

4 FAM 200 FUNDS MANAGEMENT

4 FAM 210 GENERAL POLICY

*(CT:FIN-407; 08-23-2010)
(Office of Origin: RM/FPRA/FP)*

4 FAM 211 CONTROLLING OFFICIAL FUNDS

(CT:FIN-407; 08-23-2010)

The Department requires officers responsible for official funds to maintain strict controls on funds made available for Department needs and funds entrusted to the Department in support of other U.S. Government operations. Officers must manage and control obligations and other financial transactions in accordance with Department policy and the authorities in 4 FAM 010. Compliance with the fund control provisions in 4 FAM 200 is mandatory and a performance requirement for management officers, executive directors, and other individuals that have allotment and fund control responsibilities.

4 FAM 212 SCOPE AND APPLICABILITY

(CT:FIN-407; 08-23-2010)

- a. All budget officers and financial management officers responsible for funds management in Department organizations and posts must follow the requirements of this chapter, supplemental instructions from the Department, including the Office of the Deputy Assistant Secretary for Global Financial Services (RM/GFS) Charleston and RM/GFS Bangkok, and user documentation for financial management and feeder systems.
- b. Management officers and executive directors must ensure that Department financial management staff implement and maintain allotment controls and other fund management requirements. They are also responsible for minimizing the risk of over-obligation of funds available within an allotment or operating allowance. Financial management personnel within a post or bureau must maintain accurate records on available funds and the current status of obligations,

expenditures, undelivered orders, open advances, and unobligated balances.

4 FAM 213 DOCUMENTATION REQUIREMENT

(CT:FIN-407; 08-23-2010)

- a. Funding authority controls for Department of State operations have been fully integrated into the Department financial management system, and all funding availability is electronically processed through the Budget Resource Management System (BRMS). The responsible fund managers in the Office of the Deputy Assistant Secretary for State Programs, Operations and Budget (RM/BP) and the bureaus with allotment authority must ensure the proper allotment documentation has been issued and that the documents are consistent with this subchapter and 4 FAH-3 H-100.
- b. Funding authority controls for operations abroad of other U.S. Government agencies is not integrated into the BRMS allotment transaction process and must be manually entered into the Department's overseas financial management system. Funding documentation for serviced allotments for other U.S. Government agencies must be transmitted through formal message traffic unless an alternative method has been specifically authorized by the Department (see 4 FAM 251.1).

4 FAM 214 ALLOTMENT ACCOUNTING AND TRANSACTION PROCESSING FOR THE DEPARTMENT AND OTHERS

(CT:FIN-407; 08-23-2010)

- a. The Department utilizes allotment accounting concepts in its financial management systems and prescribes appropriate accounting procedures in accordance with generally accepted accounting principles and standards for Federal agencies. Specific requirements and/or procedures related to this chapter are identified in 4 FAM 030, 4 FAM 040, 4 FAM 050, 4 FAM 080, 4 FAM 100, and 4 FAM 700. Department funds and associated transactions are recorded in accordance with the account code structure identified in 4 FAH-1.
- b. Except for disbursing in the United States for domestic operations, all aspects of financial accounting and fund control are performed by the Department, including the issuance of U.S. dollar and foreign currency denominated payments. Domestic disbursing is performed by U.S. disbursing officers (USDOs) at the Department of Treasury or Treasury-

authorized facilities.

4 FAM 215 U.S. DISBURSING OFFICER SUPPORT UNDER THE TREASURY DELEGATION

(CT:FIN-407; 08-23-2010)

- a. For Department of State and other agency operations abroad, the Department of the Treasury has delegated disbursement authority to the USDOs. A USDO is a Department of State employee with the authority to disburse U.S. Government funds for the Department of State and other Federal agencies. USDOs report to the Director of Global Financial Services but must report collection and disbursement activity directly to Treasury.
- b. USDOs at RM/GFS Charleston and RM/GFS Bangkok may make disbursements and validate collections to funding authority held by posts, U.S. missions, and overseas-serviced U.S. Government agencies. Generally, the post International Cooperative Administrative Support Services (ICASS) agreement determines the level of services provided by the servicing USDO (see 4 FAM 240 and 4 FAH-2).

4 FAM 216 CURRENCY CONVERSION

(CT:FIN-407; 08-23-2010)

All funds are accounted for in U.S. dollars. Department financial management systems will automatically identify the exchange rate used to convert the foreign currency to U.S. dollar equivalents at either the rate required by Treasury or the rate in effect at the end of the reporting period covered.

4 FAM 217 ACCOUNTING, PRINCIPLES, CRITERIA, AND STANDARDS

(CT:FIN-407; 08-23-2010)

- a. Consistent with the overall policy and procedures statements in 4 FAM and 4 FAH-3, the financial management personnel at the bureau level in the Department and at locations abroad must accurately record all financial transactions in a prompt manner consistent with Department policy and the accounting principles/standards stated in 4 FAM 030.
- b. Specific requirements for documentary evidence of valid obligations and

certifications, the system for administrative control of funds, and the criteria for evaluating and validating obligations are located in 4 FAH-3 H-130 and 4 FAH-3 H-050.

4 FAM 218 FUNDS SYMBOLS AND ACCOUNTING CLASSIFICATIONS

(CT:FIN-407; 08-23-2010)

- a. All transactions entered into the allotment or operating allowance accounting records are to be coded in a standardized manner. The Department's fund symbols, allotment codes, expense classifications, including subobject codes and related codes needed to track specific functions and activities by program and organization, are contained in 4 FAH-1.
- b. Codes for other U.S. Government agencies or organizations with allotted funds or operating allowances are available from parent agencies and may be used in the financial accounting systems at RM/GFS and posts provided they are compatible with system requirements, ICASS agreements, and system documentation for services to be provided. The table of valid codes for other agencies is maintained by RM/GFS Charleston and all codes must be entered into the Regional Financial Management System (RFMS) **before** they can be used by posts and missions abroad.
- c. Financial management supervisors in both the domestic bureaus and at locations abroad must ensure that appropriate codes are used by their respective staffs. This includes the use of appropriate function, organization, subobject, and project codes for the transaction being processed.

4 FAM 219 UNASSIGNED