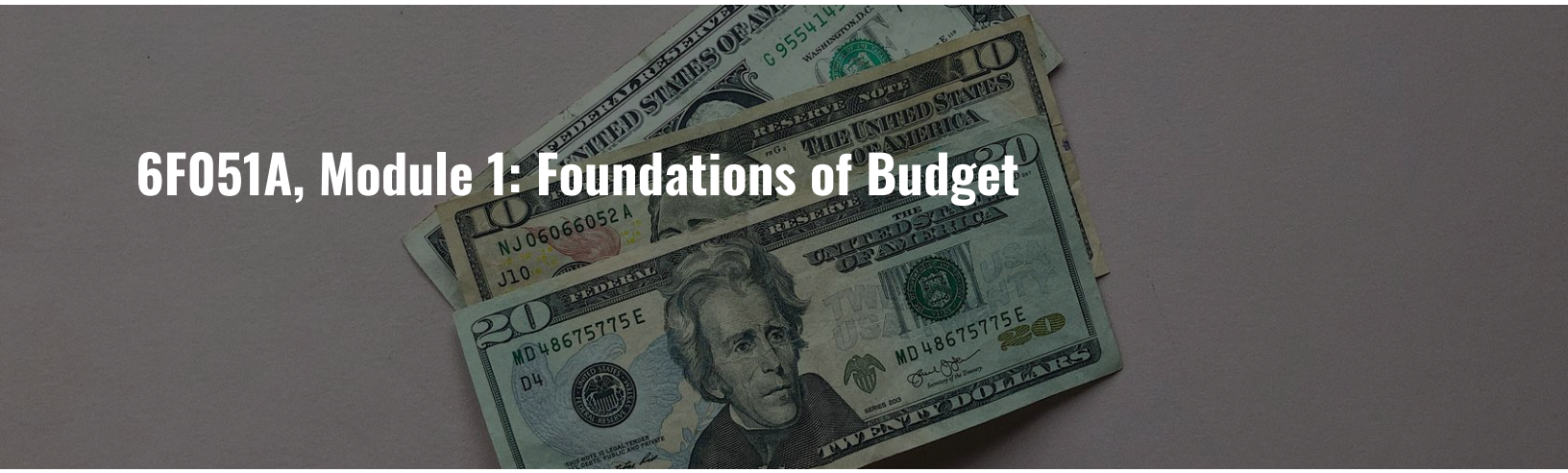


6F051A, Module 1: Foundations of Budget

Lesson 1 - Organizations, Functions, and Missions

- **Identify relationship of basic facts and state general principles about the Resource Training Center (RTC) and FM Strategic Plan**

Resource Training Center (RTC) Financial Information Collaboration Space (FICS)

The Financial Information Collaboration Space (FICS) is a Microsoft SharePoint platform that serves three primary purposes:

1. Search for trainings and tools to use in daily operations
2. Provide feedback on various Financial Management products
3. Submit new, innovative products or ideas to better financial management processes.

From the user perspective, structure and agility are accomplished through different web pages. Some web pages are designated as "core" the others are flexible. FICS has 5 "core" web pages and 11 flexible web pages. Simply put, the core pages are intended to change very little or not at all, while the flexible webpages are intended to change frequently to emerging requirements. This operating model will enable the RTC to scale the development and sustainment of training programs, digital solutions, and applications, while still providing a consistent user training experience.

The home screen contains a “how-to” video, product search screen, product announcements application, and a list of upcoming training events. You can add these trainings to your calendar or access the Teams link by clicking on the event. At the bottom of the home page, there is an option that allows end-users to join the Microsoft Teams FICS channel and Team. If there is a product or topic that the RTC does not have on FICS end-users are encouraged to submit items to the RTC. The Product Search Screen contains all products located on FICS in an easy-to-use search screen. Using the product feedback screen, end-users can select the documents to provide critical user feedback of the product. These ratings will help the RTC curate the product library and ensure they are providing the best products to all Comptroller units.

Under the "CPTS Sections" tab of the navigation bar are unique webpages to each FM function. The webpages do not have discussion posts or forums. Instead, the RTC requires the use of RTC Teams subchannels to post questions and comments. Each of the pages has either a monthly training plan (or a training package button) that will take you to a list of training topics

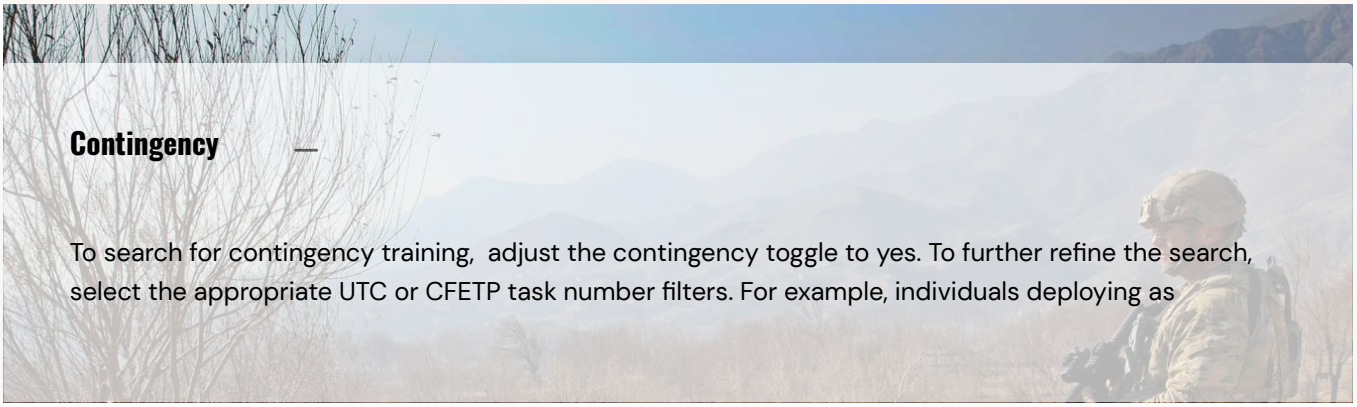
and suggested training resources and content that can be utilized within the work center, and a highlighted content section that contains important products related to each finance section. The first highlighted item in most of the web pages is a key position playbook. These playbooks are designed to provide the roadmap needed to fill certain roles within the flight. The new to highlighted item is designed to provide new members a starting point to familiarize themselves with tools, procedures, and general operations within that finance section.

Product Search Screen

The product search screen uses key terms and product information to index the entire FICS tools and training library enabling a consistent search experience. End-users can search for products on this single screen without having to navigate multiple screens or sites before finding what they are looking for.

To perform a search of the library, users can use the 7 drop downs, the search bar, or the toggle to discover and explore FICS's training products. Depending on how detailed end-users want their search, these filters can be used individually or simultaneously. Each time users find what they are looking for, they will click the product name of that item and the file will open in a separate tab. If an item does not populate when users search for an item, it does not yet exist.

It is important to note that the contingency toggle divides the portfolio into two parts, contingency, and non-contingency products. When users toggle the contingency switch to "yes", a UTC drop-down filter appear, allowing users to break down contingency products by each individual UTC task listing. To make a new search, click the clear button to reset the filters, and search bar.



Contingency —

To search for contingency training, adjust the contingency toggle to yes. To further refine the search, select the appropriate UTC or CFETP task number filters. For example, individuals deploying as

disbursing agents would change the contingency toggle and select XFFA2 from the UTC filter. This will sort out products that are not relevant to the disbursing agent role.

Non-Contingency

After flipping the contingency toggle to no, it will switch the data table to product related to home station operations. Keep in mind, no is the default setting of the product search screen. Users can click "clear" or refresh the SharePoint site to set the toggle to no. From here, users can utilize the search bar or any of the filters to find the desired product.

For example, if a team needs to become familiar with Air Force MIS Tool (AFMIST). They would type "AFMIST" and the tool will filter to any product name that matches those key terms.

Match the area of FICS to the appropriate description

Non-Contingency	Specific UTC task trainings
Product Search Screen	Home station operations training
Contingency	Uses key words to search the FICS library

SUBMIT

Financial Management (FM) Strategic Plan

In the ever-evolving landscape of national security, the role of FM personnel in supporting the Department of the Air Force (DAF), Airmen, Guardians, and their families is becoming increasingly crucial. With shifting national priorities, rapid technological advancements, a flexible work environment, and global economic challenges, the FM community must navigate a dynamic environment. The ability to adapt and predict change will be paramount, and the FM community is well-equipped to succeed. Grounded in a tradition of excellence and driven by an innovative workforce and enduring professional values, the FM community is poised to meet the challenges of the future. The Fiscal Year (FY) 22-26 FM Strategic Plan serves as a roadmap, building upon previous strategic priorities and focusing on core capabilities, professional development, accountability, technology, and customer service. This plan is not static but rather a living document that will be continually reviewed, reported, and adjusted as necessary.

The FM community recognizes the need to adapt to the accelerating speed of change and the societal impacts of a post-pandemic world. Agility will be rewarded, and the FM community is prepared to embrace this challenge. Drawing upon their Air Force and Space Force DNA, FM personnel will leverage their innovative mindset and unwavering commitment to excellence to navigate the evolving landscape successfully.

The FY 22-26 FM Strategic Plan serves as a guiding light for the future. It builds upon the foundation of previous strategic priorities within the FM team. Recognizing the importance of professional development, the plan ensures that every financial manager has ample opportunities to achieve their goals and effectively serve the Air and Space Forces.

Accountability is a cornerstone of the FM community. The plan emphasizes the need to measure progress and hold us accountable for achieving what we set out to do. By implementing an IT/Data Strategy, the FM community will standardize technology priorities and enhance data analytics, enabling senior leaders to make informed decisions. Furthermore,

customer service will be improved across all functional responsibilities, ensuring convenience, speed, accuracy, relevance, and availability.

