

U.S. NUCLEAR REGULATORY COMMISSION

DIRECTIVE TRANSMITTAL

TN: DT-02-03

To: NRC Management Directives Custodians

Subject: Transmittal of Management Directive 9.20, "Organization and Functions, Office of the Chief Financial Officer"

Purpose: The purpose of Management Directive 9.20 is to reflect the creation of the Office of the Chief Financial Officer that reports directly to the Chairman. The Directive and Handbook include changes to authorities and functions that reflect revised delegations from the Chairman, as well as the functions specified in the Chief Financial Officers Act of 1990, as amended.

Office and Division of Origin: Office of the Chief Financial Officer

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Volume: 9 NRC Organization and Functions

Directive: 9.20 Organization and Functions, Office of the Chief Financial Officer

Availability: Rules and Directives Branch
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OFFICE OF ADMINISTRATION

**Organization and
Functions
Office of the Chief
Financial Officer**

**Directive
9.20**

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U. S. Nuclear Regulatory Commission

Volume: 9 NRC Organization and Functions

CFO

Office of the Chief Financial Officer Directive 9.20

Organization and Functions

Supervision

(9.20-01)

Under the supervision of the Chief Financial Officer (CFO), who reports to the Chairman.

Functions

(9.20-02)

The CFO oversees all financial management activities of the NRC, except for matters within the cognizance of the Inspector General, as a result of the Inspector General Act of 1978, as amended. The CFO is specifically responsible for developing, maintaining, and interpreting policies, procedures, and standards for carrying out all NRC financial management activities as specified at 31 U.S.C. § 902 and in the Office of Management and Budget (OMB) approved Organizations and Functions of the Chief Financial Officer of the U.S. Nuclear Regulatory Commission dated April 12, 1991. These activities include the following:

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Functions

(9.20-02) (continued)

- Developing and maintaining an integrated NRC accounting and financial management system that complies with the requirements of 31 U.S.C. § 902(a)(3) and issuing financial status reports from that system. (021)
- Approving the design and enhancement of all NRC accounting, financial management, and asset management (e.g., property management) systems (automated and manual). Monitoring and evaluating the implementation and operation of these systems, as necessary, to ensure that CFO needs are met. (022)
- Making a recommendation to the Chairman regarding the selection of the Deputy Chief Financial Officer. (023)
- Directing, managing, and providing policy guidance and oversight of NRC financial management personnel, activities, and operations, as required at 31 U.S.C. § 902(a)(5). (024)
- Preparing and issuing the annual financial management report that complies with the requirements of 31 U.S.C. § 902(a)(6). (025)
- Monitoring the financial execution of the NRC's budget and preparing timely performance reports for the Chairman and the NRC senior management, as specified at 31 U.S.C. § 902(a)(7). (026)
- Reviewing, on a biennial basis, NRC fees and other charges for services NRC provides and recommending revisions to reflect costs. (027)

Approved: October 11, 1991
(Revised: March 7, 2002)

Functions

(9.20-02) (continued)

- Preparing financial statements as required by 31 U.S.C. § 3515 and ensuring that such statements are auditable as required at 31 U.S.C. § 3521(e). (028)
- Managing the NRC's program to implement the Federal Managers' Financial Integrity Act (FMFIA) of 1982. This function includes coordinating agencywide management control activities, providing training and technical support to assist NRC managers in establishing, assessing, and improving management controls, reporting on the status of NRC management controls, and requiring and ensuring, throughout the NRC, the timely corrective actions regarding material weaknesses disclosed through audit findings and reports. The CFO also is responsible for issuing policies, procedures, and guidance for the agency to implement and comply with the FMFIA of 1982, the Federal Financial Managers Improvement Act of 1996, and OMB Circular A-123, "Management Accountability and Control." (029)
- Providing agencywide policy advice on the qualifications, recruitment, performance, training, and retention of all financial management personnel. Reviewing and exercising concurrence authority over the position descriptions and skill requirements for allowance financial management positions. Providing advice to the Executive Director for Operations (EDO), office directors, and regional administrators regarding the selection of financial managers. Providing input to allowance holders in the annual performance assessment of their financial managers. (0210)
- Managing the NRC's planning, budgeting, and performance management process to meet the intent and requirements of the Government Performance and Results Act. Products

