

**10.0 OFFICE OF ASSISTANT MANAGER FOR FINANCIAL MANAGEMENT (AMFM).**

10.1 Mission. Serves as Oak Ridge Office (ORO) Chief Financial Officer (CFO), and in this capacity, provides effective financial management by:

- a. Evaluating and assessing the effectiveness of financial planning.
- b. Managing resources to accomplish program goals.
- c. Providing accurate and relevant financial reporting to customers.
- d. Assessing adherence to laws, regulations, and financial contract clauses.
- e. Assessing the effective and efficient use of Government resources.

In addition to the above responsibilities, the AMFM provides payment services for the entire Department of Energy (DOE).

10.2 Assistant Manager discharges this mission through the:

- a. Oak Ridge Financial Service Center (ORFSC) (10.3 below),
- b. Planning and Budget Division (10.4 below), and
- c. Financial Evaluation and Accountability Division (10.5 below).

10.3 Oak Ridge Financial Service Center.

10.3.1 The Director.

- a. Appoints certifying officers and designates financial agents.
- b. Manages the following functions through four branches:
  - (1) Develops cost and general accounting policies and procedures, and prepares financial reports relating to Federal and contractor operations as well as ORFSC customers.
  - (2) Provides payment services including vendor payments, travel and other employee reimbursements as well as Automated Standard Application for Payments (ASAP) for the Department.
  - (3) Approves the financial aspects of contracts, purchase orders, and subcontracts requiring ORO approval.
  - (4) Develops Information Technology financial systems, programs, and procedures for DOE-direct applications pertaining to ORO.

- (5) Provides financial system technical instructions to ORO integrated contractors and other clients. Resolves technical interface issues and problems.
- (6) Acts as liaison for the General Services Administration (GSA) contract for the DOE Federal Travel Management Center.
- (7) Serves as financial subject matter expert for a variety of DOE and contractor committees, departmental initiatives, and diverse ad hoc requests.

10.3.2 Financial Liaison Branch.

- a. Evaluates integrated contractor-proposed accounting systems, and periodically reviews existing systems to ensure conformity with DOE accounting policies.
- b. Reviews and approves contractor Cost Accounting Disclosure Statements, as required.
- c. Recommends prices for various products and services provided to others by DOE and its contractors.
- d. Reviews financial and cost reports for ORO's and contractors= budget submissions to ensure conformity with DOE accounting requirements.
- e. Analyses, coordinates, issues, and concurs in all DOE financial Directives and Orders.
- f. Assures that contractors follow DOE Policy for plant and equipment accounting.
- g. Prepares management comments to various auditor findings involving financial issues.
- h. Provides investment strategy to DOE Headquarters (HQ) CFO for the Decontamination and Decommissioning (D&D) Fund Investments.
- i. Coordinates special financial statement accounting issues, such as environmental liabilities, pension and post-retirement liabilities, and deferred maintenance.
- j. Provides financial administration of the United States Enrichment Corporation lease.
- k. Administers contractor-use permit activities.

10.3.3 Accounting Operations Branch.

- a. Monitors contractor operation of the GSA Travel Services Center which provides travel services for ORO employees.
- b. Serves as ORFSC liaison with the U.S. Treasury on billing and collection matters, services available, and improvements to payment and collection processes for contractor activities.
- c. Prepares debt collection letters, attempts to collect from debtors, and pursues debt offset collection methods for contractor receivables.
- d. Refers debts to the Department of Justice for collection and/or litigation for contractor receivables.
- e. Prepares special analyses of costs, obligations, and other financial data to comply with requests from DOE HQ and ORO management for special financial information and/or reports.
- f. Establishes, maintains, and closes letters of credit using detailed registers to control contract funds.
- g. Monitors and initiates action to assure proper recording of costs, plant and equipment, accruals, intra/intra-office work, intra-governmental payments and collections, payroll entries, and reciprocal accounting.
- h. Establishes and updates contractor letter of credit authorizations for ASAP.
- i. Provides customer service for travel and other related financial activities.
- j. Provides payroll policy guidance and interfaces with Human Resources, employees, and DOE HQ.
- k. Submits special quarterly and year-end reports.
- l. Records miscellaneous obligations and conducts periodic deobligation reviews.
- m. Develops and reports performance metrics, e.g., prompt payment compliance, interest and penalties paid, etc., for ORFSC.
- n. Provides Secure Payment Services (SPS) for Payment Services Branch.

10.3.4 Financial Systems and Reporting Branch.

- a. Performs appropriate financial reviews, analysis, and testing to assure compliance with applicable rules and regulations.
- b. Works with contractors on monthly file submissions and error correction.