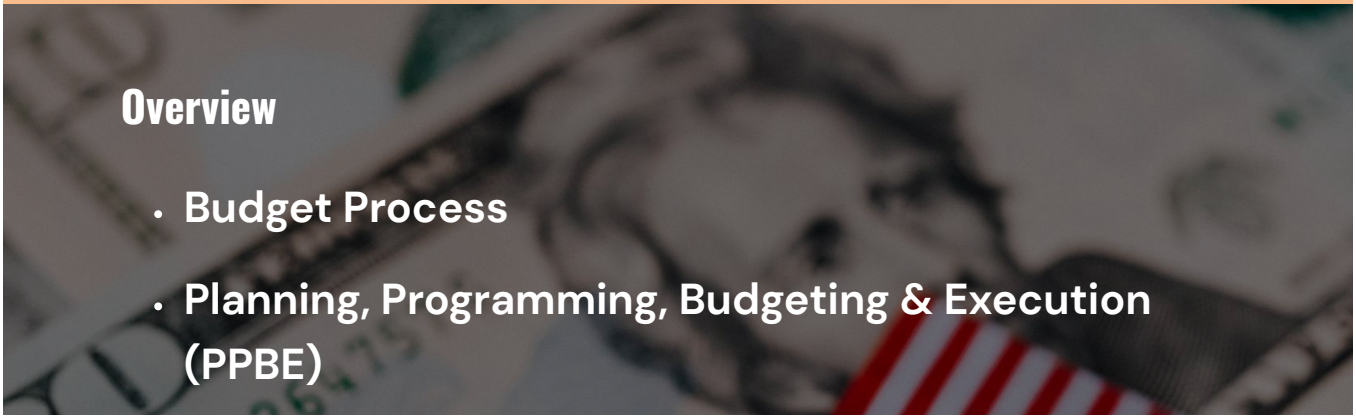
Innovation is a key driver of progress, and the FM community is committed to sharing creative practices and fostering a culture of collaboration. Regardless of where innovation originates, the goal is to benefit all members of the FM community.

While the FY 22-26 FM Strategic Plan provides a roadmap for the future, it is important to recognize that it is a dynamic document. The FM community will continually review, report, and adjust the plan as necessary to ensure its relevance and effectiveness. With an unwavering commitment to excellence, adaptability, inclusivity, professional development, accountability, technology, and customer service, the FM community is well-positioned to navigate the challenges of the future and provide exceptional support to the DAF, Airmen, Guardians, and their families.

CONTINUE

Lesson 2 - Federal Budget System

- **Identify relationship of basic facts and state general principles about the Federal Budget System and the Planning, Programming, Budgeting & Execution (PPBE) process**



Overview

- Budget Process
- Planning, Programming, Budgeting & Execution (PPBE)

Complete the content above before moving on.

Introduction

Since the federal budget system is so large, it requires planning on how or what programs receive funding to execute the military mission. There are two learning steps for this objective:

The Air Force budget estimate is pricing out the mission or part of a program. We refer to the phasing of the pricing and funding various programs as the budget cycle.

The budget cycle consists of three separate stages:

1. Formulation
2. Congressional
3. Execution

The time between the beginning of the formulation stage and the end of the execution stage is 28 months (although the time frame can vary based on political circumstances). Because of the extended period involved, three separate budget cycles are operating during portions of each fiscal year.

Formulation involves the actual preparation of the Air Force budget estimate. The Congressional phase includes the review of the Air Force estimates by activities above Air Force level. This stage involves enacting the appropriation bill by Congress, which makes funds available for the execution stage. Execution starts at the beginning of the fiscal year. It consists of distributing, obligating and spending, and reporting these funds' status (or status of funds) to higher headquarters.

PPBE is the DoD's resource management system. It is also the formulation tool for the budget process. The PPBE is the vehicle that sets up, maintains, and revises the Future Years Defense Program (FYDP). PPBE design ensures that budgets are in balance with programs and the programs are in balance with force requirements. The method also provides force requirements in balance with the military missions; military missions must align with the national security. The ultimate objective of the PPBE is to provide the fleet with the best mix of forces, equipment, and support attainable within fiscal constraints.

Budget Process

The federal budget system and flow of funds down to installations/bases consists of three phases: formulation, congressional, and execution. Each stage is separate yet interdependent. The federal budget provides funding for the entire federal government, not just the Air Force (AF) or the DoD.

Formulation

The first phase in the federal budget system is the formulation phase, which usually lasts 16 months. In this phase, the federal budget is formed.

It includes the:

- [ ] Development of policies and goals by agencies outside the Air Force.
- [ ] Development of our Air Force goals based on the previous policies and objectives.
- [ ] Formulation of budget estimates based on approved programs.
- [ ] Review of the budget estimates by Air Force activities through the secretary of the Air Force.

You should recognize the relationship between the first two items listed above and the planning and programming processes discussed earlier. They relate the formulation stage to the objectives of the Defense Planning and Programing Guidance (DPPG) and the FYDP.

Each year, the Office of Management and Budget (OMB) issues a "call for estimates" to all federal government agencies and departments. This call specifies formats, dates of submission, and policies. Based on the OMB call, the DoD issues a call to each military service. The DoD refines the OMB call's policies by identifying approved "budget year" programs in the current FYDP. The demand for estimates specifies the formats for a presentation that will satisfy the DoD review requirements and still be readily convertible to the format prescribed by OMB.

We base Air Force budget estimates on the second year of the Force and Financial Plan (F&FP). We also base calculations on the goals stated in the P-series documents. These estimates represent the Air Force portion of the approved DoD programs. This formulation is done within basically the same organizational structure that is responsible for developing Air Force programs.

Throughout the formulation stage, we develop estimates within the DoD accounting structure. The structure includes a major force program, program element, functional category, and object sub-class. Let's look at who's involved in developing budget estimates.

President

The flow of guidance and direction from the federal government to the Air Force starts with the President. The President has several agencies to help in preparing and submitting budget estimates to Congress.

Council of Economic Advisors

The Council of Economic Advisors analyzes the national economy, advises the President on economic developments, and makes necessary economic growth and stability recommendations.

National Security Council

The National Security Council (NSC) assesses national objectives, international commitments, and risks of the United States concerning its military power. The NSC recommendations influence the planning and programming of the military services and largely determine the size of the defense budget.

Office of Management and Budget

The OMB is a part of the Executive Office of the President. It helps the President by issuing the annual call for estimates and revising the submitted estimates for the President's final approval.

Department of Defense

The OMB sends its call for estimates to the DoD during July or August, and the DoD sends its call to the military services. In doing so, the DoD incorporates the views or desires of the Secretary of Defense. However, the DoD cannot alter the primary content of the directive as received from the OMB. The DoD bases its decisions on military programs and the impact of the budget on the Joint Chiefs of Staff inputs.

Joint Chiefs of Staff

This group advises the DoD, the President and the NSC on matters such as force structure and overall strategy. All Joint Chiefs of Staff (JCS) actions affect the budget estimates of the military departments.

Department of the Air Force

Headquarters United States Air Force (HQ USAF) formulates dollar requirements for program documents that carry out the Air Force portions of plans developed by the JCS. Elements of the Secretary of the Air Force/Financial Management Budget (SAF/FMB) and elements of the Air Staff perform the Air Staff formulation of the budget estimates. At this stage, the Air Staff tries to include any changes in programming. These program changes might have occurred since the publication of the P-series program documents. After reviewing the budget estimates, the Air Staff presents theirs to the Air Staff Board (ASB). Sometimes representatives from major commands (MAJCOMs) help the Air Staff offer the budgets to the ASB.

Air Staff Board (ASB)

The Director of Programs is the chairperson of the ASB. The board's membership consists of permanent committees, permanent panels, and select groups as required to carry out its responsibilities. The ASB reviews, rates, and makes recommendations to the Air Force Council. These recommendations include the level of Air Force fund requests for the next fiscal year and any necessary changes in policies or programs.

Air Force Council

The Air Force Council is the advisory board to the Chief of Staff. Council members are the staff's vice chiefs, the five deputy chiefs of staff, SAF/FM, and Air Force Inspector General (IG). The assistant Chiefs

of Staff for installations, reserve forces, and guided missiles occasionally sit with the council. They sit on the board when matters of concern in their particular areas of interest are up for consideration. The council considers the ASB recommendations and either accepts the estimates as submitted or makes recommendations for changes. The council presents its findings to the Chief of Staff.

Chief of Staff of the Air Force

The Chief of Staff gives final approval or makes necessary adjustments to the estimates, then submits the estimates to the SAF.

Secretary of the Air Force

The Secretary of the Air Force (SAF) takes the last official action. That action is either approval or adjustment of the Department of the Air Force estimates. The undersecretary and the assistant secretaries help the secretary in this evaluation. The budget process has taken about 11 months, and the congressional stage begins.

The final product is the President's budget.

Congressional

Congressional is the second phase of the federal budget system and lasts for nine months. During this phase, Congress will review and ratify the President's budget. It is at this point that Congress will pass an authorization bill, then an appropriation bill. Congress must first authorize any money spent by the federal government. However, allowing money to be spent does not ensure spending. Authorization bills allow new agencies to be established and permit the continuation of existing programs or agencies. However, it is the appropriation bill that provides funding for the authorized programs. As stated earlier, Congress will review the President's budget, and when they agree, they will pass an authorization bill.

After passing the authorization bill, Congress will then pass the appropriation bill. Once Congress takes action, the President will do one of three things:

1. Sign it into public law,
2. Take no action on the bill for ten days while Congress is in session, and it will automatically become law, or
3. Veto the bill.

Once signed, a bill becomes an act. If Congress cannot pass an appropriation bill by the beginning of the fiscal year, they must provide Continuing Resolution Authority (CRA) to prevent a government shutdown. The use of continuing resolutions seriously hampers planning and execution because the amount of the approved budget is unknown until after the fiscal year has already begun. Typically, obligations are limited, and new ones are illegal under CRA.

Upon receipt of the appropriations act, the United States Treasury (UST) will prepare an appropriation warrant. According to the DoD FMR, Volume 3, Unit 1, "An appropriation warrant is a financial control document, issued pursuant to law (usually appropriation acts) by the Treasury Department, that establishes the number of monies authorized to be withdrawn (disbursed) from the central accounts maintained by the Treasury Department. This warrant is the basis for recording appropriations (cash) on the books of the DoD."

The appropriation warrant goes to the Government Accountability Office (GAO), a Congressional organization responsible for examining all matters relating to public funds' receipt and disbursement. The GAO will countersign the appropriation warrant and return it to the UST. The UST then sends a copy of the appropriation warrant to the Office of Management and Budget (OMB). Below is discussion of the execution phase of the federal budget system and how funds flow down to the bases. At this point, the distribution of funds begins. We will cover funds distribution in a later unit.

