

CHAPTER 8 OFFICE OF THE CHIEF FINANCIAL OFFICER (CFO)

PART 1. DELEGATION OF AUTHORITY FROM THE ADMINISTRATOR
TO THE CHIEF FINANCIAL OFFICER

The contents of this Chapter are not intended to be in derogation of the authority given the Inspector General under the Inspector General Act of 1978, as amended.

Therefore, the following delegations do not limit the independent authority of the Inspector General as granted by the Inspector General Act.

Authority		Limitations
1. Financial management policies and internal controls.		
a.	Serves as both chief financial management policy officer of GSA and chief financial management advisor to the Administrator. (31 U.S.C. § 902(a))	This authority may not be redelegated.
b.	Participates as a member of the GSA's Management Control Oversight Council.	This authority may not be redelegated.
c.	Formulates financial management policies for the agency. (31 U.S.C. § 902(a)(2))	
d.	Implements internal controls to ensure compliance throughout the agency with applicable accounting standards and principles and Federal financial management system standards, including Federal financial management system requirements, Federal accounting standards, and Standard General Ledger Classification and posting and recording requirements at the transaction level (including the Standard General Ledger and the Core Requirements for Financial Systems). (31 U.S.C. § 902(a)(3))	
e.	Directs, manages, and/or provides policy guidance and oversight of agency financial management, personnel, activities, operations and financial management systems (31 U.S.C. § 902(a)(5)), including: (1) Prepares and annually revises agency 5-year financial management plans, fulfilling GSA's requirement under OMB Circular A-123, Management's Responsibility for Internal Controls; and (2) Develops agency financial	This authority may not be redelegated.

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Authority		Limitations
	management budgets in coordination with services and staff offices.	
f.	Ensures adequate controls over all financial areas to include the following areas:	
	(1) Cash management operations; (31 U.S.C. §§ 902(a)(5), 1535, 3325, 3512, and 3726; 40 U.S.C.321(d); 7 GAO, Ch. 1-8; I TFM 4-2000,3000; and 42 U.S.C. 405(p))	
	(a) Accounts for funds rendered by disbursing officers, and other financial and accounting documents involving GSA, the Government Accountability Office (GAO), and the Department of Treasury. (7 GAO, ch. 1-8; 31 U.S.C. § 3512.	
	(b) Designates in writing certifying officers and notifies the Chief Disbursing Officer, Division of Disbursement, Department of the Treasury, of the designations. (I TFM 4-2040.30, 31. U.S.C. § 3325)	
	(c) Makes determinations concerning the necessity of requiring advance payments by requisitioning agencies because of the insufficiency of capital in the Acquisition Services Fund (ASF). (40 U.S.C. § 321(d)(3)(A))	
	(d) Initiates action to obtain reimbursement by lawful transfer documents of delinquent amounts due from requisitioning agencies. (40 U.S.C. § 321(d)(3)(C))	
	(e) Renders written decisions raised by disbursing or certifying officers pertaining to proposed payments with discrepancies of \$100 or less. (7 GAO 8.3)	
	(f) Renders written administrative determinations for GAO concurrence if an accountable officer should be relieved of responsibility for a loss, shortage, or theft over \$3,000. (7 GAO 8.4)	
	(2) Credit management; (31 U.S.C. 902(a)(5); 26 U.S.C. 168; 5 U.S.C. 5514; and I TFM 6-1000, 2000) (40 U.S.C. §§ 543 and 574)	
	(a) Determines the rate and cycle of installment deduction for indebtedness of employees resulting from erroneous payment by GSA to or on behalf of these employees. (5 U.S.C. § 5514)	

