



## Lesson Guide

## Funding

10 May 2022



## Funding

### Purpose

This lesson guide is designed to support the local development of Flight Commander Leadership Course materials. Selected facilitators should use this guide as they prepare presentation materials. For more information on how lessons are structured, or how to use them in the course, see the **Course Director's Handbook** or online Facilitator Resources.

### Scope

Financial management is the process of determining requirements, obtaining resources, and effectively and efficiently applying those resources to meet the Department of the Air Force's direct missions and support responsibilities. Commanders are responsible for this process. Financial management also entails oversight responsibilities to include evaluation of internal controls, procedures, and protection of government assets.<sup>1</sup>

As a Flight Commander, you will need to be familiar with the DAF budget cycle in order to effectively manage the budgetary requirements of your flight. It is equally important for you to understand that there are multiple categories of funds, and each of these can only be used for specific purchases. You will also need to ensure you are constantly keeping abreast of the budgetary needs of your flight and prioritizing these requirements appropriately.

### Recommended Objectives

By the end of this lesson, the participant should be able to:

1. Explain the Department of the Air Force annual budget cycle.
2. Understand different types of funds and their permitted uses.
3. Comprehend the importance of budget prioritization and timely request submissions.

### Recommended POC / Presenter

- Wing Finance office
- Squadron-level leader (DO, CC or equivalent)
- Unit Resource Advisor

### Recommended Length:

- 25 minutes (inclusive of questions)

### Recommended Approach

- Present informational slides with Q & A

### Lesson Connections

- **Prioritization**-Flight Commanders must maintain a current prioritized list of requirements that need to be funded. They must also be prepared to justify the need for funds.

- **Manning**-funding influences every aspect of manning decisions to include hiring of contractors, requesting Guard/Reserve backfills, and advocating for appropriate manpower levels.
- **Materiel Management**-the alignment of funding with materiel drives crucial considerations and prioritization for many units.

### **Additional Discussion**

Budget execution is generally controlled at the squadron level through a designated Resource Advisor. This is a key topic for the lesson.

### **Resources**

AFI 65-601 v1, *Budget Guidance and Procedures*, 24 October 2018.