



*Transportation Security
Administration*

OFFICE OF FINANCE AND ADMINISTRATION

TSA MANAGEMENT DIRECTIVE No. 3100.1
F&A ROLES AND RESPONSIBILITIES

1. **PURPOSE:** This directive defines the roles and responsibilities of the Office of the Assistant Administrator for Finance and Administration of the Transportation Security Administration (TSA).
2. **SCOPE:** This directive applies to all TSA organizational components.
3. **AUTHORITIES:**
 - A. The Aviation and Transportation Security Act of 2001
 - B. The Homeland Security Act of 2002
 - C. The Federal Records Act of 1950
 - D. The Paperwork Reduction Act of 1995 (PRA)
 - E. The Privacy Act of 1974
 - F. The Occupational Safety and Health Act of 1970, Section 19; Executive Order 12196, Occupational Safety and Health Programs for Federal Employees, dated February 26, 1980; Title 29, Code of Federal Regulations, Part 1960 and Part 1910
 - G. The Chief Financial Officers Act of 1990
 - H. Joint Financial Management Improvement Program (JFMIP)
 - I. Federal Accounting Standards Advisory Board (FASAB); Title 40 U.S.C
 - J. The Government Performance and Results Act of 1993
 - K. Other authorities as specified by delegation from the TSA Administrator.
4. **DEFINITIONS:**
 - A. Customer: TSA organizations and, in the case of the Office of Revenue, private external entities responsible for collecting and remitting user fees.
 - B. Appropriations Committees: Those congressional committees and sub-committees responsible for enacting appropriations legislation with respect to TSA.
 - C. Revenue: Amounts, primarily airline ticket surcharges, collected and received, by TSA as “user fees” in accordance with provisions of the Aviation and Transportation Security Act.
5. **RESPONSIBILITIES:** The primary responsibilities of the Office of Finance and Administration include developing and communicating financial and administrative support policies and providing financial, acquisition and administrative support services to the TSA. The Assistant Administrator for Finance and Administration (AAFA) is also the agency’s Chief Financial Officer (CFO). Reporting directly to the AAFA are three Deputy Assistant

**TSA MANAGEMENT DIRECTIVE No. 3100.1
F&A ROLES AND RESPONSIBILITIES**

Administrators (DAAs): the DAA for Finance (Deputy Chief Financial Officer - DCFO), the DAA for Acquisition (Chief Procurement Executive - CPE) and the DAA for Administration (Chief Administrative Officer - CAO).

The CFO is responsible for overseeing all financial management activities within TSA and for reporting on these activities to TSA officials and to the Department of Homeland Security (DHS) as well as to the U.S. Department of Treasury, the Office of Management and Budget, Congress, and other external entities. Accordingly, coordination with and oversight by the TSA CFO organization is required for all financial management activities. The CFO organization serves as the primary point-of-contact with the members and their staffs of the budget and appropriations committees and subcommittees as well as with the Congressional Budget Office. The CFO organization prepares all written information related to the appropriation process including but not limited to 1) testimony, 2) Questions and Answers, 3) Questions for the Record and 4) briefing books.

The CPE organization supports all acquisitions of the TSA including the development and enforcement of contracting policies and ensures that procurement actions take place in accordance with established agency and government-wide guidelines.

The CAO organization provides administrative services and policies to all TSA organizational components. The CAO directs, coordinates and controls, and ensures the adequacy of plans and programs within each of the following areas: 1) information management programs, 2) property management, 3) real estate services, 4) occupational safety and health, 5) small and disadvantaged business, and 6) the mission support centers.

More specific responsibilities are outlined in the following paragraphs.

A. Deputy Assistant Administrator for Finance: The DAA for Finance serves as the Deputy Chief Financial Officer and represents TSA's interests in three major areas: financial management, revenue, and budget and performance.

(1) Financial Management: With respect to financial management, key responsibilities of the DAA for Finance are conducted through the Office of Financial Management (OFM) and include establishing and ensuring adherence to approved financial policies and procedures; overseeing accounting activities; supporting headquarters and field units with respect to matters related to financial management and payroll; preparation of financial statements and reports; and design and maintenance of financial systems.

(a) OFM develops and maintains TSA's financial management policy documentation. Key responsibilities include:

- Developing, communicating, and maintaining financial management policy and procedures for travel, permanent change of station, credit card programs (travel, purchase and fleet fuel) and payroll-labor distribution.
- Developing, communicating, and maintaining policy for accounting, the accounting classification structure, grant reporting, fiscal restrictions on funds usage, payment of claims, and other topics that may arise.
- Communicating and publishing policies related to budget, property accounting, and revenue collection (charges, fees, fines).
- As part of financial management program audits, clarifying and defending TSA's policy and procedures, and implementing changes where recommended by auditors.
- Monitoring emerging government-wide financial management reform and improvement initiatives and assessing the impact of those initiatives on TSA.

