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AIR MOBILITY COMMAND**



**AIR MOBILITY COMMAND
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Financial Management

**AMC FINANCIAL MANAGEMENT
FOR OPERATIONS**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements Air Force Policy Directive (AFPD) 65-6, *Budget*, Air Force Instruction (AFI) 65-601, Volume 1, *Budget Guidance and Procedures*, AFI 65-601, Volume 2, *Budget Management for Operations*, and Department of Defense Financial Management Regulation (DoDFMR) 7000.14, Volume 11B, *Reimbursable Operations, Policy and Procedures-Defense Business Operations Fund*. Commanders will use this instruction to discharge their responsibility for sound financial management. It applies to all AMC units below the major command (MAJCOM) level, funded from Headquarters, Air Mobility Command (HQ AMC). This instruction does not apply to Air National Guard or United States Air Force Reserve units. See **Attachment 1** for a glossary of references and supporting information.

(62AW) AMCR 65-601, 1 November 2003, is supplemented as follows: This supplement sets procedures for 62 AW units and tenant units that receive funding from HQ AMC. It does not apply to Air National Guard (ANG) units or Air Force Reserve Command (AFRC).

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 03-1. Interim Change (IC) 03-1 to AMCI 65-601 changes all references of HQ AMC/FM/FMB/FMP and AMCFSS/FMBI/FMBIF to HQ AMC/A8/A8B/A8P and AMCFSS/A8BI/A8BIF respectively and adds AMCFSS/A8BO/A8BT (paragraph **10.1**. and **Attachment 1**). It also revises the HQ AMC/A8 web site address, adds the download instructions to access the publication, and includes the AMC Publications web site address and download instructions (paragraph **3.**). Replaces unfunded requirements (UR) with Budget Execution Report (BER) (paragraphs **7.4.2.8.**, **8.8.**, and **Attachment 1, Glossary of References and Supporting Information, Abbreviations and Acronyms**). Deletes paragraph **16.3.** of the previous publication. Revises **Attachment 2, Example of AMC**

Base-Level Financial Structure and Responsibility, to incorporate changes resulting from implementation of the New Standard Wing Reorganization Structure. A copy of IC 03-1 is located at **Attachment 7** of this publication. **A bar (|) indicates a change since the last revision.**

(62AW) This document is substantially revised and must be completely reviewed.

(62AW) 7.3.1. Changed all references to 62d Support Group and 62d Logistics Group to 62d Mission Support Group and 62d Maintenance Group, respectively. Removed all references to 62d Transportation Squadron. Changed all references to 62d Supply Squadron to 62d Logistics Readiness Squadron. Paragraph **7.4.1.5.** designates a threshold for reprogramming below which there is no need to obtain Financial Management Board (FMB) approval. **7.4.1.7. (Added)** Deleted references to Wing Quality Council and changed them to Strategic Planning Executive Group. Paragraph **8.11. (Added)** introduces the concept of Resource Management Teams.

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1. General. Responsible managers require a continuing awareness and involvement by all resource managers to achieve mission objectives within the approved annual financial operating program. This instruction pertains primarily to the management of funds for the Operations and Maintenance (O&M) 3400 program, the Military Family Housing (MFH) program, base-procured investment equipment (3080 appropriation) program, and the Transportation Working Capital Fund (TWCF) operating and capital programs. Procedures not applicable to these programs are specified.

2. Operational Risk Management (ORM). AFI 91-213, *Operational Risk Management (ORM) Program*, defines ORM as “a logic-based common sense approach to making calculated decisions on human, material, and environmental factors before, during, and after Air Force operations. It enables commanders, functional managers, and supervisors to maximize operational capabilities while minimizing risk by applying a simple, systematic process appropriate for all personnel and Air Force functions.” ORM has 4 main principles: (1) accept no unnecessary risk; (2) make risk decisions at the appropriate level to establish clear accountability; (3) accept risk when the benefits outweigh the cost; and (4) integrate ORM into Air Force Doctrine and planning at all levels. AMC/A8 has directed the implementation of the ORM fundamentals and philosophy into all aspects of our financial management culture in accordance with AFI 91-213.

3. Distribution. This AMCI is available on the AMC/A8 web at the following address:

https://www.amcfm.scott.af.mil/FM_BudgetPolicy.cfm. (**NOTE:** There is an underscore character (_) between “FM” and “Budget”.) To access the link to the publication, click on the “Budget Policy” key located under the “Navigate” menu; then select it under “Policy Guidance” menu. You may download the publication at any time and reproduce in sufficient copies to allow distribution to local financial managers, as determined by the local Comptroller. AMCI 65-601 is also available on the AMC Publications web site: <https://www.amc.af.mil/pubs/hqamc.htm>. Click on the “65-Series Financial Management” block and select on “AMCI 65-601”.

4. Updates. HQ AMC/A8B will provide changes by page replacements and inserts or interim message changes (IMC), and will also make them available via the HQ AMC/A8 web, provided in paragraph 3. above. You may submit suggestions for updates to AMCFSS/A8BI, Attn: Budget Policy and Procedures, 402 Scott Drive, Unit 1K1, Scott AFB Il 62225-5311. Use AF Form 847, **Recommendation for Change of Publication**. Please be specific as to the purpose of your suggestion. Provide as much information as possible to include the benefits derived from your proposed change.

5. Applicable Terms.

5.1. Responsibility Center Manager (RCM). A commander or individual in charge of an organization consuming resources, with span of control over one or more subordinate cost centers. The title usually applies to squadron commanders, group commanders, and wing commanders. These individuals are the principal levels that manage financial resources-the designation of the RCM recognizes formal resource management responsibility. A formal letter of appointment is not necessary. However, the FMA office will maintain a current list of the names, grades, duty titles, office symbols, and telephone numbers of all RCMs. AFI 65-601, Volume 2, chapters 2 and 10, describe the specific responsibilities of the RC/RCM. See **Attachment 2** for an example of RC/RCM designations.

5.1. (62AW) Responsibility Center Managers (RCMs) must submit to 62d Comptroller Squadron Financial Analysis (62 CPTS/FMA), in writing, the names of individuals appointed to the positions of Resource Advisor and Alternate Resource Advisor. See appointment letter format in AMCI 65-601.

5.2. Resource Advisor (RA). An individual appointed by an RCM to monitor the preparation of budget estimates, participates in the development of financial targets, and monitor the use of financial resources in day-to-day operations. (See paragraph 8.9. of this instruction for appointment of aircrew members as RAs.) AFI 65-601, Volume 2, chapter 10, paragraph 10.2.5, describes the specific responsibilities of the RA. **NOTE:** The FMA Office will maintain a record of RAs appointed by their respective RCM.

5.2. (62AW) Resource Advisors to RCMs must maintain a current list of subordinate cost center managers. Cost center manager (CCM) designation is determined by position of assignment.

5.3. Alternate Resource Advisor (ARA). An individual appointed by an RCM to assist the primary RA and to assume financial duties during the absence of the primary. (See paragraph 8.9. of this instruction for appointment of aircrew members as ARAs.) **NOTE:** The FMA office will maintain a record of ARAs appointed by their respective RCM.

5.4. Cost Center Manager (CCM). The individual responsible for the activity of a cost center or work center. The CCM works with the RA or RCM on matters pertaining to the financial management of their particular function.

