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Financial Management

BUDGET MANAGEMENT FOR OPERATIONS

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This instruction implements AFPD 65-6, *Budget,* and prescribes procedures for administering and executing the Air Force Operating Budget. It emphasizes the Operation and Maintenance (O&M) and Military Personnel Air Force appropriation procedures, but covers some procedures related to other appropriations; budget and financial plan relationships to the accounting system; reporting; and data elements and codes used in financial management. See AFI 65-601, volume 1 for submitting changes. **Attachment 1** is a glossary of references, abbreviations, acronyms, and terms used in this instruction.

(944FW) The OPR for this supplement is 944 FW/FM (Mr. Morgan). This supplement implements and extends guidance of Air Force Instruction (AFI) 65-601V2, 21 October 1994. This supplement authorizes and describes the use of 944th Fighter Wing (944 FW) information management tool (IMT) 8, **Request for Load/Change in Fund Targets**. It applies to all organizations attached or assigned to the 944 FW.

SUMMARY OF REVISIONS

This instruction aligns with AFPD 65-6. It updates organizational symbols to reflect the reorganization of the financial management function at MAJCOM and installation level. It updates procedures for preparing and executing the Financial Plan. It also updates procedures for using the On-Line Vehicle Interactive Management System (OLVIMS). It provides the revised structure of the Operation and Maintenance, Air Force appropriation by Budget Activity.

(944FW) This document is substantially revised and must be completely reviewed.

(944FW) This revision changes the reference from form to IMT throughout publication and adds instructions for completing the 944 FW IMT 8 (**Attachment 11 (Added)**).

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Chapter 1

THE ROLE OF FINANCIAL ANALYSIS (BUDGET)

1.1. Duties of Financial Analysis Offices at All Levels. Financial Management offices will:

1.1.1. Estimate the cost of Air Force programs, develop budget estimates and financial policies, guide and direct budget justification, and help commanders administer all available appropriated funds.

1.1.2. Work with other staff and operators to prepare and carry out the financial plan. Help organizational managers justify and achieve their goals as financial managers.

1.1.3. Manage resources within the Future Years Defense Program (FYDP) structure. Identify resources in the FYDP by program element (PE), element of expense, installation responsibility center (RC) and cost center (CC).

1.1.4. Work with organizational managers at each level of command to create budget requirements showing expected obligations and eventually submit the budget to the Secretary of Defense.

1.1.5. Critically review all budget and financial plans submitted to HQ USAF. SAF/FMB and Air Staff offices will make sure the estimates are balanced and comply with guidance.

1.1.6. Emphasize proper financial management at the wing and base RC level. Communicate current budget concepts, policies, procedures, and techniques to RC managers.

1.1.7. Use their experience, functional area data, and financial information to help commanders and organizational managers effectively accomplish their missions.

1.2. Financial Analysis Officer (FAO) (or Budget Officer) Duties:

1.2.1. Helps to prepare, revise, and carry out financial plans. The FAO also:

- Guides operating personnel on plans, assumptions, and technical data.
- Explores ways to meet objectives within budgetary authority limits.
- Gives the commander technical advice on financial management.

1.2.2. Reviews and analyzes accounting data to help match available funds against programmed requirements.

- Revises financial plans to match revised missions, requirements and unprogrammed events.
- Doesn't:
- Determine initial requirements and then encourage using up the money to meet those requirements.
- Withdraw financial authority without regard to consequences.

1.3. MAJCOM Financial Analysis Officer Duties:

1.3.1. Develops budgets and financial plans for appropriations according to instructions from higher authority and with the advice of appropriate staff.

1.3.2. Receives budget authorities.

1.3.3. Distributes the budget authorities (with staff participation).

1.3.4. Monitors reporting of funds transferred to lower levels.

1.3.5. Helps subordinate organizations with programs and funding.

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

- Actual accomplishments versus planned programs.
- Availability of resources to meet the rest of approved objectives.
- Areas in which you need to reprogram to meet plans.
- Effect on funding of proposed mission program changes and reprogramming actions.

1.3.7. Advises the staff on results of analyses and makes appropriate recommendations.

1.3.8. Adjusts the financial plan according to revised objectives, and when necessary, submits narrative justification for increased or decreased requirements.

1.3.9. Adjusts distribution of amounts within the approved financial plan to meet current requirements.

1.3.10. Monitors the status of the appropriation reimbursement program:

- Reviews status of customer orders received, rate of unfilled orders, and collection of reimbursements.
- Recommends revisions to operating budget authorizations based on changes in the amount of customer orders anticipated.
- Makes proper and timely adjustments for reimbursable orders initially financed under the "Direct Program."

1.3.11. Conducts special studies pertaining to forecasts, projections, or requirement estimates.

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

1.3.13. Advises, assists, and trains base-level organizations.

1.3.14. Develops policies and procedures for use at MAJCOM and base-level to administer operating budgets and financial plans.

1.3.15. Develops emergency operating plans including reporting instructions and requirements for special programs.

1.3.16. Supplements Air Force instructions to address unique command issues.

1.3.17. Monitors preparation of financial management instructions at bases.

1.3.18. Reviews and coordinates on concurrent use and support agreements.

1.3.19. Reviews audit and Inspector General (IG) reports and corrects problems.

1.3.20. Advises and assists the Comptroller in developing and implementing a comprehensive Resource Management System (RMS) training program.

1.4. Supervising Subordinate Financial Analysis Offices. Command financial analysis offices will technically supervise and assist subordinate financial analysis offices.

- Review estimates and status reports.
- Ensure compliance with budget policies, procedures, objectives, instructions, and directives.

- Visit subordinate offices on request or provide personal help when needed (e.g., to respond to inspection reports or evaluate propriety of obligations).

1.5. Installation Financial Analysis Officer Duties:

1.5.1. Develops estimates of requirements for specific items or services with appropriate staff and operating organizations.

1.5.2. Assists RC managers as required, along with other appropriate staff offices, in estimating financial requirements.

1.5.3. Maintains the RC/CC code structure required to administer the budget properly with the accounting activity and other staff and operating organizations (See AFR (DFAS-DE) 170-5).

1.5.4. Provides budget services to tenant organizations when requested.

1.5.5. Receives annual and quarterly budget authorities per the approved annual operating program.

- Distributes budget authorities to operating organizations with help from the Financial Working Group (FWG) and approval of the Financial Management Board (FMB).
- Tells the accounting activity and operating organizations about the distribution as determined above.

1.5.6. Monitors how host and tenant organizations carry out annual and quarterly budget authorities (when requested per AFPD 25-2).

- Stays in continuous contact with operating organizations to be familiar with accomplishments and problems.
- Periodically joins the RC manager and resource advisor in evaluations to determine:
- Actual accomplishment compared to planned use of operating budget authority.
- Availability of budget authority to provide a balanced application of resources to approved objectives.
- Areas where reprogramming may be necessary.
- Advises staff and operating organizations of analyses' results and make appropriate recommendations.
- Examines proposed installation mission programming and reprogramming actions to:
- Determine if sufficient budget authority can cover the proposed action.
- Ensure the proposed action doesn't exceed the installation's budget authority or limitations.
- Revises the budget or financial plan according to revised requirements and objectives, or according to instructions from higher authority with appropriate staff and operating organizations. Prepares and submits justification to higher headquarters to increase or decrease requirements when necessary.
- Estimates anticipated reimbursements along with appropriate staff and operating organizations.
- Reviews, analyzes, and compares anticipated reimbursements to realized reimbursements.
- Reviews status of undelivered reimbursable orders and actions to collect reimbursable orders.

- Requests adjustment to budget authority based on increases or decreases to anticipated reimbursements.
- Adjusts between the reimbursable and direct program when necessary.
- Advises on the propriety of proposed budget authority applications.
- Adjusts the distribution to meet current requirements when notified of overruns by the accounting activity or changes requested by the appropriate operating organizations.

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

1.5.8. Coordinates and takes appropriate action on the budgetary implications of audit report estimated potential monetary benefits (PMB) data (see AFI 65-403).

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

1.5.10. Coordinates requirements for computer products with Financial Services Accounting Liaison Office and Communications Squadron. Updates requirements as changes occur.

1.5.11. Implements prescribed Air Force and MAJCOM financial management training programs.

- Develops and maintains an installation Resource Management System (RMS) training program. Tailors the program to the specific training requirements of host and tenant responsibility center managers, cost center managers, and resource advisors.
- Arranges for the availability of specialists from primary resource management elements, such as Supply, Transportation, Personnel, Civil Engineering, Financial Services Accounting Liaison, and Contracting to assist in RMS training. Modifies the specialist list to suit local mission requirements.
- Uses positive instructional techniques. **Figure 1.1.** lists available instructor training aids on loan from local sources to meet this requirement. You don't need to retain these training aids in the Financial analysis office file.
- Carefully plan, organize, and present initial RMS training sessions to do the job. Because each installation is different, local training programs must be as flexible as possible.
- Gives initial training to responsibility center managers and cost center managers within 90 days of assignment.
- Starts initial training for resource advisors within 30 days after assignment and completes it within 90 days.
- At least annually gives continuation or update RMS training after completing initial basic training. Tailors this training to fit the specific needs of the personnel being trained. (See **Chapter 11**).

1.6. Releasing Budget Data Information Outside the Air Force. The Comptroller at the appropriate level of command will prepare and coordinate release of this information. Don't use or represent financial information relating to the status of Air Force appropriated funds, or to amounts contained in budget estimates, (internal or external) as the official Air Force status.

Figure 1.1. Instructor Training Aids.

Air Force Films

11274-FD, *Individualized Instruction.*

27436-DF, *ABCs of Briefing.*

28128-DF, *Instructional System Development.*

28129-DF, *Criterion Objectives-Key to Success.*

38655-DF, *Validation and Evaluation in ISD.*

Air Force Publications

AFI 36-2201, *Developing, Managing, and Conducting Training.*

AFI 36-2234, *Instructional System Development.*

Chapter 2

PREPARING AND EXECUTING THE FINANCIAL PLAN (FP)

2.1. Issuing the Budget Call. SAF/FMB will issue annual instructions for preparing and submitting the Financial Plan.

2.1.1. In the Budget Call, SAF/FMB will provide:

- Two levels of funding: a Part I funded level that equals the planning number provided with the call instructions; and a Part II unfunded level that includes all requirements exceeding the planning number. (See **Attachment 4**).
- Special guidance and instructions, including mechanized submission.

2.1.2. Major commands (MAJCOM) and field operating agencies (FOA) may supplement the SAF/FMBO call with their own specific instructions.

2.2. Balancing the Program. Carefully distribute Part I of the FP, using the HQ USAF-provided planning targets. Consolidate requirements from each RC to form the total requirement and a balanced program.

- Test your Part I distributions. Assume you will get no amount higher than Part I to carry out new fiscal year's mission; then determine if you can accomplish the mission without additional funds.
- Determine if the current funding distribution will produce a higher level of mission accomplishment than any other possible distribution. Reconsider your Part I distribution if it doesn't meet this criterion.

2.3. Enhancing Flexibility and Credibility. Give commanders and managers at all levels considerable flexibility in distributing Part I anticipated funding. Each manager should have the chance to plan using next year's tentative funding to best accomplish the organization's mission. If necessary, commanders should recommend program changes (e.g., flying hours, manpower authorizations, equipment authorizations, or organization) for Headquarters US Air Force (HQ USAF) approval. Usually, the next higher level of review will approve credible distribution plans. Expect changes or disapproval if you put higher priority needs in Part II.

2.4. Reviewing the Financial Plan (MAJCOM). Installations and units complete their FPs on request and forward them to their MAJCOM. MAJCOMs will:

- Review installation program and cost data.
- Determine the validity of the Part I distribution and Part II requirements as well as conformity to MAJCOM instructions.
- Review and validate installation and unit submissions, consolidate the results, and submit the command financial plan to HQ USAF.

2.5. Reviewing the Financial Plan (HQ USAF). HQ USAF will:

- Correlate the total amounts approved for field commanders with the anticipated amounts appropriated by Congress. (Congress normally holds hearings on the President's Budget between January and April.)

- Adjust the FP using the latest program guidance.
- Send the command next year's initial planning targets by 30 September.

2.6. Issuing and Updating Operating Budget Authority (OBA) Documents. HQ USAF will provide funding documents (OBA) to MAJCOMs several times each year to show and explain changes from the initial operating program. (The OBA document shows the official obligation and expense authority on AF Form 1449, **Operating Budget Authority**, or a mechanized equivalent. Accompanying the OBA is an optional listing showing the authority by program element, DoD element of expense, and "when issued." This listing is for the information of the command or unit.) HQ USAF narrative guidance explains reasons for significant markups or markdowns to fund requests and identifies imposed limitations (floors and ceilings). MAJCOMs will:

- Reprogram annual obligation authority within budget activity (BA) consistent with limitations stated in the OBA document. For example, you may reprogram quarterly direct obligation authority between BAs provided no quarterly program exceeds the corresponding annual BA authority.
- Notify higher headquarters of significant changes in fund distribution along with an explanation on when and why plans changed.

2.7. Executing the Annual Budget. Air Force activities may begin incurring obligations when SAF/FMB issues budget authority. SAF/FMB will issue OBA documents when Congress enacts the DoD appropriations. When Congress hasn't passed the new fiscal year's Appropriation Act by the start of the new fiscal year, SAF/FMB will provide interim guidance (usually based on Congressional passage of Continuing Resolution Authority, which allows DoD activities to spend money pending passage of the DoD Appropriations Act).

2.8. Reporting Monthly and Quarterly Status. HQ USAF requires a monthly report from each command, RCS: SAF-FM(M)7801-DE, *Status of Funds Data Base Transmission Report*, that shows current year-to-date expenses, obligations, commitments, and prior year data. Commands and bases will analyze these reports for lags or accelerations in planned programs. (See **Chapter 8** and **Chapter 9** for reports available to base-level managers.) SAF/FMB may require explanations when commands are ahead of or behind schedule.

2.9. Closeout Procedures and Closeout Report. In managing Air Force funds, we want to:

- Use available funds most effectively for recognized operational needs.
- Ensure all obligations recorded by 30 September are valid, so we don't lose funds because of administrative errors.
- Aim to close out as successfully as possible.

2.9.1. **Closeout Procedures.** SAF/FMB issues yearend closeout instructions and guidance to MAJCOMs (and FOAs). Usually, MAJCOMs will issue their own instructions covering standard closeout actions. In addition, each base has its own closeout checklist of required actions. SAF/FMB has not established a single set of Air Force closeout procedures because each MAJCOM is different. MAJCOMs usually will:

- Appoint a special closeout officer and request each base appoint a closeout point of contact.

- Establish a schedule of events with specific deadline dates.
- Send special messages to bases with additional guidance or requesting additional information and reports when needed.
- Send special interest messages that deal with specific projects or programs (Stock Fund, Medical, Military Family Housing, etc.).

2.9.2. **Closeout Report.** A financial plan mainly shows how a user intends to accomplish a program and use the provided commitment and obligation authority. Analyze how well the user did in the closeout report. Provide:

- Reasons for actual performance differing substantially from planned performance.
- Reviews to compare actual fiscal year accomplishments to projections and measure the effective use of total OBA.

2.10. Managing Air Force Resources. Command and base personnel need to know specific actions for administering the financial management program. Other chapters of this AFI cover certain technical procedures; e.g., computing expense and obligation authority, making inputs to accounting and finance, etc. Apply the following administrative procedures (not mandatory nor all-inclusive) for good management at command and base-level:

- Fix responsibility when possible. The commander is ultimately responsible for formulating and executing the financial plan. Identify other managers with their specific financial management responsibilities (e.g., the civil engineer with real property maintenance and repair, the transportation officer with vehicle and transportation requirements). Identify corollary offices of responsibility (e.g., aircraft maintenance requirements based on the flying hours that Operations manages). Establishes a Financial Working Group (FWG) and Financial Management Board (FMB) to review FPs. Confirm responsibilities in writing.
- Identify base programs and tasks.
- Price approved programs by responsibility center, program element, and budget activity.
- Have the FWG review and FMB approve the priced program.
- Write defensible and concise narrative justification for the FP to explain why you need the funds.
- Evaluate and advise the commander and staff on the approved obligation authority. Highlight the funding level effects on base mission. (See **Chapter 6** for additional details.)
- Present the recommended funding distribution to the FWG.
- Present the FWG's recommended funding distribution to the FMB and commander for approval.
- Use the FMB's and commander's assessment of priorities to distribute the expense and obligation authority to the responsibility centers. (See **Chapter 6**).
- Establish procedures, with the commander's guidance, to buy the highest priority goods and services within the available obligation authority.
- Review and analyze reports that compare actual expenses and obligations with established targets. (See **Chapter 9**).
- Meet with resource advisors and responsibility center managers frequently to discuss problems and propose solutions. Brief the FMB and commander on the status of funds, including reasons for variances between actual and planned performance.

- Ensure that the financial analysis office, resource advisors, and responsibility center managers immediately followup to correct fund imbalances.

2.11. Administering Management Control Points:

2.11.1. **Cost Center (CC).** This organization gathers and distributes cost data. The cost center manager:

- Regulates the daily use of workhours, supplies, equipment, and services in producing or doing things.
- Continually monitors the relationship between resources used and products produced to allow for informed resource realignments.

2.11.2. **The Responsibility Center Manager (RCM).** The RCM normally heads an organization that plans, organizes, directs, and coordinates activities of subordinate organizations and functions. RC managers are the principal level that manages financial resources. The RC manager:

- Directs work by subordinate functions (usually, CCs) that, in turn, use resources to do that work.
- Appoints a resource advisor (usually at the squadron or group organizational level) to oversee technical details of operations relating to resource use.

2.11.3. **Resource Advisors.** The resource advisor:

- Participates actively in resource management, including the planning, programming, budgeting, acquiring, consuming, storing, and disposing of resources.
- Is directly responsible to the RCM.

2.12. Establishing Review Committees. Achieve participatory management by establishing financial committees (Financial Working Group and Financial Management Board) at each level of command to review estimates and create and carry out budgets. Designate required membership for each committee. MAJCOMs may waive establishing the FWG where, due to the organization's size, both committees would have essentially the same membership.

2.12.1. The Comptroller or the financial analysis officer chairs the Financial Working Group (FWG) and designates appropriate resource advisors and other members to comprise the FWG. The FWG:

- Reviews program and cost factors, compares actuals with prior year costs, reviews justifications, periodically evaluates performance against estimates, and submits a recommended financial plan to the FMB.
- Maintains FWG minutes for higher authority review.
- Meets when needed to support the FMB.

2.12.2. The Financial Management Board (FMB) is the senior advisory committee. The Commander or the Deputy Commander chairs the committee. Group commander level members and the Comptroller (at installations), Directors, and special staffs (at commands) comprise the membership.

- The FMB approves budgets, financial plans, and revisions. The FMB also distributes the annual funding, establishes priorities, and ensures consistency with programs and missions.
- FMB approval represents the final, approved installation or command budget submitted to higher command and the final distribution of funds received from higher command.

- The chairperson calls FMB meetings. The FMB retains minutes for review by higher authority.

2.13. Preparing Data for Review Authorities. Provide the material to the members of the FMB and FWG for their review prior to the formal session. The financial analysis officer:

- In formulating the budget, consolidates separate RC estimates for the appropriate committee review.
- In distributing the approved financial plan, prepares a comparative analysis of financial authority requested and received, separately identifying fixed and variable requirements.

2.14. Briefing Committees:

2.14.1. The financial analysis officer instructs personnel how to brief the FMB and FWG effectively. Briefing consists of:

- Reviewing pertinent instructions in the "call" from higher headquarters.
- Reviewing how the financial plan works, including explaining Part I and Part II, and balancing the Part I distribution.
- Distributing suggested obligation authority, after receiving the OBA.

2.14.2. Emphasize these points in the briefing:

- Don't put high priority requirements in Part II.
- Don't overstate budget requirements (affects your credibility).
- Be careful using prior year obligation data as it can be misleading (may include onetime costs). Usually future programs are different from current programs.
- Base decisions on the requirement's merit and not on the staff officer's enthusiasm (or dire predictions).
- Check new program's current rates of execution. Consider other factors (such as construction lead-time and hiring difficulties).

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

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

2.15.1. **Civilian Personnel Costs.** Commander designates key executives to approve overtime and overhire requests. A corporate board chaired by the installation commander ensures that civilian resources are used most efficiently and effectively. Details are covered in AFI 36-502, *Managing Civilian Personnel Resources*.

2.15.2. **TDY Travel.** The commander designates key officials to approve TDY. Consider:

- Need for TDY travel.

- Screening requests for travel by privately owned automobile and other special authorizations.
- Using military transportation when available.
- Requiring military personnel and encouraging civilian personnel to use available government or contract quarters.
- Reviewing the number of people involved and length of TDY.

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

2.15.4. **Supplies.** Distribute reports from the standard base supply system to resource advisors and cost center managers. These reports show supply transactions and management indicators affecting materiel and financial resources. Monitor and analyze reports to ensure customers order only essential supplies in the quantities necessary to accomplish missions.

- Resource advisors, cost center managers, and RCMs must take appropriate management actions (including curtailing orders) to remain within authorized targets, when there are no additional funds.
- Strongly encourage customers to cancel supplies-on-order and turn in excess supplies on-hand when a valid need no longer exists (because of a mission change or other reasons).
- Investigate financial management indicators (such as credit or noncredit turn-ins) that are abnormally high or low.

2.15.5. **Equipment.** Pay attention to equipment management. This ensures you apply limited financing to priority requirements.

2.15.6. **Utilities.** Establish an effective Civil Engineering Utilities Conservation Program.

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

2.15.8. **Other.** Add controls when needed to manage such items as staff car use, purchase and rental of word processors and photocopiers, base bus routes, use of ground vehicle fuels, and rental of mobile equipment, etc.

