

Form	Recordkeeping	Learning about the or the form	Preparing the form
990-W .....	9 hr., 49 min .....	1 hr., 59 min .....	2 hr., 14 min.
990-W, Sched. A (Pt I) .....	11 hr., 14 min .....	47 min .....	1 hr., 1 min.
990-W, Sched. A (Pt II) .....	23 hr., 26 min .....	24 min .....	47 min.
990-W, Sched. A (Pt III) .....	5 hr., 16 min .....	.....	5 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 398,273 hours.  
*OMB Number:* 1545-1592.  
*Revenue Procedure Number:* Revenue Procedure 98-20.

*Type of Review:* Extension.  
*Title:* Certification for No Information Reporting on the Sale of a Principal Residence.

*Description:* The revenue procedure applies only to the sale of a principal residence for \$250,000 or less (\$500,000 or less if the seller is married). The revenue procedure provides the written assurances that are acceptable to the Internal Revenue Service for exempting a real estate reporting person from information reporting requirements for the sale of a principal residence.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,390,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Minutes
Reporting .....	10
Recordkeeping .....	25

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 420, 500 hours.  
*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland**

*Departmental Reports Management Officer.*  
 [FR Doc. 98-11358 Filed 4-28-98; 8:45 am]  
 BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

[Treasury Directive Number 27-01]

### Organization and Functions of the Office of the Assistant Secretary for Management and Chief Financial Officer

April 21, 1998.

1. *Purpose.* This Directive describes the organization of the Office of the

Assistant Secretary for Management and Chief Financial Officer (CFO).

2. *The Assistant Secretary for Management and CFO.* The following are the functions of the Assistant Secretary for Management and Chief Financial Officer (the "Assistant Secretary").

a. Serves as the Department's Chief Operating Officer and represents the Department on the President's Management Council.

b. Provides Departmental oversight and supervision of the Treasurer of U.S., who supervises the U.S. Mint and the Bureau of Engraving and Printing.

c. Serves as the Vice Chair of the Internal Revenue Service Management Board (IRSMB) pursuant to Executive Order 13051.

d. Serves as the Chief Financial Officer of the Department of the Treasury, with authorities and functions pursuant to the Chief Financial Officers Act of 1990, Public Law 101-576. As CFO, is responsible for preserving the integrity and reliability of Treasury financial systems and carrying out the following functions for the Department and all bureaus.

(1) Oversees Departmentwide financial management, accounting policy, internal controls, cash management, credit management, debt management, and centralized coordination and monitoring of Departmentwide General Accounting Office activities.

(2) Specifies the format, content and frequency of financial reports and statements, including overseeing the development of performance measurement indicators prepared by bureau program and financial components.

(3) Reviews and approves the development, implementation, and maintenance of an integrated agency and bureau financial management system(s), as defined by Office of Management and Budget (OMB) Circular A-127, to ensure that such systems produce information in compliance with generally accepted accounting principles, standards, and requirements for all administrative and program areas.

(4) Reviews and approves financial statements and reports prepared at the

bureau or Departmental level prior to submission to external parties.

(5) Prepares and transmits to the Secretary and OMB an annual report which includes items specified in 31 U.S.C. 902(a)(6).

(6) Directs the biennial review of fees, royalties, rents and other charges imposed by the Department or a bureau and recommends changes.

(7) Reviews all legislative items related to or concerning financial management matters, subject to review and coordination with the Executive Secretary and General Counsel, to provide advice and comments on financial management issues, including costs and benefits.

(8) Provides direction and policy guidance to program managers on financial management matters.

(9) Chairs the Treasury Chief Financial Officers Council and represents the Department at the governmentwide Chief Financial Officers Council.

(10) Assumes any other function conferred upon the CFO by statute, governmentwide regulation, or Treasury Orders and Directives.

