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**Financial Management**

**BUDGET MANAGEMENT FOR OPERATIONS**

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This instruction implements AFI 65-601, Vol. 2. It outlines and establishes responsibilities for the 45th Space Wing (45 SW) Resource Management System. It provides a framework of policies and procedures upon which the 45 SW formulates and executes operating budgets in accordance with AFI65-601 Volume 2, *Budget Management for Operations*. It applies to all 45 SW activities responsible for the formulation, justification, review, and execution of operating budgets. It does not apply to tenant-financed budgets.

**SUMMARY OF REVISIONS**

This revision changes the name of the Financial Working Group (FWG) to the Resources Working Group (RWG) and the name of the Financial Management Board (FMB) to the Resources Management Board (RMB) and identifies membership for both (paragraphs **3.1.1.** and **3.2.1.**). **Attachment 1**, 45SW Resource Management Structure, has been deleted. Attachments 2 and 3 are renamed as **Attachment 1** and **Attachment 2** and are updated to reflect current program element and element of expense codes. All references to Resource Advisor (RA) are replaced by Financial Advisor (FA). All references to Cost Center Manager (CCM) are replaced by Resource Advisor (RA). Membership of the Resources Working Group and Resources Management Board are revised and office designations are updated to reflect the 45th Space Wing Transformation.

**1. Terms Explained:**

1.1. Operating Budget Authority (OBA). The approved annual financing issued to 45 SW by HQ AFSPC.

1.2. Financial Plan (FP). An operating plan which includes expenses and changes in working capital for 45 SW programs financed by the 57-3400 (Operations and Maintenance (O&M) appropriation. This plan is activated by HQ AFSPC, who issues a single Operating Budget Authority document. This document provides authority to incur expenses and obligations to support all Budget Activity Codes (BACs) and Program Elements (PEs) active under the 45 SW management and financed by the O&M appropriation.

1.3. Direct Budget Authority (DBA). Such funding pertains to an installation's obligations and expenses for operating facilities, purchasing materials, and so forth, of unit missions and for which reimbursement is not received.

1.4. Reimbursable Budget Authority (RBA). Authority allowed an installation to incur expenses for goods or services on behalf of customers. When services are rendered, the reimbursement is earned and funds are collected from the customer.

1.5. Total Obligation Authority (TOA). The combined total of Direct and Reimbursable funding authority located at an installation for a given fiscal year.

1.6. Budget Activity Code (BAC). The broadest and most basic structural accounting elements used in the Resource Management System (RMS). There are four BACs currently used in the USAF. Each BAC is a broad aggregation of smaller or specific elements that either complement each other or are closely related. Reprogramming annual funds between BACs at Wing level is not authorized. BACs used by 45 SW are shown at [Attachment 1](#).

1.7. Program Elements (PEs). A combination of personnel, equipment, and facilities that constitutes an identifiable military capability or support activity. Program Elements used by 45 SW are shown in [Attachment 1](#).

1.8. DOD and Air Force Element of Expense/Investment Codes (EEICs). Codes designed for the DOD and USAF financial management system to identify the nature of services and items acquired for immediate consumption (expenses) or capitalization (investments). (See [Attachment 2](#) for listing of selected EEICs.)

1.9. Responsibility Center (RC). An organization headed by a single person, Responsibility Center Manager (RCM) to whom financial management responsibility and legal accountability are assigned and who exercises a significant degree of control over resources acquired and consumed. At 45 SW this is the Wing Commander, Group Commanders and the Civil Engineer. This level is designated by the first two digits in the RC/CC. Subordinate to RCs are commanders of organizations, or chiefs of staff agencies, and are identified by the first four digits of the RC/CC code. Third level RCs are subordinate to second level RCs, and are identified by the third and fourth digits of the RC/CC code. All RCs are composed of one or more cost centers.

1.10. Cost Center (CC). A level of management in the organization usually equivalent to the working level and identified by the 5th digit of the RC/CC code. CCs are always subordinate to an RC who is subordinate to the RCM.

1.11. Cost Account (CA). A level of management in the organization representing the lowest level to which expenses are accumulated in the general accounting system. A CA is identified by the 6th digit of the RC/CC code. CAs are always subordinate to the CC identified by the fifth digit of their RC/CC code.