Chapter 3

ISSUING AND DISTRIBUTING OBAS

3.1. Overview. Apply this chapter in distributing Military Personnel and Operation and Maintenance O&M appropriation fund authorities. Refer to AFI 65-601, Volume 1, for other appropriations. See AFPD 65-6 for Air Force policy on providing optimum funding flexibility at all levels and controlling Operating Budget Authority (OBA) amounts so they don't exceed the authority received by the issuing activity. When issuing OBAs, SAF/FMB and subordinate levels will identify restrictions imposed by the legislative and executive branches of the government and by the Office of the Secretary of Defense. Subordinate activities must ensure that the OBAs you issue are consistent with the budget authority received with regard to funding classifications and limitations.

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

3.3. Issuing OBAs (HQ USAF):

3.3.1. SAF/FMBO will issue Operation and Maintenance OBAs for the current fiscal year:

- On AF Form 1449 (or a mechanized equivalent).
- At the budget activity level.
- For direct funding authority.

3.3.2. SAF/FMBOP will issue a centrally managed OBA to operating agency code (OAC) 48 for military personnel expenses.

- DFAS-DE (OAC 45) will automatically load availability authority into the Air Force accounting system and report on military personnel expenses incurred at standard rates.
- Installations won't receive OBAs for military personnel expenses but must report expenses (computed at standard rates) through the data base transfer report. (See **Chapter 8** for information on military personnel expenses.)

3.3.3. Continue to comply with prior fiscal year OBAs, including any limitations. Prior year OBAs remain in effect as separate documents until the account expires. Don't obligate unused prior year obligation authority to fund current year obligations; you may use it for prior year obligation adjustments. (See DFAS-DE Regulation 170-8 and AFI 65-601, Vol 1.)

3.4. Issuing OBAs (MAJCOMs). Upon receipt of an OBA from SAF/FMB, MAJCOMs will subdivide the OBA to installations. Include the same content as the OBA received. Comply with objectives in paragraph **3.1.** MAJCOMs that centrally monitor reimbursable programs will structure installation OBA documents accordingly.

3.5. Distributing OBAs at Installation Level:

3.5.1. Upon receipt of an OBA at installation level (the ultimate user), the installation distributes the OBA to maintain control on legal limitations, to ensure use according to the approved OBA, and to

provide for local management requirements. The financial analysis office or financial services office loads the OBA distribution or subdivision into the accounting data base. (See OBA loading in **Chapter 6**).

3.5.2. Installations sometimes finance subordinate units (for example, a group, squadron, detachment) located on or near another installation. Issue financing on AF Form 616, **Fund Cite Authorization**. When the tenant is large or it's impractical to use AF Form 616, the parent command issues the host base an OBA for the tenant's funding requirements.

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

- When the tenant does its own budget function, the tenant will distribute or load the budgeted amounts. If the tenant has no budget capability, the host's Financial Analysis Office or Financial Services Accounting Office will load the tenant's approved OBA.
- The organization issuing the tenant's OBA will attach their requested distribution by program element and major RC.

Chapter 4

ADMINISTERING TARGETS, LIMITATIONS, AND OBA CONTROLS

4.1. Complying With Targets and Limitations In Operating Budget Authorities:

4.1.1. Follow official policies on administrative control of OBAs in DFAS-DE Regulation 177-16, *Administrative Control of Appropriations,* and included on your OBA document. SAF/FMB will issue the total OBA consistent regarding classifications, authorities, and constraints with the total OBA received from OSD. Operating agencies below HQ USAF level must ensure the same consistency between OBAs issued by them with those received from SAF/FMB. All activities must comply with two basic types of restrictions. Don't exceed:

- The rigid restrictions subject to AFR (DFAS-DE) 177-16.
- Targets or advisory guides.

4.1.1.1. **Limitations.** These are subject to the fund control requirements of Title 31 of the United States Code and AFR (DFAS-DE) 177-16, and include limitations imposed by statute and any absolute restriction imposed administratively that modifies or restricts the terms of fund authorizations. You must report any violation of these limitations.

4.1.1.2. **Targets.** Don't exceed a target without the issuing agency's prior approval. If you discover a target variance, notify the issuing authority in writing immediately.

4.1.2. Recipients who reissue OBAs to a lower level may not remove or add to restrictions in the documents they receive. Refer to the OBA document for specific information on legal limitations and targets.

4.1.2.1. Annual direct O&M authority by Budget Activity (BA) for a particular fiscal year is a legal limitation under Title 31.

- You can reprogram quarterly authority between BAs during the first three quarters of the FY as long as you don't exceed the annual authority by BA.
- During the 4th quarter, you may not exceed the total funding in each BA (it must equal the amount shown on the funding document received from higher headquarters).

4.1.2.2. The O&M reimbursable program is an annual program for the appropriation. Earned reimbursements that exceed the authorized annual reimbursable program automatically increase the reimbursement program or total obligation authority. (See AFI 65-601, Volume 1, for appropriation reimbursement procedures.)

4.1.2.3. Activities may not exceed the total O&M authority for a particular fiscal year (it is a legal limitation under Title 31 U.S.C. on a cumulative quarterly basis).

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

- Contingencies (ceiling).
- Line item limitations.
- Don't exceed any other limitation without prior approval from the issuing authority. (The issuer will identify these legal limitations on the OBA document.)

4.2. Administering Controls:

4.2.1. SAF/FMB and MAJCOMs, as applicable, will issue each field activity an OBA document that identifies the (O&M) direct obligation authority.

4.2.2. The total O&M obligation authority is subject to precertification procedures. Comply with modified commitment accounting procedures for O&M appropriations in AFR (DFAS-DE) 170-13 to preclude violating cumulative quarterly obligation authority shown on the OBA document.

- Financial Services Officers (FSO) must not certify availability of funds for more than cumulative quarterly obligation authority.
- For certifying funds beyond the cumulative quarterly obligation authority, see AFR (DFAS-DE) 170-13.

4.2.3. All personnel authorized to certify the availability of funds, to commit funds, to authorize or incur obligations, or to spend Air Force funds, must be familiar with AFR (DFAS-DE) 177-16.

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

- The issuer will clearly identify each specific limitation (imposed by the legislative and executive branches of the Federal Government, the Department of Defense, and the Department of the Air Force) on the "Limitation" portion of the allocation document.
- Recipients issuing budget authorizations, suballocations, allotments, or suballotments may not remove nor add to restrictions in the documents.

Chapter 5

LOADING THE OPERATING BUDGET AUTHORITY INTO THE GENERAL ACCOUNTING SYSTEM FOR OPERATIONS

5.1. Using the OBA and OBA Document. Funds issuers use OBAs to transfer authority to incur obligations and expenses to subordinate units and to provides the basis for fiscal control required by law. HQ USAF (SAF/FMB):

- Issues the OBA from HQ USAF-held appropriations to each major command (MAJCOM) and field operating agency (FOA) on an AF Form 1449, **Operating Budget Authority**, or a mechanized equivalent. The OBA provides the annual operating budget authority and the phased quarterly obligation authority in three distinct categories:
  - Direct Authority by Budget Activity (BA). Provides authority to incur expenses and obligations for each BA, subject to the restrictions and qualifications written on the document and in AFR (DFAS-DE) 177-16. Each BA identifies financial resources as follows: Operation and Maintenance expense, other obligation, and expense authority.
  - Total Direct Program. The sum of all BAs identified by the same subdivisions as in Direct Authority by Budget Activity.
  - Total Operating Budget.
- Issues only direct obligation and expense authority.
- Loads reimbursement authority to match the earned reimbursements. An approved OBA constitutes the fund authority granted to the operating level.

5.2. Computing Total Authority To Load. Usually, issuers will provide OBA document authorities in the same format as the general accounting system data base fund summary records (FSR). Activities receiving OBAs will:

- Load expense and obligation authority to provide targets for tracking expenses and obligations plus provide limitations for appropriate fund control.
- Prepare and load target distribution by responsibility center or cost center (RC or CC) and element of expense investment code (EEIC).

5.3. Relating OBA Document Amounts and Computer Records. The current fiscal year OBA document shows current year expense and obligation authority for O&M. Load detail fund targets into the general accounting system data base program summary records (PSRS) for the current year and 5 prior years. (Keep in mind that obligation authority for prior year undelivered orders outstanding carryover is in the OBA document for the applicable prior fiscal year, not on the current fiscal year OBA document.)

5.3.1. **Fund Type Codes.** DFAS-DE Regulation 177-370 lists all applicable fund type codes for the general accounting system. But, the examples for loading the OBA used in this chapter show only the two fund type codes pertaining to the (3400) appropriation: **fund type L** (direct obligation authority and total actual authority) plus **fund type M** (reimbursement authority).

5.3.2. **Handling Current Year Authorities and Records.** Load authority pertaining to current operating budget year and current fiscal year (COBY/CFY) in OBA documents to COBY/CFY records. Examples for FY 94 are COBY=4 and CFY=4.

- Combine direct and reimbursable authorities for each BA. Load by RC/CC and EEIC to fund type L records without sales code and to fund type L records with a sale code when loading the obligation as an undelivered order outstanding with a corresponding reimbursable account entry (payroll-only excluded).
- Load reimbursable authority by BA, RC/CC, EEIC, and SC so that type M fund records match earned reimbursements.

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

- Record this amount in the COBY/PFY accounts. Also establish and adjust all other POBY and PFY authorities by the yearend conversion program.
- Combine recorded amounts manually to determine correctness of load for PFY authorities because of the split of PFY obligation authority, COBY/PFY and POBY/PFY. Make adjustments to the PFY as needed.

5.4. Distributing OBA Document Authority. Upon receiving the OBA Document, the Financial Working Group and the financial analysis office recommend distributions of quarterly and annual authority for Financial Management Board approval. Objectives are to:

- Establish OBA targets at the responsibility center (RC) manager level.
- Target certain special activities (tenants and common expense accounts) at five digit cost centers (CC) or six-digit cost account level.
- Establish targets at organization points where management makes decisions.
- Align amounts with the squadron or comparable level RC (usual practice). Targeting at the fifth or sixth digit level of the RC/CC rarely assists in managing funds and produces much unnecessary work.
- Load targets at the RC/CC level required to maintain program element identification and to support other command directed action.

5.5. Loading Targets in the General Accounting System. Usually you will use AF Form 1269, **Request for Load or Change in Fund Targets**, to load annual and quarterly OBA targets into the base-level general accounting system. Use AF Form 1269 to transmit quarterly and annual obligation authority fund targets. Send data to the Financial Services Accounting Liaison Office for entry into the accounting system records. **Optional procedures:**

- Financial analysis office may enter fund target load data directly into the accounting data base through a remote computer terminal, when mutually agreed between the Financial Analysis Officer and Financial Services Officer.
- Use local or command forms instead of the AF Form 1269 to satisfy unique requirements. (See DFAS-DE Regulation 177-206 and DFAS-DE Regulation 177-370 for AF Form 1269 instructions.)

5.5. (944FW) Loading Targets in the General Accounting System. The 944 FW Resource Advisors (RA) will use 944 FW IMT 8 to load or change annual and quarterly targets in the accounting system.

5.6. Loading Targets in the Base Supply System. Load detailed fund targets into the standard base supply system (SBSS) and Medical Materiel Accounting System (MMAS) by organization cost center records (OCCR) and project fund manager records (PFMR). Do this for purchases of supplies and equipment from the Defense Business Operations Fund (DBOF) for the current operating year.

5.6. (944FW) Loading Targets in the Base Supply System. 944 FW RAs will use 944 FW IMT 8 to establish, increase, or decrease PFMR/OCCR fund targets in the base supply and medical supply systems.

5.6.1. Use AF Form 1269 to properly monitor and control requests establishing or changing supply and equipment fund targets loaded in OCCRs and PFMRs. This is the source document to establish, increase, or decrease PFMR and OCCR fund targets that authorize purchases from the DBOF. Use local or command forms instead of AF Form 1269 when needed to satisfy unique requirements (provided both FMA and FSO agree).

5.6.2. The financial analysis office (FAO) or resource advisor (as established by MAJCOM or local procedures) prepares the AF Form 1269. The person who prepares the form signs in the "Remarks" section and adds his or her routing symbol and telephone number.

- The FAO makes sure the AF Form 1269 is correct.
- Have the analyst who checks the form sign in the "FMA Approved By" block to show the FAO review and approval.
- Forward the original and one copy to Financial Services Accounting after the FAO approves AF Form 1269.

5.6.2.1. Financial Services Accounting Liaison office loads the targets into the general accounting system computer, the MMAS, or SBSS. They maintain the originals on file until completion of the applicable fiscal year.

5.6.3. Use the automated MMAS and the SBSS to control and monitor supply and equipment fund targets.

- The MMAS accumulates and provides financial data for all medical and dental supply and equipment accounts.
- MMAS establishes and maintains PFMR and OCCR fund targets for purchases of all medical-dental supplies and equipment.

Chapter 6

DATA ELEMENTS AND CODES

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

6.2. Using Data Elements. See **Figure 6.1.** for data elements commonly used in financial analysis.

- Use these codes, as appropriate, to program, budget, and account for appropriations used by Air Force activities.
- Each command or operating agency provides subordinate units with the data elements authorized for use in budgeting and accounting for funds they administer.
- At base level, the financial analysis and accounting offices jointly ensure proper use of those data elements authorized by the funding command or operating agency.
- See AFR (DFAS-DE) 170-5 for instructions related to assigning responsibility center or cost center (RC/CC) codes. MAJCOMs provide all funded units information about these codes.
- See AFI 65-601, Volume 2, for annual appropriation symbols, budget codes and descriptions.

6.3. Using the Account Structure. See **Attachment 5** for examples of typical accounting classification account structures. These examples will help you determine the accounting classification (sometimes called a fund cite) required on commitment and obligating documents.

- For Air Force tenant transactions, the host's accounting and finance office will use the tenant's parent command RC/CC codes. When required to segregate costs of host base and tenant units, use the alpha major command identity code for the first digit of the tenant cost center.
- Refer to DFAS-DE Regulation 177-120 for examples of central procurement accounting classifications used for Air Force Contract Management Division (AFCMD) and Defense Contract Administration Services Region (DCASR) transactions.

Figure 6.1. Data Elements Found In Air Force Corporate Data Dictionary.

Accounting and Disbursing Station Number (ADSN).

Allotment Code.

Allotment Serial Number (ASN).

Appropriation Symbol.

Budget Authorization Account Number.

Budget Program Activity Code (BPAC).

Command Management Code.

Departmental Code.

DoD Functional Category.

Element of Expense Investment Code (EEIC).

Emergency and Special Program (ESP) Code.

Fiscal Year (FY).

Functional Account Code (FAC).

Fund Code (FC).

Major Command Identity Code.

Materiel Program Code (MPC).

Military Interdepartmental Purchase Request (MIPR) Number.

Operating Agency Code (OAC).

Operating Budget Account Number (OBAN).

Program Element (PE).

Responsibility Center/Cost Center (RC/CC) Codes.
Sales Code (SC).

System Management Code.

Chapter 7

USING THE OPERATING BUDGET AND ALLOTMENT LEDGERS

7.1. Using These Ledgers. Use these ledgers to summarize accounting records kept in the computer that stores general accounting and finance data and to provide the fund's status as of the current date or as of the previous end-of-month. There are two separate products: (1) Operating Budget Ledger (OBL) for operating budget accounts (fund types L and M); (2) Allotment Ledger for other appropriations and other reimbursement accounts (all fund types except L and M). Each has several report options (see **Attachment 7**).

7.1.1. The ledgers provide detailed, special, and summary data on various accounts or types of funds. The Financial Services Office (FSO) Accounting liaison will determine the detail volume, the summation amount, and the number of accounts from the Communications Squadron.

- To show status, include both the FY obligation controls at various levels and the OBY expense tracking at summary level for operating budget accounts.
- Use amounts shown on the ledger to analyze obligation and expense accounts and to verify fund availability.

7.1.2. The ledgers using the "Detail" option provide accounting indicative data, including Fund Summary Review (FSR) and Program Summary Review (PSR) addresses. Use this information inquiring on the computer and preparing budget target loads, and when analyzing expense and obligation rates.

7.2. Frequency. The Financial Services Accounting Liaison office requests the OBL or the allotment ledger when required by the Financial Services Office (FSO) or Budget. Budget and FSO will jointly determine the frequency of the lists. For effective management and to decrease printed output and computer use time, don't ask for unnecessary reports (detail or summary).

- Limit the product only to needed options or accounts. Request only the portions and options required to manage funds or to review and correct accounting records.
- You may request the OBL, the allotment ledger, or both ledgers simultaneously. In addition, you may request a listing of the special totals for the OBL fund status, allotment ledger, or both ledgers. ***Note: the normal "Detail" OBL and allotment ledger automatically provides special totals.***

7.3. Loading Annual and Quarterly Authorities. Load targets correctly and promptly into the FSO records.

- Load annual and quarterly obligation authority targets to current fiscal year (CFY) or current operating budget year (COBY). ***Note: column headings on the OBL are FY and OY, respectively.***
- Programmatically enter targets to cover undelivered orders outstanding (UOO) carried over into the CFY through yearend conversion procedures (see **Chapter 6**).

7.3.1. Budget establishes certification and reprogramming levels and tells the FSO. These levels are budget activity (BA), program element code (PEC), special element of expense investment code (EEIC), or imposed limitation (floors, ceilings, and fences).

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

Chapter 8

ADMINISTERING, EXPENSING AND REPORTING MILITARY PERSONNEL COSTS

8.1. Managing Military Personnel Expense Authority. The Air Force uses centrally managed allotment (CMA) procedures to manage the Military Personnel appropriation. Responsibilities:

- **SAF/FMBOP.** Authorizes funding for military personnel to support Air Force missions. SAF/FMBOP doesn't distribute funding to any lower level of command but permits disbursing officers throughout the Air Force to make authorized payments against the CMA. Use this authority to incur authorized expenses for assigned military personnel.
- Serves as focal point for administration of financial expense authority associated with military personnel programs.
- Manages the CMA.
- Coordinates military personnel information with personnel and financial management activities at HQ USAF and with other DoD components.
- Ensures consistency of funding allocations with planned military personnel programs.
- Verifies the reliability of reported expense for military personnel by closely watching and analyzing rate variance between expenses at standard rates and actual entitlements.
- Monitors differences between budgeted and actual expense authority for military personnel, and recommends corrective action if required.
- **Base-Level Personnel Offices.** Initiate authorizations to pay entitlements based on the military member's validated status.
- **DFAS-DE and Base-Level Financial Services Offices.** Pay the member's entitlements based on their validated status and statutory entitlements. (Pay and allowances are statutory entitlements automatically incurred until the member separates.)

8.2. Using Standard Rates for Military Personnel:

- Use composite standard rates when computing and recording military personnel costs as a part of total base-level operating expenses.
- The Financial Services Accounting Liaison office distributes military personnel costs at standard rates to expense accounts. Organizations responsible for cost systems distribute their own military personnel costs based on standard rates.
- Use standard rates plus applicable acceleration factors to compute amounts reimbursed by non-Department of Defense (DoD) federal agencies and nonfederal organizations for reimbursable military personnel services. Also use standard rates for programming and accounting.

8.3. Controlling Other Military Personnel Expenses. SAF/FMBOP centrally controls expense authority for permanent change of station movements, subsistence and other miscellaneous personnel costs, and the reimbursement program.

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

- SAF/FMBO maintains fund control by establishing administrative limitations (with HQ USAF/DPX and HQ USAF/DPP) on the number of PCS moves by type of move -- accession, training, separation, operational, rotational, and unit moves.
- Air Force Manpower and Personnel Center (AFMPC) directs most PCS travel assignment actions.
- AFMPC controls the number of MAJCOM-directed intracommand PCSs by establishing move quotas allocated by specific numbers and types.

8.3.2. **Basic Allowance for Subsistence (BAS).** DFAS-DE pays BAS centrally through the Joint Uniform Military Pay System (JUMPS). (The BAS rate is established by statute is a part of the total pay package.)

8.3.3. **Reimbursement Authority:**

8.3.3.1. SAF/FMBOP issues reimbursement program authority to cover anticipated earnings from:

- Other government agencies (for military personnel assigned on a full-time basis for the benefit of those agencies).
- The foreign military sales (FMS) program.
- Non-DoD federal agencies and nonfederal organizations to whom the Air Force provides military personnel services.
- Defense Business Operations Fund Activities (DoD Comptroller provides rates).

8.3.3.2. DFAS-DE develops, consolidates and reports reimbursable expenses (earnings), based on earned reimbursements reported in the locally-produced RCS: HAF-ACF(AR)7801), *Status of Funds-Data Base Transfer,* report.

8.3.3.3. The base-level financial analysis office:

- Monitors the overall reimbursement program.
- Ensures all earned reimbursements from the military personnel appropriation reported to DFAS-DAO are properly recorded in the RCS: HAF-ACF(AR)7801 report and local base-level reports on financial management.

8.4. Administering and Reporting Military Personnel Expense Authority (MAJCOM and Base Level). SAF/FMBOP and DFAS-DE are mainly responsible for administering and monitoring MPA expenses. But field activities (personnel, financial analysis and financial services) must ensure accuracy of the expense data for military personnel (computed at standard rates) and reimbursement data reported to higher headquarters through the RCS: HAF-ACF(AR)7801 report. Bases and installations must correct any system errors regarding incorrect data accumulation, accuracy of assigned strengths, and rate standards. Military personnel expenses are integral to total operating costs. Responsibility center managers may exclude military personnel expenses from base-level financial management reports by using the non-reportable element of expense concept.

8.5. Related Guidance:

- See volumes 1 and 2 of AFI 65-601 to determine costs covered by the Military Personnel appropriation.

- See AFM 177-373, Volume 1, *Joint Uniform Pay System -JUMPS AFO Procedures*, for accounting procedures.
- See AFR (DFAS-DE) Regulation 177-101, *General Accounting and Finance Systems at Base-Level,* for composite standard rates (revised semiannually or upon statutory military pay and allowance changes).
- See AFI 36-2110, *Assignments,* for PCS procedures.

