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Financial Management

FINANCIAL MANAGEMENT OPERATIONS

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This instruction implements AFD 65-6. Air Force commanders and managers are responsible for the effective, efficient and economical use of all resources made available to their organization. The Resource Management System (RMS) was developed to provide managers at all levels with information, which will help ensure resources are obtained and used effectively and efficiently in accomplishing DoD and USAFE objectives. The concept of “participatory management” of resources through involvement of all operating level managers is the means for achieving this objective. The Financial Management Board (FMB), composed of top-level managers, is established by the wing commander to determine program priorities and to ensure reviewing and approving the distribution of funds, evaluating and approving unfounded requirements and establishing base policies concerning funds. Maintain and dispose of records created by prescribed processes in accordance with Air Force Manual (AFMAN) 37-139, *Records Disposition Schedule* (will become AFMAN33-322 Volume4).

SUMMARY OF REVISIONS

This document is substantially revised and must be completely reviewed.

Revised office symbols in the applicable paragraphs, due to the Wing Reorganization. Revised table 1.2 by updating office symbols. Revised Paragraph **1.5**. by adding the fund citation authority process. Revised paragraph **2.2**. by updating the office symbols. Revised paragraphs **2.6**. to reflect the appointment and training timeline. Revised paragraph **2.7**. by adding HQ 3AF guidance to prepare a USAFE Form 100. Revised paragraph **2.11**. by updating the investment equipment process. Added two paragraphs explaining the DD Form 448, Military Interdepartmental Purchase Request (MIPR) policy and process. Revised paragraph **2.13**. by increasing the Base Procured Investment Equipment (BPIE) threshold.

1. Financial Management Board (FMB):

1.1. The 100th Air Refueling Wing (100 ARW) FMB composition, areas of responsibility and position are:

1.2. Fig. 1

MEMBERS	RESPONSIBILITY	POSITION
100 ARW/CC	Chairperson	Voting Member
100 ARW/CV	Wing Staff	Voting Member
100 MSG/CC	Mission Support Group	Voting Member
100 OG/CC	Operations Group	Voting Member
100 MXG/CC	Maintenance Group	Voting Member
100 ARW/DS	Geographically Separated Units	Voting Member
100 CPTS/FMA		Recorder
100 AFW/FM		Advisor
100 CPTS/FMF		Advisor
100 LRS/CC		Advisor
100 CS/CC		Advisor
100 CES/CC		Advisor
100 MSS/DPC		Advisor
422 ABS/CC/CE		Advisor
423 ABS/CC/CE		Advisor
424 ABS/CC/CE		Advisor
426 ABS/CC/CE		Advisor
48 CONS/CC		Advisor

1.3. The Financial Management Analysis Office (100 CPTS/FMA) has been delegated authority to approve distribution and redistribution of quarterly funding authority. This policy ensures maximum use of funds by the end of each fiscal quarter and the fiscal year. The policy maintains established legal or administrative limitations to prevent mission impairment. Primary Resource Advisors (RAs) will be advised prior to any reprogramming action.

1.4. All distribution of funding for the 100 ARW and proposed reprogramming actions in excess of \$50K must be approved by the FMB. Out of cycle reprogramming (in excess of \$50K) essential to mission performance will be approved by the FMB Chairperson and briefed to the full panel at the next scheduled meeting. Reprogramming actions under \$50K may be made at any time, provided affected Responsibility Center Managers (RCMs) are in agreement. These actions will be reviewed at each FWG and FMB meeting.

1.5. The wing, vice, group and GSU installation commanders are designated as approving authorities for disbursement of overtime funds. Alternate approving officials may be designated, in writing, in the absence of the primary approving official. Written approval from one of these individuals on an AF Form 428, Request for Overtime, Holiday Premium Pay and Compensatory Time, must be obtained prior to the overtime or holiday work being performed. If an emergency precludes written approval in advance, then verbal approval will be obtained and the AF Form 428 will be accomplished the following workday IAW Mildenhall Instruction 65-602.

