

U.S. NUCLEAR REGULATORY COMMISSION MANAGEMENT DIRECTIVE (MD)

**MD 9.20**

**ORGANIZATION AND FUNCTIONS,  
OFFICE OF THE CHIEF FINANCIAL  
OFFICER**

**DT-15-27**

*Volume 9:* NRC Organization and Functions

*Approved By:* Stephen G. Burns, Chairman

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**EXECUTIVE SUMMARY**

Directive and Handbook 9.20, "Organization and Functions, Office of the Chief Financial Officer," are being revised to reflect current functions and update organizational changes, including the addition of the Resource Management Team in the Office of the Chief Financial Officer.

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## **I. SUPERVISION**

The Office of Chief Financial Officer (OCFO) is under the supervision of the Chief Financial Officer (CFO). The CFO reports to the Chairman. The CFO is governed by the general policies of the Commission. The CFO, through the Chairman, shall ensure that the Commission is fully and currently informed about matters within its functions.

## **II. FUNCTIONS**

The CFO oversees all financial management activities of the U.S. Nuclear Regulatory Commission, except for matters within the purview of the Inspector General (IG), 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 in the United States Code (U.S.C.) 31 Section 902 and the Office of Management and Budget (OMB) approved Organizations and Functions of the Chief Financial Officer of the NRC. OCFO directs matters of financial and fiscal policy and provides advice, opinions, and assistance to the agency.

## **III. AUTHORITY OF THE CHIEF FINANCIAL OFFICER**

### **A. Financial Management**

1. Develops and maintains an integrated NRC accounting and financial management system and issues financial status reports that comply with the requirements of 31 U.S.C. Section 902(a)(3); Federal Information Security Management Act (FISMA) of 2002; Federal Managers' Financial Integrity Act (FMFIA) of 1982; OMB Circular A-127, "Financial Management Systems (2009)"; OMB Circular A-123, Appendix D, "Compliance with the Federal Financial Management Improvement Act (FFMIA) of 1996"; and NRC Management Directive (MD) 4.3, "Financial Management Systems."
2. Approves the design and enhancement of all NRC accounting, financial management, and asset management (e.g., property management) systems (automated and manual). Monitors and evaluates the implementation and operation of these systems, as necessary, to ensure that CFO and NRC needs are met.
3. Prepares financial statements as required by 31 U.S.C. Section 3515 and ensures that statements are auditable as required by 31 U.S.C. Section 3521(e).
4. Manages NRC's program to implement the FMFIA of 1982. Coordinates agencywide internal control activities, and provides training and technical support to assist NRC program and financial managers establish, assess, and improve internal control. Reports on the status of NRC internal controls and requires and ensures timely corrective actions of material weaknesses disclosed through audit findings and reports.

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5. Controls the use of NRC funds to ensure that they are expended in accordance with applicable laws and financial management principles. Approves the structure of budget formulation and execution; monitors budget execution; requests apportionments/reapportionments; distributes appropriated funds through allotments, allowances, and associated financial documents to agency allowance holders; and provides the Office of the Chief Human Capital Officer (OCHCO) the authorized staffing levels for the NRC offices. Monitors the financial execution of the NRC's budget in relation to actual expenditures and prepares fiscal yearend financial analysis reports for the Chairman and NRC Senior Management.
  6. Manages programs for the NRC's nuclear facilities and materials license fee programs. Develops, maintains, and interprets NRC license fee policies, procedures, and regulations; annually examines the schedule of license fees; issues orders suspending or revoking licenses for nonpayment of fees; and collects fees.
  7. As required by the Chief Financial Officers Act of 1990 (31 U.S.C. Section 902) biennially performs a review of fees assessed pursuant to Title 10 of the *Code of Federal Regulations* (CFR) Part 170 to ensure that the fees reflect the costs incurred in providing the services.
  8. Maintains the NRC debt collection program; develops, maintains, and interprets related policies, procedures, and regulations.
  9. Approves financial reports, financial statements, and other financial information prepared by all NRC offices for transmittal to the Chairman, the Commission, OMB, the President, the Congress, and/or external groups.
  10. Appoints authorized NRC certifying officers (for payments) in accordance with applicable legal requirements.
  11. Exercises authority to sign fiscal and other financial and accounting documents on behalf of the Commission or the agency.
  12. Maintains access to all records, reports, audits, reviews, documents, papers, recommendations, and other material that is the property of the NRC or that is available to the NRC, and that relates to programs and operations with respect to which the CFO has responsibilities (except for IG material not otherwise accessible under applicable laws).
  13. Submits annual trial balance and financial statements to the U.S. Department of the Treasury (Treasury) for the compilation of the Financial Report of the U.S. Government, as required by amendments to OMB Bulletin No. 07-04, "Audit Requirements for Federal Financial Statements," as amended by Memorandum 08-24, OMB Circular A-136, "Financial Reporting Requirements," and Treasury Financial Manual Volume I, Part 2, Chapter 4700.

