

**BY ORDER OF THE
SECRETARY OF THE AIR FORCE**

**DEPARTMENT OF THE AIR FORCE
POLICY DIRECTIVE 65-6**



27 SEPTEMBER 2023

Financial Management

BUDGET

COMPLIANCE WITH THIS PUBLICATION IS MANDATORY

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This Department of the Air Force Policy Directive implements *Department of Defense Financial Management Regulation 7000.14-R, Volumes 2A and 2B, Budget Formulation and Presentation; and Volume 3, Budget Execution – Availability and Use of Budgetary Resources; and Volume 12, Special Accounts, Funds and Programs and Volume 14, Administrative Control of Funds and Anti-deficiency Act Violations; and Volume 15, Security Cooperation Policy*. This directive applies to the Regular Air Force, the United States Space Force, Air Force Reserve, and Air National Guard. This directive establishes policies for complying with applicable laws and Department of Defense funding guidance in all phases of the budget cycle and governs the formal process of prioritizing and using appropriated funds to support Department of the Air Force missions. Ensure all records generated as a result of processes prescribed in this publication adhere to Air Force Instruction 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 SAF/FMB P&FC using the Department of the Air Force Form 847, *Recommendation for Change of Publication*; route DAF Forms 847 from the field through appropriate functional chain of command. This DAFPD may not be supplemented.

SUMMARY OF CHANGES

This Department of the Air Force Policy Directive clarifies the roles and responsibilities pertaining to Budget and Anti-deficiency Act Violations within the office of the Assistant Secretary of the Air Force (Financial Management and Comptroller). Major changes include renaming the policy directive and updating references throughout for incorporation and application of provisions to the United States Space Force.

1. Policy. It is Department of the Air Force policy that:

1.1. The Department of the Air Force will construct and advocate budgets that provide the resources required to execute United States Department of the Air Force program and mission responsibilities derived from the National Military Strategy and Defense Planning Guidance. Department of the Air Force budgets will be credible, defensible to the Congress, executable, and should contribute to cost-effective performance of the Department of the Air Force's mission. In achieving this objective, the Department of the Air Force has budget policies that safeguard its commitment to lawful, effective, and efficient use of appropriated funds. The Department of the Air Force ensures appropriated funds, including expired funds and Air Force Working Capital Fund accounts, are used only for authorized purposes, as enacted by Congress, as required by Title 31 United States Code Section 1301, *Application*, and implemented under Department of Defense and Department of the Air Force directives and instructions. Also, the Department of the Air Force ensures appropriated funds are used only in the amounts and for the time periods authorized by the applicable budget authorization, apportionment, allocation, and allotment.

1.2. The Department of the Air Force ensures that Budget Authority/Allotment, and the Air Force Working Capital Fund Annual Operating Budget documents issued to subordinate activities do not exceed the authority received by the issuing activity. Budget Activity and Annual Operating Budgets issued must be consistent with budget and obligation authority received with respect to classifications, authorities, and constraints.

1.3. The Department of the Air Force takes timely and aggressive action to identify, investigate, report, and process Anti-deficiency Act violations. See Title 31 United States Code Section 1341, *Limitations on Expending and Obligating Amounts*, and Title 31 United States Code Section 1517, *Prohibited Obligations and Expenditures*.

1.4. Subject to limitations and restrictions established by the legislative and executive branches of the Government and the Office of the Secretary of Defense, the Department of the Air Force provides optimum funding flexibility at all levels.

2. Roles and Responsibilities.

2.1. The Assistant Secretary of the Air Force (Financial Management and Comptroller) is responsible for directing and managing the financial management activities and operations of the Department of the Air Force. This responsibility includes, but is not limited to, setting and supervising the execution of policies and procedures governing the obligation and expenditure of Department of the Air Force funds. See Title 10 United States Code Section 9022, *Financial Management*, Title 10 United States Code Section 135, *Under Secretary of Defense (Comptroller)*, and Headquarters Air Force Mission Directive 1-12, *Assistant Secretary of the Air Force (Financial Management and Comptroller)*.

2.2. Under the authority and direction of the Assistant Secretary of the Air Force (Financial Management and Comptroller), the Deputy Assistant Secretary, Budget:

2.2.1. Establishes Department of the Air Force budget policies and procedures for budget formulation, justification and execution.

2.2.2. Provides guidance concerning organizational and appropriation funding responsibilities and issues related to the use of funds.

2.2.3. Develops and maintains the budget structure and associated data elements and codes.

2.2.4. Chairs the Department of the Air Force Board for purposes of budget formulation and execution to include the Budget Estimate Submission, Budget Review cycle, Omnibus Reprogramming exercise, and President's Budget. Reviews recommendations of the Investment Budget Review Committee, the Operating Budget Review Committee, and the Personnel Budget Review Committee.

