

1 FAM 220

BUREAU OF RESOURCE MANAGEMENT (RM)

(CT:ORG-200; 11-14-2008)
(Office of Origin: RM/EX)

1 FAM 221 ASSISTANT SECRETARY FOR RESOURCE MANAGEMENT AND CHIEF FINANCIAL OFFICER (RM/CFO)

1 FAM 221.1 Overall Responsibilities

(CT:ORG-181; 02-01-2008)

- a. The Assistant Secretary for Resource Management and Chief Financial Officer (RM/CFO) has two primary sets of responsibilities:
 - (1) As Assistant Secretary, to coordinate resource requirements to enable the Secretary of State to present integrated international affairs resource submissions to the Office of Management and Budget (OMB) and to the Congress; to assist foreign affairs agency heads in developing policies, plans, and programs to achieve foreign policy goals; to support the Department's strategic and performance planning; and to obtain and to allocate funds for the Department's operations to achieve foreign policy objectives; and
 - (2) As Chief Financial Officer, to report directly to the Secretary of State and Deputy Secretary of State regarding financial management matters; to oversee all financial management activities relating to the programs and operations of the Department; to develop and maintain an integrated agency accounting and financial management system; to direct and manage the Department's financial management personnel, activities and operations; to monitor the financial execution of the budget in relation to actual expenditures; and to perform other functions in accordance with 31 U.S.C. 901 et seq.
- b. The Bureau of Resource Management is responsible for Department financial management, strategic planning, and budget activities. It consists of the following major components:

- (1) Office of the Executive Director (RM/EX);
- (2) Office of the Coordinator for Interagency Resources and Planning (RM/IRP);
- (3) Office of the Director of International Cooperative Administrative Support Services (RM/ICASS);
- (4) Office of the Deputy Assistant Secretary for Strategic and Performance Planning (RM/SPP);
- (5) Office of the Deputy Assistant Secretary for State Programs, Operations, and Budget (RM/BP);
- (6) Office of the Deputy Assistant Secretary for Global Financial Services (RM/GFS); and
- (7) Office of the Deputy Chief Financial Officer (RM/DCFO).

1 FAM 221.2 Policy Responsibilities

(CT:ORG-181; 02-01-2008)

RM/CFO and the Bureau of Resource Management are responsible for:

- (1) Establishing effective financial management policies and management controls, including integrating budget execution and accounting functions, and leveraging the use of electronic technologies (e-government);
- (2) Directing strategic and performance planning activities;
- (3) Directing the development of strategic planning and policy formulation processes linked to resource acquisition and management;
- (4) Assisting international affairs (Function 150) agency heads in developing policies, plans, and programs to achieve U.S. foreign policy goals;
- (5) Providing advice on current and prospective intelligence resource and critical infrastructure protection matters, including developing strategies and initiatives for managing related issues for the Department;
- (6) Directing, managing, and providing policy guidance and oversight of Departmental financial management personnel, activities, and operations including:
 - (a) Preparing and revising, annually, the Department's five-year financial management plans;
 - (b) Developing Departmental financial management budgets;

- (c) Directing and guiding recruitment, selection and training of personnel to carry out agency financial management;
 - (d) Approving and managing agency financial management systems design or enhancement projects; and
 - (e) Providing overall direction and guidance for implementation of agency asset management systems;
- (7) Mandating Department-wide data and reporting format requirements for financial management systems;
 - (8) Chairing the Department's Critical Infrastructure Protection Governance Board;
 - (9) Representing the Department on the U.S. Government-wide CFO Council;
 - (10) Serving as a member of the Department's Executive Resources Board;
 - (11) Directing the Department's General Accountability Office (GAO) liaison activities;
 - (12) Managing the Department's advisory committee program and ensuring that the Department is in compliance with the requirements of the Federal Advisory Committee Act, related implementing Executive orders, and OMB circulars;
 - (13) Making determinations whether to close advisory committee meetings to the public and to approve the notification of less than 15 days public notice of advisory committee meetings;
 - (14) Reviewing major legislative and other programmatic proposals and providing advice to the Secretary on Federal cost and program benefit estimates (major procurements and changes in credit programs);
 - (15) Managing the emergencies in the Diplomatic and Consular Service Appropriation (K Fund), funding evacuations, certain representational expenditures, and rewards in connection with terrorism, narcotics-related offenses and war crimes; and
 - (16) Overseeing and coordinating the Department's gift funds program including the acceptance, solicitation and use of such gifts.

1 FAM 221.3 Program Responsibilities

(CT:ORG-181; 02-01-2008)

RM/CFO and the Bureau of Resource Management are responsible for:

- (1) Ensuring the establishment of effective general and financial

- management practices in accordance with the Chief Financial Officer's Act of 1990;
- (2) Monitoring the financial execution of the Department's budget submission and preparing and submitting timely performance reports to the Secretary and advising the Secretary on the annual Federal Managers Financial Integrity Act (FMFIA) Report;
 - (3) Preparing and transmitting annually an accountability report to the Secretary and the Director of OMB in accordance with 31 U.S.C. 902(a)(6);
 - (4) Ensuring timely and accurate information on contract disbursements in relation to projected costs and actual commitments and test results, including cost estimates for major procurements;
 - (5) Managing directly and/or monitoring, evaluating, and approving the design, budget development, implementation, operation, and enhancement of Departmental accounting, financial, and asset management systems;
 - (6) Ensuring adequate systems to produce useful, reliable, and timely financial and related programmatic information;
 - (7) Evaluating the installation and operation of accounting, financial and asset management systems and other information systems that provide financial and/or program performance data;
 - (8) Developing financial and programmatic performance indicators for inclusion in financial systems and financial reports and statements;
 - (9) Clearing the design of other information systems that provide financial and/or program performance data used in financial statements to ensure that the CFO's needs are met; and
 - (10) Preparing the following Department guidance:
 - (a) Foreign Affairs Manual Volume 1, Subchapter 220, Bureau of Resource Management (RM);
 - (b) Foreign Affairs Manual Volume 2, Subchapter 020, Systems of Management Control;
 - (c) Foreign Affairs Manual Volume 4, Financial Management, and its related Foreign Affairs Handbooks in their entirety:
 - 4 FAH-1, Account Structure and Classification Codes Handbook;
 - 4 FAH-2, Disbursing Officer Handbook; and
 - 4 FAH-3, Financial Management Procedures Handbook;

- (d) Foreign Affairs Manual Volume 6, Subchapter 910, International Cooperative Administrative Support Services (RM/ICASS), and the related Foreign Affairs Handbook, 6 FAH-5, International Cooperative Administrative Support Services Handbook.

1 FAM 221.4 Principal Budget Officer Responsibilities

(CT:ORG-181; 02-01-2008)

The RM/CFO serves as the Principal Budget Officer for the Department and is responsible for:

- (1) Projecting, acquiring and allocating the appropriated and reimbursed resources necessary for the Department to conduct diplomatic and consular relations and achieve U.S. foreign policy objectives;
- (2) Directing the planning, development and conduct of the Department's budget process, the preparation of budget requests for consideration by OMB and the Congress, and issuance of the financial allotments which provide actual resources to the various bureaus and offices of the Department;
- (3) Making resource allocation determinations and monitoring resource utilization to assure consistency with Presidential priorities and legislative mandates;
- (4) Proposing and reviewing legislative strategies for acquiring and maintaining an appropriate level of resources for the Department; and
- (5) Serving as a principal or supporting witness at OMB and Congressional hearings on Department budget and management matters.

1 FAM 221.5 Internal Control Officer Responsibilities

(CT:ORG-181; 02-01-2008)

The RM/CFO also serves as the Internal Control Officer for the Department of State. In accordance with this responsibility, RM/CFO:

- (1) Directs implementation of, and the Department's compliance with, the Federal Managers Financial Integrity Act (FMFIA) and OMB Circulars A-123 and A-127 and monitors and requires corrective actions on reported material weaknesses and reportable conditions;

- (2) Establishes, reviews and ensures compliance throughout the Department with internal control policies, standards, and compliance guidelines, including training activities and maintenance of internal control systems;
- (3) Chairs the Department's Management Control Steering Committee;
- (4) Ensures compliance throughout the Department with applicable accounting standards issued by the Federal Accounting Standards Advisory Board and financial information and systems functional standards (including the Standard General Ledger and the Core Financial Systems Requirements);
- (5) Reviews and approves financial reports and statements prepared by Department components for transmittal to the Secretary, OMB, the President, the Congress, or external groups. Ensures that data are auditable, and works with the Office of the Inspector General (OIG) to improve the ability to audit such reports and statements;
- (6) Ensures adequate controls over cash management, credit management, and debt collection operations with respect to real property, equipment, and inventories; and
- (7) Acts as reviewing official for proposals to prosecute false claims or statements under the Program Fraud Civil Remedies Act (31 U.S.C. 3801-3812).

1 FAM 221.6 Organization

(CT:ORG-181; 02-01-2008)

An organization chart of the Bureau of Resource Management (RM) is found at 1 FAM Exhibit 221.6.

1 FAM 221.7 Definitions

(CT:ORG-181; 02-01-2008)

Accounting functions: The methods and procedures used by the Department to record, classify, and report information on its financial position and operations. Encompassed are the various operations related to financing sources and gains, expenses, losses and transfers out, costs, assets, liabilities, and net position activities. This includes the manual and automated procedures and processes from the point a transaction is authorized (initiated) to issuance of financial statements and management information reports containing the data in detail or in summary form.

Annual Performance and Accountability Report: An annual report

submitted by the CFO to the Secretary and the Director of OMB in accordance with the Chief Financial Officer Act, the Government Performance and Results Act, the Government Management Reform Act, the Federal Managers' Financial Integrity Act, the Improper Payments Information Act, and the Reports Consolidation Act. The report includes a number of elements, such as:

- (1) A description and analysis of the status of financial and performance information in the Department;
- (2) Annual financial statements and related audit reports;
- (3) The Department's annual program performance information;
- (4) The Federal Managers Financial Integrity Act (FMFIA); and statement of assurance by the Secretary; and
- (5) Other relevant Department reports and information.

