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**Intelligence**

**INTELLIGENCE CONTINGENCY FUNDS**



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This instruction implements Air Force Policy Directive (AFPD) 14-1, *Air Force Intelligence Planning and Operations*. It provides guidance and procedures for executing the Air Force Intelligence Contingency Funds (ICF) program. This instruction does not apply to the Air National Guard or Air Force Reserves. AF/A2 must approve any deviations from or revisions to this instruction. Approval for deviations will be in the form of a waiver. The ICF Manager must publish a command supplement for any expense or procedure not covered in this instruction. Refer recommended changes and questions about this publication to the Office of Primary Responsibility (OPR) using the AF Information Management Tool (IMT) 847, *Recommendation for Change of Publication*; route AF IMT 847s from the field through Major Command (MAJCOM) publications/forms managers. Ensure that all records created as a result of processes prescribed in this publication are maintained in accordance with AFMAN 33-363, *Management of Records*, and disposed of in accordance with the Air Force Records Disposition Schedule (RDS) located at <https://www.my.af.mil/gcss-af61a/afrims/afrims>.

**SUMMARY OF CHANGES**

This revision of AFI 14-101 includes reference change from HQ USAF/XOI to AF/A2; removal of all references to HQ AIA/FMP; reference change from HQ Air Intelligence Agency (AIA) to Air Force Intelligence, Surveillance, and Reconnaissance Agency (AF ISR Agency); removal of Blood Chit Claims requirement (paragraph 2.7); use of a dedicated Government Purchase Card (GPC) for ICF purposes; requirement for AF/A2 to perform periodic reviews of command ICF programs; elimination of annual AFAA audits; guidance for managing ICF gift inventories; requirement for ICF managers to appoint and train all property custodians on inventory management procedures; requirement for AF/A2RN to provide oversight and feedback to MAJCOMs/FOAs on omissions and/or errors on quarterly reports; allowance for the ICF Manager to delegate signature authority on Document of Payment Memorandum to MAJCOM/FOA Comptroller or equivalent; and format change to Quarterly Report (Parts I-III).

## Chapter 1

### AUTHORITY AND RESPONSIBILITIES

**1.1. Authority for ICF.** The authority to use Intelligence Contingency Funds (ICF) is found in Title 10, United States Code, Section 127, Emergency and Extraordinary Expenses. Section 127(a) states: "Subject to ... limitations ... and within the limitation of appropriations made for the purpose, ... the Secretary of a military department within his department, may provide for any emergency or extraordinary expense which cannot be anticipated or classified. When it is so provided in such an appropriation, the funds may be spent on approval or authority of the Secretary concerned ... for any purpose he determines to be proper and such determination is final and conclusive upon the accounting officers of the United States. The Secretary concerned ... may certify the amount of any such expenditure authorized by him that he considers advisable not to specify, and his certificate is sufficient voucher for the expenditure of that amount."

**1.2. Delegation of Authority (Title 10 U.S.C., Section 127(b)).**

1.2.1. The AF/A2 approves, authorizes, and certifies ICF expenditures, subject to annual authority and limitations established IAW 10 U.S.C. 127.

1.2.2. To ICF Managers. This AFI defines the conditions and grants the authority to ICF Managers to approve, authorize, and certify ICF expenditures. The ICF Manager may delegate all ICF Manager's authority and duties to subordinates. The ICF Manager will clearly state, in an Appointment memorandum, the authority and duties delegated. Copies of these orders will be provided to HAF/RM and AF/A2. Ultimate responsibility and accountability for executing the ICF program remain with the ICF Manager.

**1.3. Responsibilities.**

1.3.1. Secretary of the Air Force establishes the annual expenditure limitation for the Air Force ICF program.

1.3.2. Administrative Assistant to the Secretary of the Air Force (SAF/AA) is responsible for overall management of the expenditure of contingency funds for emergencies and extraordinary expenses.

1.3.2.1. The Administrative Assistant approves, authorizes, and certifies ICF expenditures, subject to annual authority and limitations established IAW 10 U.S.C. 127.

1.3.2.2. Reviews quarterly ICF Execution Report.

1.3.3. Deputy Chief of Staff, Intelligence, Surveillance, and Reconnaissance (AF/A2):

1.3.3.1. Establishes procedures to expend, manage, and account for ICF and has final approval authority on all ICF issues and this instruction.

