

**BY ORDER OF THE COMMANDER
AIR FORCE TECHNICAL
APPLICATIONS CENTER**

**AIR FORCE TECHNICAL
APPLICATIONS CENTER
INSTRUCTION**



65-101

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Financial Management

RESOURCE MANAGEMENT SYSTEM

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This instruction provides guidance, policy, and procedures for implementation of the Resource Management System (RMS) within Air Force Technical Applications Center (AFTAC). It is applicable to all appointed resource managers (RM) assigned to AFTAC and its detachments. This publication does not apply to Air Force Reserve Command (AFRC), individual mobilization augmentees, or other individual reservists administered by Headquarters AFRC. It does not apply to the Air National Guard. All RMs are required to comply with the reference documents cited in Attachment 1. Ensure all records generated as a result of processes prescribed in this publication adhere to AFI 33-322, *Records Management and Information Governance Program*, and are disposed in accordance with the Air Force Records Disposition Schedule, which is located in the Air Force Records Information Management System. Refer recommended changes and questions about this publication to the AFTAC Budget Office, AFTAC/FMA using the DAF Form 847, *Recommendation for Change of Publication*; route DAF Forms 847 from the field through the Publications and Forms Manager, A6X.

SUMMARY OF CHANGES

This document has been substantially revised and requires a complete review.

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Chapter 1

COMMAND POLICIES

- 1.1. Overview.** The main objective of this chapter is to promote financial and resource management participation at the appropriate levels to maximize effectiveness and efficiency of resources.
- 1.1.1. **Priority Use of Funds.** Appropriated funds will be applied annually to Financial Management Board approved requirements on a priority basis. Paragraph 1.1.3. and 1.1.4. provides guidance on general categories for funding priorities.
- 1.1.2. **Flexibility.** RMs may exercise flexibility in the allocation of funds to meet un-forecasted program priorities. The exercise of this flexibility must be consistent with mission responsibilities, legal and administrative limitations, current directives, Secretary of the Air Force for Financial Management (SAF/FM) and AFTAC program guidance.
- 1.1.3. **Program Execution.** Personnel charged with executing approved programs, as well as personnel who directly or indirectly cause the expenditure of appropriated funds, do so within the context of an approved and funded program with the full knowledge of the current status (i.e., annual or quarterly program, available balance, current expenditures, unfunded requirements, etc.) of their financial resources.
- 1.1.4. **Command Priorities.** Responsibility Center Managers (RCM) (directors/group commanders/squadron commanders or equivalent) and detachment commanders are responsible for executing their financial programs within Financial Management Board (FMB) approved priorities. Priorities will be established in accordance with the following general guidance:
- 1.1.4.1. **Priority One.** Listed are the minimum essential requirements that are absolutely necessary to support:
- 1.1.4.1.1. The continuance of minimally acceptable primary mission objectives.
- 1.1.4.1.2. "Must Pay" expenses associated with public law, and other irrevocable arrangements.
- 1.1.4.1.3. Minimum essential health and safety requirements.
- 1.1.4.1.4. Minimum essential requirements for the protection of government resources.
- 1.1.4.2. **Priority Two.** Other operational requirements. These are all other primary and support mission requirements not identified as minimum mission essential (purchase of furniture, upgrade of computer equipment, etc.).
- 1.1.5. **Financial Management Committees.** As a minimum, participatory financial management will be accomplished via a FMB composed of the following voting members: AFTAC Commander, AFTAC Deputy Commander, AFTAC Chief Scientist, SAG Commander, SPTG Commander, Chief of Staff, SD Director, and SI Director. The AFTAC Comptroller, AFTAC Legal Advisor, Foreign Policy Advisor will serve in an advisory role. A Financial Working Group (FWG) composed of CC RA, SAG RA, SPTG RA, SD RA, and SI RA is subordinate to the FMB. These committees and their specific responsibilities are explained in detail in Chapter 2.

Chapter 2

PARTICIPATORY FINANCIAL MANAGEMENT

2.1. Participatory Financial Management. It is applicable to resource managers at all levels of command.

2.1.1. Responsibility Center Management.

2.1.1.1. Responsibility Centers (RC). RCs represent an organizational subdivision of an operating activity. RCs are assigned by commanders based on unit mission or function, span of control, and significance of resource consumption. Major functional areas are designated major RCs. These RCs report directly to the commander and represent such activities as Systems Development (SD) Directorate, Strategic Integration (SI) Directorate, 709 Surveillance & Analysis Group (SAG), and 709 Support Group (SPTG). They are the focal points for managerial control of Cost Centers (CC) and function as a reporting level for financial accounting. Each RCM determines the unit structure, ensuring that responsibility for resource management is clearly assigned within all subordinate functions.

2.1.1.2. Responsibility Center Manager. The organizational chief (director or commander) of designated responsibility centers is termed the RCM. The RCM plans, directs, and coordinates the resource management activities of subordinate RC and CCs. The RCM has formal resource management responsibility for the RC and is designated as a member of the FMB. Specific responsibilities include:

2.1.1.2.1. Budget Development. Reviews resource requirements developed by subordinate activities. Ensuring requirements are complete, accurate, valid, fully justified and in conformance with the AFTAC priorities. Integrates requirements into an operating budget or execution plan for the RC as a whole. Approves final input to operating budgets or financial plans and ensures such submissions comply with appropriate instructions, directives, and established suspense's. Justifies RC budget before the FMB.