(b) In accounting for TSA financial resources key responsibilities include:

- Providing contractual supervision and direction to the outsourced accounting provider in order to ensure that the provider is aware of TSA's requirements, policies, and expectations.
- Ensuring that TSA users' needs and concerns are properly communicated to the provider.
- Identifying accounting and reporting requirements for TSA Headquarters and field units.
- Establishing and maintaining capability to process certain transactions locally on an exception basis.
- Evaluating reports provided by the accounting system and the evolving data warehouse.
- Identifying supplemental systems requirements for accounting, beyond those provided by the current infrastructure.
- Managing and overseeing initiatives related to cost accounting and activity-based costing.

(c) For financial review and payroll a full range of support and technical expertise is provided to TSA headquarters and field offices, including:

- Evaluating the effectiveness of TSA's financial management control program.
- With respect to property accounting, working with the Office of Property Management to ensure that acquisitions and dispositions of capital property are properly recorded and that property is properly accounted for and tracked.

**TSA MANAGEMENT DIRECTIVE No. 3100.1
F&A ROLES AND RESPONSIBILITIES**

- In collaboration with other components within the CFO office, advising and providing training to field units in all aspects of financial management and funds control.
- Ensuring that field units are aware of financial policies with respect to accounts payable, including the payment of invoices and purchase card bills and reimbursements regarding interagency agreements and working with field units to resolve accounts payable problems.
- Ensuring compliance with respect to cash management and debt collection.
- With respect to payroll accounting, management of the Time and Attendance Reporting Program and Integrated Payroll and Personnel System; and maintaining accountability for payroll disbursements and payroll reporting across TSA.

(d) All agencies within DHS are required to prepare auditable annual financial statements and deliver those statements to the Department's Chief Financial Officer for inclusion in the Department's consolidated financial statements. Accordingly, key responsibilities in financial reporting include the following:

- Preparing TSA's annual financial statements.
- Coordinating all aspects of the annual financial statement audit, including liaison with all field offices that will be reviewed as part of the audit. This shall include planning for the audit, and escorting the auditors and providing them with whatever information is needed for sampling and review purposes.
- Working with appropriate TSA components – including Human Resources, Property Management, Chief Information Officer (CIO) and the Chief Technology Officer – to ensure that financial information reflected in agency financial statements is accurate, complete and timely.
- To the extent an audit has identified material weaknesses or reportable conditions, leading the implementation of necessary corrective action plans.
- Preparing all formal financial management reports required by the Treasury Department and other authorities.
- Serving as a clearinghouse for outgoing financial reports.

(e) Key responsibilities in the area of financial management systems include:

- Coordinating with the TSA Office of the CIO to develop an overall financial systems enterprise architecture plan. Serving as TSA's primary representative on any financial systems selection panels for the Department of Transportation or the Department of Homeland Security.
- From the perspective of the user organization, coordinating procurement of new financial management systems including defining requirements, evaluating solutions, and working with the Office of Information Technology to develop implementation plans.

TSA MANAGEMENT DIRECTIVE No. 3100.1
F&A ROLES AND RESPONSIBILITIES

- Serving as project leads in migrating to new financial systems.
- Performing table maintenance on the Appropriation, Fiscal Year, Project, Organization, Object, and Task tables within the accounting system.
- Ensuring that system configuration remains consistent with current policy and budget requirements.

(2) Revenue: The DAA for Finance is responsible for the management of TSA's revenue program, including the development and implementation of regulations related to security fees and other agency revenue as applicable. As of FY2003, the agency has the following user fees in place: The Aviation Security Infrastructure Fee (charged to airlines), the September 11th Security Fee (charged to airline passengers), a background/credentialing fee charged to employers located at airports and a similar fee charged to certain aircraft pilots. Key responsibilities include:

- Developing, coordinating and implementing fee-related regulations and policy as enabled by the Aviation and Transportation Security Act and other legislation.
- Developing initiatives to ensure proper fee education, collection, compliance and forecasting. Managing stakeholder communications with TSA program offices, the DHS, OMB, Congress, various trade associations, and organizations on issues related to fee regulations.
- Together with the Office of Transportation Security Policy and legal staff, drafting and implementing regulations on TSA user fees. Coordinating user fee efforts within TSA, DHS, Congress and other Federal agencies. Establishing communications with regulated parties to ensure proper understanding of all fee-related regulations.
- Working with various data from regulated industries, Federal Aviation Administration (FAA) and Bureau of Transportation Statistics to develop fee forecasts and analyses. Coordinating revenue forecasts with budget formulation process.
- Performing revenue collection activities as mandated by security fee regulations. Developing and coordinating collection reports for distribution and inclusion in budget and financial statement processes. Resolving and communicating solutions to remittance issues with regulated parties. Developing and populating revenue collection databases.
- Developing and implementing compliance programs for security fees. Developing and coordinating detailed analyses of data provided by regulated parties to ensure proper compliance with fee regulations. Establishing and implementing audit plan for various security fees.
- Developing and coordinating audit schedules and risk analysis with regulated government entities and other government agencies. Coordinating compliance findings with fee collections as applicable.
- Developing and implementing the program to collect from delinquent parties, included bankrupt, international, and other entities.

(3) Budget and Performance: The DAA for Finance is responsible for developing resource requirements and advocating to the DHS, OMB, and Congress the resources needed to protect the nation's transportation systems; facilitating the efficient and effective distribution and use of resources within TSA; and ensuring that appropriations-related statutory requirements are met.

(a) The functions are to manage and support the process of formulating and assist organizations with executing the TSA budget as appropriated. Key responsibilities include:

- Designing and managing all aspects of the budget process including coordination with Office of Strategic Management Analysis to ensure that the planning and budget processes are integrated.
- Identifying and analyzing major resource issues facing the TSA in consideration of the policy and legislative agenda.
- Initiating participation in studies and translation into resource recommendations to TSA Senior Management.
- Providing analytic and staff support for all aspects of resource management responsibilities.
- Preparing budget requests, appeals and associated materials for submission and justification to the DHS, OMB and Congress.
- Working with TSA offices to ensure that reports requested by the appropriations committees are prepared and provided to the DHS for submission to Congress.
- Developing TSA budget guidance for all aspects of the budget process.
- Coordinating the development, review and approval of annual operating plans; conducting periodic financial reviews; and preparing reprogramming notifications to Congress as necessary.
- Controlling and monitoring the allocation of the Agency's resources, and establishing TSA funds control requirements to provide the internal controls necessary to prevent Anti-Deficiency Act violations.
- Operating the agency-wide allocation system and providing technical support to users.

(b) The Office of Budget and Performance also conducts cost analysis and research to ensure that a means exists for extracting information from Automated Data Processing (ADP) systems and that systems, data processing, data analysis, and reporting needs are met. The Office supports the retrieval of information from the systems and provides analyses of data and recommendations on complex agency-wide issues.

(c) In addition, the Office provides customized services to program specific line of business areas of TSA: Aviation Security, Maritime & Land Security, Support Services. Key responsibilities include developing expert knowledge of program issues in order to propose funding strategies, developing cost

estimates for new program initiatives, and effectively advocating additional resources for the affected programs.

(4) Customers: In order to deliver quality services to its customers the DAA for Finance expects the customers will be responsible for the following:

- Customers must recognize their fiduciary responsibilities and the importance of reporting accurate information on obligations and payments for services. They are expected maintain account of property inventory and records and to participate in and provide accurate information with regard to annual financial audits of property and expenditures.
- Customers of the Office of Revenue are responsible for the accurate and timely submission of reports and remittance of fees due the government pursuant to provisions of the Aviation and Transportation Security Act.
- On an ongoing basis, TSA organizational components must maintain a strong working relationship with the Office of Budget and Performance regarding the execution of current year budgets and the formulation of budget requests. They are expected to exercise oversight control to ensure that spending does not exceed available resources and that resources are used effectively. Timeliness and accuracy of responses to requests for information are often critical to the agency's ability to secure adequate budgetary resources.

B. Deputy Assistant Administrator for Acquisition: The Deputy Assistant Administrator for Acquisition serves as the Chief Procurement Executive (CPE) and is responsible for ensuring that goods and services that contribute to TSA's mission and goals and objectives are efficiently and effectively acquired. An acquisition management system provides contracting officers with the flexible structure and automation that are necessary for sound business decisions and efficient acquisition of goods and services. In turn, contracting officers, program managers, contracting officer's representatives (CORs), and others in the acquisition process are held accountable for their performance.