1.6. RAs will provide the Responsibility Center, Cost Center code (RC/CC) and Element of Expense Investment Code (EEIC) for all hardcopy TDY orders initiated and will subsequently initial the orders. Most TDY orders are now done electronically in the Federal Automated System for Travel (FAST). The requesting organization's RA or cost center manager must ensure reasonable cost estimates are provided for each TDY order. The designated fund verifying officials and approving officials will validate the fund citation and available funds within FAST. The appropriate group commander or designee(s) will approve travel requests. The list of designee(s) will be provided on a FAST Form 1 to the Customer Support section (100 CPTS/FMFS) and updated as changes are made to the designees. Fund citations to off-base order issuing authorities will be provided via message of fax. RAs will prepare fund cite requests using the spreadsheet template provided by the Accounting Liaison Office (100 CPTS/FMFL) and the group commander or designee will approve the request, then forward to 100 CPTS/FMA and 100 CPTS/FMFL for fund citation and message coordination. Travel orders for 100 ARW personnel participating in Joint Chiefs of Staff (JCS) Exercises and Theater Air Control (TAC) deployments will be prepared by the Personnel Readiness Unit and coordinated through 100 CPS/FMA before fund certification by 100 CPTS/FMFL.

2. Financial Working Group (FWG):

2.1. The 100 ARW FWG composition, area of responsibility and position are:

2.2. Fig 2

MEMBERS	RESPONSIBILITY	POSITION
100 CPTS/FMA	Chairperson	Voting Member
100 ARW/RA	Wing Staff	Voting Member
100 MSG/RA	Mission Support Group	Voting Member
100 OG/RA	Operations Group	Voting Member
100 MXG/RA	Maintenance Group	Voting Member
100 CE/CERF		Voting Member
100 SC/SCXB		Voting Member
422 ABS/RA		Voting Member
423 ABS/RA		Voting Member
424 ABS/RA		Voting Member
426 ABS/RA		Voting Member
100 CPTS/FMF		Advisor
100 MSS/DPCR		Advisor
422 ABS/CE		Advisor
423 ABS/CE		Advisor
424 ABS/CE		Advisor
426 ABS/CE		Advisor

2.3. RAs will provide 100 CPTS/FMA with unfunded requirements as they occur on an unfunded list template, provided by 100 CPTS/FMA. RAs will summarize and prioritize unfunded requirements on the Budget Execution Report (BER) template when requested by HQ USAFE. Supporting documentation for Communication-computer systems requirements will include and approved AF Form 3215, Communications-Computer Systems Requirements Document (CSRSD). If the unfounded request requires repair and, or, maintenance by the Civil Engineers, and AF Form 332, Base Civil Engineer Work Request, will accompany the request. Each BER template will clearly identify the appropriate organization on the top of the form. The Group or GSU consolidated input indicates the summary of all known requirements, in priority sequence established to meet the needs of the organization.

2.4. When 100 CPTS/FMFL loads Standard Base Supply System (SBSS) funds to Organizational Cost Center Records (OCCR), a corresponding load must be made to the General Accounting Finance System (BQ). Each OCCR will have only one RC/CC, but multiple OCCRs can have the same RC/CC. RAs must ensure both systems are in agreement. An AF Form 1269, Fund Target Load Request, or template equivalent (Budget Tools) will be used to load funds into BQ and SBSS. Budget Tools (Btools) is a program used by 100 CPTS/FMA.

2.5. The RCM (group commander or designee) must review and sign all budget submissions, unfunded requirements and requests for additional annual funding.

2.6. All written correspondence to or from higher headquarters, lateral or subordinate units, which discusses OAC/OBANs 8008 and 8015, or the use of funds (to include appropriated fund support to MWR activities) will be coordinated with 100 CPTS/FMA and affected functions.

2.7. RCMs will notify 100 CPTS/FMA in writing of newly appointed RAs and alternates within 90 days. Notifications will include rank, name, office symbol, telephone extension, date of appointment, and DEROS. The Cost Center Managers (CCM) will send a copy of their appointment letter to his or her primary RA. Continuity in the RA's position is essential. Early identification of replacement RA is necessary. A 60-day overlap with his or her replacement and training is recommended.

2.8. Personnel assigned to any functional area may initiate an AF Form 9, Request for Purchase. Approval authority for each AF Form 9 is the appropriate group commander or their designee(s). Each AF Form 9 is now controlled and tracked in Automated Business Service System (ABSS). The AF Form 9 requesting supply items must be routed through base supply customer service section for chief of supply coordination before going to 100 CPTS/FMA and 100 CPTS/FMFL.

