BY ORDER OF THE COMMANDER
AIR FORCE RESERVE COMMAND

AIR FORCE RESERVE COMMAND
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Financial Management

BUDGET PROGRAMMING AND FINANCIAL MANAGEMENT

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction implements Air Force Policy Directive 65-6, *Budget*. It defines terms and prescribes procedures that aid commanders and their financial managers in the development of budget estimates and financial plans in budget administration and execution. It applies to all AFR organizations that program, budget, and manage appropriated funds received from Headquarters Air Force Reserve Command.

SUMMARY OF REVISIONS

This document is substantially revised and must be completely reviewed.

This revision referenced regulations and instructions; due date of Financial Plans from Second Quarter to Third Quarter; change Other Procurement threshold from $100,000 to $250,000; added AFI 64-117 to (para **4.13.2.7.**); deleted references and formats for Flash Reports; deleted TCC QA and ESP MA for Counterdrug missions; updated RPA Centrally Funded Schools,(para **4.5.2.7.**); updated **Attachment 4**, Recommended Functional Publications; and updated Work Center Code Chart,(para **A8.2.**)

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Chapter 1

PROGRAMMING AND BUDGETING

1.1. General. The unit commander designates the comptroller or Financial Analysis Officer position non-critical sensitive according to AFPD 31-5, *Personnel Security Program Policy, and* AFI 31-501, *Personnel Security Management Program.* Access to programming information for planning and budgeting requires a security clearance for access to classified material, up to and including secret.

1.2. Budget Preparation:

1.2.1. Who Prepares Estimates. HQ AFRC/FMA develops command-wide estimates with specified Headquarters Air Force Reserve Command staff and unit participation. Unit Financial Analysis Officers (FAO) task other organizations, Resource Advisors (RA), Responsibility Center Managers (RCM), Cost Center Managers (CCM), and personnel of geographically separated units (GSU) to provide input. The annual "call" details requirements for specific Elements of Expense/Investment Codes (EEIC) for Operation and Maintenance (O&M) and project/subproject for Reserve Personnel Appropriation (RPA).

1.2.2. Annual "Call" for Financial Plan Estimates:

1.2.2.1. HQ AFRC/FMA prescribes the formats that Headquarters Air Force Reserve Command staff agencies use to send in requirements.

1.2.2.2. HQ AFRC/FMA sends "call" letters to each unit FM assigned an Operating Budget Account Number (OBAN). Upon receipt of the AFRC "call", unit FMs prepare and submit fiscal year estimates in the prescribed format for all supported units. The annual "call" spells out detailed mechanized and manual procedures.

1.2.3. Review by Financial Review Committees. The unit financial committees critically review all budget and financial submissions. The responsible commander at each organization reviews and signs the cover letter attesting to unit review and approval before sending it to HQ AFRC/FMA. The commanders ensure:

1.2.3.1. Estimates conform to policies, guidelines, and programs approved for the unit.

1.2.3.2. Estimates consist of valid pricing and quantitative computations.

1.2.3.3. Submissions include factual and complete justifications.

1.2.3.4. Submissions include all reimbursement programs.

1.2.4. Forms to Use:

1.2.4.1. The "call" letter identifies the forms the comptroller/FAO will use for O&M and RPA.

1.2.4.2. Appropriation 3080: the comptroller/FAO submits the forms to HQ AFRC/FMAP as directed in the BPIE "call" letter.

1.3. Financial Plan Preparation. AFRC units submit a financial plan in the 3rd quarter of each fiscal year, allowing better alignment of initial funds distribution with current requirements. HQ AFRC/FMA sends specific instructions to FAOs.

1.4. Control of Appropriated Funds. To have good financial management and to avoid violation of DFAS-DE 7200.1-R, *Administrative Control of Appropriations*, requires control over obligations Units establish necessary management controls that ensure obligations do not exceed funding authority. All personnel who commit or obligate appropriated funds require knowledge of the contents of above regulation. This requirement must be annotated in the personnel's training record as part of resource management system (RMS).

Chapter 2

PARTICIPATORY FINANCIAL MANAGEMENT

2.1. Financial Management. Even the best planning, programming, and budgeting efforts encounter revisions/shortages of financial resources due to changing priorities, fluctuating economic conditions, and other fact-of-life realities. Local authorities decide allocation of available resources to best accomplish, direct, and support mission responsibilities. Resource allocation decisions to reduce, defer, or eliminate programs and determine program priorities require the coordinated action and collective efforts of the commander and supporting staff. Such participation enhances the quality of decision-making, and improves resource programming and utilization. The financial committees (see **Chapter 3**) meet to distribute initial funding. However, the committees recognize that reprogramming authority does not mean the unit automatically receives additional funds to cover the areas from which reprogramming occurred.

2.2. Levels of Management Participation. Each unit consists of two major levels of financial management participation:

2.2.1. Organizational Level. At this level each organizational activity determines its needs, competes for funding, and executes its share of operating resources. Organizational management develops and maintains efficient and effective internal management and control of all aspects of resource identification, allocation, and consumption.

2.2.2. Unit/Base-wide Level. At this level each distinct organizational activity competes and cooperates with all other unit/base activities to accomplish the overall unit mission within available resources. An established process assists in obtaining commander approval of:

2.2.2.1. Initial distribution.

2.2.2.2. Prioritized unfunded requirements.

2.2.2.3. Financial plans.

2.2.2.4. Reprogramming between responsibility centers.

Chapter 3

FINANCIAL MANAGEMENT COMMITTEES

3.1. General. Commanders establish financial management committees for effective participatory financial management.

3.1.1. Document, as a minimum, the following requirements.

3.1.1.1. Role and responsibilities of the committees.

3.1.1.2. Membership.

3.1.1.2.1. All unit budget personnel will attend the Financial Working Group (FWG) and, or Financial Management Board (FMB). Attendance is for informational and advisory purposes.

3.1.1.3. Frequency of meetings (time or event). See **Attachment 1** for recommended timeframe.

3.1.2. The objective of a financial committee is to give managers flexibility in determining how to apply organizational resources and to recognize the technical and support responsibilities of staff managers. The committee structure also encourages competition on the basis of individual program merit and degree of contribution toward mission objectives.

3.2. Financial Management Board (FMB). The host/tenant commander establishes the FMB in writing. AFI 65-601, Volume II, *Budget Management for Operations*, defines responsibilities and membership requirements. Prepare minutes for each meeting in the suggested format shown in **Attachment 2** within five workdays. Within 15 workdays after the FMB, forward a copy of the minutes to HQ AFRC/FMAP. HQ AFRC/FM/IG personnel review file copies of minutes during staff assistance visits and inspections.

3.3. Financial Working Group (FWG). The commander establishes the FWG if the size of the organization warrants different membership for the FMB and FWG. The Comptroller or Financial Analysis Officer chairs the FWG, which consists of major RCMs, RAs, and technical advisors as locally determined by the commander. Prepare minutes for each meeting according to the format in **Attachment 2**. The minutes contain a summary of topics discussed, recommended actions, copies of applicable briefing charts, and document any resource management training. The Financial Analysis office maintains the minutes and makes them available for review.

3.4. Financial Advisement/Status of Funds. At least quarterly, FMA will brief the current status of funds to all unit commanders during Unit Training Assembly (UTA).

Chapter 4

MANAGEMENT AND CONTROL OF FUNDS WITHIN THE AIR FORCE RESERVE COMMAND (AFRC)

4.1. Operating Budget Account Number (OBAN). OBANs support all AFRC units.

4.2. AFRC O&M (Appropriation (Appn) 3740):

4.2.1. Loading Targets. HQ AFRC/FMA issues Operating Budget Account Documents (OBAD) for both quarterly and annual obligation authorities to all OBANs. FAOs at field level distribute annual/quarterly obligation authority to the RC by EEIC by EOM of receipt of initial authority. Load targets below the RC level only if organizations below those levels exercise control of operating costs. Identify costs to applicable Cost Centers (CC) (DFAS-DE 7000.1R, *Responsibility Center/Cost Center Codes*, as supplemented). When Financial Analysis Officers know of changes in authority, they notify their servicing accounting and finance offices, who include changes in end-of-month accounting reports. AFRC base Financial Analysis Officers input funds distribution via the remote on-line accounting tie-in to the DFAS Field Sites.

4.2.2. General Funding Policy Guidance:

4.2.2.1. Conference Management. Make all efforts to conserve travel funds to conduct meetings, conferences, workshops, etc, by holding them on military installations. Do not use non-contract commercial facilities for meetings, conferences, workshops, etc. Estimates exceeding $5,000 for total travel and per diem require approval for use of commercial facilities from the Numbered Air Force commander, or the ARPC commander for ARPC-sponsored conferences. HQ AFRC/ACV approves these requests for HQ sponsored meetings, conferences, and workshops.

4.2.2.2. Vehicle Rental (Part-Time). OBAN 95 (HQ AFRC) budgets and funds for vehicle rental to support AFRC/IG visits that exceed unit in-house motor pool capabilities.

4.2.2.3. Funding of Civilian Permanent Change of Station (PCS) Moves:

4.2.2.3.1. The gaining unit funds normal civilian PCS moves within AFRC. The unit issuing the PCS order obtains the necessary accounting classification from the financial management office of the gaining AFRC unit.

4.2.2.3.2. The losing unit funds PCS moves generated by DOD actions (such as base closures, reductions-in-force (RIF), or conversions). Use standard RC/CC XX8101 and prime mission program element code (PEC).

4.2.2.3.3. PCS moves are funded “after-the-fact”. Funding will be distributed to the units the month following the obligation. To qualify for this funding, your obligation must be at least $5,000.00. Any obligation less than $5,000.00 will remain unfunded until your PCS cumulative total reaches the $5,000.00 threshold. You may submit a written request for funding to cover obligations under this threshold if required.

4.2.2.4. Wage Grade (WG) Pay Increases. FAOs submit to HQ AFRC/FMAO a copy of new WG pay schedules approved and established for unit WG civilian personnel when received.

4.2.2.5. Facility Projects. HQ AFRC/CE controls the actual funds and sends a message to the base civil engineer authorizing solicitation of bids for approved projects. When the civil engineer pro-

cesses the AF Form 9, Request for Purchase, the funds reservation message is attached and routed through FM for coordination and forwarded to contracting. Upon receipt of offers, the low acceptable offer is identified. When the price is determined fair and reasonable (and within HQ AFRC/CE approval authority), HQ AFRC/FM issues the annual and quarterly funds to the applicable unit based on a HQ AFRC/CE/FM joint message. The AF Form 9 is returned to the local FM for placement of the funds citation and certification/obligation of funds.

4.2.2.6. Modified Commitment Accounting. Due to the lead-time associated with preliminary contracting actions, originators often send AF Forms 9 (or similar type request for purchase), through their support accounting office before the quarter in which they incur obligations. This practice ties up needed quarterly authority unless you advise the financial services office (FSO) on the document that funds are not available for obligation until a subsequent fiscal period. To avoid tying up quarterly authority unnecessarily, the applicable funds manager indicates on the PR when to expect obligation action (for example, the contract award date, etc). The FSO then makes a "qualified funds certification," placing a statement similar to the following on the document:

"I certify availability of funds effective (first day of the appropriate quarter) unless I advise you to the contrary before that date." (Reference DFAS-DER 7000-5, *Accounting for Commitments*)

Under this procedure, funds are not committed until the quarter specified in the qualified statement. Financial Analysis Officers instruct resource managers in this procedure and work closely with the support FSO to monitor commitments on a continuing basis.

4.2.2.7. Intercommand Deployments, Including Joint Chiefs of Staff (JCS) Exercises. AFI 65-601, Volume I, Chapter 10, *Operation and Maintenance, Air Force, Appropriation*, instructs how to fund costs associated with these activities whenever you have transfer of operational control (aircraft and personnel). The use of AFRC-assigned Emergency and Special Program (ESP) codes is mandatory.

4.2.2.8. Support Agreements. Support agreements between the supplier (or host) and the receiver (or tenant) identify and delineate support responsibilities. Units generate the agreements and the local plans office functions as the office of primary responsibility.

4.2.2.8.1. Units use DD Form 1144, Support Agreement, to document support given/received from other Air Force organizations, other military services, or Federal agencies. (See AFI 25-201, Chapter 1, *Support Agreement Procedures*, for exceptions.) DD Form 1144 also includes cost estimates for each mandatory and optional category of support. The supplying financial analysis office (FMA) reviews the agreement and generates these cost estimates, including an economic analysis, if necessary, using methodology provided by the Secretary of the Air Force/Financial Management, through HQ AFRC/FMA. The supplying FMA also documents the costs and includes this information with the support agreement package. Identify current reimbursable support using guidance in AFI 65-601, Volume I, Chapter 7 and AFI 25-201, Chapter 4.

4.2.2.8.2. After ensuring the accuracy of all specifics in the agreement, the unit comptroller or Financial Analysis Officer signs the agreement in the "Comptroller Signature" block, under the "Supplying Component" or the "Receiving Component," as applicable. After signature, the plans office submits the agreement to HQ AFRC/LGX which forwards it to other functional areas for review and approval.

4.2.2.8.3. Unit Financial Analysis personnel perform an annual budget review of all the support agreements and update the cost estimates as necessary. (See AFI 25-201, Chapters 2 and 5)

4.2.2.9. Support Furnished Incident to Aircraft Accident Investigation Operations. AFRC units provide in-house emergency and logistical assistance to the investigating team as required by AFI 91-204, *Investigating and Reporting US Air Force Mishaps*, and AFPD 32-40, *Disaster Preparedness*. This support does not include TDY costs of investigating board members of other major commands. The investigating command pays related costs for lease of vehicles, contractual services, and communication. (Reference AFI 65-601, Volume 1, Chapter 7)

4.2.2.10. Equipment Leases (AFRC Units). All proposed new equipment leases undergo an appropriate Economic Analysis (EA) (see AFMAN 65-506, *Economic Analysis*) which substantiates the lease as the lowest total overall cost (LTOC) alternative. Comptroller/Financial Analysis Office staff performs EAs and forwards the analyses to HQ AFRC/FMAP for review/approval. Also, refer to AFI 65-601, Volume I, Chapter 10, for lease with option to purchase information. In either case, the Comptroller/Financial Analysis Officer ensures that the analysis considers appropriation impacts in both O&M (Appn 3740) and BPIE (Appn 3080). NOTE: Forward a copy of the EA for equipment determined uneconomical to lease to HQ AFRC/XPR for consideration of funding from fund code YR (Reserve Equipment Appropriation 0350).

