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Financial Management

FINANCIAL MANAGEMENT PROCEDURES



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This instruction implements Air Force Policy Directive 65-1, Management of Financial Services. It provides guidance and structure to wing personnel in discharging financial management responsibilities in conjunction with AMCI 65-101, AMCI 65-602, AFI 65-601 Volume 1-3, SAF/FM Resource Advisors Training Guide and AMC Budget Operating Guidance. Guidance contained within this instruction pertains to all AMC funded units on Dover Air Force Base.

SUMMARY OF REVISIONS

Updates references in 2 and **5.1.6**. Updates organization terms throughout. Updates guidance for RAs in paragraph **5.2**. and provides additional updated guidance for the RAs in **Attachment 1**. Updates guidance for CCMs in 5.3. Updated DBOF-T to TWCF throughout. Updates Target Load responsibilities in 8.

1. General: Effective financial management requires the involvement and support of all personnel involved in the resource management process. As a guide to local personnel, this regulation outlines the wing financial structure, responsibilities of personnel, and local policies.

2. Management Philosophy: The philosophy within the 436th Airlift Wing is to decentralize financial management. HQ AMC issues all funding documents to the Wing Commander (436 AW/CC), who exercises final control and responsibility over all funds. The policy of 436 AW/CC is to issue funding targets to the group commanders through the Financial Management Board. Each group commander is then tasked with managing their program to meet mission requirements.

3. Wing Financial Structure: The wing financial structure contains five levels of management. The first level is the management responsibility attached to the wing commander as the holder of funds. The second level of management is at the group commander level. Third level management rests with squadron

commanders. The fourth level of management consists of resource advisors, and the final level is at the cost center manager level.

4. Responsibilities of Financial Managers:

4.1. Responsibility Center Managers (RCMs) assume their positions as a result of their command designation. In our wing financial structure, each group and squadron level manager is an RCM. Designation as an RCM recognizes a formal resource management responsibility as outlined in AFI 65-601. The RCM plans, directs, and coordinates the activities of subordinate organizations. The RCM:

- 4.1.1. Reviews resource requirements of subordinate units.
- 4.1.2. Integrates requirements into an operating budget.
- 4.1.3. Justifies requirements before the commander's financial committees.
- 4.1.4. Determines the proper distribution of the approved financial plan.
- 4.1.5. Analyzes the plans and performance of subordinate units at least monthly.
- 4.1.6. Understands and complies with DFAS-DE 7200.1-R, Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force.
- 4.1.7. Appoints a resource advisor in writing to the 436th CPTS/FMA to act as a focal point of financial management. (NOTE: It is recommended that aircrew members not be considered for any financial management duty positions unless they specifically request such consideration).

4.2. Resource Advisors (RAs) are the fourth-level of financial management. RAs are appointed by the RCMs to monitor the preparation of the budget estimates, participate in the development of financial targets, and monitor the utilization of resources in day-to-day operations. RAs are the primary point of contact with comptroller personnel and other RAs on resource management matters. RAs interpret management reports from the accounting and supply systems and recommend necessary management actions to the RCM. RAs are required to know the cost, program, and fiscal requirements of their organization in detail. RAs are required to brief the RCM at least monthly on their unit's status of funds. RAs are responsible for training CCMs on roles and responsibilities to the unit's fiscal requirements for operations.

4.3. Cost Center Managers (CCMS) are the final level of management and assume their position as a result of designation as shop or branch chief. CCMs are responsible for submitting requirements to fourth-level resource advisors as well as managing resource consumption in their shop or branch. CCMs are responsible for ensuring office personnel are trained and aware of the affect their role in the unit's mission has on the unit's fiscal requirements for operations

5. Financial Committees: Specific responsibilities of the wing financial committees are outlined in AMCI 65-601.

5.1. The Financial Management Board (FMB) meets at least quarterly or at the call of the commander. Board approval is required for financial plans, funds distribution, year-end reviews and wringout initiation. The FMB determines program priorities and makes sure that resources are allocated in the most effective manner. The FMB reviews and approves or disapproves recommendations made by the Financial Working Group (FWG) to make sure financial requirements are valid, funding

distribution is balanced and all known requirements were considered. The FMB must review, revise as necessary and approve all appropriated and revolving (TWCF) fund operating budgets and financial plans. The FMB is composed of the following members or their representatives:

- 5.1.1. Wing Commander - Chairperson.
- 5.1.2. Vice Wing Commander - Alternate.
- 5.1.3. Operations Group Commander (Voting Member).
- 5.1.4. Logistics Group Commander (Voting Member).
- 5.1.5. Support Group Commander (Voting Member).
- 5.1.6. Director of Wing Staff Operations (Voting Member).
- 5.1.7. Aerial Port Squadron Commander.
- 5.1.8. Medical Group Commander (Voting Member).
- 5.1.9. Comptroller.
- 5.1.10. Mission Support Squadron Commander - Advisor.
- 5.1.11. Chief of Base Contracting-Advisor.
- 5.1.12. Chief of Base Supply - Advisor.
- 5.1.13. Manpower (MO) - Advisor.
- 5.1.14. Chief of Civilian Personnel - Advisor.
- 5.1.15. Financial Analysis Officer - Advisor/Recorder.

