

Office of Finance and Resource Management

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Table AS0-1

Description	FY 2020	FY 2021	FY 2022	FY 2023	% Change
	Actual	Actual	Approved	Approved	from FY 2022
OPERATING BUDGET	\$37,786,275	\$42,805,057	\$42,194,628	\$32,542,783	-22.9
FTEs	41.9	45.4	47.0	116.0	146.8
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the Office of Finance and Resource Management (OFRM) is to provide financial and resource management services to various District of Columbia government agencies. OFRM will promote the effective management of the District's resources by continuously seeking improvements in operational efficiency on behalf of the government and the residents of the District.

The agency's FY 2023 approved budget is presented in the following tables:

FY 2023 Approved Gross Funds Operating Budget and FTEs, by Revenue Type

Table AS0-2 contains the approved FY 2023 budget by revenue type compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data.

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands							Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change	
GENERAL FUND													
Local Funds	28,016	29,916	31,581	32,298	717	2.3	36.2	39.4	41.0	116.0	75.0	182.9	
Special Purpose Revenue Funds	270	229	243	245	2	1.0	0.0	0.0	0.0	0.0	0.0	N/A	
TOTAL FOR GENERAL FUND	28,285	30,146	31,824	32,543	719	2.3	36.2	39.4	41.0	116.0	75.0	182.9	

Table AS0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change*	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	% Change
INTRA-DISTRICT FUNDS												
Intra-District Funds	9,501	12,660	10,371	0	-10,371	-100.0	5.6	6.0	6.0	0.0	-6.0	-100.0
TOTAL FOR INTRA-DISTRICT FUNDS												
	9,501	12,660	10,371	0	-10,371	-100.0	5.6	6.0	6.0	0.0	-6.0	-100.0
GROSS FUNDS	37,786	42,805	42,195	32,543	-9,652	-22.9	41.9	45.4	47.0	116.0	69.0	146.8

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website.

In FY 2023, the Intra-District process will be eliminated, and the duplicated budget in the agencies providing services (seller agencies), known as Intra-District budget, will no longer be required. This process will be replaced by a new interagency process, which will enable seller agencies to directly charge interagency projects funded by the agencies receiving the services (buyer agencies). For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget, by Comptroller Source Group

Table AS0-3 contains the approved FY 2023 budget at the Comptroller Source Group (object class) level compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual expenditures.

Table AS0-3

(dollars in thousands)

Comptroller Source Group	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Percentage Change*
11 - Regular Pay - Continuing Full Time	4,344	4,887	4,848	11,628	6,779	139.8
12 - Regular Pay - Other	4	134	77	974	896	1,160.6
13 - Additional Gross Pay	24	0	0	0	0	N/A
14 - Fringe Benefits - Current Personnel	1,014	1,147	1,215	2,960	1,746	143.7
15 - Overtime Pay	1	6	5	5	0	0.0
SUBTOTAL PERSONAL SERVICES (PS)	5,386	6,175	6,145	15,566	9,421	153.3
20 - Supplies and Materials	15	8	49	32	-17	-35.6
31 - Telecommunications	32,068	36,394	35,726	15,159	-20,567	-57.6
40 - Other Services and Charges	286	174	235	1,736	1,501	639.2
70 - Equipment and Equipment Rental	31	55	40	50	10	25.0
SUBTOTAL NONPERSONAL SERVICES (NPS)	32,400	36,631	36,049	16,976	-19,073	-52.9
GROSS FUNDS	37,786	42,805	42,195	32,543	-9,652	-22.9

*Percent change is based on whole dollars.

FY 2023 Approved Operating Budget and FTEs, by Division/Program and Activity

Table AS0-4 contains the approved FY 2023 budget by division/program and activity compared to the FY 2022 approved budget. It also provides FY 2020 and FY 2021 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table AS0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022	Actual FY 2020	Actual FY 2021	Approved FY 2022	Approved FY 2023	Change from FY 2022
(1000) AGENCY MANAGEMENT										
(1010) Personnel	404	435	416	430	14	2.2	4.2	3.4	3.4	0.0
(1020) Contracting and Procurement	101	106	106	110	4	0.6	0.6	0.6	0.6	0.0
(1050) Financial Management	45	63	89	82	-7	0.0	0.0	0.0	0.0	0.0
(1070) Fleet Management	7	7	7	4	-3	0.0	0.0	0.0	0.0	0.0
(1085) Customer Service	32	64	51	54	3	0.9	1.0	1.0	1.0	0.0
(1090) Performance Management	482	562	504	580	76	2.8	2.9	2.0	3.0	1.0
(1100) Office of Finance and Resource Management	-1	0	0	0	0	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (1000) AGENCY MANAGEMENT	1,071	1,237	1,172	1,259	87	6.5	8.6	7.0	8.0	1.0
(2000) FINANCIAL MANAGEMENT										
(2100) Accounting	1,877	2,442	2,356	2,606	250	18.6	19.2	21.0	21.0	0.0
(2200) Budget Formulation and Planning	2,436	2,515	2,640	1,663	-977	14.9	15.6	17.0	10.0	-7.0
(2500) Fixed Costs	32,102	36,394	35,726	26,774	-8,952	0.0	0.0	0.0	75.0	75.0
SUBTOTAL (2000) FINANCIAL MANAGEMENT	36,415	41,350	40,721	31,042	-9,679	33.5	34.8	38.0	106.0	68.0
(3000) RESOURCE MANAGEMENT										
(3100) Resource Management	301	218	301	241	-60	1.9	1.9	2.0	2.0	0.0
SUBTOTAL (3000) RESOURCE MANAGEMENT	301	218	301	241	-60	1.9	1.9	2.0	2.0	0.0
TOTAL APPROVED OPERATING BUDGET	37,786	42,805	42,195	32,543	-9,652	41.9	45.4	47.0	116.0	69.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity** in the **FY 2023 Operating Appendices** located on the Office of the Chief Financial Officer's website. "No Activity Assigned" indicates budget or actuals that are recorded at the division/program level.

