



**1 December 1998**

**Financial Management**

**MANAGEMENT OF DEPOT PURCHASED  
EQUIPMENT MAINTENANCE (DPEM), AIR  
FORCE RESERVE EQUIPMENT  
PROCUREMENT, AND WEAPON SYSTEMS  
ENGINEERING PROGRAMS (WSEP)**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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**This operating instruction implements AFPD 65-2, Management Control Program. It provides guidance on the execution of special purpose programs within AFRC. These include, but are not limited to depot purchased equipment maintenance [DPEM (3740)], Air Force Reserve equipment procurement [YR (0350)], and weapon systems engineering programs [WSEP (3740)].**

**1. References:**

- 1.1. AFPD 65-2, Management Control Program

**2. Responsibilities:**

**2.1. HQ AFRC/FM:**

- 2.1.1. Is the overall AFRC financial manager for all programs identified in this directive.
- 2.1.2. Appoints in writing the specific financial managers who are responsible for executing the financial duties for each program identified in this directive.

**2.2. Financial Managers:**

- 2.2.1. Advise the program manager on all financial issues, such as the method(s) for distribution of funds, the propriety of using funds associated with their program, bona fide need, fiscal integrity, upward obligation adjustments, etc.
- 2.2.2. Are knowledgeable of the funding limitations and constraints associated with the funds under their administration.
- 2.2.3. Coordinate on all financial actions between the program manager and the servicing financial services office (FSO) accounting liaison.

2.2.4. Advise the program manager on the method for the distribution of funds and appropriate funding documents, from among the standard methods available, for example, direct distribution of funds to an operating budget account number (OBAN); AF Form 616, **Fund Cite Authorization**; AF Form 185, **Project Order**; or DD Form 448, **Military Inter-departmental Purchase Request (MIPR)**.

2.2.4.1. OBANs will be used where practical. Funding distribution other than by OBAN will be evaluated on a case-by-case basis.

2.2.4.2. The AF Form 616 may be used when funds are being distributed to an activity which does not have an OBAN assigned to this command or when giving authority to direct cite AFRC funds.

2.2.4.3. The AF Form 185 is issued to government-owned and government-operated (GOGO) activities for reimbursement. NOTE: The AF Form 185 is also used for programs requiring long leadtimes for modifications since the funds are obligated when the AF Form 185 is accepted.

2.2.4.4. The DD Form 448 is used when funds are distributed to another DOD component, that is, Army, Corps of Engineers, etc., and may be used for reimbursable and direct cite.

2.2.5. Develop, in coordination with the program manager, unique accounting and programming codes to ensure program visibility, through the accounting system, to the extent possible.

2.2.6. Receive instructions from the program manager directing the distribution of funds. The program manager's request for funds distribution will contain sufficient detail, as mutually agreed between the financial manager and the program manager to provide for program execution.

2.2.6.1. The financial manager generates a funding document with the appropriate footnote identifiers, to the Air Logistics Center or responsible servicing agency as appropriate. Other funding distribution methods (for example, AF Form 616, AF Form 185, DD Form 448) may be used on a case-by-case basis.

2.2.6.2. At a minimum, and where appropriate, the funding distribution document should indicate that copies of the obligating documents, for example, contract modifications, MIPRs, etc., should be provided to the financial and program managers. For DPEM, financial managers are periodically provided execution reports by OBAN, program element code (PEC), element of expense investment code (EEIC), and program control number (PCN), all of which provide visibility over program execution.

2.2.6.3. The Financial Manager:

2.2.6.3.1. Reviews the obligating documents (or other appropriate reports) when they become available, to ensure funds are correctly cited.

2.2.6.3.2. Reviews the financial status by whatever means is available, e.g., PAPERVIEW, MICROBAS, DFAS monthly accounting reports, etc., for each program.

2.2.6.3.3. Ensures the financial status is accurately recorded in the accounting system and that obligations and expenditures do not exceed the available budget authority.

2.2.6.3.4. Advises the AFRC/FM of any conditions requiring corrective action and refer these conditions to the appropriate FSO accounting liaison for resolution.

2.2.6.3.5. Provides the financial status to the program manager (in a mutually agreeable format), as the basis for the program manager's briefing on the program execution.

2.3. HQ USAF/REO is the program manager for and responsible for execution of WSEP, which are validated outside the established HQ AFMC process. HQ USAF/REO appoints the program manager for the technical and engineering efforts associated with WSEP (EEIC 583). These requirements are identified and validated through the Requirement Development Team (RDT), Reserve Requirements Oversight Council (RROC), and the Requirement Review Board (RRB) process.

2.4. HQ AFRC/LG:

2.4.1. Is responsible as program manager for the validation and execution of WSEP and DPEM, which are part of the established HQ AFMC processes. These AFMC processes include review and validation of WSEP requirements by the operational MAJCOMs as well as System Program Managers at each Air Logistics Center (ALC).

2.4.2. Appoints in writing the program manager for WSEP and DPEM.

2.5. HQ AFRC/XP:

2.5.1. Is responsible for the execution of the funding that is programmed for the Air Force Reserve equipment procurement.

2.5.2. Appoints in writing the program manager for Air Force Reserve equipment procurement for acquisition of military mission support requirements funded from appropriation 0350.

2.6. Program Managers:

2.6.1. Are responsible for staff coordination and validation of the requirements associated with their respective programs.

2.6.2. Ensure all requirements are provided to the appropriate review committees (working groups, boards, lead command, etc.) for validation, prioritization, and approval prior to program execution.

2.6.3. Work with the appropriate agencies to ensure programs are properly executed and requirements are satisfied.

2.6.4. Provide instructions to the financial manager directing distribution of funds for the execution of their program requirements.

2.6.5. The DPEM program manager identifies the PCN designations to the ALCs. Since PCNs cover specific AFRC validated requirements, the ALCs are instructed not to realign funding between PCNs without HQ AFRC/LGM coordination/approval.

2.6.6. Other program managers may provide additional instructions to the implementing/contracting agency as required for program execution and tracking.

2.6.7. The program manager reviews obligating documents or other reports to ensure the item(s) or service(s) being purchased reflect the approved and validated requirement. For example, servicing ALCs provide DPEM execution reports by OBAN, PEC, EEIC, and PCN, which identifies the specific services or items being purchased. From these reports, the DPEM program manager reconciles the items or services purchased to the items or services requested.

2.6.8. Is primarily responsible to periodically brief the AFRC Commander and Vice Commander on the status of their respective program. Unless otherwise directed by the Commander, program status briefing will be in conjunction with the Financial Management Board structure.

JAMES E. SHERRARD III, Maj Gen, USAF  
Commander