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Functions

(9.20-02) (continued)

relating to the Planning, Budgeting, and Performance Management Process are produced and submitted jointly by the CFO and the EDO. These products are the NRC's strategic plan, performance plan, performance report, budget estimates for consideration by the Chairman and the Commission, and the budget submitted to OMB and Congress. (0211)

- Controlling the use of NRC funds to ensure that they are expended in accordance with applicable laws and financial management principles, for example, approving the structure of budget formulation and execution; monitoring budget execution; requesting apportionments/reapportionments; distributing appropriated funds through allotments, allowances, and associated financial documents to agency allowance holders; and providing the Office of Human Resources (HR) the authorized staffing levels for the NRC offices. (0212)
- Managing the NRC's facilities and materials license fee program, including developing, maintaining, and interpreting NRC license fee policies, procedures, and regulations; recommending significant policy changes for Commission consideration; annually examining the schedule of license fees; issuing orders revoking licenses for nonpayment of fees; and collecting fees. (0213)
- Managing the NRC travel program, including developing, maintaining, and interpreting travel policies, procedures, and regulations; and providing temporary duty travel services and change of station/relocation travel services. (0214)
- Managing the NRC debt collection program, including developing, maintaining, and interpreting related policies, procedures, and regulations. (0215)

Approved: October 11, 1991
(Revised: March 7, 2002)

Functions

(9.20-02) (continued)

- Developing and promulgating rules subject to the limitations in paragraph 9.20-032(e). The CFO shall notify the Commission before submitting a final rule to the Federal Register. (0216)
- Serving as the NRC's liaison with the Subcommittee on Energy and Water Development of the House of Representatives Committee on Appropriations. (0217)
- Supervising, directing, coordinating, and approving all activities of the organizational components within the Office of the Chief Financial Officer (OCFO). (0218)
- Performing other functions assigned by the Chairman. (0219)

Authorities To Carry Out Functions

(9.20-03)

The CFO has the authority to take any action necessary to carry out all the functions and responsibilities assigned by this or other official directives or communications. The CFO is also authorized to carry out all functions and authorities assigned to Chief Financial Officers by the Chief Financial Officers Act of 1990 as that act may be amended from time to time. (031)

The CFO has other direct or derived authorities to take actions as necessary to carry out assigned functions, including the following: (032)

- Reviewing all major legislative and other programmatic proposals in order to provide advice to the Chairman and Commission and the EDO on Federal cost and benefit estimates. (a)

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Authorities To Carry Out Functions

(9.20-03) (continued)

- Approving financial reports, financial statements, and other financial information prepared by all NRC offices for transmittal to the Chairman, the Commission, the OMB, the President, the Congress, or external groups. (b)
- Appointing authorized NRC certifying officers (for payments) in accordance with applicable legal requirements. (c)
- Exercising authority to sign fiscal and other financial and accounting documents on behalf of the NRC or the head of the agency (31 U.S.C. § 3325(a)(1)). (d)
- Promulgating proposed and final rules needed to carry out responsibilities, including the annual revision of the fee regulations in 10 CFR Parts 170 and 171. This authority does not extend to the promulgation of proposed and final rules that raise significant questions of policy. In these instances, the CFO will consult with the Commission or, in cases involving the Chairman's rulemaking authority, the Chairman. For rules that the CFO intends to promulgate, the CFO will obtain the concurrence of the EDO and a determination of no legal objection from the Office of the General Counsel. This authority may not be redelegated. (e)
- Exercising all authority vested in the Commission under 10 CFR Parts 170 and 171. This function includes the decision to grant or deny requests for exemption from the annual fees as imposed pursuant to the Omnibus Budget Reconciliation Act of 1990 (OBRA '90), as amended, and as implemented through 10 CFR 171.11; and the decision to grant or deny requests for exemptions from fees imposed pursuant to the Independent Offices Appropriation Act (IOAA) of 1952, and as implemented through 10 CFR Part 170. (f)