Authority to update: The authority of a new payroll center to acquire an employee's records from the old payroll center when the employee transfers from one center to another under the Consolidated American Payroll Processing System (CAPPS).

Budget and cost distribution software: A software system that facilitates budget formulation and execution of shared administrative service costs by center (function code) and agency share using either workload statistics or a form of capitation. Included are selected nonpost funded costs as well as post costs. A complete description of each application and more technical guidance are included in 6 FAH-5, International Cooperative Administrative Support Services (ICASS) Handbook.

Budget execution: All funds control activities designed to ensure that resources are used only for authorized purposes and in the most efficient manner and that obligations and expenditures do not exceed amounts authorized or allocated.

Disaster recovery plan: The detailed plan for restoring operations in the event a financial service center (RM/GFS Bangkok or RM/GFS Charleston) is rendered inoperable because of fire, natural disaster, acts of war, or other violence.

Financial analysis and performance reports: The processes whereby financial data are transformed into meaningful information for both Department and external users responsible for making resource allocation decisions, assessing management's performance and stewardship, managing activities, or determining legal compliance.

Financial management matters: Those activities that relate to the fiscal affairs of the Department and the translation of actions into meaningful

and relevant information for use in the management process. They cover a broad spectrum of activities including accounting, cash and credit management, reporting, and audit and review, among other things.

Financial management offices: The offices at posts that manage the full range of post-level financial management activities.

Financial management personnel: Employees of the Department who directly or indirectly perform functions described under financial management matters. These personnel may or may not be within the chain of command of the Chief Financial Officer but will, in all cases, be subject to his or her general oversight with respect to financial management matters.

Grants financial management: Those activities that relate to policy development, oversight, procedures and training pertaining to the financial management of grants.

Help desk: A specific group(s) in RM established to address system and accounting problems in a timely manner.

Internal control: The steps taken to provide reasonable assurance that obligations and costs are in compliance with applicable law; funds, property, and other assets are safeguarded; revenues and expenditures applicable to Departmental operations are properly recorded and accounted for; and programs are efficiently and effectively carried out in accordance with law and management policy.

International Cooperative Administrative Support Services (ICASS): A customer-driven, voluntary interagency mechanism for managing and funding administrative support services abroad. It gives posts the authority to determine how services are delivered, at what cost and by whom; ensures that service providers are formally accountable to the customer; and incorporates a full-cost recovery system through a no-year working capital fund (WCF).

ICASS Executive Board: ICASS policy-making body, chaired by the Assistant Secretary for Administration. Members are generally Assistant Secretary-level officers from participating agencies. The board meets on an ad hoc basis at least quarterly.

ICASS interagency working group: An inter-agency working group open to all agencies represented on post ICASS councils and is headed by a chairperson elected annually by members of the interagency working group.

ICASS Service Center (ISC): An inter-agency staffed office located in the Bureau of Resource Management (RM) that reports to the ICASS Executive Board and ICASS Working Group. The ISC staff supports worldwide ICASS implementation.

Intragovernmental Payment and Collection (IPAC): A system that allows agencies to issue payments and provide collecting capabilities by going through the Department of Treasury via the Internet.

Standard general ledger: A uniform chart of accounts and technical guidance to be used in standardizing Federal agency accounting and to support the preparation of standard external reports required by central agencies.

Warrant: An official document issued by the Secretary of the Treasury that reflects an amount of money authorized and appropriated by public law to be withdrawn from the Department of Treasury. Warranted amounts are established in Treasury Department accounts and subsequent fiscal activity reported by administering departments and agencies is reflected against those amounts for consolidated Federal accounting.

Working Capital Fund (WCF): A no-year fund that permits unobligated money to be carried over from one fiscal year to the next, providing fiscal flexibility. Funds may be authorized for expenses and equipment necessary for maintenance and operation in Washington, DC and elsewhere. These include centralized services for reproduction, editorial, data processing, audiovisual, library, and administrative support services; supplies and equipment; and other administrative services the Secretary determines may be performed more advantageously and more economically as central services (with OMB approval).

1 FAM 221.8 Authorities

(CT:ORG-181; 02-01-2008)

Legal authorities pertaining to the work of the Bureau of Resource Management include:

- (1) **Budget and Accounting Procedures Act of 1950 (Public Law 81-784)**—Authorizes the Comptroller General to audit the financial transactions of U.S. Government agencies and to prescribe, in consultation with the President and the Department of the Treasury, accounting standards and requirements for executive agencies;
- (2) **Cash Management Improvement Acts of 1990 and 1992 (31 U.S.C. Secs. 3335 and 6503) (Public Law 101-453, 102-589)**—This Act ensures greater efficiency, effectiveness, and equity in the exchange of funds between the Federal Government and the States. It calls for timely disbursement of Federal funds and Treasury penalty against agencies for noncompliance;
- (3) **Chief Financial Officer's Act (Public Law 101-576, November 15, 1990; 31 U.S.C. 901 et seq.)**—This Act requires the

- designation of a CFO for the Department of State to be appointed by the President, by and with advice and consent of the Senate, for the express purpose of bringing more effective general and financial management practices to the Department. The Act also provides specific statutory authority and functions of the CFO. It also supports integration and modernization of the U.S. Government's financial systems and provides for cost information development and reporting;
- (4) **Clinger-Cohen Act (Information Technology Management Reform Act) (Division E of Public Law 104-106)**—This Act requires agencies to establish a planning process for capital investments in information technology, encourages interagency and U.S. Government-wide acquisitions of systems and, when advantageous, the use of commercial off-the-shelf software. It also authorizes chief information officers at the agencies and stresses integrated information systems;
 - (5) **Debt Collection Improvement Act (DCIA) of 1996 (31 U.S.C. Secs. 3701, 3711, 3716) (Public Law 104-134)**—This Act authorizes and requires actions to maximize collections of delinquent debts, minimize costs of collection, reduce losses, and inform the public of these procedures;
 - (6) **Debt Collection Act of 1982 (Public Law 97-365)**—Amends the Privacy Act of 1974 requiring disclosure of individual records to a consumer reporting agency, increasing the efficiency of U.S. Government-wide efforts to collect debts as well as provide additional procedures for collection of debts owed to the United States;
 - (7) **Annual Appropriations Act for Department of State Operations**—This annual appropriation provides funds to be spent, and fees to be collected, for Department operations, assessed contributions for international organizations, and other purposes;
 - (8) **Department of State Appropriations Bill, FY 1997 (Public Law 104-208)**—This Act contained a proviso under "Diplomatic and Consular Programs" that required that starting in FY 1998, "a system shall be in place that allocates to each department and agency the full cost of its presence outside the United States." This led to the establishment of the ICASS;
 - (9) **Federal Activities Inventory Reform Act of 1998 (Public Law 105-270)**—Directs each executive agency to submit to OMB a list of activities performed by the Federal Government source for the agency, which are not inherently governmental functions;
 - (10) **The Federal Advisory Committee Act (Public Law 92-463, 5**

- U.S.C. App. 2)**—This Act provides for the establishment and management of advisory committees, including procedures for closed meetings or meetings held without the normally prescribed public notice;
- (11) **Federal Credit Reform Act of 1990 (2 U.S.C. Sec. 661)**—The Act seeks to measure more accurately the costs of Federal credit programs and to place the cost of credit programs on a budget basis equivalent to other Federal spending;
- (12) **Federal Financial Management Act of 1994 (31 U.S.C. Sec. 3332)**—This Act requires Federal payments to be made electronically;
- (13) **Federal Financial Management Improvement Act (FFMIA) of 1996 (31 U.S.C. Sec. 3512) (Public Law 104-208, Secs. 801-808)**—This Act requires U.S. Government agencies to use the standard general ledger, prepare financial statements in accordance with generally accepted accounting principles, and to ensure financial management systems meet specified standards;
- (14) **Federal Managers' Financial Integrity Act (FMFIA) of 1982, as amended (31 U.S.C. Sec. 3512)**—This Act requires ongoing evaluations of the management control and accounting systems that protect Federal programs against fraud, waste, abuse and mismanagement. It further requires the Secretary to submit a report annually to the President and the Congress on the conditions of these systems and actions taken to correct identified weaknesses;
- (15) **Foreign Affairs Reform and Restructuring Act of 1998**—This Act abolished the Arms Control and Disarmament Agency and the U.S. Information Agency (USIA, with the exception of the broadcasting entities) and transferred their functions to the Department of State. The Department assumed ownership of the relevant assets and responsibility for the liabilities and obligations of USIA and ACDA;
- (16) **Annual Foreign Operations, Export Financing, and Related Programs Appropriations Acts**—The Act appropriates funds to the Executive Office of the President (EOP), Peace Corps, Department of Treasury, and other agencies conducting international programs for foreign assistance and related purposes;
- (17) **Foreign Relations Authorizations Acts**—This legislation, which is usually enacted every two years, typically authorizes appropriations for Department accounts and contains certain statutory authorities related to administration of the Department and foreign policy matters;

- (18) **Foreign Service Act of 1980, as amended (Public Law 96-465; 22 U.S.C. Secs. 3901 et seq.)**—This Act provides for the Foreign Service personnel system and the administration of the Foreign Service Retirement and Disability System;
- (19) **Government Management Reform Act (GMRA) of 1994 (Public Law 103-356)**—This Act requires electronic payments, establishment of franchise fund pilot programs, and simplification of the management reporting process. The Act requires the Secretary to submit to the Director of OMB an annotated financial statement of the agency for the preceding fiscal year. Title IV of this Act is also cited as the Federal Financial Management Act of 1994;
- (20) **Government Performance and Results Act (GPRA) of 1993 (31 U.S.C. Secs. 1115 and 1116, Public Law 103-62)**—This Act requires U.S. Government agencies to provide for the establishment of strategic planning and performance measurement in the budgeting process;
- (21) **Inspector General Act of 1978, as amended (5 U.S.C. App. 3)**—Section 5 of the Act requires the Secretary to transmit to Congress semiannual reports of the activities of the Office of the Inspector General (OIG), and the Secretary's comments on the report. The report discusses major problems in the Department, the most significant findings, and statistical data;
- (22) **Paperwork Reduction Act of 1995 (Public Law 104-13)**—This Act requires Federal agencies to manage information collection to reduce the burden of Federal paperwork on the public;
- (23) **Prompt Payment Act of 1982 and Amendments of 1996 (31 U.S.C. Secs. 3901 et seq.)**—This Act requires executive departments and agencies to make payments to private parties on time, to pay interest penalties when payments are late, and to take discounts only when payments are made on or before the discount date;
- (24) **Program Fraud Civil Remedies Act of 1986 (31 U.S.C. Secs. 3801-3812)**—This Act establishes requirements and procedures for pursuing civil complaints against persons who have defrauded the Department;
- (25) **Reports Consolidation Act of 2000 (Public Law 106-531)**—The Act authorizes the consolidation of financial and performance management reports into a single report in order to provide financial and performance management information in a more meaningful and useful format for the President, Congress, and the public;