2.1.1.2.2. Budget Execution.

2.1.1.2.2.1. Determines distribution of RC annual program and subsequent adjustments.

2.1.1.2.2.2. Analyzes the plans and performance (targets and obligations) of subordinate functions.

2.1.1.2.2.3. Identifies imbalances in resource distribution.

2.1.1.2.2.4. Identifies causes of overages and shortages.

2.1.1.2.2.5. Analyzes alternative actions.

2.1.1.2.2.6. Takes action to bring programs into balance within available funding.

2.1.1.2.2.7. Develops, maintains, and submits a priority listing of unfunded requirements to the Financial Management Analysis Division (FMA).

2.1.1.2.2.8. Understands and complies with DAFI65-605V1 Budget Guidance and Procedures, as applicable.

2.1.1.2.2.9. Ensures RC status and requirements are explained at the FMB.

2.1.1.2.3. RMS Administration.

- 2.1.1.2.3.1. Complies with paragraph 2.1.1.3.1., appoints a primary and alternate Resource Advisor (RA) to oversee daily resource management functions.
 - 2.1.1.2.3.2. Reviews appointments, performance, and training status of personnel supporting the resource management effort to include the RA, Alternate Resource Advisor (ARA), CC Managers (CCM), and Project Officers.
 - 2.1.1.2.3.3. Ensures all financial matters are coordinated with the RA.
- 2.1.1.3. Resource Advisor.
- 2.1.1.3.1. Appointment. RAs are formally appointed by each RCM within Forms & Account Management Service (FAMS) with an information copy to the FMA Budget office. The following criteria should be considered when selecting the RA:
 - 2.1.1.3.1.1. Broad working knowledge of the organization.
 - 2.1.1.3.1.2. Understanding of the accounting system for operations.
 - 2.1.1.3.1.3. Rank, organizational position, and ability to communicate are essential considerations to deal successfully with personnel in subordinate, lateral, and higher organizations.
 - 2.1.1.3.1.4. Accessibility to the RCM.
 - 2.1.1.3.1.5. Retainability.
 - 2.1.1.3.1.6. Ability to execute RA responsibilities along with primary duties.
 - 2.1.1.3.2. Responsibilities. RAs are the primary point of contact with financial management personnel and other RAs on resource management matters within their specific RCM. RAs are designated FWG members. Specific RA responsibilities include:
 - 2.1.1.3.2.1. Budget Development.
 - 2.1.1.3.2.1.1. Prepares estimated requirements and associated justification for budgets and financial plans.
 - 2.1.1.3.2.1.2. Consolidates funding requirements of subordinate RCMs and CCs.
 - 2.1.1.3.2.1.3. Briefs RCM on proposed budgets and obtains RCM approval.
 - 2.1.1.3.2.1.4. Advises FMA of any changes in submitted requirements.
 - 2.1.1.3.2.2. Budget Execution.
 - 2.1.1.3.2.2.1. Develops annual expense targets and adjustments in conjunction with the CCM, the RCM, and FMA.
 - 2.1.1.3.2.2.2. Ensures essential operating requirements are fully financed within the annual program.
 - 2.1.1.3.2.2.3. Maintains priority listing of unfunded requirements and submits to the FMA as soon as possible upon identification of the requirement.
 - 2.1.1.3.2.2.4. Proposes to the RCM internal program priorities to reduce or increase program expenditures depending upon local fund availability and priorities.

- 2.1.1.3.2.2.5. Provides planning, surveillance, coordination, and control of RC finances.
 - 2.1.1.3.2.2.6. Coordinates on AF Form 9, Request for Purchase. Inserts correct expense element and RC or CC codes. Verifies the purpose and amounts are contained in the approved program.
 - 2.1.1.3.2.2.7. Reviews temporary duty (TDY) travel orders to ensure trips are within guidelines and limitations provided and makes recommendations to the RCM. Coordinates and inserts the correct accounting information on all TDY orders.
 - 2.1.1.3.2.2.8. Monitors annual contracts and delivery orders to ensure proper posting of charges.
 - 2.1.1.3.2.2.9. Coordinates on all actions pertaining to host tenant and inter-service support agreements that impact RCM resources.
 - 2.1.1.3.2.2.10. Establishes internal controls applicable to all personnel who may initiate expenditure of RCM funds. Provides expenditure targets and regular program status.
 - 2.1.1.3.2.2.11. Monitors the expenditure of funds in day-to-day RC operations.
 - 2.1.1.3.2.2.12. Receives and analyzes base-level management reports and supply system reports. Distributes reports to RCMs and CCMs as applicable.
 - 2.1.1.3.2.2.13. Analyzes planned and actual expenditures. Identifies and explains deviations to their respective FMA analyst from approved programs.
 - 2.1.1.3.2.2.14. Identifies resource imbalance (shortages and overages) and recommends appropriate action to the RCM.
 - 2.1.1.3.2.2.15. Reprograms funds internally between CCs, with RCM approval, to resolve internal imbalances and funding problems.
 - 2.1.1.3.2.2.16. Briefs RCM at least monthly on the RC financial program. Reviews annual program status, unfunded requirements, actual and potential problems, and recommends reprogramming actions.
 - 2.1.1.3.2.2.17. Briefs RC status and presents unfunded requirements at FWG meetings.
- 2.1.1.3.3. RMS Administration.
- 2.1.1.3.3.1. Administers RMS requirements for the RC.
 - 2.1.1.3.3.2. Establishes and maintains a file of directives required for managing RC resources as required (see **Attachment 1** for suggested directives).
 - 2.1.1.3.3.3. Conducts and/or schedules training for CCMs and Project Officers. Maintains appropriate training documentation.
 - 2.1.1.3.3.4. Maintains RA continuity folders (see **Attachment 2**).
 - 2.1.1.3.3.5. Develops written operating instructions, as needed (e.g., processing TDY orders, ordering supplies and equipment, local purchase procedures, etc.).
 - 2.1.1.3.3.6. Ensures the ARA is sufficiently trained to assume RA responsibilities.
 - 2.1.1.3.3.7. Briefs the RCM after every FWG, but prior to the FMB.