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Authority	Limitations
(b) Authorizes establishment of letters of credit for advance financing in accordance with Department of the Treasury Circular 1075, Revised. (I TFM P1 C2000 P6 C7000)	
(c) Renders financial services to contracting officers, including advice on credit terms and conditions of proposed credit sales of surplus property, and opinions on the financial responsibility of prospective purchasers of surplus property. (40 U.S.C. § 543)	
(d) Performs financial servicing on any credit, lease, or permit, and security therefor, involving credit that has been extended in connection with any disposition of surplus property. (40 U.S.C. §574)	
(e) Executes, on behalf of GSA, Interim Obligation to the Federal Financing Bank (FFB) for funds borrowed by GSA.	
(3) Debt collection operations: (31 U.S.C. § 902(a)(5); 42 U.S.C. § 05(p); 5 U.S.C. § 5584; Title V of Pub.L. 95-431; 31 U.S.C. § 3711; 26 U.S.C. §6103(m)(2); 31 CFR Part 900)	
(a) Makes determinations concerning performance of service, the periods of this service, and the amounts of remuneration for Social Security purposes. (42 U.S.C. § 405(p))	
(b) Waives, in whole or in part, claims of the United States against GSA employees for erroneous payment of pay and allowances and of travel, transportation, or relocation expenses and allowances. (5 U.S.C. § 5584; P.L. 104-316)	Refers all unresolved claims to the Office of General Counsel.
(c) Approves or denies waivers, in whole or in part, of the collection of interest, penalties, and administrative costs. (31 U.S.C. § 3717, 41 CFR 105-55.016)	Refers all unresolved claims to the Office of General Counsel.
(d) Reports delinquent commercial and consumer debts to credit reporting agencies, and requests disclosure by the Secretary of the Treasury of the mailing address of a taxpayer for purposes of locating the taxpayer to collect or compromise a Federal claim. (31 U.S.C. § 3711(e); 26 U.S.C. §6103(m)(2); 31 U.S.C. §901.11)	

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Authority		Limitations
	(e) Terminates collection action on uncollectible accounts once and all collection efforts have been exhausted. (31 U.S.C. § 3711(a)(3); 31 CFR § 903.1)	Prior coordination with Office of General Counsel is required.
	i. Approves write-offs for non-Federal uncollectible accounts for amounts exclusive of interest, penalties, and administrative, costs up to \$100,000 (31 U.S.C. § 3711; 31 CFR § 903.1)	Prior coordination with Office of General Counsel is required; Refers accounts exceeding \$100,000 to the Department of Justice and the Government Accountability Office, through the Office of General Counsel for advisory opinion, litigation, or other collection action, as appropriate.
	ii. Approves write off for Federal accounts.	
	(f) Waives, in whole or in part, claims of the United States against GSA employees for failure to complete service period required under student loan repayment plans. (5 U.S.C. § 5379 ; 5 CFR Part 537)	Refers all unresolved claims to the Office of General Counsel.
	(4) Real property, equipment and inventories. (31 U.S.C. § 902(a)(5); 40 U.S.C. §§ 524(a), 543, 574)	
	(a) Determines, in all cases when authority to make these determinations is vested in the Administrator, costs incident to care, and handling of excess property. (40 U.S.C. § 526)	
	(b) Certifies to the Government Accountability office (GAO) any charge against any officer or agency entrusted with public property, arising from any loss and accruing by his or her fault to the Government as to the property so entrusted.	

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Authority		Limitations
2. Financial management systems.		
a.	Manages directly, and/or monitors, evaluates, and approves the design and internal controls, budget, development, implementation, operations, and enhancement of agency-wide and Services and Staff Offices' account, financial, payroll, and asset management systems. (31 U.S.C. § 902(a)(3))	
b.	Clears the design for other information systems that provide, at least in part, financial and/or program performance data used in financial statements, solely to ensure that CFO needs are met. (31 U.S.C. § 902(a)(5))	
c.	Ensures that program information systems provide financial and programmatic data (including program performance measures) on a reliable, consistent, and timely basis to agency financial management systems. (31 U.S.C. § 902(a)(3))	
d.	Evaluates, where appropriate, the installation and operation of such systems, including related internal controls. (31 U.S.C. § 902(a)(3))	
e.	Provides guidance as the responsible official for financial information, participates in agency-wide councils and decisions, and appeals to the agency head IT decisions affecting financial management of which he/she disapproves. (31 U.S.C. § 902(a)(2))	
3. Financial analysis and performance reports.		
a.	Mandates agency-wide, and for agency program and financial components, data and reporting format requirements (consistent with OMB guidance). (31 U.S.C. § 902(a)(3), 5312)	
b.	Reviews and approves financial reports and statements prepared for transmittal to the agency head, OMB, the President, the Congress, GAO, Department of the	Transmittal of reports to the President, significant reports to Congress, and formal transmittals to

