th char's of BPAC note 1):	_____	ACSI
Material Program Code, Task or EEIC:	_____	43910
Responsibility Center/Cost Center Code:	_____	20030L
Elements of Expense/Investment Code:	_____	43910
Accounting and Disbursing Station Number:	_____	503000
Emergency and Special Program Code (note 2):	_____	1V

**Note:**

1. Budget Program Activity Code (BPAC) is 6 characters
2. When Applicable

**Figure A5.5. Central Procurement Coding Structure (Legacy Example).**

Example: 5703010 110 4708 15427Z 002200 01001F 503000

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	3010
Fund Code:	_____	11
Fiscal Year:	_____	0
Operating Agency Code:	_____	47
Operating Budget Account Number:	_____	08
Budget Program (First 2 digits of BPAC note 1):	_____	15
Project Number (3 <sup>rd</sup> thru 6th char's of BPAC note 1):	_____	427Z
Material Program Code, Task or EEIC:	_____	002200
Systems Management Code:	_____	11000
Program Element Code:	_____	01001F
Accounting and Disbursing Station Number:	_____	503000

**Note:**

1. Budget Program Activity Code is six characters.
2. Same Coding structure for 57\*3020/3080 appropriations.
3. See DFAS-DE 7220.2-M for additional examples and variations of central procurement accounting classifications

**Figure A5.6. Military Construction Coding Structure (Example).**

Example: 5703300 250 7431 321 DQG 667100

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	3300
Fund Code:	_____	25
Fiscal Year:	_____	0
Operating Agency Code:	_____	74
Operating Budget Account Number:	_____	31
Budget Project:	_____	321
Budget Authorization Account Number:	_____	DQG
Accounting and Disbursing Station Number:	_____	667100

**Figure A5.7. Military Personnel (Centrally Managed Allotment) Coding Structure (Example).**

Example: 5703500 320 5731.OM 525725

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	3500
Fund Code:	_____	32
Fiscal Year:	_____	0
Budget Project:	_____	5731.OM
Accounting and Disbursing Station Number:	_____	525725

**Figure A5.8. Military Family Housing Coding Structure (Example).**

Example: 5700745 3Y0 7887 725 47144 90 667100

Department:	_____	57
Fiscal Year:	_____	0
Appropriation Symbol:	_____	0745
Fund Code:	_____	3Y
Fiscal Year:	_____	0
Operating Agency Code:	_____	78
Operating Budget Account Number:	_____	87
Budget Project or Subproject:	_____	725
Elements of Expense/Investment Code:	_____	47144
Sales Code (note):	_____	90
Accounting and Disbursing Station Number:	_____	667100

**Note:**  
When applicable.