2.1.1.4. Alternate Resource Advisor (ARA). ARAs are appointed in the same manner and criteria as RAs, assist the primary RA, and assume financial duties during the absence of the primary. ARAs provide continuity between RA appointments.

2.2. Financial Management Board (FMB). The purpose is to determine program priorities and ensure resources are allocated in the most effective manner.

2.2.1. Membership. FMB composition includes senior management officials from each RC.

2.2.2. Chairperson. The AFTAC Commander or his/her designated representative is the final approval authority for all Center financial management activities and programs. The chairperson has authority to determine attendance at the FMB.

2.2.3. Responsibilities.

2.2.3.1. Discusses and defends all budget requirement submissions for their RC.

2.2.3.2. Briefs the FMB Chairperson, as required, on the status of funds, lagging programs, reprogramming actions, and unfunded requirements.

2.2.4. Meetings.

2.2.4.1. Regular meetings will be conducted at least once each fiscal quarter to accomplish the following minimum responsibilities:

2.2.4.1.1. Reviews and approves the distribution of the annual Operating Budget Authority.

2.2.4.1.2. Reviews the status of funds, with emphasis on lagging program execution.

2.2.4.1.3. Reviews reprogramming actions, as needed.

2.2.4.1.4. Reviews and approves the unfunded priority list.

2.2.4.1.5. Reviews and approves the annual Financial Plan and Execution Plan.

2.2.4.1.6. Conducts Mid-Year Execution Review.

2.2.4.1.7. Reviews End of Fiscal Year Requirements.

2.2.4.2. The meeting minutes will be prepared and signed by the recorder (Budget Officer or Comptroller) and approved by the Commander or his/her designated representative. Copies of the minutes will be provided to each FMB member within 10 duty days after the meeting.

2.3. Financial Working Group (FWG). The purpose is to develop financial programs and recommend them to the FMB for review and approval.

2.3.1. Membership. FWG composition includes RAs from each RC. Technical advisors (for example, FMA, MSF, HR) function as non-voting members.

2.3.2. Chairperson. The Budget Officer is the chairperson for the Center; in the field units, the Detachment Chief/Commander or the RA fills this position. The chairperson has authority to determine appropriate attendance at the FWG.

2.3.3. Responsibilities.

2.3.3.1. Develop requirements for inclusion in the financial plan.

2.3.3.2. Identify unfunded requirements in a priority sequence and justify the requirement.

2.3.3.3. Recommend adjustments to operating budget targets when imbalances are noted.

2.3.3.4. Develop and recommend initial distribution of annual operating budget targets.

2.3.4. Meetings. Regular meetings will be conducted at least quarterly to accomplish the responsibilities listed in paragraph 2.3.3. Formal minutes will be prepared by the recorder and distributed within 10 duty days. FMA and each FWG member will be provided with a copy.

Chapter 3

BUDGET FUNCTIONAL RESPONSIBILITIES

3.1. General. This chapter defines specific budget functional management responsibilities and related financial policy and procedural guidance. It also applies to AFTAC field units that receive budget authority directly from FMA. The responsibilities and procedures described by this chapter are not all inclusive in nature or totally applicable to all AFTAC budget functions. Local management discretion is required to determine their applicability and usefulness toward successful financial management. FMA and RAs will perform the responsibilities outlined in this chapter.

3.2. Financial Structure.

3.2.1. Establish a local directive to pinpoint formal financial management responsibilities. The directive will identify, as a minimum, major responsibility centers and specify, by position, the composition for the FMB and FWG.

3.2.2. Develop and revise, as required (with assistance from FMA), the responsibility center/cost center (RC/CC) structure required to administer the operating budget.

3.2.3. Assist Defense Finance Accounting Services (DFAS) in ensuring proper assignment of element of expense/investment codes (EEIC), RC/CCs, and other appropriation and reporting elements (e.g., functional categories, emergency and special programs (ESP) codes, etc.).

3.3. Funding Documents and Procedures.

3.3.1. Automated Funds Management System (AFM) Operating Budget Authority Documents (OBAD) and Budget Authorization and Allotment documents for all appropriated funds are issued by FMA.

3.3.1.1. Maintain as a permanent file of all funding documents and messages.

3.3.1.2. Prior to the end of the month, verify the OBAD and budget authority (BA) totals for assigned operating budget accounting number (OBAN)/accounting station number (ASN).