1.3.3.2. Approves MAJCOM/FOA annual ICF operating budgets.

1.3.3.3. Reviews quarterly ICF Execution Report.

1.3.3.4. Reviews ICF audit reports and takes corrective actions.

1.3.3.5. Performs periodic reviews of MAJCOM/FOA ICF programs to ensure users follow ICF controls.

1.3.4. Director, ISR Plans and Resources (AF/A2R):

- 1.3.4.1. Performs AF/A2 point of contact responsibilities for the ICF program.
- 1.3.4.2. Programs and manages annual budgets and limitations for ICF resources.
- 1.3.5. National Intelligence Resources Division of the ISR Plans and Resources (AF/A2RN):
  - 1.3.5.1. Administers the Air Force ICF program for AF/A2.
  - 1.3.5.2. Consolidates ICF Managers quarterly Part II-ICF Execution Report-Field Activity and submits it to AF/A2R and SAF/AA.
  - 1.3.5.3. Publishes changes to this instruction as approved by AF/A2.
  - 1.3.5.4. Provides staff assistance to all ICF Managers.
  - 1.3.5.5. Provides program oversight and feedback to MAJCOM/FOA on omissions and/or errors for quarterly reports.
- 1.3.6. ICF Managers. The ICF Managers are the Deputy Chief of Staff, Intelligence, Surveillance and Reconnaissance (AF/A2); Deputy Under Secretary of the Air Force, International Affairs (SAF/IA); Senior Intelligence Officer for the following: Air Force Intelligence, Surveillance, and Reconnaissance Agency; Pacific Air Forces; United States Air Forces in Europe; Air Combat Command; and any other person designated by AF/A2. ICF Managers:
  - 1.3.6.1. Pecuniary accountability for all expenditures rest with ICF Managers or designated Approving Official if applicable. ICF Managers must ensure adequate internal controls are in place to fully account for expenditures.
  - 1.3.6.2. Must meet the conditions in paragraph 2.2 before expenditure of funds.
  - 1.3.6.3. Must appoint primary and alternate administrators, may appoint approving officials. All appointments will be in writing and clearly state the duties delegated.
  - 1.3.6.4. Develop and administer an ICF training program to include developing and maintaining a comprehensive continuity book and self-inspection checklist.
  - 1.3.6.5. Prepare and forward ICF quarterly reports to AF/A2RN in accordance with this instruction.
  - 1.3.6.6. Manage and submit annual budget program for ICF resources.
  - 1.3.6.7. Appoint and train all property custodians on inventory management procedures.
  - 1.3.6.8. Post Delegation of Authority letter to Communities of Practice (CoP), as applicable.

## Chapter 2

### PROCEDURES

**2.1. General Provisions.** This chapter explains the criteria and documentation required to use ICF. As a rule, follow all standard Air Force policies, directives, and instructions. If ICF funds are used, a statement outlining the reason must be accomplished, to include expected benefits to be realized from the use of ICF. It is the responsibility of the ICF Manager to ensure unit personnel have a working knowledge of all applicable Air Force policy directives and instructions. Record all ICF expenditures in the accounting and finance system in Program Element (PE) 31321F, HUMINT (Overt), and Element of Expense/Investment Code (EEIC) 592 (Miscellaneous Contractual Services) or EEIC 61950 (Government Purchase Card). A dedicated Responsibility Center/ Cost Code (RC/CC), specifically for ICF use, will be established and identified to AF/A2RN. A dedicated Government Purchase Card (GPC) may be used for ICF purposes.

**2.2. Conditions for Using ICF.** ICF Managers may expend available funds for a requirement that contributes to the Air Force intelligence mission. Sound judgment and discretion shall be used by all Air Force personnel involved in the planning, approving, and the conduct of functions.

**2.3. Document of Authorization and Payment Memorandums.** ICF Managers must complete and maintain on file a Document of Authorization Memorandum and Document of Payment Memorandum for all ICF expenditures. The Document of Authorization Memorandum authorizes the expenditure of ICF for the actual event and is prepared and approved prior to any expenditure of ICF. No after-the-fact approvals will be granted unless extenuating circumstances were present; a rationale statement will be prepared explaining all after-the-fact approvals. The Document of Payment Memorandum authorizes the payment of ICF expenses. These two documents, along with supporting documentation (rationale statements, waiver approvals, etc.), serve as the cornerstone for ICF audits. Paragraphs 2.6.3 and 2.6.4 provide procedures for preparing Document of Authorization Memorandum and Document of Payment Memorandum for Liaison Activities separately. ICF GPC cardholders must use care when recording transaction to avoid compromise of classified details.

**2.4. Rationale Statements.** The ICF Manager must prepare and maintain a rationale statement for any deviation from standard Air Force directives, instructions, or other Federal regulations. The ICF Manager must sign this statement and forward it to AF/A2RN for review as part of Part II-ICF Execution Report-Field Activity.