Chapter 9

CIVILIAN MANPOWER REPORTING AND FUNDING

9.1. Overview. Follow this chapter if you directly pay Air Force civilian employees from these appropriations and funds: (See **Attachment 9** for additional details.)

- Operation and Maintenance, Air Force.
- Research, Development, Test and Evaluation, Air Force.
- Defense Business Operations Fund (DBOF).
- Wildlife Conservation, Military Reservations, Air Force.
- Operation and Maintenance, Air Force Reserve.
- Operation and Maintenance, Air National Guard.

9.2. Responsibilities:

9.2.1. **Financial Services Office.** This office at each base, command, and DFAS-DE:

- Ensures completeness and accuracy of civilian payroll data and the summary DD-COMP(AR)1092, *Civilian Manpower and Funding Report*.
- Ensures consistency of this data with data in related financial reports.
- Distributes reports to budget and management personnel.
- Coordinates staff efforts to resolve problems in operating the system.

9.2.2. **Budget.** Budget is the functional user of the DD-COMP(AR)1092 report and determines system requirements. System objectives are to:

- Respond to OMB and OSD requests for information.
- Provide accurate and timely accounting of civilian personnel expenses and work year use.
- Provide baseline expense and work year data to submit to OSD/OMB to enter into Future Year Defense Program (FYDP) reports.
- Provide management products at base, command, and headquarters levels.

9.3. Operating the Manpower and Funding Reporting System (DD-COMP(AR)1092 Report):

9.3.1. **Base Procedures:**

- **Communications Squadron (SC).** Runs appropriate programs producing a preliminary monthly base-level report and forwards report to Financial Services Accounting Liaison. (Primary data sources are the payroll computation tapes (ABS05W) and the month-to-date tape from the previous payroll.)
- **Financial Services Accounting Liaison:**
- Reconciles these reports with the operating budget ledger or allotment ledger, for EEICs 391, 392, 393, 394, 395, and 396, ensuring consistency and completeness of data.
- Corrects errors discovered during the manual audit by submitting adjustment entries.

- Submits two corrected report copies to the base financial office who forwards the report summary tape to MAJCOM by AUTODIN for arrival by the 11th workday of each month.

9.3.2. **Command Procedures:**

- DFAS-DE ensures the timely submission of correct base-level report summary tapes.
- Communications Squadron provides error listing and preliminary command-level reports to FSO for manual audit.
- FSO supplies correction cards necessary to bring manpower and funding report data in line with related command-level financial reports.
- Upon completing a satisfactory command-level report, the Communications Squadron furnishes copies to command budget and forwards the command report summary tape through AUTODIN to DFAS-DE monthly.

9.3.3. **DFAS-DE Procedures:**

- Ensures that each MAJCOM provides a timely and complete submission of command report summary cards.
- Edits data from each command for validity of the program elements and accumulates this separately into a single transmission to the 7th Communications Group.
- Ensures agreement of civilian pay dollars reported in the HAF-ACF(AR)7801 report for each command with respective monthly operating reports.
- Forwards the transmission to HQ USAF.

9.3.4. **HQ USAF Procedures:**

- Air Force 7th Communications Group receives a summary data transmission from DFAS-DE containing an accumulation of MAJCOM SAF-FM(M)7801-DE, *Status of Funds Data Base Transmission Report*, data; consolidates this data; and generates the following tape products: Workyear Cost, Category Percentage, Workyears; and a consolidated DD-COMP(AR)1092 report containing summary data at the HQ USAF/MAJCOM and DoD program element levels of detail.
- SAF/FMB enters these tapes into the civilian-pay cost model.

9.4. References:

- OMB Circular A-11, *Preparation and Submission of Budget Estimates* (establishes the basic requirement for the accumulating and reporting detailed civilian personnel expenses and manpower utilization data).
- AFM 171-674, Volume 1, *USAF Standard Command Online Accounting and Reporting System (COARS): HO69S/CA, Computer Operation Manual* (prescribes data automation duties for command level).
- AFM 171-372, *U1100 Air Force Standard Civilian Automated Pay System; Civilian Pay Accounting Interface System* (prescribes data automation duties for base-level).

Table 9.1. WORKDAYS PER MONTH AND QUARTER FOR FISCAL YEARS 1994-1996.

	NUMBER OF WORKDAYS		
MONTH	**FY 94**	**FY 95**	**FY 96**
OCTOBER	21	21	22
NOVEMBER	22	22	22
DECEMBER	23	22	21
1ST QTR	66	65	65
JANUARY	21	22	23
FEBRUARY	20	20	21
MARCH	23	23	21
2ND QTR	64	65	65
APRIL	21	20	22
MAY	22	23	23
JUNE	22	22	20
3RD QTR	65	65	65
JULY	21	21	23
AUGUST	23	23	22
SEPTEMBER	22	21	21
4TH QTR	66	65	66
TOTAL PAID DAYS	261	260	261
TOTAL WORKHOURS	2,088	2,088	2,088

Table 9.2. Sample Manpower Utilization Data.

Compensable Manpower Utilization

Month	**Hours**	**Days**	**W/hours**	**W/days**	**W/months**	**Workqtrs**	**W/years**
October 1994	168	21	16,800	2,100	100	32.31	8.08
November	176	22	17,600	2,200	100	33.85	8.46
December	176	22	17,600	2,200	100	33.84	8.46
1st Qtr	520	65	52,000	6,500	(300)	(100.00)	25.00

January 1995	176	22	17,600	2,200	100	33.85	8.46
February	160	20	16,000	2,000	100	30.77	7.69
March	184	23	18,400	2,300	100	35.38	8.85
2nd Qtr	520	65	52,000	6,500	(300)	(100.00)	25.00
April 1995	160	20	16,600	2,000	100	30.77	7.69
May	184	23	18,400	2,300	100	35.38	8.85
June	176	22	17,000	2,200	100	33.85	8.46
3rd Qtr	520	65	52,000	6,500	(300)	(100.00)	25.00
July 1995	168	21	16,800	2,100	100	32.31	8.08
August	184	23	18,400	2,300	100	35.30	8.85
September	168	21	16,800	2,100	100	32.31	8.07
4th Qtr	520	65	52,000	6,500	(300)	(100.00)	25.00
Fiscal Year	**2,080**	**260**	**208,000**	**26,000**	**1,200**	**400.00**	**100.00**

NOTE: These are sample FY 1994 manpower utilization data and assume an organization composed of 100 civilian employees. The assumption is, for simplicity, that no losses or accessions occurred and each employee is in a pay status throughout the FY. Rounding may cause minor variances.

Chapter 10

RESOURCE MANAGEMENT SYSTEM (RMS)

10.1. Overview. This chapter shows how to start and maintain resource management system (RMS) for the operation and maintenance. The procedures apply mainly to base-level operations but may also apply to other operating locations.

10.1.1. The term "resource management system" doesn't refer to a single separate program. The Air Force's RMS:

- Involves various systems focusing on outputs and resources used, on managers effectively using resources, on measuring actual performance compared to planned performance, and on using financial plans and accounting to enhance management control at each organizational level.
- The program is based on the Department of Defense (DoD) Planning, Programming and Budgeting System (PPBS).

10.1.2. The RMS provides a way to establish priorities, choose policies, and act to get the desired results and required resources at an acceptable cost.

10.1.3. RMS elements include the financial plan, management and accounting systems, participatory and committee management, resource management teams, and resource management training. (See AFP 170-1, *Resource Manager's Handbook*.)

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

10.2.1. **Commanders.** Financial management is inherent to command. Commanders:

- Review, validate, and balance the financial plan to ensure successful financial management.
- Actively review financial programs for each of the responsibility centers reporting directly to them.
- Improve resource management by inquiring about program conditions, reviewing causes, weighing alternatives, and directing action.
- Ensure RMS success by allocating sufficient resources to RMS training and Resource Management Team efforts.

10.2.2. **Comptrollers.** The comptroller supports the organization's mission and the Air Force by providing sound financial management and advice to the commander and staff. The comptroller:

- Promotes responsible and proper financial management throughout the organization to ensure the economical and efficient use of resources consistent with statutory and regulatory requirements.
- Applies policies and procedures enabling the organization to carry out accounting, budget, and cost functions.

- Is the chief personnel manager of the comptroller organization and usually is the commander of a comptroller squadron.

10.2.3. **Responsibility Center (RC) Managers.** The RC manager plans, directs, and coordinates subordinate organizations' activities. The RC manager:

- Reviews resource requirements of subordinate units.
- Integrates requirements into an RC operating budget.
- Justifies requirements before the commander's review authorities.
- Determines the proper distribution of the approved RC financial plan.
- Analyzes subordinate organizations' plans and performance at least monthly. Identifies imbalances in resource distribution and their cause and makes sure that resource consumption contributes effectively to mission accomplishment. Analyzes alternative actions and balances programs.
- Understands and complies with AFR (DFAS-DE) 177-16, *Administrative Control of Appropriations*.
- Appoints Resource Advisors (RA). RA selection is important. Consider these qualities in selecting an RA. The RA should have:
- A working knowledge of the organization's mission, the mix of resources required to do the mission, and the historical cost record.
- A knowledge of the accounting system for operations, the procurement system, and the supply system, with particular concentration on data entry, flows, and reports produced.
- An ability to distinguish between apparent and real causes.
- An ability to deal successfully with personnel in subordinate, lateral, and higher level organizations.
- A questioning nature with mature judgment, usually resulting from experience.
- Sufficient time to do all necessary resource management requirements for their unit. Preferably, RAs should be able to fulfill their resource management duties for at least 1 year.

10.2.4. **Cost Center (CC) Managers.** The Cost Center is the basic production organization. The CC manager regulates the consumption of workhours, supplies, equipment, and services in producing things and doing tasks. CC managers shift resources to or from the various production tasks within the CC to ensure the proper mix or to provide the emphasis required. The CC manager:

- Starts building the financial plan.
- Determines the validity of the financial plan as a whole and develops resource requirements and narrative justifications.
- Fosters daily awareness of the relationship between resources used and products produced and realigns resource as approved by superiors.

10.2.5. **Resource Advisors (RA).** RC managers appoint RAs. A CC manager may also appoint an RA if the size of the CC warrants. RAs:

- Monitor and help prepare estimates for resources.
- Help develop obligation and expense targets.

- Monitor the use of resources in daily operations.
- Provide RMS training to cost center managers.
- Represent the RC manager in the Financial Working Group.
- Assist the comptroller during fiscal year-end closeout.
- Serve as the primary point of contact with comptroller personnel and other RAs on resource management matters pertaining to their responsibility center.
- Know the details of the organization's cost, program, and fiscal requirements; understand the relationship between output and cost.
- Understand the use of management reports produced by the accounting system for operations and the materiel management system.
- Interpret these management reports and recommend necessary management actions to the RC or CC manager.

10.3. Participatory Financial Management. A corporate organizational approach which combines efforts of the commander and supporting staff is the most effective, efficient way to set priorities or to reduce, defer, or eliminate programs. To provide collective resource management action, each base-level organization must establish and maintain a financial management structure, consisting of a Financial Management Board (FMB) and a Financial Working Group (FWG). Small organizations, where the FMB and FWG composition would essentially be the same, may form a single committee. (MAJCOMs may require approval before combining the FWG and FMB.)

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

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

Staff	Position
Commander	Chairperson
Operations Group Commander	Member
Logistics Group Commander	Member
Support Group Commander	Member
Medical Group Commander	Member
Comptroller	Advisor
Financial Analysis Officer	Recorder

10.3.1.2. The chairperson convenes the FMB. The recorder prepares minutes of meetings, files the original in the financial analysis office, and provides copies to FMB and FWG members.

10.3.1.3. RC managers, directly subordinate to FMB members, attend meetings as technical advisers when appropriate. They provide impact data during deliberation on FMB's recommendations.

10.3.1.4. The FMB reviews, approves, or disapproves recommendations made by the Financial Working Group to ensure balanced valid financial programs and to consider all known or anticipated program requirements. The FMB must review, revise as necessary, and approve all appropriated fund financial plans.

- The FMB's composition places the base-level financial management emphasis on line managers who head major RCs directly related to the accomplishment of the base mission. FMB decisions cover the base's overall programs.
- These decisions evolve from reviewing, evaluating, and approving the financial plans or revisions. FMB recommends distribution of financial plan targets to base organizations and identifies unfunded requirements and other actions affecting the financial operations of the base.

10.3.1.5. The FMB members:

- Review requirements for approved programs and activities to ensure balanced financial support throughout.
- Review and approve the distribution of quarterly and annual obligation targets. You can delegate this authority to another body; e.g., FWG. The FWG reviews and approves programs for deferring, reducing, eliminating, or moving to the financial plan's unfunded portion.
- Evaluate and list in priority sequence all unfunded requirements.
- Review and approve investment equipment (57*3080 Appropriation) items for purchase (unless they delegated this authority to a separate committee).

10.3.2. **The Financial Working Group.** Both line and staff RA and RC managers serve as FWG members. The FWG manages commodities and resources integral to the operating activities of the base or unit. RAs or RC managers on the FWG participate in developing all-inclusive budgets and financial plans for an organization or program and monitor the daily use of resources in their RCs.

10.3.2.1. RAs or RCMs from the functions listed below compose the typical FWG membership. The chairperson may decide on additional or reduced voting and advisory nonvoting membership, is at the chairperson's discretion and may vary, based on local management needs.

Staff	Position
Financial Analysis Officer	Chairperson
Operations Group RA	Member
Logistics Group RA	Member
Support Group RA	Member
Medical RA	Member
Civil Engineering	Advisor

Personnel	Advisor
Information Management	Advisor
Contracting	Advisor

10.3.2.2. Convene FWG meetings as necessary, to support the FMB. Hold meetings at least once a month for effective financial management. The chairperson prepares a memorandum for the record and files it in the financial analysis office.

10.3.2.3. The FWG develops requirements and revisions for the base or unit financial plan. The FWG reviews all appropriated fund financial plans and makes recommendations to the FMB for final approval. FWG members:

- Integrate support requirements from organizations' prioritized list of financial requirements with a balanced mission program.
- Analyze the FWG's financial plan thoroughly and impartially to achieve high credibility.
- Act as the commanders' agents, as well as the parent activities' representatives, during the review.

10.3.2.4. The FWG identifies unfunded requirements, recommends priorities, and presents them to the FMB for approval.

10.3.2.5. The FWG recommends for FMB approval adjustments of financial plan targets between RCs to correct imbalances in resources distribution imbalances.

10.3.2.6. The FWG members:

- Help develop of requirements for base operating budgets and other appropriated funds.
- Represent their organizations on matters concerning distributing quarterly and annual operating budget authority to the RC level.
- Offer technical guidance to base activities on using their primary responsibility resources.
- Monitor financial plan execution by reviewing obligation data to ensure quarterly and annual programs are valid and adequate.
- Recommend reprogramming or other management action to the FMB when needed.

10.4. Administering the Operating Budget and Financial Plan. Base-level managers must play an active role in preparing and administering their portion of the budget. There are many unique requirements, budgeting methods, cost factors, and other variable elements involved preparing budget and financial plans. It isn't practical to standardize the preparation and administration of base-level financial plans across the Air Force. Each base or unit must involve operating managers in financial plan formulation, justification, review, and execution.

10.4.1. **Distributing the Approved Operating Budget Authority (OBA).** Upon receiving the OBA from higher headquarters, the FWG and FMB distribute the funded amounts to RC managers.

- After analyzing the OBA, the FWG submits proposed targets to the FMB for each RC receiving funding.

- The financial plan lists amounts by major EEIC grouping and summarizes information at a meaningful level.
- The RC considers EEIC amounts as targets and distributes the OBA in this manner, (unless higher headquarters placed specific limitations on any EEIC amount). RC managers usually don't impose additional restraints other than those on the base's OBA.

10.4.2. **Establishing and Maintaining Targets.** Targets translate mission requirements into the dollar value required to do that mission. (See **Chapter 5** and AFR (DFAS-DE) 177-16 for targets and limitations.)

10.4.2.1. Targets' purposes are to:

- Serve as guides for consuming resources, stated in the dollar value terms of the targets established.
- Provide the measure to determine planning effectiveness.
- Provide the control mechanism to manage overall financial plans.
- Establish the process of periodic reviews to identify resource overages and shortages. This permits resource redistribution to greatest need areas.

10.4.2.2. Targets apply at:

- Management decision levels selected by the command or base.
- The level that has the most significant impact on resource consumption -- usually the second or third RC levels.

10.4.2.3. Established targets (base-wide and at the major RC level) usually remain stable for at least one quarter, unless modified by mission changes. View EEIC amounts in their proper perspective (within a program element at command level and within RC targets at base level).

- EEIC amounts are financial planning guides. They aren't statutory or administrative limitations on obligations. Don't use amounts as mandatory goals, but they may be subject to limitations, such as ceilings, floors, fences, etc.
- Don't chase obligations with associated targets -- that is, don't increase a target solely to prevent exceeding that target.

10.4.2.4. RC manager's principal financial concerns:

- Ensure actual obligations are in line with their quarterly and annual operating budget authority totals.
- Examine obligations to determine if appropriate for output production and mission accomplishment.

10.4.2.5. Base financial administrators (comptroller personnel) principal concern is ensuring basewide obligations don't exceed the annual total of the base's operating budget and legal or administrative limitations on the base OBA.

- Financial administrators monitor the actual expenses and obligations of each RC monitor versus their financial plan totals.
- They normally do not control each RC manager's obligations by EEIC. Unless there are mission or OBA changes, financial committees shouldn't adjust RC operating budget authority targets more frequently than quarterly.

10.4.2.6. Time targets:

- Use annual targets as long-range planning guides and the total available funds for the fiscal year. Make sure mangers create proper plans to obligate available funds and don't exceed targets without prior approval from the financial analysis office.
- The quarterly obligational authority represents the funds available for cumulative gross commitments. Quarterly obligational authority is cumulative from the beginning of the fiscal year.

10.4.3. **Reprogramming Authority.** There are two significant levels of base reprogramming authority or flexibility between RCs and within RCs.

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

- Financial analysis officers **may reprogram** quarterly operating budget authority without prior FMB approval if:
- They act during the first three quarters of each fiscal year.
- Involved RC managers approve it.
- Reprogramming actions get reviewed at the next FWG/FMB meetings. The FMB must approve such a policy during the first meeting of each fiscal year.
- Financial analysis officers may approve routine transfers of quarterly operating budget authority to and from higher headquarters. Review transfers at the next FWG/FMB meetings.

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

- Must coordinate with the financial analysis office before changing the quarterly or annual target amounts.
- May determine the EEIC mix and CC distribution best suited to accomplish their mission unless FMB approves restrictions to the contrary.

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

10.5.1. Retaining and reprogramming funds isn't always possible because the Air Force's overall mission comes first. Overriding requirements may dictate using resources saved for purposes outside the jurisdiction of the manager, base, or command producing the savings. We want to create a financial and management environment that encourages and rewards improved efficiency.

10.5.2. Formal and informal programs provide managers chances to get financial help for carrying out cost-saving ideas. Informal programs usually include items that don't fit established criteria and

result mainly in cost avoidances or operation efficiencies. Established formal Air Force programs include:

- **Productivity Investment Funding (PIF).** See AFI 38-301.
- **Fast Payback Capital Investment Program (FASCAP).** See AFI 38-301.
- **Value Engineering (VE).** See AFI 63-801.
- **Air Force Suggestion Program.** See AFI 36-2857.
- **Air Force Management Engineering Program (MEP).** See AFPAM 38-208.
- **Energy Conservation Investment Program (ECIP).** See AFPD 23-3 and Annual Call Letters.
- **Air Force Productivity Enhancement Program (PEP).** See AFI 38-301.

10.5.3. **Air Force Audit Agency's (AFAA) Statement of Potential Monetary Benefits (PMB).**

Audit reports include potential monetary benefits data.

- Management may concur or nonconcur with the auditor's estimate of monetary benefits identified in each audit report. The AFAA reports this data to higher headquarters through the RCS: DD-IG(SA) 1574 report.
- Use PMBs identify ways to use resources more effectively. The financial analysis officer must be aware of these potential monetary savings because the reports often lead to budget adjustments. (See AFI 65-403.)

Chapter 11

RESOURCE MANAGEMENT SYSTEM (RMS) TRAINING

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

- Each Air Force manager must manage his resources efficiently. To fulfill this duty, all managers require accurate, timely, information designed to their needs. For example, managers require information to develop financial plan requirements and to monitor actual expenses and obligations against established targets.
- A system or program must provide this information and procedures to each organizational level.

11.2. Initial RMS Training:

11.2.1. Initial training must offer an overview of basic Air Force financial management policies and an understanding of local unique programs and procedures. Newly assigned responsibility center (RC) managers, cost center (CC) managers, and resource advisors (RAs) must be familiar with their duties and responsibilities. The initial training provides:

- A financial processes overview.
- An understanding of their responsibilities to their organization and the Comptroller.
- A knowledge of available management reports.
- An understanding of the functions and key resource managers assigned duties.
- An overview of procurement and supply procedures.

11.2.2. Provide new RC managers with initial RMS training not later than 90 days after assignment of financial management responsibility.

- Start RAs initial training within 30 days after assignment and complete it within 90 days after assignment.
- The comptroller must give initial RMS training to all RCMs and their respective RAs. RCMs can be either squadron commander or staff agency chiefs.
- As a minimum, all base offices for financial analysis should train the RCMs and RAs from the organizations comprising their local working group. RAs possessing an AFSC of 6F1X1 or 65F3 don't have to do initial RMS training.

11.2.3. The Comptroller provides initial RMS training for RC managers and RAs. RAs train CC managers but may ask the comptroller for help.

- The Air Force doesn't have a standard RMS training package.
- MAJCOM and base-level management control the content and presentation method of RMS training so it can cover areas unique to the command and base.