Execution

The final phase of the federal budget system is the execution phase. During the execution phase, the Air Force's budget enters execution, and funds are distributed and used. This process includes issuing funding documents through command channels to the bases. It also provides for the management of funds for the fiscal period they are available. The first process in the execution stage is the apportionment process that makes obligation authority available for the bases' operation. The execution phase for Operation and Maintenance (O&M) funds

lasts 12 months or one fiscal year. It begins on 1 October and ends 30 September. Throughout the execution phase, the Financial Management Analysis (FMA) flight monitors the budget's performance. FMA looks for areas where they could improve the current year's budget. This information helps to improve the next fiscal year's budget.

APPORTIONMENT PROCESS

BUDGET AUTHORIZATION AND ALLOTMENT PROCESS

According to law, each government agency must submit a request to the OMB for an apportionment of funds in quarterly amounts. As defined, apportionment is distributing appropriated dollars.

Also, remember that we base the appropriation warrant on an appropriation act. The act itself does not automatically produce revenue (cash), but it does identify the amount authorized for the obligation. The Treasury must have enough money on hand to meet all future payments made by government agencies. Since the cash comes into the Treasury from tax receipts and other revenue during the year, we try to spread payments evenly. Even distribution isn't easy, especially since vendors and contractors expect prompt payment for services and supplies furnished to the government.

The Air Force must submit initial apportionment requests to the OMB through the DoD not more than ten calendar days after the appropriation bill is signed into law. Then, OMB must act on recommendations not more than 30 days after such approval. Requests for apportionments are in quarterly amounts for the O&M and Military Personnel (MILPERS) appropriations. The Air Force issues the apportionments by fiscal quarters on a cumulative basis. This procedure satisfies the requirements of public law.

Apportionments are binding and reflect the total amount of obligation authority available. As the fiscal year progresses, actual obligations may vary from the obligations previously on the apportionment request. The system provides relief of this situation by allowing departments to request redistribution of the apportionment based on revised estimates.

The DoD issues fund apportionments to each of the service departments. When the Air Force receives its apportionment, it issues two types of documents to the MAJCOMs. These documents are allotments and operating budget authorities.

The MAJCOMs and installations use the funding authorizations for planning, as well as for obligation authority. The operating budget authority authorizes funds for the O&M appropriation. In contrast, the budget authorization—allocation—allotment process permits funds for other non-operating budget appropriations such as family housing.

APPORTIONMENT PROCESS

BUDGET AUTHORIZATION AND ALLOTMENT PROCESS

The Budget Authorization (BA) represents the approved annual financial program of the appropriation and fiscal year. The BA does not allow you to incur obligations. You use it to plan a course of action to achieve the mission goals within the funds authorized for the non-operating budget. These non-operating funds are appropriations other than O&M.

The congressional appropriation and the approved annual execution plan are based on the BA issued by SAF to commands. The commands then give a BA to the installations.

The SAF/FMB issues to the MAJCOMs an allocation or sub-allocation. MAJCOMs use the distribution to delegate quarterly financial authority to the office responsible for making funds available for obligation. MAJCOMs distribute allocations to installations for non-operation budget appropriations by allotments.

An allotment makes funds available for obligation from an allocation or sub-allocation. The allotment & sub-allotment serve as devices for controlling the available funds within an appropriation (other than O&M). An allotment or sub-allotment grants bases the authority to incur debts for approved activities. Allotments or sub-allotments limit the number of funds obligated within each appropriation. Quarterly phasing stated in the execution plan is the basis for the quarterly allowance.

We use the Operating Budget Authority (OBA) at all levels in place of BAs. OBAs identify annual and quarterly funding authority within the O&M appropriation. The Air Force uses a quarterly phasing forecast as a request for apportionment. The OMB then issues the apportionment by fiscal quarter. This apportionment occurs to emphasize the need for accurate quarterly phasing in operating budgets and execution plans.

CONTINUE

Planning, Programming, Budgeting, and Execution

During the federal budget system's formulation phase, the Department of Defense uses a process called Planning, Programming, Budgeting, and Execution (PPBE) to help form their portion of the federal budget. PPBE bases on an annual cycle. All governmental accounting is established on a fiscal year, which begins 1 October and ends 30 September. This time is the period the accounting books are opened and closed. For example, the fiscal year 2024 would begin on 1 October 2023 and ends on 30 September 2024. PPBE is a parallel process with four interrelated phases consistent with national security objectives, policies, and strategies. Its purpose is to identify capability requirements (Planning), match them with resource requirements (Programming), translate them into budget proposals (Budgeting), and then evaluate the execution to determine how desired capabilities were achieved (Execution).

Step 2

Planning

This is the first phase. The DoD analyzes the threat to national security and develops appropriate strategies to prepare for and handle the danger. The Secretary of Defense, the Joint Chiefs of Staff chairman, and Combatant Commanders provide input which is used by the DoD to produce the Defense Planning Guidance (DPG). The DPG identifies resources needed to fund significant mission and support programs to meet the defense goals. The DPG is the final document of the planning process.

Step 3

Programming

Determining the allocation of financial resources occurs during the second phase of PPBE, called programming. During the programming phase, the Air Force details their plan to match its available resources with the DPG requirements. The results are recorded on the Program Objective Memorandum (POM). The POM is an analysis of Air Force missions, objectives, and alternative methods to accomplish goals. Also, the POM allocates Air Force fiscal resources. The programming phase provides the link between the plan and the budget. The POM is the final document of the programming process.

Step 4

Budgeting

The budgeting phase of PPBE occurs concurrently with the programming phase. Each DoD component submits its proposed budget estimate simultaneously with its POM. The budgeting phase (formulation and justification) provides a platform for a detailed review of a program's pricing, phasing, and overall capability to be executed on time and within budget. The budgeting process addresses the years to be justified in the President's budget. Three things happen in the preparation of the Budget Estimate Submission (BES). First, they must identify resources at risk of reduction by the Office of the Secretary of Defense (OSD) or Congress. Second, the Comptroller applies the latest inflation figures, flying-hour and manpower rates, etc. Third, the program is put into the OSD budget format, and budget justification documentation is prepared. Once these steps are complete, the final position is called the POM/BES or Program Budget Review (PBR). The Secretary of the Air Force/Financial Management Budget (SAF/FMB) is the Air Force lead for the AF budget and execution. The President's budget is the final document of the budgeting process.

Step 5

Execution

The execution phase of PPBE is the culmination of the planning, programming, and budgeting stages. Upon the approval and allocation of the budget, each DoD component spends the allocated funds to achieve its objectives. The OSD provides oversight throughout the execution phase, ensuring all components remain aligned with DoD priorities and Congressional mandates. The execution phase's successful implementation is critical for the DoD's mission readiness and national security efficacy, and is the primary phase that FMA operates in.

Summary

This concludes the Planning, Programming, Budgeting, and Execution portion of this lesson.

Please select "Continue" to move on in the course.

Match the term with the correct function.

Programming	Identify capability requirements

Execution	Match capabilities with resource requirements
Budgeting	Translate requirements into budget proposals
Planning	Evaluate to determine how desired capabilities were achieved

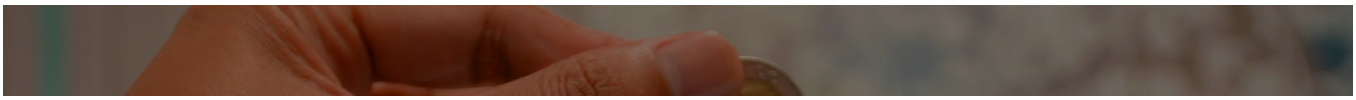
SUBMIT

Complete the content above before moving on.

Lesson 3 - Funds Distribution

Funds Distribution

- **Determine procedures for interpreting direct and reimbursement funding and funding guidance**



Overview

- Interpret Direct and Reimbursement Funding
- Interpret Funding Guidance

Complete the content above before moving on.

Direct vs. Reimbursement Funding

As mentioned before, the first step in funds distribution, once you receive your operating budget authority document (OBAD), is to read and understand your document. The next step is to understand what authority of funds you are receiving. Funding allotted to each base is divided into two distinct types of authority. These two authorities are called direct and reimbursement. Both will be found on the funding document and allow the installation to execute the mission.

Direct funding authority is the budget authority authorized and appropriated by Congress to incur obligations and expenses for operating facilities, purchasing material, or other activities in direct support of unit missions and for which reimbursement is not received. Direct funding authority is used to execute the mission directly. Another way to articulate this thought is to say that "direct authority (disbursement authority) gives an organization authority to incur obligations and expenses in direct support of the unit's mission."

Reimbursement funding authority, on the other hand, is funding that organizations receive when they have customers to support in executing the mission. In other words, "Reimbursement authority is an estimate of additional authority required for obligations incurred for customer support." Reimbursement funding authority refers to the appropriation reimbursement authority distributed in the overall budget allocation process. The amount of reimbursement authority distributed is based upon the estimated annual dollar value of reimbursable program requirements for each appropriation.

Interpreting Funding Guidance

We previously learned how the federal budget is formed and how the funds are distributed to the bases. When the funds are distributed, they are sent down on funding documents. There are many steps when it comes to funds distribution. Step one is to read and understand your

funding guidance. Step two is to understand your direct and reimbursement funding. Finally, understand your annual and quarterly funding. In this lesson, we will learn more about interpreting the funding guidance documents and the distribution process.

Funding Guidance

Installations/bases receive funding documents from their MAJCOM. The OBAD is the document that gives the base the authority to spend Operation and Maintenance (O&M) money for mission requirements. It shows the amount of money that the Air Force has made available for use at a particular base. The OBAD is the basis for determining the availability of funds to meet expenditures, and it contains fund authorizations for the entire fiscal year. These documents provide the funding necessary for the installation to carry out its mission. Air Force installations require funding to finance their day-to-day operations and any specific needs of that base. When funding documents are received, they require a thorough review. This review may require going through the documents numerous times to fully interpret or comprehend everything stated on the documents. There are different specific types of guidance covered in this course. Most often, you should refer to section D, *Remarks,* of the funding document.

Terminology

Total Obligation Authority (TOA)

The total of the available and subsequent available obligation authority. TOA is what your annual budget is for the FY. The target cannot exceed your funding document.

Available Obligation Authority

Total of what you are authorized to execute. If the MAJCOM/Air Force Installation and Mission Support Center (AFIMSC) sends funding on a quarterly basis, the amount they send is what would be loaded into your Available Obligation Authority.