5.5. Consult AFI 65-601, Volume 2, chapter 10, for ARA/CCM responsibilities.

6. Financial Management Responsibilities.

6.1. Financial management is a continuous changing process, and while the responsibility rests with the commander, the focus of primary financial management emphasis is at the second level responsibility center (RC), structured per [Attachment 2](#). It is at this point in the organizational chain that significant planning and programming decisions are made. Subject to any restrictions and limitations imposed by law, higher authority, or the commander, the second level RC has complete flexibility to use allocated funds to accomplish the mission. For financial management purposes, you should view the second level RC as a separate entity consisting of subordinate (third or fourth level) cost centers (CC). All funding requirements should accumulate upward from CCs, to the second level RCs, to the 1st level RC; conversely, approved programs distribute downward. All budget submissions and unfunded requirements funnel through the second level RA for approval by the second level RCM, then to 1st level RCM for approval before forwarding to the FMA office. You should resolve funding problems within the second level RC organization by reprogramming, revising, deferring, etc., among subordinate RCs and CCs before elevating to the Financial Management Board (FMB) or commander for resolution. The Group RA reviews all subordinate RC budget submissions and unfunded requirements in order to advise the Group Commander (RCM) in preparation for FMB action.

6.2. The FMA office will provide all commanders, RCMs and RAs documented guidance on any new AMC command financial policies that affect their operating programs. This guidance can be in the form of periodic policy letters, E-mail, basewide bulletins, and briefings at staff meetings and/or financial committee meetings.

6.3. Loading Targets. Establish annual and quarterly fund targets according to the policies enumerated in this instruction, AFI 65-601, Volume 2, chapters 7 and 10, and DFAS-DE 7000.1-R, *Responsibility Center/Cost Center Codes*. You should target O&M and TWCF funding authorities (obligation

and expense respectively) to those RCs who exercise significant management control. AMC wing and tenant FMA offices will balance command funding documents to annual and quarterly targets loaded in the accounting system for all fiscal years and fund codes at least monthly.

6.4. Base-Level Financial Structure. See [Attachment 2](#) for an example of a typical AMC wing financial structure. Use it to assist in properly identifying RCMs.

7. Financial Committees.

7.1. Financial Management Board (FMB). AFI 65-601, Volume 2, chapter 2, paragraph 2.12., provides guidance on the establishment of review committees, to include the FMB. The senior or host wing commander at each base establishes the FMB to ensure the allocation of resources in the most effective manner. The FMB convenes at the call of the chairperson. While there is no frequency mandated by SAF/FMB, we recommend that the FMB meet at least quarterly, but normally should meet more often to review fund status and ensure sound financial management. During fiscal year-end close-out, the FMB should meet at least once during the month of August and as required in September in order to guarantee a smooth close-out process prior to transitioning to the new fiscal year.

7.2. The comptroller or the FMA officer should reestablish the FMB frequency, agenda, and format of financial data to be presented with a new wing commander whenever he/she assumes the duties.

7.3. FMB Membership.

7.3.1. For host AMC bases, the wing commander or vice-commander during the commander's absence chairs the FMB. Suggested minimum composition for the FMB is wing commander; group commanders for medical, operations, logistics, support, and Director of Staff; and the comptroller. While additional membership is encouraged, these individuals should serve as advisors to the FMB. The FMA officer serves as the facilitator and recorder.

7.3.1. (62AW) Financial Management Board.

Members

62d Airlift Wing Commander, Chair
 62d Airlift Wing Vice Commander
 62d Mission Support Group Commander
 62d Operations Group Commander
 62d Maintenance Group Commander
 62d Medical Group Commander
 62d Airlift Wing Director of Staff
 62d Airlift Wing Comptroller

Recorder Chief, Financial Analysis

Advisors

62d Communications Squadron Commander
 62d Mission Support Squadron Commander
 62d Services Squadron Commander
 62d Contracting Squadron Commander
 62d Logistics Readiness Squadron Commander
 62d Civil Engineer Squadron Commander
 62d Command Chief Master Sergeant
 Chief, Manpower and Organization
 Chief, Civilian Personnel

7.3.2. For AMC tenant units and medical centers having a separate operating budget account number (OBAN), the composition of the FMB will vary depending on the type of organizational structure involved. We suggest you compose tenant wing and group (including geographically separated units (GSU)) FMB members equivalent to AMC host wing group commanders.

7.4. Specific Responsibilities.

7.4.1. All FMB approval actions must be documented in the FMB minutes. Approval may be accomplished via AF Form 1768, **Staff Summary Sheet (SSS)**, if the FMB was unable to formally convene to approve any of the requirements listed under this paragraph below. The FMA office will maintain a copy of all SSS approval documentation. The FMB approves the following:

7.4.1.1. Operating budget and financial plans (O&M 3400, TWCF, MFH, and 3080).

7.4.1.2. Distribution of annual programs (O&M 3400, TWCF, and MFH) to Groups, Wing Staff, and Civil Engineering (CE).

7.4.1.3. The prioritized list of investment equipment (3080 appropriation; budget project account code (BPAC) 845010, base-procured investment equipment (BPIE)). **NOTE:** The FMB will also assure the completion of all applicable Economic Analysis (EA) for these requirements.

7.4.1.4. The prioritized unfunded requirements list (see paragraph **8.8.** of this instruction) before submission to HQ AMC/A8B (O&M 3400, TWCF, MFH, and 3080).

7.4.1.5. Annual reprogramming actions between Group CCs. **NOTE:** Within a budget activity (BA), the wing commander may designate a reprogramming threshold below the level requiring FMB approval, provided the appropriate RCs are in agreement. Review all reprogramming actions below the threshold at the next FMB meeting. You should establish this policy during the 1st meeting of each new fiscal year and document it in the FMB minutes.

7.4.1.5. (62AW) The commander has designated that the reprogramming threshold between Responsibility Centers (RCs) within a Budget Activity (BA) will be \$10,000.00. Reprogramming actions above this threshold will require FMB approval.

7.4.1.6. The prioritized list of TWCF Capital requirements. Include all locally approved Air Force Form 3215, **C-4 Systems Requirements Documents (CSRD)** in the list, if required. **NOTE:** The FMB will also assure the completion of all applicable EAs for these requirements.

7.4.1.7. (Added-62AW) FMB members, as Strategic Planning Executive Group (SPEG) representatives, will establish an annual funding strategy each fiscal year prior to initial distribution. The funding strategy will be aligned with the Wing's strategic plan. This strategy will provide funding prioritization guidance to all personnel and will be applied consistently through year-end. The SPEG may revise the funding strategy at any time; however, the SPEG must officially notify the Comptroller during the next SPEG or FMB session.

7.4.2. The FMB is responsible for the following reviews. (**NOTE:** See paragraph **7.4.2.11.** for delegation authority.)

7.4.2.1. The total TWCF expenses (accrued expenditures unpaid (AEU) and accrued expenditures paid (AEP)) for all operating budget accounts, including architect-engineer (A-E) services and the sustainment, restoration and maintenance (SRM) (formerly the maintenance and repair (MR)) account. The TWCF review should also include a separate look at obligations in the modernization (formerly minor construction (MC)) account. During the last two months of the fiscal year, review the potential amount of undelivered orders outstanding (UOO) rollover. The TWCF annual program includes additional authority for supply, equipment, and depot level reparable (DLR) due-out transactions (UOO) and obligation authority for SRM projects.