3.3.1.3. Prior to the end of the month, ensure accounting records agree with the latest OBAD and any funding adjustments received during the current month.

3.3.2. Funding documents will be issued under the following formats and conditions:

3.3.2.1. The AFM OBAD will display the current fiscal year operations and maintenance (O&M) appropriation for direct funding.

3.3.2.2. Budget authorization and allotment funding documents, for research, development, test and evaluation, and investment appropriations are issued by the applicable budget project activity code (BPAC).

3.3.2.3. Ensure all interim funding messages, e-mails, or memorandums of telephone funding actions are posted to the accounting records pending receipt of the final funding document. Only interim funding messages received from FMA are valid.

3.3.2.4. In the event of delayed passage of defense appropriations or other delays in funds distribution from SAF/FM, FMA will issue interim guidance for continuing resolution

authority (CRA). This guidance will normally provide authority to proceed with essential activities consistent with the prior year's level of effort.

3.4. Initial Funding Distribution.

3.4.1. The FWG recommends distribution of the annual obligation and expense authority to the FMB in accordance with Department of Defense (DoD), Secretary of the Air Force for Financial Management (SAF/FM) and command directives and program guidance.

3.4.1.1. Develops a proposed distribution based on an approved execution plan. Ensure priority use of funds and program balance is considered.

3.4.1.2. Presents recommended distribution to the FMB for review and approval. Provide analysis by major RC to include as a minimum:

3.4.1.2.1. Rationale for proposed distribution.

3.4.1.2.2. Total requirements recommended annual targets, and unfunded requirements.

3.4.1.2.3. Impact of recommended funding.

3.4.1.2.4. Actions taken or required to manage within available funding.

3.5. Fund Targets.

3.5.1. Line-item fund targets will be established as submitted by each RA within each RC to reflect annual fund targets by EEIC. Normally, this will be at the level at which management decisions are made.

3.5.1.1. Adjustments to targets are accomplished by FMA.

3.5.1.2. Ensure accuracy and completeness of target changes. Target load requests will be provided to the appropriation chiefs and budget analyst for embassy and field units in accordance with the following schedule:

3.5.1.2.1. Initial annual distribution loads will be provided at the EEIC/RC/CC level within 30 days after receipt of the OBAD. If end-of-month (EOM) reports are to be prepared before the end of the 30-day limit, then bulk loads must be accomplished to ensure these reports reflect the correct operating budget authority.

3.5.1.2.2. Supply and equipment target load request for the Project Funds Management Record (PFMR) and the Organization/Cost Center Record (OCCR) will be provided not later than the first duty day of the new quarter.

3.5.1.2.3. Ensure that supply and equipment targets loaded agree with target levels established in the accounting system for operations.

3.6. Budget Development. As directed by higher authority and with the assistance of other staff personnel, develop the annual financial plan (spend plan) and revisions. Program requirements must be explained along with level of funding required.

3.6.1. The Budget Officer will provide resource managers and technicians instructions and formats for presenting requirements for the program year. The appropriate RC manager approves all inputs.

3.6.2. Requirements must be consolidated at the third digit of the EEIC for presentation to the FWG and FMB, as appropriate.

3.6.3. Research, formulate, and validate, as necessary, cost data, work units, and cost factors used in budget preparation, revision, and management decisions.

3.7. Review and Analysis of Programs.

3.7.1. Review execution of the annual program by analyzing and evaluating:

3.7.1.1. Adequacy of funding to meet approved programs. Ensure essential mission and support requirements are funded. Identify unfunded requirements in priority sequence.

3.7.1.2. Actual rate of obligation versus approved targets. Investigate variances and trends.

3.7.1.3. Program Balance. Identify inequities in funds distribution. If an appropriation is available for a swap for another appropriation, it should be identified.

3.7.1.4. Reprogramming requests.

3.7.1.5. Sources for possible reprogramming adjustments.

3.7.2. Advise staff and financial management committees of findings related to paragraph 3.7.1. and provide appropriate recommendations.

3.7.3. The following tasks are applicable to each reporting period and are of critical importance at year-end.

3.7.3.1. Maintain close liaison with the Financial Management Analysis (FMA) Flight, contracting, functional staff officers, RCMs and RAs in order to accomplish required fiscal adjustments and year-end certification.

3.7.3.2. Analyze accounts weekly (daily during September) to ensure all required adjustments are completed.

3.7.3.3. Participate in the review of recorded obligations and assist the FMA in determining the validity of obligation and commitment data.

3.7.3.4. Ensure all unliquidated obligations, particularly those supported by Miscellaneous Obligation/Reimbursement Documents (MORD), are valid and accurate.

3.7.3.5. Maintain a list of approved priority unfunded requirements which may be obligated prior to year-end reporting.

3.7.3.6. Report to FMA, as appropriate, any funds that cannot be obligated by 30 September.

3.7.3.7. Coordinate on all contracts to ensure timely obligation of funds.

3.7.4. Prepare financial management reports in accordance with the format and instructions provided by FMA. Ensure timely and accurate submission.

3.7.5. Review and reconcile local management reports (i.e., Operating Budget and Allotment Ledger, base management reports, supply products, etc.) to detect erroneous data elements, improper coding, questionable obligations, lagging obligations, and improper loading of annual budget authority.