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Authority		Limitations
	Treasury, or external groups. (31 U.S.C. §§ 902(a)(3); 1501, 3512; 7 GAO ch.1-8)	GAO requires the review and approval of the Administrator.
	(1) Certifies that recorded obligations are valid and meet legal definitions and criteria; (31 U.S.C. §§ 1501, 1515)	
	(2) Approves reports to external authorities on budget execution on an obligation basis and an accrual basis. (31 U.S.C. §§ 1501, 1515)	
c.	Prepares consolidated financial statements and works with the Inspector General and other auditors to improve the statements' independent review and auditability. (31 U.S.C. § 902(a)(6))	
d.	Develops, in coordination with program managers, financial and programmatic performance indicators for inclusion in financial systems and financial reports and statements. (31 U.S.C. § 902(a)(7))	
e.	Ensures that data included in financial reporting (including program performance measures) is supported by complete, reliable, consistent, and timely information and records.	
f.	Advises and provides direction to program managers on financial management matters. (31 U.S.C. § 902(a)(3))	
4. Budget and accounting resources.		
a.	Approves planning, budget formulation, and legislation affecting financial management (FTE, salaries and expenses, systems, and other equipment). (31 U.S.C. § 902(a)(5))	
b.	Monitors and approves the structure of budget execution (including agency requests for apportionment and agency allotments) in the manner and time frame prescribed by Office of Management and Budget (OMB). (31 U.S.C. § 902(a)(7), 1511-1517)	

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Authority		Limitations
	(1) Approves apportionment and re-apportionment requests for each appropriation and fund required to be apportioned, in the manner and time frame prescribed by OMB. (31 U.S.C. § 1513(b))	
	(2) Administers the GSA system for the administrative control of appropriations and funds designed to restrict obligations and expenditures to the amounts of apportionments or reappportionments, and to fix responsibility for an obligation or expenditure exceeding an apportionment or reappportionment. (31 U.S.C. § 1514 (a))	
	(a) Issues and receives allotments that make apportioned funds available for obligation, and that convey legal responsibility for complying with the terms of apportionments and reappportionments. (31 U.S.C. § 1512 (b)(2))	
c.	Administratively subdivides apportioned funds into allotments which are made available into allowances that provide named officials (allowees) with amounts approved for obligation. (31 U.S.C. § 1513(d))	
d.	Reviews all major legislative and other programmatic proposals (including major procurements and changes in credit programs) in order to provide advice to the head of the agency on Federal cost and program benefit estimates. (31 U.S.C. § 902(a)(8))	
	Reviews, on a biennial basis, the fees, royalties, rents, and other charges imposed by the agency, and reviews the rate setting processes to provide information to the Administrator on whether those charges reflect agency costs. (31 U.S.C. § 902(a)(8))	
5. Financial management personnel.		
	Makes recommendations to the head of the agency on the selection of the agency Deputy Chief Financial Officer. (31 U.S.C. § 902 (a)(4))	This authority may not be redelegated.
6. Internal Controls (Federal Managers' Financial Integrity Act, Sections 2 and 4) and Federal Financial Management Improvement Act).		

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Authority		Limitations
a.	Directs and provides policies and procedures for the Agency's work relative to Sections 2 and 4 of the Federal Managers' Financial Integrity Act (FMFIA) and OMB Circular A-123, A-127 and A-130.	
b.	Directs the reporting on the condition of internal controls within the agency. (31 U.S.C. § 902 (a)(6))	
c.	Directs the system of management controls nationwide.	
d.	Directs the implementation of the Agency's annual 5-Year Management Control Plan. (31 U.S.C. § 902 (a)(5)(A))	
e.	Monitors progress GSA makes toward correcting reported material control weaknesses and system non-conformances. Provides technical assistance to mitigate and correct reportable conditions pertaining to financial reporting, IT security controls for financial management systems, or other internal controls.	
7. Audit Resolution and Follow-up System.		
a.	Formulates financial audit resolution and follow-up system policies and monitors the Agency's financial audit follow-up system, the resolution of financial audit recommendations, and prompt implementation of corrective actions related to the financial audit. ADM P 2030.2D, March 2, 2011; Sec. 810, P.L. 104-106, Feb.10, 1996)	
b.	Directs and provides oversight of the tracking of the Agency's nationwide implementation of internal reviews and formulates the Agency's annual internal review plan.	
c.	Provides technical assistance and advice to effectively address issues and document actions taken with respect to financial audits. Seeks to ensure that timely and cost-effective corrective actions required by the financial auditor are being taken across the agency.	

