BY ORDER OF THE COMMANDER
AIR MOBILITY COMMAND

AIR MOBILITY COMMAND
INSTRUCTION 65-601

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Financial Management

AMC FINANCIAL MANAGEMENT FOR OPERATIONS

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 04-1. Interim Change (IC) 04-1 to AMCI 65-601 changes all references of HQ AMC/A8B/A8P/A8BO and AMCFSS/A8BI/A8BIF/A8BT in the previous edition to HQ AMC/A88/A87/A88O and AMCFSS/A88I/A88IF/A88T respectively. Paragraph **2.** changes the ORM reference from AFI 91-213 to AFI 90-901 as well as revising the verbiage. A copy of IC 04-1 is located at **Attachment 8** of this publication. **A bar (|) indicates a revision from the previous edition.**

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

2. Operational Risk Management (ORM). AFI 90-901, *Operational Risk Management,* defines ORM as a decision-making process to systematically evaluate possible courses of action, identify risks and benefits, and determine the best course of action for any given situation. It enables commanders, functional managers, and supervisors to maximize operational capabilities while minimizing risk by applying a simple, systematic process appropriate for all personnel functions, both on- and off-duty. ORM has four main principles: (1) accept no unnecessary risk; (2) make risk decisions at the appropriate level; (3) accept risk when the benefits outweigh the cost; and (4) integrate ORM into operations and planning at all levels. AMC/A8 has directed the implementation of the ORM fundamentals and philosophy into all aspects of our financial management culture in accordance with AFI 90-901.

3. Distribution. This AMCI is available on the AMC/A8 web at the following address: ***https://www.amcfm.scott.af.mil/FM_BudgetPolicy.cfm***. (***NOTE:*** There is an underscore character (_) between "*FM*" and "*Budget*".) To access the link to the publication, click on the "Budget Policy" key located under the "Navigate" menu; then select it under "Policy Guidance" menu. You may download the publication at any time and reproduce in sufficient copies to allow distribution to local financial managers, as determined by the local Comptroller. AMCI 65-601 is also available on the AMC Publications web site: **https://private.amc.af.mil/pubs/hqamc.htm** . Click on the "6*5-Series* Financial Management" block and select on "AMCI 65-601".

4. Updates. HQ AMC/A88 will provide changes by page replacements and inserts or interim message changes (IMC), and will also make them available via the HQ AMC/A8 web, provided in paragraph **3.** above. You may submit suggestions for updates to AMCFSS/A88I, Attn: Budget Policy and Procedures, 402 Scott Drive, Unit 1K1, Scott AFB Il 62225-5311. Use AF Form 847, Recommendation for Change of Publication. Please be specific as to the purpose of your suggestion. Provide as much information as possible to include the benefits derived from your proposed change.

5. Applicable Terms.

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

5.2. Resource Advisor (RA). An individual appointed by an RCM to monitor the preparation of budget estimates, participates in the development of financial targets, and monitor the use of financial resources in day-to-day operations. (See paragraph **8.9.** of this instruction for appointment of aircrew

members as RAs.) AFI 65-601, Volume 2, chapter 10, paragraph 10.2.5, describes the specific responsibilities of the RA. ***NOTE:*** The FMA Office will maintain a record of RAs appointed by their respective RCM.

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

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

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

6. Financial Management Responsibilities.

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

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

6.3. Loading Targets. Establish annual and quarterly fund targets according to the policies enumerated in this instruction, AFI 65-601, Volume 2, chapters 7 and 10, and DFAS-DE 7000.1-R, *Responsibility Center/Cost Center Codes*. You should target O&M and TWCF funding authorities (obligation and expense respectively) to those RCs who exercise significant management control. AMC wing and tenant FMA offices will balance command funding documents to annual and quarterly targets loaded in the accounting system for all fiscal years and fund codes at least monthly.

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

7. Financial Committees.

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

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

7.3. FMB Membership.

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

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

7.4. Specific Responsibilities.

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

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

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

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

7.4.1.4. The prioritized unfunded requirements list (see paragraph **8.8.** of this instruction) before submission to HQ AMC/A88 (O&M 3400, TWCF, MFH, and 3080).

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

7.4.1.6. The prioritized list of TWCF Capital requirements. Include all locally approved Air Force Form 3215, **C-4 Systems Requirements Documents (CSRD)** in the list, if required.

NOTE: The FMB will also assure the completion of all applicable EAs for these requirements.

