

4 FAM 020 FINANCIAL ORGANIZATION STRUCTURE

*(CT:FIN-364; 10-4-2004)
(Office of Origin:RM/FPRA/FPMC)*

4 FAM 021 ORGANIZATION STRUCTURE AND RESPONSIBILITY FOR FINANCIAL SERVICES

4 FAM 021.1 Washington Headquarters

4 FAM 021.1-1 Chief Financial Officer (CFO)

(CT:FIN-364; 10-4-2004)

The CFO *and Assistant Secretary for Resource Management* serves as the Department's principal financial program officer and management control officer and assists in the management of the Department and its posts under the overall direction of the *Deputy Secretary of State*. *The detailed organizational responsibilities and functions of Departmental financial offices and organizations are contained in 1 FAM 220.*

4 FAM 021.1-2 Deputy Chief Financial Officer (DCFO)

(CT:FIN-364; 10-4-2004)

The DCFO serves under the general direction of the Chief Financial Officer *and Assistant Secretary for Resource Management*. The DCFO serves as the primary technical and policy advisor to the CFO on all matters relating to financial management and provides guidance and coordination regarding the Department's financial management policies and systems.

4 FAM 021.2 *Global Financial Services*

4 FAM 021.2-1 *Deputy Assistant Secretary for Global Financial Services*

(CT:FIN-364; 10-4-2004)

The *Deputy Assistant Secretary for Global Financial Services* is responsible for the management of all accounting and disbursing *operations and activities*. *The Deputy Assistant Secretary for Global Financial Services* is also responsible for the management of the maintenance of official serviced post accounting records and for processing American and FSN payrolls.

4 FAM 021.2-2 U.S. Disbursing Officer

(CT:FIN-364; 10-4-2004)

The U.S. Disbursing Officer (USDO) is to disburse money and render accounts according to laws and regulations governing the disbursement of public money. *The responsibilities and accountability of a USDO are provided in 31 U.S.C. Chapters 33 and 35 and the applicable regulations contained in the Treasury Financial Manual (TFM), Volume 1, Part 4, Disbursing. The role of the USDO is further described in 4 FAH-2 H-114.*

4 FAM 021.2-3 Principal Officer

(CT:FIN-364; 10-4-2004)

The principal officer *at an overseas post* has general supervisory responsibility for all functions pertaining to the post, including financial functions.

4 FAM 021.2-4 Management Officer

(CT:FIN-364; 10-4-2004)

The management officer, or other officer specifically authorized in writing by the principal officer to perform the duties of a management officer, shall, under the direction of the principal officer, have responsibility for supervising the obligation of funds made available for the use of the post(s) under the principal officer's jurisdiction. It is the management officer's responsibility to determine that such funds are used only for the purposes for which they are made available; they are neither over-obligated nor over-expended; and fiscal personnel assume responsibility and discharge applicable laws and regulations. *The duties include* the proper safeguarding and handling of cash funds at the posts. If a financial management officer is not assigned to the post, the management officer has direct responsibility for those functions as well.

4 FAM 021.2-5 Financial Management Officer (FMO)

(CT:FIN-364; 10-4-2004)

A financial management officer, when assigned to a post, will have the direct responsibilities as prescribed in 4 FAM 021.2-4 above, *will report to the management officer, as necessary*, and will further ensure that:

- (1) obligation documents and vouchers are properly prepared and approved and are valid;
- (2) all required budgetary and financial records are maintained in an efficient manner;
- (3) budgetary and financial reports are accurately and promptly rendered; and
- (4) the proper controls of cash funds are maintained at the post.

4 FAM 021.2-6 Certifying Officer

(CT:FIN-364; 10-4-2004)

Statutory requirements state that an authorized certifying officer must certify the accuracy and legality of all vouchers prior to submission to a USDO for payment. The responsibilities and accountability of a certifying officer are provided in 31 U.S.C. sections 3325 and 3528. The role of Certifying Officer is further described in 4 FAH-3 H-414f. Personal responsibilities, liabilities, and relief provisions are detailed in 4 FAM 432.

4 FAM 021.2-7 Cashiers

(CT:FIN-364; 10-4-2004)

The cashier is an accountable officer and is personally responsible and accountable for:

- (1) uncashed Government checks received from the USDO;
- (2) cash on hand;
- (3) payroll cash (when authorized);
- (4) cash and checks from accommodation and reverse accommodation exchange (when authorized);
- (5) sales slips;
- (6) invoices;
- (7) other receipts for cash payments; *and*

(8) *consular and other collections.*

Personal responsibilities, liabilities, and relief provisions are detailed in 4 FAH-3 H-390.