14. Maintains liaison with U.S. Government Accountability Office (GAO), Treasury, OMB, General Services Administration (GSA), and other agencies on accounting, financial system management, and operation matters.
15. Evaluates financial and programmatic systems with respect to CFO needs.

#### **B. Financial Policy**

1. Develops and promulgates rules to carry out responsibilities, including the annual revision of the fee regulations in 10 CFR Part 170 and Part 171. This authority does not extend to rules that raise significant questions of policy. See also MD 6.3, "The Rulemaking Process."
2. Exercises all authority vested in the Commission under 10 CFR Part 170 and Part 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 Appropriations Act (IOAA) of 1952, and as implemented through 10 CFR Part 170.
3. Reviews all major legislative and other programmatic proposals in order to provide advice to the Chairman, the Commission, and the EDO on Federal cost and benefit estimates.
4. Issues policies, procedures, and guidance for the agency to implement and comply with the FMFIA of 1982, the Federal Financial Management Improvement Act (FFMIA) of 1996, and OMB Circular A-123, "Management Responsibility for Internal Control."

#### **C. Planning, Budget, and Performance**

1. Prepares and issues NRC's annual NUREG-1542, "Performance and Accountability Report," that complies with the requirements of 31 U.S.C. Section 902(a)(6) available at <http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1542/>.
2. Manages the NRC's planning, budgeting, and performance management process to meet the intent and requirements of the Government Performance and Results Act (GPRA) Modernization Act of 2010 (GPRAMA) and as specified at 31 U.S.C. Section 902(a)(7). Products relating to the Planning, Budgeting, and Performance Management Process are produced and submitted in accordance with OMB Circular A-11, "Preparation, Submission, and Execution of the Budget." These products are the Performance and Accountability Report, budget estimates for consideration by the Chairman and the Commission, the Performance Budget submitted to OMB, and the Congressional Budget Justification (CBJ) submitted to Congress.

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3. Serves as the business line lead for the Financial Management Product Line and Policy Support Product Line under the Corporate Support Business Line.
  4. Works with the Office of the Executive Director for Operations (OEDO) and agency stakeholders to assure that the CBJ performance measures ensure the effectiveness of agency programs.
  5. Supports the OEDO in development of the agency's Strategic Plan.

**D. Financial Services**

1. Manages the NRC travel program, in accordance with the Federal Travel Regulations and all other Federal travel requirements on behalf of the NRC or the head of the agency. See MD 14.1, "Official Temporary Duty Travel."
  - (a) Develops, maintains, and interprets travel policies, procedures, and regulations.
  - (b) Provides temporary duty travel services and change of station/relocation travel services.
2. Administers the NRC centralized payroll and time and labor reporting policies and functions. Manages the NRC payroll service provider contract.
3. Serves as liaison with the provider on all payroll related matters.
4. Formulates standards and procedures for accounts payable and accounts receivable operational activities.
5. Acts as liaison with accounting service provider on all financial services operational issues and activities.

