CHAPTER 5
ROLES AND RESPONSIBILITIES

0501 ROLES AND RESPONSIBILITIES

050101. Agency Management

A. The Chief Financial Officer (CFO) shall:

1. Establish overall policy on accounting for full cost of operations.

2. Provide overall strategic direction on full cost accounting.

3. Establish and coordinate the Corporate G&A allocation process.

B. Headquarters Functional Offices. Headquarters Functional Offices shall Manage Corporate G&A functions.

050102. Mission Directorate Management

A. Mission Directorate Theme Managers shall:

1. Develop, approve, and promote programs and projects using full cost principles and standards, including budget formulation and execution.

2. Include an Institutional Program Office (IPO) role. The IPO focuses on Center institutional matters and performs an integration and coordination function where a Center supports multiple Mission Directorates.

B. Mission Directorate Program Managers shall:

1. Plan and review all program costs. Each program will be reviewed from a full cost perspective, complete with contracted effort, Civil Service, service activity and G&A costs.

2. Review programs using full cost principles and standards, including direct, service pool and G&A costs.

3. Prepare and maintain the full cost program budget, including all associated service pool and G&A costs.

050103. Center Management

A. Center Director shall:

1. Develop and implement necessary organizational mechanisms to assist the Center CFO in providing guidance and oversight for service and G&A pool activities.

2. Appoint a manager, as necessary, for each service activity and/or G&A pool.

3. Determine the number of service activities, as well as the content and funding levels of each activity.

4. Determine the cost assignment method to be used for each service activity. Each cost assignment method shall result from measurements, which can be used to reasonably relate service use with costs.

5. Provide full cost management and technical capabilities necessary to fulfill the objectives of the full cost initiative.

B. Center CFOs shall:

1. Provide written requests to the Agency CFO for any deviations (additions or deletions), including sub-pool definition, from the designated standard service pools each year, prior to Program Operating Plan (POP) submission.

2. Distribute funds among Center cost elements/commitment items and establish funds control. The Center CFO may have to work with projects, service pools, and G&A organizations and other organizations to ensure funds are appropriately set up in the Core Financial module of the Integrated Financial Management system.

3. Direct the overall cost assessment process at the Center, ensuring that all indirect costs are collected and assigned properly to direct programs and projects.

C. Center Project Managers shall:

1. Plan and review all program costs. Each program will be reviewed from a full cost perspective; complete with procurements, all other direct costs, Civil Service labor, service pool costs, and Center G&A costs.

2. Plan and manage all labor and non-labor costs associated with the program.

3. Monitor actual program costs against planning levels contained within the Center's operating plan.

4. Develop work breakdown structures.

D. Center Project Managers shall:

1. Provide day-to-day oversight and primary responsibility for managing a project under full cost.

2. Monitor actual project costs against planning levels contained within the project plan.

3. Plan and manage all labor and non-labor costs associated with the project.

4. Develop a full cost budget for all project elements, including Civil Service labor costs, direct project contracted effort, other direct costs, support provided via service pool and G&A costs.

5. Advise management of major schedule and cost problems and workarounds.

E. Center Service Pool Managers shall:

1. Ensure adequate funds are set up through the Center CFO for labor, travel, and procurement costs in a manner consistent with the approved service pool budget. Notify the Center CFO of any changes among cost elements.

2. Provide technical content oversight (including contract management), budgeting, and assignment of service pool activity costs

3. Plan and manage labor and non-labor costs associated with the service pools

4. Monitor actual service pool costs against planning levels contained within the Center's operating plan

5. Update and maintain service pool operating plans

6. Manage Rate Adjustments

F. Center G&A Manager shall:

1. Ensure adequate funds are set up through the Center CFO for labor, travel, and procurement costs in a manner consistent with the approved G&A budget. Notify the Center CFO of any changes among cost elements.

2. Monitor actual G&A costs against the planned budget levels contained within the Center's operating plan. This includes regular explanations of variances to the Center CFO and Center management.

3. Update and maintain G&A operating plans.

4. Manage G&A rates.