

**BY ORDER OF THE  
SECRETARY OF THE AIR FORCE**

**DEPARTMENT OF THE AIR FORCE  
INSTRUCTION 65-610**



**12 JULY 2023**

***Financial Management***

***EXPENDITURES AT DEPLOYED  
LOCATIONS***

**COMPLIANCE WITH THIS PUBLICATION IS MANDATORY**

---

**ACCESSIBILITY:** Publications and forms are available for downloading or ordering on the e-publishing website at [www.e-Publishing.af.mil](http://www.e-Publishing.af.mil).

**RELEASABILITY:** There are no releasability restrictions on this publication.

---

OPR: SAF/FMB

Certified by: SAF/FMB  
(Maj Gen Michael Greiner)

Supersedes: AFI 65-610, 3 September 2019

Pages: 11

---

This instruction implements Air Force Policy Directive (AFPD) 65-6, *Budget*. This instruction contains commanders' responsibilities for exercising good financial management and cost stewardship for the expenditure of funds to support contingency operation. This instruction applies to the Regular Air Force (RegAF), the United States Space Force (USSF), Air Force Reserve (AFR), and Air National Guard (ANG), except where noted otherwise. Ensure all records generated as a result of processes prescribed in this publication adhere to Air Force Instruction 33-322, *Records Management and Information Governance Program*, and are disposed in accordance with the Air Force Records Disposition Schedule, which is located in the Air Force Records Information Management System. Refer recommended changes and questions about this publication to SAF/FMB P&FC using the Department of the Air Force (DAF) Form 847, Recommendation for Change of Publication; route DAF Forms 847 from the field through appropriate functional chain of command. This publication may be supplemented at any level, but all supplements must be routed to SAF/FMB P&FC for coordination prior to certification and approval. (T-1). The authorities to waive wing/unit/delta level requirements in this publication are identified with a Tier ("T-0, T-1, T-2, T-3") number following the compliance statement. See Department of the Air Force Manual (DAFMAN) 90-161, *Publications Processes and Procedures*, for a description of the authorities associated with the Tier numbers. Submit requests for waivers through the chain of command to the appropriate Tier waiver approval authority, or alternately, to the requestor's commander for non-tiered compliance items. The use of the name or mark of any specific manufacturer, commercial product, commodity, or service in this publication does not imply endorsement by the DAF.

***SUMMARY OF CHANGES***

This document has been substantially revised and needs to be completely reviewed. Major changes include renaming the instruction; updating references throughout for incorporation and application of provisions to the United States Space Force; and restructuring of the instruction to comply with DAFMAN 90-161 specified format for Department of the Air Force Instructions.

## Chapter 1

### EXPENDITURES AT DEPLOYED LOCATIONS

**1.1. Overview.** This instruction provides guidance for expenditures at deployed locations, including administrative, general support, and quality of life expenditures. It describes requirements for spending appropriated funds on items attributable to the deployment of forces to regions where contingency operations are underway and spending appropriated funds on incremental costs incurred at home stations in support of such operations. *Department of Defense Financial Management Regulation (DoD FMR)*, 7000.14-R, Volume 12, Chapter 23, *Contingency Operations*, contains additional guidance on contingency operations budgeting, spending, reporting, and reimbursement processes that apply to all DoD components, including the Department of the Air Force. References to relevant guidance in other Department of the Air Force and DoD publications are provided when applicable.

## Chapter 2

### ROLES AND RESPONSIBILITIES

#### 2.1. The Deputy Assistant Secretary for Budget (SAF/FMB) shall:

2.1.1. Under the authority and direction of the SAF/FM and Comptroller, SAF/FMB:

2.1.2. Issue guidance on organizational and appropriation funding responsibilities and the proper use of Department of the Air Force funds and ensure contingency funding guidance is disseminated to the appropriate unit level that details the required cost collection and reporting procedures and methodology for contingency operations.

#### 2.2. Major command and field command comptrollers and financial managers shall:

2.2.1. Provide training on this DAFI to deploying financial management (FM) personnel and commanders. **(T-1)**. The major command and field command comptrollers may delegate training responsibility to numbered Air Force or wing comptrollers, but are ultimately responsible for FM training within their commands. **(T-3)**. See AFI 65-601, Volume 2, *Budget Management for Operations*, Chapter 10, for additional guidance.

2.2.2. Establish procedures for regular oversight reviews of purchases in their areas of responsibility. **(T-1)**. These reviews will include government purchase cards (GPC), Air Force Forms 616, *Fund Cite Authorization (FCA)* and Air Force Forms 9, *Request for Purchase*. **(T-3)**. Reviewing personnel must take immediate corrective action on any improper expenditure(s) or those that have the appearance of impropriety. **(T-1)**. Corrective actions should include notifying deployed location commanders of improper expenditures discovered during oversight reviews, recommending investigations if warranted, and reducing funding in applicable areas if necessary.