- c. Provides support for analysis and appropriate footnotes for annual financial statements.
- d. Maintains Departmental Integrated Standardized Core Accounting System historical financial data.
- e. Supports DOE HQ Corporate Financial Systems in establishing user capabilities and table values.
- f. Coordinates nuclear material reporting requirements with contractors, as required.
- g. Coordinates month-end, quarterly, and year-end closing schedules with contractors.
- h. Coordinates all financial recasts with contractors.
- i. Manages contractor operations including research, development, maintenance, and operation of financial data processing for the CFO.
- j. Automates and maintains selected financial activities. Creates, maintains, and distributes specialized financial reports.
- k. Provides support to DOE HQ and Planning and Budget Division in implementation of the U.S. Standard General Ledger.
- l. Provides advice and instruction to ORO and its contractors on audited financial statement policy.
- m. Supports DOE HQ in final acceptance testing of system modifications.

10.3.5 Payment Services Branch.

- a. Serves as payment processing center for all DOE Operations and Field Offices and HQ.
- b. Processes all invoices for DOE to pay vendors and contractors for materials and services.
- c. Processes all employee reimbursements, including travel, training, and miscellaneous payments.
- d. Provides systems of payments, including invoice receipts and tracking, monitoring for payment status, and certification of payments.
- e. Inputs all U. S. Treasury payments into official records.

- f. Reconciles and pays DOE's corporate travel account and permanent changes of station.
- g. Reconciles and pays DOE's corporate Government purchase card accounts.
- h. Processes all nonprofit state and local government payments through ASAP.
- i. Serves as ombudsperson for all unresolved payments.
- j. Establishes and maintains financial systems with U.S. Treasury for payments processing.
- k. Performs various reconciliations and prepares various financial reports in support of U. S. Treasury reporting, e.g., Statement of Transactions, and Statement of Differences.
- l. Maintains Vendor Inquiry Payment Electronic Reporting System including the automated invoice approval process and electronic invoicing as well as other payment related systems processes.
- m. Issues Internal Revenue Service Form 1099 for the Department.
- n. Administers payment services support service contractor activities.

10.4 Planning and Budget Division.

10.4.1 The Director manages the following functions through two branches.

- a. Serves as allottee for DOE ORO, Pacific Northwest Site Office (PNSO), Stanford Site Office (SSO), and Thomas Jefferson Site Office (TJSO) per delegated authority.
- b. Develops guidelines and procedures for budget administration activities for ORO, PNSO, SSO, and TJSO.
- c. Serves as authority for budget policies for ORO, PNSO, SSO, and TJSO Senior Management.
- d. Formulates and administers budgets for ORO and contractor operations.
- e. Directs and coordinates budgetary planning through assessments of major program, budget, and administrative issues.
- f. Develops ORO guidelines for program control, reporting, scheduling, documentation accounting, and data management systems; develops cost performance reporting systems and related financial management activities; and coordinates a uniform approach to the integration of

financial management systems among ORO and contractor organizations.

- g. Evaluates ORO and contractor systems for cost and other financial controls to ensure accuracy and appropriateness of reported data.
- h. Assists DOE and contractor organizations in the development of individual program and project management systems through consultations on specific problems and sponsorship of training courses on financial responsibilities.
- i. Recommends the necessary financial controls to meet specific program objectives including the types of systems, procedures, techniques, and reports to be used for determining the status of, and maintaining control over, the scope, schedules, and technical performance of specific funding sources.
- j. Designs and develops systems and procedures for the execution of budget administration functions for ORO.
- k. Manages the Automated Funds Control System for multiple DOE Field Offices.
- l. Makes determinations and recommendations regarding the appropriate use of funds.
- m. Tracks budgets through the entire Federal Budget Process and advises management of status.
- n. Coordinates development of the annual President's Budget Press package.
- o. Coordinates responses to Office of Management and Budget (OMB), Congressional, and DOE HQ inquiries regarding budget impacts and historical data.
- p. Serves as lead for developing enhancements for the DOE office/users of the ORO field budget system.

10.4.2 Environmental and Program Support Branch.

- a. Performs all budget administration functions for assigned programs. This includes issuing assumptions and instructions to the contractor, validating budget estimates, coordinating all management reviews, and preparing budget submissions.
- b. Conducts analyses for award fee calculations for use in contract negotiations.