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Authority	Limitations
8. Interagency Agreements. Memoranda of Understanding (MOU), Memoranda of Agreement (MOA), and other agreements.	
<p>Enters into MOUs, MOAs, interagency agreements, and other similar agreements for those activities for which the Office of the Chief Financial Officer has responsibility. This includes authority and responsibility for making determinations and decisions required by any law, regulation, or agency directive relating to the use of the agreement. (40 U.S.C. §§ 501, 502; 31 U.S.C. § 1535; and any other specific legal authority related to the action)</p>	
9. Human capital authorities.	
(See Part 1, Chapter 2, of this manual)	
10. Common authorities.	
(See Part 2, Chapter 2, of this manual)	
11. Financial Management Authorities Delegated to Other GSA Service and Staff Offices and Regional Administrators.	
(See GSA CFO P 5450.1)	

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PART 2 DELEGATION OF AUTHORITY FROM THE CHIEF FINANCIAL OFFICER
TO OCFO OFFICIALS

Authority	Delegated to:	Limitations	
1. Financial management policies and internal controls.			
a.	Formulates financial management policies for the agency. (31 U.S.C. § 902(a)(2))	Deputy CFO; Directors of all OCFO Offices	
b.	Implements internal controls to ensure compliance throughout the agency with applicable accounting standards and principles and Federal financial management system standards, including Federal financial management system requirements, Federal accounting standards, and Standard General Ledger Classification and posting and recording requirements at the transaction level (including the Standard General Ledger and the Core Requirements for Financial Systems). (31 U.S.C. § 902(a)(3))	Director, Office of Financial Management	
c.	Ensures adequate controls over all financial areas to include the following areas:		
	(1) Cash management operations; (31 U.S.C. §§ 902(a)(5), 1535, 3325, 3512, and 3726; 40 U.S.C.321(d); 7 GAO, Ch. 1-8; I TFM 4-2000,3000; and 42 U.S.C. 405(p))	See below delegations.	
	(a) Accounts for funds rendered by disbursing officers, and other financial and accounting documents involving GSA, the Government Accountability Office (GAO), and the Department of Treasury. (7 GAO, ch. 1-8; 31 U.S.C. § 3512.)	Director, Office of Financial Management	
	(b) Designates in writing certifying officers and notifies the Chief Disbursing Officer, Division of Disbursement, Department of the Treasury, of the designations. (I TFM 4-2040.30, 31. U.S.C. § 3325)	Deputy CFO; Director, Office of Financial Management	This authority may not be redelegated beyond the level of the Deputy Director, Office of Financial Management.
	(c) Makes determinations concerning the necessity of requiring advance payments by requisitioning agencies because of the insufficiency of capital in the Acquisition Services Fund (ASF). (40 U.S.C. § 321(d)(3)(A))	Deputy CFO; Director, Office of Financial Management	This authority may not be redelegated.

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	Authority	Delegated to:	Limitations
	(d) Initiates action to obtain reimbursement by lawful transfer documents of delinquent amounts due from requisitioning agencies. (40 U.S.C. § 321(d)(3)(C))	Deputy CFO; Director, Office of Financial Management	
	(e) Renders written decisions raised by disbursing or certifying officers pertaining to proposed payments with discrepancies of \$100 or less. (7 GAO 8.3)	Deputy CFO; Director, Office of Financial Management	This authority may not be redelegated.
	(f) Renders written administrative determinations for GAO concurrence if an accountable officer should be relieved of responsibility for a loss, shortage, or theft over \$3,000. (7 GAO 8.4)	Deputy CFO	This authority may not be redelegated.
	(2) Credit management; (31 U.S.C. 902(a)(5); 26 U.S.C. 168; 5 U.S.C. 5514; and I TFM 6-1000, 2000) (40 U.S.C. §§ 543 and 574)	See below delegations	
	(a) Determines the rate and cycle of installment deduction for indebtedness of employees resulting from erroneous payment by GSA to or on behalf of these employees. (5 U.S.C. § 5514)	Deputy CFO; Director, Office of Financial Management	This authority may not be redelegated beyond the level of the Deputy Director, Office of Financial Management.
	(b) Authorizes establishment of letters of credit for advance financing in accordance with Department of the Treasury Circular 1075, Revised. (I TFM P1 C2000 P6 C7000)	Director, Office of Financial Management	This authority may not be redelegated.
	(c) Renders financial services to contracting officers, including advice on credit terms and conditions of proposed credit sales of surplus property, and opinions on the financial responsibility of prospective purchasers of surplus property. (40 U.S.C. § 543)	Director, Office of Financial Management	This authority may not be redelegated beyond the level of the Financial Management Division Directors.
	(d) Performs financial servicing on any credit, lease, or permit, and security therefore, involving credit that has been extended in connection with any disposition of surplus property. (40 U.S.C. §574)	Director, Office of Financial Management	
	(e) Executes, on behalf of GSA, Interim Obligation to the Federal Financing Bank (FFB) for funds borrowed by GSA.	Deputy CFO	This authority may not be redelegated.