Subsequently Available Obligation Authority

The delta between the Available Obligation Authority and the TOA. “Subsequent” is not available until MAJCOM/AFIMSC sends a funding document to increase your quarterly obligation authority.

General Guidance

This type of guidance is the same for all bases under that MAJCOM. For example, Air Education and Training Command (AETC) inserts $50K into the OBAD for installation quality-of-life expenditures at Keesler AFB. This means that the leadership at Keesler Air Force Base (AFB) can now spend $50K on anything deemed appropriate as long as the expenditure deals with improving morale at the installation.

Specific Guidance

This type of guidance only pertains to the installation that received the funding document. For example, AETC inserts $25K into the OBAD to buy computers for the Financial Management Learning Center (FMLC). This money is specific to FMLC and cannot be used for anything other than buying computers.

Targets

These amounts are neither legal nor administrative limitations. You may not exceed a target amount without prior approval of the issuing authority. Targets are used as budget tools for approved programs. Targets will be discussed more in detail later in the course.

Restraints

The OBAD has certain restraints. These restraints fall under three different categories of limitations: legal, line-item, and administrative.

Legal Limitations

Legislative statutes impose certain legal limitations on the OBAD. Amounts in the OBAD set as legal limitations are direct, annual O&M obligation authority. These limitations are set by major force program or budget activity and total obligation authority on a cumulative quarterly basis.

Line-item Limitations

These are limitations stated in the OBAD. These limitations pertain to specific items such as the real-property maintenance "floor" (minimum amount), and contingencies that are "ceilings" (maximum amounts). These types of limitations specified in the document apply only to the recipient. Line-item limitations can also be legal limitations. Three common limitations are:

- **Ceiling**: A ceiling type of guidance is the maximum amount of money spent on any specific program. "Obligations must be less than or equal to the amount specified on this document."
- **Floor**: The floor type of guidance is the minimum amount of money spent on any particular program. "Obligations must be equal to or greater than the amount specified on this document."
- **Fence**: The fence type of guidance will be used when MAJCOM issues money for specific programs. This money cannot be taken from one program and given to another at a base level without approval from higher headquarters.

Administrative Limitations

Limitations subject to the fund control requirements of Title 31 of the United States Code (USC) and DoD FMR 7000.14-R, Vol. 14. These include limitations imposed by statute that modify or restrict the terms of fund authorizations. Violation of such limitations must be reported. For instance, annual direct Operation & Maintenance (O&M) authority by Budget Activity (BA) for a particular, fiscal year is an administrative limitation. These are limitations placed in the OBAD by the issuing authority, and the commander's financial managers should not exceed these amounts. However, if you receive prior approval from the issuing authority, you can exceed these amounts.

Match the limitation with the appropriate description

Ceiling	The maximum amount of money spent on any specific program.
Floor	The minimum amount of money spent on any particular program.
Fence	Money cannot be taken from one program & given to another at a base level without approval

SUBMIT

Distributing the OBAD at the Base Level

When the MAJCOMs issue the OBAD to the installation, the base begins the execution stage of its financial process. The issuance of this funding document is done through an electronic system. This makes it easier to manage funds as many documents are generated after simple input from the MAJCOM. The approved funding on the OBAD will closely agree with the dollar requirements reflected in your O&M execution plan. The various constraints contained in the OBAD not only limit your spending in specific areas but also limit the number of obligations you may incur each quarter. Here's an example of a typical OBAD.

Distribution of the OBAD is by no means an easy task because most of the time, you will have more requirements than you have funds. There are no firm rules for distributing the OBAD, but we present some general principles here, starting with Air Force policy.

Air Force Policy

Air Force policy on distributing funds in the OBAD at the base level is that funds must be broken down to the Responsibility Center (RC) levels. These RC levels exercise significant management control. The Resource Management System (RMS) allows commanders the most flexibility consistent with the overall program objectives of the Air Force and the limitations required by public law. Funding guidelines issued with the funding documents allow complete reprogramming authority. The commands may require notification of various reprogramming actions (e.g., between budget projects or program elements). A commander can act to balance program objectives and missions with fund availability. Therefore, you must know the commander's priority requirements before developing the distribution of funds.

General Considerations

The installation must set up a plan, by quarter (phasing) for the fiscal year. This plan makes sure you finance the highest priority requirements within the authority received. The only way to be sure that you finance the most important programs is to develop a formal system. You should define the requirements and help the commander enforce the plan. The process involves two key elements:

PRIORITY SCREENING OF REQUIREMENTS

LOCAL LIMITATIONS

Priority screening of requirements means that managers screen requirements and use available obligation authority to buy only the most essential items. The Financial Working Group (FWG) and a Financial Management Board (FMB) review and set up an approved spending plan for the current year.

PRIORITY SCREENING OF REQUIREMENTS

LOCAL LIMITATIONS

Up to this point, the term limitation has meant an amount or situation that is restricted by law or by a directive from higher headquarters. A new dimension will be added to the term limitation. This includes restrictions imposed by local management. In other words, FMA or other financial managers can make recommendations to derive the most efficient use of resources. Some of the limitations are established by the fixed-cost pricing of goods or services. Others are determined by the priority of requirements. In either case, funds must be set aside for a specific purpose and may not be reprogrammed for any other reason.

Interpreting the OBAD at the Base Level

Now that you know about the OBAD, how can you interpret your annual funding? First, look at the Operating Agency Code/Operating Budget Authority Document (OAC/OBAD). Is it yours? Second, look at "LOCATION": Is it yours? Third, look at the bottom-line amount. Does it meet mission requirements? Review and interpret the below OBAD (page 1 & page 2).

CONTINUE

Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

OPERATING BUDGET AUTHORITY DOCUMENT

CONTINUE

OBAD

1.1 Title

OBAD

1.2 OBAD Pg 1

Legacy Code Version
Page 1 of 5 Pages

Headquarters Somewhere
BUDGET AUTHORIZATION/ALLOCATION OR OPERATING BUDGET AUTHORITY

ISSUED BY:
MAJOR COMMAND IDENTIFIER: K0
Headquarters Somewhere

Joint Base Somewhere, MS
BA Approving Official:

ISSUED TO:
ALLOTMENT RECIPIENT IDENTIFIER: K00W
Joint Base Somehwere
CPTS/FMA
1000 Simpsons Lane
Joint Base Somewhere, MS

DOCUMENT NUMBER: 20
DATE ISSUED: MAY 10, 2023
ACCOUNTING INSTALLATION: 387700
REGISTER NUMBER: 1345678

Doc ID # 45239283920D

SYMBOL: 5733400 (30) **Operation and Maintenance, Air Force (3400)** **FY: 2023**

SECTION A - PROGRAM **FUND CONTROL LEVEL - Legal subdivision of funds is at the BA**

BUDGET ACTIVITY / PROGRAM LINE ITEM	PREVIOUS AMOUNT	NET CHANGE	REVISED AMOUNT
		DIRECT FUNDING	
BUDGET PROGRAM 01: Operating Forces	58,518,022.00	847,600.00	59,365,622.00
BUDGET PROGRAM 02: Mobilization	33,079,445.00		33,079,445.00
BUDGET PROGRAM 03: Training and Recruiting	980,627.00		980,627.00
BUDGET PROGRAM 04: Administration and Service-Wide Activities	1,743,959.00		1,743,959.00
TOTAL DIRECT	**94,322,053.00**	**847,600.00**	**95,169,653.00**
TOTAL APPROPRIATION	**94,322,053.00**	**847,600.00**	**95,169,653.00**

SECTION B - AUTHORITY **ALLOTMENT**

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
DIRECT				
Previous Amount	39,209,100.00	27,781,456.00	25,028,911.00	0.00
Net Change	0.00	0.00	847,600.00	0.00
Revised Amount	39,209,100.00	27,781,456.00	25,876,511.00	0.00
Cumulative	**39,209,100.00**	**66,990,556.00**	**92,867,067.00**	**92,867,067.00**

OBAD

1.21 OBAD Pg 1

Page 1 of 5 Pages

Headquarters Somewhere
BUDGET AUTHORIZATION/ALLOCATION OR OPERATING BUDGET AUTHORITY

ISSUED BY:
MAJOR COMMAND IDENTIFIER: K0
Headquarters Somewhere

Joint Base Somewhere, MS
BA Approving Official:

ISSUED TO:
ALLOTMENT RECIPIENT IDENTIFIER: K00W
Joint Base Somewhere
CPTS/FMA
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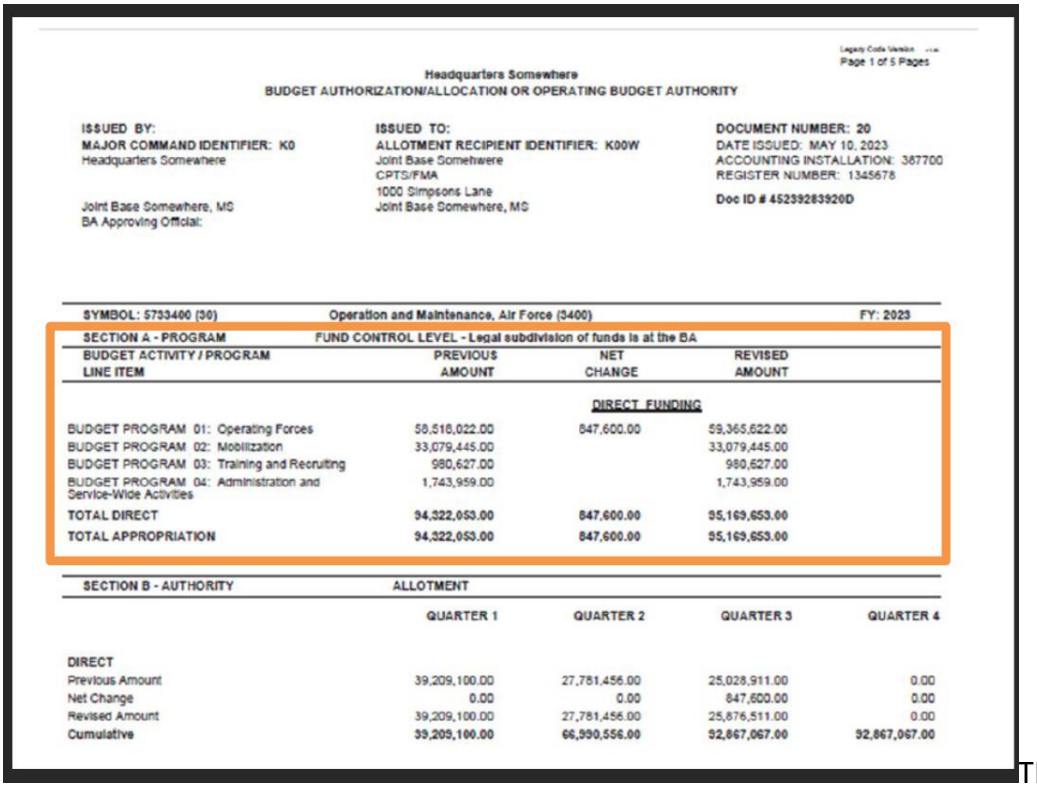
This is the document ID number used to track the OBAD. Use the AFAOC Power Bi Dashboard or the DEAMS BETR to track targe load accuracy after processing.