3.7.6. At initiation or renewal, review service contracts to validate requirements and reduce costs wherever possible.

3.7.7. Develop a fiscal year-end close-out plan, consistent with local requirements.

3.7.8. Provide general information and guidance to the Commander, RCMs, and RAs concerning resource management.

3.8. Program Revision and Reprogramming.

3.8.1. Examine proposed plans, programming documents, and reprogramming actions to determine if current budget authority is sufficient to cover proposed actions.

3.8.2. Participate in the planning and programming process to ensure all budgeting and funding considerations are included. Attend meetings where plans and programs impacting all appropriations are discussed.

3.8.3. Conduct analyses to determine how changes, additions, or revisions affect operating requirements.

3.8.4. Requirements generated because of program changes, additions, or revisions should be identified in operating budgets. Requirements not identified should be immediately brought to the attention of FMA.

3.8.5. Requirements for current year revised programs not previously identified for funding should be submitted in accordance with unfunded requirements procedures (see **paragraph 3.9.**).

3.8.6. The Center's reprogramming policy is as follows:

3.8.6.1. Within a single program, directors have unlimited reprogramming authority.

3.8.6.2. Outside of a single program, directors have the authority to reprogram a cumulative total of \$200K or 20% of the base program (whichever is less) into or out of a single program. Funding realignment over this amount must be approved by the comptroller or budget officer. Reprogramming actions in this category will be briefed at the FWG and FMB.

3.8.6.3. Directors are responsible for maintaining amounts reprogrammed at the project and program level to assure compliance with the \$200K or 20% limitation.

3.8.6.4. Each reprogramming action will be reported to FMA using the report format indicated in Figure 3.1.

3.8.6.5. The FMB will approve all reprogramming actions not in the categories listed in this paragraph.

3.8.6.6. Reprogramming out of EEIC 52X or between facility projects requires higher headquarters' Civil Engineer (CE) coordination.

Figure 3.1. Reprogramming Action Memorandum.



**DEPARTMENT OF THE AIR FORCE
AIR FORCE TECHNICAL APPLICATIONS CENTER
PATRICK AIR FORCE BASE FLORIDA**

DATE

MEMORANDUM FOR AFTAC/FMA

FROM: AFTAC/SD

SUBJECT: FY25 Reprogramming Action

1. The reprogramming below transfers \$25K of FY25 R&D funds from the Innovative Concepts line to a new line called *Vision 2025 Study* to fund completion of this effort through Genesis Engineering.

<u>From HAJ304</u> <u>Funding Title</u> Directorate: SD	<u>Amount</u>	<u>Appr</u>	<u>To HAJ30A</u> <u>New Funding Title</u> Directorate: SD
SARC (T/1110)	\$25.0K	3600	Vision 2025 Study
Old Target: \$760.0K			Old Target: \$0
New Target: \$735.0K			New Target: \$25.0K

2. Contact me at ext. 4-6024 if you have questions.

JOHN D. DOE, JR., Captain, USAF
Resource Advisor, SD
Directorate of Systems Development

3.9. Unfunded Requirements. FMA personnel will maintain a master priority listing of FMB-approved unfunded requirements. Further, RAs, in coordination with FMA applicable budget analyst(s):

- 3.9.1. Submit unfunded requirements following initial funds distribution.
- 3.9.2. Update and revalidate, as required, at least quarterly to reflect the approved program and requirement changes.
- 3.9.3. Unfunded requirement reports will be submitted to FMA as indicated by Figure 3.2.
- 3.9.4. Unfunded requirements of field units will be submitted to FMA as indicated by Figure 3.2.

Figure 3.2. Unfunded Requirement Letter.

(U) **FY__ O&M Unfunded Requirements Submission**
 (U) **Name of Unfunded**

(U) Organization: Air Force Technical Applications Center (AFTAC)

(U) Organization Rank:

(U) Program Element:

(U) AFEES:

(U) Funding:

	Approp	FY25	FY26	FY27	FY28	FY29	FY30	FY31
Current	O&M							
Shortfall	O&M							
Tot Reqt		0	0	0	0	0	0	0

(S//NF) Description:

(S//NF) Why Shortfall:

(S//NF) Shortfall Capability:

(S//NF) Deliverables:

(S//NF) Impact if not funded:

(U) Mission Impact: Critical:

(U) FY25 Funding:

(U) POC:

Note: Classify when filled in with the appropriate classification marking. Paragraph markings are for example only. This document contains no classified information.

3.10. Emergency Requirements.

3.10.1. Emergency requirements in support of urgent actions needed to protect human life, government property, or facilities should upon approval of the Commander, be accomplished within local fund availability.

3.10.1.1. Advise FMA as soon as possible of circumstances and estimated cost. FMA will provide for identification of all associated expenses by assigning a local emergency and special identifier (ESP) code, if warranted.

3.11. Advance Purchase. Orderly transition into the next fiscal year may require preliminary contracting action before the new fiscal year (e.g., planning purchase requests).

3.11.1. Purchase requests submitted for advance procurement planning are specifically reviewed and concurred by the comptroller involving funds for the next fiscal year.

3.11.2. If valid, include the following statement: "This requirement is included or provided for in the installation financial plan for FY".