- (26) **State Department Basic Authorities Act (BAA) of 1956, as amended (22 U.S.C. Secs. 2651a et. seq.)**—Establishes the organizational structure of the Department and provides many of its management authorities. These authorities include establishing a working capital fund (WCF) collecting certain fees, employing personal services contractors abroad, making expenditures arising out of unforeseen emergencies in the diplomatic and consular service, collecting debts, providing consolidated administrative support services, and establishing a buying power maintenance account;
- (27) **Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Public Law 104-193), 42 U.S.C. Sec. 659**—This Act amended the statutory authority (42 U.S.C. Sec. 659) for the Federal Government to garnish wages for enforcement of child support and alimony obligations, and enhanced the priority of these obligations over certain other garnishments; and
- (28) **Hatch Act Reform Amendments of 1993 (Public Law 103-94), 5 U.S.C. Sec. 5520(a)**—This Act authorizes the Federal Government to garnish the wages of Federal employees for debts to commercial establishments pursuant to legal process.

1 FAM 221.9 Office of Management and Budget (OMB) Guidance

(CT:ORG-181; 02-01-2008)

- a. Among the bulletins issued by OMB providing guidance are:
 - (1) **OMB Bulletin 92-04, Termination of Federal Benefits to Deceased Beneficiaries;**
 - (2) **OMB Bulletin 01-02, Audit Requirements for Federal Financial Statements (10/00);** and
 - (3) **OMB Bulletin 01-09, Form and Content of Agency Financial Statements, as amended (09/01)**—Provides guidance for the preparation of financial statements, including minimum disclosure requirements.
- b. The following OMB circulars, as well as others found at www.whitehouse.gov/om/circulars, provide OMB guidance (the dates of issuance or revision are in parenthesis):
 - (1) **OMB Circular No. A-11 (2007)**—Establishes policies and procedures for preparation and submission of agency budget estimates to OMB. It also provides guidance on budget execution and preparation of strategic and performance plans;

- (2) **OMB Circular No. A-21, Cost Principles for Educational Institutions (05/10/04)**—Establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions;
- (3) **OMB Circular No. A-25, User Charges (07/93)**—Establishes Federal policy regarding fees assessed for government services and for sale or use of government goods or resources;
- (4) **OMB Circular No. A-50, Audit Follow-Up (09/29/82)**— Provides the polices and procedures for use by Executive agencies when considering reports issued by the Inspector General (OIG), other executive branch audit organizations, the GAO, and non-Federal auditors where follow-up is necessary;
- (5) **OMB Circular No. A-76, Performance of Commercial Activities, as amended (08/03)**—Establishes Federal policy regarding the performance of commercial activities and implements the statutory requirements of the Federal Activities Inventory Reform Act of 1998, Public Law 105-270. The Supplement sets the procedures for determining whether commercial activities should be performed under contract with commercial sources or in-house using U.S. Government facilities and personnel;
- (6) **OMB Circular No. A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations, as amended (09/30/99)**—Sets standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other nonprofit organizations;
- (7) **OMB Circular No. A-122, Cost Principles for Nonprofit Organizations (05/10/04)**—Establishes principles for determining costs of grants, contracts and other agreements with nonprofit organizations (not including colleges and universities);
- (8) **OMB Circular No. A-123, Management’s Responsibility for Internal Control (12/21/04)**—Provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control;
- (9) **OMB Circular No. A-127, Financial Management Systems (07/23/93)**—Prescribes policies and procedures to be followed by executive departments and agencies in developing, operating, evaluating, and reporting on financial management systems;
- (10) **OMB Circular No. A-129, Managing Federal Credit Programs**

- (11/00)**—Prescribes policies and procedures for justifying, designing, and managing Federal credit programs and for collecting nontax receivables;
- (11) **OMB Circular No. A-130, Management of Federal Information Resources (11/28/00)**—Establishes policies and procedures for executive departments and agencies in managing information, information systems, and information technology;
- (12) **OMB Circular No. A-133, Audits of States, Local Governments and Nonprofit Organizations (06/27/03)**—Sets standards for obtaining consistency and uniformity among Federal agencies for the audit of States, local governments, and nonprofit organizations expending Federal awards;
- (13) **OMB Circular No. A-134, Financial Accounting Principles and Standards (05/20/93)**—Establishes policies and procedures for approving and publishing financial accounting principles and standards. It also establishes the policies to be followed by the executive branch agencies and OMB in seeking and providing interpretations and other advice related to the standards;
- (14) **OMB Circular No. A-135, Management of Federal Advisory Committee (10/94)**—Provides guidance and instructions on the management of Federal advisory committees and requires executive departments and agencies to establish a committee planning and review process; and
- (15) **OMB Circular A-136, Financial Reporting Requirements (07/24/07)**—Provides a central point of reference for all Federal financial reporting guidance for executive branch departments.
- c. For additional authorities and regulations, please contact the Financial Policy, Reporting, and Analysis Directorate (RM/DCFO/FPRA).

1 FAM 222 OFFICES REPORTING DIRECTLY TO RM/CFO

1 FAM 222.1 Office of the Executive Director (RM/EX)

(CT:ORG-181; 02-01-2008)

The Executive Director of RM operates under the authority of the Assistant Secretary for Resource Management and Chief Financial Officer (RM/CFO). The Executive Director:

- (1) Provides executive direction and support to the bureau for all administrative, management, planning and resource allocation activities, including budget, human resources, internal systems, and general services. The Executive Director designs, develops, implements, enhances and maintains bureau administrative systems; and
- (2) On behalf of the RM/CFO, exercises (with authority to re-delegate) all appropriate bureau administrative authorities except those required by law, regulation, or otherwise to be performed by the RM/CFO or higher authority, or by others specifically designated in writing.

1 FAM 222.2 Office of the Coordinator for Interagency Resources and Planning (RM/IRP)

(CT:ORG-181; 02-01-2008)

The Coordinator for Interagency Resources and Planning operates under the authority of the RM/CFO and:

- (1) Advises the Under Secretary for Management and the RM/CFO on intelligence issues affecting the broad financial and management interests of the Department;
- (2) Coordinates the Department's and RM's initiatives to address cyber and physical infrastructure vulnerabilities and works to mitigate the Department's exposure to these threats;
- (3) Coordinates with the intelligence community and provides an independent, integrated capacity for analysis of, and advice on, current and prospective intelligence resource matters;
- (4) Represents the Department's platform interests on planning committees and interagency policy-making groups;
- (5) Ensures that the Department's information priorities are adequately reflected in other agencies' budget plans and supplementals;
- (6) Coordinates RM's e-Gov initiatives with the interagency community by advancing information technologies that improve collaboration among the foreign affairs and national security communities. Works in close coordination with RM/DCFO/GFMS and RM/EX/IT to facilitate RM's core business practices; and
- (7) Identifies and evaluates emerging technologies that enhance RM's ability to provide on-line services to its customers within the Department and in other U.S. Government agencies, and stays current with e-Gov initiatives and directions in government and the private sector.

1 FAM 222.3 Office of the Director of International Cooperative Administrative Support Services (RM/ICASS)

(CT:ORG-181; 02-01-2008)

The Office of the Director of International Cooperative Administrative Support Services operates under the authority of the Assistant Secretary for Resource Management and Chief Financial Officer (RM/CFO) and:

- (1) Ensures the transparency and integrity of the International Cooperative Administrative Support Services (RM/ICASS) system through an interagency-staffed office;
- (2) Manages the ICASS program:
 - (a) Maintaining and upgrading the ICASS budget and cost distribution software; and
 - (b) Maintaining and updating 6 FAM 910, International Cooperative Administrative Support Services (RM/ICASS), and 6 FAH-5, ICASS Handbook;
- (3) Implements and oversees the ICASS system and provides a broad range of financial and customer assistance services that support ICASS operations at posts abroad:
 - (a) Serving as the primary ICASS help desk for posts abroad, Department bureaus, and other agencies on ICASS policy matters; and
 - (b) Providing guidance and training support to posts in using the cost distribution software to prepare budgets, allocate costs to cost centers, distribute costs to agencies and invoicing agencies;
- (4) Supports the activities of the ICASS Executive Board and ICASS Interagency Work Group, including preparation of issue papers and required research;
- (5) Coordinates with other RM offices to ensure compatibility of ICASS software with other Department financial systems, including the WCF and accounting systems;
- (6) Develops and issues instructions to Department bureaus and posts abroad on the preparation and timing of the ICASS budget submissions, both the initial and the mid-year budget submissions and ensures that Department bureaus and post budgets are submitted in a timely manner;
- (7) Performs technical review of budget submissions to ensure that

ICASS budget and cost distribution methodology is being followed and analyzes each submission to ensure accuracy and reasonableness and that it falls within the acceptable thresholds established by the interagency working group and RM. RM/ICASS follows up with Department bureaus and posts, as well as other agencies, for required corrections;

- (8) Performs management analyses of ICASS cost data on a macro and post level to derive more efficient and cost-effective management and delivery of shared administrative services;
- (9) Serves as the principal liaison between the Department and the supported agencies regarding the ICASS billing and budget review process and develops ICASS invoices for all supported agencies at the beginning of the fiscal year and after the mid-year review. RM/ICASS ensures the integrity of the information in the ICASS database and the actual invoices; and
- (10) Develops responses to inquiries on ICASS issues from Congress and other agencies.