Authorities To Carry Out Functions

(9.20-03) (continued)

- Issuing orders suspending or revoking licenses for nonpayment of assessed fees. (g)
- Exercising authority to carry out the requirements of the Federal Travel Regulations and all other Federal travel requirements on behalf of the NRC or the head of the agency. This authority may be further redelegated only to the Deputy Chief Financial Officer (DCFO). This authority does not rescind or supersede authority reflected in NRC Management Directive 14.1. (h)
- Executing interagency actions for the acquisition of goods and services necessary to carry out the functions of the OCFO, except for actions required by law, regulation, or internal policy to be approved by the Chairman or the Commission. This authority may be further redelegated only to the DCFO. (i)
- Having access to all records, reports, audits, reviews, documents, papers, recommendations, or other materials that are the property of the NRC or that are available to the NRC, and that relate to programs and operations with respect to which the CFO has responsibilities (except for Inspector General material not otherwise accessible under applicable laws). (j)

Redelegations of Authority

(9.20-04)

- The DCFO is authorized and directed to act for the CFO during his or her absence. (041)
- The CFO may, except where expressly prohibited, redelegate in writing to others the authority delegated to the CFO by this

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Redelegations of Authority

(9.20-04) (continued)

or other official directives or communications, subject to any stipulations the CFO may deem necessary. (042)

- The CFO will send a memorandum specifying the redelegation to the Chairman, with a copy to the Secretary of the Commission, the EDO, the General Counsel, the Director of HR, and the Director of the Office of Administration. (043)
- The CFO will stipulate any limitations on further redelegations of authority and will maintain a record of all redelegations. (044)

Organizational Structure and Internal Assignments

(9.20-05)

An organization chart showing the internal organization of the office and a statement of functions of subunits of the office are presented as Handbook 9.20, Parts I and II.

References

(9.20-06)

Chief Financial Officers Act of 1990, P.L. 101-576, 104 Stat. 2838 (1990).

Federal Employees Pay Comparability Act of 1990, P.L. 101-509, 104 Stat. 1427 (1990).

Federal Financial Managers Improvement Act (FFMIA) of 1996, P.L. 104-208, 110 Stat. 3009-389 (1996).

Federal Managers' Financial Integrity Act (FMFIA) of 1982, P.L. 97-255, 96 Stat. 814 (1982).

References

(9.20-06) (continued)

Government Performance and Results Act (GPRA) of 1993, P.L. 103-62, 107 Stat. 285 (1993).

Omnibus Budget Reconciliation Act of 1990 (OBRA '90), P.L. 101-508, 104 Stat. 1388 (1990), as amended.

Office of Management and Budget, Circular A-11, "Preparation and Submission of Budget Estimates" (annually).

—Circular A-25, "User Charges" (1993).

—Circular A-34, "Instructions on Budget Execution" (1995).

—Circular A-123, "Management Accountability and Control" (1995).

—Circular A-127, "Financial Management Systems" (1993).

—Circular A-130, "Management of Federal Information Resources" (1985).

—Circular A-134, "Financial Accounting Principles and Standards" (1993).

NRC Management Directive 4.1, "Accounting Policy and Practices."

—4.2, "Administrative Control of Funds."

—4.4, "Management Controls."

—4.6, "License Fee Management Program."