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	Authority	Delegated to:	Limitations
	(3) Debt collection operations: (31 U.S.C. § 902(a)(5); 42 U.S.C. § 05(p); 5 U.S.C. § 5584; Title V of Pub.L. 95-431; 31 U.S.C. § 3711; 26 U.S.C. §6103(m)(2); 31 CFR Part 900)	See below delegations	
	(a) Makes determinations concerning performance of service, the periods of this service, and the amounts of remuneration for Social Security purposes. (42 U.S.C. § 405(p))	Deputy CFO; Director, Office of Financial Management	Contracting officer authority is restricted to financial management and accounting responsibilities and information technology systems and services to support financial management operations.
	(b) Waives, in whole or in part, claims of the United States against GSA employees for erroneous payment of pay and allowances and of travel, transportation, or relocation expenses and allowances. (5 U.S.C. § 5584; P.L. 104-316)		This authority is not delegated below CFO. Refers all unresolved claims to the Office of General Counsel.
	(c) Approves or denies waivers, in whole or in part, of the collection of interest, penalties, and administrative costs. (31 U.S.C. § 3717, 41 CFR 105-55.016)		Refers all unresolved claims to the Office of General Counsel.
	(d) Reports delinquent commercial and consumer debts to credit reporting agencies, and requests disclosure by the Secretary of the Treasury of the mailing address of a taxpayer for purposes of locating the taxpayer to collect or compromise a Federal claim. (31 U.S.C. § 3711(e); 26 U.S.C. §6103(m)(2); 31 U.S.C. §901.11)	Director, Office of Financial Management	
	(e) Terminates collection action on uncollectible accounts once all collection efforts have been exhausted. (31 U.S.C. § 3711(a)(3); 31 CFR § 903.1)	Director, Office of Financial Management	Prior coordination with Office of General Counsel is required.
	i. Approves write-offs for non-Federal uncollectible accounts for amounts exclusive of interest, penalties, and administrative, costs up to \$100,000 (31 U.S.C. § 3711; 31 CFR § 903.1)	Director, Office of Financial Management	Prior coordination with Office of General Counsel is required; Refers accounts exceeding \$100,000 to the Department of

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	Authority	Delegated to:	Limitations
			Justice and the Government Accountability Office, through the Office of General Counsel for advisory opinion, litigation, or other collection action, as appropriate.
	ii. Approves write off for Federal accounts.	Director, Office of Financial Management	
	(f) Waives, in whole or in part, claims of the United States against GSA employees for failure to complete service period required under student loan repayment plans. (5 U.S.C. § 5379; 5 CFR Part 537)	Deputy CFO; Director, Office of Financial Management	Refers all unresolved claims to the Office of General Counsel.
	(4) Real property, equipment and inventories. (31 U.S.C. § 902(a)(5); 40 U.S.C. §§ 524(a), 543, 574)	See below delegations	
	(a) Determines, in all cases when authority to make these determinations is vested in the Administrator, costs incident to care, and handling of excess property. (40 U.S.C. § 526)	Director, Office of Financial Management	This authority may not be redelegated.
	(b) Certifies to the Government Accountability office (GAO) any charge against any officer or agency entrusted with public property, arising from any loss and accruing by his or her fault to the Government as to the property so entrusted.	Director, Office of Financial Management	This authority may not be redelegated.
2. Financial management systems.			
a.	Manages directly, and/or monitors, evaluates and approves the design and internal controls, budget, development, implementation, operations, and enhancement of agency wide and Services and Staff Offices' account, financial, payroll, and asset management systems. (31 U.S.C. § 902(a)(3))	Deputy CFO; Directors, Offices of Financial Management; Budget; Regional Financial Services; Analytics, Performance and Improvement	
b.	Clears the design for other information systems that provide, at least in part, financial and/or program performance data used in financial statements, solely to	Deputy CFO; Directors, Offices of Financial Management; Budget; Regional Financial	

