

GODDARD SPACE FLIGHT CENTER

June 2007

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Plans and directs the development, implementation, and administration of the Goddard System of resources management and financial control. Provides the central overview of the center-wide resources activities and a central focal point through which Center-level resource decisions are developed and executed. Directs and coordinates the development and evaluation of program and institutional operating plans and distributes and controls resource and allotment authority consistent with planning. Continuously reviews and appraises Center performance within functional jurisdiction, and provides Center overview of commitments, obligations, and cost against available resources, established plans, and applicable regulations. Oversees the operation of the Regional Finance Office, the Policy and Standards Office, the Program Analysis Office, and the Financial Systems Office. Provides advice and assistance to the Center Director, his immediate staff, and other primary organization heads.

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REGIONAL FINANCE OFFICE (RFO)

This office is located in the Office of the Chief Financial Officer (CFO). This office consists of: 1 Office Director, 2 Departments, 5 Sections, 2 Sub-Sections: Quality Assurance Team; General Accounting Department, Financial Services Section, General Ledger Section; Commercial Accounts Department, Financial Operations Section, Cost Accounting Section, and Grants Accounting Section. The Regional Finance Office (RFO) provides accounting and financial services to three NASA installations including the Goddard Space Flight Center (GSFC), Headquarters (HQ), and the Jet Propulsion Lab (JPL).

151.1

Quality Assurance Team

Responsible for developing the implementation approach for new Agency policies and procedures within the RFO. Performs the internal control function and is responsible for other financial activities such as full cost accounting, financial statements, quarterly and fiscal year end closings. Performs the financial management internal control monitoring functions that are mandated by Headquarters. Obtains and reviews accounting and financial metrics making recommendations to management as needed.

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152 Policy and Standards Office

This office is located in the Office of the Chief Financial Officer (CFO). The creation of a Policy and Standards Office within the GSFC CFO is to enable, organize, and improve our systems, processes, and training for the GSFC resources community at large in support and contribution to assuring the success of Goddard's scientific and exploration endeavors.

Provides support to the Chief Financial Officer and Center management organizations on finance and resources matters as needed;

Interprets Agency policy;

Develops and manages finance and resources policies and documentation;

Develops and manages Center finance and resources standards;

Oversees Center cost estimating processes and tool development;

Manages career development and training program for finance and resources personnel across the Center;

Serves as the Earned Value Management Focal Point.

153 Program Analysis Office

This office is located in the Office of the Chief Financial Officer (CFO). This office consists of 2 Branches: Institutional Program Management and Planning Branch; and the Program Planning, Analysis, and Evaluation Branch.

153.1 Program Planning, Analysis & Evaluation Branch

The Program Analysis Office, Program Planning, Analysis, and Evaluation Branch, is responsible for overseeing all budget planning and execution activities related to the Research & Development (R&D) Programs at the GSFC including Exploration, Earth Sciences, Space Sciences, Flight Programs and Projects, and Suborbital and Special Orbital Projects. This Branch works closely with the Deputy Center Director and the Associate Center Director for Technical, providing expert analysis, guidance, and advice on an on-going basis related to programmatic issues and challenges for the GSFC. This analysis is often used to determine when planned objectives are not in alignment with the Center's strategic mission, or when available resources are not able to support the established program goals. Recommendations are made relative to achieving established

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goals related to the strategic mission of the individual program, and of the Center as a whole.

153.2 Institutional Program, Management & Planning Branch

The Program Analysis Office, Institutional Program Management and Planning Branch, is responsible for directly managing all budget planning and execution activities related to the Institutional Programs at the GSFC including Center G&A, service pools, work force, personnel and related costs, travel, and funds management. This office maintains program analysts with expert knowledge in the area of full cost accounting as well as commensurate IFMP systems knowledge and experience. In concert with the appropriate directorate, all activity related to the planning and execution of institutional resources such as facilities, service contracts, IT infrastructures, and investments are managed within this Branch and are reported up to the Deputy CFO for Resources, the CFO and the Associate Center Director for Institution, to inform them of program activities, issues and concerns as necessary. Recommendations are made relative to achieving established goals related to the strategic mission of the Institution, and of the Center as a whole.