1 FAM 223 DEPUTY ASSISTANT SECRETARY FOR STRATEGIC AND PERFORMANCE PLANNING (RM/SPP)

(CT:ORG-181; 02-01-2008)

The Deputy Assistant Secretary for Strategic and Performance Planning (RM/SPP) operates under the authority of the RM/CFO and:

- (1) Oversees the following offices:
 - (a) Planning and Reporting;
 - (b) Analysis and Training;
- (2) Is responsible for strategic and performance planning activities and provides dedicated policy, planning and analytical support to all bureaus and missions;
- (3) Is responsible, in coordination with the Office of the Director of Foreign Assistance (F), for the joint State-USAID Strategic Plan, the Department's Performance Plan, Performance and Accountability Report, mission strategic plan(s) (MSPs), and bureau strategic plans (BSPs) processes;
- (4) Has principal responsibility for the Department's compliance with the GPRA;
- (5) Coordinates closely with the Office of the Deputy Assistant

Secretary for State Programs, Operations, and Budget (RM/BP) to fully integrate the Department's planning, budgeting and performance activities; and coordinates with the Office of the Director of Foreign Assistance (F) as appropriate to ensure coordination between State operations and foreign assistance planning and performance issues; and

- (6) Coordinates with F with respect to the annual senior policy, performance, and resource reviews of bureaus' planning and budget requirements for the Deputy Secretary and other senior officials.

1 FAM 223.1 Office of Planning and Reporting (RM/SPP/PR)

(CT:ORG-181; 02-01-2008)

The Office of Planning and Reporting (RM/SPP/PR):

- (1) Oversees the Department's annual performance planning and reporting processes, systems, and products that comply with the Government Performance and Results Act and support the President's Management Agenda Initiative of Budget and Performance Integration; and
- (2) Leads the Department's effort to improve long-term strategic planning coordination with other U.S. Government global affairs agencies through overseeing the development of the triennial State/USAID Strategic Plan, supporting the CFO in his or her role on the State/USAID Joint Management Council, and conducting interagency scenario-based planning initiatives.

1 FAM 223.2 Office of Analysis and Training (RM/SPP/AT)

(CT:ORG-181; 02-01-2008)

The Office of Analysis and Training (RM/SPP/AT):

- (1) Works to improve the usefulness of strategic planning for the foreign affairs agencies;
- (2) Identifies and depicts trends in foreign policy implementation by country teams worldwide as well as by the various bureaus of the State Department;
- (3) Provides analysis for policymakers and others;
- (4) Briefs senior policymakers and bureau planners about progress in implementing policy;

- (5) Organizes and provides analysis for the review of mission strategic plans by RM and the regional bureaus as well for the bureau strategic plans by the Department's senior leadership; and
- (6) Manages reporting by the bureaus to OMB with the program assessment rating tool.

1 FAM 224 DEPUTY ASSISTANT SECRETARY FOR STATE PROGRAMS, OPERATIONS AND BUDGET (RM/BP)

(CT:ORG-181; 02-01-2008)

The Office of the Deputy Assistant Secretary for State Programs, Operations, and Budget operates under the authority of the Assistant Secretary for Resource Management and Chief Financial Officer (CFO) and:

- (1) Oversees the following offices:
 - (a) Office of Resource Planning and Budget Information (RM/BP/RPBI); and
 - (b) Office of Budget and Planning (RM/BP/OBP);
- (2) Plans, develops, presents, justifies, and defends the legislative proposals of the Department of State relating to all Department appropriations, trust funds, and other accounts;
- (3) Participates in the Department of State program planning to facilitate estimation of resource needs commensurate with policy goals and objectives;
- (4) Develops and implements strategies for the most effective and persuasive presentation of the Department's budget proposals for consideration by OMB, the President, and the Congress;
- (5) Allocates Department resources consistent with Department policies and objectives, and applicable laws and regulations;
- (6) Manages the review and evaluation of all Department legislation to determine resource implications and effects on execution of program objectives;
- (7) Ensures efficient and effective use of Department resources and analyzes and evaluates their use in accomplishing Department program objectives;
- (8) Analyzes budget requirements and expenditure trends in relation to overall Department mission and specific bureau and office functions; and

- (9) Oversees the development of internal Department budgetary systems and ensures interoperability.

1 FAM 224.1 Office of Resource Planning and Budget Information (RM/BP/RPBI)

(CT:ORG-181; 02-01-2008)

The Office of Resource Planning and Budget Information (RM/BP/RPBI):

- (1) Plans, develops, justifies, presents, and defends the legislative proposals of the Department for all appropriations, trust funds, and other accounts;
- (2) Develops, integrates, and manages the overall Department planning and budget processes;
- (3) Establishes long range and integrated Department resource planning strategies that reflect interagency coordination, within the context of the Department's overall planning and budgeting functions;
- (4) Creates and articulates the Department's overall budget strategy for incorporation in the Budget-In-Brief, Congressional Budget Justification, principals' speeches on resource issues, and public outreach strategy papers on Department resources;
- (5) Develops and manages the budgetary content of Department of State strategic plans, performance plans, bureau performance plans, and mission performance plans;
- (6) Tracks and tasks the preparation of responses to Congressional mandates and inquiries, as well as distributing this information as appropriate;
- (7) Ensures that RM/BP systems produce relevant, timely, and coherent information and reports that enhance analysis and understanding of Department of State funding requirements and budget execution;
- (8) Establishes policies and performance measures that ensure Department plans, budget requests, and actual appropriation and execution results meet the requirements of the GPRA, CFO's Act and FMFIA, as well as annual appropriations legislation;
- (9) Directs operational funds control activities that ensure that the Department is exercising its fiduciary responsibilities in compliance with law and regulation, including:
 - (a) Obtaining spending warrant authorities from the Treasury Department (including OMB clearance when required); and

- (b) Coordinating and controlling transactions concerning movement of funds at the appropriation level to and from other U.S. Government agencies through the Treasury Department;
- (10) Transmits budgetary and resource availability data to the Treasury Department via proprietary online systems;
- (11) Develops and obtains apportionment of funds from OMB;
- (12) Maintains and enhances the Department's centralized budget execution and funds control system through the establishment of appropriation and other internal controls and issuance of legally binding allotment documents to bureau principals for all Department appropriations;
- (13) Develops and negotiates reimbursement agreements with U.S. Government agencies receiving support from the Department of State to achieve full recovery of the value of services provided; and
- (14) Provides data documentation and other support regarding reimbursable earnings to accommodate accounts receivable to ensure collection of earned income.

1 FAM 224.2 Office of Budget and Planning (RM/BP/OBP)

(CT:ORG-181; 02-01-2008)

The Office of Budget and Planning (RM/BP/OBP):

- (1) Seeks ways to improve overall financial management to ensure maximization of Department resources;
- (2) Develops and implements processes for strategic planning and policy development relating to resource management and acquisition for the Department's operating accounts;
- (3) With the objective of rational and optimal resource management and use, develops and implements special studies on resource issues, addressing short and long-term strategic factors, resource utilization, policy and operating requirements, and other factors, and develops solutions or approaches to these issues;
- (4) Recommends presentation strategies for all operating account appropriations;
- (5) Reviews bureau and program requirements in light of foreign policy objectives, economic factors and administration policies, and makes recommendations to RM and other Department principals on resource levels;

- (6) Provides guidance in developing, reviewing, and presenting to OMB and the Congress, appropriation language concerning those resources requested for each serviced bureau and appropriation included in the Department's budget request;
- (7) Assists bureaus in the development of annual financial plans. RM/BP/OBP analyzes financial plans submitted by bureaus and offices, develops a financial plan for the entire Department, monitors the execution of approved financial plans, and recommends the reprogramming of resource reallocations;
- (8) Conducts quarterly reviews on the status of all operating accounts, highlighting findings and making mid-course recommendations (this includes monitoring financial and program performance against bureau objectives);
- (9) Maintains a central financial database of all historical execution data for operating accounts;
- (10) In conjunction with the Department of Treasury, prepares and justifies budget requests for the centrally managed Foreign Service Retirement and Disability Fund and the Foreign Service Pension System Fund;
- (11) Performs analysis of the effect of foreign currency fluctuations with particular emphasis on the effect on the Buying Power Maintenance Account;
- (12) Manages and controls the funds allotted for the Department's centralized U.S. salaries account. The division prepares and justifies budget requests for full-time permanent U.S. citizen salaries for consideration by OMB and the Congress and develops special analyses relating to the effect of alternative staff and benefit levels on U.S. citizen salary requirements;
- (13) Plans, develops, and implements cross-cutting analyses including domestic and international Department salaries, prices, and base operations; and
- (14) Develops and presents special analyses relating to resource use and projected needs requested by senior Department management, Congress, and the Congressional Budget Office.

1 FAM 225 DEPUTY ASSISTANT SECRETARY FOR GLOBAL FINANCIAL SERVICES (RM/GFS)

(CT:ORG-181; 02-01-2008)

The Office of the Deputy Assistant Secretary for Global Financial Services operates under the authority of the Assistant Secretary for Resource Management and Chief Financial Officer (RM/CFO). The Deputy Assistant Secretary for Global Financial Services:

- (1) Oversees the following directorates and staff offices:
 - (a) Customer Support, Training and Global Disbursing Operations Directorate (RM/GFS/S; see 1 FAM 225.1);
 - (b) Global Financial Operations Directorate (RM/GFS/F; see 1 FAM 225.2);
 - (c) Global Compensation Directorate (RM/GFS/C; see 1 FAM 225.3);
 - (d) Office of Global Systems Operations (RM/GFS/GS; see 1 FAM 225.4);
 - (e) Office of Administrative Operations (RM/GFS/ADO; see 1 FAM 225.5);
 - (f) Office of Oversight and Management Analysis Directorate (RM/GFS/OMA; see 1 FAM 225.6); and
 - (g) Financial Service Center Bangkok (RM/GFS/BFSC; see 1 FAM 225.7);
- (2) Serves as the primary advisor to the Assistant Secretary for Resource Management and CFO and other executives on all matters relating to the Department's worldwide financial management operations, and provides guidance and coordination to the Department's financial management program;
- (3) Represents and acts as the RM/CFO's principal officer in recommending, approving, advising, acting upon, and/or coordinating efforts aimed at resolving problems having financial management operations implications. RM/GFS acts as one of the RM/CFO principal consulting resources for identifying and solving high-priority financial management problems within the Department;
- (4) Identifies, evaluates, prioritizes, and acts on Department-wide financial management issues requiring both short-term and long-term planning and coordination and develops, implements, and

oversees short-term and strategic financial management plans for worldwide financial operations;

- (5) Serves on the Department's Management Control Steering Committee;
- (6) Serves as the internal administrative review official for debts collected by the Department domestically; and
- (7) Oversees the exercise of debt collection authorities delegated to RM by the Undersecretary for Management.

