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**Financial Management**

**19 AF FINANCIAL MANAGEMENT PROCEDURES**

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

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This instruction implements Air Force Policy Directive (AFPD) 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 19 AF Financial Management Board (FMB), and establishes the procedures for administering matters referred to the board. It does not apply to Air National Guard or Air Force Reserve Command units.

Send comments and suggested improvements to 19 AF/RA. Maintain and dispose of records created as a result of processes prescribed in this publication in accordance with AFMAN 37-139, *Records Disposition Schedule*. A glossary of references and supporting information is found in Attachment 1.

**1. Concept.** Divisions must submit, review and validate all budget estimates, financial plans, and other fiscal actions to 19 AF/RA prior to their presentation to the 19 AF/FMB. October through December normally operate under continuing resolution authority (CRA) and spending must be kept at a minimum level. After initial distribution (normally received in January) 19 AF/RA must determine if it meets funding requirement for the year. If determined it is short, then divisions must assist in preparing the justification for funding requirements (Budget Execution Report [BER], normally due February timeframe; and also financial plan due in February; sometimes an additional BER II is necessary in July timeframe), distributing approved requirements and funding, and monitoring obligations and expenses within their financial program areas. Unfunded requirements or shortfalls can result from initial under-funding, unprogrammed requirements, or price increases. Unfunded requirements fall into one of the following categories:

**1.1. Must Pay.** A requirement that will cause mission failure if not funded, for example, civilian pay, expert witnesses, and some temporary duty (TDY) requirements.

**1.2. Mission Critical.** A requirement that is necessary to accomplish the mission effectively. However, if funding is not obtained, the organization's mission can still be accomplished although not at the most effective level. Examples of such requirements are travel, training, and automated data processing equipment (ADPE).

**1.3. Mission Impact.** A requirement that is of lesser important mission accomplishment than a mission-critical requirement. Miscellaneous supplies are examples of this type of requirement.

**1.4. Mission or Morale Enhancement.** A wish list or nice-to-have requirement that is of least importance in accomplishing mission.

**2. Justification and Mission Impact Statement.** The justification and the mission impact statement are critical to the unfunded requirement process. The justification should include the description of the service, product, or program that is required. Follow the principle of keeping it simple. Tell the where, what, why, and when. If this is something new to your program or a different way of doing business, tell how this will improve your current operations. If this item became unfunded because you had a higher priority item, then tell what you had to fund.

**3. 19 AF Financial Advisory Board (FMB):**

3.1. The 19 AF FMB determines program priorities among competing requirements, and ensures effective allocation of resources. The board shapes and refines proposals prior to presentation to the 19 AF Commander. Significant board issues and decisions are presented as a recommended position to the 19 AF Commander. In addition, the board has decision-making authority over issues submitted by the divisions within 19 AF.

3.2. The 19 AF/CV is the board chairperson. 19 AF/RA will act as recorder, prepare minutes of meetings, and provide them to FMB members.

3.3. Voting membership is restricted to the incumbents of the following offices: 19 AF/CV, 19 AF/DP, 19 AF/DO, 19 AF/JA, 19 AF/LG, and 19 AF/SE. 19 AF/CCC, 19 AF/CCG, and 19 AF/CCR are nonvoting members of the FMB.

3.4. A deputy/assistant will attend in the incumbent's absence. Others may attend by invitation of board members.

3.5. The FMB will review operating budgets, program execution, and resource allocation within 19 AF. After review, the FMB will provide their recommendations to the 19 AF/CC, and ensure that overall programs are balanced within the actual resources.

3.6. The FMB will also provide detailed justification for financial program requests (after 19 AF/CV and CC approval), and forward through the AETC corporate process in accordance with AETCI 16-501, *AETC Corporate Structure*.

**4. Responsibilities.** Unless otherwise determined by the board, the division responsible for the issue being reviewed by the board is responsible for completion of assigned tasking.

JAMES E. SANDSTROM, Major General, USAF  
Commander

***Attachment***

1. Glossary of References and Supporting Information

**Attachment 1**

**GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION**

***References***

AFPD 65-1, *Management of Financial Services*

AFMAN 37-139, *Records Disposition Schedule*

AETCI 16-501, *AETC Corporate Structure*

***Abbreviations and Acronyms***

**ADPE**—automated data processing equipment

**AFPD**—Air Force policy directive

**BER**—Budget Execution Report

**CRA**—continuing resolution authority

**FMB**—financial management board

**TDY**—temporary duty