7.4.2.2. Total obligations and expenses by combined Air Force element of expense and investment code (EEIC), (e.g., 409, 59X, 6XX, 62X, etc.) compared to annual program, for all appropriations. As a minimum, focus the review at the Group level. For this purpose, CE will be reviewed separately (O&M 3400, TWCF, and MFH).

7.4.2.3. Actual cost per flying hour compared to the funded rate. Flying hour costs include the following expenses and obligation data: Aviation petroleum, oil, and lubricants (AVPOL) (EEIC 699), material support division/depot level reparable (MSD/DLR) (EEIC 644, RC/CC XX2XXX), general support division (GSD) supplies (EEICs 609, RC/CC XX2XXX), authorized flying hour supplies purchased via AF Form 9, **Request for Purchase** (EEIC 60902, RC/CC XX2XXX), and authorized flying hour requirements purchased via the Government-Wide Purchase Card (EEIC 61952, RC/CC XX2XXX). For TWCF aircraft, use expenses (AEP + AEU). For O&M aircraft, use direct obligations (AEP + AEU + UOO). The FMB should also compare the total hours flown to the funded program.

7.4.2.4. Base-procured investment equipment (3080 appropriation) and TWCF capital programs to include status of funds, approval of new items, and approval of reprogramming actions.

7.4.2.5. Reimbursements by RC within BA (O&M 3400) and budget project (MFH).

7.4.2.6. Civilian pay program, to include the execution of work year costs in relation to the annual program. **NOTE:** This is only applicable to those bases that do not have a separate formal committee (i.e., the Human Resources Management Board (HRMB) or Civilian Employment Cost Management Committee (CECMC)), to perform a detailed review of the civilian pay program.

7.4.2.7. MFH by 3-digit Budget Project.

7.4.2.8. Prioritized requirements on the Budget Execution Report (BER) lists (O&M, TWCF, MFH, and 3080 BPAC 845010).

7.4.2.9. Funding received from AMCFSS/A8BIF since last FMB.

7.4.2.10. The legal limitations and targets on all command funding documents.

7.4.2.11. All reviews required in paragraph 7.4.2. may be (1) modified to meet local circumstances or (2) delegated to the Financial Working Group (FWG). In either case approval must be obtained, in writing, from the current Wing Commander.

7.4.3. FMB Minutes. The FMB recorder (FMA officer) should promptly prepare meeting minutes, file the original copy in the FMA office, and provide copies to the FMB and FWG members. See paragraph 9. of this instruction for detailed requirements.

7.5. Financial Working Group (FWG). As its name implies, the FWG is a working-level financial management group. Its efforts support the FMB. AMC organizations in a tenant status (either on AMC/non-AMC bases or non-Air Force locations) having a separate OBAN do not need to establish a FWG if its membership would include essentially the same personnel as the FMB. FWG meetings convene as necessary to support the deliberation and decision process of the FMB. We recommend that the FWG meet at least quarterly, but may meet more often to review the status of funds and to ensure the practice of sound financial management. During fiscal year-end close-out, the FWG should meet at least once in the month of August and as required in September.

7.5.1. FWG Membership.

7.5.1.1. The FMA officer chairs the FWG and designates someone from the FMA office as the recorder.

7.5.1.2. The general membership should be, as a minimum, the RAs for the RCM who are members of the FMB. Other personnel may attend FWG meetings as deemed necessary by the chairperson.

7.5.1.3. Membership of FWGs established for an AMC tenant unit that has a separate OBAN should include those RAs organizationally consistent with their FMB.

7.5.2. Specific Responsibilities. The FWG must develop and approve for submission to the FMB those items that require FMB approval. The FWG membership must also review the items to be briefed at the FMB and be prepared to discuss and define program changes and deviations.

7.5.3. A memorandum for record (MFR) will be prepared and maintained for review by higher authority for each FWG meeting. The MFR will summarize actions, if any, relating to the working group's specific recommendations. Attach a list of FWG attendees to the MFR.

7.5.4. We encourage all AMC wings and groups administering both O&M 3400 and TWCF operating funding programs to conduct a combined FWG. However, the local financial structure may necessitate the establishment of two separate FWGs.

8. Concepts.

8.1. The financial program of each unit must, at all times, reflect its requirements and related resources, and should identify scheduled consumption of resources to provide the basis for management actions and future planning. No matter how well any financial program is conceived and administered, it is subject to revision to reflect mission changes, operational adjustments, and levels of resource availability.

8.2. You should distribute annual (TWCF) and quarterly (O&M 3400, MFH) funding authorizations as accurately as possible to the applicable BA, EEIC, RC/CC, and program element codes (PEC) where you anticipate the expenditures/obligations. HQ AMC/A8B as well as SAF/FMB monitors status reports reflecting the distribution of the annual and quarterly programs, as well as actual expenditures/obligations incurred to date. Failure to properly distribute annual and quarterly funding authorizations and to properly record expenditures/obligations may provide misleading information concerning the financial status of the wing and the command.

8.3. You should load targets to the CC level in the accounting system for supplies. If more than one supply organization code is assigned to a CC, then load targets to only one organization code unless directed by the RCM to do otherwise. Quarterly targets must reconcile with the base-level computer targets by RC. Do not break down targets in the supply system to each CC with each RC unless directed by the RCM.

8.4. Cost Center Management (CCM). AFI 65-601, Volume 2, chapter 10 paragraph 10.2.4, and DFAS-DE 7000.1-R, chapter 2, paragraph B, define a CC. The major role of a CCM (or work center target manager) is to manage the work center's supply program. Whether the CCM directly manages other commodities is at the discretion of each RCM.

8.5. Funding documents (CBAS for Air Force O&M appropriations, MFH, and TWCF, and PBAS for DoD 97-type appropriations) issued by AMCFSS/A8BIF display financial data by BA (O&M 3400), budget program and project (TWCF and MFH), and BPAC (3080 appropriation). The FMB and FWG must ensure a balanced program within total fund availability. The Funds Control section (AMCFSS/A8BIF) of HQ AMC/A8B provides the Defense Finance and Accounting Service at Omaha NE (DFAS-OM) a copy of all funding documents issued to AMC bases.

8.6. All AMC funding points have the flexibility to reprogram funds throughout the fiscal year, except as specifically provided in the HQ AMC/A8B funding document or as restricted by legal limitations on appropriations. However, in order to eliminate “expense, obligation, and commitment chasing,” you should accomplish any reprogramming actions only after a close review of obligation and expense rates, program changes, and forecasted requirements.

8.7. HQ AMC/A8B retains no “reserve” other than those funds targeted for centrally managed programs (sustainment, restoration, and modernization by contract (SRMC), A-E design, chemical warfare defense equipment (CWDE), Joint Chiefs of Staff (JCS) Exercises, etc.), identified to the HQ AMC Budget Advisory Board (BAB) and approved by AMC/CC. At the beginning of each fiscal year, HQ AMC/A8B issues each AMC wing/funding point a viable operating program. The only other sources of subsequent funding increases will be program slippages within the command or additional Air Force (O&M 3400, MFH) or USTRANSCOM (TWCF) funding based on the command’s total unfunded requirements.

