

**24 JANUARY 2002**



**Comptroller**

**FINANCIAL MANAGEMENT**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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OPR: 43 CPTS/FMA (Capt Rimstad)  
Supersedes PABR 170-1, 15 August 1993

Certified by: 43 CPTS/FM (Lt Col Robison)  
Pages: 9  
Distribution: F

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This regulation outlines the responsibilities and procedures for the 43d Wing Resource Managers at Pope AFB. It also outlines the resource management training procedures and Comptroller Awards Programs for financial management. See **Attachment 1** for a glossary of references and supporting information.

**SUMMARY OF REVISIONS**

Major revisions from the previous publication include: Revised paragraph numbering scheme. Revised paragraph **1.1**. Responsibilities., last sentence to read... Each use of resources must involve some sort of cost/benefit analysis against alternative courses of action to ensure the maximum value. Paragraph **2.1**. updates unit designation change from 23d Wing to 43d Airlift Wing and the following. Paragraph **2.2**. deleted the USAF clinic commander, and also the major tenants, flying and maintenance squadrons, and major activities under the group commanders. **Attachment 3** lists the second and third level RCMs for the 43d Airlift Wing. Revised paragraphs **3.1**. through **3.6**. regarding Financial Management Committees responsibilities. Revised paragraphs **4.1**. through **4.6**., Financial Management Procedures. Paragraph **5.1**., added initial training requirements for newly assigned RAs. Revised the entire Financial Management Awards Program paragraphs **6.1**. through **6.2**.. Revised **Attachment 1** to reflect current changes. **Attachment 2**, **Attachment 3** and **Attachment 4** also reflect current changes from the previous publication. A bar ( | ) indicates changes since the last revision.

**1. Responsibilities.**

1.1. Responsible financial management requires the total involvement of commanders, managers, and supervisors to ensure mission execution within approved programs. Each use of resources must involve some sort of cost/benefit analysis against alternative courses of action to ensure the maximum value.

## 2. Financial Management Organization.

2.1. The 43d Airlift Wing follows the command structure outlined in [Attachment 2](#). The wing commander serves as the first level responsibility center (RC). Each group commander serves as a second level responsibility center manager (RCM) with responsibility for financial management within his or her organization.

2.2. In addition, major units within each second level responsibility center (RC) act as third level responsibility centers. [Attachment 3](#) lists the second and third level RCMs for the 43d AW.

## 3. Financial Management Committees.

3.1. Financial Management Board (FMB). The RC serves as the FMB chairperson. Each RCM serves as a member of the FMB. The Comptroller serves as an advisor to this committee. Other agencies may also be requested by the FMB to serve in an advisory capacity. Membership for the FMB is outlined in [Attachment 2](#). The FMB is the final approving authority for the formulated budgets, allocation of resources, and operation of the base financial management programs. The FMB is responsible for the overall effectiveness of the base financial management program.

3.2. Financial Working Group (FWG). The FWG membership includes a resource advisor (RA) representing the RCMs. The FWG must make initial recommendations to the FMB on all financial programs. Each member serves a key role as the personal representative to his or her commander. Membership for the FWG is outlined in [Attachment 4](#).

3.3. Financial Management Responsibilities. Within each organization, managers at the flight, and section levels have financial management responsibilities. In addition, each RCM appoints an individual within the organization to serve as the RA. This individual serves as the focal point in financial matters. The following information outlines the duties of the responsibility center manager, the cost center manager and resource advisor.

3.4. Responsibility Center Managers (RCM). Each RCM (commander) is responsible for the successful financial management of his or her unit. The RCM must ensure that all financial decisions permit the accomplishment of mission objectives. The RCM is accountable for the following:

3.4.1. Reviewing the budget requirements of subordinate units after consolidation by the resource advisor (RA).

3.4.2. Justifying the requirements before the wing commander's review authority.

3.4.3. Determining the proper distribution of the approved RC operating budget.

3.4.4. Analyzing the performance of subordinate functions and reviewing when required.

3.5. Resource Advisor (RA). The RA (group level) serves in a staff capacity to the RCM. The RCM appoints the RA in writing to the financial analysis office. The RA is the primary point of contact with comptroller personnel while also maintaining close contact with CCMs and the RCM. He or she must be familiar with all aspects of the unit's operation including detailed cost data. The RA responsibilities include:

3.5.1. Reviewing and consolidating all requirements for inclusion in the operating budget. Second level RCMs will consolidate all third level requirements for submission to the financial analysis office.