2.9. DD Form 448, Military Interdepartmental Purchase Request (MIPR) is a request for material or services either on a reimbursable (Category I) or direct citation (Category II). These requests do not distribute funds and are not considered funding documents or administrative subdivision of funds per DFAS-DE 7200. 1-R. The acceptance of a MIPR (DD Form 448-2) by the performing activity serves as a notice to the requiring activity that the MIPR has been received and accepted for action. After acceptance, the performing activity is authorized to create obligations against the funds cited in a MIPR without further referral to the requiring activity. MIPRs may be used between Air Force activities as well as between military departments. MIPRs are created in ABSS and certified for fund availability through 100 CPTS/FMFL. 100 CPTS/FMFL sends the DD Form 448-2 (category II) is filed with the 100 CPTS/FMFL until a contract is awarded, and then is forwarded to DFAS, which posts the obligation in the accounting system, BQ. See paragraph 2.10. for additional MIPR processing. Obligations shall be recorded in the accounting records at the time a legal obligation is incurred, or as close as possible to the time of incurrence, no later than 10 calendar days IAW DFAS-DE 7010. 1-R. 100

CPTS/FMFL is responsible for following up to determine the obligation status when obligating documents have not been received within 30 days after issuing a commitment document.

2.10. Proper Use of MIPR. HQ USAFE/FMA has issued additional command policies for tracking and processing MIPRs. A summary is provided as follows:

2.10.1. All MIPRs must be coordinated with the FMA and Contracting Office.

2.10.2. Minimum requirement for Section 9, Block B (in ABSS use header or footer fields) include (a) Name, duty, fax phone number and address of POC: (b) the statement "Acceptance (448-2) must be returned within 2 weeks": (c) the statement "Copies of all obligation documents will be forwarded immediately to (address above) who will in turn forward to the ALO": (d) the statement, "MIPRs will not be used to sub-allocate funds (e.g. issues another MIPR, AF 616 etc.): (e) The authority to use these funds expires on (date) but not later than 31 Aug of current FY (may be modified for closeout purchases): (f) the statement, "Obligations are not authorized to exceed the amount listed on MIPR".

2.10.3. Issuers must validate each MIPR quarterly by contacting the organization to obtain all obligating documents.

2.10.4. Prior to submitting an amendment to withdraw funds, the issuer must contract the receiving organization to ensure funds have not been obligated.

2.10.5. All MIPRs must be reviewed during fiscal year closeout or when identified during a Tri-Annual Review. Note: MIPRSs processed as "Economy Act Orders" must be deobligated if the service or products are not provided by fiscal year closeout.

2.11. RAs will submit to 100 CPTS/FMA the AF Form 1269 or Btools for any reprogramming actions. If the reprogramming is consistent with current fiscal policies, it will be approved and processed. Approval ensures compliance with both legal and administrative controls and FMB policies.

2.12. 3080 Investment Equipment Fund Code17

2.12.1. Based Procured Investment Equipment (BPIE): The threshold is \$250,000 and is classified as 57X3080 investment equipment items (FC 17). Primary RAs (including tenant and associate units) submit requirements (BPAC 84***) to the 100 LRS/LGRSC (stock fund manager) on a "Detailed Item Justification" format provided by HQ USAFE. The 100 LRS/LGRSC will then forward the request to 100 CPTS/FMA. The equipment management section will ensure the item is authorized and the price and the federal stock number are accurate. HQ USAFE will use the combined inputs to propose distribution of CFY BPIE funds to the USAFE Financial Board Structure.

2.12.2. Communication-Electronic Investment Equipment (C-E): Bases with C-E investment equipment requirements (BPAC 83 ***) will be accompanied by a validated AF Form 3215, Communications-Computer System Requirements Document (CSR), and routed to 100 CS/SCX.

2.13. The 100 CPTS/FMA is responsible for providing initial and recurring RMS training for RCMs and RAs. RAs are responsible for initial and recurring training CCMs.

2.14. RAs will maintain records on automated or manual record keeping systems for RMS training provided to all assigned CCMs. Records will reflect initial plus follow-on specialized and refresher training given. Codes for the RMS Training Module on MicroBAS will be assigned by the RAs.

RICHARD T.DEVEREAUX, Colonel
Commander

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

AF Form 9, *Request for Purchase*

AF Form 3215, *C4 Systems Requirements Documents*

AFPD 65-6, *Budget*

AFI37-138, *Records Disposition- Procedures and Responsibilities*

Abbreviations and Acronyms

AF—Air Force

AFPD—Air Force Policy Directive

AFRC—Air Force Reserve

ANG—Air National Guard

BPIE—Base Procured Investment Equipment

CCM—Cost Center Managers

CSRD—Communications-Computer Systems Requirement Document

DEO—Defense Estates Organization

DOD—Department of Defense

EEIC—Element of Expense Investment Code

ESP—Emergency and Special Program

FMB—Financial Management Board

OCCR—Organizational Cost Center Records

RA—Resource Adviser

RC/CC—Responsibility Center Managers

RCM—Resource Management System

TDY—Tour of Duty

USAFE—United States Air Force in Europe