1 FAM 225.1 Customer Support, Training and Global Disbursing Operations Directorate (RM/GFS/S)

(CT:ORG-181; 02-01-2008)

The Managing Director for Customer Support, Training and Global Disbursing Operations reports directly to the Deputy Assistant Secretary for Global Financial Services and serves as Deputy Director for RM/GFS. The Managing Director:

- (1) Manages the following organizations:
 - (a) Office of Global Disbursing Operations (RM/GFS/S/DO);
 - (b) Office of Financial Support and Training (Paris) (RM/GFS/S/FST);
 - (c) Office of Customer Support and Training (RM/GFS/S/CST);
 - (d) Office of Disbursing Oversight (RM/GFS/S/ODO); and
 - (e) Global Financial Services – Washington Office (RM/GFS/S/WO);
- (2) Manages the Department's global disbursing activities including processing electronic and check payments, purchasing foreign currency, maintaining local currency and U.S. dollar bank accounts and monitoring cashier operations worldwide;
- (3) Manages records in the central financial accounting system payments made to other Federal agencies;
- (4) Records the data from Department of the Treasury confirming disbursement of funds for payments;
- (5) Processes collections and payments to the Department and deposits the collections with Treasury and ensures that transactions and fund balances are properly recorded and maintained;
- (6) Provides technical assistance and guidance on payroll and

- retirement operations and procedures to all levels of current, and former, direct-hire American personnel in the Department and abroad and to representatives of Federal agencies that are furnished administrative support by the Department;
- (7) Provides financial training for FSNs involved in financial operations abroad and also works with the Foreign Service Institute (FSI) to sponsor FSI classes at RM/GFS locations and to improve the content of all financial courses;
 - (8) Provides a customer service focal point for resolving customer service issues, including payroll, pension, and other financial services provided by Global Financial Services;
 - (9) Provides functional and technical Help Desk support to all users of the financial accounting systems operated by GFS;
 - (10) Sponsors and coordinates a Users Group that obtains user feedback on financial management software and business practices to identify and resolve customer support problems and business process improvement opportunities; and
 - (11) Administers the Department's Travel Card Program.

1 FAM 225.2 Global Financial Operations Directorate (RM/GFS/F)

(CT:ORG-181; 02-01-2008)

The Managing Director for Global Financial Operations reports directly to the Deputy Assistant Secretary for Global Financial Services and:

- (1) Manages the following organizations:
 - (a) Accounts Receivable Staff Office (RM/GFS/F/AR);
 - (b) Office of Accounting Operations (RM/GFS/F/AO);
 - (c) Office of Claims (RM/GFS/F/C); and
 - (d) Office of Reports and Reconciliation (RM/GFS/F/RR);
- (2) Directs the Department's domestic and consolidated financial accounting operational program in compliance with applicable U.S. Government statutes, policies, and regulations and the accounting principles and standards, as recommended by the Federal Accounting Standards Advisory Board (FASAB), and, as endorsed by GAO, OMB, Department of Treasury, and JFMIP;
- (3) Advises the Deputy Assistant Secretary on all matters relating to the domestic and consolidated accounting and fiscal programs of the Department and other agencies that receive fiscal services from

the Department;

- (4) Monitors the quality of centralized accounting, compensation and fiscal records of the Department and the fiscal data submitted from the bureaus and offices within the Department and from Foreign Service posts;
- (5) Monitors the financial data flowing into the central financial accounting system from external systems;
- (6) Performs reconciliation of the financial data;
- (7) Reviews domestic financial activity;
- (8) Identifies potential issues under the Anti-Deficiency Act, 31 U.S.C. 1341;
- (9) Prepares management information reports;
- (10) Maintains a close working relationship with the General Accountability Office (GAO), the General Services Administration (GSA), the Department of Treasury, and other relevant U.S. Government agencies on technical matters relating to the fiscal operations, financial accounting, and central reporting activities of the Department of State;
- (11) Assists RM/DCFO/FPRA in the development of policy, procedures, and criteria for recording and reporting the financial effects of the activities for all bureaus, programs, and other agencies receiving fiscal services from the Department domestically;
- (12) Provides fiscal services for the Department domestically including the review, audit, and certification of travel, transportation and other payments;
- (13) Performs financial accounting and fiscal services for the Department's WCF and participates in the planning and management of the fund;
- (14) Participates in the establishment of, and implements necessary policy and procedures for, the complete range of fiscal activities including maintaining the general ledger and accounting services, processing vendor and employee claims, and debt management services consistent with standards, principles, and policies promulgated under statutory and regulatory authority and incorporating the effective use of sound management controls;
- (15) Maintains the accounting records of the central financial accounting system consisting of:
 - (a) A standardized general ledger with control over obligations, expenditures, receivables, property, loans, other assets,

- income, expense and cost accounting in accordance with Financial Accounting Standards Board and other regulatory requirements;
 - (b) Allotment accounting for all accounts;
 - (c) Working Capital Fund (WCF);
 - (d) Collection of revenue and other receivables due the Department;
 - (e) Trust and gift accounts;
 - (f) Suspense accounts; and
 - (g) Accounting for and reporting on various ad hoc programs and activities under the purview of the Department;
- (16) Maintains liaison with representatives of the offices of Supply, Transportation and Procurement (A/LM/ST), OIG, IRM, Acquisitions (A/LM/ACQ), as well as regional and functional bureaus in matters relating to the statutes, regulations and procedures governing fiscal operations;
 - (17) Provides allotment accounting services for functional and regional bureaus and the central allotments;
 - (18) Performs accounting for the sale of property, recognizing and recording properly the receipt of the proceeds;
 - (19) Processes financial information that is incorporated into the central financial accounting system from external systems;
 - (20) Processes payments in the central financial accounting systems in accordance with the statutes, regulations and procedures, including the Prompt Payment Act;
 - (21) Provides travel advance accounting services;
 - (22) Processes account receivables due from the public employees;
 - (23) Processes reimbursements due to and from other Federal agencies;
 - (24) Manages the collection function for receivables;
 - (25) Ensures compliance with the Federal Credit Reform Act and other statutes governing monies owed to the Federal Government;
 - (26) Prepares external reports;
 - (27) Ensures the accuracy and integrity of the General Ledger and subsidiary accounts; and
 - (28) Performs reconciliation and system assurance analysis for the central financial accounting system and the interfaces from subsidiary systems.

1 FAM 225.3 Global Compensation Directorate (RM/GFS/C)

(CT:ORG-181; 02-01-2008)

The Managing Director for Global Compensation (RM/GFS/C) reports directly to the Deputy Assistant Secretary for Global Financial Services and:

- (1) Manages the following organizations:
 - (a) Office of American Payroll and Pension Operations (RM/GFS/C/APP); and
 - (b) Office of FSN Payroll Operations (RM/GFS/C/FNP);
- (2) Implements policies and procedures (see 4 FAM 510) for the complete range of payroll and retirement operations, consistent with standards, principles, and policies promulgated under statutory and regulatory authority, including the establishment and effective use of sound management controls;
- (3) Administers worldwide-consolidated payroll operations, which provide payroll services for all Department of State U.S. citizen employees and Foreign Service national employees worldwide and U.S. citizen and foreign national employees of various agencies assigned abroad. RM/GFS/C ensures the accurate and timely payment of salaries, allowance-related entitlements, garnishments, allotments, and certification of worldwide payroll payments and administers payroll operations;
- (4) Administers the operations of the Foreign Service Retirement and Disability System (FSRDS) and the Foreign Service Pension System (FSPS) for active and retired personnel of the Department, U.S. Agency for International Development (USAID), Broadcasting Board of Governors (BBG), and other agency participants covered legislatively under the Foreign Service Act (as amended) and consults with and advises individual annuitants on retirement matters and entitlements;
- (5) Maintains individual fiscal records for Departmental and other agency employees and ensures the accurate and timely transfer of Civil Service Retirement Fund accountability reporting to the Office of Personnel Management (OPM);
- (6) Reviews for adequacy, and from an operational standpoint, proposed statutes, policies, and regulatory issuances affecting the Department's administration of the worldwide payroll and retirement program and makes necessary recommendations;
- (7) Serves as the Department's technical advisor at meetings and

conferences with other organizations within the Department, and with other U.S. Government agencies, on payroll and retirement policy and operating procedures;

- (8) Serves as the chief advisor and consultant to the Deputy Assistant Secretary for Global Financial Services, clarifying the statutes and regulations governing worldwide payroll and retirement operations and procedures; and
- (9) Provides technical assistance and guidance on payroll and retirement operations and procedures to all levels of personnel in the Department and abroad and to representatives of Federal agencies that are furnished administrative support by the Department.

1 FAM 225.4 Office of Global Systems Operations (RM/GFS/GS)

(CT:ORG-181; 02-01-2008)

The Director of Global Systems Operations (RM/GFS/GS) reports directly to the Deputy Assistant Secretary for Global Financial Services and:

- (1) Manages the following organizations:
 - (a) Internal Systems and Messaging Division (RM/GFS/GS/ISM);
 - (b) Financial Systems Operations Division (RM/GFS/GS/FS); and
 - (c) Computer Operations Division (RM/GFS/GS/CO); and
- (2) Serves as the primary technical and policy advisor to the Deputy Assistant Secretary for Global Financial Services on all matters relating to information technology infrastructure, data communications, and financial systems operations.