3.11.3. Forward all such purchase requests to FMA. FMA will withdraw a suspense copy of the purchase request prior to submission to the Accounting and Finance Office.

3.12. Facility Projects by Contract, EEIC 52X. Distribution of funds for maintenance, repair, and minor construction is based primarily on information contained in the 709 SPTS Civil Engineering Branch (MSF) project report and the priorities established by the Facilities Utilization Board (FUB). As these funds are distributed to accomplish specific projects, do not divert funds to another project without prior approval from SPTS/MSF. MSF must be advised of the low bids on each project prior to award or rejection of bids. Requests for funds to support changes in scope or unforeseen conditions must be a coordinated effort between the civil engineer, budget office, and procurement officer. Additionally, if prior year funds were used to fund the basic contract, a determination must be made by the Contracting Officer concerning whether or not the requested change involves a change in the basic scope of work.

3.13. FMA Financial Staff Assistance.

3.13.1. Provide technical assistance to RCMs, RAs, and other staff officials in the development of operating budgets, financial plans, and execution of approved programs.

3.13.2. Disseminate financial management policy decisions and procedural guidance to the appropriate management personnel.

3.13.3. Render advice, as required, as to the propriety of applications of appropriated funds.

3.13.4. Maintain personal contact with operating activities in order to be familiar with function plans, accomplishments, and problems.

3.14. Quality Assurance Program. Use self-inspection checklists to ensure all functional responsibilities are accomplished. Develop local checklists or use checklists provided by FMA and supplement them to meet local needs, as required.

3.14.1. Review AFTAC Inspector General reports for cross-feed.

3.15. RMS Administration. Provide for the administration of financial management committees to include formal establishment, preparing and presenting status briefings, preparation and distribution of meeting minutes, development of financial management policies and procedures, and supplementing of directives, as required.

3.16. Financial Management Training Programs.

3.16.1. Effectively apply applicable AF and AFTAC Financial Management Training Programs.

3.16.2. FMA will ensure the development and presentation of formal RMS training to FMB and FWG members, RCMs, and RAs.

3.17. RA Interaction with FMA.

3.17.1. Maintain contact with the supporting AFTAC budget analyst.

3.17.2. Keep the analyst informed of:

3.17.2.1. Unfunded requirements.

3.17.2.2. Unprogrammed expenditures.

3.17.2.3. Revised programs, test programs, etc.

3.17.2.4. Unusual problems or events.

3.17.2.5. Interaction with other AFTAC functional staff agencies.

3.17.2.6. Changes in host-tenant support.

3.18. Other Administrative Functions.

3.18.1. All levels within the RMS will: Establish and maintain office files to support documentation requirements necessary to ensure office continuity, demonstrate accomplishment of assigned responsibilities, and identify financial program data, decisions, policies and guidance.

3.18.2. Maintain or have access to applicable directives pertinent to financial management (see **Attachment 1**).

3.18.3. Distribute applicable RMS reports and policy and procedure guidance in a timely manner.

3.18.4. Provide copies of all local budget directives and supplements to United States Air Force (USAF) and AFTAC budget publications to FMA.

Chapter 4

AFTAC RESOURCE MANAGEMENT TRAINING AND STAFF ASSISTANCE

4.1. Introduction. This chapter provides RMS training responsibilities, requirements, and procedures. It outlines AFTAC policy on the use of resource management staff assistance visits (SAV) and related responsibilities. Personnel directly involved in the RMS must have adequate training to carry out their assigned responsibilities. RMs need information to develop financial requirements, to monitor actual expenses and obligations against targets, and to analyze the resource impact of alternative courses of action. Therefore, a systematic training program is essential.

4.2. Responsibilities.

4.2.1. The Budget Officer ensures RMS training program is established to effectively provide RMS training for financial committee members, RCMs, detachment commanders, RAs, and CCMs. Such training includes, at a minimum, initial and recurring training as defined by this publication for the personnel identified in this paragraph. Exception: Recurring training for CCMs is an RCM responsibility.

4.2.2. RCMs will ensure their RMs (subordinate RCMs, RAs, CCMs, etc.) attend required FMA RMS training sessions. The RCM, through their RA, is also responsible for providing recurring training to CCMs within the RC. Budget personnel may be requested to assist in this training. Resource management training of project officers is the responsibility of the RCM, although FMA provides assistance.

4.3. Initial Training.

4.3.1. Initial RMS training will provide general knowledge of RMS reports and procedures and will cover the functions and assigned duties of the RAs. The primary emphasis will be on the application of this information within the trainee's function. The content of the training will be designed to satisfy unit needs. RMS training packages and information provided by USAF and AFTAC may be used as the basis for the training.

4.3.2. Initial training will be provided as soon as possible, but no later than 90 days after the assignment of financial management responsibilities for RCMs and CCMs. For RAs, initial training will be started within 30 days after assignment and be completed within 90 days.

4.4. Follow-on Training.

4.4.1. This training maintains the proficiency of RAs and keeps them informed of current management issues. The training may be formal or informal, whichever is best suited based on the training requirement, the number of people to be trained, and the training environment.

4.4.2. This training will be provided to each RCM, CCM, and RA at least once annually.

4.4.3. Specialized training will be provided as needed for certain instances, such as training for submission of the Financial Plan and Execution Plan.