8.8. Traditionally, funds allocated to an organization do not usually satisfy total requirements. It is the responsibility of the wing/group commanders, through their FMB and FWG, to ensure critical “hard-core” mission items are funded. Each AMC base/funding point will submit their BER, as required, via the HQ AMC/A8 web at <https://www.amcfm.scott.af.mil>. (**NOTE:** This access is available only during the time of each BER drill (February and July).) This will be the source of information used when HQ AMC/A8B briefs the command BER to the BAB to prioritize funding requirements, and to AMC/CV/CC for approval to release available funds. The BER submission should reflect all items that you currently cannot cover with your existing program due to the funding of higher priority requirements. The command BER list is not static; items on the list will shift as priorities change. Since HQ AMC/A8B uses the BER list for command justification to SAF/FMB and funds release, it is imperative they be realistic and meaningful. Specific guidance will be issued prior to each BER call.

8.9. The financial management positions at each AMC OBAN/funding point include RCMs, primary and alternate RAs, and CCMs. Since financial responsibilities of the RCM and CCM go hand in hand with supervisory responsibilities, consider only primary and alternate RA positions to be additional duties. Do not consider aircrew members for any financial management additional duty positions unless specifically requested.

8.10. (Added-62AW) Resource advisors are responsible for submitting requests for reprogramming of funds within their Responsibility Center (RC). Requests for reprogramming between second level RCs must be signed by both losing and gaining RC managers prior to submission to the Financial Analysis Office. See **Attachment 9 (Added)** for sample Reprogramming Request letter format.

8.11. (Added-62AW) Resource Management Teams (RMT). The purpose of RMT is to train and motivate users of resources by observing and cross-feeding innovative resource management methods

and ideas. The Comptroller implements and administers the RMT in accordance with AFI 65-601, Vol II.

9. FMB Minutes. Prepare minutes in the format outlined in [Attachment 3](#). Number your FMB minutes by fiscal year (FY). For example, number the third meeting held in FY02 as FY02-3.

9.1. Provide timely financial data at FMB meetings. Do not show data to the FMB that is more than 30 days old unless it is for comparison purposes.

9.2. Ensure your FMB minutes are signed and distributed no later than 14 calendar days following the meeting date.

9.3. As a minimum, your FMB minutes will summarize substantive discussion pertaining to each of its specific responsibilities (see paragraph [7.4.](#)) and include:

9.3.1. Complete rationale for all annual reprogramming action between Group CCs to include both the losing and gaining CC.

9.3.2. A copy of the briefing charts (file copy only).

9.3.3. A prioritized list of current year investment (3080) unfunded requirements. For AMC bases that manage TWCF funds, include any current year TWCF Capital unfunded requirements in the FMB minutes.

10. O&M 3400 and MFH Quarterly Adjustments.

10.1. You may request quarterly adjustments through your AMCFSS/A8BO/A8BT base analyst no later than the fifth day of the last month of each quarter, when possible.

10.2. You must maintain sufficient quarterly authority to cover obligations plus commitments.

10.2. (62AW) Quarterly projections for Transportation Working Capital Fund (TWCF), O&M, Military Family Housing, and Reimbursements will be submitted to 62 CPTS/FMA not later than the 15th calendar day of September, December and March (no projection is required in June) for the next applicable quarter. Quarterly Projections Format (Non-Cumulative) may be used for submitting quarterly projections (See [Attachment 8 \(Added\)](#)). O&M organization submissions will include commitments in estimating projections.

11. AVPOL Monthly Report. The O&M and TWCF AVPOL report (see [Attachment 4](#)) must arrive at HQ AMC/A8B no later than the 15th calendar day of each month, based on data provided by the wing Operations RA or the wing refueling document control officer (WRDCO), as appropriate.

12. Fiscal Year-End Close-Out. HQ AMC/A8B will issue annual fiscal year-end close-out guidance outlining SAF/FMB, MAJCOM, and base procedures, responsibilities, and reports. Bases should establish a close-out committee addressing close-out actions, etc., in May of each year.

13. Funding Procedures for Base Investment Equipment.

13.1. Air Force and AMC Organizations Supported by AMC Host Bases.

13.1.1. AMC units will submit investment equipment requirements to the base FMA office. Air Force tenant organizations will also submit their investment equipment requirements to the base

FMA office as directed by AFI 65-601, Volume 1, chapter 7, paragraph 7.6.2. The FMA officer and the chief of supply (LGS) will jointly staff these requirements. FMAs will ensure that each organization has the opportunity to submit their requirements into the base's formal budget submission. The base LGS is responsible to ensure that requested items are authorized and that identification, pricing, and classification are correct. You should validate all items as having a prime national stock number with assigned budget code Z, as authorized in the allowance source code (ASC) or qualifying as replacement real property installed equipment (RPIE). Requirements must also meet the criteria for 3080 base procured investment equipment (BPIE) (BPAC 845010 only) in accordance with AFI 65-601, Volume 1, chapter 8. Additionally, review each item to determine eligibility under the fast payback capital investment program (FASCAP) or productivity investment fund (PIF) in accordance with AFI 38-301, *Productivity Enhancing Capital Investment Programs*.

13.1.2. The FWG prioritizes the validated 3080 requirements and FMA officer presents the FWG recommended priority sequence to the FMB for final approval of the installation's investment equipment (3080) budget. The FMA office then submits the 3080 budget to HQ AMC/A8B.

13.2. AMC units Located on Non-AMC Air Force Bases.

13.2.1. Your 3080 BPAC 845010 requirements are a host base funding responsibility.

13.2.2. Identify all 3080 BPAC 845010 requirements to your host base FMA office in accordance with their procedures.

14. Foreign Military Sales (FMS) Administration Funding. AMC organizations that control FMS Administration funding will recoup or reimburse all FMS costs on a monthly basis to the correct appropriation. AMC-financed appropriations must not subsidize any FMS administrative costs. Forward any change to projected FMS obligations to HQ AMC/A8P, 402 Scott Drive, Unit 1K1, Scott AFB IL 62225-5311.

15. Resource Advisor (RA) Training. Commanders are responsible for establishing and enforcing effective internal controls to ensure resources are protected and financial transactions are properly recorded in the accounting records. Without proper internal controls we cannot obtain clean audit reports of our financial statements. This can result in losses of assets and payments for goods and services not properly received.

15.1. At base level, commanders rely on RAs to fulfill financial management responsibilities at the lowest level, often on a part time basis and sometimes without any extensive prior financial experience. RAs will often be accountable officials and their commanders must ensure they receive the training they need to meet their responsibilities. HQ USAF/CV memorandum dated 29 Feb 00 directs base and installation commanders to take the following actions to ensure proper training of RAs.

15.1.1. Unit commanders will appoint all RAs to their position in writing so these key personnel are clearly identified. **Attachment 5** provides a sample appointment letter.

15.1.2. Unit commanders will ensure that each RA's supervisor, with base/installation comptroller assistance, determines which tasks must be performed and at what level of proficiency. **Attachment 5** contains a list of the most common resource management tasks (not necessarily all-inclusive) associated with the RA position.