4.2.2.11. Subsidiary Limitations. HQ AFRC establishes three-digit alphanumeric codes that allow tracking of legal and administrative limitations. The "Footnote Narrative" portion of O&M OBADs issued to all OBANs includes these codes.

4.2.2.12. Reimbursements. Review of the status of earned versus anticipated appropriation reimbursements is a critical budget responsibility. When financial analysis offices observe reimbursements not earning at the rates anticipated, they investigate the causes and take immediate corrective action. Review the Operating Budget Ledger (OBL) regularly. Reimbursement authority will be automatically apportioned to the extent that reimbursable orders are received and accepted.

4.2.2.13. Environmental Programs:

4.2.2.13.1. Environmental Compliance (PEC 55356F). The environmental compliance program includes all work necessary to ensure Air Force activities comply with applicable federal, state, interstate, and local environmental regulations and standards as well as DOD and Air Force environmental policies. This program accounts for costs of annual "must do" services and projects associated with "keeping the gates open" (or recurring requirements) such as hazardous waste disposal, permit fees, sampling, analysis, monitoring, etc, as well as nonrecurring compliance requirements. Prior to FY95 this PEC included all other environmental services not covered above except Defense Environmental Restoration Account (DERA) projects. In FY95, however, costs associated with pollution prevention and environmental conservation were segregated from the environmental compliance PEC as follows:

4.2.2.13.2. Environmental Conservation (PEC 55953F). Use PEC 55953F for environmental education/training, including the DOD Cultural and Natural Resources Management Course; environmental certifications/licenses only if part of a mandatory training course; Environmental Impact Analysis Process (EIAP) (applicable law is the National Environmental Policy Act (NEPA); Air Installation Compatible Use Zone (AICUS) study preparation and updates in sup-

port of EIAP noise analysis; natural resources; annual reviews and updates of environmental plans; cultural resources; and natural resources management.

4.2.2.13.3. Pollution Prevention (PEC 55954F). The pollution prevention program includes all work necessary to eliminate or reduce undesirable impacts on human health and the environment. This program includes municipal solid waste (MSW) reduction; ozone depleting chemicals (ODC) elimination; hazardous waste reduction; toxic release inventory (TRI) reduction; hazardous material use reduction; and air emission reductions. Typical costs funded under this program include: travel, training, maintenance of foundations, projects or equipment that eliminate or reduce use of ODCs (such as recycling equipment, storage cylinders, antifreeze recyclers, paper and cardboard balers, composting equipment and hazardous material pharmacy requirements, etc), opportunity assessments and management action plans.

4.2.2.14. Cost Per Flying Hour (CPFH):

4.2.2.14.1. Units receive funds for stock funded CPFH Budget Code 8 and Budget Code 9 items, i.e., depot level reparables (DLRs) and consumable flying hour supplies. Users establish due-outs for CPFH assets from supply that obligate customer O&M funds. Examples of users are: aircraft maintenance, communications, civil engineering, vehicle maintenance, medical, etc. Pay particular attention to any DLR or CPFH requirement covered in support agreements.

4.2.2.14.2. The funding document that issues annual O&M funds contains administrative subsidiary limitations. Load funding targets to the using RC/CC by EEIC consumption (644--flying; 60902--flying hour consumables). Financial analysis offices track program execution closely and work with HQ AFRC/FMAO to prevent violations.

4.2.2.14.3. Reprogramming into the CPFH EEICs from other O&M EEICs is permitted. Reprogramming out of CPFH EEICs into other O&M programs is *not* permitted.

4.2.2.14.4. Non-flying DLRs, EEIC 645, will be funded on initial funding document based on unit requests and known requirements from HQ AFRC/LGQP.

4.2.2.14.5. Successful execution of this program requires communication and close coordination between the RAs, the cost per flying hour (CPFH) program manager, and the financial analysis office. Reparables severely impact quarterly O&M authority. RAs, the CPFH program manager, and the financial analysis office closely monitor obligations/due-outs through reports provided by the base supply system and the general accounting and finance systems. Report discrepancies immediately to your support unit LG/CPFH program manager for research and/or correction.

4.2.2.14.6. Prior to FY closeout, financial analysis offices establish Miscellaneous Obligation Reimbursable Documents (MORD) against estimated stock fund price increases by EEIC for all due-outs. This requires close review of CPFH due-outs, estimated delivery dates, and possible cancellations. Unit Responsibility Center Managers (RCM) and the CPFH program manager must work closely with the financial analysis office during this time.

4.2.2.15. AFRC Fund Cites. Transferring your fund cite to another AFRC unit, or to the headquarters, is not authorized without a waiver approved by HQ AFRC/FM. Requests for waivers must be in writing, signed by the unit commander or HQ AFRC directorate, as applicable, and forwarded to HQ AFRC/FMAP, through the local Financial Management office.

4.2.2.16. Wellness Programs. Appropriated funds may be authorized to pay the costs incurred by employees participating in agency authorized smoking cessation programs along with other programs classified as "preventive" activities per the U.S. Office of Personnel (OPM) Federal Personnel Manual (FPM). Other associated costs, such as nicotine patches used in a smoking cessation program, are not authorized.

4.2.2.17. Promotional Items and Awards. Although appropriated funds may be used to procure nominal value promotional items and awards for the Quality Air Force program, units must be prudent in using the limited resources available and make only reasonable, low cost ($25.00 or less) purchases of promotional items (coffee mugs, pens, note pads, etc).

4.2.2.18. Shipment of Transferred Vehicles. The losing unit will fund (if requested to do so by the host) shipment of an AFRC-owned vehicle identified for transfer from one AFRC location to another AFRC location.

4.2.2.19. Coins and Medallions. There is no authority which allows the use of appropriated funds to procure mementos simply for being assigned to an organization. Such a coin or medallion could be procured with appropriated funds when used as an award as outlined in AFI 65-601, Vol I, paragraphs 4.29 through 4.30.2, but not as standard issue for being present for duty. The Wing Commander must appoint an OPR to keep an inventory of the coins. The OPR will maintain a record to show the following: date of issue, recipient of coin, reason, and a continuous inventory of the coins.

4.2.2.20. Active Guard Reserve (AGR) Travel. Use O&M funds for travel and per diem related to AGR personnel after reporting to duty station. Unit O&M funds are used and will not have a subsidiary limitation. Reserve Personnel Appropriation is responsible for PCS and transportation funds associated with the initial accession and separation costs of AGR personnel assigned to AFRC units, issued in Project 731. The gaining unit will use their own funds and will receive additional authority for these costs from HQ AFRC/FMAR. Funds will be fenced and can only be used to fund the PCS and transportation costs for AGRs.

4.2.2.21. Performance Awards. When an employee transfers from one AFRC unit to another AFRC unit, the gaining base will fund the performance award for that individual.

4.3. Air Force O&M (Appn 3400) Funds Used by AFRC:

4.3.1. Contingency Official Representation Funds (ORF). HQ AFRC/FMAP, in conjunction with HQ AFRC/PA, monitors and controls contingency funds. Address all requests for ORFs to HQ AFRC/PA.

4.3.2. Environmental Restoration Account (ERA). Charge ERA costs, subject to subsidiary limitation, to PEC 78008. The base civil engineer provides budget requirements and monitors funds. ERA normally funds the feasibility study used to choose a remediation option.

4.3.2.1. If long term monitoring is the selected course of action, funding for the first two years comes from Air Force O&M (Appropriation 3400). After two years, Appropriation 3740 (AFR O&M) becomes the funding source.

4.3.2.2. If chosen, remedial action funding continues in AF Appropriation 3400 for ten years, before transferring to AFRC Appropriation 3740 for the remaining life of the action.

4.4. AMC MPA Travel/Per Diem and OCONUS Commercial Transportation. HQ AMC provides funding for the programs outlined in **4.4.1.** and **4.4.2.** HQ AFRC "unit equipped" organizations qualify for this funding for both programs as outlined below. Associate units only qualify for funding in support of the OCONUS Commercial Transportation Program as outlined in **4.4.2.** Funding for travel and per diem associated with AMC MPA travel and per diem for associate units will be provided by the parent wing fund cite. Specific procedural and coding guidance will be provided via Procedural Information Message (PIM) traffic. (Reference AMCI 65-601)

4.4.1. MPA Travel and Per Diem. Unit equipped organizations receive funding from HQ AFRC/FMA in OAC 65 to cover travel and per diem expenses for AMC-directed MPA missions, associate units receive fund cites from parent wing. Travel orders are prepared using the appropriate AMC fund cite. Tasking messages must accompany all travel orders prior to issuance to ensure proper coding.

4.4.2. OCONUS Commercial Transportation. All units receive funding from HQ AFRC/FMA in OAC 65 for OCONUS commercial transportation for Aerial Port Squadrons and Maintenance Squadrons en route support, along with TACC-tasked support from Aerospace Medical Evacuation Squadrons. Only the over-water transportation costs are funded by OAC 65. (When using city pair, the entire transportation cost is considered as OCONUS and charged to OAC 65.) All other costs associated with OCONUS en-route support is funded by RPA. Dual fund cites must be used on the same set of orders (OAC 65 for OCONUS transportation and RPA-721.XX for CONUS transportation costs and per diem when applicable). Unit organizations will receive Deployment Review Board (DRB) approval letter and initiate travel order using funds provided in OAC 65. Unit organizations must provide a copy of the DRB approval letter to unit FM.

4.5. Reserve Personnel Appropriation (RPA) (Appn 3700):

4.5.1. Loading Targets:

4.5.1.1. HQ AFRC/FMA issues decentralized (TBAS) funding for travel, per diem, transportation costs, clothing and subsistence, for both annual and quarterly authority, to all OBANs. Financial Analysis Officers distribute annual/quarterly obligation authority to organizations by project/subproject. Load organization targets into the support FSO allotment ledger at the responsibility center level.

4.5.1.2. Subsidiary Limitations. HQ AFRC establishes three digit alphanumeric codes that allow tracking of legal and administrative limitations. The "Footnote Narrative" portion of the RPA OBADs issued to all OBANs includes these codes.

4.5.1.3. HQ AFRC/FMA issues Personnel Budgeting and Analysis System (PBAS) annual and quarterly authority by OBAN. These funds are loaded in PBAS as targets and a like amount is loaded in the accounting system at Denver to cover the obligations recorded in PBAS. The pay and allowance portion of RPA is a specific allotment. Exceeding targets in PBAS can lead to an anti-deficiency act violation.

4.5.2. General Funding Policy Guidance:

4.5.2.1. Both PBAS and decentralized RPA funds are segregated into budget activity codes (BAC). BAC 1 funds for pay and allowances (P&A), clothing, subsistence, gratuities, travel, transportation, per diem, and related expenses for personnel performing unit training assembly (UTA), annual tour (AT), additional flying training periods (AFTP), initial active duty training (IADT), and readiness management periods (RMPs). BAC 2 pays for all costs associated with

Reserve personnel performing tours of active duty for training (school) and additional training (special) tours. BAC 2 also pays for costs associated with Reserve personnel who suffer injury or contract disease in line of duty while participating in active or inactive duty training, Air Force Reserve Enlisted Incentives Program Montgomery GI Bill (MGIB) Basic, MGIB Kicker, Medical Bonuses including Loan Repayment Program (LRP) and Special Pay Incentives (SPI), and Tuition Assistance. NOTE: See guidance for using accounting processing codes (APC) on Reserve orders in **Attachment 8**.

4.5.2.2. Commercial transportation/travel funds in support of DRB-approved deployments are issued at the project 721/727 level with a corresponding administrative limitation as prescribed by paragraph **5.2.** The subsidiary limitation, which appears on your funding document, is CO1 for project 721 and CO7 for project 727. Record the targets and subsequent obligations at the required five-digit project/subproject level.

4.5.2.3. RPA funds Special Assignment Airlift Mission (SAAM) approved deployments (Appropriation 3700). Funds are issued at the project 721/727 level with a corresponding administrative limitation as prescribed by paragraph **5.2.** The subsidiary limitation, which appears on your funding document, is SO1 for project 721 and SO7 for project 727. Record the targets and subsequent obligations at the required five digit project/subproject level.

4.5.2.4. RPA funds are authorized for organizational clothing, as defined in AFI 65-601, Volume 1, Chapter 10. Use project/subproject 721.19 for unit assigned officer/enlisted and 722.19 for IMA officer/enlisted members. Project/subproject 721.09 and 722.09 will be cited for enlisted initial issue and replacement clothing for unit personnel and IMA members respectively.

4.5.2.5. Reserve Member Grade Insignia/Accouterments. Installations may purchase enlisted grade insignia and accouterments for free issue. Treat these insignia as a normal supply type expense. Allowance Standard (AS) 016 does not allow officer insignia and/or accouterments to be purchased with appropriated funds.

4.5.2.5.1. Installations will use RPA funds to sew insignia and accouterments on enlisted member's uniforms when enlisted member's replace these items or receive a promotion.

4.5.2.5.2. Appropriated funds may be used to sew accouterments to officer and enlisted organizational/distinctive clothing items.

4.5.2.6. Morale Items. Items classified as morale items, which includes patches, T-shirts, baseball caps, etc, are not authorized for purchase with appropriated funds. This also includes items for events such as rodeos, William Tell, Gunsmoke, and Giant Sword, etc. Specialty patches such as Prime Beef, Prime Rib, Disaster Response Force, etc, are also considered morale patches and are not authorized for purchase.

4.5.2.7. RPA Centrally Funded Schools:

4.5.2.7.1. RPA centrally funded schools are controlled and funded by HQ AFRC/DP and are as follows:

4.5.2.7.1.1. Undergraduate Pilot Training (UPT).

4.5.2.7.1.2. Officer Training School (OTS) (for UPT/UNT).

4.5.2.7.1.3. Undergraduate Navigator Training (UNT).

4.5.2.7.1.4. Joint Military Intelligence College .

4.5.2.7.1.5. CAPSTONE.

4.5.2.7.1.6. Professional Military Education (PME) to include:

4.5.2.7.1.6.1. Squadron Officer School.

4.5.2.7.1.6.2. Intermediate Service Schools (ISS) (Air Command and Staff College).

4.5.2.7.1.6.3. Senior Service Schools (SSS) (Air War College, Naval War College, Industrial College of the Armed Forces, National War College, Army War College).