The Office of Acquisition is fully integrated into the complete acquisition cycle from requirements development through contract closeout. While program and support offices lead the requirements development phase, contract specialists and acquisition analysts contribute to and influence the requirements development in order to ensure that key acquisition issues are addressed early. Program managers clearly define requirements that further performance goals and objectives. Contracting officers utilize effective and efficient acquisition processes and tools to award contracts and agreements to capable vendors at good prices. CORs regularly monitor, evaluate and report contract performance and expenditures to ensure that high quality goods and services are delivered at reasonable costs. Contracts, agreements and assistance awards are properly closed out soon after expiration and remaining funds are returned to appropriate TSA budget accounts.

(1) Under the Aviation and Transportation Security Act, the Administrator of TSA has been granted the authority to acquire goods and services for TSA, and has delegated that authority to the Chief Procurement Executive, who re-delegates the authority to contracting officers through the Contracting Officer Warranting Program. Key responsibilities of the Office of Acquisition include the following:

- Developing and enforcing contract policies, programs, and processes within TSA, including oversight of decentralized contracting functions.
- Establishing and maintaining a sound acquisition management system, which includes policies, processes, procedures and guidance to cover such issues as acquisition roles and responsibilities; competition; acquisition planning/strategy guide, contract administration and oversight; and contract closeout.
- Promoting sound acquisition planning, including collaborating on project management guidance, strategic procurement plans and requirements development.
- Developing acquisition plans and strategies with the program manager for acquisition of complex services, supplies, information technology, and research and development.
- Soliciting, negotiating, awarding, and administering contracts in compliance with applicable regulations and policies.
- Awarding and administering agreements and assistance awards.
- Representing TSA on acquisition and assistance matters within DHS, and with other agencies concerning Federal acquisition and assistance policies.

(2) Customers: In order for the Office of Acquisition to successfully fulfill its mission, the customer program and support offices must carefully evaluate and plan projects, and must employ integrated project teams that include acquisition experts to carefully prepare detailed requirements packages. Once contracts are awarded, program managers must carefully and diligently oversee contractors.

C. Deputy Assistant Administrator for Administration: The DAA for Administration serves as the Chief Administrative Officer (CAO) and in conjunction with the Deputy CAO has the responsibility to provide administrative services in support of the overall TSA mission. This requires direction, coordination and control of resources within the assigned area to ensure the adequacy of plans, programs, and resources. It also entails the exercise of executive direction over assigned functional areas and maintenance of executive relationships with other organizations within and outside of TSA. Administrative services provided and responsibilities are outlined below:

(1) Information Management Programs: Establishes and maintains a records management program for the economical and efficient management and release of TSA official records; establishes and maintains an effective directives management and forms management program; ensures compliance with the

requirements of the Paperwork Reduction Act; advises officials on all matters relating to the requirements of the Privacy Act. Responsibilities also include:

- Maintaining an effective working relationship with DHS regarding all operations.
- Developing records management disposition schedules and procedures in conjunction with each TSA Office and the National Archives and Records Administration, as well as oversight of a records management training program.
- Managing TSA's Management Directives system, including assistance to TSA offices, direction of the process used to create agency policies, directives, and forms, management of the agency coordination and approval process, and oversight of the annual currency review of agency publications.
- Reviewing agency initiatives impacted by the Privacy Act (PA), including establishment of systems of records, review of forms that require PA statements, creation of a PA training program, and coordination with the OMB regarding publication of systems notices.
- Managing the agency's Paperwork Reduction Act program, including assistance to offices and review of initiatives impacted by the PRA, as well as coordination with OMB on seeking information collection authorization.

(2) Property Management: Key responsibilities regarding property management include maintaining accountability for all personal and real property assets owned by TSA and managing and ensuring compliance with property management policies and business practices. Other responsibilities include:

- Educating operational elements on property accountability, management and controls.
- Managing property management database applications for property accountability and asset management.
- Maintaining responsibility for accurate financial reporting of all TSA assets supporting the annual financial statement.
- Maintaining a cost efficient and effective material disposition program.
- Working with Office of Financial Management to ensure that property is properly accounted for in the agency's financial system.