1 FAM 225.4-1 Internal Systems and Messaging Division (RM/GFS/GS/ISM)

(CT:ORG-181; 02-01-2008)

The Internal Systems and Messaging Division (RM/GFS/GS/ISM):

- (1) Manages the technical infrastructure of the RM/GFS local and wide area network, commercial off-the-shelf (COTS) server and desktop operating systems and office productivity applications, assuring systems reliability and compliance with Department of State Information Technology Configuration Control Board standards;
- (2) Analyzes and resolves technical problems that arise in these systems whether caused by data corruption, hardware malfunction,

- program error, communications failure, or human error; and
- (3) Prepares and implements infrastructure and procedures to support the RM/GFS Disaster Recovery Plan (DRP) for these systems.

1 FAM 225.4-2 Financial Systems Operations Division (RM/GFS/GS/FS)

(CT:ORG-181; 02-01-2008)

The Financial Systems Operations Division (RM/GFS/GS/FS):

- (1) Manages the technical infrastructure of overseas financial management application and reporting subsystems, assuring database integrity throughout the range of online and batch processing to include daily, bi-weekly, monthly, and annual automated schedules;
- (2) Analyzes and resolves technical problems that arise during the course of online or batch processing, whether caused by data corruption, hardware malfunction, program error, communications failure, or human error;
- (3) Prepares and implements daily, bi-weekly, monthly, and annual batch and online schedules for automated processing for the Regional Financial Management System (RFMS/M), the Regional Financial Management System Disbursing System (RFMS/D), the Regional Financial Management System Reporting System (RFMS/R), the Foreign Service National Payroll System (FSN-Pay), and the Domestic Accounts Receivable Tracking System (DARTS). RM/GFS/GS/FS monitors cycle execution and delivers resulting electronic reports and data to management, serviced posts and agencies; and
- (4) Prepares and implements infrastructure and procedures to support the RM/GFS Disaster Recovery Plan (DRP) for these systems.

1 FAM 225.4-3 Computer Operations Division (RM/GFS/GS/CO)

(CT:ORG-181; 02-01-2008)

The Computer Operations Division (RM/GFS/GS/CO) prepares, schedules, implements and tracks systems interfaces between all RM/GFS systems and other systems within the Department as well as systems external to the Department.

1 FAM 225.5 Office of Administrative Operations (RM/GFS/ADO)

(CT:ORG-181; 02-01-2008)

The Director of Administrative Operations (RM/GFS/ADO) reports directly to the Deputy Assistant Secretary for Global Financial Services (RM/GFS) and:

- (1) Provides support to the Deputy Assistant Secretary for Global Financial Services for all administrative, management, planning and resource allocation activities, including budget, human resources, information systems security, and general support services in coordination with the RM/EX; and
- (2) Provides administrative support to the Bangkok Financial Service Center and the Office of Financial Support and Training in Paris.

1 FAM 225.6 Office of Oversight and Management Analysis (RM/GFS/OMA)

(CT:ORG-181; 02-01-2008)

The Managing Director of Oversight and Management Analysis (RM/GFS/OMA) reports directly to the Deputy Assistant Secretary for Global Financial Services and has overall management responsibility for the offices for financial and disbursing oversight. In accordance with these responsibilities, RM/GFS/OMA:

- (1) Provides guidance on oversight and internal control-related issues related to fiscal operations and procedures to the Department and to representatives of Federal agencies, which are furnished administrative support by the Department. RM/GFS/OMA serves as consultant and provides administrative support to all missions abroad in accounting and related matters;
- (2) Prepares management information reports;
- (3) Reviews for adequacy from an operational standpoint proposed statutes, policies, and regulatory issuances affecting the Department's worldwide financial management plans and makes necessary recommendations;
- (4) Plans and conducts the periodic financial and quality assurance review of all segments of financial activity to ensure that RM/GFS components are adhering to sound financial procedures and practices;
- (5) Coordinates responses to OIG recommendations for all offices within RM/GFS to ensure the comments to the recommendations

- are responsive;
- (6) Reviews financial (including disbursing) system changes, enhancements and associated business process changes to ensure proper controls are maintained when deployed in an operational environment;
 - (7) Oversees and monitors all domestic cashiers' performance;
 - (8) Maintains a close working relationship with the OIG concerning audit, regulatory compliance, and oversight matters for RM/GFS;
 - (9) Monitors RM/GFS performance against prescribed goals and assists managers in establishing performance measurement standards, where necessary;
 - (10) Establishes and monitors RM/GFS management control program to:
 - (a) Ensure a review of management controls is included in each audit or review;
 - (b) Perform periodic vulnerability assessments in conjunction and coordination with the Office of Management Control (RM/DCFO/MC), to assist managers in redefining units, where necessary; and
 - (c) Plan and conduct corrective action reviews to validate that all milestones reported as complete for RM/GFS activities in the Department's annual FMFIA report were actually completed and that adequate management controls are in place;
 - (11) Provides RM/GFS senior management with an assessment of the adequacy of internal controls, and the consistency of operations and regulatory requirements for payroll and pension operations and other RM/GFS areas identified by RM/GFS management;
 - (12) Is responsible for disbursing systems;
 - (13) Provides recommendations for improvements in RM/GFS disbursing, financial and management controls areas including analysis of results, performance measurement indicators, process, policy and procedures;
 - (14) Coordinates internal control training for GFS personnel;
 - (15) Conducts special control reviews or other analysis as required;
 - (16) Plans and implements GFS internal audit program for ISO 9001 processes/procedures;
 - (17) Serves as the central point of contact for GFS with GAO, OMB, OIB, independent auditors;
 - (18) Working with operational elements, develops controls to meet

audit/review assessments designed to reduce the risk of fraud, waste and abuse; and

- (19) Monitors and reports on potential issues under the Anti-Deficiency Act, 31 U.S.C. 1341.

1 FAM 225.7 Financial Service Center Bangkok (RM/GFS/BKK)

(CT:ORG-181; 02-01-2008)

Financial Service Center Bangkok (RM/GFS/BKK) provides a variety of financial services to U.S. missions abroad, including accounting, disbursing and cashier monitoring, Foreign Service national payroll activities, financial systems development and implementation, and training. FSC Bangkok:

- (1) Provides financial guidance and services to the Department's operations as well as other agencies abroad that receive administrative services from the Department;
- (2) Coordinates the resolution of accounting problems by identifying the problem and making recommendations to resolve current problems and prevent future ones from occurring;
- (3) Provides support and help desk activities abroad by coordinating disbursing problems and resolutions, including interface with banks and financial accounts reconciliation;
- (4) Provides payroll services, including time and attendance, for FSN pay;
- (5) Provides training for relevant financial activities including input for courses on accounting, payroll, and disbursing; and
- (6) Assists with the design, development, installation, and maintenance of advanced financial systems used locally, regionally, and worldwide, and trains and supports users of these systems.

1 FAM 226 DEPUTY CHIEF FINANCIAL OFFICER (RM/DCFO)

(CT:ORG-181; 02-01-2008)

The Deputy Chief Financial Officer operates under the authority of the Assistant Secretary for Resource Management and Chief Financial Officer (RM/CFO). RM/DCFO:

- (1) Oversees the following offices:
 - (a) Global Financial Systems Support Staff (RM/DCFO/GFSS);

- (b) Financial Policy, Reporting and Analysis Directorate (RM/DCFO/FPRA);
 - (c) Global Financial Management Systems Directorate (RM/DCFO/GFMS); and
 - (d) Office of Management Control (RM/DCFO/(MC);
- (2) Provides advice to the Assistant Secretary for Resource Management and CFO and other executives on all Department-wide and U.S. Government-wide financial management matters, including matters under the CFO Act and other key financial management legislation;
 - (3) Has Department-wide responsibility for implementing the provisions of the Federal Managers' Financial Integrity Act of 1982, the Chief Financial Officers Act of 1990, the Government Management Reform Act of 1994, and the Federal Financial Management Improvement Act of 1996;
 - (4) Serves as the primary advisor to the Assistant Secretary for Resource Management and CFO and other executives on matters relating to financial management systems, policies, reporting, and financial aspects of Federal assistance for the Department's worldwide activities;
 - (5) Directs the Internal Controls Program for the Department and serves on the Management Control Steering Committee;
 - (6) Prepares the Department's five-year financial management plan and ensures the incorporation of guidance and requirements contained in OMB's government-wide 5-year financial management plan;
 - (7) Directs the development of financial management metrics for measuring and monitoring financial performance, for inclusion in financial systems and financial reports and statements;
 - (8) In conjunction with the Assistant Secretary for Resource Management and CFO, represents the Department on the government-wide CFO Council;
 - (9) Serves as the Department's lead and supports the President's Management Agenda Initiative for Improved Financial Performance; and
 - (10) Chairs the Committee on Fiscal Irregularities and provides staff support for the analysis of fiscal irregularities, preparation of case files for adjudication by the Committee on Fiscal Irregularities, maintenance of case files, and guidance to posts on reporting irregularities.

