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*Financial Management*

**FINANCIAL MANAGEMENT FOR  
OPERATIONS**

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This instruction outlines and establishes responsibilities for the 50th Space Wing (50 SW) Resource Management System. It provides a framework of policies and procedures upon which the 50 SW formulates and executes operating budgets in accordance with AFI 65-601 Volume 2, *Budget Management for Operations*. This instruction also implements Air Force 65-6 publications and DOD Instruction 7045.7 *Implementation of the Planning, Programming, and Budgeting System (PPBS)*. It establishes formal procedures for the 50 SW Program Objective Memorandum (POM) submission process. This instruction may be revised by formal request to 50 SW/FM, who will ensure the proposed change is coordinated and make the recommended change(s) as appropriate. It applies to all 50 SW activities responsible for the formulation, justification, review, and execution of operating budgets. It does not apply to tenant-financed budgets.

**1. General.** The Financial Analysis Officer, 50 SW/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 Responsibility Center Managers (RCMs) in their management of RCM level program funds. The Financial Analysis Officer will provide the Financial Management Board with periodic progress reports on the status of these objectives.

1.1. Financial Plan Policy and Procedures. The Financial Plan (FP) process usually takes place during Nov-Feb and is designed to build an executable budget for the next fiscal year and to identify unfunded requirements.

1.1.1. The Financial Analysis Section, 50 SW/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.

1.1.2. RAs determine total funded and unfunded requirements for the RCM. Cost Center Managers (CCMs) provide financial support to the Resource Advisor and Deputy Commander. These requirements are reviewed, approved, and signed by the RCMs, or their deputy, and forwarded to 50 SW/FMA. The submission will include:

A consolidated summary by EEIC of total fund requirements.

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.

Applicable schedules or exhibits (examples or guidance will be provided by 50 SW/FMA).

**2. Initial Distribution.** This process is the starting point for the beginning of a Fiscal Year. It consists of all approved funding from HQ AFSPC/FM based on Wing Financial Plan. Once 50 SW/FMA receives the initial distribution from HQ AFSPC, an analysis is performed to determine differences between distribution and the financial plan. FMA has the authority and obligation to ensure all contracts; utilities, DLR and other mission critical programs are funded before releasing any funds to the Groups.

**3. Budget Execution Review (BER).** HQ AFSPC/FM issues a "call" for a Budget Execution Review. Specific dates and required submission formats 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.

**4. Resource Management System.** Primarily the Financial Working Group and the Financial Management Board will administer the 50 SW/FMA Resource Management System.

#### 4.1. Financial Working Group (FWG):

4.1.1. Consists of the Financial Analysis Officer as the Chairperson and incumbents of the following positions:

50 SW/FMA Chairperson and Recorder

50 SW/XP Member

50 MXG/CD Member

50 OG/CD Member

50 MSG Member

50 CES/CE-2/CER Advisors

50 MXG/RA Advisor

50 OG/RA Advisor

50 MSG/RA Advisor

50 CONS/CD Advisor

4.1.2. The FWG meets at the call of the chairperson, but at least quarterly.

4.1.3. Group CDs may encourage other organizational representatives, or tenants, to attend meetings as appropriate. Only members have voting rights. Requests for information go to the appropriate Group Resource Advisor. Tenants may be invited to participate in the FWG on certain occasions when it is deemed appropriate to decision making.

4.1.4. The FWG:

Reviews and validates requirements submitted by 50 SW activities during the preparation and revision of the BER and Financial Plan.

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

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.

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

Recommends budgets and budget distribution revisions to the Financial Management Board (FMB).

Recommends changes to financial policy.