- c. Ensures compliance with funds control regulations and Anti-Deficiency Provisions.
- d. Provides all budget administration functions and provides assistance and support to the PNSO, SSO, and TJSO.
- e. Provides assistance to the ORO program offices in conducting planning analyses for the preparation of multi-year plans and budget plans. Serves as interface with the DOE HQ Office of Policy, Planning and Analysis for incorporating DOE HQ direction in developing multi-year program plans.
- f. Reviews all planning documents for budgetary implications and recommends funding strategies to accomplish programmatic objectives.
- g. Certifies funding availability and the use of funds in accordance with congressional and OMB direction.
- h. Performs baseline analyses of all programs, including both ORO and contractor elements, to evaluate cost/obligation performance.
- i. Advises ORO and contractor staffs on the financial aspects of existing and pending legislation.
- j. Provides support to Site Offices and Program Assistant Managers in evaluating budget alternatives and performing impact analyses.
- k. Maintains day-to-day liaison with DOE HQ and ORO contractors relative to budget activities and serves as primary point of contact (POC) for ORO with outside organizations on these matters.
- l. Serves as the authority on budget policies and plans for ORO Senior Management for assigned programs.
- m. Arranges and conducts the ORO Manager's budget/program reviews, DOE HQ budget/program reviews, and other such meetings, as required. Prepares supporting data and follows up on discussion and open issues.
- n. Provides support to the PNSO, SSO, and TJSO.
- o. Appraises contractors' performance of budget administration responsibilities.

10.4.3 Defense and Research Branch.

- a. Provides assistance to the ORO program offices in conducting planning analyses for the preparation of multi-year plans and budget plans. Serves as interface with the DOE HQ Office of Policy, Planning and Analysis for incorporating DOE HQ direction in developing multi-year program plans.

- b. Reviews all planning documents for budgetary implications and recommends funding strategies to accomplish programmatic objectives.
- c. Certifies funding availability and the use of funds in accordance with Congressional and OMB direction.
- d. Performs baseline analyses of all programs, including both ORO and contractor elements, to evaluate cost/obligation performance.
- e. Advises ORO and contractor staffs on the financial aspects of existing and pending legislation.
- f. Provides support to Site Offices and Program Assistant Managers in evaluating budget alternatives and performing impact analyses.
- g. Maintains day-to-day liaison with DOE HQ and ORO contractors relative to budget activities, and serves as primary POC for ORO with outside organizations on these matters.
- h. Serves as the authority on budget policies and plans for ORO Senior Management for assigned programs.
- i. Arranges and conducts the ORO Manager's budget/program reviews, DOE HQ budget/program reviews, and other such meetings, as required. Prepares supporting data and follows up on discussions and open issues.
- j. Appraises contractors' performance of budget administration responsibilities.
- k. Performs payments-in-lieu of tax analyses.
- l. Manages ORO's Financial Plan System and serves as DOE POC for the Work Authorization System.
- m. Conducts analyses for award fee calculations for use in contract negotiations.
- n. Ensures compliance with funds control regulations and Anti-Deficiency Provisions.
- o. Develops and prepares a variety of budget reports.
- p. Coordinates with contractor community in the development of state-of-the-art funds control and budget formulation systems and processes in a web-based environment.
- q. Provides support to PNSO, SSO, and TJSO.
- r. Develops guidance and instructions for institutional budget formulation in addition to the preparation and analysis of annual submissions.

10.5 Financial Evaluation and Accountability Division.

10.5.1 The Director accomplishes the following through two teams.

- a. Administers the Management Control Program and the Evaluation of Internal Controls Over Financial Reporting, as required by OMB Circular A-123, Appendix A.
- b. Administers the performance-based incentive fee process related to applicable ORO contracts.
- c. Conducts independent reviews of ORO and ORO contractors' operations, systems, and practices, including financial management oversight reviews of contractors= financial management activities.
- d. Coordinates activities associated with audits conducted by the Government Accountability Office (GAO) and the Office of the Inspector General (OIG).
- e. Administers the ORO portion of the Departmental Audit Report Tracking System (DARTS).
- f. Administers the CFO portion of the ORION assessment and issues tracking system.
- g. Coordinates audit activities between management and operating (M&O) contractors' internal auditors and DOE, and provides oversight of M&O internal audit organizations.
- h. Administers Financial Management Oversight, Planning, and Reporting as required by the Office of Science Financial Management Oversight process.
- i. Manages the pre-award and post-award assist audit program for ORO contracts and financial assistance awards, including financial management support to Contracting Officers (COs).
- j. Provides financial advice and assistance to COs in contract selections, negotiations, and terminations. Provides oversight in the areas of indirect cost rate administration and distribution methodologies, and performs reviews and analyses of major contractors= accounting systems as specified in the Disclosure Statement.
- k. Supports the site offices for which ORO has financial cognizance. Support is provided in the area of audit coordination and tracking, administration of the Management Control Program, independent reviews, oversight of contractor internal audit, financial management oversight, and OMB Circular A-123 evaluations.