**E. Staffing**

1. Makes recommendations to the Chairman regarding the selection of the Deputy Chief Financial Officer (DCFO).
2. Directs, manages, and provides policy guidance and oversight of NRC financial management personnel, activities, and operations as required at 31 U.S.C. Section 902(a)(5).
3. Provides agencywide policy advice on the qualifications, recruitment, performance, training, and retention of all financial management personnel.
4. Reviews and exercises concurrence authority over the position descriptions and skill requirements for allowance financial management positions.
5. Provides advice to the EDO, office directors, and regional administrators regarding the selection of financial managers.

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6. Provides input to allowance holders in the annual performance assessment of their financial managers.

#### **IV. DELEGATIONS OF AUTHORITY**

The CFO has the authority to take any action necessary to carry out all 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.

#### **V. REDELEGATIONS OF AUTHORITY**

- A. The CFO may, except where expressly prohibited, redelegate in writing to others the authority delegated to the CFO by this or other official directives or communications, subject to any stipulation the CFO may deem necessary.
- B. Redelegations of authority can be found in the memorandum from J.E. Dyer, CFO, to all OCFO managers and supervisors, July 10, 2013 (ADAMS Accession No. [ML13192A193](#)). Redelegations of authority are listed for both general administrative functions as well as fiscal and accounting functions.
- C. 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 Chief Human Capital Officer, and the Director of the Office of Administration.
- D. The DCFO is authorized and directed to act for the CFO during his or her absence.
- E. The CFO will stipulate any limitations on further redelegations of authority and will maintain a record of all redelegations.

#### **VI. ORGANIZATIONAL STRUCTURE**

An organization chart showing the internal organization of the office and a statement of functions of the subdivisions of the office is presented in Section I of this handbook.

#### **VII. REFERENCES**

##### ***Code of Federal Regulations***

5 CFR Part 1315, "Prompt Payment."

10 CFR Part 15, "Debt Collection Procedures."

10 CFR Part 16, "Salary Offset Procedures for Collecting Debts Owed by Federal Employees to the Federal Government."

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10 CFR Part 170, "Fees for Facilities, Materials, Import and Export Licenses, and Other Regulatory Services under the Atomic Energy Act of 1954."

10 CFR Part 171, "Annual Fees for Reactor Licenses and Fuel Cycle Licenses and Materials Licenses, Including Holders of Certificates of Compliance, Registrations, and Quality Assurance Program Approvals and Government Agencies Licensed by the NRC."

***Department of the Treasury***

Department of the Treasury, Treasury Financial Manual, Volume I, Treasury Circulars, Bulletins, and Management Letters.

***Nuclear Regulatory Commission Documents***

Management Directive—

- 4.1, "Accounting Policy and Practices."
- 4.2, "Administrative Control of Funds."
- 4.3, "Financial Management Systems."
- 4.4, "Internal Controls."
- 4.5, "Contingency Plan for Periods of Lapsed Appropriations."
- 4.6, "License Fee Management Program."
- 4.7, "Long-Range Planning, Programming, and Budget Formulation."
- 14.1, "Official Temporary Duty Travel."

NUREG-series Publications—

NUREG-1100, "Performance Budget/Congressional Budget Justification," available at

<http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1100/v30/>.

NUREG-1542, "Performance and Accountability Report," available at

<http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1542/>.

NUREG-1614, "Strategic Plan," available at

<http://www.nrc.gov/reading-rm/doc-collections/nuregs/staff/sr1614/v5/>.

NRC Continuity of Operations Plan, February 2014 ([ML14024A688](#)).

Critical Infrastructure Protection Plan (CIPP) (May 2006) ([ML061380806](#)).

NRC Memorandum from J.E. Dyer, Chief Financial Officer, to all OCFO Managers and Supervisors, "Re-delegation of Authority," July 10, 2013 ([ML13192A193](#)).

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NRC WFC Occupant Emergency Plan (OEP) For OWFN and TWFN (December 2009) ([ML102780653](#)).