#### 4.2. **Financial Management Board (FMB):**

4.2.1. Consists of 50th Space Wing Commander as Chairperson, and incumbents of the following Responsibility Center Manager positions:

50 SW/CC Chairperson

50 SW/CV Member

50 SW/DS Member

50 OG/CC Member

50 MSG/CC Member

50 MXG/CC Member

50 CES/CE Advisor

50 SW/FM Advisor

50 CONS/CC Advisor

Group RAs Advisors

50 SW/FMA Advisors and Recorder

4.2.2. The FMB:

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

Reviews and takes action on recommendations made by the FWG 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. Only members have voting rights.

Establishes local financial policy.

#### 4.3. Budget Execution - Policy and Procedures.

4.3.1. Distribution of Approved Operating Budgets: Upon receipt of the HQ AFSPC approved Operating Budget, the Financial Analysis Section (50 SW/FMA) will prepare a proposed distribution by RCM of annual targets for presentation to the FWG.

4.3.2. The FWG will assess the 50 SW/FMA proposals; update it to conform to known changes in mission, funding policies, priorities, requirements, and present a recommended, balanced program to the FMB for approval.

4.3.3. Upon approval of the FMB, the RAs provide their RCMs initial redistribution to 50 SW/FMA within each PEC. 50 SW/FMA 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.

4.4. **Reprogramming of Approved Operating Budget Amounts:** HQ AFSPC/FM imposes O&M direct funding limitations and reprogramming authority, which must be passed on to the RCMs. These are:

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.

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.

Specific limitations that may be imposed by higher headquarters.

Within each BAC, and other than the exceptions noted above, 50 SW/CC has complete flexibility to reprogram between PEs/EEICs.

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

Reprogramming actions between Responsibility Center Managers (RCMs) or major RCs/PEs may be accomplished with approval of the Financial Analysis Officer (50 SW/FMA) and the RCM Resource Advisors involved. All reprogramming over \$100,000 is subject to FWG approval.

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 Financial Working Group. Adjustments to RA fund targets will be accomplished to the extent possible from existing DBA/RBA funds.

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 Resource 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 expense and or obligations. The latter is a statutory limitation.

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. This process will be accomplished by DFAS/DAO-DE. Both the Financial Resource Advisors and 50 SW/FMA must monitor accounting and management reports and note deviations in programmed versus actual expensed amounts. All contract fallout (contracts over \$1,000,000) must be reported to the FWG for reprogramming recommendation.

**5. Resource Management System (RMS) Training.** In accordance with AFI 65-601,

50 SW/FM is responsible to provide and account for RMS training to Group Commanders and their Resource Advisors, with the training open to all CCMs.

**6. Duties and Responsibilities: Groups and Squadrons**

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

Reviewing resource requirements of subordinate units.

Integrating requirements into a RC operating budget.

Justifying requirements before the FMB and the 50 SW/CC.

Determining the proper distribution of the organizational approved operating budget.

Analyzing the plans and performance of each subordinate CC quarterly. This analysis identifies imbalances in resource distribution and ensures resource consumption is distributed effectively for mission accomplishment. During this review, the causes of overages and shortages will be identified. As a result, recommendations are discussed and decisions made to bring programs into line with previous forecasts.

Notifying 50 SW/FMA, in writing, when incumbents of Resource Advisor positions are changed in order for 50 SW/FMA to affect the Resource Management System (RMS) training as required in AFI 65-601.

6.2. **Responsibility Center Resource Advisor (RA) Responsibilities.** RAs are charged with monitoring and analyzing expenses applicable to their respective RC programs. They will:

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

Notify subordinate cost center managers of their initial operating budget targets (quarterly and annually) and all changes to these targets as they occur.

Review MicroBas/WinBas products to determine the overall status of each responsibility center's operating expense budget and monitor expenses and obligations recorded against current operating budgets to ensure that approved targets are not exceeded.

Brief the status of the RC's approved program at FWG meetings and FMB meetings if required.

Develop, in formats required, the BER and Financial Plan when call for requirement is issued by 50 SW/FMA.

Provide RMS training to all assigned Cost Center Managers as specified in AFI 65-601.