**2.5. Incentive Supplies and Gifts.** These are items (such as plaques, mementos, etc.) kept in quantity for presentations as gifts or incentive awards to foreign officials. Under no circumstances may you give or sell incentive supplies to US Government employees. Any item with a value of less than \$25.00 does not need to be controlled on AF IMT 277, *Commodity Log*. However, each ICF Manager must implement procedures to ensure this authority is not abused. Quantity on-hand should not exceed what is expected to be given out during the fiscal year. The fiscal year aggregate cost of gifts or mementos presented to an individual must not exceed the minimal value defined in 5 U.S.C. 7342 (currently \$335 for 2008, 2009, and 2010).

2.5.1. Individual Purchases of Incentive Supplies or Gifts. The ICF Manager may authorize the purchase of incentive items individually. When this occurs, the settlement voucher must show item purchased, cost, recipient, date of purchase, and purpose. Items not presented within 5-days must be returned to the ICF property custodian or submit a rationale statement for holding the items.

2.5.2. If incentive supplies are maintained, the ICF Manager must appoint an ICF Property Custodian in writing, and train them on inventory management procedures. The ICF Property Custodian will:

2.5.2.1. Develop and maintain a system for managing incentive supplies. ICF gift inventory must be stored in a secure location. Non-ICF inventory may not be commingled with ICF gift inventory.

2.5.2.2. Prepare and maintain a Document of Authorization Memorandum and a Document of Payment Memorandum for all incentive supply purchases (to include purchase receipts). Instructions for preparing both documents can be found at paragraphs 2.6.3 and 2.6.4.

2.5.2.3. Establish an AF IMT 277 for each item over \$25.00 maintained in the inventory.

2.5.2.4. Record on AF IMT 277, by item, the name and title of the final recipient and a brief justification for the presentation.

2.5.2.5. Maintain the completed AF IMT 277 for audit purposes.

2.5.2.6. Not be a Certifying/Approving Official.

2.5.3. Inspections/Inventorying Incentive Supplies. The ICF Manager will appoint two disinterested individuals to conduct an unannounced inspection of the inventory NLT 30 September of each year. An inventory must be done when there is a change in property custodian. This inventory will ensure as a minimum:

2.5.3.1. Physical counts of incentive items match the information contained on the AF IMT 277 documents.

2.5.3.2. Cross-reference the Document of Payment Memorandum to the AF IMT 277 to ensure proper posting and accounting.

2.5.3.3. Signatures of the individuals performing the inventory are included on the AF IMT 277.

2.5.4. Disposing of Property. ICF Managers must:

2.5.4.1. Never give or sell ICF property to US Government personnel.

2.5.4.2. Document the transfer of ICF property to another Air Force intelligence organization or to another DoD or Federal Intelligence organization. Adjust ICF records to show transfers of ICF equipment based on copies of shipping documents or receiving reports signed by the supply custodian of the gaining organization. Normally the gaining organization pays transportation costs for shipping property.

2.5.4.3. Dispose of outdated and surplus ICF property IAW AFMAN 23-110, Volume 6, *Excess and Surplus Personal Property*.

2.5.4.4. Disposing of ICF property due to damage or extenuating circumstance should be in accordance with local supply procedures to ensure proper turn-in to the Defense Reutilization and Marketing Office (DRMO) or otherwise authorized disposal.

2.5.4.5. Destroy the property and dispose of it as refuse by authorizing these actions in writing. When destroying as refuse, ensure the property is destroyed beyond the original intended purpose. The ICF Manager appoints a disinterested person to witness the destruction and to prepare a written statement verifying the materiel was completely destroyed. Use the authorization for destruction and the written statement signed by the witness as authority to

adjust ICF records. Use these methods when the policies in AFMAN 23-110 do not apply or are not feasible.

2.5.5. Accounting for Lost, Damaged, or Destroyed Property. Subject to the provisions of this AFI, property which is lost, damaged, or destroyed will generally be dropped from accountable records using the reports of survey procedures contained in AFMAN 23-220, *Reports of Survey for Air Force Property*. ICF managers must include all property losses in excess of \$25.00 on the Part II-ICF Execution Report-Field Activity with a copy of the reports of survey.

**2.6. Liaison Activities.** These activities will only be conducted in support of intelligence missions. ICF Managers may authorize ICF to fund liaison functions with persons not employed by the US Government if they can assist US Air Force organizations to perform intelligence missions. ICF Managers may authorize ICF to cover the cost for entertainment, beverages, meals, gifts, and other liaison expenses.

2.6.1. The liaison function must be conducted on a modest basis that complies with socially acceptable behavior. Invite only the number of guests necessary to extend proper courtesy to the guest(s) of honor. When honoring guests, the following procedures will apply. Ratios of DoD personnel (including spouses or escorts) to non-DoD guests will be shown in the request for approval to fund a liaison activity.

