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Financial Management

**PACAF HEADQUARTERS
FINANCIAL MANAGEMENT PROCEDURES**

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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(Maj Robin B. Hinote)
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(Col Sandra A. Gregory)
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This instruction implements AFD 65-1, *Management of Financial Services*, to define staff responsibility for processing budget estimates, financial plans, operating budgets, funding programs, and revisions. Additionally, it describes the concept, responsibility, organization, and functions of the PACAF Headquarters Budget Advisory Board and establishes the procedures for administering matters referred to the board. It applies only to directors at PACAF headquarters. It does not apply to Air National Guard or US Air Force Reserve units.

SUMMARY OF REVISIONS

This instruction adds a new paragraph **4.** to outline the purpose and composition of the Headquarters Account Management Board (HAMB) and Headquarters Account Working Group (HAWG). Renumbers old paragraph 4. to **5.** and 5. to **6.** A bar (|) indicates revision from the previous edition.

1. Concept. Staff agencies responsible for specific functional areas must review and validate all execution year budget estimates, financial plans, operating budgets, funding programs, and other fiscal actions prior to their presentation to the PACAF Budget Advisory Board. To provide continuity, the same staff agency should review material containing related information each time a subject is considered by the board.

2. Coordination. Staff agencies will assist in preparing the justification for funding requirements, distributing approved requirements and funding, and monitoring obligations and expenses within their financial program areas. Staff agencies must coordinate their findings and recommendations with other staff agencies that have a collateral or supervisory interest.

3. Budget Advisory Board (BAB):

3.1. Concept. The PACAF BAB is a deliberative, advisory body. It does not possess power of decision or executive authority, but functions as an impartial group that reviews, evaluates, and recommends courses of action that serve the best interests of the Air Force and PACAF rather than the immediate or particular interest of a single staff agency. The board is designed to:

- 3.1.1. Bring the collective judgment and experience of selected staff officers to bear upon financial matters of the command.
- 3.1.2. Ensure all pertinent factors are considered in developing and executing command financial programs.
- 3.1.3. Review progress toward attainment of financial programs.
- 3.1.4. Provide the PACAF Commander, and the PACAF Financial Management Board (FMB) with information and recommendations on financial requirements, approved financial programs, prioritization of unfunded requirements, and current status of execution against the approved program.

3.2. Responsibility. The BAB is directly responsible to the FMB for recommending appropriate PACAF policy and courses of action on financial matters pertaining to PACAF appropriated programs. It convenes prior to each FMB. The BAB is also responsible for maintaining continuing surveillance of PACAF financial capability and programs to carry out assigned missions in order that critical financial problems may be anticipated and appropriate solutions may be recommended to the PACAF FMB or the PACAF Commander. BAB members are specifically responsible for keeping their directorates informed on all BAB actions.

3.3. Functions. In discharging its responsibility, the PACAF BAB will:

- 3.3.1. Review, analyze, and develop recommendations on budget estimates, wing financial plans, operating budgets, unfunded requirements, and revisions.
- 3.3.2. Review and analyze both the tentative and final approved annual appropriated fund programs received from Air Force and develop recommendations for distributing funds and command special programs among PACAF funding points according to established priorities.
- 3.3.3. Review (on an as-needed basis) the status of funds and progress of financial program execution.
- 3.3.4. Develop recommendations for changes in the utilization of available financial resources, including redistribution between PACAF funding points, special programs, and categories of expense necessary as the result of changes in programs and priorities, initiation of new programs and program slippage, and other factors affecting existing distribution and utilization of funds.
- 3.3.5. Become thoroughly familiar with local requirements and problems as the result of group or individual visits to each PACAF funding point. These visits may be conducted in conjunction with staff visits made in the course of the individual member's regular duties.

3.4. Organization. The PACAF BAB is a working group. Primary and alternate members are identified in the attached.

- 3.4.1. The Chief of PACAF Financial Analysis Division (FMA) will be chairperson. The Acting Chief of PACAF Financial Analysis Division will be the alternate chairperson, and FMA will provide the recorder.

3.4.2. During the absence of the primary member, the alternate member will function and vote as a regular member.

3.4.3. The recorder will:

3.4.3.1. Review all matters referred to the BAB for completeness, context, and appropriateness.

3.4.3.2. Make all arrangements necessary for BAB meetings, including setting the time for meetings and maintaining the current BAB members list.

3.4.3.3. Record minutes and disseminate results of BAB actions. Professional secretaries, recording devices, or other means may be used to aid in completing minutes; however, no other use of the product of such devices will be made.