1.12. Financial Advisors (FAs). Individuals appointed by RCM's to manage the financial resources and lead in the preparation, revision, and execution of their operating budgets. FAs usually are full time appointments at the RC Level. Not an additional duty to the Cost Center or Job Order Manager positions. Financial Advisors at the Group/Staff agency level are appointed in writing by the Group Commander. FAs are the primary point of contact for budget, finance, and costing matters for their responsibility center. Deputy Commanders are the designated voting members of the RWG. However, FAs may be appointed as the voting member of the RWG, at the discretion of the RCM. In accordance

with AFI 65-601, FAs are responsible for ensuring training of alternate FAs and their Deputy Commander, Resource Advisors (RA) and Job Order Managers (JOMs) on the Resource Management System.

1.13. Resource Advisors (RA). The CC is the basic production organization in the chain of command. The RA manages on a day-to-day basis the consumption of work hours, supplies, equipment, and services. Advises the RC Financial Advisor in allocating resources within their CC to ensure mission accomplishment.

1.14. Automated Reports. Monthly or as required financial reports produced by the Executive Financial Information System (EFIS) and BQ Select system reflect EEIC charges against specific RCs and CCs. These reports are primarily used by RC Managers and their Financial Advisors.

1.15. Commitment. A commitment is a specific amount of currently available funds reserved for specific obligations. It is based on firm requisitions, purchase requests, directives requiring actual procurement actions, or other authorized written evidence which indicate intention to incur obligations and which authorize the creation of an obligation without further action by the official responsible for certifying availability of funds.

1.16. Obligation. An obligation is support recordable with documentary evidence that reduces available funds by:

1.16.1. A binding written agreement between the parties involved for:

1.16.1.1. Specific goods to be delivered.

1.16.1.2. Real property to be purchased or leased.

1.16.1.3. Work or services to be performed.

1.16.2. A valid loan agreement showing amount of loan and terms of repayment.

1.16.3. An order required by law to be placed with a government agency.

1.16.4. A document evidencing any other legal liability of the U.S. against an appropriation or fund legally available.

1.17. Undelivered Orders Outstanding (UOO). An UOO is the value of a contract held in suspense until the related resource is received and the costs are charged to a customer. Normally, undelivered orders are recorded only in the contractual services area; however, they may exist in other areas.

1.18. Unfunded Requirements. A priority listing of valid priority requirements that are not funded at either the Wing or Group (RCM) level. These will be submitted to the Wing Resource Management Board as required or bi-annually to HQ AFSPC in the Budget Execution Reviews (BER).

**2. Budget Formulation - Policy and Procedures.** The budget formulation process primarily involves preparing a Financial Plan (FP) during Nov-Feb to build an executable budget for the next fiscal year and to identify unfunded requirements if required.

2.1. The Financial Analysis Section 45 CPTS/FMA, prepares a letter providing guidance for submission of the specific fund requirements by the RCMs. This includes specific details that include suspense dates, special schedules or exhibits, and general information for handling unfunded amounts.

2.2. FAs determine total funded and unfunded requirements for the RCM. RAs provide financial support to the Financial Advisor and Deputy Commander and JOMS. These requirements are reviewed,

approved, and signed by the RCMs or their Deputy and forwarded to 45 SW/FMA. The submission will include:

2.2.1. A consolidated summary by EEIC of total fund requirements.

2.2.2. A narrative justification of all fund requirements. This will include, as applicable, overall objectives, program authority and necessity of the requirement; assumptions and administrative policies; mission and activity changes and their effect on the Operating Budget; price changes and rates; status of inventories; basis of computing requirements; and other data required to adequately support fund requirements. In addition, a concise statement will be included outlining mission impact if the funds are not approved as requested.

2.2.3. Applicable schedules or exhibits (examples or guidance will be provided by 45 CPTS/FMA).

2.3. Budget Execution Review (BER). HQ AFSPC/FM issues a "call" for a Budget Execution Review. Specific dates are determined by Command depending on the timing of the overall budget review process among Department of Defense (DOD), Office of Management and Budget (OMB), Congressional committees and sub-committees, and assessments of economic conditions by the Congressional staff and the President's advisors, and so forth.

3. Resource Management System. The 45 CPTS/FMA Resource Management System will be administered primarily by the following:

3.1. Resources Working Group (RWG):

3.1.1. Consists of the Financial Analysis Officer as the Chairperson and incumbents of the following positions. One vote per Group.