15.1.3. Base/installation comptrollers will determine what training is needed for RA task proficiency. The RA's supervisor and the comptroller will be responsible for ensuring that all necessary training takes place. **Attachment 6** contains a sample RA training certification of completion letter along with an example of identified proficiency tasks. **NOTE:** Every task identified on this example will not necessarily apply to all RAs undergoing proficiency training. We recommend that each base/installation comptroller develop a resource management task list that best serves the financial operations at that location.

15.1.4. Unit commanders will ensure that group and squadron RAs receive their initial training within 90 days of their appointment. The comptroller will provide a letter (**Attachment 6**) or certificate indicating initial Resource Management System (RMS) training has been received. Additionally, the comptroller will develop a training plan to ensure all required task proficiency training is completed within one year of appointment.

15.2. SAF/FM has developed several web-based courses to aid in training of RAs, found in the sample RA letter of appointment at **Attachment 5**, paragraph 6. Base/installation comptrollers should use these courses and all other available means, including training provided by the base FMA office, to meet these requirements.

15.3. The base FMA office will ensure that RAs are providing appropriate training to their CCMs and will assist the RAs in providing CCM training, if requested, in accordance with AFI 65-602, chapter 11, paragraph 11.2.3.

15.4. AFI 65-601, Volume 2, chapter 11, provides additional guidance on RMS training.

16. Support Agreement Management. The base FMA office plays an important role in the management of support agreements, as they have the responsibility to validate the costs and methodology used to estimate tenant reimbursable support. The FMA office must ensure all reimbursable costs are captured and accounted for in each support agreement. While the various unit support agreement monitors should identify those reimbursable costs associated with their work centers, the FMA office needs to ensure these individuals possess the required skills to cost out tenant reimbursable support. AFI 25-201, *Support Agreements Procedures*, paragraphs 2.6. and 5.4., provides the responsibilities of the FMA office for support agreements, to include performing an annual budget review and comparing collected reimbursements to the actual calculations identified in the support agreements. A revised Funding Annex, signed by both the supplier and receiver (host and tenant) FMs, will be attached to the support agreement.

16.1. The Logistics Plans office, with the assistance of the FMA office, must ensure unit support agreement monitors are completely familiar with the support agreement process and are able to effectively fulfill their responsibilities. To accomplish this, we recommend you conduct co-sponsored support agreement training sessions at least once a quarter. Training should cover at a minimum, incremental costing, acceptable cost techniques, and the billing/reimbursement process.

16.2. AFI 65-601, Volume 1, chapter 7, provides guidance for host/tenant funding responsibilities. Support agreement policy is contained in DoDI 4000.19, *Interservice and Intragovernmental Support*, implemented to Air Force users through AFI 25-201.

| 16.3. DELETED.

DAVID E. PRICE, Colonel, USAF
Comptroller

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AFI 25-201, *Support Agreements Procedures*

AFI 38-301, *Productivity Enhancing Capital Investment Programs*

AFI 65-6, *Budget*

AFI 65-601, Volume 1, *Budget Guidance and Procedures*

AFI 65-601, Volume 2, *Budget Management for Operations*

AFI 91-213, *Operational Risk Management (ORM) Program*

DFAS-DE 7000.1-R, *Responsibility Center/Cost Center Codes*

DoDFMR 7000.14, Volume 11B, *Reimbursable Operations, Policy and Procedures, Defense Business Operations Fund*

DoDI 4000.19, *Interservice and Intragovernmental Support*

Abbreviations and Acronyms

- | **A8**—Financial Management and Comptroller (A-Staff)
- | **A8B**—Financial Management and Comptroller – Budget
- | **A8BI**—Financial Management and Comptroller – Budget Integration
- | **A8BIF**—Financial Management and Comptroller – Budget Integration – Funds Control
- | **A8BO**—Financial Management and Comptroller – Budget – O&M Operations
- | **A8BT**—Financial Management and Comptroller – Budget – TWCF Operations
- | **A8P**—Financial Management and Comptroller – Programs and Analysis
- A-E**—Architect-Engineer
- AEP**—Accrued Expenditures Paid
- AEU**—Accrued Expenditures Unpaid
- AF**—Air Force
- AFI**—Air Force Instruction
- AFPD**—Air Force Policy Directive
- AMC**—Air Mobility Command
- | **AMCFSS**—Air Mobility Command Financial Support Squadron
- ARA**—Alternate Resource Advisor
- ASC**—Allowance Source Code

AVPOL—Aviation Petroleum, Oil, and Lubricants

BA—Budget Activity

BAB—Budget Advisory Board

BER—Budget Execution Report

BPAC—Budget Project Account Code

BPIE—Base Procured Investment Equipment

CBAS—Command Budget Automated System

CC—Cost Center

CCM—Cost Center Manager

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EA—Economic Analysis

EEIC—Element of Expense and Investment Code

FAS/FES—Fuels Automated System/Fuels Enterprise Service

FASCAP—Fast Payback Capital Investment Program

FMA—Financial Management Analysis

FMB—Financial Management Board

FMS—Foreign Military Sales

FWG—Financial Working Group

FY—Fiscal Year

GSD—General Support Division

GSU—Geographically Separated Unit

HRMB—Human Resources Management Board

IMC—Interim Message Change

JCS—Joint Chiefs of Staff

LGS—Logistics Supply (Chief of Supply)

MAJCOM—Major Command

MC—Minor Construction

MFH—Military Family Housing

MFR—Memorandum for Record
MR—Maintenance and Repair
MSD—Material Support Division
O&M—Operations and Maintenance
OBAN—Operating Budget Account Number
ORM—Operational Risk Management
PEC—Program Element Code
PIF—Productivity Investment Fund
PBAS—Program Budget Accounting System
RA—Resource Advisor
RC—Responsibility Center
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RPIE—Real Property Installed Equipment
RPMC—Real Property Maintenance by Contract
RMS—Resource Management System
SC—Sales Code
SRM—Sustainment, Restoration and Maintenance
SRMC—Sustainment, Restoration, and Modernization by Contract
SSS—Staff Summary Sheet
TWCF—Transportation Working Capital Fund
UOO—Undelivered Orders Outstanding
USTRANSCOM—United States Transportation Command
WinBAS—Windows Budget Automated System
WRDCO—Wing Refueling Document Control Officer

Attachment 1 (62AW)**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION***Abbreviations and Acronyms*

RMT—Resource Management Teams

SPEG—Strategic Planning Executive Group

Attachment 2

EXAMPLE OF AMC BASE-LEVEL FINANCIAL STRUCTURE AND RESPONSIBILITY

201010 RCM

Wing Commander

LEVELS OF RESPONSIBILITY

1st Level RCs

20XXXX	21XXXX	23XXXX	24XXXX	35XXXX
RCM	RCM	RCM	RCM	RCM
Director of Staff	Operations Group	Maintenance Group	Mission Spt Group	Medical Group

2nd Level RCs (not all inclusive)

201XXX	2113XX	2321XX	2416XX	355735
Staff Agencies	Operations Support Squadron	Maintenance Operations Squadron	Mission Support Squadron	Medical Support Squadron
2215XX	2113XX	2322XX	2438XX	355737
Comptroller Squadron	Airlift Squadrons	Aircraft Maintenance Squadron	Comm Squadron	Medical Operations Squadron
		2323XX	2443XX	
		Maintenance Squadron	Security Forces Squadron	
			2444XX	
			Civil Engineer Squadron	