1 FAM 226.1 Global Financial Systems Support Staff (RM/DCFO/GFSS)

(CT:ORG-181; 02-01-2008)

The Global Financial Systems Support Staff (RM/DCFO/GFSS):

- (1) Provides guidance on systemic implementation of new financial programs in the Department, especially as the programs relate to the Central Financial Management System;
- (2) Develops and maintains day-to-day accounting, budgeting, and information reporting system procedures for the Department's CFMS in compliance with applicable laws and Department policies and regulations;
- (3) Identifies and assesses user needs; performs user support functions for the Department's domestic financial management systems, including a help desk service;
- (4) Coordinates and performs domestic financial management systems and accounting procedure training for Department employees employed in activities which account for the Department's actions;
- (5) Prescribes data entry procedures for maintenance of day-to-day operations of the CFMS and other domestic financial systems, coordinating necessary changes with the Global Financial Management Systems Directorate (RM/DCFO/GFMS) and Global Financial Operations Directorate (RM/GFS/GFO);
- (6) Maintains and updates CFMS and other financial management system reference tables;
- (7) Reviews and analyzes the adequacy and practicality of proposed CFMS changes, methods, procedures, and forms; determines the impact on financial operations and reporting;
- (8) Supports designing, recommending, and prioritizing CFMS system enhancements;
- (9) In coordination with the Global Financial Operations Directorate (RM/GFS/GFO), oversees daily transaction/fund balances in the domestic financial management system to ensure the integrity of data in the system;
- (10) Manages technical infrastructure of domestic central financial management application as well as reporting subsystems, assuring database integrity throughout the range of on-line and batch processing, to include nightly, monthly, and annual automated schedules;
- (11) Analyzes and resolves technical problems that arise during the

- course of on-line or batch processing, whether caused by data corruption, hardware malfunction, or program error;
- (12) Prepares and implements the nightly, monthly, and annual batch schedules of automated processing for CFMS and for reporting subsystems and monitors return codes and delivers appropriate financial reports to management;
 - (13) Tracks the processing of interfaces between the domestic CFMS and other systems within the Department as well as systems external to the Department;
 - (14) Implements new interfaces to the domestic CFMS, preparing new program code and file structures, as necessary;
 - (15) Prepares ad-hoc statistical and detailed financial reports as requested by system accountants or by other organizations;
 - (16) Maintains and revises security procedures for the domestic CFMS and maintains a list of authorized users and monitors security violations and other related issues;
 - (17) Performs configuration management duties for the domestic CFMS as well as reporting subsystems;
 - (18) Establishes CFMS automated data processing requirements for the accounting aspects of payroll and annuity processes and implements their execution in coordination with the Global Compensation Directorate, RM/DCFO/FPRA policy office, Bureau for Information Resources Management (IRM), Bureau of Human Resources (HR), and the Office of the Legal Adviser (L), among others;
 - (19) Sponsors and coordinates the CFMS Users Group that obtains user feedback on financial management software and business practices to identify and resolve customer support problems and business process improvement opportunities;
 - (20) Coordinates with RFMS, RM/DCFO/FPRA on month-end and year-end closing calendars and schedules;
 - (21) Develops reports in coordination with RM/DCFO/FPRA and reviews output of these reports required to support the Department's financial audit; and
 - (22) Performs computer annual security awareness training and certification.

1 FAM 226.2 Financial Policy, Reporting and Analysis Directorate (RM/DCFO/FPRA)

(CT:ORG-181; 02-01-2008)

The Managing Director for Financial Policy, Reporting and Analysis (FPRA) reports directly to the Deputy Chief Financial Officer (DCFO) and:

- (1) Manages the following organizations:
 - (a) Office of Financial Policy (RM/FPRA/FP);
 - (b) Office of Financial Reporting and Analysis (RM/FPRA/FRA);
and
 - (c) Office of Federal Assistance Financial Management (RM/FPRA/FAFM);
- (2) Prepares annual Department-wide financial statements and the Department's annual Performance and Accountability Report that include all Department funds as required by the Chief Financial Officer's Act of 1990, the Government Management Reform Act of 1994, and the Reports Consolidation Act of 2000;
- (3) Develops policies and provides guidance for the Departmental implementation and administration of the CFO's Act and other financial management legislation and monitors and reports on the execution of various implementation plans and provides assistance and guidance in identification and solution of implementation problems and issues;
- (4) Develops and issues Department-wide financial policy in accordance with FASAB and other U.S. Government-wide standards and policies;
- (5) Prepares and reports financial and related data to the Department of Treasury, OMB, and other regulatory agencies in accordance with applicable laws and regulations;
- (6) Prepares the Department's five-year financial management plan;
- (7) Establishes Department-wide financial management data and reporting requirements;
- (8) Develops and reports on financial performance indicators;
- (9) Analyzes financial data and ensures that financial data and statements, including performance measures are auditable;
- (10) Establishes cash and credit management policies and standards;
- (11) Provides staff support for the Department's principal representative (RM/CFO or RM/DCFO) to outside professional organizations or

groups, including the CFO Council, Management Control Coordination Council, and the Federal Financial Managers Council; and

- (12) Oversees the financial activities of the American Institute in Taiwan (AIT) and serves as the RM representative to the AIT Board, including coordination of the financial activities of AIT with all elements of RM, AIT/Washington, OIG, GAO and other interested parties, relative to the financial activities of AIT Taipei.

1 FAM 226.2-1 Office of Financial Policy (RM/FPRA/FP)

(CT:ORG-181; 02-01-2008)

The Office of Financial Policy (RM/FPRA/FP):

- (1) Maintains 4 FAM, Financial Management, and 4 FAH-3, Financial Management Procedures Handbook; this handbook establishes accounting and financial management policy, principles, procedures, and standards;
- (2) Determines and maintains the Department's account structure and classification codes currently published in 4 FAH-1, Account Structure and Classification Codes Handbook. This handbook governs the reference files and tables of all financial management systems operating within the Department and the serviced agencies;
- (3) Develops, documents, publishes, interprets, and evaluates requests for exception to the policies, principles and standards governing financial management within the Department and serviced agencies, domestically and abroad;
- (4) Serves as the Department's liaison for financial policy with senior management officials in the central agencies (OMB, GAO, Treasury, IRS, OPM, GSA) and in other U.S. Government agencies and represents the Department for the purpose of influencing statutory or regulatory promulgation or guidance being proposed by the Congress or the central agencies, as appropriate;
- (5) Manages the broad framework of policies, regulations, and procedures related to financial operations abroad and their oversight;
- (6) Provides leadership and guidance for the development of specific policies, procedures and criteria for accounting, disbursing, and fiscal operations administered by the Department for its own activities and those of other Federal agencies abroad;
- (7) Develops, documents, and interprets Department policy relating to:

- (a) The worldwide purchase, administration, and use of foreign currencies;
 - (b) The collection, management, and deposit of foreign currencies resulting from transactions with foreign governments, vendors, and individuals;
 - (c) The disbursement of both U.S. and foreign currencies; and
 - (d) Relationships with commercial banking institutions domestically and abroad;
- (8) Develops policy in support of global financial services activities related to disbursing, accounting and the Foreign Service national (FSN) payroll, in coordination with the Deputy Assistant Secretary for Global Financial Services (RM/GFS), which includes development of new initiatives;
 - (9) Interprets, with the assistance of the Office of the Legal Adviser, statutes, regulations, policies and international agreements relating to foreign currency and currency exchange; and
 - (10) Works with the Foreign Service Institute (FSI) to improve the content of financial courses and the availability of financial training for financial specialists, FSNs, and Civil Service personnel involved in financial operations abroad.

1 FAM 226.2-2 Office of Financial Reporting and Analysis (RM/FPRA/FRA)

(CT:ORG-181; 02-01-2008)

The Office of Financial Reporting and Analysis (RM/FPRA/FRA):

- (1) Establishes, coordinates, and implements the policies, practices, and procedures for carrying out the financial statements and reporting requirements of the CFO Act, the GPRA, the GMRA, and the Reports Consolidation Act;
- (2) Ensures the accuracy, quality, and timeliness of the financial data presented in the Department's financial statements and reports;
- (3) Formulates, reviews, and recommends Departmental policies, plans, and systems for fiscal and accounting procedures and reports as they pertain to Department of State appropriations and funds;
- (4) Recommends changes to or new requirements in accounting systems, policies, procedures, and regulations to meet accounting and reporting standards;
- (5) With the assistance of the Office of the Legal Adviser, provides expert advice for RM and FPRA on analysis and interpretation of

- laws, Federal Accounting Standards Advisory Board standards and guidelines, and on the regulations, decisions and directives of other governmental bodies;
- (6) Develops accounting models to conform to accounting standards, the Government Standard General Ledger, legislation, and OMB circulars;
 - (7) Conducts special studies of financial reporting issues to identify and implement improvements in the way the Department administers and conducts financial reporting and designs, develops, installs, and evaluates demonstrations, experimentation and tests of innovative approaches to financial reporting;
 - (8) Serves as the Department's liaison and coordinates with senior management officials of OMB, Department of the Treasury, GAO, FASAB, OIG and other Federal, State, local and private entities on fiscal policies, practices and procedures as they relate to the development and analysis of financial statements and reports, and the U.S. Standard General Ledger;
 - (9) Participates on task forces that develop recommendations concerning U.S. Government-wide financial reporting practices; and
 - (10) Performs special accounting and financial management projects that address the most significant financial interests and concerns of the Department.

1 FAM 226.2-3 Office of Federal Assistance Financial Management (RM/FPRA/FAFM)

(CT:ORG-181; 02-01-2008)

The Office of Federal Assistance Financial Management (RM/FPRA/FAFM):

- (1) Provides oversight of the financial management activities related to grants and other forms of Federal financial assistance throughout the Department;
- (2) Formulates Department-wide financial policies for grant and other financial assistance activities;
- (3) Develops Departmental financial policies implementing laws relevant to the creation of financial instruments of Federal assistance, e.g., the Federal Financial Assistance Management Improvement Act of 1999 (Public Law 106-107), and publishes these policies in Department regulations and other directives;
- (4) Monitors compliance with grant financial policies and procedures by the Department's offices to ensure consistent policy interpretation and application;

- (5) Provides advice and technical assistance to the Department's offices and to the general public on matters relating to the financial management of Department grants and other forms of Federal financial assistance;
- (6) Develops, participates in and evaluates grants financial management training programs for Department staff;
- (7) With respect to grants, serves as the Department's financial management liaison with U.S. Government-wide financial organizations (e.g., CFO's Council), and maintains working relationships with OMB and other Federal agencies to coordinate and assist in the development of U.S. Government-wide grant financial management policies;
- (8) Conducts special studies of grants financial management issues to identify and implement improvements in the way the Department administers the financial aspects of grants and other forms of Federal financial assistance and designs and assists in the execution of demonstrations, experimentation and tests of innovative approaches to grants financial management;
- (9) Develops, analyzes and tests innovative ideas, techniques and policies in grants financial management and fosters creativity in the financial management of grants;
- (10) Establishes standards and provides advice for improved grants financial management information and reporting systems; and
- (11) Coordinates with the Department's Office of the Procurement Executive (A/OPE) regarding the development and administration of grants financial management policies, initiatives, studies, oversight and training.