11.2.4. In group classes or one-on-one sessions, introduce at least the following subjects:

- RMS functions and responsibilities of:
- Center, Wing, or Base commander.

- Responsibility center managers.
- Cost center managers.
- Resource advisors.
- Comptroller organization.
- Functions and responsibilities of the Financial Management Board (FMB).
- Functions and responsibilities of the Financial Working Group (FWG).
- Formulation of the financial plan.
- Execution of the financial plan:
- Operating budget authority (OBA).
- Annual and quarterly targets.
- Legal and administrative limitations.
- Disposition of savings.
- Yearend closeout procedures.
- Unfunded requirements.
- Flexibility within the OBA.
- Reimbursements and refunds.
- Management reports:
- Accounting system for operations.
- Supplies and equipment.
- Investment equipment procedures.
- Standard base supply system procedures.
- Procedures for local purchase of materiel items.
- Resource Management Team (RMT).

11.2.5. No standard RMS training package exists. There are many vehicles available to assist in conducting RMS training. Incorporating the following material will expand and enhance the trainees' comprehension of the RMS.

- AFP 170-1, *Resource Manager's Handbook*.
- Air Force Extension Course Institute (ECI) course 6702 -- Resource Advisor.
- Base-level Supply customer course.

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

- **Financial Management Committee Presentation.** Suited to establish, review, and discuss policies and procedures. Devote small segments of the committee meetings to clarify or review specialized subjects.
- **Classroom and Group Presentation.** Best suited for initial RMS training. Prepare training packages requiring little revision for slide, 35mm sound-on-slide, or video presentation.

- **Individual One-on-One Sessions.** Suits initial, continuation, or update training. Use this to train new financial managers and to address specific individual needs. This method is the most flexible.
- **Written Material.** Use written training aids, pamphlets, handouts, ECI courses, checklists, newsletters, and budget policy continuity folders for RMS, continuation, or update training.

11.3. Continuation and Update Training:

11.3.1. Provide each RC manager and RA with follow-on training, after satisfactory completion of initial basic and specialized training. Design training for specific persons or small groups such as the FWG and FMB.

- Provide personnel training for maintaining proficiency in using RMS reports and keeping abreast of current management policies on effective use of resources.
- Frequently hold continuations and update training, tailored to local needs, to keep resource management personnel current on budget and accounting policies, procedures, and instructions.

11.3.2. Give continuation and update training to RC managers and RAs by the organization assigned the RMS training program by the comptroller. RAs provide continuation and update training of CC managers.

- The RA may request comptroller help in the update training of CC managers.
- RAs possessing an AFSC of 6F1X1 or 65F3 don't have to take continuation and update training.

11.3.3. The required training, the number of people, and training environment determines if the continuation and update training is formal (training sessions or FMB/FWG meetings). Informal training is casual (training through one-on-one contact or during visits to responsibility centers by the unit resource management team).

11.4. Administration of the RMS Training Program:

11.4.1. You must properly document the RMS training program to ensure complete coverage of necessary information for all personnel requiring training, while preventing unnecessary duplication.

- The office providing the RMS training keeps training records for RC managers and RAs.
- The RA's organizations keep CC managers records maintenance.
- Keep training records current. Record initial and update training by person trained, date of training, length of training period, and subject(s) covered. Use automated or manual record keeping systems. (MicroBAS has a feature to document RMS training.)

11.4.2. We advocate training letters and certificates to document proof of initial RMS training.

Chapter 12

RESOURCE MANAGEMENT TEAMS (RMT)

12.1. Purpose of the Base-Level RMT. The aim is to train and motivate users of resources by observing and cross-feeding innovative resource management methods and ideas. Stress training, problem solving, and developing economical ways to accomplish the mission.

- The RMT is a problem solving team geared to provide base-wide resource management help and training. Don't assess blame or fix responsibility. Try to identify and solve problems and propose improvements.
- RMT activities don't duplicate or replace other functional reviews or evaluations. Team members must operate within this premise to obtain the maximum benefits.
- The RMT's role of cross-feeding information is very important. Identifying various resource management practices and techniques observed throughout the base, recommending improvements, and making this information available upgrades financial awareness and skills.
- The key to a successful RMT is open information exchange and the base's application of its own expertise in identifying and resolving resource management problems. Keep information general (not identified with a particular unit) when discussing necessary improvement of cross-feeding resource management practices.

12.2. RMT's Duties:

- The local host commander (normally the FMB chairperson) decides when to implement the RMT.
- The base comptroller implements and administers the RMT. This includes introducing the RMT idea to the host commander, offering RMT services to all on-base major RCs and supported tenants, and soliciting membership from non-comptroller organizations.
- The base comptroller also encourages tenants to participate, either as a team member or as a customer, when establishing an RMT.

12.3. RMT's Composition. The base comptroller decides the membership and selects team members for each responsibility center (RC) visit.

- The head of team is normally the financial analysis officer from the comptroller organization.
- RMTs includes only members having a direct functional interest in improving the effectiveness and efficiency of the visited RC. Give the visited RC the chance in deciding the RMT make-up for their assistance visit.

12.3.1. A typical RMT normally has personnel from the following organizations:

- Financial Analysis.
- Financial Services Office.
- Supply.
- Transportation.
- Contracting.
- Logistic Plans (Support Agreements).

- Communications.
- Personnel (Military and Civilian).
- Information Management.
- Management Engineering.
- Civil Engineering.

12.3.2. Each base or installation determines the actual RMT composition. Sometimes just base budget personnel comprise the RMT. Make the team large enough to accomplish its mission.

12.4. Frequency of Visits. The installation comptroller offers RMT services at least annually to all on-base major RCs and supported tenants.

12.4.1. The RC's acceptance of RMT assistance visits is voluntary. If key personnel haven't changed since the previous RMT visit and the RC practices sound financial management, then an annual visit may not be productive. The RC manager has the option to accept or decline the visit.

12.4.2. Offer RMT services in writing, at staff meetings, FMB or FWG meetings, or other means, as appropriate. This gives RC managers an opportunity to mutually agree with the RMT chief on the need for RMT services and to schedule the visit.

- The offer provides the RC manager with the date and functional area of their last RMT visit.
- Ask the RC manager if they want resource management update training during RMT visit.

12.5. RMT Operation. The RMT operates in four phases: preparation, visitation, follow-up, and documentation.

12.5.1. The **preparation phase** contributes toward the RMT's effectiveness and includes:

- The Comptroller's offer to help with the RMT.
- Scheduling an acceptable time to conduct the visit and identifying the team's composition. Notify the RC manager and unit resource advisor (RA) of the scheduled visit at least 2 weeks in advance, time permitting.
- Each visiting RMT member's reviewing the unit's programs from their functional area view point.

12.5.2. The **visitation phase** should include:

- Inbriefing for the RC manager, RA, and cost center managers to review the RMT's purpose and introduce the team members. Emphasize the positive aspects of training, help, and cross-feed of information. Keep the inbrief short.
- Reviewing and discussing training requirements and responsibilities. Provide on-the-spot training or schedule later.
- Observing all aspects of resource management and providing advice and help, as needed.
- Gathering and exchanging innovative resource management techniques and ideas. Foremost is personal contact with personnel responsible for consuming and managing resources.
- Identifying base or higher headquarters policies and directives inhibiting effective resource management. Follow-up through applicable channels on items requiring evaluation and corrective action.

- Outbriefing the RC manager on the visit results. The RC manager decides who attends the outbriefing.

12.5.3. Creating and administering a **suspense system phase** ensures the team members take appropriate action on unanswered questions, unresolved problems, and training requirements.

12.5.4. The **documentation phase** is informal -- at the RC manager discretion. Typically, the RC manager receives a memorandum that includes:

- RMT members' names who took part in the visit and personnel contacted.
- Subjects discussed, training provided, and problems resolved.
- An open item list with action office identification and an estimated completion date. Coordinate with RC manager for any further RMT memorandum distribution. The RMT Chief should:
- Prepare and maintain a cross-feed data bank of noteworthy resource management practices.
- Submit resource-saving items gathered during RMT visits to the parent MAJCOM/FOA comptroller for possible cross-feed and application to other Air Force locations.
- Periodically brief the Financial Working Group and Financial Management Board on RMT operations, superior financial management, crossfeed items, and resource management trends. Keep briefing positive and general.

12.6. MAJCOM-Level RMT. MAJCOMs may establish an RMT to provide help, guidance, and training to base-level RMTs, or they may do these tasks through other command visitation teams.

- If the MAJCOM requires an RMT, the MAJCOM comptroller and Deputy Chief of Staff for Logistics implement and manage the RMT idea through the command.
- The comptroller operates and administers established MAJCOM RMTs.

12.6.1. MAJCOMs should promote and encourage their bases to establish and operate RMTs. If, the base-level comptroller and commander don't want an RMT at their installation, they may request a waiver from their MAJCOM.

- The waiver states why the RMT isn't productive. Send the waiver to the parent command comptroller (or designated representative) for approval.
- The RMT requires an annual review to document its need using criteria such as mission changes, personnel turnovers, and tenants supported.

12.6.2. The MAJCOM comptroller should share information. This ensures:

- Problem policies and procedures requiring MAJCOM attention go to the proper MAJCOM offices.
- Policies issues requiring HQ USAF attention goes to proper Air Staff offices with an information copy to SAF/FMBMD.
- MAJCOMs monitors the status of these queries and provides comments to the base RMT.

12.7. Form Prescribed. AF Form 1449, *Operating Budget Authority*.

12.7. (944FW) IMT prescribed. 944 FW IMT 8, **Request to Load/Change Fund Targets**.

ROBERT F. HALE
The Assistant Secretary of the Air Force for
Financial Management and Comptroller

Attachment 1

GLOSSARY OF REFERENCES, ABBREVIATIONS, ACRONYMS, AND TERMS

References

AFPD 23-3, *Energy Management*.

AFPD 25-2, *Support Agreements*.

AFPD 65-6, *Budget*.

AFI 36-501, *Civil Air Patrol.*

AFI 36-2110, *Assignments*.

AFI 36-2201, *Developing, Managing, and Conducting Training*.

AFI 36-2234, *Instructional System Development*.

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

AFI 63-801, *Value Engineering Program*.

AFI 65-403, *Followup on Internal Air Force Audit Reports*.

AFI 65-601, Vol 1, *U.S. Air Force Budget Policies and Procedures*.

AFMAN 65-604, *Appropriation Symbols and Budget Codes*.

AFR (DFAS-DE) 170-5, *Responsibility Center/Cost Center Codes*.

AFR (DFAS-DE) 170-13, *Accounting For Commitments*.

AFR (DFAS-DE) 177-16, *Administrative Control of Appropriations*.

AFR (DFAS-DE) 177-101, *General Accounting and Finance Systems At Base Level*.

AFR (DFAS-DE) 177-370, *USAF Standard Base-Level General Accounting and Finance System*.

AFR (DFAS-DE) 177-674, *USAF Standard Command Online Accounting and Reporting System. The Air Force Corporate Data Dictionary*

Abbreviations and Acronyms

ABA—Annual Budget Authorization

ACA—Accounts Control Area

AEP—Accrued Expenditures Paid

AEU—Accrued Expenditures Unpaid

ASN—Allotment Serial Number

ATA—Actual Time Accounting

AUTODIN—Automatic Digital Network

BA—Budget Activity

BAAN—Budget Authorization Account Number

BCE—Base Civil Engineer or Engineering

BDO—Blanket Delivery Order

BOS—Base Operating Support

BP—Budget Program

BPAC—Budget Program Activity Code

CAAS—Contracted Advisory and Assistance Services

CAMS—Consolidated Aircraft Maintenance System

CAMMIS—Command Aircraft Maintenance Manpower Information System

CC—Cost Center

CFE—Contractor Furnished Equipment

CFY—Current Fiscal Year

COA—Central Operating Agency

COBY—Current Operating Budget Year

COCESS—Contractor Operated Civil Engineering Supply Store

COPARS—Contractor Operated Parts Store

CRA—Continuing Resolution Authority

CRT—Cathode Ray Tube (Computer Terminal)

CSI—Cost System Indicator

DAD—Data Description

DAN—Data Access Name

DBOF—Defense Business Operations Fund

DBT—Data Base transfer

DFAS—Defense Finance and Accounting Service

DFAS-DE—Defense Finance and Accounting Service - Denver Center

DCS—Deputy Chief of Staff

DOA—Direct Obligation Authority

DoD—Department of Defense

DoD(C)—DoD Comptroller

ECIP—Energy Conservation Investment Program

E&E—Economies and Efficiencies

EEIC—Element of Expense/Investment Code

EMS—Executive Management Summary

ESP—Emergency and Special Program

ETA—Exception Time Accounting

FASCAP—Fast Payback Capital Investment Program

FC—Fund Code or Functional Category

FMB—Financial Management Board

FMS—Foreign Military Sales

FOA—Field Operating Agency

FP—Financial Plan

FSO—Financial Services Office

FSR—Fund Summary Record

FWG—Financial Working Group

FY—Fiscal Year

FYDP—Future Years Defense Program

GOCESS—Government Operated Civil Engineering Supply Store

GFE—Government Furnished Equipment

JCS—Joint Chiefs of Staff

MAJCOM—Major Command

MCP—Military Construction Program

MEP—Management Engineering Program

MFH—Military Family Housing

MicroBAS—Micro-based Budget Automated System

MILSCAP—Military Standard Contract Administration Procedures

MIPR—Military Interdepartmental Purchase Request

MPA—Military Personnel Appropriation

MPC—Materiel Program Code

MWR—Morale, Welfare, and Recreation

NLT—Not Later Than

OAC—Operating Agency Code

OB—Operating Budget

OBA—Operating Budget Authority

OBAD—Operating Budget Authority Document

OBAN—Operating Budget Account Number

OBL—Operating Budget Ledger

OCCR—Organization Cost Center Record

O&M—Operation and Maintenance

OLVIMS—On-Line Vehicle Interactive Management System

OMB—Office of Management and Budget

OPR—Office of Primary Responsibility

OSD—Office of the Secretary of Defense

PA—Procurement Authorization

PB—President's Budget

PCN—Product Control Number

PCS—Permanent Change of Station

PDSC—Personnel Data System -- Civilian

PE—Program Element

PEC—Program Element Code

PEP—Productivity Enhancement Program

PFMR—Project Fund Management Record

PFY—Prior Fiscal Year

PIF—Productivity Investment Program

PO—Project Order

POBY—Prior Operating Budget Year

POL—Petroleum, Oils, and Lubricants

POM—Program Objective Memorandum

PPBS—Planning, Programming, and Budgeting System

PR—Purchase Request

PRAM—Productivity, Reliability, Availability, and Maintainability

PSR—Program Summary Record

RA—Resource Advisor

RC—Responsibility Center

RC/CC—Responsibility Center/Cost Center

RCS—Reports Control Symbol

RDT&E—Research, Development, Test and Evaluation

ROA—Reimbursement Obligation Authority

RMS—Resource Management System

RMT—Resource Management Team

RRI—Reimbursement/Refund Indicator

SBSS—Standard Base Supply System

SC—Sales Code

SS—Sole Source

TAA—Total Actual Authority

TDY—Temporary Duty

TO—Transportation Officer

TOA—Total Obligation Authority

UOO—Undelivered Orders Outstanding

VCO—Vehicle Control Officer

WIMS—Work Information Management System

WRM—War Reserve Materiel

Terms

NOTE:

The purpose of this glossary is to help the reader understand the terms used in this publication. It is not intended to encompass all pertinent terms. Joint Publication 1-02, *Department of Defense Dictionary of Military and Associated Terms*, March 23, 1994, and AFMAN 11-1 contain standardized terms and definition for Department of Defense and Air Force use.

Automated Supply and Equipment Systems—The General Support, Systems Support, Medical-Dental, Reparable Support and Fuels divisions of the Defense Business Operations Fund provide update data for processing periodically during the month and at month end into the general accounting system. Periodic processing between systems provides current supply and equipment expense data to DFAS-Defense Accounting Office and updates the status of funds for base-level resource managers and Budget. Accounting system management reports and automated materiel system reports provide the responsibility center and cost center managers with the information necessary to monitor their financial plan execution.

Civilian Payroll System—Provides biweekly expense and disbursement data output from this system to interface with the accounting system. Civilian payroll transactions affect either accrued expense unpaid (AEU) or accrued expense paid (AEP). The ensuing pay cycle accumulates expense data and establishes necessary accruals. Output is the RCS: DD-COMP(AR)1092 report. (See **Chapter 9** and DFAS-DE Regulation 177-370 on support system.)

DoD Functional Categories—These 16 categories are a method of arranging data in the conventional budget structure or the FYDP. Functional category descriptions are in DFAS-DE Regulations.

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

Materiel Management System—

- **Materiel Management Reports.** There are many reports produced by the standard base supply system (SBSS) that provide budget personnel and resource managers detailed information on the operating budget authority set aside for purchases from the Defense Business Operations Fund. Most often used are the RC/CC Summary List, Project Fund Management Report, PFMR/ OCCR Update and Reconciliation Report, Consolidated Fund Management Report, and Obligated Due-Out Listing.
- **Medical Material Accounting System.** A variety of reports produced for the medical function provide valuable financial data for the budget function. The system accumulates and provides financial data for all base and tenant medical dental stock-funded and non-stock-funded supplies and equipment. This data mainly concerns financial transactions within fund code 2X but, transactions occur frequently within other BAs and involve mainly buys with EEIC 604 and 624.
- **Military Personnel Expense System.** This system records the expenses of military personnel at standard rates by program element and element of expense. Use assigned strength as of the first calendar day of each month as the basis to compute military personnel expense for that month. (See **Chapter 8** and DFAS-DE Regulation 177-370 for information on this system.)

Organization Cost Center Record (OCCR) System—The OCCR system provides for current day as well as fiscal year-to-date materiel obligation and expense data recorded at the cost center level for EEICs 600, 602, 605, 609, 628, 641, 642, 644, 645, and 693. The system provides cost center level management products showing the net value (issues less turn-ins) of materiel issued by EEIC, value of obligated due-outs by EEIC, and fund availability targets by EEIC.

PFMR/OCCR Directory—Project Funds Management Record (PFMR)/ Organization Cost Center Record (OCCR). This program provides a directory of PFMR and OCCR indicative data for use by Budget, Financial Services Office, Supply, responsibility center managers, cost center managers, and all other financial management personnel in identifying coded financial data to the applicable organization(s).

Program Element (PE)—PEs describe all forces, activities, and support required to accomplish the Air Force mission with associated costs. There are more than 1,600 PEs in the DoD and more than 600 in the Air Force. The Air Force Corporate Data Dictionary identifies DoD and Air Force program element codes.

Project Funds Management Record (PFMR) System—A system to provide for computer monitorship and control over each responsibility center manager's financial plan programmed for purchase of expensed materiel by cost center managers from the General Support Division, Systems Support Division, Reparable Support and Fuels Division of the Defense Business Operations Fund. The standard base supply system provides management products informing each responsibility center manager and Budget of the status of operating budget authority fund availability, as well as fiscal year-to-date data concerning expensed materiel buys and on-order (due-outs) by current and prior year. The PFMR is a control record for one or more organization cost center records (OCCRs). The OCCR to PFMR system is

a relationship similar to the relationship between the cost center and responsibility center.

Total Actual Authority (TAA)—TAA is TOA, or direct authority plus reimbursements earned (filled plus unfilled customer orders), whichever is less.

Total Obligation Authority (TOA)—TOA is direct obligation authority plus anticipated reimbursements.

Vehicle Interactive Management System (VIMS)—A system to improve management effectiveness in base motor vehicle maintenance and operation and to interface with portions of the standard accounting and finance and base supply systems. The general accounting and finance system and VIMS exchange information daily between themselves. The accounting system extracts vehicle maintenance and operation costs and passes these costs to VIMS by magnetic tape to make cost distribution and identify reimbursements and refunds. See DFAS-DE Regulation 177-370 for more detailed information on VIMS processing.

Work Information Management System (WIMS)—The general accounting and finance system and WIMS are independent systems that exchange data. WIMS receives daily the accounting transactions by a magnetic tape created at the end of each accounting day. WIMS, in turn, passes data back to the general accounting and finance system at the end of each month for reimbursement or materiel cost distribution purposes. DFAS-DE Accounting Office requires special coding to identify obligation and expense transactions entered into the accounting system that also apply to WIMS. See DFAS-DE Regulation 177-370 for more detailed information on WIMS processing.

Attachment 1 (944FW)

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

Abbreviations and Acronyms

IMT—information management tool

ORG—organizational

PBAS/RPA—Program Budget Accounting System/Reserve pay and allowances

PROJ—project

SUBPROJ—sub-project

WCC—work center codes

Terms

Annual Target—Amount targeted to be received to fund operations for the entire fiscal year

Quarterly Target—Cumulative amount received to fund operations for the current quarter

Attachment 2

BUDGETING AND ACCOUNTING SYSTEM FOR OPERATIONS

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

A2.1.1. **The Future Year Defense Program (FYDP).** The FYDP is the official document summarizing the Secretary of Defense approved programs for the Department of Defense (DoD). The Air Force part of the FYDP is the Force and Financial Plan (F&FP). The FYDP lists the total resources (forces, personnel, and dollars for each appropriation) programmed for DoD.

- The FYDP projects all data except forces for 5 years; forces extend an additional 3 years.
- Carefully cost out the FYDP. Link plans and programs to desired program budget estimate levels and to approved program levels of budget authorities.

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

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

- Allows analysts and managers to evaluate financial and program progress, determine budget requirements, and justify total resource requirements.
- Applies elements of the FYDP (BAs and PEs) to all organizations (responsibility centers/cost centers) (RC/CCs) that accumulate operating costs by Air Force EEICs.
- Provides obligation and expense information to formulate budgets and monitor actual execution against quarterly and annual budget targets. It also provides adequate fiscal controls and accounting techniques to properly account for appropriated funds.