2.6.1.1. Functions of less than 30 persons should not be more than 80 percent DoD personnel. Functions of 30 or more persons should not be more than 50 percent DoD personnel. In determining the ratio, do not consider individuals who will pay for their own expenses. Any deviation of more than 5 percent must have a rationale statement.

2.6.1.2. Approve ICF-funded attendance by spouses of US Government personnel only if their presence will enhance the intelligence mission or if other non-US Government spouses attend. If you approve spouses of US Government personnel to attend the functions at ICF expense, you must maintain official documents stating how the spouses' attendance will enhance the intelligence mission. If applicable, ensure this US Government spousal justification is clearly documented when non-US government spouses are not in attendance.

2.6.1.3. Approve ICF-funded attendance by all non-US government contractors only if their presence will enhance the intelligence mission. If you approve non-US Government contractors, you must maintain official documents stating how the non-US Government contractor will enhance the intelligence mission.

2.6.2. Approval Levels: The ICF Manager must approve all functions between \$1,000.00 and \$2,500.00. This authority cannot be delegated without prior approval from AF/A2R. All functions over \$2,500.00 will be forwarded to AF/A2RN for review and comments, which will be forwarded to AF/A2R with recommendation for final approval, as appropriate.

2.6.3. Preparing a Liaison Activities Document of Authorization Memorandum. This document must contain:

2.6.3.1. The date, place, and purpose of the function.

2.6.3.2. Intelligence justification and description of the expected benefit for projected expenditure.

2.6.3.3. Names, titles, and nationalities of non-US Government personnel and their spouses (if applicable) projected to attend at ICF expense.

2.6.3.4. Names of US Government personnel and their spouses (if applicable) projected to attend at ICF expense.

2.6.3.5. A rationale statement for spouses attending at ICF expense.

2.6.3.6. An itemized list of projected costs (invitations, refreshments, decorations, food, etc.).

2.6.3.7. A statement that travelers received instructions to claim the meal on their travel voucher, if applicable.

2.6.3.8. Signatures of the requester, administrator, and approving official or ICF Manager.

2.6.4. Preparing a Liaison Activities Document of Payment Memorandum. This document must contain:

2.6.4.1. Names, titles, and nationalities of non-US Government personnel and their spouses (if applicable) who actually attended at ICF expense.

2.6.4.2. Names and titles of US Government personnel and their spouses (if applicable) who actually attended at ICF expense.

2.6.4.3. Actual receipts or claimant's signed statement stating why receipts are not available.

2.6.4.4. Signatures of claimant, administrator, and approving official or ICF Manager. The approving official can be the MAJCOM/FOA Comptroller or equivalent.

2.6.4.5. The Liaison Activities Document of Authorization Memorandum.

2.6.4.6. An explanation of any expenses not included in the authorization document.

2.6.5. Liaison activities documentation must adhere to the requirements of paragraphs 2.3.1 and 2.3.2.

**2.7. Payment Vouchers.** Prepare payment vouchers according to Defense Finance and Accounting Service (DFAS) instructions. The administrator and approving official must sign the request for payment memorandum. A copy of the paid voucher using ICF must be on file and must state: "The expenditures shown on this voucher were for Emergency and Extraordinary requirements. The authorization for the expenditure and the supporting documentation are maintained in (identify location where documents are maintained)." If any voucher is not available, a justification must be on file.

**2.8. Maintaining Records.** Follow AFMAN 33-363, *Management of Records*, paragraph 2.1, ICF documents must be maintained on file with respective accounting and finance reports.

## Chapter 3

### QUARTERLY REPORTS

**3.1. Reporting Required, ICF Execution Report.** The ICF Program requires a three-part quarterly ICF Execution Report. The Emergency Status Code (ESC) designated for this report is C-2; continue reporting during emergency conditions, normal precedence. Submit data requirements in this category as prescribed, or as soon as possible after submission of priority reports. The three report parts are:

- 3.1.1. Part I-ICF Execution Report-Expenditures (memorandum reported electronically (scanned) or by hard-copy to HAF/RM with an information copy to AF/A2RN).
- 3.1.2. Part II-ICF Execution Report-Field Activity (reported using AF IMT 134).
- 3.1.3. Part III-ICF Execution Report-Accounting (reported by memorandum).
- 3.1.4. Reconcile Parts I - III total expenditures with the end of month Database Transfer (DBT) report from the Commanders' Resource Integration System (CRIS). The goal of a quarterly reconciliation is to ensure all transactions can be explained after comparing the DBT balances from the previous quarter to the current end-of-month quarter. ICF Managers must maintain a complete copy of this quarterly report for audits and historical records. Keep copies of the completed report (Parts I-III) on file with a copy of the DBT.