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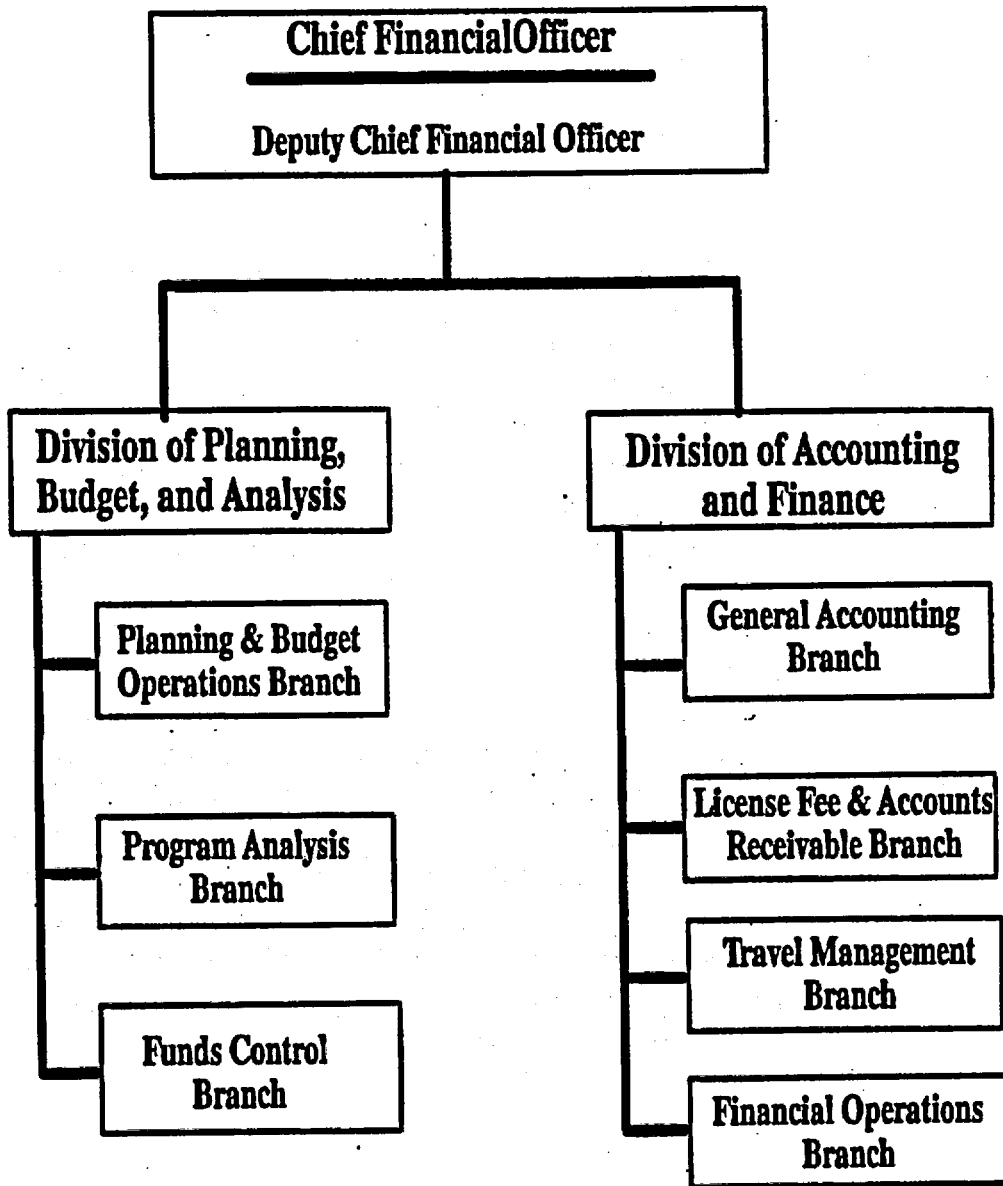
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Part I
Organization Chart



Part II
Descriptions of Functions

Chief Financial Officer (A)

The Chief Financial Officer (CFO) is responsible for the NRC's Planning, Budgeting, and Performance Management Process and for all of the NRC's financial management activities. The CFO establishes planning, budgeting, and financial management policy for the NRC and provides advice to the Chairman, the Commission, the EDO, and NRC senior management on these matters. The CFO develops and maintains an integrated, agencywide accounting and financial management system; establishes policy and directs oversight of NRC financial management personnel, activities, and operations; prepares and transmits an annual report, which includes the NRC's audited financial statement to the Chairman and the Director of the Office of Management and Budget (OMB); monitors the financial execution of NRC's budget in relation to actual expenditures; controls the use of agency funds to ensure that they are expended in accordance with applicable laws and standards; prepares and submits to the Chairman timely cost and performance reports; and reviews, on a periodic basis, fees and other charges imposed by NRC for services provided and makes recommendations for revising those charges as appropriate. The CFO establishes and maintains a management control program for the NRC that complies with the Federal Managers' Financial Integrity Act of 1982, and is responsible for implementing the Chief Financial Officers Act, and the Government Performance and Results Act at the NRC.