2445XX
Services
Squadron

2466XX
Logistics
Readiness
Squadron

Attachment 3

FORMAT FOR PREPARATION OF FMB MINUTES

MEMORANDUM FOR

Date:

FROM: XXX WING/FMA

SUBJECT: Financial Management Board Meeting, FY02-3

1. Place:
2. Time:
3. Chairperson: *Indicate grade, name, and office symbol.*
4. Members Present: *Indicate grade, name, and office symbol. When alternates or nonmembers attend for an appointed member, please designate in parenthesis who they are representing, e.g., 375 SG/RM Col Smith (for Col Jones).*
5. Members Absent: *Indicate grade, name, and office symbol of those primary members absent and not represented.*
6. Others Present: *Indicate grade, name, and office symbol of visitors.*

DISCUSSION: *As a minimum, minutes will include discussion of areas in paragraph 7.4. including BA program versus execution analysis summary. Minutes should also indicate an informative recapitulation of all other items discussed at the meeting.*

NOTE: FMB minutes will be signed by the recorder and the commander or chairperson.

Attachment: Unfunded Requirements

Attachment 4**AMC AVPOL MONTHLY REPORT**

OBAN: As Of:

ACFT MDS	FLYING HOURS	PRICE PER GALLON	CONSUM RATE	GALLONS	DOLLARS
(1)	(2)	(3)	(4)	(5)	(6)

CURRENT
MONTHCUM TO DATE
(7)**FOOTNOTES:**

(1) One line is required for each mission design series (MDS). Active duty and Reserve breakout is required.

(2) Obtain flying hours from operations personnel, as reported through CAMS/G081.

(3) Price per gallon is computed by dividing the dollars (6) by the gallons (5).

(4) Consumption rate is computed by dividing the total gallons (5) by the flying hours (2).

(5) (6) Obtain gallons and dollars from the Fuels Automated System/Fuels Enterprise Service (FAS/FES), administered by the Defense Energy Support Center (DESC), Ft Belvoir, VA.

(7) Two lines are required for each MDS (i.e., current month and cumulative).

OTHER NOTES:

1. Report is due to HQ AMC/FMB no later than the 15th calendar day of each month.

2. You may submit the AVPOL report via FAX, E-mail, or message.

Attachment 5**SAMPLE LETTER OF RESOURCE ADVISOR APPOINTMENT**

MEMORANDUM FOR (Resource Advisor's Name)

Date:

FROM: Appointing Official (Responsibility Center Manager)

SUBJECT: Letter of Appointment

1. Effective this date, (resource advisor's name, grade, branch of service) is appointed as a resource advisor for the (applicable unit) in accordance with AFI 65-601, Volume 2, paragraph 2.11.2.
2. Your general responsibilities include actively participating in resource management; planning, programming, and executing the organization's budget; and acquiring, consuming, storing, disposing of resources, and ensuring internal controls are established and maintained, to include proper recording of financial transactions.
3. **Attachment 1** contains a list of the most common tasks associated with your position as a resource advisor. During your initial interview with your (supervisor, squadron resource advisor, group resource advisor, or your responsibility center manager), (he or she) will determine which tasks will relate to your current position and what proficiency level is required for each task.
4. Financial management training is available from (the base comptroller organization). The base or installation comptroller is responsible for providing initial Resource Management System (RMS) training within 90 days of this appointment. You will be given a letter or certificate to document the receipt of initial RMS training. The comptroller will also provide a training plan to ensure you receive all required task proficiency training within the following year. A financial analyst within the Comptroller organization will oversee your training. The comptroller will designate appropriate task trainers and certifiers to ensure you receive training to perform your tasks to the required proficiency level. You will receive a certificate from the comptroller after completing all proficiency training. Follow on training should be conducted annually.
5. Enlisted Financial Management (FM) career field (AFSC 6F0X1) resource advisors are required to be certified on all FM core tasks in addition to your duty position tasks. The comptroller will designate a trainer and certifier for the 11 core tasks.

6. Currently, there are several tools available to assist you with your training needs at the following web sites:

- 1). A tutorial containing information on the basic functions and responsibilities associated with financial Management, located at <http://www.saffm.hq.af.mil/saffmra/index.html>.
- 2). On the Job Training (OJT) Guides for Resource Advisors, located at <https://www.saffm.hq.af.mil/ENL/training.html>.
- 3). Comprehensive training for newly appointed RAs, refresher training for experienced RAs, and five specialty programs for unique programs: <http://www.saffm.net/public/home.cfm>.

7. I will send a copy of this letter to the base or installation comptroller to establish your training schedule. You should hear from (him or her) within seven to ten days. Together with your trainer and certifier, I will update the task list with completion dates once I am confident you have the ability to perform the assigned tasks.

Appointing Official's Signature

2 Attachments:

1. Resource Management Tasks
2. Proficiency Codes

cc: (Installation Comptroller)

PROFICIENCY CODES

Level of Proficiency	Scale Value	Definition: The Individual
Task Performance Levels	1	Can do simple parts of the task. Needs to be told or shown how to do most of the task. (Extremely Limited)
	2	Can do most parts of the task. Needs only help on the hardest parts. (Partially Proficient)
	3	Can do all parts of the task. Needs only a spot check of completed work. (Competent)
	4	Can do the complete task quickly and accurately. Can tell or show others how to do the task. (Highly Proficient)
*Task Knowledge Levels	a	Can name parts, tools, and simple facts about the task. (Nomenclature)
	b	Can determine step-by-step procedures for doing the task. (Procedures)
	c	Can identify why and when the task must be done and why each step is needed. (Operating Principles)
	d	Can predict, isolate, and resolve problems about the task. (Advanced Theory)
**Subject Knowledge Levels	A	Can identify base facts and terms about the subject. (Facts)
	B	Can identify relationship of basic facts and state general principles about the subject. (Principles)
	C	Can analyze facts and principles and draw conclusions about the subject. (Analysis)
	D	Can evaluate conditions and make proper decisions about the subject. (Evaluation)
<p>Explanations:</p> <p>*A task knowledge scale value may be used alone or with a task performance scale value to define a level of knowledge for a specific task. (Example: b and 1b)</p> <p>** A subject knowledge scale value is used alone to define a level of knowledge for a subject not directly related to any specific task, or for a subject common to several tasks.</p>		

Attachment 6**SAMPLE LETTER OF RESOURCE ADVISOR TRAINING CERTIFICATE OF COMPLETION**

MEMORANDUM FOR (Unit Commander) Date:

FROM: (Installation Comptroller)

SUBJECT: Certificate of Completion – Resource Advisor Training

(Name, Grade, Branch of Service, Unit) has successfully completed training on the tasks you identified in **Attachment 1** (attach copy of completed task list). (His/her) trainer (trainer's name/grade) and task certifier (certifier's name/grade) have assured me that (name/grade) can perform these tasks to the level of proficiency you requested. We will provide recurring training through Financial Working Group meetings and follow-on staff assistance visits to your organization. If you identify additional tasks that (name/grade) must perform, please contact me so that we may schedule (name/grade) for further training.