OBAD

1.22 OBAD Pg 1



Page 1 of 5 Pages

Headquarters Somewhere
BUDGET AUTHORIZATION/ALLOCATION OR OPERATING BUDGET AUTHORITY

ISSUED BY:
MAJOR COMMAND IDENTIFIER: K0
Headquarters Somewhere

Joint Base Somewhere, MO
BA Approving Official:

ISSUED TO:
ALLOTMENT RECIPIENT IDENTIFIER: K00W
Joint Base Somewhere
CPTS/FMA
1000 Simpsons Lane
Joint Base Somewhere, MO

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SYMBOL: 5733400 (30) Operation and Maintenance, Air Force (3400) FY: 2023

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This section details previous amounts and net changes based on each Budget Program. The Net Change column details the increase or decrease the funding document is changing, while the revised Amount has the new authorized amounts. These are all annual authority amounts.

OBAD

1.23 OBAD Pg 1

Legacy Code Version
Page 1 of 5 Pages

Headquarters Somewhere
BUDGET AUTHORIZATION/ALLOCATION OR OPERATING BUDGET AUTHORITY

ISSUED BY:
MAJOR COMMAND IDENTIFIER: K0
Headquarters Somewhere

Joint Base Somewhere, MS
BA Approving Official:

ISSUED TO:
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The authority section details issued authorities during each quarter and the current net change made by the OBAD. This is important for the quarterly phasing.

OBAD

1.3 OBAD Pg 2

SECTION B - AUTHORITY	ALLOTMENT			
	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
DIRECT				
Previous Amount	39,209,100.00	27,781,456.00	25,028,911.00	0.00
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SECTION C - SUBSIDIARY LIMITATIONS

LIMITATION CODE	TYPE	TITLE	PREVIOUS AMOUNT	NET CHANGE	REVISED AMOUNT
A03	F	ACTIVE DUTY - FSRM (SAG 011R)	9,936,016.00		9,936,016.00
A37	C	ACTIVE DUTY - BASE SUPPORT (011Z)	46,915,041.00	847,600.00	47,762,641.00
A40	F	ACTIVE DUTY - COUNTERNARCOTICS	20,000.00		20,000.00
A94	F	ACTIVE DUTY - FLYING HOURS PROGRAM (011Y)	175,000.00		175,000.00
B53	F	ACTIVE DUTY - ENDURING COSTS	673,000.00		673,000.00

SECTION D - REMARKS (STANDARD, OTHER)

STANDARD REMARKS

STATUTORY/REGULATORY LIMITATIONS:

1. All provisions, sections, limitations, and restrictions contained in the Consolidated Appropriations Act, 2023, P.L. 117-328 (H.R. 2617) DOD Division C.

2. Total availability/obligation authority: Funds shall not be distributed, nor obligations authorized or incurred, in excess of (1) the direct obligation authority shown above or (2) direct plus valid reimbursements, which become available in accordance with DoD 7000.14-R Financial Management Regulation, Volume 14, Chapter 1 of the DODFMR.

3. Direct Budget Activity Realignment: Congress controls and monitors Air Force O&M at the Budget Activity (BA) level. No funds can be realigned

This section details previous amounts and net changes based on each limitation.

OBAD

1.31 OBAD Pg 2

SECTION B - AUTHORITY	ALLOTMENT			
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DIRECT				
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Review remarks for specific instructions for loading and the purpose of the document. Sometimes funding documents will have very specific remarks detailing how the money should be used or not used.

OBAD

1.4 Conclusion

Budget Authorization/Allotment Document (BA/AD)

The Budget Authorization/Allotment Document is the funding and financial control document for the specific needs of a base, such as military construction. The BA/AD is the authority to obligate and expend other than O&M funds and is also classified as an allotment document that bases receive from MAJCOM.

CONTINUE

Interpret Initial Distribution

- **Determine step-by-step procedures for interpreting initial funds distribution IAW prescribed guidance and publications**

Overview

- **Annual Funding**
- **Quarterly Phasing**
- **Load Fund Targets/Limitations**
- **Defense Enterprise Accounting Management System (DEAMS)**
- **Supply**
- **Medical**
- **Verify Target/Limitation Loads Against Document**

Annual Funding

The funding documents are issued annually and updated quarterly. The quarterly amounts are cumulative, meaning the second quarter amount will be the total of the first and second quarters added together. The documents show that the total annual amount is allotted to the installation. This total amount is referred to as a limitation. Limitations are subject to the fund control requirements of Title 31 of the United States Code (USC). Violations of these limitations must be reported. As stated earlier, the limitation is staged/shown in quarterly amounts. The funding documents also contain strict instructions, called funding guidance, which must be followed regarding the distribution and expenditure of the allotments. As a general rule of thumb, when dealing with annual and quarterly funding, the quarterly distributions should never be more than the annual.

Click on image to enlarge

Quarterly Phasing

When the President's budget is approved and the ID is sent down early in the fiscal year (FY) either AFIMSC or the MAJCOM will implement the quarterly phasing process. This means that funding will only be sent on a quarterly basis to the installations. The installation's budget is not sent down all at once in order to prevent an Anti-Deficiency Act (ADA) violation. Apportionment means determining the rate at which organizations can use obligation authority. Obligation authority is done quarterly during the fiscal year in which it is to be used. This is a requirement of the Anti-Deficiency Act. It ensures that organizations do not use the obligation authority up too fast. If used too quickly, the Air Force would find it spent faster than Congress intended. Quarterly phasing also makes sure organizations achieve the most economical and effective use of funds.

Fund apportionment has the direct effect at base level of making managers program their funds for each quarter of the year. Because of the Anti-Deficiency Act, funds are only available in three-month increments but are cumulative on the OBAD. The increments issued are on the installation's request and the availability of funds.

There are many factors to consider when developing the quarterly phasing of requirements. One consideration in the process is the geographic location of the installation. The location influences the quarterly phasing for nearly every object sub class. A northern installation has greater civilian overtime requirements during the first and second quarters to allow for snow removal. Also, heating fuel requirements vary between summer and winter months. Variations for electricity and water are greater at southern bases due to the use of air conditioners and watering of lawns.

In addition to the effect of location on quarterly phasing, another step in the process is carefully reviewing approved programs for changes that will alter the phasing. When developing the quarterly phasing, consider the effective date of scheduled program changes. Also consider factors such as prepositioning of equipment. Another very important consideration is the obligation of contracts. Some organizations fully obligate many contracts for services at the beginning of the fiscal year. Funds may also be fully obligated for most facility projects by contract (when awarded to the contractor). In these instances, analysts must program funds for the quarter in which the obligation is expected to occur.

Use modified commitment accounting to avoid a violation of the cumulative quarterly obligation authority. The Financial Management Analysis (FMA) office will not certify availability of funds of more than cumulative quarterly obligation authority. Due to the lead-time required for preliminary contracting actions, analyst may certify fund availability before the quarter funds actually become available. The effective date is the first day of the quarter.

Orderly flow into the next fiscal year may require preliminary contracting action before the new fiscal year. However, analysts cannot certify fund availability and authorize incurring obligations before receipt of actual funding authorizations. Instead of certifying fund availability for contracting actions chargeable to next fiscal year, follow procedures in the Federal Acquisition Regulation (FAR). This regulation does not allow commitments. It provides contracting officers authority to proceed with advanced contracting actions before actual receipt of funds up to the point of contract award.

The development of quarterly phasing forecasts is the primary responsibility of Resource Advisors (RAs). All financial analysis office personnel must be aware of all factors affecting quarterly phasing to help RAs in this task.

Scheduled program changes, base location and service contracts may prevent organizations from receiving 25 percent of their annual funding each quarter.

Let's go over an example.

Annual

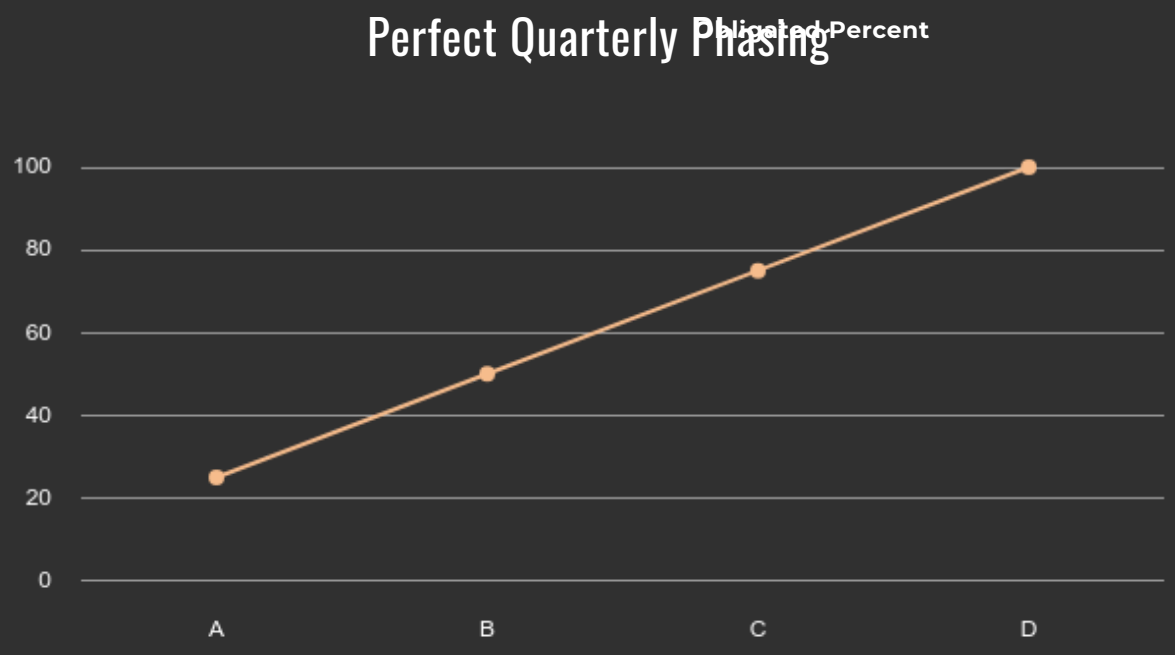
Approved	1st Qtr	2nd qtr	3rd Qtr	4th Qtr
Funding	Target	Target	Target	Target
$20,000	$5,000	$11,000	$15,000	$20,000