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

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

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

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

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

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

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

7.4.2.7. MFH by 3-digit Budget Project.

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

7.4.2.9. Funding received from AMCFSS/A88IF since last FMB.

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

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

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

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

7.5.1. FWG Membership.

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

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

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

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

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

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

8. Concepts.

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

8.2. You should distribute annual (TWCF) and quarterly (O&M 3400, MFH) funding authorizations as accurately as possible to the applicable BA, EEIC, RC/CC, and program element codes (PEC) where you anticipate the expenditures/obligations. HQ AMC/A88 as well as SAF/FMB monitors status reports reflecting the distribution of the annual and quarterly programs, as well as actual expenditures/ obligations incurred to date. Failure to properly distribute annual and quarterly funding authorizations and to properly record expenditures/obligations may provide misleading information concerning the financial status of the wing and the command.

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

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

8.5. Funding documents (CBAS for Air Force O&M appropriations, MFH, and TWCF, and PBAS for DoD 97-type appropriations) issued by AMCFSS/A88IF display financial data by BA (O&M 3400), budget program and project (TWCF and MFH), and BPAC (3080 appropriation). The FMB and FWG must ensure a balanced program within total fund availability. The Funds Control section (AMCFSS/A88IF) of HQ AMC/A88 provides the Defense Finance and Accounting Service at Omaha NE (DFAS-OM) a copy of all funding documents issued to AMC bases.

8.6. All AMC funding points have the flexibility to reprogram funds throughout the fiscal year, except as specifically provided in the HQ AMC/A88 funding document or as restricted by legal limitations on appropriations. However, in order to eliminate "expense, obligation, and commitment chasing," you should accomplish any reprogramming actions only after a close review of obligation and expense rates, program changes, and forecasted requirements.

8.7. HQ AMC/A88 retains no "reserve" other than those funds targeted for centrally managed programs (sustainment, restoration, and modernization by contract (SRMC), A-E design, chemical warfare defense equipment (CWDE), Joint Chiefs of Staff (JCS) Exercises, etc.), identified to the HQ AMC Budget Advisory Board (BAB) and approved by AMC/CC. At the beginning of each fiscal year, HQ AMC/A88 issues each AMC wing/funding point a viable operating program. The only other sources of subsequent funding increases will be program slippages within the command or additional Air Force (O&M 3400, MFH) or USTRANSCOM (TWCF) funding based on the command's total unfunded requirements.

8.8. Traditionally, funds allocated to an organization do not usually satisfy total requirements. It is the responsibility of the wing/group commanders, through their FMB and FWG, to ensure critical "hard-core" mission items are funded. Each AMC base/funding point will submit their BER, as required, via the HQ AMC/A8 web at ***https://www.amcfm.scott.af.mil***. (***NOTE:*** This access is available only during the time of each BER drill (February and July).) This will be the source of information used when HQ AMC/A88 briefs the command BER to the BAB to prioritize funding requirements, and to AMC/CV/CC for approval to release available funds. The BER submission should reflect all items that you currently cannot cover with your existing program due to the funding of higher priority requirements. The command BER list is not static; items on the list will shift as priorities change. Since HQ AMC/A88 uses the BER list for command justification to SAF/FMB and funds release, it is imperative they be realistic and meaningful. Specific guidance will be issued prior to each BER call.

8.9. The financial management positions at each AMC OBAN/funding point include RCMs, primary and alternate RAs, and CCMs. Since financial responsibilities of the RCM and CCM go hand in hand with supervisory responsibilities, consider only primary and alternate RA positions to be additional

duties. Do not consider aircrew members for any financial management additional duty positions unless specifically requested.

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

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

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

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

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

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

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

10. O&M 3400 and MFH Quarterly Adjustments.

10.1. You may request quarterly adjustments through your HQ AMC/A88O or AMCFSS/A88T base analyst no later than the fifth day of the last month of each quarter, when possible.

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

11. AVPOL Monthly Report. The O&M and TWCF AVPOL report (see **Attachment 4**) must arrive at HQ AMC/A88 no later than the 15th calendar day of each month, based on data provided by the wing Operations RA or the wing refueling document control officer (WRDCO), as appropriate.

12. Fiscal Year-End Close-Out. HQ AMC/A88 will issue annual fiscal year-end close-out guidance outlining SAF/FMB, MAJCOM, and base procedures, responsibilities, and reports. Bases should establish a close-out committee addressing close-out actions, etc., in May of each year.