6.3. **Cost Center (CC) Manager.** The CC Manager performs the following functions in the financial management system:

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

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

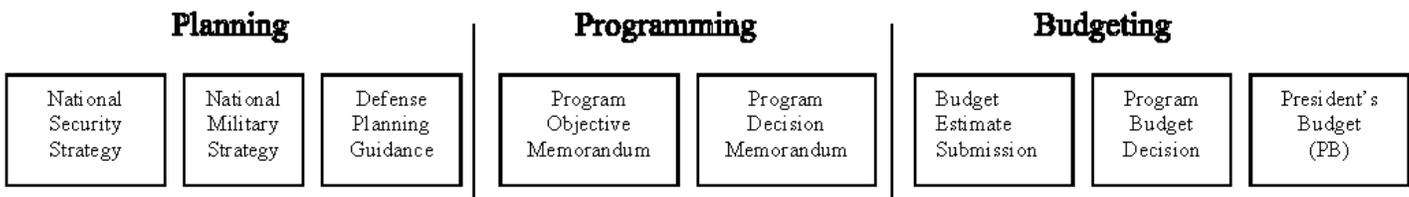
Manages resources consumed, work performed and products produced to provide the basis for resource alignments. CC Managers are expected to perform a positive, active role in the Resource Management System.

7. **POM PROCESS.**

7.1. **General.** The 50 SW operates multiple weapons systems, including the Air Force Satellite Control Network (AFSCN), MILSATCOM, Defense Support Program (DSP), and Global Positioning System (GPS) programs. The wing identifies future funding requirements and works to ensure these funding requirements are met. 50 SW/XP is designated Office of Primary Responsibility (OPR) for tracking and working out-year funding issues for the 50 SW, including preparation of the 50 SW POM.

7.2. **PPBS Process.** The PPBS process is an ongoing cycle of identifying a national strategy, determining requirements, building and advocating a funding plan, and finalizing a programmatic budget to execute that plan. The PPBS cycle is an overlapping process. While funded programs are being executed (often over a period of several years), other programs are being developed and funding is sought. The six fiscal years in the cycle are concurrently planned, programmed, and budgeted. A brief representation of the PPBS process is at **Figure 1**. The wing’s primary input to the PPBS process is through the POM. The POM is a six-year funding plan that meets the policy and strategy objectives set forth by the Secretary of Defense. The wing submits a prioritized list of future funding requirements and written documentation of these requirements for higher headquarters (HHQ) to use in advocating funding requirements. The POM focuses on new initiatives, disconnects, and offsets. The APOM covers a five-year period and is developed in odd numbered years. It is used to modify the baseline set in the previous year’s POM. The APOM is designed to make adjustments to previous year budget decisions, and should only include disconnects and offsets.

Figure 1. Planning, Programming, and Budgeting System (PPBS).



7.3. **Responsibilities.** The functional responsibilities for developing the 50 SW POM submissions are as follows.

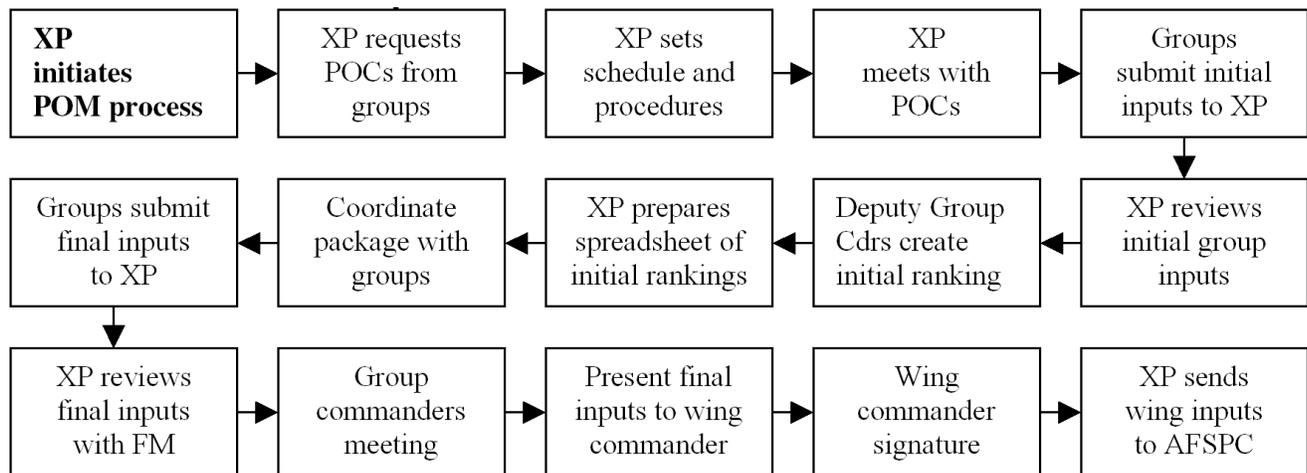
7.3.1. 50 SW Plans and Programs (XP) will:

Initiate the POM process at 50 SW (February timeframe). HHQ may issue a POM call; however, in the absence of this call, XP will remain responsible to prepare the POM and forward it to HHQ.

7.3.1.1. Issue a call to the 50 SW groups and wing staff. This call will request a primary and alternate representative from each group to participate on the POM team. XP will provide the wing staff representatives including the wing Resource Advisor.

Establish schedule, guidelines, formats, and the POM process (**Figure 2**). Prepare a handbook containing these items for each POM team member.

**Figure 2. 50 SW POM process.**



7.3.1.2. Distribute POM input worksheets (**Attachment 1**) to each group. Worksheets will contain current baseline for each group. Separate worksheets will be prepared for each Program Element Code (PEC) and Element of Expense Investment Code (EEIC) combination.

7.3.1.3. Establish and chair meetings to distribute information, answer questions, and review inputs.

7.3.1.4. Collect, review, correct, and consolidate inputs into one wing package. Ensure all inputs are consistent with the 50 SW Long-Range Plan.

Organize a meeting with group representatives and deputy group commanders to determine an initial priority order for wing inputs.

7.3.1.5. Prepare a spreadsheet displaying the input, unit, program element (PE), and dollar amounts per year. List items in prioritized order.

7.3.1.6. Coordinate the proposed POM package with all groups.

7.3.1.7. Review final package with Financial Management (FM).

7.3.1.8. Organize a meeting to present the final POM package to the group commanders. Final package will include the transmittal letter for 50 SW/CC signature, prioritized spreadsheet, POM inputs, and coordination documents.

7.3.1.9. Present final package to wing commander for approval/signature.

7.3.1.10. Forward the signed package to HQ AFSPC/XP/DO/DR/SC and other applicable directorates.

7.3.1.11. Brief POM inputs to HHQ as requested. Meet with Program Element Monitors

(PEMs) to ensure their respective inputs are defensible and solicit feedback. Relay feedback and lessons learned back to the groups.

**7.3.2. 50 SW Groups will:**

7.3.2.1. When notified POM process has begun, appoint a primary and alternate representative (POC) to attend meetings. POCs should be knowledgeable regarding group funding requirements, preferably resource advisors.

7.3.2.2. Task subordinate units (squadrons) to collect inputs.

7.3.2.3. Consolidate inputs from major wing contracts.

7.3.2.4. Ensure inputs are unclassified, factual, correct, consistent with unit SORTS report, and conform to established format.

7.3.2.5. Ensure enough background and supporting information is provided to justify the POM inputs.

7.3.2.6. Coordinate inputs through the appropriate group chain of command.

7.3.2.7. Forward inputs to XP IAW established requirements using POM input worksheet, as appropriate (**Attachment 1**). Indicate required changes to the baseline in the "Δ AMOUNT" row of the worksheet. Continuing requirements funded within baseline should be documented/justified as well as any required changes (increase or decrease) to the baseline. All of the above done at the combined PEC/EEIC level of detail.