1st Qtr Actual: $10,000

Difference: <$5,000>

If the Operations Group Commander continues spending at a rate of $10,000 per quarter, the Responsibility Center will have a go-broke date of 31 March, i.e., six months before the end of the year. When a Responsibility Center spends all of the money before the end of the year, it will not be able to accomplish the assigned mission effectively. FMA or the RA must contact the Responsibility Center to find out the problem. If management controls have broken down, prompt corrective action is required. However, if the mission accelerated in the first and or second quarter, then costs should be less in subsequent quarters. Fourth quarter costs would then be on target. An analysis of the complete mission is essential anytime there is a deviation from established targets.

Perfect Quarterly Phasing



Quarters

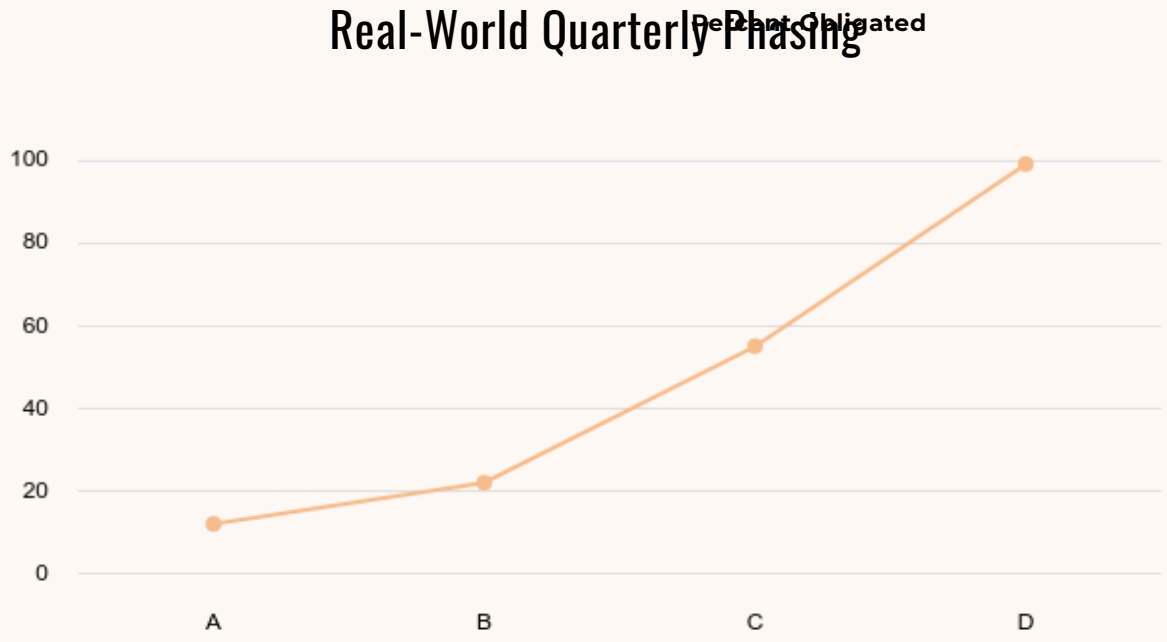
A. Oct-Dec | **25**

B. Jan-Mar | **50**

C. Apr-Jun | **75**

D. Jul-Sep | **100**

Real-World Quarterly Phasing



Quarter

A. Oct-Dec | **12**

B. Jan-Mar | **22**

C. Apr-Jun | **55**

D. Jul-Sep | **99**

CONTINUE

Match the term with the correct definition.

Subsequently Available Obligation Authority	The total of the available and subsequent available obligation authority.

Total Obligation Authority	These limitations pertain to specific items such as the real-property maintenance "floor"
Administrative Limitation	Limitations imposed by statute that modify or restrict the terms of fund authorizations
Available Obligation Authority	This type of guidance is the same for all bases under that MAJCOM
Line Item Limitation	This type of guidance only pertains to the installation that received the funding document
General Guidance	Total of what you are authorized to execute.
Specific Guidance	The delta between the Available Obligation Authority and the Total Obligation Authority

SUBMIT

Complete the content above before moving on.

Defense Enterprise Accounting and Management System

Defense Enterprise Accounting and Management System (DEAMS) is an accounting Enterprise Resource Planning (ERP) solution, based on the Oracle e-Business Suite (EBS), for the USAF and the United States Transportation Command (USTRANSCOM) as established by the Assistant Secretary of the Air Force, Financial Management and Comptroller (SAF/FM). DEAMS provides accurate and timely financial information using standardized business rules and processes, and complies with existing laws, regulations, and policies. DEAMS is a long-term solution toward sustaining audit readiness and correcting financial reporting weaknesses.

Load Verify Fund Targets Limitation Loads

Resource Advisors (RAs) can alter targets if the commander and the staff determine that reprogramming is needed, so let's discuss the process of loading targets and some good ideas to follow. It is important to remember that where you are stationed can dictate who loads targets. Normally, FMA loads targets, but you might as an RA. We will discuss loading targets into DEAMS (the DoD's budget and accounting system). Additionally, we will talk about how to verify if the targets were loaded accurately.

Load Fund Targets/Limitations using DEAMS

We have previously learned about limitations on how to spend your funding and our accounting system, DEAMS. Within DEAMS you will have to manage funds by loading, verifying, or sometimes changing targets.

Establishing Fund Targets

Fund targets represent translating the mission into dollars required to perform that mission. The purposes of fund targets are to:

- Serve as guides for the consumption of resources.

- Provide a measure against which you can determine planning effectiveness.
- Provide a control mechanism through which you can manage the overall operating budgets.
- Form the tool through which monthly reviews identify resource overages and shortages to facilitate redistributing resources to areas in need.

Types of fund targets

There are two basic types of fund targets. The first type applies base wide (Object Sub Class within Budget Activities [BA]) and results from limitations imposed by Congress or the Office of the Secretary of Defense (OSD). SAF/FM, in turn, imposes these on command OBADs and then issues them to bases. The second type applies to the level selected by the command or base as the level at which management makes decisions. These decisions have the most impact on resource consumption. These levels are normally the second or third RC levels.

Once you have set up the two types of fund targets, they should remain stable. You must keep a proper perspective on Object Sub Class amounts. Object Sub Class amounts are guides to spending funds. They are not statutory- or administrative-type limitations. Do not interpret them as mandatory goals. However, when managers exceed fund targets, they must explain the reasons.

Responsibility Center (RC) managers should make sure that actual obligations are in line with BA quarterly and annual operating budget totals. They should examine expenses to determine their effectiveness and efficiency in relation to planned output.

The principal concern of comptroller personnel should be that base-wide obligations do not exceed the legal or administrative limitations of the base OBAD.

Level of Fund Targeting

Two considerations determine the level at which you load fund targets. The first consideration is: do you consume resources at a level that is significant and measurable? The second consideration is whether management exerts controls at this level. Examples of levels where fund targets might be loaded at a typical base are:

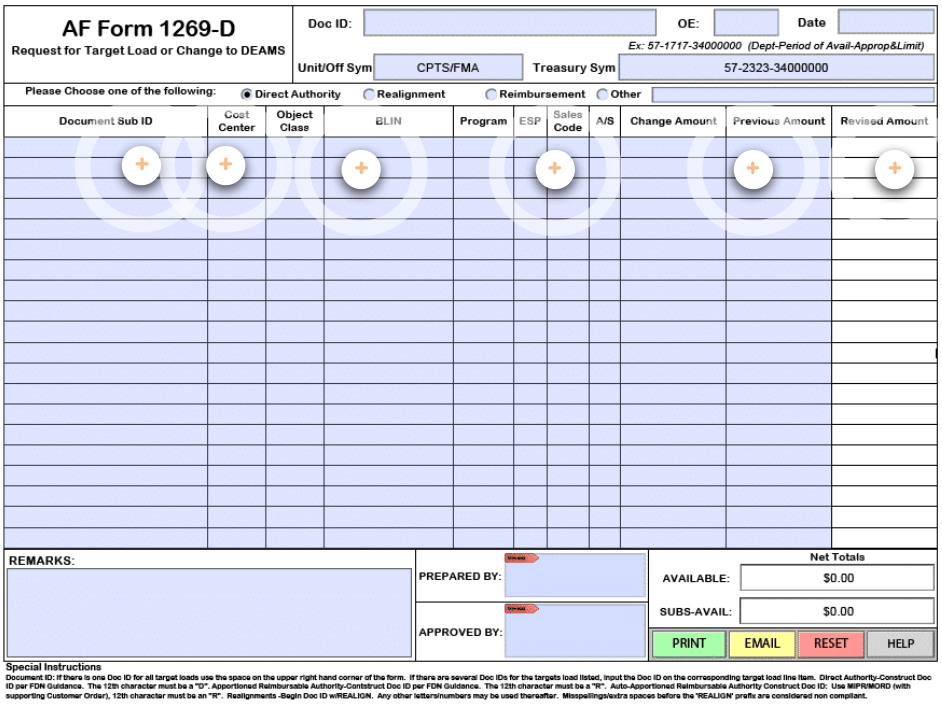
- Wing Commander
- Operations Group
- Maintenance Group
- Mission Support Group
- Medical Group

An automated spreadsheet is used to set up targets. This spreadsheet can be completed by the resource advisors or financial analysts. Organizations can develop their own target load sheet to include additional requirements based on local directives or guidelines. The target level is the responsibility of the Responsibility Center Manager (RCM).