(11) Oversees the Treasury Franchise Fund.

e. On behalf of the Secretary and Deputy Secretary, oversees the strategic management process and Government Performance and Results Act compliance to provide Treasury officials with a means to systematically articulate priorities, develop and implement strategies to achieve them, allocate resources to achieve them, and receive performance information on their accomplishment. This process includes: (1) Development of strategic plans; (2) preparation of budget requests/performance plans; (3) monitoring the execution of the budget and performance plans; and (4) development of performance reports.

f. Serves as the principal policy advisor to the Secretary and Deputy Secretary on matters involving the internal management of the Department and its bureaus.

g. Through the Deputy Assistant Secretary (Strategy and Finance), oversees the Department's strategic planning, budget formulation, organizational improvement activities, and the analytical staff of the IRSMB.

h. Through the Deputy Assistant Secretary (Management Operations), oversees the development and implementation of security policies in the areas of personnel security, systems security, emergency preparedness and domestic counter terrorism; oversees Treasury-wide management programs which include reinvention initiatives, small business utilization, occupational safety and health, environmental quality and pollution abatement, real and personal property management, fleet management, energy and water conservation, historic preservation, recycling, metrication; procurement programs and systems.

i. Through the Deputy Assistant Secretary (Administration), provides comprehensive administrative services (except personnel services) to Departmental Offices and other components of the Department, as appropriate.

j. Through the Deputy Assistant Secretary (Human Resources), oversees the Department's personnel programs which include personnel policy, personnel services and training for the Departmental Offices, the payroll/personnel system, affirmative action and equal employment opportunity. The Assistant Secretary is the Director of EEO for the Department.

k. Through the Deputy Assistant Secretary (Information Systems), oversees management and development of a Treasury-wide information infrastructure. The Deputy Assistant Secretary serves as Treasury's Chief Information Officer (CIO). Under the Clinger-Cohen Act, the Treasury CIO has direct access to the Secretary on information technology issues and has responsibility for oversight of Treasury's information resources management.

3. *Organization Structure.* The Assistant Secretary for Management and CFO supervises the Treasurer of the U.S., the Deputy CFO and five Deputy Assistant Secretaries: (a) Strategy and Finance; (b) Management Operations; (c) Information Systems and CIO; (d) Administration; and (e) Human Resources. An organization chart is attached. Unless otherwise noted, the responsibilities of these officials and their subordinate offices are Departmentwide.

4. *The Treasurer of the U.S.* advises the Assistant Secretary, Deputy Secretary and the Secretary on matters relating to coinage, currency and the production of other instruments issued by the United States and serves as the National Honorary Director for the Savings Bonds program. Serves as the principal policy official on all matters concerning general coinage and

currency policy; and provides oversight of the U.S. Mint and the Bureau of Engraving and Printing by monitoring key bureau operations and activities, identifying problem areas, and tracking corrective actions. In this capacity, the Treasurer represents the Department on major media programs and other public forums.

5. *The Deputy Chief Financial Officer* reports to the Assistant Secretary and has responsibility for implementing the Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994. The Deputy CFO also has responsibility for accounting policy and procedures; management controls; financial management systems integration; and financial execution of the budget. The Deputy CFO supervises the following offices.

a. *The Office of Accounting and Internal Control* develops, implements and evaluates accounting policy, designs form and content guidelines which are used to prepare financial statements; develops and reviews financial performance measures; reviews and coordinates accounting policy guidance developed by the Federal Accounting Standards Advisory Board; oversees compliance with the Federal Managers' Financial Integrity Act, Prompt Payment Act, Cash Management Improvement Act, and Federal Debt Collection Improvement Act of 1996; monitors the resolution and implementation of audit findings and recommendations; provides centralized coordination and monitoring of all Treasury related General Accounting Office audit activities; prepares the CFO's Annual Report/Accountability Report; provides policy direction and oversight of the travel management and advisory committee management programs; and coordinates all activities associated with Treasury's financial management oversight of the Institute of American Indian Art.

b. *The Office of Financial Systems Integration* develops policies, procedures, and standards for integrating financial management and revenue systems; provides for automated financial reporting; reviews financial reports and financial statements; provides technical advice to bureaus on financial and revenue systems design and implementation; reviews and provides advice on financial management and revenue systems proposals submitted by bureaus under Treasury Directive 32-02, "Approval of Financial Management Systems"; serves as systems administrator for Departmental level financial management systems; codifies the process for financial systems

reviews and documentation; coordinates committees, user groups, task forces, and project teams that focus attention on financial management systems; and coordinates with the Joint Financial Management Improvement Program on development of governmentwide financial management systems requirements and standard general ledger requirements.

c. *The Office of Financial and Budget Execution* provides advice, guidance, and instructions on budget execution matters; maintains the Treasury Budget and Strategic Planning Manual in coordination with the Office of Budget and the Office of Strategic Planning; issues budget execution reports on Full Time Equivalents, budget authority, outlays, and receipts; coordinates the status of funds reviews, reprogramming and fund transfers; monitors congressional and OMB directives; validates and reconciles appropriations and budgetary resources; and supports budget formulation.