2.3. Under the authority and direction of Assistant Secretary of the Air Force (Financial Management and Comptroller), the Deputy Assistant Secretary, Financial Operations establishes policy and executes the Department of the Air Force's program for identifying, investigating, reporting, and processing Anti-deficiency Act violations.

2.4. Major Command and Field Command Commanders and United States Air Force and United States Space Force Component Commanders who participate in activities that prepare, justify or spend Department of the Air Force appropriated funds requirements (including Department of the Air Force business areas of the Defense Working Capital Fund) will:

2.4.1. Approve and use appropriated funds only for authorized purposes.

2.4.2. Program, budget and administer appropriated funds in accordance with this policy directive.

2.4.3. Determine funding priorities, approve execution plans, and ensure funding resources are allocated and executed in a legal, effective, and efficient manner.

Frank Kendall
Secretary of the Air Force

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

10 USC § 135, *Under Secretary of Defense (Comptroller)*

10 USC § 9022, *Financial Management*

31 USC § 1301, *Application*

31 USC § 1341, *Limitations on Expending and Obligating Amounts*

31 USC § 1517, *Prohibited Obligations and Expenditures*

DoD 7000.14-R, *Department of Defense Financial Management Regulation, Volume 2A, Budget Formulation and Presentation*, current edition

DoD 7000.14-R, *Department of Defense Financial Management Regulation, Volume 2B, Budget Formulation and Presentation*, current edition

DoD 7000.14-R, *Department of Defense Financial Management Regulation, Volume 3, Budget Execution – Availability and Use of Budgetary Resources*, current edition

DoD 7000.14-R, *Department of Defense Financial Management Regulation Volume 12, Special Accounts, Funds and Programs*, current edition

DoD 7000.14-R, *Department of Defense Financial Management Regulation Volume 14, Administrative Control of Funds and Anti-deficiency Act Violations*, current edition

DoD 7000.14-R, *Department of Defense Financial Management Regulation, Volume 15, Security Cooperation Policy*, current edition

AFI 33-322, *Records Management and Information Governance Program*, 23 March 2020

HAFMD 1-12, *Assistant Secretary of the Air Force (Financial Management and Comptroller)*, 25 November 2015

Prescribed Forms

None

Adopted Forms

DAF Form 847, *Recommendation for Change of Publication*

Abbreviations and Acronyms

DAFPD—Department of the Air Force Policy Directive

OPR—Office of Primary Responsibility

USC—United States Code

Office Symbols

SAF/FM—The Assistant Secretary of the Air Force (Financial Management and Comptroller)

SAF/FMB—The Deputy Assistant Secretary for Budget

SAF/FMB P&FC—The Deputy Assistant Secretary for Budget/Policy and Fiscal Control

SF/COO—The Deputy Chief of Space Operations for Operations, Cyber, and Nuclear

Terms

Air Force Working Capital Fund—Air Force Working Capital Fund conducts business in two primary areas: depot maintenance and supply management. Depots provide the equipment, skills, and repair services necessary to keep forces operating. Supply management activities procure and manage inventories of consumable and repairable spare parts required to keep all force structure elements mission ready. The Transportation Working Capital Fund is a part of the Air Force Working Capital Fund budget submission. Though the Air Force is charged with cash oversight, United States Transportation Command has operational responsibility.

Anti-deficiency Act—Legislation enacted by Congress to prevent the incurring of obligations or the making of expenditures (outlays) in excess of amounts available in appropriations or funds; to fix responsibility within an agency for the creation of any obligation or the making of any expenditure in excess of an apportionment or reappropriation or in excess of other subdivisions of funds. See Department of Defense 7000.14-R, Volume 14.

Budget Authorization, Apportionment, Allotment and Allocation—Budget authorizations represent the approved financial program with which the recipient can plan to accomplish the mission in an orderly manner. An allotment is a subdivision of apportionments made by the heads of agencies, or their designee, to incur obligations within a prescribed amount. Allocations are further subdivisions of allotments to the departmental-level.

Budget Authority Document—Budget Authority document is the official document that conveys obligation and expense authority for a given fiscal year. Limitations and/or restrictions are identified on this document.

Expired Funds—Appropriations which are no longer available for new obligations, but have not been canceled. Appropriations are in an expired status for five years. During the expired period, an appropriation retains its original identification and is available for adjusting and liquidating obligations, including within-scope contract changes.

Obligation—Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period requiring future payment of money.