4.5.2.7.1.6.4. Legislative/Capitol Hill Fellowships.

4.5.2.7.1.7. Senior Noncommissioned Officer Academy (SNCOA).

4.5.2.7.1.8. Recruiter training.

4.5.2.7.2. The funds cover unit reservists attending school in military status only. They do not apply to reservists who are AGRs.

4.5.2.8. Subsistence-in-Kind (SIK) Surcharge Reimbursement. All local SIK surcharge reimbursements should be posted to the same budget activity that is used to direct cite dining facility operating expenses.

4.5.2.9. Variable Tour on AF Form 938, Request and Authorization for Active Duty Training/ Active Duty Tour. Commanders and orders approving authorities will coordinate all variable tour extensions with the financial management office. The FM office will ensure funds availability and obligate funds into the PBAS to cover the extended period of the tour. This action is needed to ensure that pay and allowance funds are not over obligated. The statement "The unit FM office has coordinated on this authorization and required funds are obligated" must be included with the duty certification statement.

4.5.2.10. AFRC Fund Cites. Transferring your fund cite to another AFRC unit, or the headquarters, is not authorized without a waiver approved by HQ AFRC/FM. Requests for waivers must be in writing, signed by the unit commander or HQ AFRC directorate, as applicable, and forwarded to HQ AFRC/FMAP, through the local financial management office.

4.6. Other Procurement (Appn 3080):

4.6.1. Loading Targets. The FSO of the computer support base (CSB) according to DFAS-DE 7010.1-R, *General Accounting and Finance Systems at Base Level*, paragraph 14-13, receives funds to finance procurement of non-medical investment equipment (FC 17, Appropriation 3080) for AFRC bases. The applicable AFRC Financial Analysis office receives the automated document and provides a copy of the documents to the CSB FSO accounts control function. All Appropriation 3080, Fund Code 17 documents have the CSBs accounting and disbursing station number (ADSN). Take the following actions to ensure that funds are properly loaded (by CSB accounts control) in the accounting system. Selected supporting FSOs receive medical equipment (3080) funds.

4.6.2. General Funding Policy Guidance:

4.6.2.1. Units receive Appropriation 3080 (BPAC 84XXXX) funds to finance the annual requirements for base level procurement of authorized investment equipment items (Budget Code Z items with a system unit cost of $250,000 or more). These funds are available for obligation for

three fiscal years; however, use these funds to finance the program requirements of the appropriation year and treat funds as annual programs. Maintain close coordination with local LG and HQ AFRC/LG personnel.

4.6.2.2. The FSO receiving the funds monitors and controls the automated system for these transactions; however, AFRC Financial Analysis Officers monitor the status of these funds. The financial analysis office formally requests (see Section 75 of DFAS-DE 70-77.2-M, *USAF Standard Base Level General Accounting and Finance System*) a copy of the Status of Funds Data Base Transmission (DBT) Report (RCS:HAF-ACF(AR)7801) from the FSO at the computer support base. Request the M07 report from the supply system through normal distribution. If these monthly reports do not reflect the same status, correct any discrepancies.

4.7. AFRC Major Construction Program (MCP) (Appn 3730):

4.7.1. Loading Targets. HQ AFRC/FMA issues annual budget authority to AFRC units by project, FY, and Budget Authorization Account Number (BAAN). Budget Officers/Financial Managers load the authority into the support FSO Allotment Ledger. No quarterly authority is issued.

4.7.2. General Funding Policy Guidance:

4.7.2.1. AFRC Military Construction Program (MCP) includes budget projects: P313 -- Planning and Design (for both P321 and P341); P321 -- line item approved major construction (projects in excess of $1,500,000); and P341 -- unspecified minor construction (projects in excess of $500,000).

4.7.2.2. Reprogramming is not authorized between budget projects or MCP projects. The Financial Analysis Officer monitors all military construction projects by assigned civil engineer work project number. Upon completion of each project, the Financial Analysis Officer notifies HQ AFRC/CEM of excess funds available for withdrawal.

4.8. Reserve Equipment (Appropriation 0350, Fund Code YR):

4.8.1. Loading Targets. Organizations with approved requirements receive these funds. HQ AFRC/FMAP issues funding documents to the applicable OBAN, where the funds are loaded into the support FSO Allotment Ledger.

4.8.2. General Funding Policy Guidance:

4.8.2.1. Congress allocates the Reserve Equipment Appropriation (0350) to purchase items needed to maintain Reserve readiness for mobilization. The funds are available for three years, for example, FY98 expires 30 Sep 00; FY99 expires 30 Sep 01; etc.

4.8.2.2. Use these three-year funds, as soon as possible after receipt of funding authority to place items on order.

4.9. Reprogramming Guidance:

4.9.1. O&M (Appn 3740). Reprogram as authorized between EEICs and PECs except as stated below:

4.9.1.1. Commanders do not reprogram annual authority between budget activity codes (BAC) since legal limitations apply. AFI 65-601, Volume II, Chapter 4, paragraph 4.1.2.1 states: "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)."

4.9.1.2. Commanders do not reprogram from facility projects (EEIC 52X) and architectural and engineering (A&E) services (EEIC 532). HQ AFRC withdraws funding identified for canceled contracts or contracts that contain excess funding when the contract is awarded for less than programmed. The wing commander may reprogram “unit controlled funds” for approved facility projects. Each occurrence must be reported through the base CE to HQ AFRC/CE, with the unit FM supplying an info copy to the applicable HQ AFRC/FM O&M analyst..

4.9.1.3. Commanders do not reprogram between program elements of co-located but separately commanded units without formal documented consent of both commanders.

4.9.1.4. Commanders do not reprogram Depot Level Reparable (DLR) funding (EEIC 645) or CPFH funding (EEICs 60902 and 644).

4.9.1.5. Commanders do not reprogram civilian pay funding (EEICs 39X).

4.9.2. RPA (Appn 3700). Reprogram between project/subprojects except:

4.9.2.1. Commanders do not reprogram annual authority between BAs since legal limitations apply. Otherwise, reprogram between projects/ subprojects within BA unless restricted by senior leadership.

4.9.2.2. AFI 65-601, Volume II, Chapter 4, paragraph 4.1.2.1 applies to this appropriation also. It states "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)."

4.10. Unfunded Requirements (UFR). HQ AFRC/FMA accepts valid UFRs from units any time throughout the fiscal year. UFRs are normally not acted upon until midyear but if justification warrants out-of-cycle funding, the UFR is presented to the command section via a Staff Summary Sheet (SSS). Each AFRC unit forwards a copy of their UFR request to the applicable NAF/FM for validation.

4.11. Miscellaneous Obligation Reimbursable Documents (MORD). Financial analysis offices closely monitor the issuance of MORDs for recurring and one-time requirements (for example, communications services, utility services, unprocessed AFTPs, etc). Issue MORDs for all known service type requirements to reflect a realistic and timely monthly obligation status. Also, periodically review estimates for excessive variances between estimated and actual obligations.

4.11.1. Ensure an estimated obligation is accurately maintained for inactive duty training in PBAS. At the time of the PBAS end of month general ledger transmission, the PBAS IDT MORDs must be sufficient to reserve funds for all IDT periods which have been performed and not yet paid, and all IDT periods which will be performed during the following month.

4.11.1.1. The IDT MORDs for the end of month August general ledger transmission must be sufficient to cover all unpaid IDT periods which have been or will be performed during the FY. Close

coordination is required with all units to ensure no unusually high participation is scheduled for September, which is not covered in the August MORD.

4.11.1.2. The PBAS General Ledger for each FY is maintained for 15 months. This means that for the first three months of each FY, the PBAS system is also maintained and updated for the previous FY. For the end of months October, November, and December, general ledger transmissions for the current and the previous FY are required. For the end of month December general ledger transmission for the previous FY, the IDT MORDs should be reduced to zero unless sufficient documentation is on hand to identify specific individuals who have performed IDT periods during the previous fiscal year and have not been paid. This expired FY general ledger is recorded as the end of year PBAS position for that FY. Units should be prepared to explain any unpaid balances in this final expired FY transmission.

4.12. MIPRs and Project Orders:

4.12.1. Funds on the MIPR that are expiring and have not been obligated by the performing agency must be returned to the requiring agency.

4.12.2. Project Orders, which are issued to separately manage and finance Government Owned and Government Operated (GOGO) establishments, are not subject to the Economy Act. Funds need not be returned to the requiring activity when the funds expire regardless of the status of the work specified on the project order.

4.13. Fiscal Year (FY) Closeout Checklist. AFRC publishes detailed and specific supplemental closeout procedures as required. The closeout checklist actions shown below require all commanders to ensure effective use of funds and accurate and valid recorded obligations. It is possible that completing checklist actions makes additional funding available and avoids cancellation of obligations after the close of the FY. Fiscal yearend closeout actions require the personal involvement of each unit Commander, Responsibility Center Managers, Resource Advisors, and the financial committee. Supplement the checklist below with local procedures as necessary to ensure effective use of funds. Notify HQ AFRC/FMA of any funds available for withdrawal. The DOD Appropriations Act provides that you do not obligate more than 20 percent of current FY funding during the last two months of the FY (see AFI 65-601, Volume I, Chapter 4, paragraph 4-2). This necessitates careful planning to ensure obligation of at least 80 percent of your available funds by 31 July. This limitation precludes unnecessary and, or wasteful practices near the end of the FY. Comptroller, supply, and procurement personnel work closely with their Commander and unit Resource Advisors to ensure compliance with this limitation. NOTE: Limitation applies to all projects available to AFRC except obligations for support of active duty training of Reserve components, Reserve Officer Training Corps (ROTC), and health professional scholarship program.

4.13.1. Actions by the Commander:

4.13.1.1. Appoint in writing by 1 July each year the Comptroller or Financial Analysis Officer as project officer to monitor and control the yearend review as prescribed in this Chapter.

4.13.1.2. Vest in this officer the authority to require responsible persons to adhere to scheduled duties as outlined in succeeding paragraphs.

4.13.1.3. Convene and preside over unit financial committee meetings.

4.13.1.4. Require from the project officer, before 15 July, a schedule for implementing closeout actions and a list of all unfunded requirements.

4.13.1.5. Require the project officer to attend all meetings held with operating officials where they discuss funding and, or make determinations that affect fourth quarter funding and obligations.

4.13.1.6. For AFRC units not authorized a full-time logistics management officer, designate some other staff officer to perform necessary logistics management actions.

4.13.2. Actions by the Comptroller/Financial Analysis Officer:

4.13.2.1. Keep close liaison with the FSO/DAO, DFAS Field Site representative, functional staff officers, resource advisors, and funds managers to accomplish required FY-end adjustments.

4.13.2.2. Analyze all accounts on a daily basis during September to ensure input of required adjustments.

4.13.2.3. Actively participate in the review of recorded obligations. Help the FSO/DAO determine the validity of obligation data; for example, civilian pay accruals in the Status of Funds Data Base Transmission Report (RCS: HAF-ACF(AR)7801) and Civilian Manpower Funding Report submitted under RCS: DD-COMP(AR)1092, DOD Budget Guidance Manual Reports.

4.13.2.4. Ensure validity and accuracy of all unliquidated obligations, particularly those supported by MORDs. As early as possible in September:

4.13.2.4.1. Adjust any unsupported amounts to preclude post-closure fallout.

4.13.2.4.2. Carefully review obligations for TDY travel (both O&M and RPA) and civilian PCS moves. With coordination of your support FSO, establish procedures for identifying and obligating end-of-fiscal year TDY requirements.

4.13.2.5. Maintain a list of unfunded requirements by priority. Consider formal procurement lead-time for O&M funds and availability of personnel for RPA funds.

4.13.2.6. Issue supplemental closeout instructions during June each fiscal year. RCS: DD-COMP(AR)1092 applies.

4.13.2.7. Validate remaining balances on all funding documents issued for International Merchant Purchase Authorization Card (IMPAC) by 25 Sep of each year. No later than 26 Sep of each fiscal year, the paying office will start recording Sep calls against the funding document balances. (Full procedures are provided in the AFI 64-117, Air Force Government-Wide Purchase Card (GPC) Program, 6 Dec 02.

4.13.3. Actions by the Supply Manager. Resource advisors and cost center managers require management reports produced by the standard base supply system. These reports depict supply transactions and management indicators that affect materiel and financial resources. RAs/CCMs review these reports in a timely manner and advise the Financial Analysis Officer of any discrepancies. Daily contact between the Financial Analysis Officer and supply officer during closeout ensures obligation of available funds for critical requirements.

4.13.4. Actions by the Person Responsible for Contract Lodging. On 1 September, review contract lodging requirements for the remainder of the fiscal year. Ensure that your estimates include support of September UTAs and any programmed annual training that extends into September. Adjust AF Form 4009 (Government Purchase Card Fund Cite) to ensure that funds are obligated to cover end-of-year expenses.

4.14. AFRC Base Level Financial Management Responsibilities. The AFRC base-level financial management office is responsible for all normal host financial management duties and responsibilities for all OBANs (OAC 62) assigned at their location, to include NAF OBANs.

4.15. Reserve Member Lodging. The following provides the correct appropriation to use for lodging associated with reserve tours. These rules apply to all reserve tour lodging, whether centrally billed or billed to the individual reservist. The term "government" for lodging purposes refers to "on installation" or "government contract quarters". Dual status tours may require use of both RPA and O&M appropriations.

4.15.1. Reserve Personnel Appropriation (RPA) (Appn 3700):

4.15.1.1. Annual Tours – Government or Non-Government lodging (regardless of meal availability).

4.15.1.2. School Tours – Government or Non-Government lodging.

4.15.1.3. Special Tour – Government or Non-Government lodging.

4.15.1.4. Inactive Duty (away from unit of assignment/attachment) – Government or Non-Government lodging.

4.15.2. Operation and Maintenance (O&M) (3740):

4.15.2.1. Inactive Duty (at unit of assignment/attachment)--Government lodging.

4.15.3. Payment/reimbursement is not authorized when a member is performing IDT at unit of assignment/attachment and utilizes commercial quarters (non-government).