A2.2. Support and Cost System Integration:

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

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

- See **Chapter 8** and **Chapter 9** for military personnel expense and civilian payroll procedures.
- The General Support, Systems Support, Medical-Dental, Reparable Support and Fuels divisions of the Defense Business Operations Fund provide update data that are processed periodically during the month and at month-end into the general accounting system. The DAO updates the status of funds for base resource managers and budget using current supply and equipment expense data generated by the periodic processing. Responsibility center and cost

center managers use the accounting system management reports and automated materiel system reports to monitor the execution of their financial plan.

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

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

A2.3.1. **Management Controls.** Other directives and instructions show how to manage resources and administer the budget in specific functional areas. The accounting system provides management control data that allows RC/CC managers and comptroller personnel to do financial analysis. Paragraph **A2.3.** covers some key procedures.

A2.3.2. **Undelivered Orders Outstanding (UOO).** Usually, base services contracts are performed over a fairly long time period and it isn't appropriate to record them as expenses when you make the contract.

- Charge the contract to an "undelivered orders" account and record it as an obligation -- not as an expense.
- Upon completing the job, (the vendor provides the services or you get documentation showing incremental completion), charge the amount to expense and reduce the undelivered orders accounts.
- The sum of current fiscal year expense incurred (accrued expenditures paid and unpaid) and current fiscal year undelivered orders will always equal current year obligations.

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

A2.3.4. Establish the quarterly phased dollar programs that apply to Standard Base Supply System operations and the Medical Materiel Management System in the PFMRs. After the Financial Management Board approves the Financial Working Group recommended target distributions, resource advisors furnish the financial analysis office internal operating budget targets within each PFMR by organization code and cost center code, if applicable.

- Load targets into the Standard Base Supply System.
- Load targets by cost center code into the Medical Materiel Management System.
- The total targets for all organization cost center records (OCCRs) can't exceed the total amount of the responsibility center approved target for the organization PFMR.

A2.3.5. The financial analysis officer (FAO) (on some bases called the budget officer) summarizes the recommended distributions based on (1) the total supply and equipment approvals, and (2) the receipt of recommended organization and cost center distributions from resource advisors. The FAO forwards them to the Financial Services Accounting Liaison Office for entry into the applicable supply system. The FAO should inform the resource advisor if changes are made to the recommended distribution before final processing.

A2.3.6. Establish separate PFMRs for the host and each Air Force tenant and additional PFMRs as necessary. (See Accounting and Finance and Supply directives).

- Establish PFMRs by fund code, operating agency code (OAC), OBAN/allotment serial number (ASN), budget project (for Military Family Housing), and budget activity (for O&M), at the RC/CC levels specified in MAJCOM instructions.
- Use one combined PFMR for both supplies and equipment.

A2.3.7. **Reimbursable Program:**

A2.3.8. Reimbursable Authority. Reimbursable authority is available only to the extent that you realize actual reimbursements (collected, filled but uncollected, plus unfilled customer orders). The total actual authority (TAA) available for obligation is the sum of direct obligation authority plus the lesser of reimbursable obligation authority or reimbursements realized.

A2.3.9. Automatic Apportionment for O&M Reimbursements. The Office of Management and Budget (OMB) approves apportionments that include anticipated appropriation reimbursements. For O&M, AF (57*3400), OMB automatically apportions reimbursement authority at departmental level.

- SAF/FMBO issues management targets to MAJCOMs/FOAs during the execution year.
- MAJCOMs/FOAs may exceed target amounts without prior approval, but must explain deviations from targets in writing to SAF/FMBO when known.

A2.3.10. Credit appropriation reimbursements to the element of expense and investment code (EEIC) that most nearly identifies the nature of the materiel or service that originally provided it, except for transactions related to WIMS, VIMS, or any other management or cost system.

- Use selected EEICs only when reporting the appropriation reimbursement transaction through a cost or management system.
- If you can't identify the sale of services or materiel to a specific EEIC, and the sale isn't reported through a management or cost system, credit the reimbursement to EEIC 599.

A2.3.11. **Program Element Predominancy Rule.** Identify military and civilian personnel costs to the DoD program element (PE) as authorized in the unit authorization file extract.

- Identify other expenses, excluding EEIC series 2XX and 3XX, to the appropriate DoD PE when you can do so with reasonable effort; otherwise, identify these costs to the RC/CC representing a predominant PE. (See DFAS-DE Regulation 170-5.)
- Select the predominant PE based mainly on the manning authorizations assigned to a specific organization.
- The most common users of the predominancy rule are weapon system maintenance activities who use common bench stocks for work on various aircraft.
- Try to identify costs to the proper PE. Doing otherwise distorts aircraft maintenance cost factors developed by SAF/FMC because of inconsistencies in factors for like aircraft. These discrepancies make it more difficult to defend budget estimate submissions to OSD and the Congress, and can lead to a loss in funding to the Air Force.

A2.4. Summary:

A2.4.1. **FYDP Relationship.** Use the accounting system for operations to identify and code the costs of Air Force missions, Budget Activities (BA), and PEs to meet FYDP requirements. Use element of

expense codes to identify the cost of operating base-level organizations and RC/CCs. By linking these data elements, the Air Force relates all operating costs to a major Air Force mission programmed in the FYDP.

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

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

- Appropriation accounting is concerned with resource acquisition or obligational authority.
- Accrual (expense) accounting reports the costs of resources used during the period.

Attachment 3

BUDGET ACTIVITIES

A3.1. Budget Activities:

A3.2. Budget Activity (BA) Structure. The BA is the major budget program in the operating budget structure. The BA structure is:

- BUDGET ACTIVITY 01: OPERATING FORCES.
- BUDGET ACTIVITY 02: MOBILIZATION.
- BUDGET ACTIVITY 03: TRAINING AND RECRUITING.
- BUDGET ACTIVITY 04: ADMINISTRATION AND SERVICEWIDE ACTIVITIES.

A3.2.1. **BUDGET ACTIVITY 01: OPERATING FORCES.** This budget activity consists of three subactivity groups: Air Operations, Combat Related Operations, and Space Operations.

A3.2.2. The Air Operations subactivity group includes overall support for all fighter and bomber forces, intercontinental ballistic missiles, air launched strategic and tactical missiles.

- It also includes support ranges, command and base support personnel and activities.
- In addition it includes the Airborne Warning and Control Systems aircraft (AWACS), Dissimilar Air Combat Training (DACT) aircraft, Strategic Command (STRATCOM), Air Force Operational Test and Evaluation Center (AFOTEC), JCS Exercises, Chemical and Biological Defense activities, Tactical Reconnaissance and Electronic Warfare, Tactical Intelligence and Special Activities, United States Central Command (CENTCOM), Joint Deployment Agency (JDA), counter-drug operations and the Joint Communications Support Element (JCSE).

A3.2.3. The Combat Related Operations subactivity group comprises the support element for combat forces and employs a wide range of assets to accomplish a myriad of missions.

- The Strategic Offensive C^3I, the National Military Command Center (NMCC), the National Emergency Airborne Command Post (NEACP), and the Minimum Essential Emergency Communications Network (MEECN) support these forces.
- The remaining efforts are in the areas of communication links and other technical support.

A3.2.4. The Space Operations Forces subactivity group consists of assets and force structure to provide the capability to launch payloads into various earth orbits, communicate with this space based platforms, and worldwide network of sites and terminals to relay data gathered by satellite constellations. Other programs include personnel and infrastructure support for the manpower and facilities used to carry out these missions.

A3.2.5. **BUDGET ACTIVITY 02: MOBILIZATION:**

A3.2.6. The Mobilization activity group consists of the following mission areas: Airlift Operations; Airlift Operations Command, Control, Communications and Intelligence (C^3I); Mobilization Preparedness; Payment to the Transportation Business Area; and Base Support elements.

A3.2.7. The Airlift Operations mission area supports the daily mission activity of Mobility Operations; e.g., Tactical Airlift, Air Refueling, and Operational Support Airlift for the movement of per-

sonnel and cargo. It also supports Headquarters Air Mobility Command, its detachments, and other numbered Air Force headquarters. This support includes administrative support necessary in managing the peacetime logistics mission as well as training and preparing airlift forces to meet wartime objectives.

A3.2.8. The Airlift Operations C ^{3}I mission area supports the core of Mobility Operations through the provision of Air Mobility Command (AMC) Command and Control systems. These systems provide the capability to direct and control airlift and aircrew forces for worldwide deployment and provide in-transit visibility of cargo and passengers; generate billing data; provide for deliberate planning, analysis, and modeling; and provide for software maintenance and personnel to operate current systems including the Global Decision Support System (GDSS).

A3.2.9. The Mobilization Preparedness mission area supports Mobility Operations with the capability to sustain crisis situations through the provision and prepositioning of War Readiness Materials (WRM). It includes manpower authorizations, peculiar support equipment, and facilities. It also includes the associated costs specifically identified and measurable for the procurement and maintenance of equipment and secondary items within the war reserve stockpile. In addition, it supports the medical wartime mission through contingency hospitals located outside the continental United States.

- Payment to the Transportation Business Area represents funding to meet DBOF-T transportation costs not covered in the rate structure.
- Base Support provides personnel support functions and the base infrastructure and fulfills a broad range of essential needs to sustain mission capability, quality of life, workforce productivity, and physical plant structure preservation.

A3.2.10. **BUDGET ACTIVITY 03: TRAINING AND RECRUITING:**

A3.2.11. The Training and Recruiting Activity group consists of three broad mission areas -- Accession Training, Basic Skill and Advanced Training, and Recruiting and Other Training and Education.

A3.2.12. The Accession Training mission area produces the enlisted and officer personnel needed to meet total force requirements. This training provides an effective, efficient military indoctrination program facilitating a smooth transition from civilian life to the military environment. Officer accessions receive indoctrination training through the United States Air Force Academy (USAFA), Air Force Reserve Officer Training Corps (AFROTC), Officer Training Squadron (OTS), and Airmen Education and Commissioning Program (AECP).

- The USAFA conducts a 4-year curriculum combining both military and academic education and training. AFROTC, the largest source of Air Force officers, supplements academic education with military education and training at colleges across the country.
- Officer Training Squadron provides Air Force precommissioning training for both prior service and non-prior service persons. AECP allows selected active duty airmen to earn academic degrees and attend OTS upon completion to earn a commission.

A3.2.13. Basic Skill and Advanced Training provide Air Force personnel and persons from other Services training and education essential to operate, maintain, and manage complex Air Force weapon systems and associated support structure.

- Programs cover initial and follow-on technical skill progression training, undergraduate flying training, professional military education, specialized professional development, and related training support.

- The technical training centers conduct most follow-on skill progression training. Civilian educational institutions and contractor facilities conduct some technical training.

A3.2.14. Recruiting and Other Training and Education include personnel acquisition operations, voluntary education programs for active duty, civilian professional development programs, and the Air Force Junior Reserve Officer Training Corps.

A3.2.15. **BUDGET ACTIVITY 04: ADMINISTRATION AND SERVICEWIDE ACTIVITIES:**

A3.2.16. The Administration and Servicewide Activities activity group consist of four broad mission areas -- Logistic Operations, Servicewide Support, Security Programs, and Support to Other Nations.

A3.2.17. The Logistic Operations mission area includes Depot Maintenance facilities Support, Engineering and Installation Support, Acquisition and Combat Support, Second Destination Transportation, Defense Courier Service, and base support activities at Air Force Materiel Command installations.

A3.2.18. The Servicewide Activities mission area cuts across the entire Air Force to ensure combat capability and maintain readiness, effective leadership, efficient management, and adequate support to Air Force units and personnel in diverse geographic locations.

- The Security Program mission area includes the Air Force Office of Special Investigations (AFOSI) and a series of classified programs.
- DoD counterdrug program assigned a major investigative role to AFOSI who protects Air Force resources through specialized investigative support.

A3.2.19. The Support to Other Nations mission area includes security help, humanitarian help, US participation in international and multinational activities, the United States' share of support to the North Atlantic Treaty Organization (NATO), Supreme Headquarters Allied Powers Europe (SHAPE), North Atlantic Treaty Organization Airborne Early Warning and Control (NATO AEW&C) Program, and other international headquarters support.

Attachment 4

THE FINANCIAL PLAN

A4.1. Overview:

A4.1.1. **Purpose.** The basic purpose of the FP submission is to ensure an equitable distribution of the President's Budget (PB) for the next fiscal year (budget year) consistent with accomplishing Air Force program objectives. The approximate submission schedule is:

- Submit the FP after OMB submits the President's Budget to Congress (usually, in January) and for the fiscal year that begins the following October 1. Submitting the FP approximately 4 months before the beginning of the upcoming fiscal year enables MAJCOMs and FOAs to use very current information to build their O&M execution plan.
- The FP is the main vehicle for distributing anticipated funding (both direct and reimbursable) for the upcoming execution year in an equitable manner. It requires all organizational levels to contribute their corporate knowledge and expertise.
- Budget and functional staffs participate at each management level, including financial and budget working groups at base, command, and air staff.

A4.1.2. **Section I-The Commander's Statement.** This statement includes assumptions, statements on force changes, mission changes, equipment changes, conversions, and any other changes that will affect financial requirements. It also addresses unique problems and states the impact of operating at the level of effort provided in the approved baseline program. With MAJCOM approval, include an optional Operating Budget Highlights section after the Commander's statement.

A4.1.3. **Section II-Summary Exhibits of the Financial Plan.** This section includes various exhibits that summarize financial requirements by budget activity, program element, and Department of Defense elements of expense.

A4.2. Submission Levels in the Financial Plan. The FP has two levels of funding: a **Part I funded level** that equals the planning number provided with the call instructions; and a **Part II unfunded level** that includes all requirements exceeding the planning number. Include these levels of funding only in the financial plan year (FPY). Use prior 30 September actual obligation data for the prior fiscal year (PFY). For the current fiscal year, use your operating budget authority document (the current fiscal year call shows the exact date).

A4.2.1. Price FPY requirements in constant dollars. Use higher rates or prices only if supported by documented evidence. Provide supporting detail in the narrative justification.

A4.2.2. HQ USAF provides each MAJCOM and FOA a Part I planning number for the O&M direct program portion, based on the approved Air Force O&M program as submitted in the President's Budget (PB). For Part I, MAJCOMs must balance programs within anticipated fund availability. Provide an equitably distributed program in Part I that meets all mission essential requirements of the applicable unit, base, or command.

- Commands subdivide the Part I dollar amounts they receive from HQ USAF and distribute the amounts to bases or units for use as their Part I anticipated program planning numbers.
- Similarly, installations and units distribute the Part I to their responsibility centers (RCs).

A4.2.3. Part II (also called unfunded) of the FP identifies requirements, by priority, that exceed Part I fund availability.

- Part II includes lower priority items than those in Part I; but commands should strive for a balanced program that doesn't have Part II requirements that would result in mission degradation or failure if not funded. However, planning number constraints may cause you to put some of these items in Part II.
- When directed by SAF/FMB, include in Part II certain requirements that don't have a priority lower than Part I, but are placed in Part II to receive separate Air Staff consideration. Call these **Air Staff Directed Unfundeds**.

A4.3. Financial Plan Revisions:

A4.3.1. Prepare a revision, like the initial FP, in two parts.

- In Part I, distribute your expense and obligation authority in a way that best supports the mission within the approved OBA. You may realign requirements between budget activities and propose adjustments in limitations. Reexamine requirements and expense and obligation authority for reprogramming from one account to another as necessary to restore balance.
- In Part II, list lower priority items not included within the funding availability. Don't restate requirements disapproved in the initial financial plan unless new evidence supports the fund request. Apply the same test used for the Part I distribution in the initial FP to the revised distribution.

A4.3.2. Commanders may request reprogramming of resources in a revision, but have less flexibility than in the initial FP. There are three reasons for this:

- The Budget Activity level was the only limitation in the base's initial FP. The base hadn't established direct obligation targets for each major responsibility center. The purpose of the initial financial plan was to obtain obligation authority sufficient to accomplish essential missions. In a revision, the approved operating budget authority is the "take-off point."
- In the initial FP there were minimal restrictions. Management distributed Part I operating budget amount within the BA.
- The installation or unit is several months into the fiscal year before higher authority acts on the revision. Therefore, until the issuance of an approved first revision, the only way to finance new requirements is for HQ USAF to redistribute obligation authority between commands and for the commands to redistribute between bases. Usually, the only way a command or base can get additional authority for a Part II item is for some other command or base (within the same command) to lose Part I authority.

A4.4. MAJCOM and HQ USAF review the requested revisions. In February, the bases hear the results of these reviews. Commands (and in turn bases) can expect to receive:

- A new operating budget authority.
- A document containing narrative guidelines.
- An informational mechanized report containing program element and element of expense data.

A4.5. The operating budget authority contains quarterly phasing necessary to remain within the quarterly authority provided the Air Force by OSD.

- At base level, the base distributes the quarterly authority in turn to RC/CC (See **Chapter 5** concerning the loading of the operating budget authority).
- When a MAJCOM or base prepares a revision as of the end of a quarter, they submit a comparison of actual obligations with the quarterly target and explain significant variances.

Attachment 5

ACCOUNTING CLASSIFICATION CODES FOR MAJOR APPROPRIATIONS

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

OPERATION & MAINTENANCE CODING STRUCTURE

Example:	5773400	307	79A2	11130001	592	10	667400	AA
	57 7 3400	30 7	79 A2	11130001	592	10	667400	AA

Department ____57

Fiscal Year _____7

Appropriation Symbol_____ 3400

Fund Code _____ 30

Fiscal Year_____7

Operating Agency Code _____79

Operating Budget Account Number _____ A2

Responsibility Center/Cost Center Code _____ 111300

Major Force Program _____ 01

Elements of Expense/Investment Code_____ 592

Sales Code _____10

Accounting and Disbursing Station Number _____667400

Emergency and Special Program Code (note 2) _____AA

Figure A5.2. RDT&E Management and Suppot Funding Coding Structure (Example).

Example:	5773600	297	4720	6606UB	231333	408	595600	AA
	57 7 3600	29 7	47 20	66 06UB	231333	408	595600	AA

Department ____57

Fiscal Year _____7

Appropriation Symbol_____ 3600

Fund Code _____ 29

Fiscal Year_____7

Operating Agency Code _____47

Allotment Serial Number _____ 20

Budget Program (First 2 digits of BPAC)(note 1) _____ 66

Project Number (3rd thru 6th char's of BPAC (note 3) _____ 06UB

Responsibility Center/Cost Center Code _____ 231333

Elements of Expense/Investment Code_____408

Accounting and Disbursing Station Number _____595600

Emergency and Special Program Code (note 2) _____AA

NOTE:
1. Budget program activity code (BPAC) is six characters.
2. When applicable.

Figure A5.3. RDT&E Mission Program Funds Coding Structure (Example).

Example:	5773600	297	4720	613145099950	62230F	408	595600	AA
	57 7 3600	29 7	47 20	613145099950	62230F	408	595600	AA

Department ____57

Fiscal Year _____7

Appropriation Symbol_____ 3600

Fund Code _____ 29

Fiscal Year_____7

Operating Agency Code _____47

Allotment Serial Number _____ 20

Budget Program (First 2 digits of BPAC)(note 1) _____ 61

Project Number (3rd thru 6th char's of BPAC (note 3) _____ 3145

Material Program Code, Task, or EEIC _____ 099950

Responsibility Center/Cost Center Code _____ 62230F

Elements of Expense/Investment Code_____408

Accounting and Disbursing Station Number _____595600

Emergency and Special Program Code (note 2) _____AA

NOTE: BPAC is six character

Figure A5.4. ATC TDY-To School (Centrally Managed Allotment) Coding Structure (Example).

Example: **5773400 307 A8A618 A8A619 01 525002**

57 7 3400 30 7 A8A618 A8A619 01 525002

Department ___**57**

Fiscal Year _____**7**

Appropriation Symbol _____ **3400**

Fund Code _____ **30**

Fiscal Year _____**7**

Element Identification Codes (EICs) (Note) _____**A8A618** _____ **A8A619**

Major Force Program _____**01**

Accounting and Disbursing Station Number _____**525002**

NOTE: The third character is the classification of training (either A, B, or C) and the fourth character is type of training. The fifth character is either 1 for officers, 2 for enlisted, or 3 for civilians and the sixth character will be 3 for registration fees, 7 for TRANSCOM overseas transportation, 8 for CONUS transportation, or 9 for per diem.

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

Example:	5773010	117	6308	15427Z	002200	01001F	503300
	57 7 3010	11 7	63 08	15 427Z	002200	01001F	50330

Department ____ **57**

Fiscal Year _____ **7**

Appropriation Symbol _____ **3010**

Fund Code _____ **11**

Fiscal Year _____ **7**

Operating Agency Code _____ **63**

Allotment Serial Number _____ **08**

Budget Program (First 2 digits of BPAC)(note 1) _____ **15**

Project Number (Last four characters of BPAC (note 1) _____ **427Z**

Material Program Code _____ **002200**

Systems Management Code _____ **11000**

Program Element Code _____ **01001F**

Accounting and Disbursing Station Number _____ **503300**

NOTE:

1. Budget program activity code (BPAC) is six characters.
2. Same Coding structure for 57*3020/3080 appropriations.
3. See AFR (DFAS) 177-120 for additional examples and variations of central procurement accounting classifications.

Figure A5.6. Military Construction Coding Sturcture (Example).