7.3.2.8. Brief inputs to XP, 50 SW/CC, and HHQ as required.

**7.3.3. 50 SW Financial Management (FM) will:**

7.3.3.1. Serve as advisors on funding issues.

7.3.3.2. Meet with 50 CONS and PMO to validate contract funding, prior to final POM coordination.

7.3.3.3. Meet with XP to determine funding baseline at PEC/EEIC level prior to providing worksheets to groups.

7.3.3.4. Coordinate on proposed POM package before 50 SW/CC approval.

**7.4. Post POM actions.** Once the inputs are received at HHQ, they will be re-prioritized within AFSPC and forwarded to the office of the Secretary of Defense. Inputs that will not receive funding should be submitted as an unfunded to the 50 SW/FM by the unit for the upcoming fiscal year

LARRY D. JAMES, Colonel, USAF  
Commander

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

**Amended Program Objective Memorandum (APOM)** —The APOM modifies the last five years of a POM to reflect programmatic changes that occurred since the POM was completed.

**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. RC Managers and their Resource Advisors primarily use these reports.

**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 50 SW are shown at [Attachment 2](#).

**Budget Estimate Submission (BES)** —The first step in the budgeting phase of the PPBS cycle. It defines the budget proposal by incorporating the suggested changes to the POM in the PDM. It's the Air Force's last chance to modify funding.

**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.

**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 a RC who is subordinate to the RCM.

**Cost Center Managers (CCM)** —The CC is the basic production organization in the chain of command. The CC Manager manages on a day-to-day basis the consumption of work hours, supplies, equipment, and services. Advises the RC Resource Advisor in allocating resources within their CC to ensure mission accomplishment.

**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.

**Current Fiscal Year (CY)** —In the POM section, CY is used to denote the current fiscal year.

**Defense Planning Guidance (DPG)** —The DPG highlights international political trends, develops broad defense objectives and strategy, and sets force structure objectives. It is published by the Secretary of Defense and used by DOD components in preparing their POMs.

**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).

**Disconnect**—A requirement, which has previously been verified, approved and funded, but due to

changes outside the service's control, is now inadequately funded.

**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.

**Financial Plan (FP)** —An operating plan which includes expenses and changes in working capital for 50 SW programs financed by the 57-3400 (Operations and Maintenance (O&M) appropriation. HQ AFSPC, who issues a single Operating Budget Authority document, activates this plan. This document provides authority to incur expenses and obligations to support all Budget Activity Codes (BACs) and Program Elements (PEs) active under the 50 SW management and financed by the O&M appropriation.

**Fiscal Year (FY)** —The period beginning 1 Oct and ending 30 Sep. This is the period during which the Department of Defense executes its finances.

**Initiative** —A new requirement for funding.

**Obligation** —An obligation is support recordable with documentary evidence that reduces available funds by:

- A binding written agreement between the parties involved for:

  - Specific goods to be delivered.

  - Real property to be purchased or leased.

  - Work or services to be performed.

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

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

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

**Offset** —An approved and funded requirement no longer needed which can be offered to provide funding for other requirements.

**Operating Budget Authority (OBA)** —The approved annual financing issued to 50 SW by HQ AFSPC.

**Planning, Programming, and Budgeting System (PPBS)** —The federal government's system to plan national strategy, determine requirements, project funding, and budget funds for government needs.

**President's Budget (PB)** —The final step in the budgeting phase of the PPBS cycle. It is the spending plan for federal government agencies. It is prepared every two years and submitted to Congress for approval.

**Program Decision Memorandum (PDM)** —The second step in the programming phase of the PPBS cycle. The Office of the Secretary of Defense reviews the POM and issues proposed changes in the PDM.

**Program Elements (PEs)** —A combination of personnel, equipment, and facilities, which constitutes an identifiable military capability or support activity. A funding category related to a specific government program (e.g., 35130-AFSCN Operations).