Load Fund Targets/Limitations

The AF Form 1269 is used to prepare for loading targets into the accounting systems and consists of fields used for entering data elements and codes into Defense Enterprise Accounting and Management System (DEAMS), Expeditionary Combat Support System (ECSS), and Defense Medical Logistics Standard Support (DMLSS). Once funding has been issued to the base, there are two sets of people who can prepare AF Form 1269s for processing: Resource Advisors and Financial Management Analysts (FMA). However, the form will always be processed by the technician assigned to the organization in FMA. See the Example 1269-D Target Load below.

Select each icon below to learn about the AF Form 1269-D.



AF Form 1269-D

Request for Target Load or Change to DEAMS

Doc ID: | OE: | Date

Ex: 57-1717-34000000 (Dept-Period of Avail-Approp&Limit)

Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

Special Instructions

Document ID: If there is one Doc ID for all target loads use the space on the upper right hand corner of the form. If there are several Doc IDs for the targets load listed, input the Doc ID on the corresponding target load line item. Direct Authority-Construct Doc ID per FDN Guidance. The 12th character must be a "D". Apportioned Reimbursable Authority-Contstruct Doc ID per FDN Guidance. The 12th character must be a "R". Auto-Apportioned Reimbursable Authority Construct Doc ID: Use MIPR/MORD (with supporting Customer Order), 12th character must be an "R". Realignments -Begin Doc ID w/REALIGN. Any other letters/numbers may be used thereafter. Misspellings/extra spaces before the 'REALIGN' prefix are considered non compliant.

AF Form 1269-D

Request for Target Load or Change to DEAMS

Doc ID: | OE: | Date

Ex: 57-1717-34000000 (Dept-Period of Avail-Approp&Limit)

Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

Special Instructions

Document ID: If there is one Doc ID for all target loads use the space on the upper right hand corner of the form. If there are several Doc IDs for the targets load listed, input the Doc ID on the corresponding target load line item. Direct Authority-Construct Doc ID per FDN Guidance. The 12th character must be a "D". Apportioned Reimbursable Authority-Contstruct Doc ID per FDN Guidance. The 12th character must be a "R". Auto-Apportioned Reimbursable Authority Construct Doc ID: Use MIPR/MORD (with supporting Customer Order), 12th character must be an "R". Realignments -Begin Doc ID w/REALIGN. Any other letters/numbers may be used thereafter. Misspellings/extra spaces before the 'REALIGN' prefix are considered non compliant.

Cost Center

This is the organization code to “whom” the funds will be distributed.

For example 338800 identifies the X Airlift

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Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

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Object Class

This identifies what is being purchased.

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Request for Target Load or Change to DEAMS

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Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

Special Instructions

Document ID: If there is one Doc ID for all target loads use the space on the upper right hand corner of the form. If there are several Doc IDs for the targets load listed, input the Doc ID on the corresponding target load line item. Direct Authority-Construct Doc ID per FDN Guidance. The 12th character must be a "D". Apportioned Reimbursable Authority-Constsruct Doc ID per FDN Guidance. The 12th character must be a "R". Auto-Apportioned Reimbursable Authority Construct Doc ID: Use MIPR/MORD (with supporting Customer Order), 12th character must be an "R". Realignments -Begin Doc ID w/REALIGN. Any other letters/numbers may be used thereafter. Misspellings/extra spaces before the 'REALIGN' prefix are considered non compliant.

Task/BLIN

A combination of three things: Budget Activity Code (why), Budget Sub-Activity (BSA), and Budget Line (BL).

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Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

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ESP

The ESP will be used if the funding is for an emergency or in support of a special program.

AF Form 1269-D

Request for Target Load or Change to DEAMS

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Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

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Change Amount

This is how much money added or subtracted from the account.

AF Form 1269-D

Request for Target Load or Change to DEAMS

Doc ID: | OE: | Date

Ex: 57-1717-34000000 (Dept-Period of Avail-Approp&Limit)

Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: (•) Direct Authority ( ) Realignment ( ) Reimbursement ( ) Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

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Document ID: If there is one Doc ID for all target loads use the space on the upper right hand corner of the form. If there are several Doc IDs for the targets load listed, input the Doc ID on the corresponding target load line item. Direct Authority-Construct Doc ID per FDN Guidance. The 12th character must be a "D". Apportioned Reimbursable Authority-Contstruct Doc ID per FDN Guidance. The 12th character must be a "R". Auto-Apportioned Reimbursable Authority Construct Doc ID: Use MIPR/MORD (with supporting Customer Order), 12th character must be an "R". Realignments -Begin Doc ID w/REALIGN. Any other letters/numbers may be used thereafter. Misspellings/extra spaces before the 'REALIGN' prefix are considered non compliant.

Previous Amount

For initial target loads, this block will not apply, as this will be the first load of the FY.

AF Form 1269-D
Request for Target Load or Change to DEAMS

Doc ID: | OE: | Date

Ex: 57-1717-34000000 (Dept-Period of Avail-Approp&Limit)

Unit/Off Sym: CPTS/FMA | Treasury Sym: 57-2323-34000000

Please Choose one of the following: ◉ Direct Authority ○ Realignment ○ Reimbursement ○ Other

Document Sub ID	Cost Center	Object Class	BLIN	Program	ESP	Sales Code	A/S	Change Amount	Previous Amount	Revised Amount

REMARKS:

PREPARED BY:

APPROVED BY:

Net Totals

AVAILABLE: $0.00

SUBS-AVAIL: $0.00

PRINT | EMAIL | RESET | HELP

Special Instructions

Document ID: If there is one Doc ID for all target loads use the space on the upper right hand corner of the form. If there are several Doc IDs for the targets load listed, input the Doc ID on the corresponding target load line item. Direct Authority-Construct Doc ID per FDN Guidance. The 12th character must be a "D". Apportioned Reimbursable Authority-Constsruct Doc ID per FDN Guidance. The 12th character must be a "R". Auto-Apportioned Reimbursable Authority Construct Doc ID: Use MIPR/MORD (with supporting Customer Order), 12th character must be an "R". Realignments -Begin Doc ID w/REALIGN. Any other letters/numbers may be used thereafter. Misspellings/extra spaces before the 'REALIGN' prefix are considered non compliant.

Revised Amount

Many 1269s will automatically calculate this block for you.

The first step in the process is to fill out an AF Form 1269, *Request for Target Load or Change in DEAMS*, or approved equivalent form. Loading targets into DEAMS requires elements from the accounting structure and codes from the funding document. These elements include: Cost Center, Object Class, Task, Emergency and Special Program (ESP), Dollar Amount, and Type of Funding.

As targets are loaded into or moved between different places in DEAMS, quarterly targets for a particular line can NEVER exceed the annual target. This means when increasing both the annual and quarterly target for a specific location, the increase should first be to the annual target and then to the quarterly target. When decreasing both annual and quarterly targets for a specific address, the decrease should first be recorded against quarterly targets and then to annual targets.

Load Supply and Medical Funds Targets/Limitations

While typical target loads are processed in DEAMS, medical and supply programs use GAFS-BQ as the accounting system. It is important to remember again that each base has specific processes for loading funds. This lesson will focus specifically on loading targets into the Expeditionary Combat Support System (ECSS or ES-S), and Defense Medical Logistics Standard Support (DMLSS) systems.

CONTINUE

Supply

To include loading targets into Expeditionary Combat Support System (ECSS or ES-S) or Defense Medical Logistics Standard Support (DMLSS) system, an analyst must load targets into GAFS-BQ as well.

Loading Targets in Expeditionary Combat Support System (ECSS or ES-S)

The ECSS is used by the base supply offices to purchase and issue regular base supply items. Loading targets into the ECSS requires several data elements. The ECSS uses a Project Funds Management Record (PFMR) and Organization Cost Center Record (OCCR) or Organization Code (ORG) to identify which organization is spending the money (who). The system also uses an adjustment code to determine if the transaction is increasing (I) or decreasing (D) the fund target. Targets loaded into the ECSS must match the targets loaded into BQ, with a few exceptions that we will not cover in this course.

The first step in the process is to fill out an AF Form 1269, Request for Load or Change in Fund Targets, or approved equivalent. The 1269 for ECSS or ES-S requires different information than a typical 1269-D. Ensure the document is signed by approved authority.

The following data elements are used to complete the AF Form 1269:

Transaction Identification Code (TRIC)	The TRIC used to load ECSS Targets is "ORG". This code is normally

	preprinted on the form. The TRIC tells us a transaction is being recorded against an ORG or an OCCR.
Project Funds Management Record (PFMR)	At least one PFMR is required for each Operating Agency Code and Operating Budget Allotment Number. If there is more than one appropriation, there must be a separate PFMR for each appropriation. The RC/CC Code is linked to the PFMR and used to accumulate costs when interfaced with GAFS-BQ.
Organization Code (ORG)	The ORG is the same as the OCCR. This is a three-digit code. It is the ECSS version of an RC/CC. To assist us in identifying the correct organization code, the Materiel Management System has PFMR and OCCR directories available in several different formats. However, the best directory to use is a listing sorted by RC/CC Codes.
Amount	Enter the amount of funds being loaded in dollars and cents. This amount should match the quarterly amount loaded into BQ on the right side of the AF Form 1269. When a transaction is a decrease, parentheses are placed around the amount, ($5,000), so the data entry technician recognizes this transaction as a decrease.
Adjustment Code	The adjustment code is used when entering the transaction into the system to indicate either an increase (I) or decrease (D) in funding.

Responsibility Center/Cost Center Code (RC/CC)	The RC/CC is used as a double check for the organization code. It also assists us in preparing the AF Form 1269. The RC/CC Code can be used as a valuable audit trail when verifying transactions.
FSR/PSR Codes	The FSR and PSR codes are used by GAFS-BQ as a short-hand notation for the line of accounting. The GAFS-BQ system uses this when performing fund loads.
Revised Target	This field may be used to state the revised ECSS target or the revised GAFS-BQ target. The amounts are shown in thousands (i.e., $10,000.00 is shown as 10.0). When you examine the AF Form 1269, this field is shown under BQ data elements. Note: Different bases will use this field differently; therefore, it is best to determine what your base is doing and follow suit. Consistency is key.

CONTINUE

Medical

This section covers loading targets in the Defense Medical Logistics Standard Support (DMLSS) system.