5.2. The Financial Working Group (FWG) meets at least quarterly. It makes recommendations to the FMB for allocating resources to meet program priorities. The FWG develops requirements for inclusion in the operating budgets and financial plans. When imbalances in the distribution of resources are noted, the FWG recommends adjustments or redistribution of financial program funding between responsibility centers. The FWG identifies unfunded requirements and recommends priorities. The FMB approves or disapproves all recommendations made by the FWG. The FWG is chaired by the Financial Analysis Officer and is composed of the RAs, RCMs, or a combination of both representing each of the following:

O&M

Super RA Wing Staff (Voting Member)
 Super RA Support Group (Voting Member)
 Super RA Logistics Group (Voting Member)
 Super RA Operations Group (Voting Member)
 Super RA Medical Group (Voting Member)
 Wing Staff Agencies
 CPTS
 TMO

TWCF

Super RA Wing Staff (Voting Member)
 Super RA Support Group (Voting Member)
 Super RA Logistics Group (Voting Member)
 Super RA Operations Group (Voting Member)
 OSS
 APS
 OGS
 3 ALS

LGC	9 ALS
LGT	EMS
LGS	AGS
PMEL	CRS
OG Intel/ATC/WX/Base Ops	LSS
EMS Munitions	
CS	
CES	
SFS	
SVS	
MSSQ	
Drug Demand Processing	
ADAPT	
Tenants	

6. Distribution of Funds: The Financial Analysis office prepares the initial distribution of funds to the group-level RCM with a recommended distribution to squadron-level, based on inputs from each organization. If approved by the FWG and FMB, funds become the management responsibility of the squadron-level RCM. However, the group-level managers retain the flexibility of shifting resources to meet mission requirements.

7. Target Loads: The Financial Analysis office will load fund targets, which are approved by RCMs. This responsibility is implied to the unit RA in the position appointment letter to the Financial Analysis office. RAs will submit target changes on FMA approved AF Form 1269, Request for Load/Change to Fund Target formats. The Financial Analysis office loads fund targets in whole hundreds.

8. Unfunded Requirements: Funding needs that cannot be accommodated within a funding program after priority is given to all mission essential requirements are unfunded requirements. The group-level RCM is responsible for submitting a prioritized list of unfunded requirements on twice per year to the Financial Analysis office. Once established, continue submitting requirements quarterly or until they are resolved, otherwise they will be dropped from the base list.

9. Budget Submission: Budget submissions are accomplished once a year for most organizations and every other year for TWCF organizations. Squadron-level RCMs will prepare budget submissions in two copies in accordance with local instructions as provided. Forward these submissions to group-level RCMs for review and signature.

10. Continuity Folders: The smooth transition of responsibilities between resource advisors is crucial in maintaining a stable financial program. [Attachment 1](#) outlines the recommended format and specific information to keep in continuity folders and maintained on a daily basis.

11. Resource Management Training: All RCMs and RAs are required to be trained in accordance with AFI 65-601V 2. Resource advisors will contact the Financial Analysis office upon appointment to schedule initial training. The new RA should also contact Base Supply for supply system orientation and Base Contracting for International Merchant Purchase Authorization Card (IMPAC) orientation.

12. Closeout: Each year, beginning in July, the preparation for closeout of the accounting system records begins. A FMB is held in August where the wing commander delegates the authority for reprogramming of funds, as well as, oversight responsibility to the Comptroller or Financial Analysis Officer effective 1 September. The Financial Analysis office prepares and publishes the Executive Committee approved buy-out plan by 30 August. The Executive committee is composed of the Group Commanders and Director of Staff.

S. TACO GILBERT III, Colonel, USAF
Commander

Attachment 1**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

AMCI 65-101, *AMC Headquarters Financial Management Procedures.*

AMCI 65-602, *Transportation Working Capital Fund (TWCF) Budget Operations, Concepts and Accounts.*

AFI 65-601V1, *Budget Guidance and Procedures.*

AFI 65-601 V2, *Budget Management for Operations.*

DFAS-DE 7200.1-R, *Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force.*

SAF/FM *Resource Advisors Training Guide.*

Attachment 2**RESOURCE ADVISOR CONTINUITY FILES**

A2.1. The following information is recommended to be maintained in the continuity books. Arrange books into the tabs as outlined and include the following:

1. RA Continuity Book #1 –Group/Squadron Continuity Book
 - 1.1. Tab 1. Update Certification Sheet
 - 1.2. Tab 2. Unit Organizational Chart
 - 1.3. Tab 3. Local Wing Financial Managers Key Events/Milestone Planning Calendar
 - 1.4. Tab 4. Quick Reference Phone Numbers
 - 1.5. Tab 5. RA Job Description/Checklist
 - 1.6. Tab 6. Primary and Alternate RA/Appointment Letters (File Copy)
 - 1.7. Tab 7. Cost Center Manager Job Description/Checklist
 - 1.8. Tab 8. Cost Center Manager Training Records/Appointment Letters (if applicable)
 - 1.9. Tab 9. WINBAS Reports
 - 1.10. Tab 10. List of Supply Reports Received and Disposition
 - DO4 Daily Document Register
 - D11 PFMR/OCCR Update and Reconciliation Report
 - D20 (Part V) Base Supply Surveillance Report (non-credit turn-ins)
 - D18 Priority Monitor Report
 - R31 Due-out/Due-in Status Listing
 - M30 Due-out Validation Listing
 - 1.11. Tab 11. Prioritized Unfunded Requirements List/Procedures
 - Prioritized Unfunded Investment Equipment List/Procedures
 - 1.12. Tab 12. Request and Authority to Cite Funds (AF Form 616) Completion Procedures
 - 1.13. Tab 13. TDY Orders and Special Authorization Procedures
 - 1.14. Tab 14. Local Procurement Procedures
 - 1.15. Tab 15. Purchase Request/List/Control Log
 - 1.16. Tab 16. Local Supply Procedures
 - 1.17. Tab 17. Serviceable Non-credit Turn-in Follow-up Records/Procedures
 - 1.18. Tab 18. Annual/Quarterly Target/Monthly Phase Spend Plans/Baseline Cost Analysis*
 - 1.19. Tab 19. Annual/Quarterly Target/Funds Transfer Request Letter/Submission Procedures*
 - 1.20. Tab 20. Budget Development/Execution Source Documents*
 - 1.21. Tab 21. Close-out Procedures/Checklists/Lesson Learned
 - 1.22. Tab 22. FWG/FMB Memos/Minutes Location*

- 1.23. Tab 23. Financial Analysis Office Correspondence*
- 1.24. Tab 24. Current/Next/Previous Years' Financial Plan*
- 1.25. Tab 25. Applicable Portions of Support Agreements*
- 1.26. Tab 26. Organizational Equipment Furniture Replacement Schedules/Plans*
- 1.27. Tab 27. Unit Awards/Plaques Procurement Procedures (Appropriated Funds)
- 1.28. Tab 28. Resource Management Crossfeed/Cost Saving Ideas

* These items may be filed elsewhere; if so, your continuity book should indicate where they can be found.

2. RA Continuity Book #2 -Training and Coding Reference Book.

- 2.1. Tab 1. SAF/FM Initial Resource Advisor's Training - This book should contain references to Regulations for Financial Management, RA Checklist, Local Financial Management Training Guide and Training, Class handouts explaining accounting and finance reports and supply reports, Financial Management publications reference list by alphabetical subject matter, Subject Index to Budget Related Directives, Financial Terms Glossary, and Directives/Training Guides/Handout List
- 2.2. Tab 2. RA Extension Course Block 1 – Publications for Financial Management
- 2.3. Tab 3. RA Extension Course Block 2 – Annual vs Quarterly Authority
- 2.4. Tab 4. RA Extension Course Block 3 – Stages of Accounting
- 2.5. Tab 5. RA Extension Course Block 4 – Transfer/Loading Targets
- 2.6. Tab 6. RA Extension Course Block 5 – WinBAS Reports/Slides
- 2.7. Tab 7. RA Extension Course Block 6 –WinBAS Address Directories and Open Document Listings (ODLs)
- 2.8. Tab 8. RA Extension Course Block 7 – WinBAS Selective Transaction Histories
- 2.9. Tab 9. RA Extension Course Block 8 – SBSS Reports
- 2.10. Tab 10. RA Extension Course Block 9 – Appropriation Law Guidance
- 2.11. Tab 11. RA Extension Course Block 10 – Appropriation Law Scenarios
- 2.12. Tab 12. RA Extension Course Block 11 – Financial Plans
- 2.13. Tab 13. RA Extension Course Block 12 – Spend Plans
- 2.14. Tab 14. Element of Expense/Investment Code Listing (i.e. 00EEIC5.xls)
- 2.15. Tab 15. Program Element Code Listing (i.e. 00PECSAG2.xls)
- 2.16. Tab 16. DoD Element of Expense Listing (i.e. DoDEE List.xls)
- 2.17. Tab 17. Local Financial Code Package (i.e. RC/CC Coding.xls)
- 2.18. Tab 18. Command ESP Code Listing (i.e. ESP00AMC1.xls)
- 2.19. Tab 19. Non-JCS ESP Code Listing (i.e. Esp00fil-7.doc)
- 2.20. Tab 20. JCS ESP Code Listing (i.e. Espjcs00-7.doc)
- 2.21. Tab 21. SBSS PFMR/OCCR Listing (i.e.PFMR OCCR DIRECT.xls)
- 2.22. Tab 22. Medical Supply PFMR Listing (i.e. PFMRMED00.xls)
- 2.23. Tab 23. Subject Matter Area Listing (i.e. SMA Listing.xls)

- 2.24. Tab 24. Transaction Code Listing (i.e. Type Transaction Listing)
- 2.25. Tab 25. Negative Unliquidated Obligation (NULO) Package (i.e. 99nulo.pdf)
- 2.26. Tab 26. Deobligation of Funds Letter Format (i.e. deobspl.doc)