**Table 1. RESOURCES WORKING GROUP.**

45CPTS/FMA	Chairperson
45 OG/CD	Member
45 MSG/CD	Member
45 LCG/CD	Member
45 MDG/CD	Member
45 CES/CD	Member
CCSMO	Member
Wing Staff FA	Member
RMS/CC	Member
45 SW/MO	Member
45 SW/CR	Member
45 OG/CCB	Advisor/Alternate Member
45 MSG/CCB	Advisor/Alternate Member
45 LCG/CCB	Advisor/Alternate Member
45 CES/CER	Advisor/Alternate Member
CCSMO Budget Analyst	Advisor/Alternate Member
45 SW XP	Advisor
45 MDG/CCB	Advisor
45 CONS/CD	Advisor
45SW/JA	Advisor
45SW SE/CD	Advisor
45 Det1/MSG	Advisor
45 MSS/DPC	Advisor
45 SCS/CC	Advisor
45 CPTS/FMAB	Recorder

3.1.2. Meets at the call of the chairperson, but at least quarterly.

3.1.3. Encourages other organizational representatives, or tenants, to attend meetings as appropriate. Tenants of the 45 Space Wing are not members of the RWG. Requests for information go to the supporting JOM or appropriate Group Financial Advisor. Tenants may be invited to participate in the RWG on certain occasions when it is deemed appropriate to decision making.

3.1.4. Reviews and validates requirements submitted by 45 SW activities during the preparation and revision of the BER and Financial Plan.

3.1.5. Reviews and validates the distribution of annual OBAs to RCM levels.

3.1.6. Identifies programs that can be deferred, reduced, eliminated, or moved to the unfunded portion of the Operating Budget when new or increased requirements for funds create a need for reprogramming actions.

3.1.7. Evaluates and recommends priority of unfunded requirements for RMB approval. Unresolved RWG issues will be addressed to a special committee chaired by the Vice commander with RCMs as members. This will be accomplished before the RMB.

3.1.8. Recommends budgets and budget distribution revisions to the Resources Management Board (RMB).

3.1.9. Recommends changes to financial policy.

3.2. Resources Management Board (RMB):

3.2.1. Consists of 45th Space Wing Commander as Chairperson, and incumbents of the following Responsibility Center Manager positions.

**Table 2. RESOURCES MANAGEMENT BOARD.**

45 SW/CC	Chairperson
45 SW/CV	Member
45 OG/CC	Member
45 MSG/CC	Member
45 LCG/CC	Member
45 MDG/CC	Member
CCSMO	Member
45 SW/CD	Member
45 SW/MO	Advisor
45 SW/CR	Advisor
45 CES/CC	Advisor
45 RMS/CC	Advisor
45 CONS/CC	Advisor
45 SW/JA	Advisor
45 SW/SE	Advisor
45 SW XP	Advisor
45 MSS/CC	Advisor
45 SW/FM	Advisor
45 SW/FMA	Advisor
Wing Staff Budget Analyst	Advisor
45 OG/CCB	Advisor
45 MSG/CCB	Advisor
45 LCG/CCB	Advisor
45 CES/CER	Advisor
CCSMO Budget Analyst	Advisor
45 MDG/CCB	Advisor
45 SW/CCM	Advisor
45 CPTS/FMAB	Recorder

3.2.2. Meets at the call of the chairperson, but at least quarterly.

3.2.3. Reviews and takes action on recommendations make by the RWG to ensure that funding requirements are valid, that they represent a balanced program, and that all known or anticipated program requirements have been considered in accordance with appropriate budget laws and directives.

3.2.4. Establishes local financial policy.

3.3. Resource Management System (RMS) Training:

3.3.1. In accordance with AFI65-601, 45 SW/FM is responsible to provide and account for RMS training to Group Commanders and their Financial Advisors, with the training open to RA's and JOM's.

4. Budget Execution - Policy and Procedures:

4.1. General. The Financial Analysis Officer, 45 CPTS/FMA will administer overall Wing approved operating budgets to ensure effective management of financial resources and to ensure the accomplishment of missions within approved programs, priorities, and budgeted amounts. The Financial Analysis office is responsible for overall management of the financial process and assists the RCMs in their management of RCM level program funds. The Financial Analysis Officer will provide the RMB with periodic progress reports on the status of these objectives.