**3.2. Part I-ICF Execution Report-Expenditures.** Prepare Part I report and transmit via memorandum (electronically scanned or hardcopy) to HAF/RM with an information copy to AF/A2RN. Memorandum is authenticated by the ICF manager or person identified in designation of authority letter. Part I is required to be sent even if no ICF funds were spent by the unit during the quarter. Submit Part I no later than 18 calendar days after the end of the fiscal quarter. Prepare the report in the format described in Figure 3.1. or Figure 3.2. and include:

- 3.2.1. Categories of expenditures (Attaché, Scientific and Technical (S&T), and Other). The report contains two formats: Format A and B. Only one format will be used to prepare the report. If multiple categories will be reported, use Format A. If only one category is reported, use Format B.
- 3.2.2. Quarterly transactions for Undelivered Orders Outstanding (UOO), Accrued Expenditures Unpaid (AEU), and Accrued Expenditure Paid (AEP) by fiscal year (FY) and category. Report must include current FY and three prior FYs. Prior year costs will only include transaction adjustments made during the current quarter applicable to the appropriate year.

**Figure 3.1. Part I - ICF Execution Report-Expenditures Format (Format A – Multiple Categories).**

<b>AFI 14-101, Intelligence Contingency Funds</b>					
Chapter 3, Quarterly Reports					
Para 3.2, Part I - ICF Execution report					
Table 3.1. Part 1 Format A (Multiple Categories)					
<b>Part I - ICF Execution Report - Transactions for the 3rd quarter FY 2008</b>					
<b>Cumulative Transactions (UOO + AEU + AEP)</b>					
<b>Category</b>	<b>FY</b>	<b>UOO</b>	<b>AEU</b>	<b>AEP</b>	<b>Total</b>
Attache	2008	301.01	102.22	98.45	501.68
Scientific & Technical	2008	2,018.11	3,945.31	7,980.92	13,944.34
Other	2008	0.00	0.00	0.00	0.00
<b>Total Quarterly FY2008 ICF Transactions</b>		<b>2,319.12</b>	<b>4,047.53</b>	<b>8,079.37</b>	<b>14,446.02</b>
<b>Current Qtr adjustments only (UOO + AEU + AEP)</b>					
<b>Category</b>	<b>FY</b>	<b>UOO</b>	<b>AEU</b>	<b>AEP</b>	<b>Total</b>
Attache	2007	0.00	22.01	49.89	71.90
Scientific & Technical	2007	0.00	0.00	77.52	77.52
Other	2007	0.00	0.00	0.00	0.00
<b>Total Quarterly FY2007 ICF Transactions</b>		<b>0.00</b>	<b>22.01</b>	<b>127.41</b>	<b>149.42</b>
<b>Current Qtr adjustments only (UOO + AEU + AEP)</b>					
<b>Category</b>	<b>FY</b>	<b>UOO</b>	<b>AEU</b>	<b>AEP</b>	<b>Total</b>
Attache	2006	0.00	0.00	0.00	0.00
Scientific & Technical	2006	0.00	18.00	14.00	32.00
Other	2006	0.00	0.00	0.00	0.00
<b>Total Quarterly FY2006 ICF Transactions</b>		<b>0.00</b>	<b>18.00</b>	<b>14.00</b>	<b>32.00</b>
<b>Current Qtr adjustments only (UOO + AEU + AEP)</b>					
<b>Category</b>	<b>FY</b>	<b>UOO</b>	<b>AEU</b>	<b>AEP</b>	<b>Total</b>
Attache	2005	0.00	0.00	0.00	0.00
Scientific & Technical	2005	0.00	0.00	0.00	0.00
Other	2005	0.00	0.00	0.00	0.00
<b>Total Quarterly FY2005 ICF Transactions</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total CY and PY Transactions</b>		<b>2,319.12</b>	<b>4,087.54</b>	<b>8,220.78</b>	<b>14,627.44</b>

**Figure 3.2. Part I - ICF Execution Report-Expenditures Format (Format B – Single Category).**

<b>AFI 14-101, Intelligence Contingency Funds</b>					
Chapter 3, Quarterly Reports					
Para 3.2, Part I - ICF Execution report					
Table 3.2. Part 1 Format B (Single Category)					
<b>Part I - ICF Execution Report - Transactions for the 3rd quarter</b>					
<b>Transactions (UOO + AEU + AEP) - Cumulative for current FY; Adjustments for Prior FY</b>					
<b>Category</b>	<b>FY</b>	<b>UOO</b>	<b>AEU</b>	<b>AEP</b>	<b>Total</b>
Specify category	2008	3,043.22	1,040.33	283.11	4,366.66
Specify category	2007	0.00	108.88	50.00	158.88
Specify category	2006	0.00	82.82	40.00	122.82
Specify category	2005	0.00	0.00	0.00	0.00
<b>Total Quarterly FY2008 ICF Transactions</b>		<b>3,043.22</b>	<b>1,232.03</b>	<b>373.11</b>	<b>4,648.36</b>