#### 2.3. Airmen, Guardians, commanders, directors and civilian employees shall:

2.3.1. Ensure all activities that prepare, justify, or execute (i.e., carry out) Department of the Air Force appropriated funds requirements, (including Air Force business areas of the Defense Working Capital Fund) will:

2.3.1.1. Approve and use funds only for Congressionally authorized purposes. **(T-0)**.

2.3.1.2. Program, budget and administer appropriated funds in accordance with this instruction. **(T-1)**.

2.3.1.3. Determine funding priorities, approve execution/spend plans, and ensure funding resources are allocated and executed in a legal, effective, and efficient manner. **(T-3)**.

2.3.1.4. Ensure all expenditures are accurately documented and correctly reflected in summary logs or designated financial systems. **(T-3)**.

#### 2.4. Commanders and deployed personnel shall:

2.4.1. Ensure all purchases are necessary, prudent, and limited to those needed to support deployed mission operations. **(T-2)**.

## Chapter 3

### FUNDING GUIDANCE

**3.1. Guidance.** Funding guidance in DAFIs are based upon law, legislation, Government Accountability Office opinions, Office of the Secretary of Defense regulations and corporate Air Force guidance. They are applicable to funds directly appropriated to the Department of the Air Force, as well as to funds received from Department of Defense transfer accounts, (e.g., overseas contingency operations transfer funds) or other accounts from which Congress has authorized the transfer of funds.

**3.2. Use of Appropriated Funds.** Appropriated funds will be used to support contingency site operations, to purchase items (furnishings, recreation equipment, supplies etc.) to establish amenities commensurate with contingency requirements. **(T-3)**. Do not use appropriated funds to recreate or duplicate support amenities available at established Department of the Air Force installations. **(T-2)**.

**3.3. Maintenance, Repair, and Construction Funding Rules.** Guidance for contingency operations occurring outside the United States is described in DAFI 32-1020, *Planning and Programming Built Infrastructure Projects*.

**3.4. Funds Transfer.** Funds transferred from a transfer account or from another account pursuant to transfer authority are subject to the rules governing the account to which they are transferred. **(T-3)**. Before obligating transferred funds, consult with financial management personnel and/or the Staff Judge Advocate. All personnel charged with the expenditure of regular appropriated funds or transfer funds are bound by existing regulations and appropriations laws, regardless of funding availability or source. **(T-1)**. Expenditures must be reviewed to ensure they meet a bona fide need (purpose, time, and amount), the proper line of accounting is used, and dollar thresholds are not exceeded. **(T-3)**. The absence of a prohibition on a specific use of appropriated funds at deployed locations does not constitute authority to use them. **(T-3)**.

**3.5. Approval of Expenditures.** Commanders or approval authorities should consult the appropriate judge advocate, financial management personnel, and/or the applicable forward deployed headquarters functional, for that deployed location, if they are uncertain regarding the propriety of a proposed expenditure. Deployed personnel must avoid expenditures or procurement actions that violate applicable laws, rules or ethical standards or create the appearance of impropriety, loss of impartiality, or self-dealing. **(T-0)**. Commanders must review expenditures to determine if there is a violation. **(T-3)**.

**3.6. Internal Controls.** Commanders must ensure that all expenditures are properly documented in sufficient detail to assure the propriety of the expenditure and provide an adequate audit trail. **(T-1)**. Commanders will set the tone for positive internal controls and financial managers will provide oversight assistance. **(T-3)**.

**3.7. Office and Lodging Furnishings.** Furnishings must be procured in minimum quantities with functional and durable, not ornate or extravagant, quality. **(T-3)**. Financial managers must review accounting systems to ensure funds are available before ordering the furnishings. **(T-3)**.

**3.8. Recreational MWR Equipment.** The expenditure of Air Force operations & maintenance (3400) and other procurement (3080) funds directly appropriated to the Air Force are authorized for recreational morale welfare and recreation equipment at contingency locations. Morale, welfare

and recreation equipment must be identified as a requirement on a budget request for contingency operations funds from transfer accounts, in order to use contingency operations funds. **(T-1)**.

**3.9. Funds Designated for Contingency Operations.** Funds specifically designated for contingency operations and provided to the Department of the Air Force from transfer accounts are only available to procure recreational morale welfare and recreation equipment if the Department of the Air Force budget request for those funds identified such equipment as a requirement. **(T-3)**.

3.9.1. Recreational equipment acquired under this provision must be free of charge to the user and available/accessible to most, if not all, deployed personnel at the contingency location. **(T-3)**.