Chapter 5

FUNDS DISTRIBUTION AND ADJUSTMENTS

5.1. Issuance of AFRC Funds:

5.1.1. The AFRC Chief of Financial Analysis (FMA) and the Chief of Procedures and Funds Control Branch (FMAP) sign AFRC funding documents. These persons and, or HQ AFRC/FMA financial analysts provide emergency telephone authorization and confirming message notification concerning AFRC funding documents.

5.1.2. HQ AFRC/FMA issues interim message authority to the field units for funding documents not mailed by the 20th of the month. The Financial Analysis Officer at tenant locations provides a copy of the interim message to their support FSO and, or DFAS Field Site.

5.1.3. Use telephone notification for approval and issuance of AFRC funds only in an extreme emergency and to prevent over-obligation or critical mission stoppage. HQ AFRC/FMA analysts follow up telephone issuance or adjustment of funds by E-mail message confirmation within 24 hours. The recipients take follow-up action if they do not receive written authorization within a reasonable time. The appropriate funding document follows telephone notification.

5.1.4. The unit follows up the emergency request for funds after the 20th of the month with written justification explaining what caused the requirement. This applies to all years, all appropriations, quarterly and annual funding.

5.1.5. HQ AFRC/FMA Analysts and Comptroller/Financial Analysis Officers of AFRC units use AFRC Form 41, Telephone Log--Funding Requirements, to document emergency telephone requests and, or record adjustments of funding. Record on this form the name of requesting individual, date and time of call, nature of emergency, applicable document data, amount of funding needed to avoid mission degradation reimbursement authority, etc. Include the nature of the emergency in a memorandum for record on each confirming message.

5.1.6. Normally funding adjustments are in response to units quarterly obligation authority requests—DD-COMP(AR)1092 report (see paragraph **5.3.**). Annual unfunded requirements are funded as resources become available and are prioritized by the command FMB.

5.2. Authority of the Funding Document. A funding document is the authority to incur direct and reimbursable obligations. AFRC uses automated funding documents. Documents contain information related to limitations, ceilings, targets, fences, and other funding guidance. HQ AFRC/FMA issues all quarterly authority on the initial document. During execution, HQ AFRC/FMA adjusts current quarter obligation authorities, based on quarterly DD-COMP(AR)1092 reports (paragraph **5.3.**) submitted by each AFRC unit financial analysis office; plus, adjusts annual programs as required.

5.2.1. Operating Budget Appropriations. Documents reflect applicable quarterly phasing except for the fourth quarter. Effective 1 July each year, fourth quarter equals annual amounts for fund codes (FC) 30, 50, 54, and 83.

5.2.2. Non-operating Budget Appropriations. Budget authorization/allotment documents for all other fund codes show annual authority only for FCs YR, 17, 57, and 89.

5.3. Report--Quarterly Obligation Authority Requirements. AFRC units assigned OBANs submit their updated cumulative quarterly obligation authority requirements by E-mail message for all operating budget appropriations to reach HQ AFRC/FMA applicable division not later than the 5th workday of the third month for the first three fiscal quarters. Closeout procedures designate procedures to follow for the fourth quarter. Quarterly requirements for the new fiscal year are due by 31 August. Estimate quarterly projections on end-of-year position. DD-COMP(AR)1092 applies. State amounts to the nearest thousand dollars.

5.3.1. Follow sample messages at **Attachment 3** for the quarterly reports referenced above to reflect BAs for O&M appropriations; projects for military family housing; and projects with budget activity for RPA. Show direct and reimbursements separately.

5.3.2. Include detailed data in minutes of the financial committee meeting held to validate quarterly funding requirements. If there is not a financial committee meeting, include detailed data in a memo for record (MFR) of the briefing provided to the commander.

Chapter 6

OTHER FUNDING POLICIES

6.1. Counterdrug Support Operations. For all requirements involving counterdrug support operations, commanders providing counterdrug support (to include subordinate units), flying operations and financial analysis personnel coordinate closely to ensure:

6.1.1. All RPA special tour orders (funded in BAC 2, P727) include a training category code (TCC) of "QB," or "QC" for pay and allowances identification through the Joint Uniform Military Pay System--Reserve Forces (JUMPS-RF) system.

6.1.2. Establishment of separate organization cost center records in the supply system (if volume warrants it).

6.1.3. Ensure that all O&M counterdrug support has the proper counterdrug PEC assigned to it.

6.2. Funding of Miscellaneous Non-flying Units:

6.2.1. AFRC retains authority to approve or disapprove funding for miscellaneous non-flying units. The OBAD of the nearest AFRC flying unit or the OBAD of the unit providing JUMPS-RF support normally includes funding. Financial Analysis Officers who provide funding support to more than one unit within the same PEC, with the participation and coordination of respective commanders, makes an equitable distribution of funds among units. Flying unit Financial Analysis Officers provide normal support and guidance on budgetary and fiscal matters. They do not approve/disapprove funding for amounts specifically identified to miscellaneous non-flying units. Their responsibility includes referring requests for funds in excess of the approved financial plan for a particular unit or program element to HQ AFRC. They also assist miscellaneous non-flying units in preparing funding requests.

6.2.2. In addition to the above general guidance, the following non-flying units have unique funding requirements:

6.2.2.1. NAFs rely on the Financial Analysis Officer of the nearest flying unit. However, HQ AFRC/FMA through a financial management staff specialist located at each of the regional support groups administers financial policy affecting all NAF headquarters.

6.2.2.2. AFRC provides total fund support for AMC and ACC-gained Aero-medical Staging Squadrons (ASTS). ASTS commanders input their fund requirements to the designated AFRC unit financial plan. The designated AFRC unit funds all required support.

6.2.2.3. The same OBAN that funds for the non-flying units provides funding for costs of travel performed by Air Force Reserve active duty personnel (951 RSPTS), with duty as advisors to AFRC miscellaneous non-flying units. Charge costs to the PEC appropriate to the non-flying Reserve unit he or she advises.

6.2.2.4. AFRC distributes funds for recruiting costs under PECs 58160 and 58168. AFRCR 45-1, *Recruiting Resource Management*, contains funding policy for recruiting activities which unit Financial Analysis Officers support. NOTE: Recruiting does not have a personnel accounting symbol code, therefore, recruiting RAs identify their RPA requirements to their servicing financial analysis office concurrent with their O&M funds requirements.

6.2.2.4.1. Charge RPA funds for initial accession and separation travel for unit personnel in support of recruiting. Use P727XX travel funds for recruiting/retention support, including extended tours qualifying for PCS moves. Charge O&M funds for further TDY travel of recruiters after reporting to the recruiting location for duty.

6.2.2.4.2. Charge travel for applicants for enlistment to the recruiting PEC 58160 citing EEIC 409.

6.2.2.4.3. HQ AFRC pays for recruiting advertising, printing, and promotional items under PEC 58168F.

6.3. Emergency and Special Program (ESP) Codes. SAF/FMB and HQ AFRC assign ESP codes to identify costs associated with AFRC participation in specific programs. Place ESP codes in all fund cites on applicable obligating documents. RCS: SAF-ACF(AR)7801 subsequently reports expenses for each ESP code.

6.4. Program Element Code (PEC) Usage During Mission Conversion. AFRC units incur costs to convert to new weapon systems (program elements), pre-conversion costs (school TDY, repair parts/ bench stock buildup, etc) several months before the official conversion date. If the expenses occur during the same fiscal year as the official conversion date, record them in the gaining PEC. If they occur before the fiscal year of conversion, record the costs in the losing mission program element (weapon system). In either case, establish a separate RC/CC to segregate conversion costs per DFAS-DE 7000.1-R/AFRC Sup 1. To assure correct PEC, coordinate with HQ AFRC/FMAP.

6.5. Depot Maintenance Business Area (DMBA): BAC 01 provides depot purchased equipment maintenance (DPEM) funds from which AFRC reimburses the DMBA for depot level maintenance. Depot level maintenance includes a large variety of maintenance, overhaul, reclamation, manufacture, assembly and disassembly, etc., for aircraft, aircraft equipment and accessories, electronic and communications equipment, vehicles, and other equipment. It also includes government furnished materials procured from supply management business area (SMBA) stock funds by the DMBA and consumed by the depots in support of the Air Force Reserve.

6.6. Accuracy and Timeliness of Reporting:

6.6.1. Every management process contains continuous analysis of reports. Establish local procedures to ensure validity of coding on reports within coding criteria delineated by higher headquarters. The command computer records and makes available for extract reported data. Use extracted data in budget formulation and execution to respond to inquiries, to develop special cost studies, and to perform comparative analyses.

6.6.2. In addition, Financial Analysis Officers place special emphasis on meeting suspense dates established on communications from outside the unit. The Financial Analysis Officer notifies the requester and gives the reason for slipped suspense dates and date of anticipated reply.

6.7. Reference Materials. Publications listed in **Attachment 4** provide information/guidance frequently needed. The financial analysis office (or place nearby) keeps publications needed/used most frequently.

6.8. Self-Inspection. Each unit develops a self-inspection program. **Attachment 5** is a checklist developed for AFRC inspection teams. Ensure your self-inspection efforts incorporate at least the criteria contained in **Attachment 5**.

Chapter 7

APPROPRIATED FUND (APF) SUPPORT OF MORALE, WELFARE, RECREATION, AND SERVICES (SV) ACTIVITIES

7.1. General. SV activity categories assist the field in identifying and tracking support provided by APF. This chapter reflects definitions of the three categories and of direct and indirect costs.

7.2. Categories of SV Activities:

7.2.1. Category A, Mission Sustaining. Provide the most essential activities in all but the most extenuating combat conditions. Since they have the least capacity to generate revenue, the Air Force-established goal for APF support of Category A SV activities is 100 percent funding. Category A activities are:

7.2.1.1. Armed Forces Professional Entertainment Program Overseas.

7.2.1.2. Common support services.

7.2.1.3. Gymnasium/physical fitness/aquatic training/aerobic studios.

7.2.1.4. Libraries.

7.2.1.5. Parks and picnic areas.

7.2.1.6. Recreation centers/rooms.

7.2.1.7. Isolated/deployed/free admission motion pictures.

7.2.1.8. Sports/athletics (self-directed, unit level, intramural).

7.2.1.9. Unit level programs and activities.

7.2.2. Category B, Basic Community Support Activities. These activities closely relate to Category A and are essentially community support systems with little ability to generate revenue. Category B activities receive substantial support from APF. Air Force established goal for APF support of Category B SV activities is 50 percent. Category B activities are:

7.2.2.1. Arts and crafts skill development.

7.2.2.2. Automotive crafts skill development.

7.2.2.3. Child development centers.

7.2.2.4. Entertainment (music and theater).

7.2.2.5. Outdoor recreation.

7.2.2.6. Recreational swimming pools.

7.2.2.7. Sports program (above the intramural level).

7.2.2.8. Youth activities.

7.2.2.9. Stars and Stripes.

7.2.2.10. Bowling centers (12 lanes or less).

7.2.2.11. Marinas without resale or private boat berthing.

7.2.2.12. Recreational information, tickets, and tour service.

7.2.3. Category C, Revenue-Generating Activities. These activities have the highest capacity to generate revenue and are self-sustaining businesses capable of funding most expenses. The Category C activities are the least essential to the military mission but provide recreational activities necessary for a well-rounded recreation program. They receive no direct APF support but are authorized limited indirect APF support. Category C activities are:

7.2.3.1. Clubs.

7.2.3.2. Aero clubs.

7.2.3.3. Amusement machine locations and centers.

7.2.3.4. Animal care funds.

7.2.3.5. Armed services exchange and related activities.

7.2.3.6. Armed forces recreation centers (accommodation/dining and resale facilities).

7.2.3.7. Audio/photo and other resale activities.

7.2.3.8. Bingo.

7.2.3.9. Bowling centers (over 12 lanes).

7.2.3.10. Cabins/cottages/cabanas/recreation recreational guest houses and famcamps.

7.2.3.11. Catering.

7.2.3.12. Civilian dining, vending, and other resale activities and services.

7.2.3.13. Joint service facilities.

7.2.3.14. Other areas included are: golf courses, marinas and boating activities with resale or private boat berthing, paid admission movies, rod and gun clubs, package stores, skeet/trap ranges, snack bars/soda fountains, stables, unofficial commercial travel services, motorcycle clubs, parachute/sky diving clubs, skating rinks, and supplemental mission funds such as in-flight services, etc.

7.3. Direct Costs. Direct costs are directly related to, or caused by, the operation of SV activities. Examples of direct cost elements are: civilian personnel costs when 25 percent or more of the individual's assigned duties support SV; civilian PCS travel; TDY travel; utilities; rents; contracted or in-house equipment maintenance; minor construction; aircraft petroleum, oil, and lubricants; other supplies.

7.4. Indirect Costs. Indirect costs are marginal costs for goods or services in support of the SV that result from broad military mission requirements that do not exist specifically to support SV. Examples are: communications-electronics; printing and reproduction; civil engineering maintenance and repair; legal services; contracting; fire protection; security police; pest control; snow removal; refuse collection and collection services; contracting; medical and veterinary; transportation/vehicles; architectural and engineering (A&E); Office of Special Investigations (OSI); and data automation (information processing centers).

Chapter 8

ORGANIZATIONAL LEVEL RESOURCE MANAGEMENT

8.1. General. The resource management system involves all levels of management. Responsibility Center Managers, resource advisors, and cost center managers act as focal points for organizational resource management.

8.2. Responsibility Center (RC) Management. Responsibility Centers are the focal point for managerial control of subordinate RCs and, or cost centers and function as a reporting level for financial accounting. Each unit commander determines the unit RC structure ensuring that responsibility for resource management is clearly assigned within all subordinate organizations. Subordinate RC functions are the same as an RC but on a smaller scale. Subordinate RCs report to major RCs.

8.2.1. Major RCs generally report directly to the commander and represent such activities as maintenance, operations, logistics, support, etc. Commanders designate major RCs as financial committee members.