3.5. Meetings. Two-thirds of the applicable members will comprise a quorum for any meeting. The chairperson will call meetings as necessary.

3.6. Procedures for Submitting Items to the Board: Originating staff agencies should review and develop items submitted to the board. In the Directorate of Comptroller, FMA consolidates and presents staff recommendations to the board. Representatives of staff agencies concerned will accomplish presentations or discussions concerning details of staff recommendations. As required by the BAB, presentations by subordinate units may be requested.

3.7. Visitors. Personnel (other than BAB members) may attend meetings when required to make or assist in presentation or when material to be presented is pertinent to their sphere of responsibility. The staff agency concerned will advise the recorder of the names and security clearances of such personnel.

3.8. Voting. Recommendations will be made on the basis of a majority vote of the board.

3.9. Board Recommendations. When appropriate, BAB recommendations will be presented to the PACAF FMB or the PACAF Commander, as early as practical after completion of board actions. BAB recommendations will be coordinated with PACAF/DO/XP/LG/CE/DP/FM/IN/SC/SV/DS before presentations to the PACAF FMB or the PACAF Commander. BAB members and selected staff personnel, as required, can attend these FMB presentations.

3.10. Implementation of Board Recommendations. Staff agencies will implement BAB recommended and PACAF/CC approved actions immediately. No reference will be made to the PACAF BAB in correspondence going outside PACAF headquarters.

4. Headquarters Account Management Board (HAMB) and Headquarters Account Working Group (HAWG) – OBAN 7412. The HAMB and HAWG are designed to ensure the most effective and efficient fiscal plans, operating budgets, and day-to-day execution policies for Headquarters' account. The HAMB consists of HQ PACAF directorates: AIRPS, CE, CSS, DO, DP, DS, FM, HC, HO, IG, IN, JA, LG, OSI, PA, QMIF, SC, SE, SF, SG, SV, and XP and chaired by DS. The HAWG consists of Resource Advisors from HQ PACAF directorates and chaired by HQ PACAF/FMAMS or his/her designee. HQ PACAF/FMAMS distributes HAMB approved fund allocations to all HQ PACAF directorates. The HAMB and HAWG mirrors the PACAF FMB and BAB, but focuses on OBAN 7412 issues only.

5. Administrative Procedures:

5.1. Program Data. The HQ PACAF Directorate of Plans and Programs (XP) will furnish the appropriate staff agencies with out year program data, when required. The HQ PACAF Directorate of Air & Space Operations (DO) will furnish flying hour program data.

5.2. Distribution of Field Budget Submissions. FMA will distribute portions of field budget submissions to the BAB for staff consolidation, as applicable.

5.3. Technical Budgetary Guidance. FMA will provide necessary technical guidance and assistance to the PACAF staff during any budgetary review.

6. Orientation. HQ PACAF/FMA will develop, offer, and conduct a financial analysis orientation program as needed for PACAF staff agencies, and other interested personnel within the PACAF headquarters staff.

SANDRA A. GREGORY, Colonel, USAF
Acting Director of Financial Management and
Comptroller

Attachment 1

BUDGET ADVISORY BOARD MEMBERSHIP

Directorate of Logistics:

Primary Member—Chief, Logistics Plans Division

Alternate—Chief, Programs Branch

Directorate of Civil Engineering:

Primary Member—Chief, Programs Division

Alternate—Chief, Financial Management Branch

Directorate of Air & Space Operations:

Primary Member—Assistant Director of Operations

Alternate—Chief, Air Operations Division

Directorate of Personnel:

Primary Member—Chief, Resources, Programs and Civilian Management Division

Alternate—Management Analyst

Directorate of Plans and Programs:

Primary Member—Chief, Programs and Force Development Division

Alternate—Chief, Programs and Forces Branch

Directorate of Communications and Information:

Primary Member—Chief, Resources Division

Alternate—Budget Officer, Financial Branch

Command Surgeon:

Primary Member—Chief, Manpower/Personnel and Financial Management

Alternate—Budget Analyst

Staff Judge Advocate:

Primary Member—Deputy Staff Judge Advocate

Alternate—Command Law Office Manager

Directorate of Staff:

Primary Member—Director of Staff

Alternate—Superintendent, Executive Services

Directorate of Security Forces:

Primary Member—Chief, Programming Division

Alternate—Chief, Plans and Resources Branch

Directorate of Intelligence:

Primary Member—Chief, Intelligence Systems Division

Alternate—Chief, Intelligence Reconnaissance and Resources Branch

Directorate of Services:

Primary Member—Chief, Resources Division

Alternate—Deputy Chief, Resources Division