4.2. Distribution of Approved Operating Budgets:

4.2.1. Upon receipt of the HQ AFSPC approved Operating Budget, the Financial Analysis Section (45 CPTS/FMA) will prepare a proposed distribution by RCM of annual targets for presentation to the RWG.

4.2.2. The RWG will assess the 45 CPTS/FMA proposal; update it to conform to known changes in mission, funding policies, priorities, requirements, and so forth; and present a recommended, balanced program to the RMB for approval.

4.2.3. Upon approval of the FMB, the FAs provide their RCMs initial redistribution to 45 CPTS/FMAB within each PEC. 45 CPTS/FMAB will ensure that these approved programs are provided to the accounting system for "loading" into the appropriate computer systems in accordance with AFM 177-370, *USAF Standard Base-Level General Accounting and Finance System*.

4.2.4. Under normal circumstances, operating budget targets and limitations will not be distributed below the four-digit RC level.

4.3. Reprogramming of Approved Operating Budget Amounts:

4.3.1. HQ AFSPC/FM imposes O&M direct funding limitations and reprogramming authority, which must be passed on to the RCMs. These are:

4.3.1.1. Total expense and obligation requirements consist of direct and reimbursable targets. 45 CPTS/FMA controls reimbursable targets. Reimbursements earned in excess of programmed amounts supports increase direct fund availability to the 45 SW. All program amounts are locked into a fixed, total approved program, minus unearned reimbursements. FAs can justify adjustments to reimbursable targets as appropriate. Requests are sent to 45 CPTS/FMAB. Upon 45 CPTS/FMAB concurrence, reimbursable targets will be adjusted.

4.3.1.2. Within the Direct Operating Budget, the amounts for each Budget Activity Code (BAC) constitute limitations that cannot be exceeded or reprogrammed without HQ AFSPC approval.

4.3.1.3. The Direct Operating Budget and each of the subsidiary BACs are issued on a cumulative quarterly and annual basis. The annual programs can only be changed with HQ AFSPC

approval. Quarterly funds may be reprogrammed between BACs without HQ AFSPC approval.

4.3.1.4. Specific limitations that may be imposed by higher headquarters.

4.3.1.5. Within each BAC, and other than the exceptions noted above, 45 SW/CC has complete flexibility to reprogram between PEs/EEICs.

4.3.2. Local reprogramming authorities and procedures:

4.3.2.1. The following basic principles are prescribed:

4.3.2.1.1. RC Financial Advisors may request redistribution, within their RCM, of amounts provided to specific EEICs and Program Element Codes (PEC).

4.3.2.1.2. Reprogramming actions between Responsibility Center Managers (RCMs) or major RCs/PEs may be accomplished with approval of the Financial Analysis Officer (45 SW/FMA) and the RCM Financial Advisors involved.

4.3.2.2. The effects of revised reimbursable requirements upon the organizations' fund targets must be considered and addressed in the Advisor deficit and surplus briefings to the Resources Working Group. Adjustments to FA fund targets will be accomplished to the extent possible from existing DBA/RBA funds.

4.3.2.2.1. Although the Operating Budget is essentially an expense based management System, obligations are also controlled under Section 1341, 1342, and 1517 of Title 31 (3U.S.C. 665), and DFAS-DER 7200-1, *Administrative Control of Appropriations*. The difference between amounts expensed during an accounting period and the amount obligated in the same period is shown as undelivered orders outstanding (UOO). Each RC Financial Advisor must consider the total expenses and obligated amounts reflected in various financial reports when assessing the status of the financial program. Target amounts must cover both expenses and obligations. The latter is a statutory limitation.

4.3.2.2.2. UOO amounts normally apply only to contractual agreements. Usually, contracts less than \$1,000 will be expensed at the time of obligation, while others will be expensed at a monthly rate dependent upon the term of the contract, and so forth. Specific guidance is contained in DFAS-DER 177-102, *Commercial Transactions at Base Level (PA)*. This process will be accomplished by DFAS/DAO-DE. Both the Financial Advisors and 45 CPTS/FMA must monitor accounting and management reports and note deviations in programmed versus actual expensed amounts.