8.2.2. HQ AFRC/FMAPP establishes subordinate RCs to fix program responsibilities and manage budget development and execution. The CPFH program manager is an example of a "fixed program." Each Mission Design Series (MDS) has a fixed set of RC/CCs to capture obligations/expenditures pertinent to the unit's flying hour program. No exception, no deviations without approval of HQ AFRC/FMAP. DFAS-DE 7000.1-R is the governing regulation when establishing CPFH RC/CCs.

8.2.3. Each Responsibility Center Manager (RCM) formally appoints resource advisors (RA) by letter with an information copy to the supporting FMA.

8.2.4. All unit activities fall within an organizational structure of RCs and are designated by local directive. The local directive, if desired, includes descriptions of the RC organization using tools such as organizational charts.

8.2.5. AFI 65-601, Volume II, is an excellent tool for all comptrollers and Financial Analysis Officers. Especially helpful is Chapter 10 on the resource management system, which defines responsibilities at each level (comptrollers, commanders, resource managers, resource advisors, etc). In addition, it provides valuable information on administering and distributing the budget, establishing and maintaining targets, and reprogramming authority.

Chapter 9

TRAINING

9.1. Financial Management Training Program:

9.1.1. Responsibilities:

9.1.1.1. HQ AFRC Chief of Financial Analysis:

9.1.1.1.1. Provides necessary guidance to assist base/unit level training programs.

9.1.1.1.2. Serves as focal point to disseminate information involving the resource management system (RMS) within the command.

9.1.1.1.3. Monitors the quality of base/unit level RMS training.

9.1.1.1.4. Provides initial, specialized, and refresher RMS training for all assigned HQ AFRC financial managers.

9.1.1.2. AFRC base and tenant Financial Analysis Officers develop a unit training program to provide initial, specialized, and refresher training for financial committee members, RC managers, and resource advisors. The RCM or RA provides initial and refresher training for the CC managers. At AFRC bases the chief of supply provides initial and refresher training in the proper use of management products produced by the supply system computer. At tenant locations the host support base supply is responsible for this training.

9.1.2. Categories of Training:

9.1.2.1. Initial Training. New RC and CC managers require initial RMS training within 90 days of assignment of financial management responsibilities. Initial training for resource advisors starts within 30 days after assignment and ends within 90 days. This training:

9.1.2.1.1. Provides trainees with a basic understanding of the types of resources to manage and the tools available to use. Don't overwhelm them with details.

9.1.2.1.2. Acquaints trainees with the financial management structure of the installation and the directives and guides (local and higher headquarters) with which they need to be familiar.

9.1.2.2. Specialized Training. This training assists RCMs and RAs in dealing with the financial management problems of their particular organization. This training is necessary since programs managed by every RC are not the same. While some RCs have only supply/equipment requirements, others have more complicated and perhaps unique programs. NOTE: Unit training programs make allowances for specialized training.

9.1.2.3. Refresher Training. Examples of refresher training include items of current interest such as preparation of operating budget, RCM/RA responsibilities, policy changes from AFRC concerning fund administration, and yearend closeout procedures.

9.1.3. Training Methods. Financial Analysis Officers determine the best methods to train individuals. Effective training includes either one or all of the following methods:

9.1.3.1. Financial Committee Presentations. This method suits presenting changes in policies and procedures, and providing instructions on budget preparations and other forms of refresher training. However, it does not particularly suit either initial or specialized training.

9.1.3.2. Seminar/Group Presentations. Depending on the size and composition of seminar/group, this method suits initial, specialized, or refresher training. Ensure the structure of the group is compatible with the type of presentation (for example, do not invite long-time unit RAs to an initial training session).

9.1.3.3. Individual (Face-to-Face) Presentations. Perhaps this method best suits initial and specialized training. Frequently, this type training is conducted without a conscious realization that it is training. It is specialized training when financial analysis personnel assist in resolving problems during the course of daily dealings with RCMs/RAs.

9.1.4. Training Aids/Guides. Obtain financial management training guide from HQ AFRC/FMAPP. When using training aids/guides, measure their effectiveness. Written tests and critiques provide a valuable source of feedback on understanding of information contained in the training material. The financial management training program contains, as a minimum, time-phased refresher training sessions to ensure complete annual reviews of these training aids/guides.

9.1.5. Documentation of Training:

9.1.5.1. The Financial Analysis Officer keeps records on training provided to each financial manager. These records show the date of assignment to funds management responsibilities and each training date. The RCM or RA who provides the training keeps records of refresher/follow-on training of unit level CC managers.

9.1.5.2. At AFRC bases, the supply officer maintains records pertaining to supply funds management training.

9.1.5.3. At non-AFRC bases, the Financial Analysis Officer maintains records pertaining to supply funds management training.

9.1.5.4. The AFRC base and tenant Financial Analysis Officer briefs the financial committee quarterly on status of RMS training provided to unit financial managers and documents the training in the committee minutes.

9.1.5.5. Clearly distinguish RCM and RA financial management training program from any formal on the job training (OJT) and Air Force specialty code (AFSC) qualification training programs for reservists and assigned active duty personnel. The RCM and RA financial management training program supplements, but does not substitute for, the AFSC qualification training program.

9.2. Reservist Qualification Training Program. As AFRC comptroller representative, the unit comptroller is responsible for all support and general management guidance of the qualification training for all unit assigned reservists with comptroller AFSCs. AFI 36-2202/AFRC Supplement 1, *Developing, Managing, and Conducting Training,* contains detailed responsibilities for this training program.

Chapter 10

UPWARD OBLIGATION ADJUSTMENTS (UOA)

10.1. General. Public Law 101-510, FY 1991 National Defense Authorization Act, 5 Nov 90, restructured the life cycle of appropriations and required the development of new management procedures to process UOAs to expired and canceled year appropriations. SAF/FMB established policies for processing and reporting UOAs in compliance with PL 101-510 and DOD guidance. An appropriation expires when its specific time limit (i.e., one year or multi-year) runs out. The expired period extends for five years after the original time limit ends. After the five years, the appropriation becomes canceled or closed. Once an appropriation expires, its funds are no longer available for new obligations. However, there are legal UOAs that can occur using the original "pot" of money. UOAs are defined as an increase in obligations to an expired or canceled year appropriation. The distinction is important in relation to funding UOAs. Expired appropriations are available for adjustments and disbursements. UOAs relating to an expired appropriation must maintain the fiscal year identity of the expired appropriation. Canceled appropriations are not available for obligation adjustments or to liquidate recorded obligations not yet disbursed. UOAs to canceled appropriations must be obligated against current available appropriations. Since zero or no-year appropriations never expire, they may be cited until the funds are exhausted.

10.2. Within-Scope Contract Change Approvals. Under Public Law 101-5-1, within-scope contract changes must be approved by the Comptroller of the Department of Defense USD(C) if:

10.2.1. Change requires additional work by the contractor.

10.2.2. Change will be financed with prior year funds.

10.2.3. The funds required for the program, project or activity (PPA) exceed $4 million during a fiscal year.

10.2.4. This category may include but is not limited to the following:

10.2.4.1. Differing Site Conditions.

10.2.4.2. Re-procurements Caused by Contract Defaults.

10.2.4.3. Engineering Change Proposals (ECP).

10.2.4.4. Value Engineering Change Proposals (VECP).

10.2.4.5. Contract Change Proposal.

10.3. Within-Scope Contract Change Thresholds. Within-scope contract changes must use the same fiscal year funds as the related obligation. SAF/FM has granted approval authority to the major commands of $100K for this type of adjustment. HQ USAF/REC has a $4 million threshold for these type items. Once reached, request for approval must then be forwarded through HQ USAF/REC for USD(C) approval.

10.4. Locally Approved. The following UOA categories require no additional work by the vendor and may be approved locally, if under $25,000:

10.4.1. Award Fees.

10.4.2. Incentive Fees.

10.4.3. Administrative Errors.

10.4.4. Accounting Errors.

10.4.5. Price Inflation (wage determination, escalation price, and cost sharing adjustments).

10.4.6. Ratification Actions.

10.4.7. Foreign Currency Fluctuations.

10.4.8. Claims.

10.4.9. Definitization of Undefinitized Contractual Actions (UCA).

10.4.10. Provisioning Items Orders (PIO) Price Definitization.

10.4.11. Contract Claims (with exceptions).

10.4.12. Contract Overruns.

10.4.13. Contract Close-out Costs.

10.4.14. Incentive Contract Funded from Target to Ceiling.

10.4.15. Contingency Items (within the scope of the contract).

10.5. Funding. If additional funding is required, contact your headquarters analyst and request additional funding authority. If HQ AFRC does not have the prior year funding available, units will use current year dollars.

10.6. Approval Request. FM/FMA offices are responsible for approving and, or requesting approval of UOAs for their units. The functional OPR (usually the resource advisor) is responsible for initiating the request. Forward request to HQ AFRC/FMAP for approval of UOAs beyond your approval authority. These include UOAs greater than $25,000 (except as noted in para **10.2.**), Air Force O&M (3400 Appropriation), military construction, and any DOD appropriation adjustments. Appropriations are initially issued as one-year, multi-year, or no-year. All UOA approval requests must be submitted and approved via the Obligation Adjustment Reporting System (OARS), regardless of availability of funds, and regardless of the approval level. (See the AFRC OARS Guide for specific instructions.)

JAMES E. SHERRARD III, Lt General, USAF
Commander

Attachment 1

FINANCIAL COMMITTEE MEETINGS

TIME FRAME	PURPOSE
1st Fiscal Quarter	Review/approve OB submission. When funding becomes available, distribute initial funding; prepare obligation plan; review/validate quarterly obligation requirements (DD-COMP (AR)1092 Report); brief status of RMS training; document reprogramming actions.
2nd Fiscal Quarter	Review prior quarter status of funds; review/validate quarterly obligation authority requirements (DD-COMP(AR)1092 Report); brief status of RMS training; document reprogramming actions; prepare/update unfunded requirements list.
3rd Fiscal Quarter	Review prior quarter status of funds; review/validate quarterly obligation authority requirements (DD-COMP(AR)1092 Report); review/approve "mini" financial plan; brief status of RMS training; document unit reprogramming actions; validate and prioritize unfunded requirements for submission to HQ AFRC/FMA.
4th Fiscal Quarter	Year-end closeout; prepare/update unfunded requirements list; brief status of RMS training.

Attachment 2

FORMAT FOR FINANCIAL COMMITTEE MINUTES

A2.1. Place/Time:

A2.2. Members Present: Indicate grade, name, and office symbol. Identify chairperson and recorder.

A2.3. Members Absent: Indicate grade, name, and office symbol.

A2.4. Others Present: Indicate grade, name, and office symbol. When nonmembers attend as an alternate for an appointed member, please designate.

A2.5. Purpose of Meeting: For example, review annual operating budget (OB) submission; review status of funds--obligations versus annual program; discuss reprogramming of funds; discuss and prioritize unfunded requirements; provide resource management (RM) training to Responsibility Center Managers (RCM) and Resource Advisors (RA), etc.

A2.6. Discussion: Include in the minutes, as appropriate, a discussion of areas listed in paragraph **A2.5. Also, include discussion of any other subjects which impact unit or command funding.**

A2.7. Signature: The Financial Analysis Officer (recorder) and the commander or Reserve numbered air force chief of staff (chairperson) signs.

Attachments--as applicable, for example:

-- Status of Funds

-- Listing of Unfunded Requirements

Attachment 3

SAMPLE FORMAT FOR 1092 REPORT

(FC 54, O&M, 3740 APPN)

(RCS: DD-COMP(AR)1092)

MEMORANDUM FOR HQ AFRC/FMAO

FROM: (YOUR UNIT AND ADDRESS)

SUBJECT: FYXX Cumulative Quarterly Obligation Authority, OAC/OBAN 62XX (FC54, O&M, 3740 APPN, (RCS: DD-COMP(AR) 1092)

1. Funds status based on: Doc #:_____ Dated:_____

COMMAND-FUNDED		REVISED	FUNDED		REVISED
CURRENT QUARTER ($000)	ADJUSTMENT +/- ($000)	CURRENT QUARTER ($000)	SUBSEQUENT QUARTER ($000)	ADJUSTMENT +/- ($000)	SUBSEQUENT QUARTER ($000)
BAC 1					
BAC 4					
TOTAL					

2. Remarks: (As necessary--provide information to justify the increase/decrease in current/subsequent quarters.)

//SIGNED//

COMPTROLLER/FINANCIAL ANALYSIS OFFICER

SAMPLE FORMAT FOR UNFUNDED REQUIREMENTS

(FC 54, O&M, 3740 APPN)

MEMORANDUM FOR HQ AFRC/FMAO

FROM: (YOUR UNIT AND ADDRESS)

SUBJECT: O&M UNFUNDED REQUIREMENTS (UFRs) (DUE DATE)

OBAN NO _____ LATEST DOC NO_____

COMMAND APPROVED FUNDING

BA 1	BA 4
$000	$000

EXAMPLE:

UFR AMOUNT BY COMMODITY

	PRIORITY	BA 1	BA 4
CIV PAY	1	$ 65	$ 8
SUPPLIES	2	50	
EQUIPMENT	3	6	
TOTAL UFR REQUIREMENT		$121	$ 8

(UNIT FMB APPROVAL STATEMENT)

NARRATIVE JUSTIFICATION: (MUST SHOW EEIC WITHIN BA)

EXAMPLE:

BAC 1

Priority

1 39X-$65 required to pay for three new ART positions which have been filled.

2 605-$50 required to replace engine mount bolts per emergency safety bulletin.

3 627-$6 required to purchase computers for Maintenance. Board approved.

BAC 4

Priority

1 39X-$8 required to pay recruiting secretary salary.