Example:	5793300	247	6715	P321	138	672300
	57 9 3400	24 7	67 15	P321	138	672300

Department ____ 57

Fiscal Year _____ 9

Appropriation Symbol _____ 3300

Fund Code _____ 24

Fiscal Year _____ 7

Operating Agency Code _____ 67

Allotment Serial Number _____ 15

Budget Project _____ P321

Budget Authorization Account Number _____ 138

Accounting and Disbursing Station Number _____ 672300

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

Example:	5773500	327	5731.OM	672300
	57 7 3500	32 7	5731.OM	672300

Department ___57

Fiscal Year _____7

Appropriation Symbol_____ 3500

Fund Code _____ 32

Fiscal Year_____7

Budget Project _____ 5731.OM

Accounting and Disbursing Station Number _____672300

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

Example:	**5777045**	**837**	**6715**	**P721**	**523**	**90**	**672300**
	57 7 7045	**83 7**	**67 15**	**P721**	**523**	**90**	**672300**

Department ____**57**

Fiscal Year _____**7**

Appropriation Symbol_____ **7045**

Fund Code _____ **83**

Fiscal Year_____**7**

Operating Agency Code _____**67**

Allotment Serial Number _____ **15**

Budget Project or Subproject _____ **P721**

Element of Expense/Investment Code _____ **523**

Sales Code (note) _____ **90**

Accounting and Disbursing Station Number _____**672300**

NOTE: When applicable.

Attachment 6

AIR FORCE OPERATING BUDGET AUTHORITY DOCUMENT

Figure A6.1. Air Force Operating Budget Authority Document (Example).

SAF/FWBPAGE 1 OF 2
BUDGET AUTHORIZATION/ALLOCATION OR NUMBER 2
OPERATING BUDGET AUTHORITY DATE ISSUED:

31 JAN 1994
OAC: 79

ISSUED TO:
COMMAND YYY
123 Pentagon Street
XYZ AFB, CITY 00000-5000

ISSUED BY:
RONALD K. SHAMBLIN, COL,
USAF INTEGRATION FUNDS MANAGEMENT DIV
DIRECTORATE OF BUDGET OPERATIONS

BUDGET PROGRAM/ LINE ITEM CEILING		PREVIOUS AMT	CHANGE	REVISED AMT
OPERATION AND MAINTENANCE - AF		(3400) SYMBOL: 5743400		PY: 1994
BUDGET PROGRAM01: OPERATING FORCES				
		3,793,111	33,525	3,826,636
BUDGET PROGRAM 01	TOTAL	3,793,111	33,525	3,826,636
BUDGET PROGRAM02: MOBILIZATION				
		351,665	-25,948	325,717
BUDGET PROGRAM 02	TOTAL	351,665	-25,948	325,717
BUDGET PROGRAM03: TRAINING AND RECRUITING				
		25,718	-3,491	22,227
BUDGET PROGRAM 03	TOTAL	25,718	-3,491	22,227
BUDGET PROGRAM04: ADMINISTRATION AND SERVICE WIDE				
		124,309	4,095	128,404
BUDGET PROGRAM 04	TOTAL	124,309	4,095	128,404
	SUBTOTAL, DIRECT	4,294,803	8,181	4,302,984
TOTAL APPN 3400 PROGRAM		4,294,803	8,181	4,302,984

Figure A6.1. Continued.

SAF/FMB
BUDGET AUTHORIZATION/ALLOCATION OR NUMBER 2
OPERATING BUDGET AUTHORITY

PAGE 2 OF 2

DATE ISSUED:
31 JAN 1994
OAC: 78

ISSUED TO:

COMMAND YYY
123 Pentagon Street
XYZ AFB, City 00000-5000

BUDGET PROGRAM/ LIKE ITEM	CEILING	PREVIOUS AMT	CHANGE	REVISED AMT
OPERATION AND MAINTENANCE - AF		(3400) SYMBOL: 5743400		PY: 1994
QUARTERLY PHASING:				
DIRECT PROGRAM:				
FIRST QUARTER		1,726,678	10,000	1,736,678
SECOND QUARTER		2,731,232		2,731,232
THIRD QUARTER		3,410,669		3,410,669

THIS BUDGET AUTHORIZATION IS ISSUED IN THOUSANDS OF DOLLARS.
A. STATUTORY/REGULATORY LIMITATIONS: VIOLATIONS ARE REPORTABLE PER AFR (DFAS-DE) 177-16.

1. ALL PROVISIONS, SECTIONS, LIMITATIONS, AND RESTRICTIONS CONTAINED IN THE FY 1994 APPROPRIATIONS ACT (P.L. 103-139) AND SUPPORTING REPORTS APPLY TO THE AVAILABLE FUNDS AUTHORIZED IN THIS DOCUMENT.

2. TOTAL AVAILABILITY/OBLIGATIONAL AUTHORITY: FUNDS SHALL NOT BE DISTRIBUTED, NOR OBLIGATIONS AUTHORIZED OR INCURRED IN EXCESS OF (1) THE DIRECT OBLIGATIONAL AUTHORITY SHOWN ABOVE OR (2) DIRECT PLUS VALID REIMBURSEMENTS WHICH BECOME AVAILABLE IN ACCORDANCE WITH AFR (DFAS-DE) 177-16.

3. DIRECT PROGRAM BY LINE ITEM: DIRECT OBLIGATIONS SHALL NOT BE AUTHORIZED OR INCURRED IN EXCESS OF THE TOTAL AMOUNT ALLOCATED. CONGRESS NOW ISSUES, CONTROLS, AND MONITORS AIR FORCE O&M AT THE 0-1 BUDGET ACTIVITY LEVEL. NO FUNDS CAN BE REALIGNED BETWEEN BUDGET ACTIVITIES WITHOUT PRIOR APPROVAL FROM SAF/FMBO AS REALIGNMENTS IN EXCESS OF $20 MILLION ARE SUBJECT TO A REPROGRAMMING ACTION. IN ADDITION, DUE TO CONTINUING CONCERNS ABOUT MILITARY FORCE READINESS, THE CONFEREES ALSO AGREE THAT THE DEPARTMENT SHALL NOTIFY THE CONGRESSIONAL DEFENSE COMMITTEES PRIOR TO TRANSFERS IN EXCESS OF $20 MILLION FROM THE FOLLOWING SUBACTIVITY GROUP CATEGORIES: PRIMARY COMBAT FORCES, PRIMARY COMBAT WEAPONS, GLOBAL C3I AND EARLY WARNING. REFER TO LIMITATIONS A90, A95, AND A99 FOR THE AMOUNT OF YOUR SPECIFIC FLOORS.

4. REIMBURSABLE PROGRAM: REIMBURSABLE AUTHORITY WILL BE AUTOMATICALLY APPORTIONED TO THE EXTENT THAT ORDERS ARE RECEIVED.
B. FUNDS FOR SPECIFIC PURPOSES:

Figure A6.1. Continued.

THE FOLLOWING FUNDING LIMITATIONS ARE LEGAL LIMITATIONS AS DIRECTED BY CONGRESS AND ARE SUBJECT TO AFR (DFAS-DE) 177-16. LIMITATIONS ARE DEFINED AS EITHER CEILINGS OR FLOORS BASED ON CONGRESSIONAL LANGUAGE. FOR CEILINGS, NO OBLIGATION OF FUNDS MAY BE MADE IN EXCESS OF THE SPECIFIC AMOUNT ANNOTATED ON THIS DOCUMENT. FOR FLOORS, A MINIMUM OF THE SPECIFIC AMOUNT ANNOTATED ON THIS DOCUMENT MUST BE OBLIGATED FOR ITS SPECIFIC PURPOSE. REPORT EXCESS CEILING OR FLOOR LIMITATION AS SOON AS IT BECOMES AVAILABLE.

Attachment 7

USING THE OPERATING BUDGET AND ALLOTMENT LEDGERS

A7.1. Operating Budget Ledger Report Options:

A7.1.1. Description and Use of the Ledgers. These ledgers summarize accounting records kept in the general accounting and finance data system computer and provide the fund's status as of the current date or as of the previous end-of-month. They are two separate products with several options available for each. The computer prints the:

- Operating budget ledger (OBL) for operating budget accounts (fund types L and M).
- Allotment ledger for other appropriations and other reimbursement accounts (all fund types except L and M).

A7.1.2. The computer displays and does two different fund availability computations.

- Base the first computation upon total obligation authority (TOA). Use fund availability balances (based upon TOA for management and planning purposes) only to compute.
- Base the second computation upon total actual authority (TAA). TAA represents the actual amount available for obligation.
- The Financial Services Accounting Liaison office and Budget use fund availability based upon computed TAA for fund certification and fund control.

A7.2. Operating Budget Ledger Report Options:

A7.2.1. **As-of Effective Date.** Normally, this is date of the request or as of the end of the previous month.

A7.2.2. **List Level.** Two choices are available by operating budget year (OBY).

- The first is the "Detail" level providing all data element line items including responsibility center/cost center (RC/CC) data within EEIC.
- Use the detail level ledger to determine the status of EEICs by RC/CC and program element (PE), as well as total status by BA, FY, OBY, OAC, or OBAN. Also, because this includes the fund summary record (FSR) and program summary record (PSR) addresses, it is an excellent reference for reprogramming and actual loading of targets. Annotate this listing with new target amounts for transfer to AF Form 1269, **Request for Load or Change in Fund Targets**.
- The second list level option is the "Summary" level that includes FY, OBY, and EEIC on the print line with the major controls of PEC, BA, operating agency code (OAC), and operating budget account number (OBAN). Show only whole dollar amounts in the request summary level.

A7.3. List Sequence. You may select the sequence of the list as EEIC within BA or EEIC within program element. PE totals don't print with the EEIC within BA option.

A7.4. List Selection. You may select only specific OAC and OBAN or BA data. It is not necessary to obtain all operating budget accounts when requiring a few. FSO and Financial Analysis should request only those accounts required that day.

- You may select one, two, three, four, or five OACs and OBANs for a given day. If you need more than five OACs and OBANS, you can get all, provided you do not restrict your selection criteria.
- If you need only one BA within an OAC and OBAN, you may select it. If you need more than one BA, don't use the BA selection criteria. It now shows all BAs within the OAC and OBAN.

A7.5. List Content of the Operating Budget Ledger:

A7.5.1. Operating Budget Ledger "Detail Level":

A7.5.2. The first heading line, from left to right, contains the prepared date, product title (Operating Budget Ledger), as-of date, and the product control number (PCN). The PCN assigned to the OBL is SH069-191.

A7.5.3. The second heading line, from left to right, contains the base name and accounting and disbursing station number (ADSN).

A7.5.4. The third heading line, from left to right, contains the financial services office identifier code, the print site for distributive print system, the OAC and OBAN, BA (the listing continues to show "MFP" but is the BA) and PE (if applicable), and the requested listing level.

A7.5.5. Columnar headings for the data elements are:

- **FY OY.** This is the Fiscal Year and Operating Budget Year of the record(s) being displayed.
- **FSRA.** This is the Fund Summary Record Address of the displayed record. This heading will not appear on the summary level option.
- **PSRA.** This is the Program Summary Record Address of the displayed record. This heading will not appear on the summary level option.
- **FC.** This is the Fund Code contained in the displayed record. This heading will not appear on the summary level option.
- **PE/BPAC.** This is the Program Element Code or the Budget Program Activity Code of the displayed record. This heading will not appear on the summary level option.
- **FUN CAT.** This is the DoD Functional Category code of the displayed record. This heading will not appear on the summary level option.
- **ESP.** This is the budget Emergency and Special Program code contained in the displayed record. This heading will not appear on the summary level option.
- **CSN.** This is the Control Symbol Number contained in the displayed record. This heading will not appear on the summary level option.
- **SMA.** This is the Subject Matter Area code and technician code contained in the displayed record. This heading will not appear on the summary level option.
- **TV.** This is the Type Vendor code contained in the displayed record. This heading will not appear on the summary level option.
- **SC.** This is the accounts receivable Sales Code contained in the displayed record.
- **BAAN.** This is the Budget Authorization Account Number contained in the displayed record. This heading will not appear on the summary level option.
- **EEIC.** This is the Element of Expense and Investment Code contained in the displayed record.

- **ORG DATA/RC/CC.** This is the Organization Data or Responsibility Center/Cost Center contained in the displayed record. This heading will not appear on the summary level option.

A7.5.6. Columnar headings for amounts include:

- **ANNUAL AUTH.** This is the total annual obligation authority for fund type L records or the annual anticipated reimbursement authority for fund type M records. (Fund type L is Operating Budget-Other and fund type M is Reimbursements-Operating Budget funds only.)
- **QUARTERLY AUTH.** This is the total quarterly obligation authority for fund type L records or the quarterly anticipated reimbursement authority for fund type M records.
- **AEP/COLL.** This is the Accrued Expenditures Paid amount for fund type L records or the Filled Customer Orders Collected amount for fund type M records.
- **AEU/UNCOLL.** This is the Accrued Expenditures Unpaid amount for fund type L records or the Filled Customer Orders Uncollected amount for fund type M records.
- **UOO/UFO.** This is the Undelivered Orders Outstanding amount for fund type L records or the Unfilled Customer Orders amount for fund type M records.
- **GROSS OBLIGATIONS.** This is the total obligations amount for fund type L records or the total reimbursements realized amount for fund type M records.
- **UNOBLG BALANCE.** This is the balance of quarterly total authority not obligated for fund type L records. This balance is for management and planning purposes only.
- Don't use for certifying fund availability, especially if the funds include a reimbursable program. This is because of anticipated reimbursable authority included in the total quarterly obligation authority is available for obligation purposes only for realized reimbursements (filled plus unfilled customer orders).
- For fund type M (reimbursement) record this amount as the quarterly anticipated unrealized reimbursements portion.
- **COMMITMENTS.** This is the unobligated commitment amount for fund type L (obligation) records. This field will be blank for fund type M (reimbursement) records.
- **UNCOMMITTED BALANCE.** This is the balance of quarterly total authority not committed for fund type L (obligation) records. This provides a balance for management and planning purposes only. This field will be blank for fund type M (reimbursement) records.

A7.5.7. Intermediate columnar headings include:

- **OBLIGATIONS.** Print this heading on each page before the first detail line containing obligation (fund type L) records.
- **REIMBURSEMENTS.** Print this heading on each page before the first detail line containing reimbursement (fund type M) records.

A7.5.8. Each detail line prints at the level requested (summary or detail). Detail print requires two lines of print for the accounting classification and double-spacing. Summary level print requires one line and single-spacing. The five-digit EEIC for detail level print provides the first level of totals. The three-digit EEIC for detail and summary level print also provides totals. Also it provides one-digit totals for EEICs 2XXXX and 3XX for both detail and summary level print. For reimbursement data, it provides additional sales code totals. Lists at summary level have all the data for PFY and POBY records shown as one line item, EEIC ALL.

A7.5.9. Each FY has totals. The FY totals exclude military personnel expenses (fund code 9A) and show only O&M obligation authority and applicable obligations.

A7.5.10. The detail lines and totals described above provide FY control of all funds using total obligation authority. After printing all obligation and reimbursement data for a given BA, it provides two special "totals" pages. The expense status special total page displays information for the current operating budget year. The fund status special totals pages display status of fund information based on total actual authority by fiscal year.

A7.5.11. **Operating Budget Ledger "Expense Status Special Totals Page":**

A7.5.12. First and second heading lines. These heading lines contain the same information as displayed on the detail pages of the OBL.

A7.5.13. The third heading line includes:

- **AFO X.** This is the FSO identifier code.
- **Site.** The Communication Squadron print site.
- **OAC/OBAN XXXX.** This is the Operating Agency Code and the Operating Budget Account Number contained in the records for this provided page.
- **BA XX.** This is the Budget Activity contained in the records for this provided page.
- **EXPENSE STATUS SPECIAL TOTALS PAGE.** This is the title for this product.

A7.5.14. Three different categories of funds provide total program amounts: military personnel expense, aviation POL expense, and operation and maintenance other. For the other category, totals also provide for the reimbursable and direct programs. Columnar headings for amounts include:

- **ANNUAL AUTH.** This represents the annual target authority for records with current FY and COBY. This amount field applies to the other category only. For the total program this amount is the total annual obligation authority. For the direct program this amount is the total annual obligation authority minus the annual anticipated reimbursement authority. For the reimbursement program this amount is the annual anticipated reimbursement authority.
- **QUARTERLY AUTH.** This represents the cumulative quarterly obligation authority for records with current FY and COBY. This amount applies to the other category only. For the total program this amount is the quarterly obligation authority. For the reimbursement program this amount is the amount of earned reimbursements. For the direct program this amount is the total cumulative quarterly obligation authority minus the quarterly cumulative earned reimbursement authority.
- **EXPENSES.** For the other category, the expense column includes AEU plus AEP transactions that have occurred in CFY/PFY and COBY records. For the military personnel and aviation POL categories, include only CFY records. For the reimbursable program the amounts consist of filled customer orders uncollected plus filled customer orders collected. For the direct program the amounts consist of AEU plus AEP minus filled customer orders (uncollected and collected).
- **NET CHANGE UOO.** This amount field applies to the other category only. For the total program the amounts consist of CFY UOO minus AEU plus PFY and COBY AEP. For the reimbursable program the amount consists of CFY UOO minus PFY and COBY filled customer orders uncollected and collected. For the direct program the amount represents the net

change in UOO for the total program as computed above, minus the net change in UOO for the reimbursable program as computed above.

- **UNOBLIG BAL.** This is the quarterly authority minus the expenses and net change in UOO.

A7.5.15. **Operating Budget Ledger "Fund Status Special Totals Page":**

A7.5.16. First and second heading lines. These heading lines contain the same information as that displayed on the detail pages of the OBL.

A7.5.17. The third heading line includes:

- **AFO X.** This is the FSO identifier code.
- **SITE.** The DPS site.
- **OAC/OBAN XXXX.** This is the Operating Agency Code and the Operating Budget Account Number contained in the records for this provided page.
- **BA XX.** This is the Budget Activity contained in the records for this provided page.
- **FUND STATUS SPECIAL TOTALS PAGE.** This is the title for this product. Provide total, reimbursable, and direct program amounts for each fiscal year (current and first through fifth).

A7.5.18. Columnar headings for amounts include:

- **TOT ANNUAL AUTH.** This figure represents the Total Annual Obligation Authority for the total program amounts. For the reimbursable program amounts this figure represents annual anticipated reimbursements. For the direct program amounts this figure represents the total annual obligation authority minus the annual anticipated reimbursements.
- **TOT QUARTER AUTH.** This figure represents the Total Quarterly Authority for the total program amounts. For the reimbursable program amounts this figure represents quarterly earned reimbursements. For the direct program amounts this figure represents the total quarterly obligation authority plus the quarterly earned reimbursements.
- **TOT ACTUAL AUTH.** For the total program, this figure is the lesser of total quarterly authority or direct quarterly authority plus reimbursements realized. For the reimbursable program this figure represents the lesser of quarterly anticipated reimbursements or reimbursements realized. For the total program and reimbursable program at OAC/OBAN level for CFY, this figure represents the TAA computed at BA level accumulation. At BA level, it doesn't show TAA for PFY. The OAC/OBAN computes this TAA. The direct program provides no amount.
- **AEU/UNCOLL.** For the total program this figure represents the Accrued Expenditures Unpaid. For the reimbursable program this figure represents the Filled Customer Orders Uncollected. The direct program provides no amount.
- **AEP/COLL.** For the total program this figure represents the Accrued Expenditures Paid. For the reimbursable program this figure represents the Filled Customer Orders Collected. The direct program provides no amount.
- **UOO/UFO.** For the total program this figure represents the Undelivered Orders Outstanding. For the reimbursable program this figure represents the Unfilled Customer Orders. For the direct program this figure represents Undelivered Orders Outstanding without a sales code.

- **COMM/REIM UOO.** For the total program this figure represents the Unobligated Commitments. For the reimbursable program this figure represents Undelivered Orders Outstanding with a sales code. The direct program produces no amount.
- **TOT OBLIGATIONS.** For the total program this figure represents Total Obligations. For the reimbursable program this figure represents undelivered orders outstanding with a sales code plus filled customer orders. For the direct program this figure represents the Total Obligations from the total program, as computed above, minus the total obligations from the reimbursable program, as computed above.
- **TOT COMM/REALIZE.** For the total program this figure represents Total Commitments. For the reimbursable program this figure represents Reimbursements Realized. For the direct program this figure represents Total Commitments minus the sum of UOO with a sales code and filled customer orders.
- **UNOBG/UNREAL BAL.** For the total program this figure represents TAA minus total obligations. For the reimbursable program this figure represents quarterly anticipated reimbursements minus reimbursements realized. The direct program or for the PFY total program at MFP level provides no amount.
- **UNCOMMITTED BAL.** For the total program this figure represents the uncommitted balance of the total actual quarterly authority. Compute by subtracting total unobligated commitments from total actual quarterly authority. The reimbursable and direct programs or for the prior fiscal year total program at MFP level provide no amount.
- **% OBLIG.** For the total program, this figure represents the percentage of total actual authority obligated. Compute by dividing total obligations by total actual authority. The reimbursable program or direct program doesn't compute a percentage. For the prior fiscal year total program, the MFP level doesn't compute percentage.
- **% COMM**. For the total program this figure represents the percentage of committed total actual authority. Compute by dividing total commitments by total actual authority. For the reimbursable program this figure represents the percentage of the quarterly anticipated realized reimbursements. Compute by dividing reimbursements realized by anticipated reimbursements. The direct program or for prior fiscal years total program at MFP level doesn't compute a computed.
- **REMARKS.** This heading contains any messages when certain conditions exist requiring management attention. The messages and their meanings are as follows:
- Over TAA-For the total program this message indicates that total obligations exceed TAA. For the direct program this message indicates that direct obligations exceed the direct TAA.
- C Over TAA-This message indicates that total commitments exceed TAA for the total program.
- RR Over W-This message indicates that reimbursements realized exceed quarterly anticipated reimbursements.

A7.6. Allotment Ledger Report Options:

A7.6.1. **As-of Effective Date.** Use the same instructions as for the OBL. (See paragraph 8.5.1.)

A7.6.2. **List Level.** Data can be at "Detail" level that includes all the accounting classification with the FSR and PSR addresses on each print line. You may specify the "Detail" level for both current and prior fiscal years.

- The "Summary" level ledger includes FY, BPAC or project, and EEIC within the major controls of fund code (FC), OAC, and allotment serial number (ASN).
- If there is no request for the "Detail" level for prior fiscal years, provide the data at the "Summary" level only.