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	Authority	Delegated to:	Limitations
	ensure that CFO needs are met. (31 U.S.C. § 902(a)(5))	Services; Analytics, Performance and Improvement	
c.	Ensures that program information systems provide financial and programmatic data (including program performance measures) on a reliable, consistent, and timely basis to agency financial management systems. (31 U.S.C. § 902(a)(3))	Deputy CFO; Directors, Offices of Financial Management; Budget; Regional Financial Services; Analytics, Performance and Improvement	
d.	Evaluates, where appropriate, the installation and operation of such systems, including related internal controls. (31 U.S.C. § 902(a)(3))	Deputy CFO; Directors, Offices of Financial Management; Budget; Regional Financial Services	
e.	Provides guidance as the responsible official for financial information, participates in agency wide councils and decisions, and appeals to the agency head IT decisions affecting financial management of which he/she disapproves. (31 U.S.C. § 902(a)(2))	Deputy CFO	
3. Financial analysis and performance reports.			
a.	Mandates agency wide, and for agency program and financial components, data and reporting format requirements (consistent with OMB guidance). (31 U.S.C. § 902(a)(3), 5312)	Directors, Offices of Budget; Financial Management; Analytics, Performance and Improvement	This authority may not be redelegated.
b.	Reviews and approves financial reports and statements prepared for transmittal to the agency head, OMB, the President, the Congress, GAO, Department of the Treasury, or external groups. (31 U.S.C. §§ 902(a)(3); 1501, 3512; 7 GAO ch.1-8)	Directors, Offices of Budget; Financial Management; Analytics, Performance and Improvement	This authority may not be redelegated. Transmittal of reports to the President, significant reports to Congress, and formal transmittals to GAO requires the review and approval of the Administrator.
	(1) Certifies that recorded obligations are valid and meet legal definitions and criteria; (31 U.S.C. §§ 1501, 1515)	All certifiers designated by the Director, Office of Financial Management	This authority may not be redelegated.
	(2) Approves reports to external authorities on budget execution on an obligation basis and an accrual basis. (31 U.S.C. §§ 1501, 1515)	Director, Office of Budget; Director, Office of Financial Management	

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Authority		Delegated to:	Limitations
c.	Prepares consolidated financial statements and works with the Inspector General and other auditors to improve the statements' independent review and auditability. (31 U.S.C. § 902(a)(6))	Director, Office of Financial Management	
d.	Develops, in coordination with program managers, financial and programmatic performance indicators for inclusion in financial systems and financial reports and statements. (31 U.S.C. § 902(a)(7))	Directors, Offices of Budget; Financial Management; Analytics, Performance and Improvement	
e.	Ensures that data included in financial reporting (including program performance measures) is supported by complete, reliable, consistent, and timely information and records.	Directors of all OCFO Offices	
f.	Advises and provides direction to program managers on financial management matters. (31 U.S.C. § 902(a)(3))	Directors, Offices of Budget; Financial Management; Regional Financial Services; Analytics, Performance and Improvement	
4. Budget and accounting resources.			
a.	Approves planning, budget formulation, and legislation affecting financial management (FTE, salaries and expenses, systems, and other equipment). (31 U.S.C. § 902(a)(5))	Deputy Chief Financial Officer	
b.	Monitors and approves the structure of budget execution (including agency requests for apportionment and agency allotments) in the manner and time frame prescribed by Office of Management and Budget (OMB). (31 U.S.C. § 902(a)(7), 1511-1517)	Director, Office of Budget	
	(1) Approves apportionment and re-apportionment requests for each appropriation and fund required to be apportioned, in the manner and time frame prescribed by OMB. (31 U.S.C. § 1513(b))	Director, Office of Budget	This authority may not be redelegated beyond the level of the Deputy Director, Office of Budget.
	(2) Administers the GSA system for the administrative control of appropriations and funds designed to restrict obligations and expenditures to the amounts of apportionments or reapportionments, and to fix responsibility for an obligation or expenditure exceeding an apportionment or reapportionment. (31 U.S.C. § 1514 (a))	Director, Office of Budget; Director, Office of Financial Management	