3.9.2. It cannot be located in individual offices or quarters. **(T-3)**.

3.9.3. Recreational equipment used to generate revenues must be purchased with non-appropriated funds. **(T-1)**.

**3.10. Procurement of recreation and physical fitness equipment.** The support element containing the Department of the Air Force services activities is the only organization authorized to purchase recreation and physical fitness equipment. **(T-1)**. Non-services activity units are prohibited from procuring recreation and physical fitness equipment. **(T-2)**. This provision also applies to televisions, digital versatile discs, compact disc players, etc., procured with appropriated funds for recreational or fitness purposes.

**3.11. Serving Materials.** Serving materials (plates, dishes, utensils, etc.), other than those procured by services for use in a dining facility (fixed structure, transportable, or van), are only authorized for procurement by protocol offices. **(T-1)**.

3.11.1. Only protocol offices at MAJCOMs, FLDCOMS, NAFs, FOAs, DRUs, ALCs, Product Centers, and Air University having conference facilities with the capacity, décor, and equipment to host conferences such as Corona, General Officer Orientation, Retired General Officer's Summit, or significant foreign defense delegations.

3.11.2. Department of the Air Force-wide functional conferences or other large and significant conferences may procure the minimum serving materials necessary to serve snacks and refreshments. **(T-2)**.

3.11.2.1. A coffee maker for the conference facility may be purchased with appropriated funds, if its sole use is for conferences and not day-to-day use in any individual office. **(T-2)**.

3.11.3. The authority to procure these serving materials does not extend to base level protocol offices that may only procure disposable serving materials or borrow materials from the clubs as may be required for a conference. **(T-2)**.

3.11.4. Serving materials procured under this authority must be charged to direct Air Force operations & maintenance appropriations. **(T-1)**. Do not code purchase of serving materials by the protocol office, as emergency and special program (ESP) costs. **(T-1)**.

**3.12. Standard Information Technology Office Equipment.** Such equipment shall be procured for a contingency site using appropriated funds for contingency operations, if authorized and available, and shall remain at that site for rotating units to use. **(T-2)**.

3.12.1. In order to minimize duplicate purchases, each successive deploying unit will not procure such equipment specifically for its deployment unless the equipment becomes obsolete or irreparable. (T-2).

3.12.2. Information technology equipment and accessories, which may be mission-specific for a particular deploying unit, shall accompany the unit when deploying and return with it on redeployment. (T-2).

3.12.3. Personal information technology accessories shall only be procured for personnel requiring such accessories for mission accomplishment, not merely as a convenience. (T-2).

3.12.4. Such accessories shall remain at the contingency site for rotating personnel and not taken home as personal equipment. (T-1). They remain government property without regard to where they are being used.

**3.13. Holiday Observances and Decorations.** Installation commanders approve the use of appropriated funds to purchase seasonal decorations on a case-by-case basis. Purchase decorations only where all installation personnel may benefit from their use, (e.g., a decorated headquarters building, Thanksgiving/Christmas decorations for the installation main dining facilities, base Christmas tree, or decorated foyer of the headquarters building). (T-3).

3.13.1. Do not use appropriated funds to purchase decorations for the interior of government offices or for personal use. (T-3).

3.13.2. The decorations may not be religious in character. (T-3).

3.13.3. Also, do not use appropriated funds to purchase or mail seasonal greeting cards. (T-3).

3.13.4. The Commander must avoid extravagance or the appearance thereof, as well as ensure appropriate sensitivity to host/local customs. (T-3).

3.13.5. Items for chapel programs and events must be procured in accordance with DAFI 52-105, *Chaplain Corps Resourcing*. (T-1).

**3.14. Equipment Maintenance.** Maintenance on equipment at the deployed location, and reconstitution maintenance when equipment has been redeployed to its home base, shall be accomplished using funds appropriated for contingency operations. (T-1). Maintenance on equipment at a home station, including that designated for imminent deployment, is funded with direct Department of the Air Force appropriations, not funds appropriated for contingency operations. (T-1).

**3.15. Equipment and supplies.** Equipment and supplies (i.e., unit type code and other organic unit items) left in-place at a deployed location at the direction of DAFIs, commander orders, or designated approval authority, will be reconstituted using funds appropriated for contingency operations, when authorized and available. (T-2). If funds appropriated for contingency operations are not available, use existing Department of the Air Force total obligation authority with the appropriate ESP code to reconstitute equipment and supplies left in-place at the deployed location. (T-2). The deployed installation commander, or designated authority, will identify in writing the unit equipment and supplies being directed to remain in-place via memo with attached unit type code logistic details, custodian authorization custody receipt listing, or standardized equipment and supplies list. (T-2). The memorandum will be the authority for the owning unit to take appropriate supply authorization, funding, and reconstitution actions upon return to home station.

**3.16. Government Purchase Card (GPC) Purchases.** Purchases using a government purchase card are subject to the same laws, Congressional direction, and Department of Defense guidance as those made with other funding mechanisms.