**Program Element Monitor (PEM)** —A person responsible to track issues and funding for a PE.

**Program Objective Memorandum (POM)** —The first step in the programming phase of the PPBS

cycle. Each military department prepares a funding plan that reflects strategy guidance and adequately funds each program's requirements. The wing submits its inputs for the POM to HQ AFSPC.

**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.

**Resource Advisors (RAs)**—Individuals appointed by RCM's to monitor the financial resources and lead in the preparation, revision, and execution of their operating budgets. RAs usually are full time appointments at the RC Level. Not an additional duty to the Cost Center or Job Order Monitor positions. The Group Commander appoints Resource Advisors at the Group/Staff agency level in writing. RAs are the primary point of contact for budget, finance, and costing matters for their responsibility center. Vice Commanders are the designated voting members of the FWG. However, RAs may be appointed as the voting member of the FWG, at the discretion of the RCM. In accordance with AFI 65-601, RAs are responsible for training alternate RAs and their Vice Commander, Cost Center Managers (CCMs) and Job Order Monitors (JOMs) on the Resource Management System in compliance with AFI 65-601.

**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 50 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.

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

**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.

**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 Financial Management Board as required or bi-annually to HQ AFSPC in the Budget Execution Reviews (BER).

## Attachment 2

## PROGRAM OBJECTIVE MEMORANDUM INPUT WORKSHEET

**TITLE:** Short, descriptive name for the requirement

**OPR:** Name/Office/Phone

**PROGRAM ELEMENT:** The 5-digit PE Code. \*

**ELEMENT OF EXPENSE INVESTMENT CODE:** The EEIC Code. \*

**CATEGORY:** Baseline/Initiative/Disconnect/Offset. Choose relevant category:

- Choose “Baseline” if there are no required changes to baseline position and worksheet is simply justifying the baseline expenditures.
- Choose “Initiative” if this is a new requirement.
- Choose “Disconnect” if you are requesting additional funds because the baseline-funding amount is not enough to perform current mission.
- Choose “Offset” if you discover you have excess funds.

FISCAL YEAR	CY*	CY+3	CY+4	CY+5	CY+6	CY+7	CY+8	Total
<b>BASELINE (\$M)*</b>	X.XXX	<b>XX.XXX</b>						
<b>Δ AMOUNT (\$M)</b>		X.XXX	X.XXX	X.XXX	X.XXX	X.XXX	X.XXX	<b>XX.XXX</b>

**\*CY: Current Fiscal Year.** Initial information will be provided by XP and FM based on current year’s distribution and/or previous POM position.

**DESCRIPTION:** Document baseline and all changes on single worksheet. If there is more than one change to the funding requirement (i.e., two new mission requirements) then add additional row(s) of “**Δ AMOUNT (\$M)**” to the table above and describe and justify each change in separate subparagraph as shown in the sample worksheet. Completely describe the requirements associated with the baseline and associated changes (initiative, disconnect or offset) in easily understandable terms. You may only request

additional funding for years beyond CY+3. Changes prior to that must be handled via FM processes. Only put the change (or delta) from the baseline amount in the CY+3 to CY+8 columns ( $\Delta$  **AMOUNT (\$M)** row). Identify the method used to compute the amounts. The amounts must be accurate and defensible. Round to the nearest thousand. There is no minimum to the amount you may request, as long as it is justifiable. **Total** should equal the amounts in columns **CY+3** to **CY+8**.

**JUSTIFICATION:** Explain the true mission impact. Do not simply state, "The mission will be jeopardized or degraded." You must explain why and how the mission will be degraded. Include approximately five statements explaining the positives for funding this requirement and approximately five statements explaining the negatives if this requirement is not funded. This is the most critical part of the input. The Program Element Monitors (PEMs) at HQ AFSPC and HQ USAF need strong justifications to advocate for your requirement.