SAMPLE FORMAT FOR 1092 REPORT

(FC 50, RPA, 3700 APPN)

(RCS: DD-COMP(AR)1092)

MEMORANDUM FOR HQ AFRC/FMAR

FROM: (YOUR UNIT AND ADDRESS)

SUBJECT: CUMULATIVE QUARTERLY RPA OBLIGATION AUTHORITY REQUIREMENTS, OBAN 62XX (FC 50, RPA, 3700 APPN) (RCS: DD-COMP(AR)1092) FYXX

1. COMMAND FUNDED

DOC #_____ DATE_____

	REVISED ___QTR ($000)	ADJUST +/- ($000)	REVISED CURRENT ($000)	CURRENT (NEXT) QTR ($000)	ADJUST +/- ($000)	REVISED (NEXT) QTR ($000)
P721	$_____	$_____	$_____	$_____	$_____	$_____
P725	$_____	$_____	$_____	$_____	$_____	$_____
P728	$_____	$_____	$_____	$_____	$_____	$_____
BAC 1						
TOTAL	$_____	$_____	$_____	$_____	$_____	$_____
P726	$_____	$_____	$_____	$_____	$_____	$_____
P727	$_____	$_____	$_____	$_____	$_____	$_____
P731	$_____	$_____	$_____	$_____	$_____	$_____
P734	$_____	$_____	$_____	$_____	$_____	$_____
P739	$_____	$_____	$_____	$_____	$_____	$_____
BAC 2						
TOTAL	$_____	$_____	$_____	$_____	$_____	$_____

2. REMARKS:

(MUST PROVIDE BRIEF DESCRIPTION SUPPORTING ADJUSTMENTS BY PROJECT.)

COMPTROLLER/FINANCIAL ANALYSIS OFFICER, OFC SYM, EXT/SIGNED/UNCLASSIFIED

SAMPLE FORMAT FOR UNFUNDED REQUIREMENTS

(FC 50, PBAS/DECENT RPA, 3700 APPN)

MEMORANDUM FOR HQ AFRC/FMAR

FROM: (YOUR UNIT AND ADDRESS)

SUBJECT: FYXX UNFUNDED RPA REQUIREMENTS – FUND CODE 50, OBAN 62XX

1. The following list of UFRs is submitted for your validation and consideration. The list of UFRs was approved by the FMB/Commander on (date).

2. PBAS FUNDS DOC # _____ DATE _____

	CURRENT ($000)	UFR ($000)	REVISED ($000)
PROJECT 721			
Annual Tours			
UTAs			
AFTPs			
Total			
PROJECT 726			
PROJECT 727			
TOTAL PBAS			

JUSTIFICATION: For Project 721 provide the number of participants, by subproject, the participation rate, and the cost per day used to derive your total statutory requirements. Your participating population and participation rate for IDT should be verifiable through FARMS. If you have a requirement for more Project 721 funding, then either you are not funded for the activity level you are currently experiencing, or you expect to increase your activity level, or both. For Projects 726 and 727 provide totals for each. Your NAF/FM may request additional justification and detail.

3. DECENTRALIZED FUNDS DOC # _____ DATE _____

	CURRENT ($000)	UFR ($000)	REVISED ($000)
PROJECT 721			
Travel & Per Diem			
Subsistence			
Clothing			
Total			

PROJECT 726

PROJECT 727

TOTAL DECENTRALIZED

JUSTIFICATION: For Project 721, UFRs should be identified for the lowest grouping available, that is, wing, group, or squadron. Specifically identify all programmatic changes, such as conversions. These should be independently verifiable. For Projects 726 and 727 provide totals for each. Your NAF/FM may request additional justification and detail.

Attachment 4

RECOMMENDED FUNCTIONAL PUBLICATIONS

Air Force Manuals

AFM 23-110, Volume II, Part 13	**Standard Base Supply Customer's Procedures**
DFAS-DE 7077.2-M	**USAF Standard Base-Level General Accounting and Finance System: User Manual**

Air Force Policy Directives and Instructions

AFI 10-402	**USAF Mobilization Planning**
AFPD 25-2,	**Support Agreements**
AFI 25-201	**Support Agreement Procedures**
AFI 33-101	**Communications and Information Management Guidance and Responsibilities**
AFI 33-112	**Computer Systems Management**
AFI 36-2201	**Developing, Managing, and Conducting Training**
AFI 64-109	**Local Purchase Program**
AFI 65-103	**Temporary Duty Orders**
DOD-FMR 7000.14-R	**Travel Policies and Procedures**
AFI 65-503	**US Air Force Cost and Planning Factors**
AFI 65-601	**USAF Budget Regulation (all Volumes)**
AFI 65-603	**Official Representation Funds-Guidance and Procedures**

Other

DFAS-DE 7000.4-R	**Accounting for Obligations**
DFAS-DE 7000.5-R	**Accounting for Commitments**
DFAS-DE 7200.1-R	**Administrative Control of Appropriations**
DFAS-DE 7010.1-R	**General Accounting and Finance Systems at Base Level**
DFAS-DE 7000.1-R	**Responsibility Center/Cost Center Codes**
DFAS-DE 7010.3-R	**Travel Accounting Operations**

Attachment 5

FINANCIAL ANALYSIS CHECKLIST

A5.1. Comptroller/Financial Analysis Officer (Command And Supervision):

A5.1.1. Do implementing directives comply with higher headquarters directives when required? Are problems outside the control of the Comptroller/Financial Analysis Officer elevated to the proper headquarters staff agency for resolution?

A5.1.2. Do FM personnel receive proper technical training and is training documented? Are managers considered for professional training to enhance their careers?

A5.1.3. Do facilities adequately meet customer service needs? Do facilities have adequate security to protect resources?

A5.2. Financial Management (General):

A5.2.1. Does the financial analysis office maintain copies of the written appointment of resource advisors? (AFRCI 65-601, *Budget Programming and Financial Management,* para **8.2.3.**)

A5.2.2. Has the commander appointed, in writing, a financial management board (FMB)? (AFRCI 65-602)

A5.2.3. Are FMB minutes prepared and:

A5.2.3.1. Distributed to all members?

A5.2.3.2. Forwarded to HQ AFRC/FMAP within 15 working days?

A5.2.3.3. Original on file?

A5.2.4. Has Comptroller/Financial Analysis Officer (FAO) developed a resource management system (RMS) training program?

A5.2.4.1. Does the FAO document RMS training, specialized training, etc, in accordance with AFRCI 65-601, para **9.1.1.2.**, and brief the financial committee quarterly on status of RMS training provided?

A5.2.5. Does the Comptroller/Financial Analysis Officer produce local "call" instructions for resource managers' input to unit budget submission?

A5.2.5.1. Is there evidence that information gathered began at the lowest level of requirements? (AFRCI 65-601, para **1.2.1.**)

A5.2.5.2. Does the comptroller/FAO maintain records/files of budget inputs from financial managers to support mechanized budget submissions?

A5.2.6. Are reprogramming actions properly approved and kept on file?

A5.2.7. Has a financial committee met on the following occasions listed in paragraph **A5.2.8.** below and are copies of minutes or memos for record (MFR) describing actions on file?

A5.2.8. Does the committee meet to:

A5.2.8.1. Review the annual Fin Plan before submission to HQ AFRC/FMA?

A5.2.8.2. Distribute initial FY funding, make distribution of quarterly obligation authorities, and accomplish required reprogramming?

A5.2.8.3. Review status of funds at least once each quarter and brief the commander on status of funds and RMS training?

A5.2.8.4. Validate, put into priority order and approve UFRs for submission to HQ AFRC/FMA? (AFRCI 65-601, **Chapter 3**)

A5.2.9. Did the comptroller/FAO receive appointment in writing by 1 Jul as the project officer to monitor and control year-end review? (AFRCI 65-601, para **4.13.1.1.**)

A5.2.10. Has the FAO developed with the accounting activity, staff, and operating organization, the RC/CC structure required to properly administer the O&M and RPA budget?

A5.2.10.1. Has HQ AFRC/FMAP approved structure? (DFAS-DE 7000.1-R/AFRC Sup 1, *Responsibility Center/Cost Center Codes*)

A5.2.11. Are quarterly and annual targets loaded promptly upon receipt of funding documents?

A5.2.11.1. Does distribution include (at a minimum):

A5.2.11.1.1. O&M: Each major EEIC within each assigned PEC (as assigned by FMB)? (AFRCI 65-601, para **4.2.1.**)

A5.2.11.1.2. RPA: Each applicable project within assigned BA? (AFRCI 65-601, para **4.5.1.**)

A5.2.11.1.3. Are funds loaded in accordance with subsidiary limitations stated on funding documents?

A5.2.12. Is AFRC Form 41, Telephone Log/Funding Requirements, used to document emergency funding requests? (AFRCI 65-601, para **5.1.5.**)

A5.2.13. Have unit procedures been developed to approve civilian overtime and TDY? **A5.2.14.** Does the FAO perform an adequate and timely review of prior year funds status (all appropriations) ensure that only valid obligations remain in the accounting records?

A5.2.14. Does the senior comptroller representative ensure guidelines/checklists distributed by HQ AFRC/FMF are adhered to?

A5.2.15. Are files for communication, correspondence organized according to AFMAN 37-123, *Management of Records*, and AFMAN 37-139, *Records Disposition Schedule*?

A5.2.16. Does the FAO have directives for budget formulation and execution available for reference? (AFRCI 65-601, para **6.7.**)

A5.2.17. Does the FAO maintain a reference file containing end-of- month status reports, supply system management reports, RC/CC Reports?

A5.2.18. Has a risk analysis been performed for ALL small computers within FM and is it physically available near each computer?

A5.2.19. Is an effective inspection/crossfeed program established, and is material maintained according to AFMAN 37-139?

A5.2.20. Does the FAO review and monitor the following (if applicable)?

A5.2.20.1. Other Procurement (Investment) (573080, FC 17).

A5.2.20.2. Military Construction (573730, FC 57).

A5.2.20.3. AF, O&M (573400, FC 30).

A5.2.20.4. Reserve Equipment (570350, FC YR).

A5.3. Personnel, Budgeting And Analysis System (PBAS). Does the comptroller/FAO ensure adherence with the most current guidelines and checklists (for mechanized system) published and distributed by HQ AFRC/FMF?

A5.4. DJMS-RC. Does the senior comptroller representative ensure adherence to guidelines and checklists published and distributed by HQ AFRC/FMF?

A5.5. Administration:

A5.5.1. Are files for communication, correspondence, and documentation organized according to AFMAN 37-123 and AFMAN 37-139?

A5.5.2. Does the Financial Analysis Officer have directives for budget formulation and execution available for reference? (AFRCI 65-601, para **6.7.**)

A5.5.3. Does the financial analysis office maintain a reference file containing operating budget ledgers, supply system management products, RC Manager Monthly/Cost Center Reports? How does the Financial Analysis Officer use these products?

A5.5.4. Are EEICs, RC/CCs, FACs, and PECs reviewed for compatibility? How often? (DFAS-DE 7000.1-R, Responsibility Center/Cost Center and AFI 33-101, *Communications and Information Management Guidance and Responsibilities.*

A5.6. Dissemination Of Management Data:

A5.6.1. Do the RC managers and RAs receive and effectively use their RC Managers Monthly/Cost Center Reports, PBAS status reports, and automated supply reports?

A5.6.2. Does the financial analysis office work with these reports and use them as a basis for regular briefings to the commander and staff on status of funds?

Attachment 6

PRIORITIES FOR OBLIGATION OF O&M FUNDS

(All echelons establish priorities to ensure available funds support the aircraft mission and safeguard life and property. The order of priority listed below provides guidelines, not denote their relative importance.)

A6.1. Priority One--Direct Support To The Operational Mission. Priority one items include but not limited to:

A6.1.1. Bench stock/maintenance supplies and non-EAID equipment for aircraft, comprehensive engine management system (CEMS), and missile support vehicles.

A6.1.2. Vehicle fuel and oil, fuel for utilities, and purchased utilities.

A6.1.3. Hand tools and personal equipment in TAs which support mission aircraft, vehicles, and CEMS.

A6.1.4. Rental of other equipment supporting the operational mission.

A6.1.5. Contract maintenance of aerospace ground equipment, automatic data processing, aircraft accessories, flight line vehicles, and support vehicles.

A6.1.6. Essential communications services and equipment.

A6.1.7. Contract services for fuel and hydraulic fluid testing.

A6.1.8. Supply and equipment requirements with urgency of need designator "A." (For definition of urgency of need designator "A," see AFMAN 23-110, *Standard Base Supply Customers Guide,* Table 3-3.)

A6.1.9. Maintenance, repair, and minor construction projects by contract or inservice which are essential for accomplishment of primary mission.

A6.1.10. Essential contract maintenance of communications-electronics equipment.

A6.1.11. Transportation of not mission capable supply (NMCS)/partial mission capable supply (PMCS) reparables, hi-value items, and critical mission support items.

A6.1.12. Civilian personnel expense and civilian overhire expense.

A6.1.13. Operational TDY, unit funded schools, and TDY directed by a higher headquarters.

A6.2. Priority Two--Contributing Support To The Operational Mission. Priority two items include but not limited to:

A6.2.1. Bench stock, maintenance supplies, and non-EAID equipment for vehicle maintenance, civil engineering maintenance, and all other maintenance activities.

A6.2.2. All other hand tools and personal equipment not in priority one.

A6.2.3. Housekeeping and office supplies on the approved housekeeping and office supplies listing.

A6.2.4. Rental of equipment which contributes to support of the operational mission.

A6.2.5. Equipment authorization inventory report (EAID) equipment (initial and replacement) authorized in tables of allowance which contributes to support of the operational mission.

A6.2.6. Laundry and dry cleaning of organizational clothing.

A6.2.7. Contract services which contribute to the support of the operational mission.

A6.2.8. Supply and equipment requirements with urgency of need designator "B." (For definition of urgency of need designator "B," see AFMAN 23-110, Table 3-3.)

A6.2.9. Maintenance, repair and minor construction work which will assist in accomplishment of the base mission or will prevent a breakdown of essential operating or housekeeping functions.

A6.2.10. Administrative commercial telephone tolls and other communication services which contribute to support of the operational mission.

A6.2.11. Transportation of other than reparable items, such as excess and surplus supplies and equipment.

A6.2.12. Administrative travel not directly connected with the flying programs.

A6.2.13. Other courses of instruction when directly related to duty assignment (for example, management training for civilian supervisors).

A6.2.14. Printing which contributes to support of the operational mission.

A6.3. Priority Three--Support To The Assigned Mission But Not Directly Related To Operational Capability. Priority three items include but not limited to:

A6.3.1. All other operating supplies and non-EAID equipment not included in priorities one and two.

A6.3.2. EAID equipment not in priorities one and two.

A6.3.3. Rental of equipment not in priorities one and two.

A6.3.4. Contract maintenance of office furniture and miscellaneous equipment.

A6.3.5. Contract services for clothing alterations and repairs.