NRC Office of the Chief Financial Officer Web Site:  
<http://www.nrc.gov/about-nrc/organization/ocfofuncdesc.html>.

***Office of Management Budget Documents (OMB)***

OMB Bulletin No. 07-04, "Audit Requirements for Federal Financial Statements," as amended by Memorandum 08-24.

OMB Circular A-11, "Preparation, Submission, and Execution of the Budget" (annually).

OMB Circular A-76, "Performance of Commercial Activities" (2003).

OMB Circular A-123, "Management's Responsibility for Internal Control" (2004).

OMB Circular A-127, "Financial Management Systems" (2009).

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

OMB Circular A-136, "Financial Reporting Requirements" (2010).

***United States Code***

Audits by Agencies (31 U.S.C. 3521).

Authority and Functions of Agency Chief Financial Officers (31 U.S.C. 902).

Chief Financial Officers Act of 1990 (Pub. L. 101-576).

Federal Information Security Management Act (FISMA) of 2002 (44 U.S.C. 3541 et seq.).

Federal Financial Management Improvement Act (FFMIA) of 1996 (Pub. L. 104-208).

Federal Managers Financial Integrity Act (FMFIA) of 1982 (Pub. L. 97-255).

Financial Statements of Agencies (31 U.S.C. 3515).

Government Performance and Results Act (GPRA) Modernization Act (GPRAMA) of 2010 (Pub. L. 111-352).

Independent Offices Appropriations Act (IOAA) of 1952 (31 U.S.C. 9701).

Inspector General Act of 1978, as amended (Pub. L. 95-452).

Omnibus Budget Reconciliation Act of 1990 (OBRA-90), as amended (42 U.S.C. 2214).



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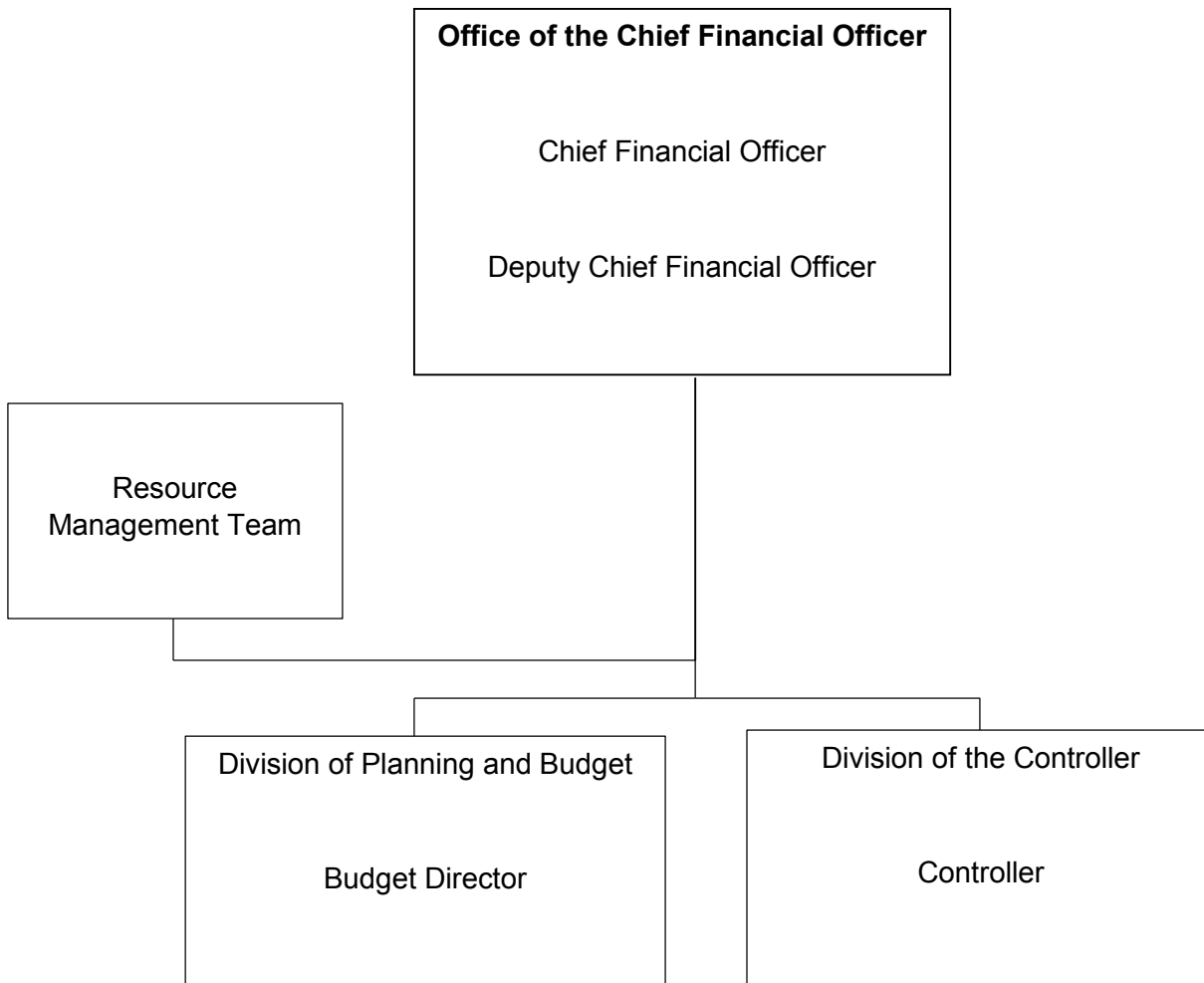
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## I. ORGANIZATION STRUCTURE