A7.6.3. **List Sequence.** For a list sequence for FC 29 (3600 appropriation) with fund types A (operating funds), C (procurement funds) and D (research funds), the system produces this list with controls by either BPAC or PEC. For other fund types, use EEICs within BPAC for totals.

A7.6.4. **List and Data Selection.** You may select up to four fund types, three fund codes, or five OAC and ASN accounts. You can select specific fund type, fund code, or OAC and ASN to limit the report output. If you need all fund types (other than G, L, and M), don't use the fund type selection criterion. Fund code selection is within fund type only if fund type is the selection criterion. If you required all fund types, fund codes, OACS, and ASNs, use none of the above selection criteria and the report will be all-inclusive.

- The system includes data selection to allow users to obtain only the data required at the time. The advantages are unlimited and greatly reduce the size of the lists. Except for effective date, lists requested, print levels, and sequence, all report selections are independent of each other. Therefore, you can select one fund code, or fund type, or fund code within fund type within OAC and ASN, etc.
- When you make report requests, limit your requests only to the product required for effective financial management.

A7.6.5. **List Content of the Allotment Ledger:**

A7.6.6. **Allotment Ledger "Detail" Level:**

A7.6.7. The first heading line, from left to right, contains the prepared date, product title (Allotment Ledger), as-of date, and the product control number (PCN). The PCN assigned to the allotment ledger is SH069-202.

A7.6.8. The second heading line, from left to right, contains the base name and accounting and disbursing station number (ADSN).

A7.6.9. The third heading line, from left to right, contains the FSO identifier code, the DPS site, the OAC and allotment serial number (ASN), FC or appropriation, BPAC, budget project (BP), or the foreign military sales (FMS) case and country code, and at the requested level needed.

A7.6.10. Columnar headings for the data elements are the same as for the OBL. See paragraph 8.5e(l)(d).

A7.6.11. Columnar headings for the amounts are the same as for the OBL. See paragraph 8.5e(l)(e).

A7.6.12. Totals are by five, four, and three-digit EEIC and one-digit for EEIC 3XX, sales code, subproject, BPAC (or PE if you ask for the report by PE), and three-digit project for fund codes 50 and 56.

A7.6.13. **Allotment Ledger "Special Total" Level:**

A7.6.14. Heading lines and columnar heading lines for the data elements are the same as for the allotment ledger "Detail" level. See above.

A7.6.15. Headings for the amount columns are the same as those for the OBL.

A7.6.16. Each change in FSO identifier code, OAC, ASN, FC, and appropriation, and fund type gets a special total. BPAC and BP are also the special totals for FC 29. For FCs 11, 15, and 17 special totals are special also provided by BP. For FCs 24, 25, 51, 52, 53, 57, 86, 88, 89, and H9 special totals are by BPAC and BAAN. You can use up to three different types of special totals.

Attachment 8

MANAGEMENT AND FINANCIAL REPORTS

A8.1. General Information. You can produce various management and financial reports from the single source data base (of the accounting system for operations and the standard base supply materiel expense management system). This attachment covers the reports most applicable to budgeting and resource management at major command (MAJCOM) and base-level . These reports serve many purposes. The content varies depending upon the type of funds or transactions being reported.

- Use financial data in these reports to prepare the operating budget and financial plan, justify obligation authority use rates, make selected reports to Congress, Office of Management and Budget (OMB), and Office of the Secretary of Defense (OSD).
- You can also use the financial data to make resource management reports for Budget, resource advisors, cost center managers, and responsibility center managers.

A8.2. MAJCOM and Base-Level Reports Control Symbol (RCS) Reports. Various instructions describe recurring report requirements. Shown below are budget related reports, including the title, RCS number, prescribing directive(s), and brief synopsis of content. ***Note: (M) in the RCS indicates a monthly report; (Q) in the RCS indicates a quarterly report; and (AR) in the RCS indicates an "as-required" report.***

Report Title	RCS	Directive(s)	Content
Civilian Manpower and Funding Report (Monthly)	DD-COMP 1092	(AR) AFR 177-130 AFR 177-372 AFMAN 177-674 AFI 65-601 , Vol 2, **Chapter 9**	Shows detailed items of civilian pay by major category of employment. Provides data on man-year utilization, man-year cost, basic average salary, and total number of employees. Use information to reconcile the civilian pay expense included in the Status of Funds report.

Organizational and Intermediate Maintenance USAF Consolidated Cost Report		AFMAN 177-380 AFMAN 177-679	Accumulates cost data for aircraft maintenance organizations by aircraft mission and design series. Provides the capability to consolidate depot and base-level maintenance costs at HQ USAF level. Also provides the base-level cost per flying hour.
Appropriated Fund Support to MWR Activities	HAF-DPM(Q) 7503	AFR 177-101 AFR 177-382	Accounts for and reports the cost of appropriated fund support for Morale, Welfare and Recreation (MWR) activities.

Status of Funds Data Base Transfer (DBT)	SAF-FM(M)7801	AFR 177-101 AFR 177-370 AFR 177-674	Designed to permit balancing summary totals to the operating budget ledger and allotment ledger. The extract program's design meets the varying requirements of base-level reporting. Select all OACs with the same or different content at the same time, or select individual OACs by themselves. MAJCOMs use this report to update their data base to show the results of base-level transactions. Forward from the bases (the DBT report) a single data base extract, containing status of fund's information from bases to update succeeding higher level data banks at MAJCOMs and DFAS-DE. These reports include appropriation, obligation, commitment, reimbursement, expense, allotment, and operating budget data.

A8.3. Base-Level Management Reports:

A8.3.1. **Management Reports From the Accounting System for Operations.** Designs of base-level management reports provide financial information to cost center managers, responsibility center managers, and resource advisors.

- These reports cover the base operating budget authority programs and provide for separate fund and expense reports.
- Fund reports identify annual and quarterly financial plan programs, cumulative commitments, and cumulative obligations for current fiscal year funds.
- Expense reports provide resource consumption information for current and prior fiscal years. The base-level management reports provide information below wing or operating budget account number level. Extracts (directly from these reports and the status ledgers, or pro-

duced by locally maintained retrievals) provide financial information for base-level management, such as the Financial analysis office, Financial Working Group, and Financial Management Board.

- Base-level optional reports are in para A.5.3.1.1. Examples of descriptive information are in AFP 170-1. The product control number (PCN) controls and identifies reports described in this paragraph. The report information shows the title, PCN, and brief synopsis of content (See below):

A8.3.1.1. MicroBAS and PAPERVIEW contain this information. Use these two sources for distributive print.

Report Title	PCN	Content
RC Manager Inquiry Report (as required)	SH069-L15	Current cumulative obligation amounts by RC/CC within AF EEIC. Shows annual and quarterly obligation authority, unobligated balances, and commitments more than obligations. It provides AF EEIC summaries.
RC Manager Monthly Report (as required)	SH069-L10	Current cumulative obligation amounts by RC/CC and BA within the five digit EEIC. Annual and quarterly data are the same as RC Manager Inquiry Report.
RC Manager Cost Center Report (as required)	SH069-L13	Same data as in the RC Manager Monthly Report except the sequence is five digit EEIC within RC/CC and BA.
RC Manager Monthly Report - Reimbursements (as required)	SH069-L11	Provides the RC manager data on the reimbursement program, including the annual and quarterly anticipated program, filled orders, unfilled orders, percentage of reimbursements realized, and remaining balance by EEIC and sales code.

RC Manager Expense Report (as required)	SH069-LI2	Provides the RC manager visibility over current operating budget year expenses. Provides expense data, to include RC/CC cumulative expenses, undelivered orders outstanding, and percentage of expense to annual and quarterly budgets.

A8.3.2. **Materiel Management System.** This consists of the following (Details in Glossary):

- Project Funds Management Record (PFMR) System.
- Organization Cost Center Record (OCCR) System.
- PFMR/OCCR Directory.
- Materiel Management Reports.
- Medical Material Accounting System.

Attachment 9

CIVILIAN MANPOWER REPORTING AND FUNDING

A9.1. Civilian Pay, Type of Payments To Employees, and Compensation Computation.

A9.2. Follow-On Activities:

A9.2.1. **Civilian Pay Cost Model.** The output products described in **Chapter 9** provide the baseline data inputs to the civilian pay cost model. When combined with other data, this model projects civilian personnel cost requirements for the Future Year Defense Program and related budget reports. This model estimates the civilian payroll impacts of anticipated changes in manpower utilization funding, and program composition.

A9.2.2. **Operation and Maintenance by Program Element Reports (OMPEs).** The manpower and funding reporting system provides the baseline workyear data for the OMPEs. SAF analysts use the OMPEs in daily operations and this serves as basic support documentation for budget estimate's justification submitted to OSD and OMB.

A9.2.3. **Program Analysis.** Analysis of consolidated data shows management whether actual operations are in line with planned operations. It permits necessary future adjustment of operating budgets to keep approved expense authority consistent with actual and planned civilian personnel programs.

A9.3. Types of Employment Positions in System:

A9.3.1. A full-time employee is one scheduled to work regularly the number of hours or days required by the administrative workweek for their employment group. Full-time employees may occupy either permanent or other-than-permanent positions.

A9.3.2. An established full-time permanent position is without time limit, or for a limited period of a year or more, or occupied for a year or more. The intent of establishing the position is not a relevant factor. The status (permanent or temporary) of an employee occupying a given position does not determine whether a position is permanent or other than permanent.

A9.3.3. Positions other than full-time-permanent include direct hire civilian employment under the following conditions:

- Full-time employment in temporary positions established and occupied for a limited period of less than one year.
- Employment in part-time positions requiring work on a prearranged schedule of hours or days that is less than the prescribed schedule for full-time employees in the same group.
- Employment in intermittent positions as consultants and others who work on an irregular or occasional basis. Don't base the intermittent employee's hours or days of work on a prearranged schedule. Compensation equals the time actually employed or for actual rendered services.

A9.4. The Civilian Manpower and Funding Report (RCS: DD-COMP(AR)1092) combines employment in full-time permanent and other-than-full-time permanent positions into major pay systems categories defined in paragraph 9.5.

A9.5. Direct Hire Pay Systems Categories:

A9.5.1. **US Citizens, General Schedule.** The Federal Employees Pay Comparability Act of 1990 contains the federal employee salary schedule with grades and bases of pay for all employees occupying Classification Act positions. This includes full-time permanent, temporary, part-time, and intermittent employment.

A9.5.2. **US Citizens, Prevailing Rate.** In the Air Force most positions excluded from coverage of the Classification Act, as amended, are subject to the pay determination jurisdiction of the DoD wage funding authority established under the Coordinated Federal Wage System. This system establishes prevailing rate schedules for specific wage localities.

A9.5.3. **Non-US Citizens, Direct Hire.** Under the direct hire system, the US Forces are the official employer of non-US citizen personnel and assume responsibility for all administrative and management functions about their employment. The provisions of a detailed operating agreement based upon a treaty or other formal action between the U.S. and other nations govern basic pay rates. U.S. determines the wages and salaries, usually based on locally prevailing rates. Report all direct hire non-US citizen employment in this category.

A9.5.4. **US Citizens, Youth Employment Programs, Direct Hire.** This includes persons between the ages of 16 and 21 hired under the President's Youth Opportunity Program, (program provides meaningful employment opportunities for disadvantaged youths). Hire eligible youths under the Summer Youth Employment or Stay-in-School portions of the program. Appointments may be to either prevailing rate or Classification Act type positions, depending on Air Force needs and individual qualifications.

A9.5.5. **US Citizens, Other Wage Authority.** This includes pay rates of employees occupying positions determined by wage-fixing authority other than the Classification Act, as amended, or wage funding authorities established under the Coordinated Federal Wage System. Report only U.S. citizens in these categories. Report all direct hire foreign nationals under the non-US citizens, direct hire category.

A9.6. Indirect Hire Foreign National Personnel, Labor Contracts With Foreign Governments. The indirect hire system provides that the host government assume the responsibility for meeting the needs of US forces for local national personnel. Rates of pay normally conform to rates established and paid by the host government for comparable work in the area. Charge these costs to EEIC 511. Charge separation allowances to non-US indirect hires to EEIC 512.

A9.7. Types of Payments to Employees:

A9.7.1. Overtime Payments (EEIC 391). Payments for services more than the established work period for basic compensation purposes.

A9.7.2. Base Pay (EEIC 392). Basic compensation for the normally scheduled work period, computed at authorized or approved rates of pay for each type of employee.

A9.7.3. Holiday Payments (EEIC 392). Extra compensation for services of employees who work on holidays. Report as overtime pay for holiday work for more than the scheduled tour of duty.

A9.7.4. Sunday Premium Pay (EEIC 392). Earned premium pay for costs above the basic rate for regularly scheduled work on Sundays. Sunday work of more than the scheduled tour of duty is overtime.

A9.7.5. Nightwork Differential (EEIC 392). Additional pay for night work done during the hours 1800 to 0600. In overseas areas, designate other hours to correspond with customary hours of business in the locality. It excludes wage employee shift differentials that are in the basic compensation for all pay purposes.

A9.7.6. Hazardous Duty, Danger Pay, and Environmental Pay (EEIC 392). These are costs above the basic rate because of assignments involving hazardous duty or physical hardships in the work area.

A9.7.7. Post Differential (EEIC 392). Base costs (above the basic rate for service at hardship posts abroad) on conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia.

A9.7.8. Staffing Differential (EEIC 392). These are costs above the basic rate to retain employees in selected grades and occupation groups.

A9.7.9. Supervisor Differential (EEIC 392). Costs above the basic rates for General Schedule supervisors who supervise employees in other pay plans who receive a higher rate of total pay than does the supervisor.

A9.7.10. Physicians Comparability Allowance (EEIC 392). Costs paid to recruit and retain highly qualified Government physicians.

A9.7.11. Remote Work Site Allowance (EEIC 392). Costs paid for personnel assigned to duty, except temporary duty, when (1) the site is so remote from the nearest established communities, or when (2) suitable places of residence require an appreciable degree of expense, hardship, and inconvenience, beyond that normally encountered by an employee in metropolitan commuting to and from his residence and such worksite.

A9.7.12. Performance Cash Awards (EEIC 392). Cash payments made to employees based on the employee's rating of record. Also report award payments made to Senior Executive Service personnel based on employee's rating of record.

A9.7.13. Incentive and Other Cash Awards (EEIC 392). Other cash awards made to any personnel not reported in Performance Cash Awards.

A9.7.14. Foreign Language Award (EEIC 392). Costs for awards paid to qualifying law enforcement officers who are proficient in, and use, a foreign language(s) in the doing their duties.

A9.7.15. Foreign and Non-Foreign Differentials (EEIC 392). Lists the costs above the basic rate because of granted differentials.

A9.7.16. Premium Pay (EEIC 392). For additional pay (as a percentage of basic pay up to 25 percent) to employees required to remain in standby status or for those hours of duty that not controlled administratively.

A9.7.17. Bonuses (EEIC 392). For payments (such as annual and summer bonuses) required by foreign governments to be paid local national employees.

A9.7.18. Pay Continuation (EEIC 392). Payment made to an employee during absence from the job because of a traumatic on-the-job injury.

A9.7.19. Personnel Benefits (EEIC 393). This collects employer contributions to Federal Employees Group Life Insurance programs, Civil Service Retirement Fund, Federal Employee's Retirement System, Thrift Savings Plan, Federal employees' group health insurance programs, and social security taxes.

A9.7.20. Severance Pay (EEIC 383). Continuing payments to eligible employees involuntarily separated.

A9.7.21. Separation Incentive Payments (EEIC 383). Payments made through the $25,000 Separation Incentive Program.

A9.7.22. Uniform Allowance (EEIC 394). Costs for Uniform Allowances (cash) paid to civilian employees.

A9.7.23. Moving Allowance and Miscellaneous Payments (EEIC 395). Payments for subsistence, temporary expenses, real estate costs, and miscellaneous moving expenses.

A9.7.24. Lump Sum Payments (EEIC 396). Payments to direct-hire employees for accumulated leave on separation or change to a nonconvertible leave system. This excludes payments of severance pay to eligible former employees.

A9.7.25. Overseas Allowances (including overseas COLA)(EEIC 393). This includes costs for quarters allowance, cost of living allowances, including post allowances, transfer allowances, separate maintenance allowances, and educational allowances.

A9.7.26. Non-Foreign COLA (EEIC 393). Costs for allowances based on living costs and conditions of environment; employees stationed outside continental United States or in Alaska.

A9.7.27. Retention Allowance (EEIC 393). Costs paid to essential employees with high qualifications or special skills in those cases if the agency decides the employee would leave if were not made.

A9.7.28. Recruitment Bonus (EEIC 393). These are costs for one-time payments to newly appointed employees as a recruiting inducement for hard-to-fill positions.

A9.7.29. Relocation Bonus (EEIC 393). Costs for one-time payments to current employees who relocate to take hard-to-fill positions.

A9.7.30. Separation Allowance (EEIC 386). Payments to non-US direct hire employees representing that portion of the total personnel obligations affected upon their termination from government service.

A9.7.31. Foreign Post Allowance (EEIC 393). Payments for cost-of-living allowance at a foreign post where living costs are substantially higher than in the District of Columbia.

A9.7.32. Supplemental Post Allowance (EEIC 393). Payments granted when help is necessary to defray extraordinary subsistence costs under specific conditions. This payment is in addition to the foreign post allowance and isn't available to those employees occupying permanent quarters at a post.

A9.7.33. Separate Maintenance Allowance (EEIC 393). This includes payments to help an employee forced to meet the additional expenses of maintaining the employee's spouse or dependents at a location other than the post of assignment because of dangerous, unhealthy, or excessively adverse living conditions at the employee's post of assignment in a foreign area, or for the convenience of the government.

A9.7.34. Temporary Lodging Allowance (EEIC 393). Payments for the reasonable cost of temporary quarters incurred by the employee in a foreign area for not more than 3 months after arrival or 1 month before final departure.

A9.8. Compensation Computation:

A9.8.1. **Compensable Hours.** Compute employee's regular pay based on regular hours. Compensable hours, for a compensated employee, include periods of annual or sick leave and time off for legal holidays. Exclude overtime or other premium pay hours. A fiscal year has 2080, 2088, or 2096 compensable hours.

A9.9. Workyears. A workyear is the equivalent of one employee being in a pay status for the number of compensable hours in a fiscal year or more than one employee being in a pay status part of the year for which the total hours paid are equal to the number of compensable hours in the fiscal year. Workyear equivalents represent a part of a total workyear actually used during any fractional part of the fiscal year.

- The Civilian Manpower and Funding Report system computes workyear equivalents for each month by dividing the number of compensable hours used during the month by the number of compensable hours in the year.
- For example, March 1994 has 184 compensable hours (23 days times 8 hours) and FY 1994 has 2,088 compensable hours (261 days times 8 hours). Assume you used 18,400 compensable hours during July, then the workyear equivalent is 8.81 (18,400 divided by 2,088).

A9.10. Average Costs Computation:

A9.10.1. Compute the basic average salary by dividing the total obligations for base pay of each type of employment by the applicable worker equivalents or workyears for a given month, quarter, or year. For example, assuming July 1994 total obligations for General Schedule employment of $264,300 and a workyear equivalent of 8.81, the basic average salary would be $264,300 divided by 8.81 or $30,000.00.

A9.10.2. Compute the overall average salary by dividing the total obligations for total personnel compensation for each type of employment by the applicable workyear equivalents or workyears for a given month or quarter of the year. Continuing with the example and assuming July total obligations for General Schedule employment of $217,800, then the overall average salary would be $272,300 divided by a workyear equivalent of 8.81, or $30,908.06 (rounded to $30,908).

A9.10.3. Compute workyear cost by dividing the total obligations for total personnel compensation and benefits of each type of employment by the applicable workyear equivalents or workyears for a given month, quarter, or year. Continuing with the example, and assuming fourth quarter total obligations for General Schedule employment to be $984,244, then the work-year cost would be $984,244 divided by a workyear equivalent of 25.29, or $38,918.30 (rounded to $38,918).

A9.11. Manpower Utilization. Compute based on the relationship between compensable time used and compensable time available during a given period (day, month, quarter, or fiscal year). **Table 9.1.** includes the number of available workdays for each month and quarter, fiscal years 1994-1996. Express manpower utilization data with workhour, workday, workmonth, or workyear equivalents. **Table 9.2.** shows examples of the various relationships.

A9.12. Manpower Conversion. When the utilization is in one of the terms, (workhours, workdays, workmonths, workquarters, or workyears), convert it to any of the other terms by applying the following formulas. **Table 9.2.** provides data used to illustrate these formulas. Round accounts for slight variances.

A9.12.1. **Workhours Are Known:**

A9.12.2. Convert to workdays by dividing the number of compensable hours used by the number of compensable hours in the period and multiplying the result by the number of compensable days in the period. For example, July workhour use of 18,400 hours divided by 184 hours equals 100, times 23 days, equals 2300 workdays.

A9.12.3. Convert to workmonths by dividing the number of compensable hours used by the number of compensable hours in the period and multiply the result by the number of months in the period. For example, first quarter workhour use of 52,800 hours divided by 528 hours equals 100, times 3 months, equals 300 workmonths.

A9.12.4. Convert to workquarter equivalents by dividing the number of compensable hours used by the number of compensable hours in the quarter. For example, July workhour use of 18,400 hours divided by 528 hours equals 34.85 workquarter equivalents.

A9.12.5. Convert to workyear equivalents by dividing the number of compensable hours used by the number of compensable hours in the year. For example, first quarter workhour use of 52,800 hours divided by 2,088 equals 25.28 workyear equivalents.

A9.12.6. **Workdays Are Known:**

A9.12.7. Convert to workhours by dividing the number of compensable days used by the number of compensable days in the period and multiplying the result by the number of compensable hours in the period. For example, July workday use of 2,300 days divided by 23 days equals 100, times 184 hours, equals 18,400 workhours.