**3.3. Part II-ICF Execution Report-Field Activity.** Use AF IMT 134, *Report of Contingency Funds Expenditures*. AF/A2RN and SAF/AA use the Field Activity report to monitor the use of current fiscal year ICF throughout the Air Force. ICF Managers must submit this report to AF/A2RN no later than 25

calendar days after the end of the fiscal quarter. AF/A2RN will review and provide comments on each command's report. AF/A2RN will then forward the consolidated report to SAF/AA no later than 45 calendar days after the end of the fiscal quarter. Part II is required under emergency conditions. Data contained in Part II must match the associated data contained in Part I.

### 3.3.1. Completion instructions for AF IMT 134.

3.3.1.1. Header information. Enter the current reporting period and FY using the YYYYMMDD format. After completing the detail data described in paragraphs 3.3.1.2 and 3.3.1.3, enter the page number and total number of report pages.

3.3.1.2. Detail Data. Record all transaction detail lines grouped by stage of accounting (UOO, AEU, and AEP) with related Fiscal Year or Prior Year. Record obligations created from a prior year but paid in the current quarter under the respective accounting stage label. Each data field under columns A – G must be completed and fully explained. Within each accounting stage, enter sub-totals for each FY/PY in bold face font. Additionally, enter sub-total amounts for each accounting stage in bold face font. Separate each stage of accounting group with a blank line. Near the bottom of the report on column B, on a separate line, certify Part III, ICF Execution Report-Accounting, was completed and the date completed.

3.3.1.3. Summary Data. Enter the administrator name, office symbol, phone number, date of report, command, and printed name of the commander or deputy commander. Line 1, "Total Accrued Expenditures Paid (*Disbursements*) THIS REPORTING PERIOD," contains a summary of AEP detail values from selected lines contained in column G of AF IMT 134. Line 2 equals the cumulative "Accrued Expenditures Paid to DATE (*Disbursements*)" values reflected in the Commanders' Resource Integration System (CRIS) Database Transfer (DBT) report. Line 3, TOTAL ACCRUED EXPENDITURES UNPAID (*AEU*) AND UNDELIVERED ORDERS OUTSTANDING (*UOO*)" contains all outstanding AEU and UOO values recorded for the current quarter pertinent to each Fiscal Year and Prior Year. The value in Line 3 must agree with the total current FY and PY UOO and AEU transaction values from Part I, ICF Execution Report (Figure 3.1. and Figure 3.2.). Line 4, "TOTAL OBLIGATIONS," equals Line 2 plus Line 3. This amount must agree with the cumulative obligations reflected on the final CRIS DBT report for the same month that AF IMT 134 shows as the ending month of the reporting period.

Figure 3.3. Part II – Report of Contingency Expenditures.

