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# Squadron CC Brief – Financial Management (FM)



**HQ AETC/FMA  
2023**



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# Overview



- **Flow of Money – The PPBE Calendar**
- **Approps, Fiscal Law and Colors of Money**
- **FY23 Current Fiscal Outlook**
- **Top 5 FM Tips for Sq/CCs**



# PPBE Calendar



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Fiscal Battle Rhythm you should be involved in!

★ Sq/CC Involvement needed

	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23	Jan 24		
Execution	FY23 Spend Plans & Initial Distro			UFR Drills			Mid Year Review			EOY Close-out			FY24 Spend Plans & Initial Distro			Continuing Resolution Authority		
Budget	FY24 Program Budget Review			PB Released			FY24 Execution Plan			FY25 Program Budget Review			FY26 Program Budget Review					
Programming	FY25 Internal AETC Program Review			POM Phase I			POM Phase I CSAF/SECAF Vector Check			POM Closure			AF POM Brief to OSD			FY26 Internal PACAF Program Review		
Planning	CV Planning Choices SVTCs			CV Planning Choices Follow Up SVTC			Strategic Planning Guidance			Planning Deliverables			dRAP Planning Choices			CV Strategic Planning Integration		



# AF Appropriations & Fiscal Law

(aka “Colors of Money”)



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Code	Appropriation	Examples
3400	Operations & Maintenance (O&M)	Day-to-day unit operations expenses
2X	Defense Health Program (subset of OSD O&M)	Hospital/medical expenses
3300	Military Construction (MILCON)	Construction of new building on installation
3600	Research, Development, Testing & Evaluation (RDT&E)	New technology, laboratory costs
3080	Procurement (Investment Equipment)	Equipment & systems >\$250K, certain simulator purchases
3010	Aircraft Procurement	Replacement aircraft

Wing Financial Management Board (FMB)

Financial Working Group (FWG)

Group CC

- Requirements compete within Group
- Sq RAs identify/prioritize unfunded requirements

Key to success – Be Ready!

- Scrub your books for dormant balances
- Know where your next dollar would go
- Continuously scrub/update unfunded list
- Ensure requirement is ready to execute
- Communicate/Coordinate with CONS/CES/CPTS

## Fiscal Law:

- Purpose – Must be a congressionally authorized purpose
- Time – When do you need requirement vs availability of appropriation
- Amount – Don’t exceed the monetary limitation

O&M is the most common appropriation AETC Sq/CCs will encounter



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# Fiscal Outlook – DAF's Perspective



## AF's FY23 Outlook (O&M):

- **Less flexibility to pull from traditional sources**
  - Marks/general provisions reduced flying hours/fuel savings
  - Internal inflation to wings will cause funding challenges
- **AETC Tracking \$108M in Must Pay UFRs with sources**
  - Will limit MAJCOMs ability to help wings
- **Sq's must be 85% Obligated by 31 July 2023**
  - Make it Happen; work closely with your RAs
- **Low chance for COVID Supplemental for DoD**
- **Limited funding for Ukraine supplemental; make sure you ESP code expenses properly**
  - OOC rightsized for FY23 @ AETC; let your CPTS/CC know if your having issues

## Sq/CC Interest Items for FY23:

- **SIF and CRF - Both available in FY23 and FY24**
- **Inflation driving Airmen personal challenges**
  - Cost of Goods, Travel, Housing, and food all up in FY23
- **Audits – Are your friend; welcome them!**
  - Air Force Audit Agency (AFAA)
  - Financial Improvement & Audit Readiness (FIAR)
  - Managers' Internal Control Program (MICP)
    - Annual Statement of Assurance is required by law, rolls up to DoD
- **DTS and Government Travel Card (GTC) Delinquencies; work with your Sq APCs/ODTAs**
- **CivPay increase for FY23; work with your FSS/CC to ensure you're maximizing your hiring potential**

**DAF's message to MAJCOMs...have a plan to make it to EOY with \$\$ in hand**



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# Top 5 FM Tips for Sq/CCs



- 1. Know and use your Resource Advisor (RAs) (Legality)**
  - Get a monthly brief on your status of funds and requirements list (funded and unfunded)
  - Involve RAs in staff meetings – Understand the Resource Management “Machine”
  - Plan/Identify requirements early – prepare for long lead times
- 2. Know and use your CES, CONS, FSS and most importantly, CPTS Commanders (Legality)**
- 3. Set the culture - maximize resources (Prudency)**
  - Even if it’s legal, should you buy it?
  - “Washington Post Test” – Is it worth you/your unit’s credibility & public trust?
  - No penalties for returning funds to CPTS (with time...)
- 4. Know the power of your orders and appointments**
  - Who you appoint/trust as Resource Managers (GPC, DTS, RA, CCMs, Civilian Time Cards)
  - Inferred vs Stated Orders
- 5. Be familiar with the Fiscal Outlook above your Squadron; know your Boss’s priorities**



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