The process is very similar to loading into ECSS because each medical account is managed by OCCR and PFMR. The first step in the process is to fill out an AF Form 1269, Request for Load or

Change in Fund Targets, or approved equivalent. Targets loaded in the DMLSS must match the medical supply type annual and quarterly targets loaded into GAFS-BQ. Typically, the Medical Group Resource Advisor prepares the AF Form 1269 and processes the target loads in DMLLS and the FMA office processes the target loads in GAFS-BQ. The following data elements are used to complete the AF Form 1269:

Transaction Identification Code - TRIC	The transaction code for DMLSS targets is always "ADP" if you are changing the target amount loaded against a PFMR. The transaction code identifies the type of transaction being recorded.
Project Funds Management Record (PFMR)	At least one PFMR is required for each Operating Agency Code and Operating Budget Allotment Number. If there is more than one appropriation, there must be a separate PFMR for each appropriation. The RC/CC Code is linked to the PFMR and used to accumulate costs when interfaced with DEAMS.
Organization Code (ORG)	The ORG is the same as the OCCR. This is a three-digit code. It is the DMLSS version of an RC/CC. To assist us in identifying the correct organization code, the Materiel Management System has PFMR and OCCR directories available in several different formats. However, the best directory to use is a listing sorted by RC/CC Codes.
Amount	Enter the amount of funds being loaded in dollars and cents. This amount should match the quarterly amount loaded into GAFS-BQ on the right side of the AF Form 1269. When a

	transaction is a decrease, parentheses are placed around the amount, ($5,000), so the data entry technician recognizes this transaction as a decrease.
Action Code (ACT)	The action code is used in the computer to indicate either an increase (I) or decrease (D) to the fund target.
Responsibility Center/Cost Center Code (RC/CC)	The RC/CC Code is used as a double check for the organization code. It also assists us in preparing the AF Form 1269. The RC/CC Code can be used as a valuable audit trail when verifying transactions, but it cannot be attached to more than one ORG code.
Field Identification (FLD ID)	In DMLSS, a one-character code is used to identify what is being bought. An example of a FLD ID is the letter "A" which indicates that the organization needs money loaded to purchase medical supplies. Another easily recognizable field identification code is "G". Any organization that uses this code for the AF Form 1269 indicates that purchase(s) of medical equipment will be forthcoming.
Revised Target	This field may be used to state the revised DMLSS target or the revised GAFS-BQ target. The amounts are shown in thousands (i.e., $10,000.00 is shown as 10.0). When you examine the AF Form 1269, this field is shown under GAFS-BQ data elements. Note: Different bases use this field differently; therefore, you should follow

	your local guidance. Consistency is the key.

The second step is to send the form to FMA after being checked for accuracy. Next, FMA will forward the form to Medical Supply to process. Lastly, Resource Advisors (RAs) can run reports in Discoverer Viewer to show the money was loaded so orders can be processed accordingly. Furthermore, the target loaded in GAFS-BQ should match the target loaded in DMLSS.

Verify Target/Limitation Loads Against Document

After all funds have been loaded based on the information contained on the AF Form 1269 the analyst should always double check their work. It is better to catch and correct an issue sooner rather than later. One way for the analyst to verify the accuracy of the targets they input is to run a report in DEAMS called the Budget Execution Transaction Register (BETR). This report shows all transactions that were recorded against the budget line specified in the report query. Analysts should locate the target load they accomplished and validate that the accounting data elements match what is on the AF Form 1269.

Below is an example of a BETR for Joint Base Andrews dated 16 October 2023 that covers the period of 1 September 2022 to 30 September 2023.

DEAMS Budget ExecutionTransaction Register (General Funds and FY16 and LaterTWCF)

Report Da GL DATE GL DATE (HIGH):30-SEP-2023

DEAMS S	Installation	Doc Numb	Revision N	Transactio	Availability	FUND	OE	CC	OSC	BLIN	PROGRAI	ACTIVITY_	SALES C(	Change Au	Increase D	GI Date	Creation Date	Approval Date	Apprn Trar	Transactio
F1D	Andrews	01369522	1	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			2552.87	I	10-May-23	10-May-23	10-May-23	E Appr ->	BUD-6300
F1D	Andrews	01489207	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			2552.87	I	12-Oct-22	12-Oct-22	12-Oct-22	E Appr ->	BUD-6300
F1D	Andrews	01369522	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			-2552.87	D	10-May-23	10-May-23	10-May-23	E Appr ->	BUD-6300
F1D	Andrews	01449061	0	AR	A	05700007	F18CA	3A4410	260.3312	06000000	0808545F			-2552.87	D	19-Oct-22	19-Jan-22	19-Oct-22	E Appr ->	BUD-6300
F1D	Andrews	01588139	0	AR	A	05700007	F18CA	3A4410	260.3312	06000000	0808545F			-2295.13	D	15-Sep-23	15-Sep-23	15-Sep-23	E Appr ->	BUD-6300
F1D	Andrews	01588141	0	AR	A	05700007	F18CA	374406	260.3312	06000000	0808545F			-1225	D	15-Sep-23	15-Sep-23	15-Sep-23	E Appr ->	BUD-6300
F1D	Andrews	01588143	0	IN	A	05700007	F18CA	374406	111.0051	06000000	0808545F			-4844.32	D	15-Sep-23	15-Sep-23	NULL	E Appr ->	BUD-6300
F1D	Andrews	01596224	0	AR	A	05700007	F18CA	374406	111.00RG	12000000	0808545F			4805.37	I	29-Sep-23	29-Sep-23	29-Sep-23	E Appr ->	BUD-6300
F1D	Andrews	01522784	0	AR	A	05700007	F18CA	374406	111.0051	06000000	0808545F			-17100.4	D	16-Nov-22	16-Nov-22	16-Nov-22	E Appr ->	BUD-6300
F1D	Andrews	01522784	0	AR	A	05700007	F18CA	374406	111.00RG	12000000	0808545F			-6079.8	D	16-Nov-22	16-Nov-22	16-Nov-22	E Appr ->	BUD-6300
F1D	Andrews	01588621	0	AR	A	05700007	F18CA	374406	111.00RG	12000000	0808545F			6807.6	I	18-Sep-23	18-Sep-23	18-Sep-23	E Appr ->	BUD-6300
F1D	Andrews	01596023	0	AR	A	05700007	F18CA	374406	260.3312	06000000	0808545F			-169.53	D	29-Sep-23	29-Sep-23	29-Sep-23	E Appr ->	BUD-6300
F1D	Andrews	01525294	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			105718	I	6-Dec-22	6-Dec-22	6-Dec-22	Allotment-I	BUD-1903
F1D	Andrews	01526458	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			26430	I	9-Dec-22	9-Dec-22	9-Dec-22	Allotment-I	BUD-1903
F1D	Andrews	01529501	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			3806	I	28-Dec-22	28-Dec-22	28-Dec-22	Allotment-I	BUD-1903
F1D	Andrews	01530345	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			42958	I	6-Jan-23	6-Jan-23	6-Jan-23	Allotment-I	BUD-1903
F1D	Andrews	01533761	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			-178912	D	24-Feb-23	24-Feb-23	24-Feb-23	Allotment-I	BUD-1903
F1D	Andrews	01537902	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			317154	I	24-Feb-23	24-Feb-23	24-Feb-23	Allotment-I	BUD-1903
F1D	Andrews	01548728	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			-24200	D	30-Mar-23	30-Mar-23	30-Mar-23	Allotment-I	BUD-1903
F1D	Andrews	01551597	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			146475	I	11-Apr-23	11-Apr-23	11-Apr-23	Allotment-I	BUD-1903
F1D	Andrews	01554034	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			50000	I	21-Apr-23	21-Apr-23	21-Apr-23	Allotment-I	BUD-1903
F1D	Andrews	01554034	1	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			-50000	D	9-May-23	9-May-23	9-May-23	Allotment-I	BUD-1903
F1D	Andrews	01569064	0	AR	A	05700007	F18CA	374406	111.00RG	06000000	0808545F			97650	I	11-Jul-23	11-Jul-23	11-Jul-23	Allotment-I	BUD-1903

Example BETR from Joint Base Andrews dated 16 October 2023 that covers the period of 1 September 2022 to 30 September 2023.

CONTINUE

Match the area of the 1269 to it's descriptor.

Previous Amount	Who the funds are issued to
Cost Center	BA/BSA/BL
Object Class	Does not apply to initial loads
Change Amount	Used for emergencies
Task	Nature of purchase
ESP	Total added or subtracted

SUBMIT

CONTINUE

1 question drawn randomly from A-Mod 1

CONTINUE

Refer to the OBAD Storyline activity to match the following items.

Authority	Serves as a tracking number for the OBAD
Remarks	Details net changes
Document ID	Details how money can or cannot be spent

SUBMIT

CONTINUE

A-Mod 1

Question

01/08

What is the purpose of the first phase in the PPBE process?

- ◯ Identifying resource requirements
- ◯ Evaluating execution outcomes
- ◯ Translating capability requirements into budget proposals
- ◯ Analyzing threats to national security

Question

02/08

In DMLSS, a one-character code is used to identify what is being bought. An example of an FLD ID is "A" which indicates that money needs loading for purchasing medical supplies by an organization using this identification for AF Form 1269 implies forthcoming purchases of medical equipment will be _____.

Type your answer here

Question

03/08

The FSR and PSR codes are used by GAFS-BQ as a shorthand notation for the line of accounting. The GAFS-BQ system uses this when performing _____.

Type your answer here

Question

04/08

Determining the allocation of financial resources occurs during the second phase of PPBE, called _____.

Type your answer here

Question

05/08

The Secretary of Defense, the Joint Chiefs of Staff chairman, and Combatant Commanders provide input for the Defense Planning Guidance (DPG) used by the DoD to produce the _____.

Type your answer here

Question

06/08

Programming acts as a bridge connecting strategic planning with financial resource allocation for effective program _____.

Type your answer here

Question

07/08

What is the role of the Comptroller in the preparation of the Budget Estimate Submission (BES)?

- ◯ Applying inflation figures
- ◯ Setting program objectives
- ◯ Conducting market research
- ◯ Drafting legislative proposals

Question

08/08

How is the Responsibility Center/Cost Center Code utilized in the organization?

- ◯ For auditing transactions
- ◯ For indicating revised targets
- ◯ For preparing form AF 1269
- ◯ For tracking adjustments in funding