4.5. Training Records and Reports. Training records will be established and maintained for each person requiring RMS training. The Chief of Financial Management maintains the records for initial and follow-on training provided to financial committee members, RCMs, and RAs. RCMs maintain records of initial and recurring training provided to their CCMs. As a minimum,

training records will reflect: (1) name; (2) resource management position; (3) date of assignment; (4) date of initial training; and (5) the date and subject of follow-on training.

4.6. AFTAC Resource Management Staff Assistance. An important function of FMA is to exercise technical supervision and to provide the required assistance to financial managers at all echelons of command within AFTAC. The primary purpose of these visits is to provide technical supervision and assistance rather than to audit or inspect. However, attention will be given to the propriety of obligations as recorded in various reports. In accordance with DAFI 65-601 Volume 1, *Budget Guidance and Procedures*, and AFI 90-201, *Inspector General Activities, CEN SUP 1*, Staff Assistance Visits (SAVs) will be conducted on RCs and field units by personnel from FMA. Additionally, SAVs will be conducted upon request from an RCM or field unit commander. SAVs will be scheduled as required when it is determined that a visit is necessary to ensure compliance with budget policies, procedures, objectives, instructions, and applicable directives. FMA reserves the option to inspect RCs and field units as necessary.

CREIGHTON A. MULLINS, Colonel, USAF
Commander

Attachment 1

GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

References

DoD 7000.14R, *Department of Defense Financial Management Regulations (FMRS)*, Date varies per volume

DoDD 5000.1, *The Defense Acquisition System*, 09 September 2020

Interim Guidance on Accounting for Obligations, October 2003

Interim Guidance on Accounting for Commitments, October 2003

Interim Guidance on Procedures for Administrative Control of Appropriations and Funds Made Available to the Department of the Air Force, September 1999

AFI 23-101, *Material Management*, 25 January 2024

AFI 25-201, *Support Agreements Procedures*, 18 October 2013

AFI 33-322, *Records Management and Information Governance Program*, 28 July 2021

AFMAN34-201, *Use of Nonappropriated Funds (NAFS)*, 28 September 2018

DAFI65-605V1, *Budget Guidance and Procedures*, 22 June 2022

AFPAM 65-110, *Deployed Agent Operations*, 10 October 2001

Prescribed Forms

None

Adopted Forms

AF Form 9, *Request for Purchase*

AF Form 616, *Fund Cite Authorization*

DAF Form 847, *Recommendation for Change of Publication*

DD Form 448, *Military Interdepartmental Purchase Request*

Abbreviations and Acronyms

AF—Air Force

AFM—Automated Funds Management System

AFRC—Air Force Reserve Command

AFTAC—Air Force Technical Application Center

AFTACI—Air Force Technical Application Center Instruction

ARA—Alternate Resource Advisor

ASN—Accounting Station Number

BA—Budget Authority

BPAC—Budget Project Activity Code

CC—Cost Centers

CCM—Cost Center Managers

CE—Civil Engineer

CEN SUP—Center Supplement

CRA—Continuing Resolution Authority

DFAS—Defense Finance Accounting Services

DoD—Department of Defense

EEIC—Element of Expense/Investment Codes

EOM—End of Month
ESP—Emergency and Special Programs
FAMS—Forms & Account Management Service
FMA—Financial Management Analysis
FMB—Financial Management Board
FMRS—Financial Management Regulations
FUB—Facilities Utilization Board
FWG—Financial Working Group
MIPR—Military Interdepartmental Purchase Request
MORD—Miscellaneous Obligation/Reimbursement Document
NAF—Non appropriate Funds
O&M—Operations and Maintenance
OBAD—Operating Budget Authority Document
OBAN—Operating Budget Account Number
OCCR—Organization/Cost Center Record
PFMR—Project Funds Management Record
R&D—Research and Development
RA—Resource Advisor
RC—Responsibility Center
RC/CC—Responsibility Center/Cost Center
RCM—Responsibility Center Manager
RM—Resource Managers
RMS—Resource Management System
SAF/FM—Secretary of the Air Force for Financial Management
SAV—Staff Assistance Visit
TDY—Temporary Duty

Office Symbols

A6X—Publications and Forms Management
FMA—Financial Management and Programming Division
HR—Human Resources
MSF—709 SPTS Civil Engineering Branch
SAG—Surveillance & Analysis Group
SD—Systems Development Directorate
SI—Strategic Integration Directorate
SPTG—709 Support Group
USAF—United States Air Force
XP—Directorate of Plans and Programs
XPC—Civil Engineering Branch

Terms

Accounting Classification—A series of codes indicating how and where funds are being expended. It includes the following codes: agency appropriation code, fund code and fiscal year, operating agency code, OBAN, RC/CC, major force program, element of expense, and the-letter accounting and disbursing station number of the base responsible for the receipt, control and accounting for the funds.

Budget Execution—The process involved with every echelon in the budgetary administration, subsequent to passage of appropriation act. It includes such actions as preparation of operating budgets, apportionment, funding actions, review and approval of operating budgets, fund reporting, and reports reviews.