1 FAM 226.3 Global Financial Management Systems Directorate (RM/DCFO/GFMS)

(CT:ORG-181; 02-01-2008)

The Managing Director for Global Financial Management Systems reports directly to the Deputy Chief Financial Officer (DCFO) and:

- (1) Manages the following organizations:
 - (a) Office of Architecture, Policy and Planning (RM/GFMS/APP);
 - (b) Office of Program Systems and Integration (RM/GFMS/PSI); and
 - (c) Office of Systems Development and Maintenance (RM/GFMS/SDM);

- (2) Advises the DCFO on all financial management systems matters including hardware, software, technologies, policies, procedures, standards, methodologies, etc., working in coordination with the Chief Information Officer (CIO);
- (3) Develops strategic vision and implementation strategies for meeting Department goals regarding agency-wide financial management systems and customer service improvements;
- (4) Provides expert advice on financial systems technology, planning methodologies and approaches, processes, and mechanisms;
- (5) Coordinates Department policies with the CIO on financial systems and establishes relevant agency-wide guidance and instructions;
- (6) Represents the bureau on all Departmental information management planning committees;
- (7) Implements legislative mandates concerning improvement of financial management systems and ensures Department compliance with U.S. Government-wide financial management system regulations;
- (8) Develops financial management systems programs which affect agency-wide and government activities (including, financial, personnel, payroll, logistics, procurement, asset management, etc.);
- (9) Establishes goals and objectives for financial system development;
- (10) Directs financial systems improvement efforts that affect the basic operations within RM as well as each bureau and/or post, including private-sector business clients and foreign affairs agencies served by the Department;
- (11) Develops and implements procedures and policies to define and manage project resources and reports on project effectiveness and accomplishments;
- (12) Develops and implements financial management system software based on state-of-the-art technologies;
- (13) Executes the full systems development life cycle (e.g., functional requirements analysis, conceptual design, detailed design, system construction, testing, independent verification and validation, systems documentation) for the Department's worldwide financial management systems, and for the integration of related subsidiary systems, as necessary, to comply with Federal financial management legislation;
- (14) Establishes and maintains the financial management data administration program in concert with the Department's

- information management data administration program;
- (15) Is responsible for all financial systems abroad and designs, establishes, administers, and maintains an integrated financial management system for all Department of State locations outside the United States, including fiscal services, resource utilization, accounting, pay management, financial reporting, and financial analyses;
 - (16) Designs, develops, and/or maintains computer applications software, identifies additional needs for computerized applications, and maintains accounting and FSN payroll databases, including modifications to data elements, pay plans, and user libraries;
 - (17) Participates in the installation of new hardware and software, and provides programming and technical support to systems and telecommunication links;
 - (18) Develops and maintains a systems security program to safeguard the systems and data entrusted to the FSNs;
 - (19) Establishes and maintains an effective disaster recovery plan;
 - (20) Maintains user IDs and systems access and conducts investigations of internal security breaches; and
 - (21) Coordinates financial systems development abroad and enhancement and maintenance among internal RM entities.

1 FAM 226.3-1 Office of Architecture, Policy and Planning (RM/GFMS/APP)

(CT:ORG-181; 02-01-2008)

The Office of Architecture, Policy and Planning (RM/GFMS/APP):

- (1) Defines user requirements for the Department's core financial management system that forms the backbone of the Department's financial management operations and provides common processing routines, supports common data for critical financial management functions affecting the entire agency, and maintains the required financial data integrity control over financial transactions, resource balances and other financial-related systems;
- (2) Supports general ledger management, funds management, payment management, receipt management, and cost management;
- (3) Provides data for financial performance measurement and analysis and for financial statement preparation and operations such as accounting, funds control, payroll, pension, and reporting;

- (4) Develops core financial management systems programs that affect agency-wide core financial processing activities such as funds management, payment management, receipt management, cost management, the general ledger and subsidiary ledgers, and accounts and develops and implements financial management systems improvement efforts which affect basic operations within each bureau;
- (5) Implements core financial management system software, including detailed functional requirements, testing, independent verification, and validation, for the Department's core financial management systems; and
- (6) Ensures core financial management systems meet Department configuration management and data administration standards.

1 FAM 226.3-2 Office of Program Systems and Integration (RM/GFMS/PSI)

(CT:ORG-181; 02-01-2008)

The Office of Program Systems and Integration (RM/GFMS/PSI):

- (1) Defines user requirements for the Department's program-oriented financial management systems, which interface with the core financial management system. Such systems include but are not limited to functions such as travel, asset management, receivables, revolving fund management, benefits, pensions, and cost accounting;
- (2) Provides data to the core system, and provides data for financial performance measurement and analysis and for financial statement preparation;
- (3) Defines financial management system user requirements for the Department's specialized and program-related financial management systems;
- (4) Oversees systems development and maintenance in coordination with the GFMS Managing Director and the Deputy Assistant Secretary for GFS;
- (5) Develops specialized financial management systems programs, which may affect agency-wide and U.S. Government-wide activities (including personnel, payroll, logistics, procurement, and asset management);
- (6) Implements financial systems improvement efforts, which affect the basic operations within RM as well as each bureau and/or post, including private-sector business clients and foreign affairs agencies

- served by the Department;
- (7) Develops and implements procedures and policies to define and manage project resources and reports on project effectiveness and accomplishments; and
 - (8) Ensures that program-related and specialized financial management systems meet Department configuration management and data administration standards.

1 FAM 226.3-3 Office of Systems Development and Maintenance (RM/GFMS/SDM)

(CT:ORG-181; 02-01-2008)

The Office of Systems Development and Maintenance (RM/GFMS/SDM):

- (1) Develops and maintains the following systems on an ongoing basis:
 - (a) Regional Financial Management System (RFMS);
 - (b) Local Area Network Serviced Post Financial Management System (LAN-SPFMS);
 - (c) Windows Automated Cashiering System (Win ACS);
 - (d) Time and Attendance via Telecommunications (TATEL);
 - (e) Electronic Certification System (ECS);
 - (f) Foreign Service National Payroll System (FSN Pay); and
 - (g) Overseas Cashier Accountability Report System/Disbursing Office Reconciliation System (OSCARS/DORS);
- (2) Develops comprehensive project plans to obtain approval and funding for major software development projects;
- (3) Manages the overall systems development life-cycle process for all systems with respect to development and maintenance functions assigned to the CFSC;
- (4) Establishes and manages contracts as required to support systems development functions;
- (5) Translates user requirements into functional and/or systems requirements, including cost-effective software design, development, and testing, among other things; and
- (6) Schedules and provides staff support for all meetings of the Global Financial Architecture Review Board (GFARB).

1 FAM 226.4 Office of Management Control (RM/DCFO/MC)

(CT:ORG-181; 02-01-2008)

The Office of Management Control (RM/DCFO/MC):

- (1) Implements relevant aspects of FMFIA and FFMIA for the Department, including compiling the results of the statements of assurance from the bureaus, making a recommendation to the MCSC concerning and preparing the Secretary's annual statement of assurance to be included in the Performance and Accountability Report, and preparing annual status reports;
- (2) Develops the Department's internal control policies, plans, and guidelines in accordance with the FMFIA and consistent with related guidance, such as the GAO Standards for Internal Control in the Federal Government and OMB Circulars A-123 and A-127 and monitors and evaluates Department compliance with these guidelines;
- (3) Provides staff support for the Management Control Steering Committee and Senior Assessment Team, the preparation of the annual Performance and Accountability Report, the determination of material weaknesses and reportable conditions in the Department's operations, and the monitoring of any new problems or concerns that demand the attention of higher-level management;
- (4) Serves as the Department's liaison for internal control issues with senior management officials in the central agencies (OMB, GAO, Treasury, IRS, OPM, GSA) and other U.S. Government agencies;
- (5) Represents the Department in connection with statutory or regulatory proposals by the Congress or the central agencies, as appropriate;
- (6) Coordinates, advises, and evaluates annual risk assessments conducted by posts and domestic offices for the overall FMFIA program controls;
- (7) Documents the Department's controls portfolio, identifies and documents assessable units within the Department, establishes and coordinates an annual plan detailing the reviews planned, the resources needed to conduct the reviews and the scheduled dates, and oversees and/or conducts vulnerability/risk assessments of assessable units on an annual basis;
- (8) Assists in resolving material weaknesses and reportable conditions;
- (9) Supports the establishment and administration of an effective

- internal control program for RM operations including identifying assessable units, conducting vulnerability/risk assessments, overseeing and/or conducting internal control reviews, issuing reports, and tracking and reporting corrective actions covering RM fiscal activities;
- (10) Performs on-going and ad-hoc reviews for the Assistant Secretary for Resource Management and CFO for programmatic or operational areas of concern or interest;
 - (11) Develops, analyzes, and tests innovative ideas, techniques and “best practices” in management controls;
 - (12) Develops and participates in internal control training for Department personnel;
 - (13) Establishes standards and provides advice for improved internal control and reporting systems;
 - (14) Monitors the implementation of audit recommendations (i.e., audit follow-up) to ensure that corrective action(s) are actually taken (OMB Circular A-50);
 - (15) Serves as a liaison and coordinates with OIG on inspections and other OIG reviews;
 - (16) Coordinates information resulting from GAO and other external reviews and surveys; and
 - (17) Integrates internal control compliance initiatives into overall FMFIA efforts and reporting (e.g., Improper Payments, FISMA, etc.).

1 FAM 227 THROUGH 229 UNASSIGNED

1 FAM EXHIBIT 221.6 BUREAU OF RESOURCE MANAGEMENT (RM)

(CT:ORG-200; 11-14-2008)