6. *The Deputy Assistant Secretary (Strategy and Finance)* has responsibility for strategic planning; budget formulation; organizational issues; program evaluation; and oversight of the staff of the IRSMB. The Deputy Assistant Secretary supervises the following offices.

a. *The Office of Strategic Planning* oversees the strategic planning process and the implementation of the Government Performance and Results Act; guides bureaus in developing long-range plans; works with policy officials to establish priorities and strategic objectives; works with the bureaus to analyze current goals, objectives and activities in terms of future threats and opportunities; and advises policy officials regarding ways to improve the strategic management process across the Department.

b. *The Office of Budget* analyzes bureau resource requests and completes financial analyses related to resource allocations; makes recommendations to policy officials concerning budget priorities and strategy; in full collaboration with the Office of Strategic Planning, the Office of Budget coordinates and facilitates development of performance measures in the budget in consultation with OMB and Congress; maintains the budget formulation and presentation portions of the Treasury Budget and Strategic Planning Manual in coordination with the Office of Financial and Budget Execution; and represents the Department on budget matters in contacts with OMB, congressional committees and other agencies.

c. *The Office of Organizational Improvement* provides management consulting services relating to organizational change and performance improvement strategies; researches and serves as the repository of advanced management concepts, and proposes strategies for employing them in Treasury operations; conducts studies of specific operating or policy issues having long term or strategic effect on operations; develops customer service and management improvement plans; reviews bureau reorganization proposals; coordinates streamlining initiatives; and manages the Orders and Directives System.

d. *The Director, Internal Revenue Service Management Board* is under the supervision of the Deputy Assistant Secretary for purposes of administrative and managerial control and provides analytical support to the Board. The Board was established pursuant to Executive Order 13051 as a permanent oversight board to assist the Secretary in ensuring effective management of the IRS.

7. *The Deputy Assistant Secretary (Management Operations)* has responsibility for security, real and personal property, procurement program management, small business programs, and reinvention initiatives. The Deputy Assistant Secretary supervises the following offices.

a. *The Office of Security* develops and administers policies for personnel, physical, systems security, emergency preparedness, domestic counter terrorism, disaster recovery, infrastructure protection, and continuity of operations. Physical security includes industrial and information security, and systems security includes the following functional areas: Computer security, telecommunications security, operations security (threat/vulnerability assessments), emissions security (TEMPEST), certificate management, and electronic authentication. The Departmental Offices Personnel Security Branch under the Office of Security performs the operating personnel security functions for the Departmental Offices. The Office of Security represents the Department on committees organized under the Security Policy Board and the Overseas Security Policy Board and consults and coordinates with other agencies to fulfill program responsibilities.

b. *The Office of Real and Personal Property Management* develops, implements, and administers policies to ensure compliance with the requirements governing operations in the areas of space management, real and personal property, fleet management,

energy and water conservation, environmental quality and pollution abatement, historic preservation, metrication, recycling, occupational safety and health, and audiovisual management programs; represents Treasury on interagency committees, task forces, and work groups related to each of these areas; prepares the Department's position on new and proposed changes to any legal authorities which affect Treasury operations or facilities; and offers consulting services to the bureaus.

c. *The Office of Procurement* provides guidance for Departmentwide procurement programs and systems; evaluates bureau procurement operations using balanced scorecard performance measures; directs and expands the use of streamlined, cost effective means of procurement, including the purchase card, commercial item acquisitions, performance based service contracting, and contractor past performance; implements, where necessary, statutory mandates; oversees the activities of the Departmental Advocate for Competition; and administers a Departmentwide career education program for procurement professionals pursuant to Treasury Directive 12-11, "Procurement Authority."

d. *The Office of Small and Disadvantaged Business Utilization (OSDBU)* implements the statutory mandate that agencies award a fair proportion of their acquisitions to small business concerns; promotes the participation of small businesses, small disadvantaged businesses, minority business concerns, and women-owned small businesses in prime and subcontract opportunities; promotes increased contracting with non-profit agencies for advancement of people who are blind or severely disabled; provides guidance on the OSDBU program; and assists bureaus to implement their small and minority business programs. The Assistant Secretary is the statutory director of OSDBU under Pub. L. 95-507.

e. *The Office of Treasury Reinvestment* serves as a consultant group to assist in achieving reinvention goals and provides focus and guidance on reinvention goals to bureaus and Departmental Offices process owners; encourages process owners to formulate and implement long-term strategies for achieving results in accordance with those envisioned in the National Performance Review report; and assists senior officials in finding ways to improve work processes.