13. Funding Procedures for Base Investment Equipment.

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

13.1.1. AMC units will submit investment equipment requirements to the base FMA office. Air Force tenant organizations will also submit their investment equipment requirements to the base FMA office as directed by AFI 65-601, Volume 1, chapter 7, paragraph 7.6.2. The FMA officer and the chief of supply (LGS) will jointly staff these requirements. FMAs will ensure that each organization has the opportunity to submit their requirements into the base's formal budget submission. The base LGS is responsible to ensure that requested items are authorized and that identification, pricing, and classification are correct. You should validate all items as having a prime national stock number with assigned budget code Z, as authorized in the allowance source code (ASC) or qualifying as replacement real property installed equipment (RPIE). Requirements must

also meet the criteria for 3080 base procured investment equipment (BPIE) (BPAC 845010 only) in accordance with AFI 65-601, Volume 1, chapter 8. Additionally, review each item to determine eligibility under the fast payback capital investment program (FASCAP) or productivity investment fund (PIF) in accordance with AFI 38-301, *Productivity Enhancing Capital Investment Programs*.

13.1.2. The FWG prioritizes the validated 3080 requirements and FMA officer presents the FWG recommended priority sequence to the FMB for final approval of the installation's investment equipment (3080) budget. The FMA office then submits the 3080 budget to HQ AMC/A88.

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

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

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

14. Foreign Military Sales (FMS) Administration Funding. AMC organizations that control FMS Administration funding will recoup or reimburse all FMS costs on a monthly basis to the correct appropriation. AMC-financed appropriations must not subsidize any FMS administrative costs. Forward any change to projected FMS obligations to HQ AMC/A87, 402 Scott Drive, Unit 1K1, Scott AFB IL 62225-5311.

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

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

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

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

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

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

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

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

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

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

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

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

16.3. DELETED.

GARY W. MINOR, Colonel, USAF
Deputy Comptroller

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AFI 25-201, *Support Agreement Procedures*

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

AFI 65-6, *Budget*

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

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

AFI 90-901, *Operational Risk Management*

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

DoDFMR 7000.14, Volume 11B, *Reimbursable Operations Policy and Procedures—Defense Working Capital Fund*

DoDI 4000.19, *Interservice and Intragovernmental Support*

Abbreviations and Acronyms

A8—Financial Management and Comptroller (A-Staff)

A88—Financial Management and Comptroller – Budget

A88I—Financial Management and Comptroller – Budget Integration

A88IF—Financial Management and Comptroller – Budget Integration – Funds Control

A88O—Financial Management and Comptroller – Budget – O&M Operations

A88T—Financial Management and Comptroller – Budget – TWCF Operations

A87—Financial Management and Comptroller – Programs and Analysis

A-E—Architect-Engineer

AEP—Accrued Expenditures Paid

AEU—Accrued Expenditures Unpaid

AF—Air Force

AFI—Air Force Instruction

AFPD—Air Force Policy Directive

AMC—Air Mobility Command

AMCFSS—Air Mobility Command Financial Support Squadron

ARA—Alternate Resource Advisor

ASC—Allowance Source Code

AVPOL—Aviation Petroleum, Oil, and Lubricants

BA—Budget Activity

BAB—Budget Advisory Board

BER—Budget Execution Report

BPAC—Budget Project Account Code

BPIE—Base Procured Investment Equipment

CBAS—Command Budget Automated System

CC—Cost Center

CCM—Cost Center Manager

CE—Civil Engineering

CECMC—Civilian Employment Cost Management Committee

CSRD—C4 Systems Requirements Documents

CWDE—Chemical Warfare Defense Equipment

DFAS-OM—Defense Finance and Accounting Service - Omaha

EA—Economic Analysis

EEIC—Element of Expense and Investment Code

FAS/FES—Fuels Automated System/Fuels Enterprise Service

FASCAP—Fast Payback Capital Investment Program

FMA—Financial Management Analysis

FMB—Financial Management Board

FMS—Foreign Military Sales

FWG—Financial Working Group

FY—Fiscal Year

GSD—General Support Division

GSU—Geographically Separated Unit

HRMB—Human Resources Management Board

IMC—Interim Message Change

JCS—Joint Chiefs of Staff

LGS—Logistics Supply (Chief of Supply)

MAJCOM—Major Command

MC—Minor Construction

MFH—Military Family Housing

MFR—Memorandum for Record

MR—Maintenance and Repair

MSD—Material Support Division

O&M—Operations and Maintenance

OBAN—Operating Budget Account Number

ORM—Operational Risk Management

PEC—Program Element Code

PIF—Productivity Investment Fund

PBAS—Program Budget Accounting System

RA—Resource Advisor

RC—Responsibility Center

RC/CC—Responsibility Center/Cost Center

RCM—Responsibility Center Manager

RPIE—Real Property Installed Equipment

RPMC—Real Property Maintenance by Contract

RMS—Resource Management System

SC—Sales Code

SRM—Sustainment, Restoration and Maintenance

SRMC—Sustainment, Restoration, and Modernization by Contract

SSS—Staff Summary Sheet

TWCF—Transportation Working Capital Fund

UOO—Undelivered Orders Outstanding

USTRANSCOM—United States Transportation Command

WinBAS—Windows Budget Automated System

WRDCO—Wing Refueling Document Control Officer

Attachment 2

EXAMPLE OF AMC BASE-LEVEL FINANCIAL STRUCTURE AND RESPONSIBILITY

201010 RCM
Wing Commander

LEVELS OF RESPONSIBILITY

1st Level RCs

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

2nd Level RCs (not all inclusive)