Commitment—Reserves but does not obligate funds. Examples of commitment documents are as follows but not limited to: an AF Form 9, Request for Purchase; an AF Form 616, Fund Cite Authorization (FCA); a DD Form 448, Military Interdepartmental Purchase Request (MIPR).

Cost Center (CC)—An organization or unit of activity into which an organization is divided for purposes of cost accumulation and distribution. CCs are subordinate to RCs and are used to identify and accumulate cost data that will assist the RA in managing subsidiary units and activities. CCs are identified by a six-character alphanumeric code.

Cost Center Manager (CCM)—The financial title of the individual in charge of a CC. The CCM regulates, on day-to-day basis, the consumption of man-hours, supplies, equipment, services, and the production of things or performed tasks. These individuals deal with the RA or RCM on matters pertaining to the financial management of their particular function.

Element of Expense/Investment Code (EEIC)—Designed for use in budget preparation and financial data accumulation systems to identify the nature of services and items acquired for immediate consumption (expense) or capitalization (investments). AF expense/investment elements are composed of three-character numeric codes ranging from 100-999. EEICs can be expanded to five digits in order to identify specific types of expenses/investments.

Financial Management Board (FMB)—The senior financial management committee for the organization and is chaired by the Commander. Its purpose is to determine program priorities and ensure resources are allocated in the most effective manner in support of priority one mission requirements.

Financial Working Group (FWG)—A committee subordinate to the FMB comprised of directorate resource advisors and budget office staff personnel responsible for reviewing budget/program information and providing recommended financial priorities designed to ensure effective execution of approved funded programs.

Financial Plan—A basic strategy document designed to reflect how the next fiscal year's anticipated budget will be applied to resource priority one mission requirements. Becomes a living document during the year of execution as the starting point and is adjusted as mission requirements change.

Fiscal Year—The 12-month period which begins 1 October of one year and ends 30 September of the next year.

Fund Target—Expected or programmed amounts of funds to be consumed in financing an RCM or CC requirement. Normally, targets are established at the commodity level in order to track planned to actual program execution. The sum of all targets must equal the total operation budget. Fund targets are divided into two distinct categories: Annual and Quarterly. Annual funding is the total operating authority for the entire fiscal year but actual authority to obligate funds is provided in quarterly increments and cannot be exceeded.

Miscellaneous Obligation/Reimbursement Document (MORD)—MORDs are used in the absence of other documented evidence of obligations, e.g., purchase orders, contracts, bills, etc.

When used the MORD must be supported by detailed information representing a “legal” obligation of funds.

Obligation—The estimated or actual amount of the cost of an authorized service or article ordered. This estimate is carried in official accounting records and reserves funds for the total life of the transaction. Obligations are subdivided to undelivered orders, accrued expenditures (unpaid), and accrued expenditures (paid), reflecting the various accounting stages of the transaction.

Operating Budget Account Number (OBAN)—A two-position alpha and/or numeric control code assigned by AFTAC, identifying fund accounts to which operation & maintenance funds are authorized. Other appropriation accounts within AFTAC are identified by an ASN.

Operating Budget Authority Document (OBAD)—The official funding document issued to or by operating agencies.

Resource Advisor (RA)—Appointed in writing by the RCM to represent their organization or staff agency and assist in the management of their organization’s financial resources. Specifically, the RA prepares the operating budget and financial plan requests for their organization and oversees the daily execution of the units approved operating budget authority.

Resource Management System (RMS)—All the individual management programs and systems pulled together. It is all systems used in concert to obtain, control, and account for the total resources available and expended to accomplish the mission.

Responsibility Center (RC)—An organizational unit headed by an officer or supervisor who is responsible for the management of resources in the unit and who, in most instances, can significantly influence the expenses incurred by the unit.

Responsibility Center Manager (RCM)—The financial management title worn by the person in charge of an RC. The RCM is responsible for planning, directing, and coordinating the activities of subordinate units who, in-turn, consume resources in performance of their assigned mission functions.

Year-End Close-Out—The purpose of year-end close-out is to ensure all available funds are legally obligated prior to the expiration date of the appropriation. With very limited exceptions, appropriations have a specific life expectancy of 1, 2, 3, or 5 years and normally become available for spending on 1 Oct and expire on 30 Sep. Additionally, “close-out” operations will ensure, as much as possible, that all remaining obligations are liquidated for any appropriation moving into a canceled status.

Attachment 2**RESOURCE ADVISOR CONTINUITY FILE/BOOK**

A2.1. Included Items. Listed are required items; however, the contents of the files are determined by each RA. Items not in the immediate RA files may be cross-referenced to their file location. The following should be available to the RA:

A2.1.1. Letter of appointment for director and RA.

A2.1.2. RM's Handbook.

A2.1.3. Key contacts with names and contact information (phone number, e-mail, fax, etc.).

A2.1.4. FMB and FWG minutes (to be kept for 12 months).

A2.1.5. Authorized RC/CC and EEIC listing for AFTAC.

A2.1.6. Directorate Financial Plan and Execution Plan submissions (kept for 3 years).

A2.1.7. Prioritized listing of RA's unfunded requirements.

A2.1.8. For AFTAC (Building 10989), monthly execution reports (kept for 12 months). FMA will maintain execution reports for 3 years after the closeout.

Note: The FMA analyst for field units will work with the Detachment RAs and field units to determine the required documentation for each unit's continuity book.