Base or Installation Comptroller's Signature

2 Attachments

1. Task List
2. Certificate

RESOURCE MANAGEMENT TASKS (Financial Management)

TASKS	RESOURCE ADVISOR (Group)		RESOURCE ADVISOR (Squadron)		COST CENTER MANAGER (Unit)		TRAINER	CERTIFIER
	Prof Code	Date	Prof Code	Date	Prof Code	Date	Signature	Signature
	Negative Unliquidated Obligations							
Fiscal Year-End Close-Out								
Computer Applications								
(1) MicroBAS								
(2) Automated Business Services System (ABSS)								
(3) Obligation Adjustment Reporting System (OAR)								
(4) Other Systems (BQ, IAPS, IATS, CPAS, BPAS, MOCAS, BCAS, ARS, SBSS, JOCAS, PCP, WIMS, OLVIMS, FAST, DTS, DCPS)								
Cost-Benefit Analysis/Cost Effectiveness								
Cost Estimating Techniques								
Depot Level Reparables/Flying Hour Program								
Official Representation Funds (ORF), Special Morale and Welfare (SM&W), Non-Appropriated Funds (NAF)								
War Readiness Material								
Risk Analysis								
Fraud, Waste, and Abuse								
Government-Wide Purchase Card Process (IMPAC)								
Travel Card Program								
Appointment Letters								
File Maintenance/Document Retention								
Additional Tasks not Identified Above								
(list applicable tasks)								
Resource Advisor's Name/Rank	Organization		Telephone #		Signature			

Certificate of Completion

This is to certify that the following individual completed Resource Advisor Training on the date indicated below.

Name:

Rank:

Date:

Place:

Comptroller

Applicable Wing Emblem

Attachment 7

IC 2003-1 TO AMCI 65-601, AMC FINANCIAL MANAGEMENT FOR OPERATIONS

1 NOVEMBER 2003

OPR: AMCFSS/A8BI (Mr. Bill Bjornstad)

Certified by: HQ AMC/A8B (Col Edwin R. Newcome)

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 03-1. Interim Change (IC) 03-1 to AMCI 65-601 changes all references of HQ AMC/FM/FMB/FMP and AMCFSS/FMBI/FMBIF to HQ AMC/A8/A8B/A8P and AMCFSS/A8BI/A8BIF respectively and adds AMCFSS/A8BO/A8BT (paragraph **10.1.** and **Attachment 1**). It also revises the HQ AMC/A8 web site address, adds the download instructions to access the publication, and includes the AMC Publications web site address and download instructions (paragraph **3.**). Replaces unfunded requirements (UR) with Budget Execution Report (BER) (paragraphs **7.4.2.8.**, **8.8.**, and **Attachment 1, Glossary of References and Supporting Information, Abbreviations and Acronyms**). Deletes paragraph **16.3.** of the previous publication. Revises **Attachment 2, Example of AMC Base-Level Financial Structure and Responsibility**, to incorporate changes resulting from implementation of the New Standard Wing Reorganization Structure. A copy of IC 03-1 is located at **Attachment 7** of this publication. **An asterisk indicates a change since the last revision.**

2. Operational Risk Management (ORM). AFI 91-213, *Operational Risk Management (ORM) Program*, defines ORM as “a logic-based common sense approach to making calculated decisions on human, material, and environmental factors before, during, and after Air Force operations. It enables commanders, functional managers, and supervisors to maximize operational capabilities while minimizing risk by applying a simple, systematic process appropriate for all personnel and Air Force functions.” ORM has 4 main principles: (1) accept no unnecessary risk; (2) make risk decisions at the appropriate level to establish clear accountability; (3) accept risk when the benefits outweigh the cost; and (4) integrate ORM into Air Force Doctrine and planning at all levels. AMC/A8 has directed the implementation of the ORM fundamentals and philosophy into all aspects of our financial management culture in accordance with AFI 91-213.

3. Distribution. This AMCI is available on the AMC/A8 web at the following address: https://www.amcfm.scott.af.mil/FM_BudgetPolicy.cfm. (**NOTE:** There is an underscore character () between “FM” and “Budget”.) To access the link to the publication, click on the “Budget Policy” key located under the “Navigate” menu; then select it under “Policy Guidance” menu. You may download the publication at any time and reproduce in sufficient copies to allow distribution to local financial managers, as determined by the local Comptroller. AMCI 65-601 is also available on the AMC Publications web site: <https://www.amc.af.mil/pubs/hqamc.htm>. Click on the “65-Series Financial Management” block and select on “AMCI 65-601”.

4. Updates. HQ AMC/A8B will provide changes by page replacements and inserts or interim message changes (IMC), and will also make them available via the HQ AMC/A8 web, provided in paragraph **3.** above. You may submit suggestions for updates to AMCFSS/A8BI, Attn: Budget Policy and Procedures, 402 Scott Drive, Unit 1K1, Scott AFB II 62225-5311. Use AF Form 847, **Recommendation for Change of Publication**. Please be specific as to the purpose of your suggestion. Provide as much information as possible to include the benefits derived from your proposed change.

7.4.1.4. The prioritized unfunded requirements list (see paragraph 8.8. of this instruction) before submission to HQ AMC/A8B (O&M 3400, TWCF, MFH, and 3080).

7.4.2.8. Prioritized requirements on the Budget Execution Report (BER) lists (O&M, TWCF, MFH, and 3080 BPAC 845010).

7.4.2.9. Funding received from AMCFSS/A8BIF since last FMB.

8.2. You should distribute annual (TWCF) and quarterly (O&M 3400, MFH) funding authorizations as accurately as possible to the applicable BA, EEIC, RC/CC, and program element codes (PEC) where you anticipate the expenditures/obligations. HQ AMC/A8B as well as SAF/FMB monitors status reports reflecting the distribution of the annual and quarterly programs, as well as actual expenditures/ obligations incurred to date. Failure to properly distribute annual and quarterly funding authorizations and to properly record expenditures/obligations may provide misleading information concerning the financial status of the wing and the command.

8.5. Funding documents (CBAS for Air Force O&M appropriations, MFH, and TWCF, and PBAS for DoD 97-type appropriations) issued by AMCFSS/A8BIF display financial data by BA (O&M 3400), budget program and project (TWCF and MFH), and BPAC (3080 appropriation). The FMB and FWG must ensure a balanced program within total fund availability. The Funds Control section (AMCFSS/A8BIF) of HQ AMC/A8B provides the Defense Finance and Accounting Service at Omaha NE (DFAS-OM) a copy of all funding documents issued to AMC bases.

8.6. All AMC funding points have the flexibility to reprogram funds throughout the fiscal year, except as specifically provided in the HQ AMC/A8B funding document or as restricted by legal limitations on appropriations. However, in order to eliminate “expense, obligation, and commitment chasing,” you should accomplish any reprogramming actions only after a close review of obligation and expense rates, program changes, and forecasted requirements.

8.7. HQ AMC/A8B retains no “reserve” other than those funds targeted for centrally managed programs (sustainment, restoration, and modernization by contract (SRMC), A-E design, chemical warfare defense equipment (CWDE), Joint Chiefs of Staff (JCS) Exercises, etc.), identified to the HQ AMC Budget Advisory Board (BAB) and approved by AMC/CC. At the beginning of each fiscal year, HQ AMC/A8B issues each AMC wing/funding point a viable operating program. The only other sources of subsequent funding increases will be program slippages within the command or additional Air Force (O&M 3400, MFH) or USTRANSCOM (TWCF) funding based on the command’s total unfunded requirements.