A9.12.8. Convert to workmonths by dividing the number of compensable days used by the number of compensable days in the period and multiplying the result by the number of months in the period. For example, FY 1994 workday utilization of 26, 100 divided by 261 days equals 100, times 12 months, equals 1,200 workmonths.

A9.12.9. Convert to workquarter equivalents by dividing the number of compensable days used by the number of compensable days in the quarter. For example, July workday utilization of 2,300 days divided by 66 days equals 34.85 workquarter equivalents.

A9.12.10. Convert to workyear equivalents by dividing the number of compensable days used by the number of compensable days in the year. For example, fourth quarter workday utilization of 6,600 divided by 261 days equals 25.29 workyear equivalents.

A9.12.11. **Workmonths Are Known:**

A9.12.12. Convert to workhours by dividing the number of compensable workmonths used by the number of months in the period and multiply the result by the number of compensable hours in the period. For example, fourth quarter workmonth utilization of 300 divided by 3 months equals 100, times 528 hours, equals 52,800 workhours.

A9.12.13. Convert to workdays by dividing the number of compensable workmonths used by the number of months in the period and multiply the result by the number of compensable days in the

period. For example, fourth quarter workmonths of 300 divided by 3 months equals 100 times 66 days, equals 6,600 workdays.

A9.12.14. Convert to workquarter equivalents by dividing the number of compensable workmonths used by the number of months in the period and multiplying the result by the percentage relationship of the compensable hours or days in the month to the compensable hours or days in the quarter. For example, July workmonth utilization of 100 divided by 1 month equals 100 times 34.85 percent (184 hours divided by 528 hours or 23 days divided by 66 days), equals 34.85 workquarter equivalents.

A9.12.15. Convert to workyear equivalents by dividing the number of compensable workmonths used by the number of months in the period and multiplying the result by the percentage relationship of the compensable hours or days in the month to the compensable hours or days in the year. For example, first quarter workmonth utilization of 300 divided by 3 months equals 100, times 25.28 percent (528 hours divided by 2088 hours or 66 days divided by 261 days), equals 25.28 workyear equivalents.

A9.12.16. **Workquarters Equivalents Are Known:**

A9.12.17. Convert to workhours by multiplying the compensable workquarter equivalents used by the number of compensable hours in the quarter. For example, July workquarter utilization of 34.85 workquarter equivalents multiplied by 528 equals 18,400 workhours.

A9.12.18. Convert to workdays by multiplying the compensable workquarter equivalents used by the number of compensable days in the quarter. For example, July workquarter utilization of 34.85 workquarter equivalents multiplied by 66 equals 2,300 workdays.

A9.12.19. Convert to workmonths by multiplying the number of compensable workquarter equivalents used by the number of compensable hours in the period. For example, July workquarter utilization of 34.85 workquarter equivalents multiplied by 528 hours equals 18,400 divided by 184 hours, equals 100 workmonths.

A9.12.20. Convert to workyear equivalents by multiplying the number of compensable workquarter equivalents used by the number of compensable hours in the quarter and dividing the result by the number of compensable hours in the year. For example, July workquarter utilization of 34.85 workquarter equivalents multiplied by 528 hours equals 18,400 divided by 2,088 hours, equals 8.81 workyear equivalents.

A9.12.21. **Workyear Equivalents Are Known:**

A9.12.22. Convert to workhours by multiplying the number of compensable workyear equivalents used by the number of compensable hours in the year. For example, July workyear utilization of 8.81 workyear equivalents times 2,088 hours equals 18,395 (18,400) workhours (varies slightly from actual hours because of rounding of workyear equivalents to the nearest hundredth).

A9.12.23. Convert to workdays by multiplying the number of compensable workyear equivalents used by the number of compensable days in the year. For example, July workyear definition of 8.81 workyear equivalents times 261 days equals 2,300 workdays.

A9.12.24. Convert to workmonths by multiplying the number of compensable workyear equivalents used by the number of compensable days in the year and dividing the result by the number of compensable days in the period. For example, July workyear utilization of 8.81 workyear equivalents times 261 days equals 2,300 divided by 23 days, equals 100 workmonths.

A9.12.25. Convert to workquarter equivalents by multiplying the number of compensable workyear equivalents used by the number of compensable days in the year and dividing the result by the number of compensable days in the quarter. For example, July workyear utilization of 8.81 workyear equivalents times 261 days equals 2,300, divided by 66 days, equals 34.85 workquarter equivalents.

A9.12.26. Conversion Formulas Recap. The foregoing formulas illustrate that it is possible to compute utilization data in any terms when you know actual utilization in one of the terms. In addition, the formulas permit a single formula to apply equally to utilization during any part of a fiscal year. Recognize that:

A9.12.27. Known hours used produces the most accurate utilization.

A9.12.28. In most instances, you lose some minor degree of accuracy when applying the formulas to convert from other than actual workhours.

A9.12.29. Simplify some of the formulas departing from data presented in the manpower utilization sample or when applied to the utilization data for only one month. **As an example:**

- To simplify the formula for converting workhours to workdays, as stated in paragraph **A9.12.5.1.** divide the workhour utilization for any period by the number of compensable hours in a day (8).
- For quarterly data, follow the formula for converting workhours to workmonths, as stated in paragraph **A9.12.5.2.** But, to simplify when applying the formula to data for a single month, because it produces the same result either by dividing the number of compensable hours used by the number of compensable hours in the period and multiplying the result by the number of months in the period (1) or simply by dividing the number of compensable hours used by the number of compensable hours in the period (1 month).

Attachment 10

WIMS, OLIVIMS, AND OTHER MANAGEMENT REPORTS

A10.1. WIMS and OLIVIMS Management Reports. Cost Systems-Work Information Management System **(WIMS),** And On-Line Vehicle Interactive Management System **(OLVIMS)** is a system of records and files designed to comply with data capture and reporting requirements of DoDR 4500.36-R. The Internal Review Control process certifies that OLVIMS properly handles financial data. These systems form a basis for planning and preparing operating budgets and financial plans.

A10.2. WIMS. This system provides an integrated data base supporting various civil engineer functions including cost accounting, real property accounting, labor reporting, work control scheduling, workload planning and programming, and military family housing (MFH) management. It accumulates and reports costs incurred in the operation and maintenance of all real properly facilities and equipment, regardless of funding sources. WIMS works with the standard base-level general accounting system.

- Use the actual performance cost data to compile and justify budget estimates, to improve job performance techniques, and to establish standard costs to evaluate performance.
- Use it to track the cost of design and construction management of military construction projects, when the Air Force is the design or construction agent. FSO inputs update the WIMS records automatically.

A10.2.1. FSO cost inputs provide for:

- Update of the work order system.
- Update direct to the civil engineering cost accounting system.
- Expense transactions used for shop rate analysis.

A10.2.2. The Base Civil Engineer (BCE) manages the cost accounting system and ensures proper costing within the system. The BCE:

- Ensures proper work order number and cost account information.
- Monitors limitation on minor construction and military family housing accounts.
- Does analysis of cost center shop rates.
- Manages productivity (direct productive hours versus total available hours).
- Ensures timely and accurate reporting in the RCS: HAF-CEO(SA&A) 7101 Civil Engineering Cost Report.

A10.2.3. FSO enters data into the standard base-level general accounting system. A cost system indicator (CSI) identifies transactions pertaining to WIMS. The computer extracts CSI transactions and creates data entries for WIMS as part of the end-of-day processing.

A10.2.4. Enter materiel transactions into the automated materiel management system. Upon receipt of the BCE materiel document, the SBSS accumulates the transactions for expensing to BCE organizations. The organization's record by EEICs accumulates the data.

- FSO processes materiel and supplies bought by the BCE through local procurement into the WIMS program.

- Charge non-DBOF EEICs when FSO receives the invoice for recording in the general A&F system.
- The extract program of WIMS transactions has an edit which drops all non-DBOF EEIC transactions to prevent cost duplication in WIMS.

A10.2.5. A WIMS program produces a schedule of reimbursements and refunds report (PCN SH 100-45 1) monthly in three parts. This report enables FSO to bill customers for services done by the BCE.

A10.2.5.1. Part One. Part one of the report is a detailed audit list of the charges incurred against reimbursable and refundable work orders and cost centers by control center, control installation, cost account, organization code, work order number, RC/CC, and EEIC. Prepare part one for each reimbursement and refund indicator (RRI) that incurred a cost.

A10.2.5.2. Part Two. Part two contains both current month and cumulative fiscal year costs. The current month is for FSO use in posting reimbursements and refunds. Prepare this for each RRI and summarized by EEIC and Department of Defense (DoD) functional category (FC). The relationship between the DoD FC and RC/CC is:

DoD FC Type Service	RC/CC
9 Operation of Utilities	XX440E
10 Maintenance of Real Property	XX440N
11 Minor Construction and Alterations	XX440V
12 Other Engineering Support	XX4405

A10.2.5.3. Part Three. Part three of the report is for BCE use only.

A10.2.5.4. Record reimbursable and refundable transactions to EEICs and cost centers either as shop rate computed costs distributed to various EEICs, or as actual costs that retain the identity of the EEIC cited originally. The **exceptions to this rule** are summarized:

- Medical facility charges to reimbursable section.
- DBOF-T costs to EEIC 48X (Utilities) and EEIC 521 (Maintenance of Facilities) and reimbursed to either shop rate or originally cited EEICs.
- Air Force Reserve costs to EEIC 592 and reimbursed to either shop rate or originally cited EEICs.

A10.2.6. Identify cost centers in the BCE organization as either actual time accounting (ATA) or exception time accounting (ETA). No cost center can combine ATA and ETA. Identify services done by ATA cost centers to a job or work order. Accumulate actual time and materiel issues (both BCE inputs) by the job or work order number. (Total cost equals total time multiplied by a predetermined shop rate, plus direct materiel cost, equals total cost.) Work orders established in the WIMS work order master file identify services financed from BCE funds or on a reimbursable and refundable basis. Use an RRI and a unique work order number to identify service. (The RRI identifies the funding source for FSO to bill customers.)

A10.2.7. Review monthly ATA computed cost center shop rates and update as necessary. A WIMS computer program provides a shop rate analysis report for monitoring shop rates. It compares shop rate computed costs to actual costs.

- Compute a separate shop rate for each ATA cost center. Use shop rates for costs not predetermined before expensed on a work order or job order. The shop rate is a dollar-per-hour value to disburse all actual cost center expenses incurred in the daily cost center operations.
- The factors used to develop the shop rate project actual cost center expenses for the fiscal year and the direct work hours used during the same period. The total projected actual cost center expenses divided by the total projected direct work hours is the shop rate. Each month WIMS automatically revises the computed shop rate, based on the moving average of the previous 12 months of actual cost center expenses. Normally, **these costs are:**
- Military Pay (excluded from DoD reimbursements).
- Civilian Pay.
- Travel Per Diem.
- Foreign National, Indirect Hires.
- Productive Indirect Labor.
- Supplies and Equipment (bench stock, personal clothing and tool items, equipment, and volume deliveries).
- Mobile Equipment Rental.

A10.2.8. The management products described below are the principal BCE reports for financial management. Various other management reports and detail reports are available to monitor applicable functional area transactions, such as facility projects, work, orders, and manpower. (See **Attachment 10** for details) **Output products from WIMS programs for resource management are:**

- Shop Rate Analysis Report.
- CE Cost Report (RCS: HAF-CEO(SAA) 7101).

A10.3. OLVIMS. This system operates at base-level, using data originating in motor vehicle activities, and accepts data generated by the standard base supply system (SBSS). OLVIMS passes data to general accounting and finance A&F system, but doesn't accept any A&F data.

- The standard base supply and accounting system accepts selected elements of data generated by OLVIMS.
- The main objective is to provide all levels of management complete and reliable monetary records and to provide accounting controls over revenues, expenses, costs, assets, liabilities, and financial plans applicable to motor vehicle operations and maintenance.
- OLVIMS flows data from the SBSS, and FSO to the motor vehicle activity and back through the standard base-level general accounting system. Output data provides useful management reports for making decisions, taking management action, and supporting an effective preventive vehicle maintenance program.
- Use weekly, monthly, quarterly, and as-required reports for scheduling maintenance services and monitoring expenses.

- Major command vehicle managers use these reports in the overall management of the vehicle fleet.

A10.3.1. Transactions for OLVIMS start in Transportation or the SBSS. The Transportation Maintenance Control and Analysis (MC&A) section puts the following data into OLVIMS: AF Form 15, **USAF Invoice**; SF 149, **US Government National Credit Card**; AF Form 9, **Request for Purchase, Contract Operated Parts Store (COPARS),** SF 44, **Purchase Order - Invoice Voucher (Storage Safeguard Form) and Internal Merchant Purchase Authorization Card (IMPAC)**.

A10.3.1.1. **AF Form 15.** Transportation uses this form only for off-base purchases of petroleum, oil, and lubricants (POL), services, and maintenance.

- Send all AF Forms 15 to DFAS-DAO to prepare an SF 1034 payment voucher.
- Charge oil and lubricants to RC/CC XX4210, EEIC 612. Charge services, maintenance, and other supplies to RC/CC XX4242, EEIC 569.
- Cite fuel purchases to the defense business operations fund fuels division appropriation.

A10.3.1.2. **SF 149.** Use credit cards for off-base purchases of POL, services, and maintenance. Make charges to the same RC/CCs and EEICs as in above.

A10.3.1.3. **AF Form 9.** Use AF Form 9 for commercial repair of vehicles and the recapping of tires. Charge commercial repairs to RC/CC XX4242, EEIC 569 and charged recapping tires to RC/CC XX4248, EEIC 569.

A10.3.1.4. **COPARS.** Use a funded blanket delivery order (BDO) for a time mutually agreed on by FSO Transportation, Contracting, and FMA. The BDO sets up the dollar limitation on the parts issued by COPARS during the established time. Before the end of the BDO time, Transportation tells FSO the unused amount of remaining purchases to decommit any excess funds. At least once a month the contractor sends an invoice and original sales slips through Transportation and Contracting to FSO, that prepares the voucher and makes payment.

A10.3.2. Accounting and Finance enters COPARS, AF Form 15, SF 149, and contractor maintenance invoices daily into the FSO general accounting system. FSO furnishes MCA with the OLVIMS extract list daily to ensure the accuracy of data entry.

A10.3.3. The MCA work center of the base motor vehicle activity is the focal point for processing data, doing analysis, and distributing reports. MCA forwards to FSO all COPARS invoices, AF Form 15 invoices, AF Form 9, and contractor invoices. **MCA:**

- Enters daily the data automation entry from SF 149 invoices containing only fuel and oil issues.
- Personnel must be familiar with each source document and do a visual audit of each form for missing data elements or unreasonable entries before data entry.

A10.3.4. Base Supply processes materiel transactions through the SBSS computer for each issue to or turn-in by Transportation. Supply forwards daily supply transaction ASCII files to MC&A for materiel cost entry into OLVIMS. For those bases supported by automatic fuel dispensing and recording equipment, Supply also furnishes MC&A with transaction ASCII files for entry of fuel costs and quantity into OLVIMS. As a check for issue accuracy, Supply furnishes Materiel Control an issue or turn-in detail list of those items processed for Transportation.

A10.3.5. MC&A distributes for management action all reports, listings, and files produced by and received from Data Automation. Each major command ensures that its bases use the OLVIMS reports to determine efficiency and measure effectiveness of vehicle activities.

- **ARAM7A and ARAM7B (Vehicle Historical File).** Contains vehicle maintenance historical data in monthly sequence and includes 1 year of accumulated data.
- **ARAQ6T (Vehicle Summary File).** Contains monthly vehicle management summary records.
- **ARAD6T (Master File).** Contains records of vehicles, employees, bench stock, open work orders, etc. Load this daily and run these files through OLVIMS.
- **ARANIA (Automated Analysis History File).** Contains up to 24 months of automated analysis records for each OLVIMS site.
- **AR-AN3A (Automated Analysis Summary File).** Contains the mean, upper and lower control limits, trend points, and USAF or MAJCOM goals for each OLVIMS site.

A10.3.6. Existing instructions require that Transportation provide the FSO with data necessary to bill and collect for reimbursable or refundable costs of direct maintenance man-hours, materials, and services used in repairing a vehicle.

- The transportation officer (TO) submits a list of vehicle maintenance customers or potential customers through the financial analysis office to FSO for required changes at the beginning of each fiscal year. FSO annotates the list of customers as either reimbursable or refundable and returns it to the TO through the financial analysis office.
- Processing the list through Budget helps to ensure the proper management of the reimbursable program. (Guidance on reimbursements and refunds is in AFI 65-601, volume 1 and in DFAS-DE Regulations 177-101 and 177-102.)

A10.4. Other Management Reports:

A10.4.1. **Executive Management Summary.** A capsule portrayal of management data designed for managing resources, detecting existing or potential problems, and making management decisions. Prepare as required.

A10.4.2. **Work Control Executive Management Summary (PCN SFIOO-70A).** This product provides the BCE the means to monitor productivity, review status or proficiency of planners and craftsmen, determine work orders requiring change orders, analyze the organization's ability to support new requirements, and determine cost center effort effectiveness. Prepare as required.

A10.4.3. **Cost Accounting Executive Management Summary (PCN SFIOO-773).** This product provides the BCE a status or condition of military family housing (MFH) unit cost tolerances and average operation and maintenance cost per unit. Subdivide further to provide average MFH unit cost of maintenance and repair and minor construction work. The summary displays excessive or inadequate MFH maintenance, abnormal expenditures, and the status of funds available to preclude exceeding the per unit cost limitation. Prepare as required.

A10.4.4. **Labor Executive Management Summary (PCN SFIOO-74A).** This product provides BCE the number of instances that labor utilization actual hours vary from approved hours, percentage of direct labor hours used by cost centers, and percentage of direct labor hours by category of work done. The summary provides the BCE an analysis of how cost centers are doing. Prepare as required.

A10.4.5. **Materiel Control Executive Management Summary (PCN SFIOO-775).** This product provides BCE the number of line items and dollar value of direct and bench stock materials issued; dollar value of direct materials held awaiting start of work; the ratio of bench stock and direct material costs to direct labor hours; number of supply line items ordered but not received; number of supply line items having materials due and requisitions in support of work orders that have exceeded their estimated start date; and age of unfilled line items of material due in. The summary provides the BCE an analysis of dollar value of supply items charged to the program fund management record (PFMR); base supply responsiveness and ability to support CE needs; and dollar value of supplies in the BCE holding area. Prepare as scheduled.

A10.4.6. **Recurring Maintenance Executive Management Summary (PCN SFIOO-777).** This product provides the status and condition of the recurring BCE maintenance program. The summary for management purposes shows the amount of time being spent on recurring maintenance.

A10.4.7. **Shop Rate Analysis Report (PCN SFIOO474/475).** This monthly product has two parts and provides the BCE statistical data and cost projections required to evaluate cost center shop rates.

A10.4.8. **CE Cost Report (RCS: HAF-CEO(SAA) 7101).** This report is a semiannual cumulative cost report showing the BCE costs accrued from the first of the current fiscal year to the end of the reporting period for each of the cost accounts being reported. This report is the primary source of BCE financial data for cost analysis and budget preparation.

A10.4.8.1. The numerical sequence lists the cost account codes along with their corresponding descriptions and units of measure.

A10.4.8.2. The report lists the elements of cost indicated for each of these cost accounts in sequence along with the corresponding description and unit of measure.

A10.5. MFH Unit Cost Report, (RCS: SAF-FMB(A)7102). This report is a semiannual cumulative cost report showing military family housing costs accrued from the first of the fiscal year to the end of the reporting period for each reported MFH cost accounts. It is the primary source of MFH financial data for cost analysis and budget preparation.

A10.5.1. The report accumulates costs by twelve separate housing classifications and furnishes totals of the elements of cost for each housing classification.

A10.5.2. The report lists cost accounts in numerical sequence with corresponding descriptions and units of measure.

Attachment 11 (Added-944FW)

INSTRUCTIONS FOR COMPLETING THE 944 FW IMT 8, REQUEST TO LOAD/CHANGE FUND TARGETS

A11.1. (Added-944FW) Page 1 (PBAS/RPA Funding):

A11.1.1. (Added-944FW) OLD TARGET and NEW TARGET columns are divided into and upper and lower section to accommodate annual (A) and quarterly (Q) figures.

A11.1.2. (Added-944FW) INCREASE/(DECREASE) AMOUNT should be rounded to the nearest hundredths (example: .1), decreased amounts should be shown using brackets (example: <.1>).

A11.1.3. (Added-944FW) WCC, RCCC, and PROJ/SUBPROJ CODES are completed as appropriate.

A11.1.4. (Added-944FW) PSR Address, FSR Address and Post Code blocks will be completed by the finance office.

A11.1.5. (Added-944FW) REMARKS should be used for a brief explanation of the financial transaction.

A11.1.6. (Added-944FW) RA signature and Commander's approval/signature required.

A11.1.7. (Added-944FW) Other Agency signature and title required when transferring funds between WCCs or RCCCs.

A11.2. (Added-944FW) Page 2 (O&M Funding): User should complete the ORG CODE and PFMR CODE if funding transaction deals with base supply or material supply.

A11.2.1. (Added-944FW) OLD TARGET and NEW TARGET columns are divided into and upper and lower section to accommodate annual (A) and quarterly (Q) figures.

A11.2.2. (Added-944FW) INCREASE/(DECREASE) AMOUNT should be rounded to the nearest hundredths (example: .1), decreased amounts should be shown using brackets (example: <.1>).

A11.2.3. (Added-944FW) RCCC and EEIC CODES are completed as appropriate.

A11.2.4. (Added-944FW) PSR Address, FSR Address and Post Code blocks will be completed by the finance office.

A11.2.5. (Added-944FW) RA signature and Commander's approval/signature required.

A11.2.6. (Added-944FW) Other Agency signature and title required when transferring funds between WCCs or RCCCs.