4.4. Responsibility Center Manager (RCM). The RCM is responsible for:

4.4.1. Reviewing resource requirements of subordinate units.

4.4.2. Integrating requirements into a RC operating budget.

4.4.3. Justifying requirements before the RMB and the 45 SW/CC.

4.4.4. Determining the proper distribution of the organizational approved operating budget.

4.4.5. Analyzing the plans and performance of each subordinate CC quarterly. This analysis identifies imbalances in resource distribution and ensures resource consumption contributes effectively to mission accomplishment. During this review, causes of overages and shortages are

identified. Alternative actions are discussed and decisions made to bring programs into line with previous forecasts.

4.4.6. Notifying 45 CPTS/FMA, in writing, when incumbents of Financial Advisor positions are changed in order for 45 CPTS/FMA to effect the Resource Management System (RMS) training as required in AFI65-601.

4.5. Responsibility Center Financial Advisor (FA) Responsibilities. FAs are charged with managing and analyzing expenses applicable to their respective RC programs. They will:

4.5.1. Develop internal policies and procedures to obtain expense requirements from, distribute targets to, and control expenditures of, subordinate cost centers.

4.5.2. Notify subordinate resource advisors of their initial operating budget targets (quarterly and annually) and all changes to these targets as they occur.

4.5.3. Review the Comptroller Financial Information System (CFIS) and determine the overall status of each responsibility center's operating expense budget and manage/monitor expenses and obligations recorded against current operating budgets to ensure that approved targets are not exceeded.

4.5.4. Brief the status of the RC's approved program at RWG meetings and RMB meetings as required.

4.5.5. Develop budget requirement in formats required by the BER and Financial Plan calls issued by 45 CPTS/FMA.

4.5.6. Ensure RMS training is provided to all assigned Resource Advisors as specified in AFI65-601.

4.6. Resource Advisor. The RA performs the following functions in the financial management system:

4.6.1. Serves as point of initial action in the building block process of Operating Budget development.

4.6.2. Develops resource requirements and justifications of inputs to the Operating Budget.

4.6.3. Manages resources consumed, work performed and products produced to provide the basis for resource alignments. RAs are expected to perform a positive, active role in the Resource Management System.

Everett H. Thomas, Colonel, USAF  
Vice Commander

## Attachment 1

## 45 SW/FMA BUDGET ACTIVITY CODES (BAC) AND PROGRAM ELEMENT CODES (PECS)

Table A1.1. BAC 01 OPERATING FORCES.

11213F	GUARDIAN CHALLENGE/TIGER
27574F	WEAPONS OF MASS DESTRUCTION
27588F	AIR BASE GROUND DEFENSE
27593F	CHEMICAL/BIOLOGICAL DEFENSE PROGRAM
28047F	ANTI-TERRORISM
31378F	FACILITIES SUSTAINMENT
31476F	RESTORATION & MODERNIZATION
33605F	MILSATCOM
35111F	WEATHER SERVICES
35114F	AIR TRAFFIC CONTROL
35119F	SPACEBOOSTER
35144F	TITAN
35171F	SPACE SHUTTLE OPERATIONS
35182F	SPACELIFT RANGE SYSTEM SPACE
35853F	ENVIRONMENTAL CONSERVATION (RCCC264497)
35854F	POLLUTION PREVENTION
35856F	ENVIRONMENTAL RESTORATION
35879F	REAL PROPERTY SERVICES
35890F	AUDIO VISUAL ACTIVITIES
35893F	DEMOLITION/DISPOSAL
35895F	COMMUNICATIONS
35896F	BASE OPERATIONS SUPPORT
35915F	SPACE BASED INFRARED SYSTEM (SBIRS)
35919F	CHILD DEVELOPMENT CENTER
35920F	FAMILY SUPPORT CENTER
35953F	EVOLVED EXPENDABLE LAUNCH VEHICLES (EELV)
72804F	ACQUISITION AND MANAGEMENT SUPPORT SPACE

Table A1.2. BAC02 MOBILIZATION.