A6.3.6. Supply and equipment requirements with urgency of need designator "C." (For definition of urgency of need designator "C," see AFMAN 23-110.)

A6.3.7. Communication services not in priorities one and two.

A6.3.8. Maintenance, repair, and minor construction work not qualifying for a higher priority.

A6.3.9. Educational services for Air Force military and civilian personnel to include group study for college and high school courses, group study for technical and elementary courses, and part-time contractual assistance.

A6.3.10. Other courses of instruction when not directly related to duty assignments.

A6.3.11. All other printing not in priorities one and two.

A6.3.12. Military Suggestion Program.

Attachment 7

PRIORITIES FOR OBLIGATION OF RPA FUNDS (SCHOOL TRAINING)

A7.1. If limited funds prevent formal training, it is necessary to prioritize training requirements. A listing of courses is not possible since units have different needs. Each unit compiles its own list, determining essential versus nonessential training needs. To align requirements with available funds review this list frequently. Courses that do not award an AFSC have a low priority. To help in establishing school request priorities, unit commanders should form a school committee to review and prioritize known training requirements. The order of priority, along with some areas considered in establishing these priorities, are furnished below. (NOTE: The budget officer should contact HQ AFRC/FMAR before canceling formal training courses due to lack of funds.)

A7.1.1. Initial skill acquisition courses at Air Education and Training Command resident schools.

A7.1.2. Skill-qualifying flying and flying related courses that are considered essential.

A7.1.3. Mandatory seven-level and officer AFSC awarding courses.

A7.1.4. Gaining MAJCOM required field training detachment courses.

A7.1.5. Essential courses affecting unit's C status.

A7.1.6. Officer/airmen professional military education (PME).

A7.1.7. Five- and seven-level advanced/lateral/supplemental courses.

A7.1.8. Courses that do not award an AFSC or lead to skill upgrading.

Attachment 8

PROCEDURES FOR USING THE ACCOUNTING PROCESSING CODE (APC)

A8.1. APC Codes. The APC is a six position code required for all pay inputs in JUMPS-RF procedures. It identifies the work center, the training center, and the accounting code. The breakdown is:

A8.1.1. The two-digit alpha-numeric code for the work center identifies the type of unit (aerial port, civil engineering, etc) and relates directly to the eight-digit personnel accounting symbol code of member assignment.

A8.1.2. The one-digit numeric code for the training center is a 0 (zero) unless the work center manager wishes to identify expenses below the work center level. It relates directly to the work center. An example of a training center code use is to specifically identify an equipment maintenance branch or a component repair branch under a maintenance squadron.

A8.1.3. The three-digit accounting code identifies the exact fund cite to be charged for pay and allowances (P&A). This accounting code always relates specifically to a project/subproject and, or pay status.

A8.2. Work Center Code (WCC) Chart:

DESCRIPTION	KIND	WCC
Aerial Port	APO	A1-A5
Aeromedical Evacuation	AME	A6-A0
Aeromedical Staging	AOS	I1-I5
Aerospace Medicine	AEM	E1-E5
AFRC Manpower and Ino	QRM	Z6-Z0
AFRC Pay	QRY	F1-F5
AFRC Recruiting	QRR	D6-D0
Air Control	ACN	AA
Air Force	AFH	F6-F0
Air Mobility	MBY	S6-S0
Air Refueling	ARF	D1-D5
Air Reserve Personnel	RPC	P1-P5
Airborne Air Control	ABE	AB-AE
Aircraft Maintenance	AMX	U6-U0
Airlift	ALF	J1-J5
Airlift Control	ALC	B6-B0
ANG/AFR Airlift Tactics	QRT	T1-T5

DESCRIPTION	KIND	WCC
ANG/AFR Test	QRO	W6-W0
Aviation Standards	AVS	XG-XK
Band USAF Reserve	BAI	B1-B5
Bomb	BMB	Y1-Y5
BRAC Appropriation	BRA	S1
Civil Engineer	CEG	E6-E0
Combat Camera	CAM	YP-YT
Combat Communications	CCS	C1-C5
Combat Logistics Support	CLS	G1-G5
Combat Operations	CBO	YU-YY
Communications	CMN	T6-T0
Component Maintenace	CTM	V6-V0
Contracting	CON	JR-JV
Equipment Maintenance	EQM	W1-W5
Fighter	FTR	H6-H0
Flight Test	FTS	FA-FG
Flying Training	FTA	FH-FL
HPR Recruiting	HPR	H1-H5
HQ AF Reserve Command	AFR	V1-V5
Intelligence	ITL	I6-I0
Logistics Readiness	LGR	JM-JN, JP-JQ
Maintenance	MAI	Y6-Y0
Maintenance Operations	MXO	C6-C0
Medical	MEG	P6-P0
Memorial Affairs	MAF	M7-M0
Mission Support	MSQ	K6-K0
Nonprior Service	NPS	S4
Operations	OPS	X1-X5
Operations Support	OSS	X6-X0
Red Horse	CEH	R1-R5
Regional Support	REG	R6-R0
Rescue	RSQ	N6-N0
Reserve Recruiting	RCT	RA-RE
Reserve Support	RSS	Q6-Q0

DESCRIPTION	KIND	WCC
Security Forces	SEF	L6-L0
Services	SER	L1-L5
Space	SPU	S2-S4
Space Agress Sq	SAS	SA-SE
Space Operations	SPO	O6-O0, OF-OJ
Space Warning	SWN	SF-SJ
Special Operations	SOP	M1-M6
Test	TES	TA-TE
Training	TRG	YA-YE
Undistributed	UND	S5
Weather Reconnaissance	WER	O1-O5
Wing	WGH	U1-U5

A8.3. Accounting Codes:

A8.3.1. **Training Tours and Special Tours:**

Project/Subproject	First Position	Last Two Positions
726.01	O	FZ
726.02	O	AZ – EZ, GZ
726.03	E	AZ – EZ, GZ
727.01	O	HZ, JZ-NX, PZ-RZ
727.02	E	HZ, JZ-NZ, PZ-RZ

For project/subprojects 726.01, 726.02 and 727.01, the first position of the accounting code is alpha "O." The last two positions represent the TCC.

For project/subprojects 726.03 and 727.02, the first position of the accounting code is alpha "E," and the last two positions represent the TCC.

For project/subprojects that do not relate to a TCC, the first position of the accounting code is the last digit of the project, and the last two positions represent the subproject.

A8.3.2. **Annual Tours, UTAs, and BMTs. The first position of the accounting code is the last digit of the project, and the last two digits represent the subproject.**

A8.3.3. **All Other:**

201 - 722.01	**202 - 722.02**	**203 - 722.03**	**204 - 722.04**
205 - 722.05	**206 - 722.06**	**207 - 722.07**	**208 - 722.08**
211 - 722.11	**212 - 722.12**	**213 - 722.13**	**214 - 722.14**
215 - 722.15	**216 - 722.16**	**217 - 722.17**	**218 - 722.18**
219 - 722.19	**220 - 722.20**	**221 - 722.21**	**222 - 722.22**
223 - 722.23	**224 - 722.24**	**225 - 722.25**	**229 - 722.29**
230 - 722.30	**231 - 722.31**	**232 - 722.32**	**233 - 722.33**
234 - 722.34	**235 - 722.35**	**236 - 722.36**	**237 - 722.37**
738 - 722.38	**739 - 722.39**		
088 - 731.01	**E88 - 731.02**	**A03 - 731.03**	**A04 - 731.04**
A05 - 731.05	**A11 - 731.11**	**A12 - 731.12**	**A13 - 731.13**
A14 - 731.14	**A15 - 731.15**	**A16 - 731.16**	**A17 - 731.17**
A18 - 731.18	**A19 - 731.19**	**A20 - 731.20**	**A31 - 731.31**
A32 - 731.32	**A41 - 731.41**	**A42 - 731.42**	**A53 - 731.53**
A54 - 731.54	**A55 - 731.55**	**A56 - 731.56**	**A57 - 731.57**
A58 - 731.58			
D01 - 734.01	**D02 - 734.02**	**D11 - 734.11**	**D12 - 734.12**
D13 - 734.13	**D14 - 734.14**	**D21 - 734.21**	**D22 - 734.22**
D41 - 734.41	**D42 - 734.42**	**D43 - 734.43**	**D44 - 734.44**
D45 - 734.45	**D46 - 734.46**	**D47 - 734.47**	**D48 - 734.48**
D51 - 734.51	**D52 - 734.52**	**D61 - 734.61**	**D71 - 734.71**
D72 - 734.72			
O39 - 735.01	**O40 - 735.01**	**E39 - 735.02**	**E40 - 735.02**
O41 - 735.03	**O43 - 735.04**	**F04 - 735.04**	**F05 - 735.05**
F06 - 735.06	**E41 - 735.06**	**E43 - 735.07**	**F07 - 735.07**
F08 - 735.08	**O44 - 735.09**	**F09 - 735.09**	**F10 - 735.10**
E44 - 735.10	**F11 - 735.11**	**F12 - 735.12**	**F13 - 735.13**
F14 - 735.14	**F15 - 735.15**	**F16 - 735.16**	**F17 - 735.17**
F18 - 735.18	**F21 - 735.21**	**F22 - 735.22**	**F23 - 735.23**
F24 - 735.24			
828 - 739.01	**829 - 739.02**	**830 - 739.03**	**831 - 739.04**
832 - 739.05	**833 - 739.06**	**844 - 739.07**	**845 - 739.08**
846 - 739.09	**847 - 739.10**	**835 - 739.11**	**836 - 739.12**
840 - 739.13	**841 - 739.14**	**842 - 739.15**	**843 - 739.16**

848 - 739.17	**849 - 739.18**	**853 - 739.19**	**854 - 739.20**
851 - 739.51	**852 - 739.52**		
W01 - 740.01			
MW1 - 781.01	**MW2 - 781.02**	**MW3 - 781.03**	**MW4 - 781.04**
MW5 - 781.05	**MW6 - 781.06**	**MW7 - 781.07**	
NW1 - 782.01	**NW2 - 782.02**	**NW3 - 782.03**	**NW4 - 782.04**
NW5 - 782.05	**NW6 - 782.06**		
PW1 - 783.01	**PW2 - 783.02**	**PW3 - 783.03**	
QW1 - 784.01	**QW2 - 784.02**	**QW3 - 784.03**	**QW4 - 784.04**
RW1 - 785.01	**RW2 - 785.02**	**RW3 - 785.03**	**RW4 - 785.04**
RW5 - 785.05	**RQ1 - 785.41**	**RQ2 - 785.42**	
KLT - 999.07	**KLU - 999.08**	**KAM - 999.11**	**KAN - 999.12**
KAP - 999.13			

A8.4. Training Category Codes (TCC): All TCCs with a second position of "Z" are category follow-ups and NOT valid TCCs. (*NOTE:* Do not use any of the reserved TCCs without permission of HQ AFRC comptroller.) (Reference AFMAN 36-8001, Reserve Personnel Participation and Training Procedures

A8.4.1. TCCs for School Tours:

AZ - Career Development Training (ADT)

AA--Officer PME-(ADT)

AB--NCO PME-(ADT)

AC--Professional Continuing Education (PCE)-(ADT)

AD--Quality Training Courses-(ADT)

BZ - Initial Skill Acquisition Training (ADT)

BA--Initial Skill Training for Nonrated Officers-(ADT)

BB--Initial Skill Training for Enlisted Members-(ADT)

CZ - Officer Training School (ADT)

CA--Officer Training School (OTS)-(ADT

CB--Academy of Military Science (AMS)-(ADT)

CC--Commissioned Officer Training (COT)-(ADT

DZ - Recruiter Training (ADT)

DA--Air Force Reserve Recruiter School-(ADT)

EZ - Refresher and Proficiency Training (ADT)

EA--Enlisted 7-level upgrade courses-(ADT)

EB--Officer field upgrade courses-(ADT)

EC--Survival Training-(ADT)

ED--Other Advanced Skill Courses-(ADT)

EF--Post UFT Flying Courses-(ADT)

FZ - Undergraduate Flying Training (ADT)

FA--Undergraduate Pilot Training (UPT)-(ADT)

FB--Undergraduate Navigator Training (UNT)-(ADT)

FC--Flight Screening- (ADT).

FD—Progressive Tours-(ADT)

GZ - Unit Conversion Training (ADT)

GA--All Formal Courses for Retraining Aircrew-(ADT)

GB--All Formal Courses for Retraining Nonflying Members-(ADT)

A8.4.2. **TCCs for Special Tours:**

HZ - Competitive Events (ADT)

HA--All DoD sponsored/sanctioned athletic events-(ADT)

HB--CIOR Military Competitors-(ADT)

JZ - Command/Staff Supervision (ADSW)

JA--Audits/inspections/SAV to subordinate Reserve units and other Air Force Reserve-directed investigations-(ADSW)

JB--Conferences, Workshops, Meetings, Command-directed Interviews, etc.-(ADSW)

JC--Membership on selection/review boards, policy councils, and similar activities-(ADSW)

JD--Quality initiatives or teams-(ADSW)

KZ - Exercises (ADSW/ADT)

KA--Wargame support-(ADSW)

KB--Participation in joint training exercises-(ADT)

KC--Other worldwide missions-(ADSW)

KD--Haiti Support-(ADSW)

KE--Iraq/Saudi/Kuwait Support-(ADSW)

LZ - Management Support (ADSW/ADT)

LA--Day-to-day support of Reserve unit training functions-(ADSW)

LB--Short term augmentation of Air Force Reserve management headquarters (base/NAF/FOA/RE) during surge periods, temporary shortfalls or when expertise not available on staff isrequired-(ADSW)

LC--Short term augmentation of Air Force Reserve activities in SAF/DoD/Joint Staff in support of Reserve projects/issues-(ADSW) Identifies personnel participating in support tours for Secretary of the Air Force, Department of Defense, or Joint Staff level in support of Reserve projects or issues.