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REPORT OF CONTINGENCY EXPENDITURES		TO: HQ USAF/A2RN 1700 Air Force Pentagon Washington, DC 20330-1700		REPORTING PERIOD			REPORT CONTROL
		FROM	TO		FY	SYMBOL RCS:	
		20080401	20080630		2008	AF-A2 (Q) 7501	
DATE OF OBLIGATION A	FUNCTION, GUEST(S) OF HONOR, ACTUAL HOST OF EVENT, LOCATION, AND DATE OF EVENT B	ATTENDEES PAID WITH ICF		CONTINGENCY FUNDS EXPENDED			TOTAL COST 1 G
		DOD C	NON-DOD D	ALL FOOD AND BEVERAGE ITEMS E	GIFTS, MEMENTOS FLOWERS, OTHER F		
1-Mar-08	<b>UOO</b> Conference, Gen Abbadaba, Cdr 123 Wing, Gotham City, Mar 5, 2008, FY08	1	1	\$2,000.00	\$ 329.12	\$2,329.12	
3-Mar-08	Conference, Gen Schmidt, Cdr 456 Wing, Pacifico, Feb 2, 2008, Deobligation of original MORD, FY08				\$ (10.00)	(\$10.00)	
	<b>FY08 Sub-totals</b>					<b>\$2,319.12</b>	
	<b>UOO Sub-totals</b>					<b>\$2,319.12</b>	
5-Mar-08	<b>AEU</b> Conference, Gen Dowaulle, Cdr 777 Wing, Atlantico, Mar 5, 2008, FY08	1	1	\$2,102.22	\$ 1,945.31	\$4,047.53	
	<b>FY08 Sub-totals</b>					<b>\$4,047.53</b>	
4-May-08	Conference, Gen Cowell, Cdr 888 Wing, Tanzarobia, Mar 5, 2008, FY07			\$22.01		\$22.01	
	<b>FY07 Sub-totals</b>					<b>\$22.01</b>	
1-May-08	Conference, Gen Robles, Cdr 999 Wing, Abachochia, Mar 5, 2008, FY06			\$18.00		\$18.00	
	<b>FY06 Sub-totals</b>					<b>\$18.00</b>	
	<b>AEU Sub-totals</b>					<b>\$4,087.54</b>	
10-Mar-08	<b>AEP</b> Conference, Gen Matecheicz, Cdr 1115 Wing, Doparopia, Mar 5, 2008, FY08	2	2	\$48.00	\$4,990.92	\$5,038.92	
15-Apr-08	Conference, Gen Wong, Cdr 2223 Wing, Allarovia, Mar 5, 2008, FY08	2	3	\$40.45	\$3,000.00	\$3,040.45	
	<b>FY08 Sub-totals</b>					<b>\$8,079.37</b>	
23-Mar-08	Conference, Gen Ford, Cdr 555 Wing, Gallarovichia, Mar 5, 2008, FY07	1	1	\$100.00	\$27.41	\$127.41	
	<b>FY07 Sub-totals</b>					<b>\$127.41</b>	
22-May-08	Conference, Gen Wallering, Cdr 666 Wing, Cornucopia, Mar 5, 2008, FY06	1	1	\$14.00		\$14.00	
	<b>FY06 Sub-totals</b>					<b>\$14.00</b>	
	<b>AEP Sub-totals</b>					<b>\$8,220.78</b>	
On <date>, Part III-ICF Execution Report-Accounting, was completed and maintained in accordance with AFI 14-101.							
NAME (Administrator/Project Officer)		OFFICE SYMBOL		TELEPHONE NUMBER (Comm/DSN)			
1. TOTAL ACCRUED EXPENDITURES PAID (Disbursements) THIS REPORTING PERIOD		\$ 8,220.78		2. TOTAL ACCRUED EXPENDITURES PAID TO DATE (Disbursements)		\$ 18,565.79	
3. TOTAL ACCRUED EXPENDITURES UNPAID AND UNDELIVERED ORDERS OUTSTANDING		\$ 6,406.66		4. TOTAL OBLIGATIONS		\$ 24,972.45	
DATE	COMMAND	PRINTED NAME & SIGNATURE OF COMMANDER OR DEPUTY COMMANDER					
<sup>1</sup> Contingency funds reflected in column G were expended for the purpose set forth above and no other appropriated or nonappropriated funds could properly charged. Expenditures were necessary in the interests of the United States and the United States Air Force							

**3.4. Part III-ICF Execution Report-Accounting.** The ICF Manager uses this report to certify all disbursement and collection transactions processed during each fiscal quarter. The report lists each payment, collection, or correction voucher with a local ICF fund citation. The ICF Managers must complete and maintain this report at unit level no later than 25 calendar days after the end of the fiscal quarter.

3.4.1. The ICF administrator must reconcile the Part III-ICF Execution Report-Accounting to the AEP amount on the end of month Database Transfer (DBT) report from Commanders' Resource Integration System (CRIS). Explain any variations between the cumulative FY disbursements, as

shown on the ICF report, and amounts shown in the DBT for each FY. If any voucher on the report is not available, a justification must be on file.

3.4.2. The last paragraph of this report must contain the following statement and be signed by the ICF Manager: "I certify that the supporting documentation for all vouchers listed on the Part III-ICF Execution Report-Accounting for the period (applicable quarter) has been reviewed. All disbursements were for valid intelligence purposes, and the propriety of each expenditure is in accordance with AFI 14-101."

3.4.3. ICF Manager must keep the certified report and supporting documentation for audit review. You must confirm the completion of Part III-ICF Execution Report-Accounting certification in the Part II-ICF Execution Report-Field Activity to AF/A2RN. Prepare your report memorandum in the format described in Figure 3.4.



## Chapter 4

### AUDITING, REVIEWING AND INSPECTING ACCOUNTS

**4.1. General Provisions.** All ICF accounts will be audited, reviewed, and inspected periodically to ensure the program is administered according to the procedures and guidelines of this instruction. Air Staff will provide periodic reviews of MAJCOM/FOA ICF programs to ensure users follow key ICF controls. Audits, reviews, and inspections are limited to those described in this chapter, unless otherwise approved by AF/A2RN.