More detailed information on the Office of the Chief Financial Officer's (OCFO) organization and functions, to include OCFO branches within each division, can be found on the agency's public Web site at <http://www.nrc.gov/about-nrc/organization/ocfofuncdesc.html>.

## II. DESCRIPTION OF FUNCTIONS

### A. Chief Financial Officer

Supervises and directs the performance of all financial management and administrative functions necessary to carry out the assigned responsibilities of the office, including establishment of the internal organization and its policies and procedures, as required, to effectively manage the work of each division.

**B. Deputy Chief Financial Officer**

1. The Deputy Chief Financial Officer (DCFO) performs and directs activities in support of day-to-day management actions, and acts for the Chief Financial Officer (CFO) in his or her absence.
2. The DCFO approves requests for official travel and authorizes U.S. Nuclear Regulatory Commission sponsorship or co-sponsorship of a conference involving travel by 30 or more employees.
3. Redelegations of Authority from the CFO to the DCFO are contained in the memorandum from J.E. Dyer, CFO, to all OCFO managers and supervisors, July 10, 2013 (ADAMS Accession No. [ML13192A193](#)).

**C. Budget Director, Division of Planning and Budget**

1. Manages the agency's Planning, Budgeting, and Performance Management Process (PBPM).
  - (a) Develops and maintains policies, procedures, and operations to formulate, implement, and execute the approved NRC budget.
  - (b) Manages the annual budget, including schedules and guidance for formulating and executing the agency's budget.
  - (c) Manages the agency's centralized budget formulation process and implements related legislative policies for agency programs, including development and administration of NRC authorization and appropriation legislation.
2. Provides agency senior management with independent analysis on policy, program, and resource issues.
3. Prepares financial reports to support agency decision makers with budget development and execution.
4. Coordinates the development of the agency's NUREG-1542, "Performance and Accountability Report," Performance Budget, and NUREG-1100, "Performance Budget/Congressional Budget Justification."
5. Supports the OEDO in the development of the agency's NUREG-1614, "Strategic Plan."
6. Develops and maintains policies, procedures, and operations to ensure the formulation and implementation of the approved agency budget.
7. Manages the agency's administrative control of funds and approves and issues allowances and financial plans.

