



**U.S. AIR FORCE**



# **Squadron CC Brief – Financial Management (FM)**



**HQ AETC/FMA  
2023<sub>1</sub>**



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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**



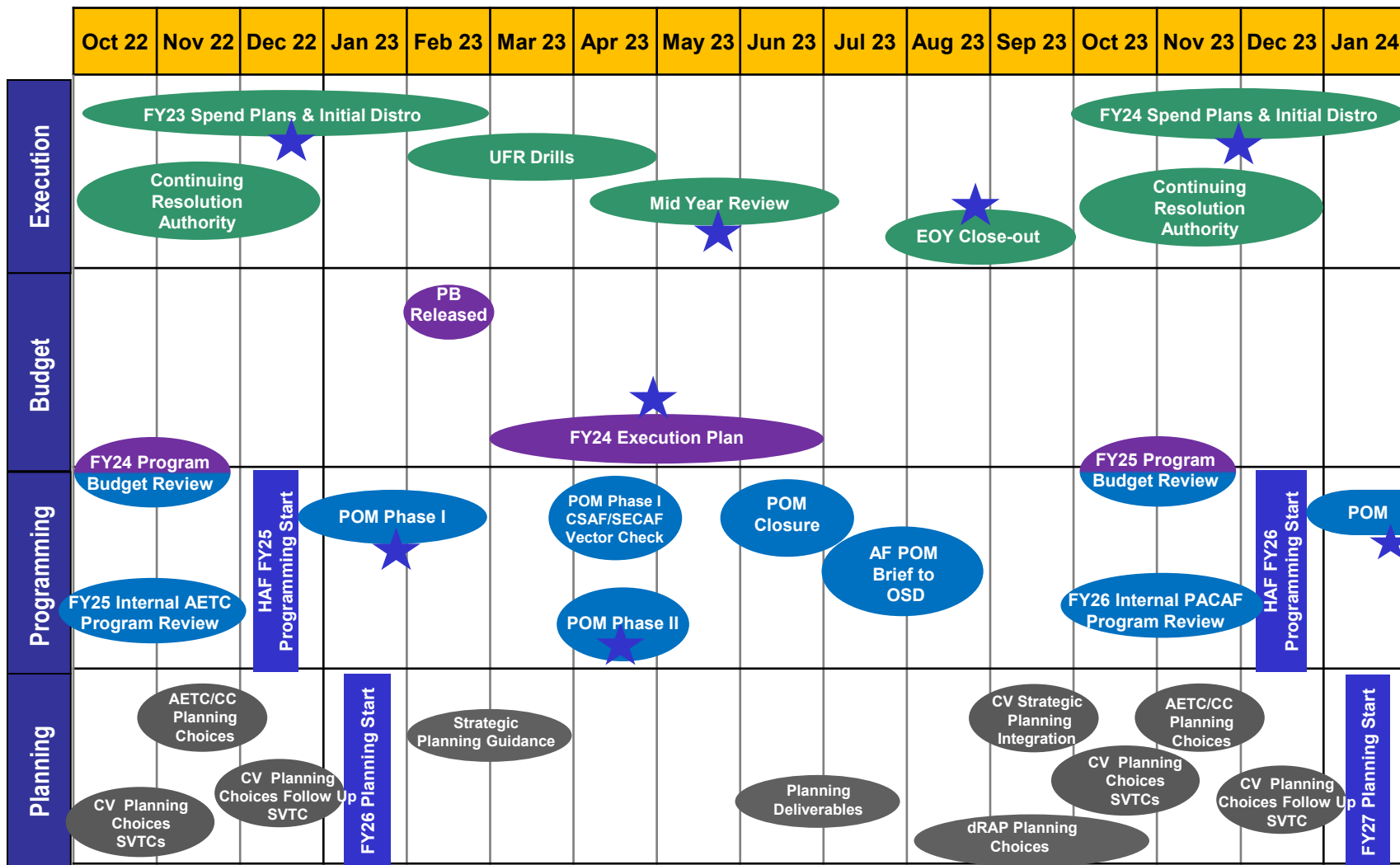
# PPBE Calendar



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Fiscal Battle Rhythm you should be involved in!