8. *The Deputy Assistant Secretary (Information Systems) and CIO* manages

information technology (IT) as a capital asset. In compliance with the Clinger-Cohen Act, the CIO: (a) Fosters communication and exchange among bureaus; (b) ensures effective coordination, management, and deployment of IT architecture, investments, and resources; (c) promotes effective agency operations through performance-based management; (d) enforces accountability for the use of corporate assets to build information technology infrastructure; (e) assists bureaus in aligning IT with their business needs and investment decisions; and (f) formulates policy on IT. Mission critical responsibilities of the CIO include strategic direction and priorities for IT investments; oversight of the Department's information resource management; management of the Departmentwide information infrastructure; and implementation of other statutory mandates, including the Paperwork Reduction Act. The CIO is also responsible for coordination and management of security implementation across all areas of information technology, including policy development, resource management, operations, and the Computer Security Act requirements. The CIO supervises the following offices.

a. *The Office of IT Policy and Management* provides effective IT management policies and procedures, including strategic and capital planning, investment evaluation and control, performance monitoring, resource and information management policies to support missions to achieve the goals of the statutory mandates. Promotes IT process improvements and reengineering across the bureaus, especially for paperwork reduction purposes. Manages a broad range of information resources management functions to include information dissemination, data integrity board activities, public reporting requirements, and the IT standards and records management programs. Establishes a Departmental architectural framework to foster efficient data processing. Manages and coordinates special Departmentwide and cross-agency projects to deliver maximum project value and success. Focuses on developing the competencies of IT professionals.

b. *The Office of Corporate Systems Management* provides comprehensive service management, strategic planning, budgeting, acquisition, service delivery, customer support and program management essential for IT services supporting common voice, data, and video requirements across Treasury. These services include traditional

telecommunications services provided through Executive Agent (EA) and interagency programs as well as a growing array of corporate information services and reinvention-driven IT innovation programs. Develops policies for cost-effective utilization of telecommunications resources by bureaus; provides management and financial oversight on EA programs implemented by bureaus; reviews and coordinates the acquisition of communications systems and services including radio frequency spectrum engineering and management; and manages participation in intergovernmental telecommunications programs.

c. *The Office of CIO Liaison and Business Services* provides for the coordination, planning, and support of inter-business line activities within the CIO organization. It supports outreach and liaison between the CIO office and external constituencies, including bureau customers, business partners, and congressional entities, as well as management and coordination of the Department's participation and involvement in intra/inter-governmental IT programs and initiatives, such as the National Performance Review and the Government Information Technology Services Board.

9. *The Deputy Assistant Secretary (Administration)* has responsibility for the Departmental Offices' administrative and management operating programs which include: administrative services; automated systems; facilities; budget formulation and execution; accounting and internal controls; printing and graphics; and procurement. The Deputy Assistant Secretary (Administration) is responsible for managing the Departmentwide disclosure services program, Working Capital Fund, Gifts and Bequest Fund, printing program and reimbursable agreement operations, which cross bureau lines. The Deputy Assistant Secretary (Administration) also serves as the Departmental Offices' liaison for activities required to comply with the CFO Act. Unless another Treasury Order, Directive, or delegation specifically states otherwise with respect to a specific function, the Deputy Assistant Secretary (Administration) is the head of the Departmental Offices for all administrative and management functions other than personnel and EEO. The Deputy Assistant Secretary supervises the following offices.

a. *The Administrative Operations Division* provides a range of administrative support services to the Departmental Offices to include: Building access security; environmental

and physical safety; parking facilities; dining room; library and information services; domestic and international travel; Secretarial delegation travel; and management coordination for special projects. The Division manages the Departmentwide disclosure services program and is responsible for reporting parking and transportation fringe benefits for payroll purposes.

b. *The Automated Systems Division* provides automated information system services to the Departmental Offices including: Security; office automation; data processing; user support; applications development; and telecommunications.