LD--Short term augmentation of statutory representative offices outside USAFR-(ADSW)

LE--NCO Leadership Development Training instructor facilitation-(ADSW)

LF--Air Force Reserve course curriculum development-(ADSW)

LG--Instructor Augmentation at HQ AFRC School Locations-(ADSW)

LH--Disciplinary Action Against Member-(ADSW)

LI--Retain sick/injured member on AD upon expiration of original ADSW order

LJ--STARBASE KELLY-(ADSW)

LK—Innovative Readiness Training (IRT) Support-(ADSW)

LN--BRAC Activities Charged to RPA (ADSW)

LO--BRAC Activities Performed as HQ Directed Support (ADSW

LP - Medical Evaluation (ADSW)

LQ--Retain/Place sick/injured member on AD upon expiration of original ADT order or IDT duty status (ADT)

MZ - Operational Training (ADT)

MA--OJT to Achieve AFSC Upgrade Requirements-(ADT

MB--Short Orientation Tours for Members New to Unit/activity, or for Familiarization Training when Unit Receives New Equipment, Software, Tech Orders, etc.-(ADT)

MC--Mission/mobility Qualification Training-(ADT)

MD--Skill-oriented Competitions-(ADT)

ME--Intelligence Refresher and Proficiency Training-(ADT

MF--Instructor Training for the Transportation Proficiency Center (ADT)

MH--Innovative Readiness Training (IRT) Participation (ADT)

NZ - Recruiting/Retention (ADSW)

NA--Assistance to HQ AFRC recruiters from members having specialized skills/AFSCs, who can help attract new accessions in those skills (ADSW)

PZ - Unit Conversion Training (ADT)

PA--Aircrew mission/mobility qualification training through OJT required due to change of mission or aircraft-(ADT)

PB--Nonflying mission/mobility qualification training through OJT required due to change of mission or aircraft-(ADT)

QZ - Drug Interdiction/Counterdrug Activities (ADSW)

QB--Interdiction/Counterdrug support (ADSW)

QC—Interdiction/Counterdrug efforts in support of demand reduction (ADSW)

RZ - Service Mission/Mission Support (ADSW)

RA--Direct Support for Air Force Reserve air operations or flying unit projects performed in conjunction with active forces and as a part of sustainment training for aircrews-(ADSW)

RB--Aeromedical Crew Mission Support and Sustainment Training-(ADSW)

RC--BOSNIA Support Activities Charged to RPA (ADSW)

RE--Alert Mission (ADSW). Identifies personnel supporting alert missions (i.e. JCS directed SIOP (Single Integrated Operational Plan), refueling airborne command post (ABANCAP), and TACAMO (Take Charge and Move Out) air

refueling support, etc.)

SZ - Costs Charged to Other Appropriations (ADT/ADSW)

RD--Reserve Participation in Directed Activities (ADSW)

SA--Unit Conversion Costs to be Charged to BRAC appropriation as Authorized by HQ AFRC/FMA and used in Conjunction with ESP code BR-(ADT)

NOTES:

1. Includes short military education courses (that is, Reserve Components National Security Course, NCO Leadership Development Training, Harvard Senior Executive courses, BOLD STROKE, flag/general officer courses, etc) and continuing education courses for professional AFSCs (medical, legal and chaplain, engineer, acquisition, etc)
2. Use this TCC instead of BZ and EZ for any unit undergoing mission/aircraft conversion.
3. Participants not in direct support of the military competitions are not eligible for appropriated sponsorship; they must participate on invitational orders.
4. Year of training policy changes no longer permit award of initial skill AFSC after home station training, therefore OJT no longer qualifies for school tour credit. All hands-on skill training at the unit will be in special tour status in this TCC. Normally, tours for OJT are restricted to upgrade milestone requirements when the member has difficulty achieving the next skill level with scheduled IDTs and AT over the mandatory upgrade period. OJT is limited to 45 cumulative days per upgrade event without a waiver.
5. This TCC covers all flying and nonflying training to qualify for the duty position or UTC that cannot be satisfied during scheduled IDTs and AT. Is typically training of a recurring nature, not related to AFSC upgrade.
6. Use this TCC instead of MZ or RZ until the unit completes conversion.
7. This TCC is used only when IMAs or unit members are being employed in support of a tasking to AFRC from the JTF. When the JTF tasks non-AFRC units, and Reserve augmentation is needed (whether IMA or unit assigned members), military personnel appropriation mandays must be used.
8. Use this TCC for both IMAs and unit-assigned members regardless of drug mission origin (that is, active mission or reserve mission as assigned by the JTF). The 45-day limit applies.
9. Used when aircrew and related support staff have no other upgrade or mission qualification milestones to meet under Operational Training (MZ). Not authorized for IMAs.

A8.5. To Recap:

A8.5.1. An APC OF A10E22 tells the P&A system that the member is assigned to an aerial port squadron (APS), that the member is enlisted, and that he or she is performing refresher and proficiency training (726.03).

A8.5.2. If the servicing pay office services more than one colocated APS, the other APS work center code would be A2; a third APS would be A3.

A8.5.3. If the APC is E60101, the member is an officer, assigned to a civil engineering squadron/ flight, and is performing an annual tour.

Attachment 9

UOA APPROVAL REQUEST FORMAT

A9.1. Program/Project Information.

A9.1.1. Project name and number.

A9.1.2. Name of vendor.

A9.1.3. Contract number.

A9.1.4. Date of original contract.

A9.1.5. Type of contract (if a time and materials contract, indicate whether the effort is or is not severable).

A9.1.6. Contract purpose (indicate whether contract is for purchase, repair, construction).

A9.2. Accounting information.

A9.2.1. Appropriation (entire fund citation of original charge).

A9.2.2. Fiscal year of adjustment (FY originally charged).

A9.2.3. Program Element (PE) and Activity Group for O&M funds; Budget Program Account code (BPAC) for procurement funds; Budget Authorization Account Number (BAAN) for Military Family Housing (Construction) and Military Construction funds.

A9.3. Adjustment narrative detail.

A9.3.1. Amount of adjustment.

A9.3.2. Expected obligation/liquidation date of adjustment (should specify a date that is at least 90 days after request or indicate a date that is "Approximately _____ days after receipt of approval." (Do not type 'ASAP' on this line.)

A9.3.3. Amount of additional obligation authority needed. This will always be $0.

A9.3.4. Purpose of the adjustment. Use one of the standard purposes in paragraph **10.2.** or paragraph **10.4.**, citing all applicable conditions. State what event has occurred that requires an increase in the amount of funds originally obligated for this effort. A detailed description and justification of why the increase is necessary is required for approving officials to make informed decisions. Pay close attention to the justification. This determines how and when the request is approved.

A9.3.5. Current amount obligated against contract.

A9.4. Source of funds:

A9.4.1. Identify the appropriation to be used for funding the adjustment. Indicate the use of current appropriation, when necessary.

A9.5. Determinations. (To prevent approval delays, ensure the applicable blocks are annotated and proper signatures are acquired.)

A9.5.1. Determination that this adjustment is or is not a contract change. A contract change is defined as any change to a contract under which the contractor is required to perform additional work. Contracting Officer's name, title, telephone number and dated signature required.

A9.5.2. Determination that this adjustment is or is not within scope of the original contract. Contracting Officer's name, title, telephone number and dated signature required.

A9.5.3. Determination that this adjustment is a proper charge to the funds identified in **A9.2.1.**, **A9.2.2.**, **A9.2.3.** (Financial Services Officer/Defense Accounting Officer's name, title, telephone number, and dated signature required.)

A9.5.4. Determination that this adjustment is for a valid prior year requirement. Base Civil Engineer's (BCE) name, title, telephone number, and dated signature required.

A9.5.5. Approve/Disapprove/Recommend Approval/Recommend Disapproval. Circle whichever is applicable. Unit Comptroller's name, title, telephone number, and dated signature required.

A9.5.6. Approve/Disapprove/Recommend Approval/Recommend Disapproval. Circle whichever is applicable. HQ AFRC Financial Management Director's name, title, telephone number, and dated signature required.

A9.6. MAJCOM/FOA Comptroller Signature:

A9.6.1. Approve/Disapprove/Recommend Approval/Recommend Disapproval. Circle whichever is applicable. HQ USAF/RE Comptroller's name, title, telephone number, and dated signature required.

Attachment 10

ADMINISTRATIVE ORDERS CHECKLIST

A10.1. When preparing automated orders, is the letter of transmittal signed by the same orders issuing or approving official whose name appears in item 32 of AF Form 938 or item 17 of DD Form 1610, Request and Authorization for TDY Travel of DOD Personnel? (AFI 37-128, Section C, *Orders Issuing or Approving Official)*

A10.2. Have commanders, directors, and heads of staff agencies furnished the SCB authenticating their orders a list of individuals responsible for approving orders by name, or, has a local supplement been published to authorize individuals by specific staff position? (AFI 37-128, Section C)

A10.3. Are commanders, directors, and heads of staff agencies appointing personnel who are the competent authority that determines the need for an order, requests its publication, justifies special authorizations, and approves claims for reimbursing items not authorized in the order or that require administrative approval as orders issuing or approving officials? (AFI 37-128, Attachment 1; AFI 65-103, *Temporary Duty Orders,* para 1.2.5., and AFI 65-109, *Preparation of AF Form 938,* para 1.5.)

A10.4. Are all travel orders and amendments, revocations, and rescissions thereto numbered in order starting with number one for each fiscal year, and is the last order number of the previous year cited above the heading of the first order of the current year? (AFI 37-128, para 2.5.1.)

A10.5. Are automated (automated orders program generated) and manually prepared AF Forms 938 and DD 1610, revocations, rescissions and amendments thereto, published in the correct series? (AFI 37-128, para 2.5.7.)

A10.6. Are orders being revoked before they go into effect and no funds have been spent? (AFI 37-128, para 3.7., and Attachment 2)

A10.7. Are orders being rescinded when they are no longer needed or when some action has been taken on the published order, such as travel advance, TR, etc? (AFI 37-128, para 3.6., and Attachment 2)

A10.8. Has the unit SCB supplemented AFI 37-128, *Orders Issuing or Approving Official,* para 3.8.2., to establish reasonable time limits for revoking or rescinding an order with another order? (AFI 37-128, para 3.8.2.)

A10.9. Are corrected copies of orders being issued to correct an error in the heading or close of the original or composed order, or the authenticating official's part of a form order? (AFI 37-128, para 3.9.)

A10.10. Are all record sets of orders maintained and disposed of according to AFMAN 37-139, *Records Disposition Schedule*? (AFI 37-128, para 4.2.3.1.)

A10.11. Are all amendments, revocations, and rescissions posted in ink in the left margin of the record set copy of the original order? (AFI 37-128, para 4.2.3.3.)

A10.12. Is background material and letter request for publication of "T" and "Y" series orders filed in the same folder as the record set copy of the order and are they being annotated properly? (AFI 37-128, para 4.2.3.2.)

A10.13. If an automated order number is not used, is a sheet of bond paper with the required verbiage filed where the record set copy of the order would have been files? (AFI 37-128, para 2.5.9.)

A10.14. Has the SCB approved any unit forms for the purpose of requesting travel orders? (AFI 37-128, para 2.7.1.)

A10.15. Are verbal orders being confirmed within one duty day after the member's reporting date? (AFI 37-128, para 3.1.1.)

A10.16. Is a distribution code used to indicate distribution on DD forms 1610 and AF Forms 938? (AFI 37-128, para 4.2.1.)

A10.17. When a DD form 1610 or an AF Form 938 is used to revoke or rescind another order, is it posted in the same manner as an AF form 973, Request and Authorization for Change of Administrative Orders? (AFI 37-128, para 4.2.3.3.)

A10.18. Are orders issuing or approving officials approving their own orders? (AFI 37-128, Section C)

A10.19. Do amendments to travel orders, after travel has commenced, which affect entitlements, include a VOCO statement? (AFI 37-128, para 3.8.1.)

A10.20. Does item 9 of the DD Form 1610 provide a clear concise statement which portrays the purpose of travel? (AFI 65-103, fig 2.2, item 9a)

A10.21. Is the abbreviation "ACRW" included after the purpose of travel on DD Forms 1610 prepared for aircrew members? (AFI 65-103, fig 2.2, item 9c)

A10.22. When the member is attending a school or course of instruction, is the required information included in items 9 and 16 of DD forms 1610? (AFI 65-103, fig 2.2, items 9d and 16b)

A10.23. Are AF Forms 938 generated by the AFRC Automated Orders Program published with a "D" series prefix to indicate the series of the order? Are manually prepared AF Forms 938 and amendments, revocations, and rescissions to AF Forms 938 published with a "DA" prefix to indicate the series of the order? (AFI 65-109, para 1.3.)

A10.24. Are frivolous amendments to AF Forms 938 being published by SCB? (AFI 65-109)

A10.25. On travel orders published by SCB, is the orders issuing or approving official the competent authority who determines the need for an order, requests its publication, justifies special authorizations and approves claims for reimbursing items not authorized in the order? (AFI 37-128, Section C, Terms; AFI 65-103, para 1.2.5.; AFI 65-109, para 1.5.)

A10.26. Are AF Forms 938 prepared for attendance at a formal school coordinated with unit MPF training personnel to ensure compliance with AFCAT 36-2223, *Formal Schools Catalog*? Is this being done prior to the order being processed through the Travel Budget Accounting System (TBAS)? (AFI 65-109, para 2.11.)

A10.27. Are only standard remarks (includes those required by RIP, message, or other documents) being included in the remarks section of AF Forms 938? If non-standard remarks are being used, is it on a one-time basis and authorized by the unit SCB? If not, has the use of the remark on a continuous basis been coordinated with and approved by HQ AFRC/SC? (AFI 65-109, Table 2.1, NOTE 1)

A10.28. Are multiple transportation statements shown in the remarks section of AF Forms 938 when an itinerary is included and more than one mode of travel is involved? (AFI 65-109, Table 2.1, NOTE 4)

A10.29. Are unnecessary DD Forms 1610 being prepared whenever a member is performing IDT in conjunction with an active duty tour away from home station? (AFI 65-109, Table 2.1, NOTE 8)

A10.30. When variations in itinerary are authorized on AF Form(s) 938, is an itinerary included in the remarks section of the order? Are variations in itinerary being authorized only when essential to the successful completion of the mission? (AFI 65-109, Table 2.1, NOTE 9 and NOTE 14)

A10.31. Are all orders for special ADT without pay for the purpose of performing permissive TDY to participate in sporting events approved by HQ AFRC/CV? (AFI 65-109, Table 2.1, Attachment 2, item 30)