★ Sq/CC Involvement needed





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# AF Appropriations & Fiscal Law

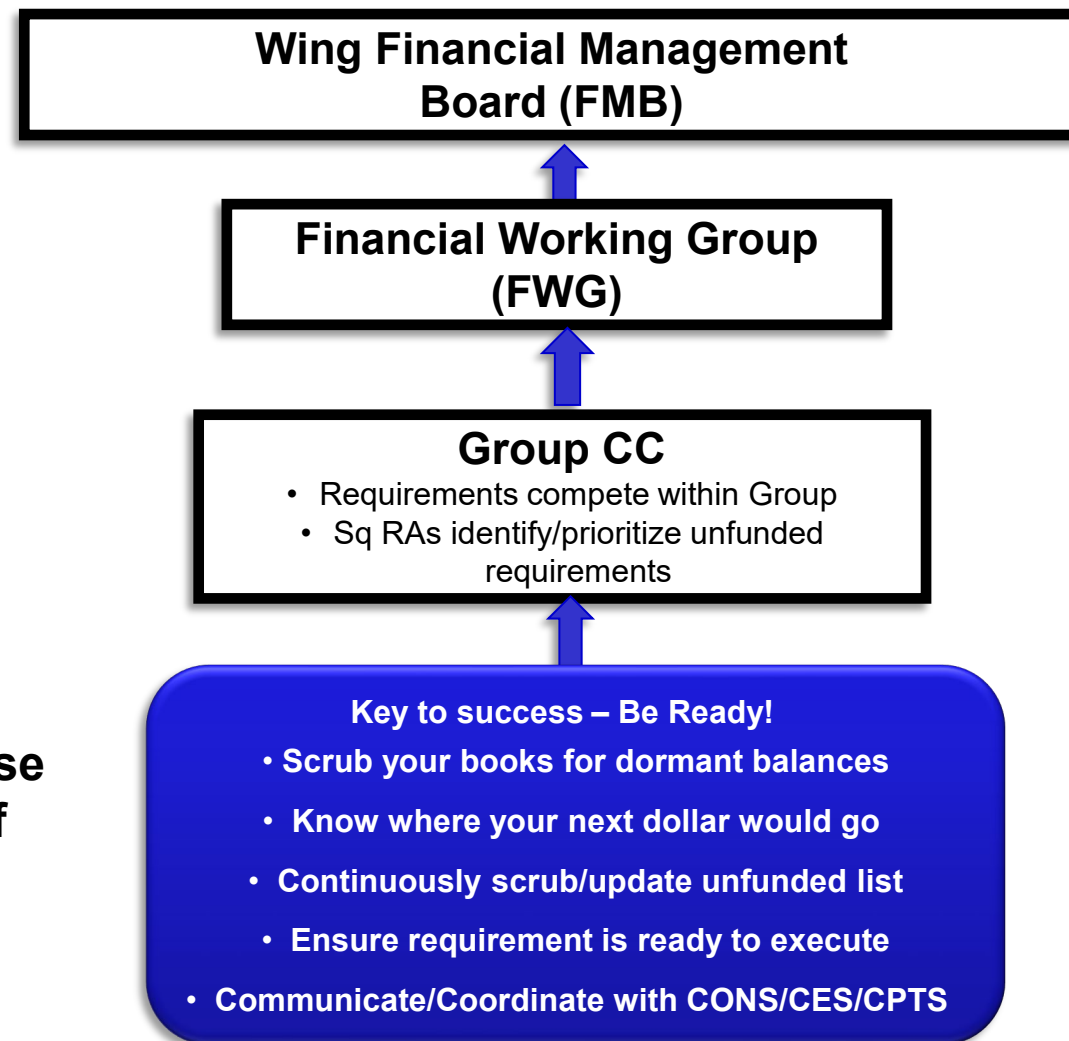
(aka “Colors of Money”)



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

## 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*



# ***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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