8.8. Traditionally, funds allocated to an organization do not usually satisfy total requirements. It is the responsibility of the wing/group commanders, through their FMB and FWG, to ensure critical “hard-core” mission items are funded. Each AMC base/funding point will submit their BER, as required, via the HQ AMC/A8 web at <https://www.amcfm.scott.af.mil>. (**NOTE:** This access is available only during the time of each BER drill (February and July).) This will be the source of information used when HQ AMC/A8B briefs the command BER to the BAB to prioritize funding requirements, and to AMC/CV/CC for approval to release available funds. The BER submission should reflect all items that you currently cannot cover with your existing program due to the funding of higher priority requirements. The command BER list is not static; items on the list will shift as priorities change. Since HQ AMC/A8B uses the BER list for command justification to SAF/FMB and funds release, it is imperative they be realistic and meaningful. Specific guidance will be issued prior to each BER call.

10.1. You may request quarterly adjustments through your AMCFSS/A8BO/A8BT base analyst no later than the fifth day of the last month of each quarter, when possible.

11. AVPOL Monthly Report. The O&M and TWCF AVPOL report (see [Attachment 4](#)) must arrive at HQ AMC/A8B no later than the 15th calendar day of each month, based on data provided by the wing Operations RA or the wing refueling document control officer (WRDCO), as appropriate.

12. Fiscal Year-End Close-Out. HQ AMC/A8B will issue annual fiscal year-end close-out guidance outlining SAF/FMB, MAJCOM, and base procedures, responsibilities, and reports. Bases should establish a close-out committee addressing close-out actions, etc., in May of each year.

13.1.2. The FWG prioritizes the validated 3080 requirements and FMA officer presents the FWG recommended priority sequence to the FMB for final approval of the installation's investment equipment (3080) budget. The FMA office then submits the 3080 budget to HQ AMC/A8B.

14. Foreign Military Sales (FMS) Administration Funding. AMC organizations that control FMS Administration funding will recoup or reimburse all FMS costs on a monthly basis to the correct appropriation. AMC-financed appropriations must not subsidize any FMS administrative costs. Forward any change to projected FMS obligations to HQ AMC/A8P, 402 Scott Drive, Unit 1K1, Scott AFB IL 62225-5311.

16.3. DELETED.

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GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

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AFI 65-601, Volume 2, *Budget Management for Operations*

AFI 91-213, *Operational Risk Management (ORM) Program*

DFAS-DE 7000.1-R, *Responsibility Center/Cost Center Codes*

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AVPOL—Aviation Petroleum, Oil, and Lubricants

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BPAC—Budget Project Account Code

BPIE—Base Procured Investment Equipment

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CC—Cost Center

CCM—Cost Center Manager

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CECMC—Civilian Employment Cost Management Committee

CSR**D**—C4 Systems Requirements Documents

CWDE—Chemical Warfare Defense Equipment

DFAS-OM—Defense Finance and Accounting Service - Omaha

EA—Economic Analysis

EEIC—Element of Expense and Investment Code

FAS/FES—Fuels Automated System/Fuels Enterprise Service

FASCAP—Fast Payback Capital Investment Program

FMA—Financial Management Analysis

FMB—Financial Management Board

FMS—Foreign Military Sales

FWG—Financial Working Group

FY—Fiscal Year
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HRMB—Human Resources Management Board
IMC—Interim Message Change
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MAJCOM—Major Command
MC—Minor Construction
MFH—Military Family Housing
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O&M—Operations and Maintenance
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PIF—Productivity Investment Fund
PBAS—Program Budget Accounting System
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RC/CC—Responsibility Center/Cost Center
RCM—Responsibility Center Manager
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RPMC—Real Property Maintenance by Contract
RMS—Resource Management System
SC—Sales Code
SRM—Sustainment, Restoration and Maintenance
SRMC—Sustainment, Restoration, and Modernization by Contract
SSS—Staff Summary Sheet
TWCF—Transportation Working Capital Fund
UOO—Undelivered Orders Outstanding

USTRANSCOM—United States Transportation Command

WinBAS—Windows Budget Automated System

WRDCO—Wing Refueling Document Control Officer

Attachment 2

EXAMPLE OF AMC BASE-LEVEL FINANCIAL STRUCTURE AND RESPONSIBILITY

201010 RCM

Wing Commander

LEVELS OF RESPONSIBILITY

1st Level RCs

20XXXX	21XXXX	23XXXX	24XXXX	35XXXX
RCM	RCM	RCM	RCM	RCM
Director of Staff	Operations Group	Maintenance Group	Mission Spt Group	Medical Group

2nd Level RCs (not all inclusive)

201XXX	2113XX	2321XX	2416XX	355735
Staff Agencies	Operations Support Squadron	Maintenance Operations Squadron	Mission Support Squadron	Medical Support Squadron
2215XX	2113XX	2322XX	2438XX	355737
Comptroller Squadron	Airlift Squadrons	Aircraft Maintenance Squadron	Comm Squadron	Medical Operations Squadron
		2323XX	2443XX	
		Maintenance Squadron	Security Forces Squadron	

2444XX
Civil Engineer
Squadron

2445XX
Services
Squadron

2466XX
Logistics
Readiness
Squadron

Attachment 8 (Added-62AW)

SAMPLE LETTER QUARTERLY PROJECTIONS FORMAT (CUMULATIVE)

RCCC: _____

<u>EEIC</u>	<u>PFMR/ORG</u>	<u>1st Quarter Amt</u>	<u>2nd Quarter Amt</u>	<u>3rd Quarter Amt</u>	<u>Total Amt</u>
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Due 15 Sep (in 30,
60 and 90 day
increments Due 15 Dec Due 15 Mar

GRAND TOTAL:	X	Y	Z	XYZ
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NOTE: EEICs must be shredded out to 5th digit (i.e., EEIC 61950 not 619).

NOTE: Include PFMR/ORG codes with supply/equipment entries only (i.e., 605, 609, 628, 641, 642, 644, 645).

NOTE: This form may encompass as many pages as needed to account for all EEICs and shred-outs.

Attachment 9 (Added-62AW)

SAMPLE LETTER REPROGRAMMING REQUEST

DATE:

MEMORANDUM FOR 62 GROUP RA
62 CPTS/FMA
IN TURN

FROM:

SUBJECT: Reprogramming Request

1. Request reprogramming of funds as follows:

FROM: (where funds taken from)

EEIC	RC/CC	PFMR/ORG	Current Annual	Change	Revised Annual	Current Quarter	Change	Revised Quarter
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____

NOTE: EEICs must be shredded out to 5th digit (i.e., EEIC 61950, not 619)

NOTE: Include ORG/PFMR Codes with Stock Funded Supply/Equipment entries only. (i.e., 605, 609, 628, 641, 642, 644, 645)

TO: (where funds are moved to)

EEIC	RC/CC	PFMR/ORG	Current Annual	Change	Revised Annual	Current Quarter	Change	Revised Quarter
_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____

2. REMARKS SECTION. (Optional -- use for audit trail to track reprogramming action)

Unit Resource Advisor

Unit Commander