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

2445XX
Services
Squadron

2466XX
Logistics
Readiness
Squadron

Attachment 3

FORMAT FOR PREPARATION OF FMB MINUTES

MEMORANDUM FOR **Date:**

FROM: XXX WING/FMA

SUBJECT: Financial Management Board Meeting, FY02-3

1. Place:

2. Time:

3. Chairperson: ***Indicate grade, name, and office symbol.***

4. Members Present: ***Indicate grade, name, and office symbol. When alternates or nonmembers attend for an appointed member, please designate in parenthesis who they are representing, e.g., 375 SG/RM Col Smith (for Col Jones).***

5. Members Absent: ***Indicate grade, name, and office symbol of those primary members absent and not represented.***

6. Others Present: ***Indicate grade, name, and office symbol of visitors.***

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

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

Attachment: Unfunded Requirements

Attachment 4

AMC AVPOL MONTHLY REPORT

OBAN: As Of:

ACFT MDS (1)	FLYING HOURS (2)	PRICE PER GALLON (3)	CONSUM RATE (4)	GALLONS (5)	DOLLARS (6)
CURRENT MONTH					
CUM TO DATE (7)					

FOOTNOTES:

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

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

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

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

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

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

OTHER NOTES:

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

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

Attachment 5

SAMPLE LETTER OF RESOURCE ADVISOR APPOINTMENT

MEMORANDUM FOR (Resource Advisor's Name) Date:

FROM: Appointing Official (Responsibility Center Manager)

SUBJECT: Letter of Appointment

1. Effective this date, (resource advisor's name, grade, branch of service) is appointed as a resource advisor for the (applicable unit) in accordance with AFI 65-601, Volume 2, paragraph 2.11.2.

2. Your general responsibilities include actively participating in resource management; planning, programming, and executing the organization's budget; and acquiring, consuming, storing, disposing of resources, and ensuring internal controls are established and maintained, to include proper recording of financial transactions.

3. **Attachment 1** contains a list of the most common tasks associated with your position as a resource advisor. During your initial interview with your (supervisor, squadron resource advisor, group resource advisor, or your responsibility center manager), (he or she) will determine which tasks will relate to your current position and what proficiency level is required for each task.

4. Financial management training is available from (the base comptroller organization). The base or installation comptroller is responsible for providing initial Resource Management System (RMS) training within 90 days of this appointment. You will be given a letter or certificate to document the receipt of initial RMS training. The comptroller will also provide a training plan to ensure you receive all required task proficiency training within the following year. A financial analyst within the Comptroller organization will oversee your training. The comptroller will designate appropriate task trainers and certifiers to ensure you receive training to perform your tasks to the required proficiency level. You will receive a certificate from the comptroller after completing all proficiency training. Follow on training should be conducted annually.

5. Enlisted Financial Management (FM) career field (AFSC 6F0X1) resource advisors are required to be certified on all FM core tasks in addition to your duty position tasks. The comptroller will designate a trainer and certifier for the 11 core tasks.

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

1). A tutorial containing information on the basic functions and responsibilities associated with financial Management, located at ***http://www.saffm.hq.af.mil/saffmra/index.html***.

2). On the Job Training (OJT) Guides for Resource Advisors, located at **https:*//www.saffm.hq.af.mil/ENL/training.html***.

3). Comprehensive training for newly appointed RAs, refresher training for experienced RAs, and five specialty programs for unique programs: ***http://www.saffm.net/public/home.cfm***.