Deputy Chief Financial Officer (B)

The Deputy Chief Financial Officer performs and directs activities in support of day-to-day management actions, and acts for the CFO in his or her absence.

Director, Division of Planning, Budget, and Analysis (C)

Manages the agency's Planning, Budgeting, and Performance Management Process. Provides agency senior management with analyses of policy, program, and resource issues. Manages the strategic planning, budget formulation, and resource management process; develops and maintains policies, procedures, and operations to formulate and implement the approved NRC budget; develops and administers NRC authorization and appropriation legislation; designs and develops systems and criteria for resource planning and control; oversees the agency's administrative control of funds; approves and issues allowances and financial plans; and maintains liaison with OMB and congressional committees, as directed.

**Deputy Director, Division of Planning,
Budget, and Analysis (D)**

Performs and directs special assignments for the director in support of day-to-day management actions and acts for the director in his or her absence.

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**Branches in the Division of Planning,
Budget, and Analysis (E)**

Planning and Budget Operations Branch (1)

- Coordinates the NRC's planning and budgeting processes. This activity includes preparation of the NRC's strategic plan, performance plan, performance report, and budget documents for submission to OMB and Congress. (a)
- Prepares and coordinates resource information required by OMB circulars and bulletins and prepares budget reports to Congress. (b)
- Develops authorization and appropriation legislation and maintains history and status of all NRC authorization and appropriation legislation. (c)
- Defines requirements for, oversees the implementation of, and manages NRC's budget formulation system; documents decisions to control resource allocations during the budget formulation process. (d)

Program Analysis Branch (2)

- Identifies and analyzes NRC policy, program, and resource issues associated with NRC programs and offices. On the basis of these analyses, develops and recommends options to the CFO, the EDO, office directors, regional administrators, and the Chairman and the Commission. (a)

**Branches in the Division of Planning,
Budget, and Analysis (E) (continued)**

Program Analysis Branch (2) (continued)

- Conducts agencywide review and analysis of planning, budget formulation, and the resource management process. (b)
- Evaluates the use of resources (funds and staff) against program plans; reviews resource allocations and reprogramming actions. (c)
- Performs special studies for the CFO and the Commission. (d)
- Prepares the "NRC Information Digest." (e)

Funds Control Branch (3)

- Develops and maintains policy, standards (including skill and training requirements), and procedures (including the budget implementation reporting structure) for the administrative control of funds. (a)
- Manages the agency allowance and financial plan process. (b)
- Monitors the administrative control of funds by the various NRC allowance holders. (c)
- Provides guidance and advice on funds control to offices. (d)

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**Branches in the Division of Planning,
Budget, and Analysis (E) (continued)**

Funds Control Branch (3) (continued)

- Prepares apportionment or reapportionment requests for submission to OMB. Prepares the quarterly Base Table Report and budget reprogramming requests on NRC's funding for the current fiscal year to be submitted for congressional review and approval. (e)
- Prepares periodic reports on NRC's financial performance. (f)
- Determines NRC funding requirements for salaries and benefits. (g)
- Manages the NRC Central Allowance. The allowance contains more than 60 percent of the agency's funding, including all agency salaries and benefits (except for the Office of the Inspector General), contractor support for 17 headquarters offices, and travel funds for all headquarters offices. (h)
- Authorizes administratively approved temporary duty travel for all headquarters employees and others invited by them to perform official travel. (i)

**Director, Division of
Accounting and Finance (F)**

Provides technical advice, assistance, and interpretation to agency senior managers on all financial and accounting activities of the NRC. Develops and administers policies, and standards, procedures, and systems for all financial and accounting and license fee activities of the NRC. Prepares the agency's annual financial statement and other financial reports. Maintains liaison with the General Accounting Office (GAO), the Department of the Treasury, OMB, and other agencies on accounting matters. Administers the NRC's license fee program. Evaluates financial and programmatic information systems with respect to CFO needs. Provides payroll, travel, and fiscal services for the NRC.