155 Cost and Commercial Accounts Department

Consists of the Accounts Payable Section (Code 155.1), Cost Accounting Section (Code 155.2), and the Grants Accounting Section (Code 155.3).

155.1 Accounts Payable Section

Examines and certifies payments of all contract invoices, purchase order invoices and travel vouchers ensuring that payment terms and processing conform to all financial requirements. Payments are made through the use of the Treasury's Secure Payment System. Ensures proper cash management practices are followed.

Coordinates permanent change of station and foreign travel activities for the three installations. Assures timely preparation of reliable payroll records. Coordinates all payroll activities and performs labor distribution functions.

155.2 Cost Accounting Section

Reviews and analyzes 533's, receipt and inspection reports and invoice approvals from project officers for generating accruals into the accounting system that adhere to cost accounting standards. Records costs submitted by contractors and generates monthly accruals for non-cost contracts for Headquarters. Tracks and provides metrics of critical cost accrual data monthly.

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155.3 Grants Accounting Section

Examines and approves payment of all grantees, ensuring that processing and accounting conforms to established financial management requirements for maintaining a letter of credit system for establishing grant awards, processing advances and recording expenditures for grants. Reconciles grantee data comparing Tracks and provides metrics of advances and expenditures

156 FINANCIAL SYSTEMS OFFICE

This office is located in the Office of the Chief Financial Officer (CFO). The office consists of subject matter experts for financial systems and their related processes. The creation of the Financial Systems Office (FSO) within the GSFC CFO is to (1) provide support for deployment and stabilization of new business financial systems, and (2) provide operations, sustainment, maintenance, and improvement of our existing business financial systems and processes. These functions are in support of the GSFC resources community at large, and in support and contribution to assuring the success of Goddard's scientific and exploration endeavors. The FSO provides systems operations and sustainment services to three NASA installations including the Goddard Space Flight Center (GSFC), Headquarters (HQ), and the Jet Propulsion Lab (JPL), as well as all GSFC remote sites (Wallops Flight Facility located in Virginia, IV&V located in West Virginia, GISS located in New York) The Office performs and is responsible for the following:

Provides support to the Chief Financial Officer and Center management organizations on finance and resources matters as needed;

Provides financial consultation and advisory services participating in management and technical working groups and special ad hoc advisory panels;

Provides technical expertise on Agency-wide projects to ensure functional requirements are defined to meet both Center and Agency-wide business processes;

Provides accurate and timely financial data and develops and maintains operational, system and performance metrics and financial reporting;

Develops and conducts formal instructor led training and informal training / workshops to address Center specific knowledge gaps

Provides Directorate Computer Security Support (DCSO) and related activities in support of the Office of the CFO

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Provides quality and timely customer service by engaging with multiple user constituencies at the Center (e.g. finance, procurement, Project Officers, logistics, resource managers, etc.) to ensure issues with the systems or business processes are identified and resolved.

157 General Accounting Department

Consists of the Financial Services Section (157.1) and the General Ledger Section (157.2).

157.1 Financial Services Section

Maintains a system of overall control of all appropriated and reimbursable funds that apply to the three installations operations. This includes the responsibility for development of an operating plan and control of funds. Coordinates and maintains the operating plans, administration of funds authorization and special cost distribution systems. This includes the responsibility for reviewing operating plans, controlling reprogramming and providing status of project and program funds.

Provides guidance on the proper use of financial data on commitment documents.

Executes and monitors funds to ensure expenditures do not exceed approved levels. Reviews and records commitment financial transactions and performs general ledger accounting for the three installations.

Performs processes for accounts receivable including billings, collections, deposits and record keeping. Manages all phases of the reimbursable agreement process including approval of the package, preparation of billings and tracking of transactions. Ensures all receivables are properly recorded, billed and collected. Responsible for providing the Department of the Treasury with delinquent accounts receivable.

157.2 General Ledger Section

Provides a system of financial reporting and control that conforms to all legal requirements and keeps Center management informed of the financial status of projects and programs.

Interprets and implements all regulations, policies, procedures, internal controls and reporting requirements established by regulatory agencies, NASA Headquarters and Goddard management as they pertain to accounting and

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financial functions that fall under the responsibility of the office. Performs all required analysis and reconciliation of accounting and financial data ensuring the general ledger and subsidiary ledgers are in balance.