**4.2. Air Force Audit Agency (AFAA) Audits.** Representatives from the AFAA perform audits of the Air Force ICF program when requested by SAF/AA. The ICF Manager must provide all requested documents to properly cleared AFAA representatives for the audit. AFAA must provide in writing the identities and clearances of auditors to the ICF Manager before the audit.

**4.3. MAJCOM/FOA Inspections.** MAJCOMs/FOAs will perform periodic inspections. You must conduct ICF property inspections on incentive supplies and other properties annually. At a minimum, the property inspections must include the requirements in paragraphs 2.5.3, 2.5.4, and 2.5.5 of this instruction. You must always perform inventories when ICF property custodians change.

**4.4. Use AF IMT 277, *Commodity Log*,** for all expenditures over \$25.00.

#### **4.5. Prescribed and Adopted Forms.**

##### **4.5.1. Prescribed Form.**

AF IMT 277, *Commodity Log*

##### **4.5.2. Adopted Form.**

AF IMT 134, *Report of Contingency Expenditures*

DAVID A. DEPTULA, Lt Gen, USAF  
DCS/Intelligence, Surveillance and Reconnaissance

## Attachment 1

## GLOSSARY OF REFERENCES AND SUPPORTING INFORMATION

**References**

- Title 5 U.S.C. Section 7342, *Receipt and Disposition of Foreign Gifts and Decorations*, 3 January 2008
- Title 10 U.S.C. Section 127, *Emergency and Extraordinary Expenses*, 3 January 2007
- DoD Financial Management Regulation, Volume 10, Chapter 12, paragraph 120322, *Representation and Contingencies Fund Use*, September 2008
- AFPD 14-1, *Intelligence, Surveillance, and Reconnaissance (ISR) Planning, Resources, and Operations*, 2 April 2004
- AFI 33-324, *The Information Collections and Reports Management Program; Controlling Internal, Public, and Interagency Air Force Information Collections*, 1 June 2000
- AFMAN 23-220, *Reports of Survey for Air Force Property*, 1 July 1996
- AFMAN 33-363, *Management of Records*, 1 March 2008

**Abbreviations and Acronyms**

- AEP**—Accrued Expenditures Paid
- AEU**—Accrued Expenditures Unpaid
- AF/A2A**—Associate Director for Intelligence
- AF/A2RN**—Headquarters, United States Air Force Director of Intelligence, Surveillance and Reconnaissance
- AFAA**—Air Force Audit Agency
- AFB**—Air Force Base
- AFI**—Air Force Instruction
- AF ISR Agency**—Air Force Intelligence, Surveillance, and Reconnaissance Agency
- AFPD**—Air Force Policy Directive
- CRIS**—Commanders' Resource Integration System
- DBT**—Database Transfer
- DFAS**—Defense Finance and Accounting Service
- DoD**—Department of Defense
- DRMO**—Defense Reutilization and Marketing Office
- E&E**—Emergency and Extraordinary Expenses
- EEIC**—Element of Expense Investment Code
- FOA**—Field Operating Agency
- FSO**—Financial Services Office or Officer
- FY**—Fiscal Year

**HQ USAF**—Headquarters, United States Air Force

**ICF**—Intelligence Contingency Funds

**MAJCOM**—Major Command

**O&M**—Operations and Maintenance

**RC/CC**—Responsibility Center/Cost Center

**SAF**—Offices of the Secretary of the Air Force

**SAF/AA**—Administrative Assistant to the Secretary of the Air Force

**UOO**—Undelivered Orders Outstanding

### *Terms*

**Approving Official**—An individual appointed in writing by the ICF Manager to authorize and approve ICF expenditures.

**Disinterested Person**—A person assigned to a US intelligence organization who is in a position to make a fair and unbiased evaluation.

**ICF Administrator**—Individual appointed in writing by the ICF Approving Official/Manager to administer MAJCOM/FOA ICF program according to this instruction (and MAJCOM/FOA supplement, if applicable). Serves as primary point of contact for the Air Staff; develops and maintains ICF continuity book and program checklist; validates ICF claims for funds availability and correctness of authorization and payment documentation. The administrator must be a commissioned officer, Non-Commissioned Officer (NCO) or a General Schedule employee (GS-09 and above).

**ICF Manager**—A person responsible directly to the AF/A2 for managing and executing ICF accounts. (See paragraph 1.3.6 for a list of ICF Managers.)

**ICF Property**—Supplies and equipment purchased with ICF.

**ICF Property Custodian**—A person appointed by an ICF Manager to account for property purchased with ICF. This individual can't be an Approving or Certifying Official.

**Incentive Supplies**—Items purchased or stocked for presentation to non-US Government guests or visitors.

**Liaison Function**—An official gathering with persons not employed by the US Government who can assist USAF organizations to perform intelligence missions. Individuals are senior military foreign intelligence counterparts.