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

Appointing Official's Signature

2 Attachments:

1. Resource Management Tasks

2. Proficiency Codes

cc: (Installation Comptroller)

RESOURCE MANAGEMENT TASKS (Financial Management)

TASKS MOST COMMON TO RESOURCE ADVISOR	RESOURCE ADVISOR (Group)		RESOURCE ADVISOR (Squadron)		COST CENTER MANAGER (Unit)		TRAINER	CERTIFIER
	Prof Code	Date	Prof Code	Date	Prof Code	Date	Signature	Signature
Financial Management Organization Structure								
Accounting Classifications								
By-Others/For-Others/For-Self								
Stages of Accounting: Disbursement/Reimbursement								
Accounting Forms								
Receiving Reports								
Electronic Document Access								
Foreign Currency/Payments								
Tri-Annual Review/Dormant Obligations								
Journal/Adjustment Vouchers & Modifications								
Open Document Listing/Hard Copy Documentation								
Open Orders/Fund Control Numbers (Travel)								
Reimbursements								
Support Agreements								
Budget Cycle								
Financial Plan (FINPLAN)								
Spend Plan								
Budget Management Techniques								
Budget Execution Reports/Unfunded Requirements								
Status of Funds Briefings								
80/20 Rule for Obligations								
Financial Working Group/Financial Management Boards								
Continuing Resolution Authority (CRA)								
Funds Control								
Initial Distribution								
Types of Appropriations								
Propriety of Funding								
Limitations								
Anti-Deficiency Act (ADA)								
Current, Canceled, Prior, Elapsed, & Expired Year Appropriations								

PROFICIENCY CODES

Level of Proficiency	Scale Value	Definition: The Individual
Task Performance Levels	1	Can do simple parts of the task. Needs to be told or shown how to do most of the task. (Extremely Limited)
	2	Can do most parts of the task. Needs only help on the hardest parts. (Partially Proficient)
	3	Can do all parts of the task. Needs only a spot check of completed work. (Competent)
	4	Can do the complete task quickly and accurately. Can tell or show others how to do the task. (Highly Proficient)
*Task Knowledge Levels	a	Can name parts, tools, and simple facts about the task. (Nomenclature)
	b	Can determine step-by-step procedures for doing the task. (Procedures)
	c	Can identify why and when the task must be done and why each step is needed. (Operating Principles)
	d	Can predict, isolate, and resolve problems about the task. (Advanced Theory)
**Subject Knowledge Levels	A	Can identify base facts and terms about the subject. (Facts)
	B	Can identify relationship of basic facts and state general principles about the subject. (Principles)
	C	Can analyze facts and principles and draw conclusions about the subject. (Analysis)
	D	Can evaluate conditions and make proper decisions about the subject. (Evaluation)

Explanations:

*** A task knowledge scale value may be used alone or with a task performance scale value to define a level of knowledge for a specific task. (Example: b and 1b)**

**** A subject knowledge scale value is used alone to define a level of knowledge for a subject not directly related to any specific task, or for a subject common to several tasks.**

Attachment 6

SAMPLE LETTER OF RESOURCE ADVISOR TRAINING CERTIFICATE OF COMPLETION

MEMORANDUM FOR (Unit Commander) Date:

FROM: (Installation Comptroller)

SUBJECT: Certificate of Completion – Resource Advisor Training

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

Base or Installation Comptroller's Signature

2 Attachments

1. Task List
2. Certificate

RESOURCE MANAGEMENT TASKS (Financial Management)

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

Resource Advisor's Name/Rank	**Organization**	**Telephone #**	**Signature**

Certificate of Completion

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

Name: **Rank:**

Date: **Place:**

_____

Comptroller

Applicable Wing Emblem

Attachment 7

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

1 NOVEMBER 2003

OPR: AMCFSS/A8BI (Mr. Bill Bjornstad)

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

SUMMARY OF REVISIONS

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

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

3. Distribution. This AMCI is available on the AMC/A8 web at the following address: ***https://www.amcfm.scott.af.mil/FM_BudgetPolicy.cfm***. (***NOTE:*** There is an underscore character (_) between "*FM*" and "*Budget*".) To access the link to the publication, click on the "Budget Policy" key located under the "Navigate" menu; then select it under "Policy Guidance" menu. You may download the publication at any time and reproduce in sufficient copies to allow distribution to local financial managers, as determined by the local Comptroller. AMCI 65-601 is also available on the AMC Publications web site: ***https://www.amc.af.mil/pubs/hqamc.htm***. Click on the "6*5-Series* Financial Management" block and select on "AMCI 65-601".

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16.3. DELETED.