c. *Office of the Curator* provides coordination and direction for the restoration of the Main Treasury Building; conservation and maintenance of its historic collections; historical research on the building and collections to facilitate the development of special exhibits and other educational activities; and administers the Treasury Building tour program for the general public, as well as VIP tours.

d. *The Facilities Management Division* directs and coordinates the management of the Main Treasury Building, Treasury Annex, and related grounds, including space management, construction, maintenance, custodial care, personal property, mail, messenger and motor pool services, and Departmental Offices rental space.

e. *The Financial Management Division* formulates, presents, executes and manages the Departmental Offices' budget; maintains a comprehensive integrated financial management and accounting system in support of the financial resources under the jurisdiction of the Deputy Assistant Secretary (Administration); develops and directs the internal controls activities of the Departmental Offices; and supports the Deputy Assistant Secretary (Administration) in providing information to comply with the CFO Act. In addition, the Division provides financial management for the Department's Working Capital Fund and reimbursable programs which cross bureau lines.

f. *The Printing and Graphics Division* provides Departmentwide printing, graphics and printing procurement services; develops printing and copy machine management policy; and represents the Department on oversight agencies and interagency committees.

g. *The Procurement Services Division* provides operational procurement support for the Departmental Offices and manages certain Departmentwide procurements.

10. *The Deputy Assistant Secretary (Human Resources)* has Departmentwide responsibility for human resource management policies; the Treasury Executive Institute; equal opportunity policies and programs; Treasury integrated management systems. The Deputy Assistant Secretary is also responsible for EEO and personnel operations in the Departmental Offices.

a. *The Office of Personnel Policy* develops personnel management policies and procedures and oversight, consultation and evaluation activities; develops, recommends and implements personnel programs such as: workers compensation, employment and staffing, including Senior Executive Service (SES); classification and compensation; employee development; appraisal, recognition and benefits; employee and labor relations; and drug-free workplace, including drug testing; provides policy for strategic planning and systems life cycle management of the Departmentwide human resources system and ensures that the strategic direction, plans and policies of the Treasury Human Resources System provide the flexibility to manage the workforce through reengineered processes.

b. *The Office of Equal Opportunity Program* develops policies and procedures pertaining to equal employment opportunity; provides for the consideration and disposition of complaints involving issues of discrimination on grounds of race, color, religion, sex, national origin, age, disability, reprisal and sexual orientation; oversees, evaluates, and sets standards for the operation of the four Regional Complaint Centers which process complaints of discrimination for all bureaus; and directs and administers affirmative employment and special emphasis programs, such as the Hispanic Employment Program, the Federal Women's Program, the Historically Black Colleges and Universities Program, and the Individuals with Disabilities Program.

c. *The Office of Treasury Integrated Management Information Systems* manages, operates, maintains and supports the payroll and personnel system and human resources process support capabilities for bureaus; develops, conducts and maintains a full curriculum of technical training for bureau payroll/personnel staff; provides continuing user support, including user assistance in problem resolution and reporting; and ensures that the system meets the technical requirements of the Treasury community through the identification and development of

system requirements and the negotiation of system modifications.

d. *The Treasury Executive Institute* operates under the guidance of the Treasury Career Advisory Panel (TCAP), which assists the Assistant Secretary by promoting and effecting the continued improvement of the Senior Executive Service (SES) of the Department. The TCAP is comprised of the highest ranking career SES member in each bureau and Departmental Offices.

e. *The Office of Personnel Resources* provides the full range of operating personnel services to the Departmental Offices in the areas of recruiting,

position management and classification, retirement and benefits, training and development, employee relations, EEO, and payroll; assists management in recruiting, rewarding and retaining high quality staff; administers the performance management program; serves as a resource for career development; manages the Departmental Offices EEO program; and processes personnel and payroll documents.

11. *Cancellation.* TD 27-01, "Organization and Functions of the Office of the Assistant Secretary (Management) & Chief Financial Officer

(CFO)," dated June 22, 1995, is superseded.

12. *Expiration.* This Directive shall expire three years from the date of issuance unless superseded or cancelled prior to that date.

13. *Office of Primary Interest.* Office of Organizational Improvement, Office of the Deputy Assistant Secretary (Strategy and Finance), Office of the Assistant Secretary for Management and Chief Financial Officer.