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	Authority	Delegated to:	Limitations
	(a) Issues and receives allotments that make apportioned funds available for obligation, and that convey legal responsibility for complying with the terms of apportionments and reapportionments. (31 U.S.C. § 1512 (b)(2))	Director, Office of Budget	
	(b) Administratively subdivides apportioned funds into allotments which are made available into allowances that provide named officials (allowees) with amounts approved for obligation. (31 U.S.C. § 1513(d))	Director, Office of Budget; Director, Office of Regional Financial Services	
c.	Reviews all major legislative and other programmatic proposals (including major procurements and changes in credit programs) in order to provide advice to the head of the agency on Federal cost and program benefit estimates. (31 U.S.C. § 902(a)(8))	Director, Office of Budget	
d.	Reviews, on a biennial basis, the fees, royalties, rents, and other charges imposed by the agency, and review the rate setting processes to provide information to the Administrator on whether those charges reflect agency costs. (31 U.S.C. § 902(a)(8))	Director, Office of Budget	
5. Internal Controls (Federal Managers' Financial Integrity Act, Sections 2 and 4) and Federal Financial Management Improvement Act).			
a.	Directs and provides policies and procedures for the Agency's work relative to Sections 2 and 4 of the Federal Managers' Financial Integrity Act (FMFIA) and OMB Circular A-123, A-127 and A-130.	Deputy CFO; Directors of all OCFO Offices	
b.	Directs the reporting on the condition of internal controls within the agency. (31 U.S.C. § 902 (a)(6))	Deputy CFO; Directors, Offices of Budget; Financial Management; Regional Financial Services	This authority may not be redelegated.
c.	Directs the system of management controls nationwide.	Deputy CFO; Directors, Office of Budget; Financial Management; Regional Financial Services	This authority may not be redelegated.
d.	Directs the implementation of the Agency's annual 5-Year Management Control Plan. (31 U.S.C. § 902 (a)(5)(A))	Deputy CFO; Director, Office of Financial Management	

CHAPTER 8. OFFICE OF THE CHIEF FINANCIAL OFFICER (CFO)

	Authority	Delegated to:	Limitations
e.	Monitors progress GSA makes toward correcting reported material control weaknesses and system non-conformances. Provides technical assistance to mitigate and correct reportable conditions pertaining to financial reporting, IT security controls for financial management systems, or other internal controls.	Deputy CFO; Directors, Offices of Budget; Financial Management; Regional Financial Services	
6. Audit Resolution and Follow-up System.			
a.	Formulates financial audit resolution and follow-up system policies and monitors the Agency's financial audit follow-up system, the resolution of financial audit recommendations, and prompt implementation of corrective actions related to the financial audit. (ADM P 2030.2D, March 2, 2011; Sec. 810, P.L. 104-106, Feb.10, 1996)	Deputy CFO; Director, Office of Financial Management	
b.	Directs and provides oversight of the tracking of the Agency's nationwide implementation of internal reviews and formulates the Agency's annual internal review plan.	Deputy CFO; Director, Office of Financial Management	
c.	Provides technical assistance and advice to effectively address issues and document actions taken with respect to financial audits. Seeks to ensure that timely and cost-effective corrective actions required by the financial auditor are being taken across the agency.	Deputy CFO; Director, Office of Financial Management	
7. Interagency Agreements. Memoranda of Understanding (MOU), Memoranda of Agreement (MOA), and other agreements.			
	Enters into MOUs, MOAs, interagency agreements, and other similar agreements for those activities for which the Office of the Chief Financial Officer has responsibility. This includes authority and responsibility for making determinations and decisions required by any law, regulation, or agency directive relating to the use of the agreement. (40 U.S.C. §§	Deputy CFO	This authority is not delegated if the MOU, MOA, or other interagency agreement is for \$10 million and above. For under \$10 million, this authority may not be redelegated beyond the levels of

CHAPTER 8. OFFICE OF THE CHIEF FINANCIAL OFFICER (CFO)

	Authority	Delegated to:	Limitations
	501, 502; 31 U.S.C. § 1535; and any other specific legal authority related to the action)		the Director, Office of Financial Management; Budget; Regional Financial Services; Analytics, Performance and Improvement.
8. Human capital authorities.			
	(See Part 1, Chapter 2, of this manual)		
9. Common authorities.			
	(See Part 2, Chapter 2, of this manual)		
10. Financial Management Authorities Delegated to Other GSA Service and Staff Offices and Regional Administrators.			
	(See GSA CFO P 5450.1)		