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AFI 25-201, *Support Agreements Procedures*

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

AFI 65-6, *Budget*

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

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

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

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

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

DoDI 4000.19, *Interservice and Intragovernmental Suppor*t

Abbreviations and Acronyms

A8—Financial Management and Comptroller (A-Staff)

A8B—Financial Management and Comptroller – Budget

A8BI—Financial Management and Comptroller – Budget Integration

A8BIF—Financial Management and Comptroller – Budget Integration – Funds Control

A8BO—Financial Management and Comptroller – Budget – O&M Operations

A8BT—Financial Management and Comptroller – Budget – TWCF Operations

A8P—Financial Management and Comptroller – Programs and Analysis

A-E—Architect-Engineer

AEP—Accrued Expenditures Paid

AEU—Accrued Expenditures Unpaid

AF—Air Force

AFI—Air Force Instruction

AFPD—Air Force Policy Directive

AMC—Air Mobility Command

AMCFSS—Air Mobility Command Financial Support Squadron

ARA—Alternate Resource Advisor

ASC—Allowance Source Code

AVPOL—Aviation Petroleum, Oil, and Lubricants

BA—Budget Activity

BAB—Budget Advisory Board

BER—Budget Execution Report

BPAC—Budget Project Account Code

BPIE—Base Procured Investment Equipment

CBAS—Command Budget Automated System

CC—Cost Center

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CWDE—Chemical Warfare Defense Equipment

DFAS-OM—Defense Finance and Accounting Service - Omaha

EA—Economic Analysis

EEIC—Element of Expense and Investment Code

FAS/FES—Fuels Automated System/Fuels Enterprise Service

FASCAP—Fast Payback Capital Investment Program

FMA—Financial Management Analysis

FMB—Financial Management Board

FMS—Foreign Military Sales

FWG—Financial Working Group

FY—Fiscal Year

GSD—General Support Division

GSU—Geographically Separated Unit

HRMB—Human Resources Management Board

IMC—Interim Message Change

JCS—Joint Chiefs of Staff

LGS—Logistics Supply (Chief of Supply)

MAJCOM—Major Command

MC—Minor Construction

MFH—Military Family Housing

MFR—Memorandum for Record

MR—Maintenance and Repair

MSD—Material Support Division

O&M—Operations and Maintenance

OBAN—Operating Budget Account Number

ORM—Operational Risk Management

PEC—Program Element Code

PIF—Productivity Investment Fund

PBAS—Program Budget Accounting System

RA—Resource Advisor

RC—Responsibility Center

RC/CC—Responsibility Center/Cost Center

RCM—Responsibility Center Manager

RPIE—Real Property Installed Equipment

RPMC—Real Property Maintenance by Contract

RMS—Resource Management System

SC—Sales Code

SRM—Sustainment, Restoration and Maintenance

SRMC—Sustainment, Restoration, and Modernization by Contract

SSS—Staff Summary Sheet

TWCF—Transportation Working Capital Fund

UOO—Undelivered Orders Outstanding

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WinBAS—Windows Budget Automated System

WRDCO—Wing Refueling Document Control Officer

Attachment 2
EXAMPLE OF AMC BASE-LEVEL FINANCIAL STRUCTURE AND RESPONSIBILITY

201010 RCM
Wing Commander

LEVELS OF RESPONSIBILITY

1st Level RCs

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

2nd Level RCs (not all inclusive)

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

2444XX
Civil Engineer
Squadron

2445XX
Services
Squadron

2466XX
Logistics
Readiness
Squadron

Attachment 8

IC 2004-1 TO AMCI 65-601, AMC FINANCIAL MANAGEMENT FOR OPERATIONS

1 APRIL 2004

OPR: AMCFSS/A88I (Mr. Bill Bjornstad)

Certified by: HQ AMC/A88 (Col Edwin R. Newcome)

SUMMARY OF REVISIONS

This revision incorporates Interim Change IC 04-1. Interim Change (IC) 04-1 to AMCI 65-601 changes all references of HQ AMC/A8B/A8P/A8BO and AMCFSS/A8BI/A8BIF/A8BT in the previous edition to HQ AMC/A88/A87/A88O and AMCFSS/A88I/A88IF/A88T respectively. Paragraph **2.** changes the ORM reference from AFI 91-213 to AFI 90-901 as well as revising the verbiage. A copy of IC 04-1 is located at **Attachment 8** of this publication.

2. Operational Risk Management (ORM). AFI 90-901, *Operational Risk Management,* defines ORM as a decision-making process to systematically evaluate possible courses of action, identify risks and benefits, and determine the best course of action for any given situation. It enables commanders, functional managers, and supervisors to maximize operational capabilities while minimizing risk by applying a simple, systematic process appropriate for all personnel functions, both on- and off-duty. ORM has four main principles: (1) accept no unnecessary risk; (2) make risk decisions at the appropriate level; (3) accept risk when the benefits outweigh the cost; and (4) integrate ORM into operations and planning at all levels. AMC/A8 has directed the implementation of the ORM fundamentals and philosophy into all aspects of our financial management culture in accordance with AFI 90-901.