3.5.2. Preparing revisions for the annual operating budget and developing distribution of the annual program.

3.5.3. Developing an annual spending plan that presents a unit's plan for using allocated resources throughout the year.

3.5.4. Providing training (with the assistance of the FMA office) to all CCMs and their alternates.

3.5.5. Briefing the RCM monthly on the status of the unit's program and advising on alternatives to meet financial goals.

3.5.6. Maintaining a continuity file that must include the unit's budget submission, the spending plan and any revisions, reprogramming requests, unfunded requirements and RA appointment letters. In addition, the resource advisor should also maintain a current open document listing and current status of funds report. The financial analysis office will provide further guidance on the makeup of this folder upon request.

3.6. Cost Center Managers (CCM). Each CCM (squadron RA) monitors the resources used on a daily basis within work sections. The CCM responsibilities include:

3.6.1. Preparing and justifying the budget requirements for the section or branch.

3.6.2. Monitoring resource consumption and providing feedback to the RCM on the planned versus the actual use of funds.

3.6.3. Maintaining personal contact with the resource advisor on programs or problems, which affect financial management.

#### **4. Financial Management Procedures.**

4.1. Budget Preparation (Jan-Mar). Each year the financial analysis office will request a FINPLAN for the Operations and Maintenance, Military Family Housing, and Investment Equipment budgets. Units operating with TWCF funds will present a Budget Estimate Submission (BES). Each RCM is responsible for the accurate identification and justification of requirements. In turn the second level RCM (Group Commanders) will validate the third level (Squadron Commander) submissions and consolidate into a second (Group) level-operating budget. The financial analysis office will perform a validation and consolidation of all second level submissions into the base operating budgets. The FWG and FMB will then validate and approve the operating budgets prior to their submission to HQ AMC. All budget submissions must be signed by the appropriate RCM.

4.2. Spending Plans (Dec-Jan). Once the initial distribution has been approved each Group will prepare a spend plan based on guidance provided by the Financial Analysis Office and/or HQ AMC/FM. This spend plan must be reviewed and signed by the RCM. The spend plan will be updated as necessary based on guidance received from the Chief of Financial Analysis.

4.3. Reprogramming (as required). Reprogramming must be limited to the quarterly revision of spending plans at the beginning of each quarter except in emergency situations. If reprogramming involves annual authority, special consideration must be directed to current legal and administrative limitations. The budget officer must approve any reprogramming request other than quarterly revisions or those requested by the financial analysis office.

4.4. Unfunded Requirements (Feb & Jul). There are two types of requirements that are classified as unfunded.

- 4.4.1. Requirements that were identified in the unit's budget for which no funds were received.
- 4.4.2. Requirements that were originally funded for which funding no longer exists due to the insertion of higher headquarters taskings or unforeseen events.
- 4.4.3. Requirements must be prioritized at each level to ensure the most urgent tasks are accomplished with available funds. After the spending plan is prepared, each organization must evaluate and submit their unfunded requirements to the next higher level. The financial analysis office will consolidate requirements to the FWG and FMB for consideration.

4.5. 3080 Investment Funds. The annual 3080 budget is prepared and submitted to HQ AMC. Funding is normally received during the second quarter of the fiscal year. Items that qualify for this submission fall into two categories: replacement or initial issue. In order to qualify for submission in the annual budget, an item must be on the R32 listing. The list contains all Budget Code "Z" items and the documentation needed for the budget submission. The listing is generated by the Base Supply computer system. The FWG will prioritize all 3080 submissions for approval by the FMB. The following criteria is considered for an equipment item to be purchased by this appropriation:

- 4.5.1. Cost: \$100,000 or more.
- 4.5.2. Budget Code: Z

4.6. Documentation. All budget submissions, spending plans, revisions, reprogramming requests, and unfunded requirements represent the needs or desires of the RCM to perform assigned tasks or objectives. Therefore, all documents must be signed by commanders at the appropriate levels and forwarded to the group commander prior to submission to the financial analysis office. In addition, all budget requests, spending plans, and unfunded requirements must be consolidated at the group commander level before submission to the financial analysis office.