**Nancy Killefer,**

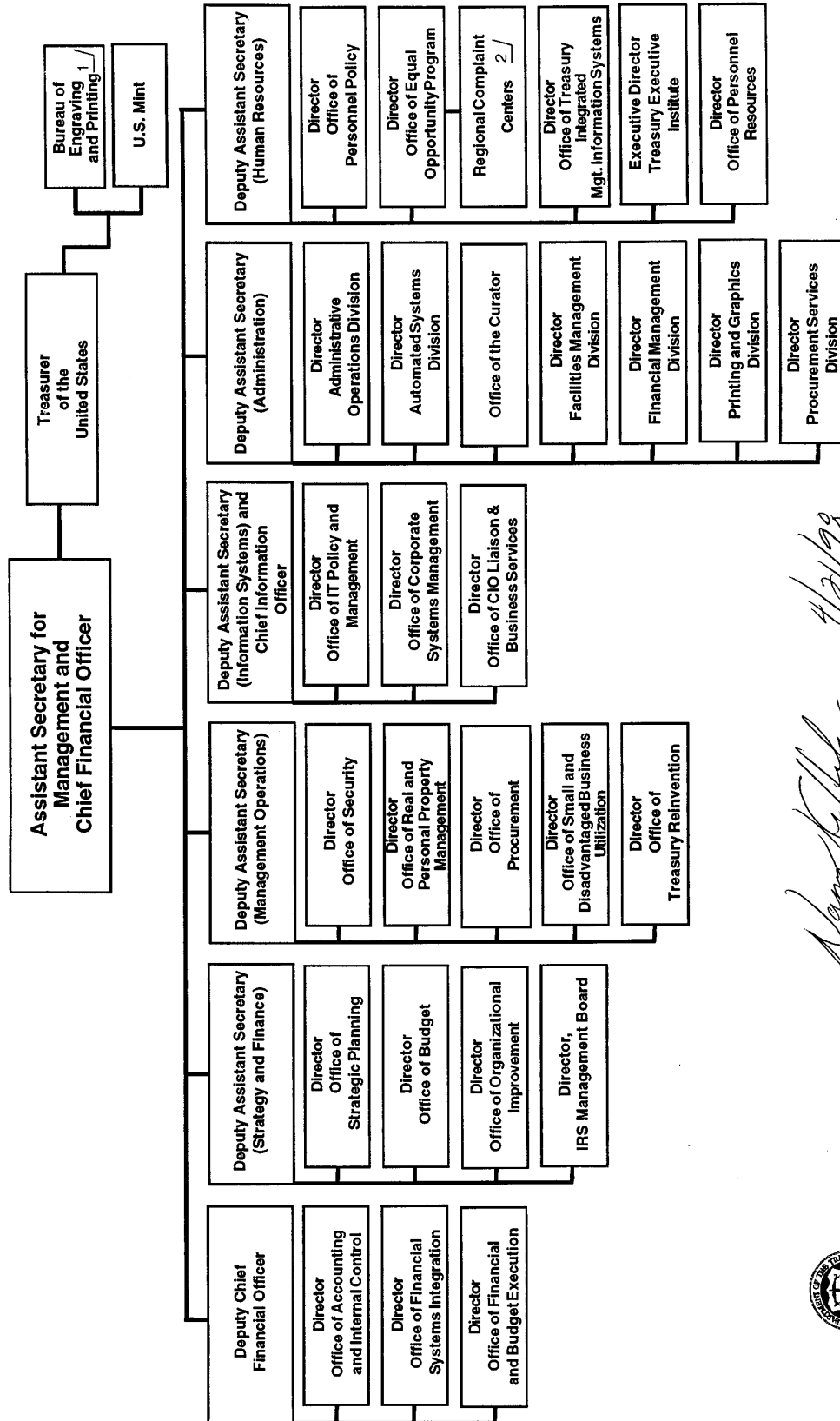
*Assistant Secretary for Management Chief Information Officer.*

**BILLING CODE 4810-25-P**

TD 27-01  
04-21-98

Attachment

# Office of Management



Department of the Treasury  
4/13/98

*[Signature]*  
Assistant Secretary for Management  
and Chief Financial Officer  
4/21/98  
Date

1/ BEP & Mint are Treasury Bureaus.  
2/ Regional Complaint Centers are located in Washington, D.C., Dallas, Chicago, and San Francisco.