3. Distribution. This AMCI is available on the AMC/A8 web at the following address: ***https://www.amcfm.scott.af.mil/FM_BudgetPolicy.cfm***. (***NOTE:*** There is an underscore character (_) between "*FM*" and "*Budget*".) To access the link to the publication, click on the "Budget Policy" key located under the "Navigate" menu; then select it under "Policy Guidance" menu. You may download the publication at any time and reproduce in sufficient copies to allow distribution to local financial managers, as determined by the local Comptroller. AMCI 65-601 is also available on the AMC Publications web site: **https://private.amc.af.mil/pubs/hqamc.htm** . Click on the "6*5-Series* Financial Management" block and select on "AMCI 65-601".

4. Updates. HQ AMC/A88 will provide changes by page replacements and inserts or interim message changes (IMC), and will also make them available via the HQ AMC/A8 web, provided in paragraph **3.** above. You may submit suggestions for updates to AMCFSS/A88I, Attn: Budget Policy and Procedures, 402 Scott Drive, Unit 1K1, Scott AFB Il 62225-5311. Use AF Form 847, **Recommendation for Change of Publication**. Please be specific as to the purpose of your suggestion. Provide as much information as possible to include the benefits derived from your proposed change.

7.4.1.4. The prioritized unfunded requirements list (see paragraph **8.8.** of this instruction) before submission to HQ AMC/A88 (O&M 3400, TWCF, MFH, and 3080).

7.4.2.9. Funding received from AMCFSS/A88IF since last FMB.

8.2. You should distribute annual (TWCF) and quarterly (O&M 3400, MFH) funding authorizations as accurately as possible to the applicable BA, EEIC, RC/CC, and program element codes (PEC) where you anticipate the expenditures/obligations. HQ AMC/A88 as well as SAF/FMB monitors status reports

reflecting the distribution of the annual and quarterly programs, as well as actual expenditures/ obligations incurred to date. Failure to properly distribute annual and quarterly funding authorizations and to properly record expenditures/obligations may provide misleading information concerning the financial status of the wing and the command.

8.5. Funding documents (CBAS for Air Force O&M appropriations, MFH, and TWCF, and PBAS for DoD 97-type appropriations) issued by AMCFSS/A88IF display financial data by BA (O&M 3400), budget program and project (TWCF and MFH), and BPAC (3080 appropriation). The FMB and FWG must ensure a balanced program within total fund availability. The Funds Control section (AMCFSS/A88IF) of HQ AMC/A88 provides the Defense Finance and Accounting Service at Omaha NE (DFAS-OM) a copy of all funding documents issued to AMC bases.

8.6. All AMC funding points have the flexibility to reprogram funds throughout the fiscal year, except as specifically provided in the HQ AMC/A88 funding document or as restricted by legal limitations on appropriations. However, in order to eliminate "expense, obligation, and commitment chasing," you should accomplish any reprogramming actions only after a close review of obligation and expense rates, program changes, and forecasted requirements.

8.7. HQ AMC/A88 retains no "reserve" other than those funds targeted for centrally managed programs (sustainment, restoration, and modernization by contract (SRMC), A-E design, chemical warfare defense equipment (CWDE), Joint Chiefs of Staff (JCS) Exercises, etc.), identified to the HQ AMC Budget Advisory Board (BAB) and approved by AMC/CC. At the beginning of each fiscal year, HQ AMC/A88 issues each AMC wing/funding point a viable operating program. The only other sources of subsequent funding increases will be program slippages within the command or additional Air Force (O&M 3400, MFH) or USTRANSCOM (TWCF) funding based on the command's total unfunded requirements.

8.8. Traditionally, funds allocated to an organization do not usually satisfy total requirements. It is the responsibility of the wing/group commanders, through their FMB and FWG, to ensure critical "hard-core" mission items are funded. Each AMC base/funding point will submit their BER, as required, via the HQ AMC/A8 web at ***https://www.amcfm.scott.af.mil***. (***NOTE:*** This access is available only during the time of each BER drill (February and July).) This will be the source of information used when HQ AMC/A88 briefs the command BER to the BAB to prioritize funding requirements, and to AMC/CV/CC for approval to release available funds. The BER submission should reflect all items that you currently cannot cover with your existing program due to the funding of higher priority requirements. The command BER list is not static; items on the list will shift as priorities change. Since HQ AMC/A88 uses the BER list for command justification to SAF/FMB and funds release, it is imperative they be realistic and meaningful. Specific guidance will be issued prior to each BER call.

10.1. You may request quarterly adjustments through your HQ AMC/A88O or AMCFSS/A88T base analyst no later than the fifth day of the last month of each quarter, when possible.