10.5.2 Performance Evaluation Team.

- a. Administers the ORO Management Control Program to ensure that programs and administrative functions are efficiently and effectively carried out in accordance with applicable laws and management policy; assets are safeguarded against waste, loss, mismanagement, unauthorized use, or misappropriation; all obligations and cost comply with applicable law; and revenues and expenditures are recorded and accounted for properly so that reliable financial and statistical reports may be prepared and accountability of assets maintained.
- b. Administers the Performance Based Incentive process for applicable contracts to ensure ORO management that performance evaluations and incentive fee determinations are conducted effectively, efficiently, and in compliance with established policies, procedures, and applicable contract provisions. Conducts independent validations of cost performance and work completion in conjunction with performance-based incentives.
- c. Reviews the performance evaluation plans for performance-based contracts and ensures that plans are consistent with ORO and HQ policies and applicable contract provisions.
- d. Provides support to line management in evaluation contractor performance.
- e. Administers the ORO Audit Follow Up Program to ensure timely and appropriate corrective actions are taken in response to audit findings and recommendations. Maintains the DARTS and audit follow up and control databases.
- f. Coordinates contacts with the GAO and the DOE OIG, including such matters as planning financial and compliance audits of ORO contractors, inquiries, entrance and exit conferences, and draft and final reports; and prepares official departmental positions on OIG reports. Provides periodic briefings to the ORO Manager, CFO, and Senior Managers regarding the status of OIG and GAO audits, including audit report findings and recommendations. Serves as liaison between the OIG, GAO, and the M&O contractors' internal auditors.
- g. Performs independent evaluations of ORO and contractor operations, methods, systems, procedures, and practices in support of ORO management.
- h. Administers the CFO portion of the ORION assessment and issues tracking system.
- i. Administers Financial Management Oversight, Planning, and Reporting as required by the Office of Science Financial Management Oversight process.

10.5.3 Financial Pricing and Review Team.

- a. Plans and performs comprehensive financial management reviews of integrated contractor financial management activities, as requested by management.
- b. Performs independent evaluations of contractor operations, methods, systems, procedures, and practices with emphasis on the economy and effectiveness of operations and the accomplishments of programmatic objectives.
- c. Manages the Post-Award Assist-Audit Program for ORO contract and financial assistance awards by performing audits, or arranging the performance of assist audits by appropriate audit groups. Interprets completed audit reports. Provides advice and assistance to appropriate parties concerning resolution of audit report findings in support of the procurement process.
- d. Coordinates all audit activities between M&O contractors' internal auditors and DOE. Serves as intermediary with the OIG and other government agencies such as the Defense Contract Audit Agency (DCAA). Reviews and approves M&O contractors' internal audit plans to avoid duplication of effort and ensure that the required audits are being performed in accordance with contractual provisions and the Department's audit objectives. Performs reviews of M&O contractors' internal audit functions to ensure that audit findings are reported and monitored until satisfactorily resolved.
- e. Provides financial management support to COs by performing analyses of financial data related to award and closeout of grants, cooperative agreements, university agreements, and other contract management actions.

Conducts independent validations of cost performance and work completion in conjunction with performance-based incentives.

- g. Conducts special reviews of ORO and contractor activities, functions, and operations, as requested by management
- h. Provides financial advice and assistance concerning contractor selections, negotiations, and terminations; price redetermination and contract review board actions; and supports COs in establishing and discharging lead office responsibilities by determining indirect cost rates for major contracts assigned by DOE HQ.
- i. Performs examination for prime contractors= cost and pricing data, price escalation adjustments, and other financial matters, as requested.
- j. Arranges for pre-award audits of contractor cost proposals by DCAA, other DOE offices, and other Federal agencies. Furnishes advice and assistance in interpreting findings and recommendations.

- k. Develops and recommends cost and general accounting policies, procedures, and reporting requirements for integrated contractors. Advises contractor and DOE officials on accounting policies and procedures.
- l. Evaluates non-integrated contractor-proposed accounting systems, and periodically reviews existing systems to ensure conformity with DOE accounting policies.
- m. Reviews the financial aspects of contracts, purchase orders, and subcontracts requiring ORO approval.
- n. Performs reviews and analyses of accounting systems as specified in the Disclosure Statement for major contractors to ensure consistency, equity, and traceability in cost collection and reporting; determines that the system continues to provide for the identification of cost and revenue data in the format which meets the needs of ORO and contractor management.
- o. Provides advice and assistance as to the applicability, interpretation, and execution of cost accounting standards and cost principles.
- p. Administers the Evaluation of Internal controls Over Financial Reporting, as required by OMB Circular A-123, Appendix A, to ensure internal controls are adequate to mitigate the risks associated with financial management processes applicable to material financial statement accounts.
- q. Provides financial advice to Source Evaluation Boards in developing cost/price related proposal instructions, performing financial capability assessments of Offerors, and performing cost/price analysis of Offerors' proposals.