3.16.1. Governing Department of the Air Force guidance on the use of the government purchase card in support of contingency/exercise operations is found in DAFI 64-117, *Government Purchase Card Program*. The instruction covers unauthorized uses of the card. If a purchase is prohibited or questionable using other procurement methods, it remains prohibited or questionable even if the GPC is used. The GPC is simply an additional procurement vehicle to obtain goods and services, not additional authority.

3.16.2. Only warranted contingency contracting officers are authorized to use the GPC in support of contingency/exercise operations in accordance with DAFI 64-117. **(T-1)**. Purchases made with the GPC shall be made in accordance with the guidance found in DAFI 64-117 and AFI 64-105, *Contingency Contracting Support*. **(T-1)**.

**3.17. Awards and Gifts.** Authorized uses of appropriated funds for awards and gifts are limited. Gifts to foreign officials/officers must be given only in accordance with AFI 65-603, *Emergency and Extraordinary Expense Authority* and gifts from such foreign officials/officers must only be accepted in accordance with AFI 51-506, *Gifts to the Department of the Air Force from Domestic and Foreign Sources*. **(T-1)**.

CARLOS RODGERS  
Principal Deputy Assistant Secretary  
(Financial Management and Comptroller)



**Attachment 1****GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION*****References***

DoD FMR 7000.14-R, Volume 12, Chapter 23, *Contingency Operations*, current edition  
AFI 33-322, *Records Management and Information Governance Program*, 23 March 2020  
AFI 51-506, *Gifts to the Department of the Air Force from Domestic and Foreign Sources*, 16 April 2019  
AFI 64-105, *Contingency Contracting Support*, 1 October 2020  
AFI 65-601, Vol 2, *Budget Management for Operations*, 29 January 2021  
AFI 65-603, *Emergency and Extraordinary Expense Authority*, 29 April 2020  
AFPD 65-6, *Budget*, 27 September 2019  
DAFI 32-1020, *Planning and Programming Built Infrastructure Projects*, 18 December 2019  
DAFI 52-105, *Chaplain Corps Resourcing*, 21 December 2020  
DAFI 64-117, *Government Purchase Card Program*, 19 May 2022  
DAFMAN 90-161, *Publication Processes and Procedures*, 15 April 2022

***Prescribed Forms***

None

***Adopted Forms***

AF Form 9, *Request for Purchase*  
AF Form 616, *Fund Cite Authorization (FCA)*  
DAF Form 847, *Recommendation for Change of Publication*

***Abbreviations and Acronyms***

**AFI**—Air Force Instruction  
**AFMAN**—Air Force Manual  
**AFPD**—Air Force Policy Directive  
**AFR**—Air Force Reserve  
**ANG**—Air National Guard  
**DAF**—Department of the Air Force  
**DAFI**—Department of the Air Force Instruction  
**DAFMAN**—Department of the Air Force Manual  
**DoD**—Department of Defense

**DoD FMR**—Department of Defense Financial Management Regulation

**DRU**—Direct Reporting Unit

**FCA**—Fund Cite Authorization

**FLDCOM**—Field Command

**FM**—Financial Management

**FMB**—Financial Management and Budget

**FOA**—Field Operating Agency

**MAJCOM**—Major Command

**OPR**—Office of Primary Responsibility

**RegAF**—Regular Air Force

**SAF**—Secretary of the Air Force

**USSF**—United States Space Force

### *Office Symbols*

**SAF/FM**—The Assistant Secretary of the Air Force (Financial Management and Comptroller)

**SAF/FMB**—The Deputy Assistant Secretary for Budget

**SAF/FMB P&FC**—The Deputy Assistant Secretary for Budget/Policy and Fiscal Control

### *Terms*

**Administrative Expenditures**—expenses that an organization incurs not directly tied to a specific function.

**Air Force Obligation Authority**—Authority to incur obligations and expenses for operating facilities, purchasing of materiel, etc., in direct support of unit missions and for which reimbursement is not received.

**Appropriated funds**—refers to moneys allocated by legislation passed by Congress and signed by the President (e.g., operations and maintenance funds provided by Congress to the Air Force for contingency operations at deployed locations).

**Contingency Operation**—a military operation that is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or a military operation that results in the call or order to, or retention on, active duty of members of the uniformed services.

**Emergency Special Program**—two-position alphanumeric code used to provide separate accounting and reporting for cost incurred during an emergency or in support of a special program.

**General Support Expenditures**—costs incurred to maintain and operate equipment.

**Incremental Costs**—costs that are above and beyond baseline training, operations, and personnel costs.

**Organic Unit**—a military unit that is a permanent part of a larger unit and (usually) provides some specialized capability to that parent unit.

**Quality of Life Expenditures**—expenses for maintaining general wellbeing such as health, comfort and happiness (youth programs, libraries, etc.).