11. AVPOL Monthly Report. The O&M and TWCF AVPOL report (see **Attachment 4**) must arrive at HQ AMC/A88 no later than the 15th calendar day of each month, based on data provided by the wing Operations RA or the wing refueling document control officer (WRDCO), as appropriate.

12. Fiscal Year-End Close-Out. HQ AMC/A88 will issue annual fiscal year-end close-out guidance outlining SAF/FMB, MAJCOM, and base procedures, responsibilities, and reports. Bases should establish a close-out committee addressing close-out actions, etc., in May of each year.

13.1.2. The FWG prioritizes the validated 3080 requirements and FMA officer presents the FWG recommended priority sequence to the FMB for final approval of the installation's investment equipment (3080) budget. The FMA office then submits the 3080 budget to HQ AMC/A88.

14. Foreign Military Sales (FMS) Administration Funding. AMC organizations that control FMS Administration funding will recoup or reimburse all FMS costs on a monthly basis to the correct appropriation. AMC-financed appropriations must not subsidize any FMS administrative costs. Forward any change to projected FMS obligations to HQ AMC/A87, 402 Scott Drive, Unit 1K1, Scott AFB IL 62225-5311.

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AFI 25-201, *Support Agreement Procedures*

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

AFI 65-6, *Budget*

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

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

AFI 90-901, *Operational Risk Management*

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

DoDFMR 7000.14, Volume 11B, *Reimbursable Operations Policy and Procedures—Defense Working Capital Fund*

DoDI 4000.19, *Interservice and Intragovernmental Support*

Abbreviations and Acronyms

A8—Financial Management and Comptroller (A-Staff)

A88—Financial Management and Comptroller – Budget

A88I—Financial Management and Comptroller – Budget Integration

A88IF—Financial Management and Comptroller – Budget Integration – Funds Control

A88O—Financial Management and Comptroller – Budget – O&M Operations

A88T—Financial Management and Comptroller – Budget – TWCF Operations

A87—Financial Management and Comptroller – Programs and Analysis

A-E—Architect-Engineer

AEP—Accrued Expenditures Paid

AEU—Accrued Expenditures Unpaid

AF—Air Force

AFI—Air Force Instruction

AFPD—Air Force Policy Directive

AMC—Air Mobility Command

AMCFSS—Air Mobility Command Financial Support Squadron

ARA—Alternate Resource Advisor

ASC—Allowance Source Code

AVPOL—Aviation Petroleum, Oil, and Lubricants

BA—Budget Activity

BAB—Budget Advisory Board

BER—Budget Execution Report

BPAC—Budget Project Account Code

BPIE—Base Procured Investment Equipment

CBAS—Command Budget Automated System

CC—Cost Center

CCM—Cost Center Manager

CE—Civil Engineering

CECMC—Civilian Employment Cost Management Committee

CSRD—C4 Systems Requirements Documents

CWDE—Chemical Warfare Defense Equipment

DFAS-OM—Defense Finance and Accounting Service - Omaha

EA—Economic Analysis

EEIC—Element of Expense and Investment Code

FAS/FES—Fuels Automated System/Fuels Enterprise Service

FASCAP—Fast Payback Capital Investment Program

FMA—Financial Management Analysis

FMB—Financial Management Board

FMS—Foreign Military Sales

FWG—Financial Working Group

FY—Fiscal Year

GSD—General Support Division

GSU—Geographically Separated Unit

HRMB—Human Resources Management Board

IMC—Interim Message Change

JCS—Joint Chiefs of Staff

LGS—Logistics Supply (Chief of Supply)

MAJCOM—Major Command

MC—Minor Construction

MFH—Military Family Housing

MFR—Memorandum for Record

MR—Maintenance and Repair

MSD—Material Support Division

O&M—Operations and Maintenance

OBAN—Operating Budget Account Number

ORM—Operational Risk Management

PEC—Program Element Code

PIF—Productivity Investment Fund

PBAS—Program Budget Accounting System

RA—Resource Advisor

RC—Responsibility Center

RC/CC—Responsibility Center/Cost Center

RCM—Responsibility Center Manager

RPIE—Real Property Installed Equipment

RPMC—Real Property Maintenance by Contract

RMS—Resource Management System

SC—Sales Code

SRM—Sustainment, Restoration and Maintenance

SRMC—Sustainment, Restoration, and Modernization by Contract

SSS—Staff Summary Sheet

TWCF—Transportation Working Capital Fund

UOO—Undelivered Orders Outstanding

USTRANSCOM—United States Transportation Command

WinBAS—Windows Budget Automated System

WRDCO—Wing Refueling Document Control Officer