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8. Maintains liaison with Office of Management and Budget (OMB) and congressional appropriations committees on the formulation, presentation, and execution of the agency's budget.
  9. Manages the development and publication of the NRC's annual fee rule.
  10. Formulates standards and procedures for license fee policy. Interprets license fee regulations (10 CFR Part 170 and Part 171).
  11. Provides managerial oversight of NRC's license fee policy functions.
  12. Processes 10 CFR Part 170 license fee waiver and exemption requests.
  13. Oversees the management of the NRC's Programmatic Internal Control Program.
  14. Works with the Office of the Executive Director for Operations (OEDO) and agency stakeholders to establish the Congressional Budget Justification (CBJ) performance measures that ensure the effectiveness of agency programs.
  15. Assumes supervisory authority and fiduciary responsibilities for financial plans and allowances issued to the Salaries and Benefits Allowance, including the responsibility to ensure that allowance limitations are not exceeded.
  16. Manages the agency's administrative control of funds and approves and issues allowances and financial plans.

**D. Controller, Division of the Controller**

1. Provides technical advice, assistance, and interpretation to agency senior managers on the NRC's financial systems, operations, accounting, policy, and reporting.
2. Defines requirements for, coordinates, and oversees agencywide internal controls over financial reporting.
3. Develops and administers policies, standards and procedures for all NRC financial systems, operations, and accounting and license fee activities in accordance with OMB Circular A-134, "Financial Accounting Principles and Standards."
4. Develops and maintains financial systems in support of the agency's financial reporting, license fee billing, payroll, time and labor reporting, Time Activity Code (TAC) management, travel operations, disbursements, collections, and other financial management functions.
5. Prepares the agency's interim and annual financial statements and other financial reports.
6. Formulates standards and procedures for licensee fee/accounts receivable operational activities.

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7. Administers the assessment and collection of fees for NRC.
  8. Administers the fiscal and accounting functions needed to support the assessment and collection of fees (see MD 4.1, "Accounting Policy and Practices").
  9. Maintains liaison with U.S. Government Accountability Office (GAO), Treasury, OMB, General Services Administration (GSA), and other agencies on accounting, financial system, management, and operation matters.
  10. Evaluates financial and programmatic information systems with respect to CFO needs.
  11. Provides centralized payroll, travel, payment, collection and other fiscal services for the NRC.
  12. Assumes supervisory authority and fiduciary responsibilities for financial plans and allowances issued to the Central Allowance, including the responsibility to ensure that allowance limitations are not exceeded.
  13. Provides the Commission with biweekly reports on the Commission budget.

**E. Chief, Resource Management Team**

1. Executes the office budget and financial plans, and oversees the use of CFO resources for tracking financial management.
2. Plans and coordinates administrative support services for the office, including space planning and facilities, and human resource activities. Serves as liaison for information management and technology.
3. Reviews agency policies and procedures and interacts with NRC offices and other divisions on issues pertaining to administrative services.
4. Plans and supports office strategic and performance planning, conducts performance monitoring and reporting activities, and supports organizational improvement initiatives.
5. Performs internal communications activities for office staff and external communications to other NRC staff and stakeholders.
6. Oversees design and content management of the office Web site.
7. Maintains and updates MD 9.20, "Organizational Functions, Office of the Chief Financial Officer."
8. Develops and maintains office procedures.
9. Maintains and updates the Redlegation of Authority Memorandum.
10. Supports the updates to the office Continuity of Operations Plan (COOP) and interacts with NRC offices on financial matters concerning COOP.

11. Performs contract administration function and coordinates program manager responsibilities for the OCFO.
12. Develops and updates OCFO operating plan, monitors OCFO performance against metrics, prepares progress reports, and indicates performance problems or concerns to senior management.
13. Oversees the annual internal control review process for the OCFO.
14. Develops and submits the OMB Circular A-76, "Performance of Commercial Activities," report to the Office of Administration on inherently governmental and commercial activities.