28038F	WEAPONS OF MASS DESTRUCTION
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**Table A1.3. BAC03 TRAINING AND RECRUITING.**

84751F	PROFESSIONAL MILITARY EDUCATION
86761F	EDUCATION AND TRAINING – HEALTH CARE
89732F	OFF DUTY/VOLUNTARY EDUCATION PROGRAM

**Table A1.4. BAC04 ADMIN & SERVICEWIDE ACTIVITIES.**

31025F	GEOBASE
33133F	HIGH FREQUENCY RADIO SYSTEMS
35145F	TREATY COMPLIANCE
78008F	ENVIRONMENTAL RESTORATION
87700F	DEFENSE MEDICAL CENTERS, HOPITALS, MEDICAL
87705F	MILITAR PUBLIC HEALTH/OCCUPATIONAL HEALTH
87715F	DENTAL CARE ACTIVITIES-CONUS
87792F	STATION HOSPITALS & MEDICAL FACILITIES
88716F	OTHER PERSONNEL ACTIVITIES
88723F	SUBSTANCE ABUSE
88789F	DRUG ABUSE PREVENTION
91515F	OTHER SUPPORT ACTIVITIES

## Attachment 2

## SELECTED ELEMENT OF EXPENSE/INVESTMENT CODES (EEICS)

Table A2.1. Selected Element of Expense/Investment Codes (EEICS).

DODEE/AFEEIC	TITLE
01/3XX	CIVILIAN PERSONNEL
02/409	AIR FORCE TDY EXPENSES
421	CIVILIAN PCS EXPENSES
43X	RENTAL OF PASSENGER VEHICLES
03/46XXX	TRANSPORTATION OF THINGS
05/471XX	LEASED SPACE
472	RENTAL OF COMPUTER EQUIPMENT
473XX	RENTAL OF OTHER EQUIPMENT
48XXX	UTILITIES
06/438XX	IT STUDIES ANALYSIS AND EVALUATION
439XX	IT PURCHASED SERVICES
44XXX	COMMUNICATIONS
09/567	PURCHASED MAINT OF LEASED COMPUTER EQUIP
568	PURCHASED MAINT GOVT OWNED IT EQUIP
569XX	PURCHASED MAINT OF OTHER EQUIPMENT
13/514	MOBILE EQUIPMENT RENTAL
52XXX	FACILITY PROJECTS
53XXX	CE SERVICES
551XX	AIR FORCE PERSONNEL EDUCATION SERVICES
553XX	EDUCATION SERVICES
55431	CIV PAY OFFSET
554R0	RANGE TECHNICAL SUPPORT CONTRACT (RTSC)
554S0	SAFETY SUPPORT CONTRACT (SSC)
554V0	VISUAL INFORMATION AND TECHNICAL CONTRACT (VITC)
55590	MISC CONTRAC SERVICES, MISSION SUPPORT
555J0	JOINT-BASE OPERATING SUPPORT CONTRACT (J-BOSC)
555L0	LAUNCH OPERATIONS & SUPPORT CONTRACT (LO&SC)
555NH	TEL IV OPTION B UTILITIES
570	CONTRACTOR OPER

<b>DODEE/AFEEIC</b>	<b>TITLE</b>
591XX	REIMBURSEMENT TO OTHER SERVICES
592XX	MISC CONTRACT SERVICES
59220	LOGISTICS OPERATIONS CONTRACT
597XX	REIMB COSTS INCURRED FOR WORK SUBLET TO OTHER
598	MILITARY AWARDS
59923	OVERHEAD COST ALLOCATION - OTHER
16/603	MISSILE PROPELLANTS
604	MEDICAL DENTAL DIV AFSF SUPPLY ISSUES/TURNINS
609	SUPPLIES, GENERAL SUPPORT
619XX	OTHER SUPPLIES & MATERIALS, NON-SF
641/642	GROUND FUELS/UTILITY FUEL (FUEL OIL)
645	REPARABLE SUPPORT DIVISION (NON-FLYING) AFSF
693	AV POL OTHER THAN FLYING REQUIREMENTS
17/624	MEDICAL, DENTAL DIV, AFSF, ISSUES/TURNINS
627	IT PURCHASE DEFENSE BUSINESS OPERATING FUND
628	GENERAL SUPPORT DIV, AFSF, ISSUES/TURNINS
637XX	INFO PROCESS EQUIP NAFSF
639	OTHER EQUIPMENT, NON-SF
18/672	CLAIMS – NON-CONTRACTUAL
682XX	INTEREST PENALTY
683XX	ENVIRONMENTAL PERMITS AND FEES