## **5. Financial Management Training.**

5.1. The financial analysis office will provide Resource Management System (RMS) training to all RCMs and RAs, including alternate RAs. Initial training for a new RA is required within 30 days of the date of the appointment letter submitted to the Budget Office (training must be completed within 90 days). Each RA is responsible for providing or ensuring that CCMs receive RMS training.

## **6. Financial Management Awards Program.**

6.1. Each year the financial analysis office will solicit nominations for the 43 AW Resource Advisor of the Year. The award is given to the most deserving RA or CCM and is based on the following criteria:

- 6.1.1. The level and quality of oversight the financial manager has of their units resource management program.
- 6.1.2. Timeliness, thoroughness and quality of budget submissions and financial reports.
- 6.1.3. Professionalism in their relationships with other base financial managers.
- 6.1.4. Improvement from the units' prior year management of funds.
- 6.1.5. The existence and quality of the unit's financial management continuity program.

6.2. Base nominations will then be submitted to HQ AMC for further recognition.

WINFIELD W. SCOTT III, Colonel, USAF  
Commander

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

AFI 65-601, VOL 1, *Budget Guidelines & Procedures*

AMCI 65-601, *AMC Budget Management for Operations*

***Abbreviations and Acronyms***

**AFB**—Air force Base

**BES**—Budget Estimate Submission

**CCM**—Cost Center Managers

**FINPLAN**—Financial Plan

**FMA**—Financial Management Analysis

**FMB**—Financial Management Board

**FWG**—Financial Working Group

**HQ**—Headquarter

**AMC**—Air Mobility Command

**FM**—Financial Manager

**RA**—Resource Advisor

**RC**—Responsibility Center

**RCM**—Responsibility Center Manager

**RMS**—Resource Management System

**TWCF**—Transportation Working Capital Fund

**Attachment 2****FINANCIAL MANAGEMENT BOARD**

<b>Voting Members:</b>	<b>Advisors:</b>
43d Wing Commander (Chairperson)	43d Comptroller Squadron Commander
43d Vice Wing Commander	Other personnel as requested by FMB
43d Logistics Group Commander	
43d Operations Group Commander	
43d Support Group Commander	
43d Wing Director of Staff	
43d Wing Medical Group Commander	

## Attachment 3

## 43 AW RESPONSIBILITY CENTERS

Second Level Responsibility Centers	Third Level Responsibility Centers
Logistics Group Commander	43d Aeromedical Squadron Commander
Medical Group Commander	43d Civil Engineering Squadron Commander
Operations Group Commander	43d Communications Squadron Commander
Support Group Commander	43d Comptroller Squadron Commander
Wing Director of Staff	43d Contracting Squadron Commander
	43d Maintenance Squadron Commander
	43d Medical Operations Squadron Commander
	43d Medical Support Squadron Commander
	43d Mission Support Squadron Commander
	43d Logistics Support Squadron Commander
	43d Operations Support Squadron Commander
	43d Security Forces Squadron Commander
	43d Services Squadron Commander
	43d Supply Squadron Commander
	43d Transportation Squadron Commander
	2d Airlift Squadron Commander
	3d Aerial Port Squadron Commander
	41 <sup>st</sup> Airlift Squadron Commander
	743d Maintenance Squadron Commander

**Attachment 4****FINANCIAL WORKING GROUP**

<b>Voting Members:</b>	<b>Advisors:</b>
43d Medical Group RA	43d Comptroller, Budget Officer
43d Logistic Group RA	43d Financial Analysis Flight
43d Operations Group RA	
43d Support Group RA	
43d Wing Staff RA	