(3) Real Estate Services: The key responsibility regarding real estate services is to provide workspace for all TSA employees in the field and headquarters, ensuring that workspace meets TSA standards. Additional responsibilities include providing support services for headquarters and field workspace locations that include:

- Office space acquisition
- Construction/Renovation
- Furniture acquisition
- Building management and facilities support

- Fleet and transportation program management
- Parking program, transit benefits, and carpool program
- Mail and printing services
- Labor services for the Headquarters' facility

(4) Occupational Safety and Health: Key responsibilities regarding occupational safety and health are centered on establishing and implementing an occupational safety and health program. The occupational safety and health program provides for a safe and healthful work environment for all TSA employees, minimizes liability, protects public safety, and contributes to overall organizational effectiveness and performance. Other responsibilities include:

- Serving as the primary advisor to the TSA Designated Agency Safety and Health Official (DASHO) on occupational safety and health matters.
- Serving as advisor to the TSA Safety and Health Council and field Safety Action Teams.
- Representing TSA on internal and external boards, committees, groups and other Agencies regarding occupational safety and health relative to the TSA mission.
- Providing assistance, support, and consultation to TSA Headquarters lines of business and field staff.
- Providing for the development, administration, oversight and evaluation of the TSA Occupational Safety and Health Program.
- Developing management directives, handbooks, bulletins, and safety alerts.
- Conducting job hazard analyses that identify, monitor, track and resolve workplace hazards.
- Conducting annual inspections of TSA workplaces and ensuring that corrective actions and abatement measures are implemented where necessary.
- Investigating mishaps and serious incidents reported through TSA Watch or directly to the Office of Occupational Safety and Health.
- Serving as repository for collecting, analyzing and disseminating data concerning the progress, performance and overall status of the TSA Occupational Safety and Health Program and employee protection initiatives..
- Participating in the planning, programming, and budgeting of the TSA Occupational Safety and Health Program and related activities.

(5) Small and Disadvantaged Businesses: The Small and Disadvantaged Business Office promotes the use of small business, veteran-owned small business, service-disabled veteran-owned small business, HUBZone small business (historically underutilized business zones), small disadvantaged small business, and women-owned small business concerns in prime and subcontracting opportunities so as to ensure that they are provided maximum practicable opportunities to participate in TSA contracts and subcontracts. Key responsibilities include:

**TSA MANAGEMENT DIRECTIVE No. 3100.1
F&A ROLES AND RESPONSIBILITIES**

- Reviewing requirements for small business set-aside opportunities through use of Office of Small and Disadvantaged Business Utilization Review Form (for procurements equal to or greater than \$200,000) prior to submission to Office of Acquisition.
- Reviewing and commenting on subcontracting plans prior to acceptance by contracting officers.
- Monitoring subcontract plan compliance and provide appropriate feedback to contracting officers.
- Counseling small businesses on how to do business with the Federal Government with a focus on TSA.

(6) Mission Support Centers (MSCs): The MSC program managers ensure facilities services needs of MSC tenants are met, including:

- Coordinating the acquisition of general office equipment and supplies
- Receiving, logging and routing all correspondence addressed to the MSC
- Managing vehicles and other assets
- Coordinating physical security needs with the Office of Security

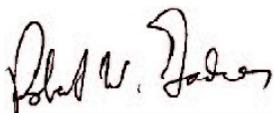
(7) Customers: In order to deliver quality services to its customers the DAA for Administration expects the customers will be responsible for the following:

- The Assistant Administrators must designate senior management officials under their domain to be held accountable for the oversight of the personal property management program, and designate an Accountable Property Officer responsible for the effective control, utilization and disposal of TSA assets. Field Administrative Officers and Property Custodians must provide front-line property management and support the inventory management process. Headquarters Administrative Officers and Property Custodians provide support in the inventory management process at headquarters level.
- Customers are responsible for providing accurate staffing numbers for every field and headquarters location and updating those numbers as appropriate.
- TSA managers are responsible for providing oversight, management commitment and visible support for the occupational safety and health program. On-site managers and supervisors have a responsibility to ensure that they are provided the resources and support needed to implement their safety programs.
- Program managers and the Office of Acquisition should work closely with the Office of Small and Disadvantaged Business to ensure that opportunities for small and disadvantaged businesses to be considered for TSA procurements are maximized.
- Managers are responsible for ensuring coordination on new management directives and forms issued by their offices, preservation of agency records, and for coordinating with our office on agency initiatives that may be affected by the Paperwork Reduction Act and the Privacy Act.

6. POLICIES & PROCEDURES: Pursuant to the authorities set forth in Section 3, the Assistant Administrator for Finance and Administration is responsible for all policies, directives and procedures related to the responsibilities set forth above. All TSA offices shall abide by these approved policies and directives. Specific policies and procedures related to the identified financial and administrative responsibilities will be addressed in future Management Directives. All policies and procedures issued by the Assistant Administrator for Finance and Administration prior to the date of this directive continue to be binding on all constituent elements of the Transportation Security Administration until cancelled or superseded.

7. EFFECTIVE DATE & IMPLEMENTATION:

This policy is effective immediately upon signature.



Robert W. Gardner
Assistant Administrator for Finance and
Administration/CFO

9/23/03
Date

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