4 FAM 022 FINANCIAL FUNCTIONS

(CT:FIN-364; 10-4-2004)

Financial functions *include* all the core financial operations performed domestically and at posts. *These* financial functions are *either* performed *totally or in part* at the *Global* Financial Services *offices in Charleston and Bangkok*, overseas posts, or in Washington, D.C.

4 FAM 022.1 Budget/Program Planning

(CT:FIN-364; 10-4-2004)

Budget/program planning includes:

- (1) preparing budgets covering all domestic and post operations and the subsequent control of funds made available for those operations;
- (2) creating out-year plans;
- (3) monitoring budgeting execution; and
- (4) preparing reimbursement schedules.

See 4 FAH-3 H-100 for the administration of Budgeting.

4 FAM 022.2 Accounting

(CT:FIN-364; 10-4-2004)

Accounting responsibilities include:

- (1) *administration of systemic* controls *on the use* of funds;
- (2) *conducting cash and other* reconciliations;
- (3) analysis *and maintenance* of accounts;
- (4) *administration* of *agency* accounts receivable; and

- (5) preparing reports covering all financial transactions.

See *4 FAM 040* and 4 FAH-3 H-200 for *policies and procedures concerning the accounting for funds*.

4 FAM 022.3 Vouchering

(CT:FIN-364; 10-4-2004)

Vouchering includes:

- (1) maintaining all necessary official fiscal books of original entry for all funds;
- (2) preparing vouchers;
- (3) maintaining the original documentation;
- (4) researching and archiving;
- (5) certifying *vouchers* for payment; and
- (6) making all payments except those which *RM* may authorize cashiers or their subcashiers to make.

See 4 FAM 400 for the administration of *vouchers and claims*.

4 FAM 022.4 Management Controls

(CT:FIN-364; 10-4-2004)

Management controls are an integral part of all program and financial activities. The management controls process incorporates:

- (1) vulnerability assessments;
- (2) statistical sampling;
- (3) end of year certification of controls;
- (4) certification of transactions;
- (5) cash management; and
- (6) *separation of duties*.

See 4 FAH-3 H-311.2 and 4 FAM 040 for the administration of management controls.

4 FAM 022.5 Cashiering

(CT:FIN-364; 10-4-2004)

Cashiering includes:

- (1) making *cash* disbursements *and employee advances*;
- (2) obtaining replenishments of an advance as necessary;
- (3) providing accommodation exchanges;
- (4) making collections and deposits;
- (5) accepting and recording payments of funds for the USG, and depositing them to proper depositories in the U.S. or abroad; and
- (6) maintaining records of accountability.

See 4 FAH-3 H-390 for the administration and control of cashier operations.

4 FAM 022.6 Disbursing

(CT:FIN-364; 10-4-2004)

Disbursing (the payment of claims against the U.S. Government) is the USDO's primary duty. The USDO also receives money, manages U.S. funds held in local banks, and reports to Treasury and other control agencies. For domestic disbursing, the U.S. Treasury is the Department's USDO. The USDO must ensure that all disbursements are:

- (1) legal;
- (2) proper;
- (3) correct;
- (4) accurately reported; and
- (5) completed and delivered in a timely and efficient manner.

See 4 FAH-2 for the administration and control of disbursing *and reporting for overseas operations*.

4 FAM 022.7 Payroll

(CT:FIN-364; 10-4-2004)

The payroll function is defined by the policies and regulations for payroll processing and retirement. *The payroll function* includes:

- (1) maintaining daily attendance and leave records;
- (2) computing, vouchering and paying salaries to both U.S. citizen and Foreign Service National employees and personal services contractors;
- (3) tax reporting; and
- (4) maintain^{ing} the Foreign Service Retirement and Disability Fund.

See 4 FAH-3 H-500 for more detailed *guidance* for the administration and control of payroll.

4 FAM 022.8 Collection

(TL:FIN-356; 11-30-1995)

Collections must comply with all policies and regulations regarding receiving, identifying, reporting, remitting, safeguarding, and disposing of official collections and deposit funds by the USDOs, overseas and domestic cashiers and other accountable officers. It applies to all classes of funds collected by officers and employees who, by virtue of their official capacity, receive moneys for the account of, or for the custody of, the United States. See 4 FAH-3 H-320 for more detail on the administration and control of collections.

4 FAM 022.9 Grants Financial Management

(CT:FIN-364; 10-4-2004)

The Grants Financial Management function includes:

- (1) providing oversight of the financial management activities related to grants;*
- (2) policy formulation for grant and other financial assistance activities;*
- (3) monitoring compliance to ensure consistent policy interpretation and application; and*
- (4) providing advice and technical assistance to stakeholders.*

See 4 FAH-3 H-600 for more detailed guidance for the administration of grants and other financial assistance.

4 FAM 023 THROUGH 029 UNASSIGNED