**Branches in the Division of
Accounting and Finance (G)**

General Accounting Branch (1)

- Formulates policies, standards, and procedures for financial controls over all NRC appropriated and nonappropriated funds and their related reporting requirements. (a)
- Interprets and implements Governmentwide accounting and financial requirements, such as the GAO Manual, Comptroller General Decisions, the Treasury Financial Manual, and OMB issuances. (b)

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Branches in the Division of
Accounting and Finance (G) (continued)

General Accounting Branch (1) (continued)

- Defines requirements for, and oversees implementation of, NRC's automated accounting system and provides the necessary support for the effective and efficient operation of the system. (c)
- Maintains operational responsibility for the automated general accounting system, ensuring consistency with other agencies on financial procedures and related matters. (d)
- Participates with these agencies on financial management improvement initiatives. (e)
- Prepares the agency's annual financial statement, special analyses, and other financial reports; evaluates financial management processing alternatives. (f)
- Assesses financial reporting needs of NRC offices. (g)

License Fee and Accounts Receivable Branch (2)

- Administers NRC facilities and materials license and annual fee programs. (a)
- Formulates policies and procedures for debt collection activities; interprets and implements debt collection regulations (10 CFR Parts 15 and 16) and associated cash management efforts. (b)

**Branches in the Division of
Accounting and Finance (G) (continued)**

License Fee and Accounts Receivable Branch (2) (continued)

- Develops, implements, and maintains management controls of NRC billings and collections; maintains automated billing systems and an accounts receivable system; issues appropriate invoices and reports; and institutes collection enforcement procedures. (c)
- Processes license fee exemption requests. (d)
- Formulates policies and procedures for license fee activities. (e)

Travel Management Branch (3)

- Formulates policies and procedures for travel, imprest funds, and related fiscal services and reporting requirements of the NRC. (a)
- Interprets and implements Governmentwide travel (temporary duty and permanent change of station) accounting and financial requirements, such as the Federal Travel Regulations, the GAO Manual, Comptroller General and General Services Administration (GSA) decisions, the Treasury Financial Manual, and OMB issuances. (b)
- Maintains operational responsibility for the automated travel accounting system consistent with accounting and financial requirements prescribed for Federal agencies. (c)

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Branches in the Division of
Accounting and Finance (G) (continued)

Travel Management Branch (3) (continued)

- Maintains the centralized travel and related fiscal services, accounting, and reporting functions. (d)
- Ensures that all travel obligations are recorded in the agency accounting system. (e)
- Maintains liaison with GAO, GSA, and other agencies on financial procedures and related matters. (f)
- Prepares special analyses and financial reports. (g)
- Assists and advises permanent change of station candidates of the financial aspects of relocation. (h)

Financial Operations Branch (4)

- Formulates policies, standards, and procedures for payroll activities and related fiscal services and reporting requirements of the NRC. (a)
- Interprets and implements Governmentwide payroll accounting and financial requirements, such as the GAO Manual, Comptroller General Decisions, the Treasury Financial Manual, and OMB issuances. (b)

**Branches in the Division of
Accounting and Finance (G) (continued)**

Financial Operations Branch (4) (continued)

- Defines requirements for and manages NRC's automated payroll system consistent with accounting financial requirements prescribed for Federal agencies. (c)
- Administers the centralized payroll accounting and reporting functions and the centralized governmental and commercial vendor and related fiscal services accounting and reporting functions. (d)
- Ensures that all obligations (except travel) are recorded in the agency accounting system. (e)
- Maintains liaison with GAO, the Office of Personnel Management, the Department of the Treasury, and other agencies on financial procedures and related matters. (f)
- Prepares special analyses and financial reports. (g)