Program Description

The Office of Finance and Resource Management operates through the following 3 programs:

Financial Management – provides financial management services to enable agencies to accomplish programmatic goals and ensure financial health and positive recognition of the agencies and the District of Columbia government.

This program contains the following 3 activities:

- **Accounting** – provides accounts payable and accounts receivable services to cluster agencies; processes all vendor invoice payments, ensuring that the provisions of the District’s Quick Payment Act are adhered to; reconciles all agency-controlled cash accounts; processes all check payments and cash receipts within 24 hours; processes accounting journal entries for cluster agencies and records all financial events in the accounting system within the required time frames; manages and directs the monthly, interim, and annual closings; and completes cash drawdowns for agencies with federal grant programs;
- **Budget Formulation and Planning** – provides and develops the annual budgets in conjunction with the cluster agencies; provides budget execution, financial analysis, forecasting, and reporting functions on behalf of the agencies in the cluster; and approves and tracks all agency obligations and commitments; and
- **Fixed Costs** – provides timely and accurate Telecommunications fixed costs payments to District vendors and ensures that expenditures are accurately billed to the applicable cluster agency.

Resource Management – performs due diligence analysis to identify financial waste and abuse and accounts for the use of all dollars expended from budgets of client agencies that are related to fixed costs.

Agency Management – provides for administrative support and the required tools to achieve operational and programmatic results. This program is standard for all agencies using performance-based budgeting.

Program Structure Change

The Office of Finance and Resource Management has no program structure changes in the FY 2023 approved budget.

FY 2022 Approved Budget to FY 2023 Approved Budget, by Revenue Type

Table AS0-5 itemizes the changes by revenue type between the FY 2022 approved budget and the FY 2023 approved budget. For a more comprehensive explanation of changes, please see the FY 2023 Approved Budget Changes section, which follows the table.

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2022 Approved Budget and FTE		31,581	41.0
No Change		0	0.0
LOCAL FUNDS: FY 2023 Recurring Budget		31,581	41.0
Increase: To support additional FTE(s)	Multiple Programs	10,331	75.0
Increase: To align resources with operational spending goals	Multiple Programs	1,574	0.0
Decrease: To align Fixed Costs with proposed estimates	Financial Management	-11,904	0.0
Enhance: To support increased Telecommunications costs	Financial Management	725	0.0
LOCAL FUNDS: FY 2023 Mayor’s Proposed Budget		32,306	116.0
Reduce: To realize savings in nonpersonal services	Agency Management	-8	0.0
LOCAL FUNDS: FY 2023 District’s Approved Budget		32,298	116.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2022 Approved Budget and FTE		243	0.0
Increase: To align Fixed Costs with proposed estimates	Financial Management	2	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 Mayor’s Proposed Budget		245	0.0
No Change		0	0.0
SPECIAL PURPOSE REVENUE FUNDS: FY 2023 District’s Approved Budget		245	0.0

Table AS0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
INTRA-DISTRICT FUNDS: FY 2022 Approved Budget and FTE		10,371	6.0
Eliminate: To reflect the elimination of Intra-District funds budget and FTEs, as part of the new interagency process	Financial Management	-10,371	-6.0
INTRA-DISTRICT FUNDS: FY 2023 Mayor's Proposed Budget		0	0.0
No Change		0	0.0
INTRA-DISTRICT FUNDS: FY 2023 District's Approved Budget		0	0.0
GROSS FOR AS0 - OFFICE OF FINANCE AND RESOURCE MANAGEMENT		32,543	116.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the approved funding for interagency projects funded within this agency, please see Appendix J, FY 2023 Interagency Budgets, in the Executive Summary budget volume.

FY 2023 Approved Operating Budget Changes

Table AS0-6 contains the approved FY 2023 budget by fund compared to the FY 2022 approved budget.

Table AS0-6

Appropriated Fund	FY 2022 Approved	FY 2023 Approved	% Change from FY 2022
Local Funds	\$31,580,888	\$32,297,527	2.3
Special Purpose Revenue Funds	\$242,910	\$245,256	1.0
Intra-District Funds	\$10,370,830	\$0	-100.0
GROSS FUNDS	\$42,194,628	\$32,542,783	-22.9

Recurring Budget

The Office of Finance and Resource Management's budget reflects no change from the FY 2022 approved budget to the FY 2023 recurring budget.

Mayor's Proposed Budget

Increase: In Local Funds, OFRM's proposed budget reflects an increase of \$10,330,608 and 75.0 Full-Time Equivalents (FTEs) across multiple programs to support personal services costs related to several Memoranda of Understanding (MOU) for providing Telecommunications services. Additionally, the proposed Local funds budget includes an increase of \$1,573,700 across multiple programs to cover Information Technology (IT) software and hardware costs.

In Special Purpose Revenue funds, the proposal includes an increase of \$2,346 in the Financial Management program to align the budget with proposed Telecommunications estimates.

Decrease: The proposed Local funds budget includes a reduction of \$11,904,308 in the Financial Management program to align the fixed cost assessment for Telecommunications with proposed estimates.

In FY 2023, the prior Intra-District process, which required District agencies to account for negotiated service agreements with other District agencies in a buyer agency-seller agency arrangement, will be eliminated. This process required duplicated budget in the seller agencies, known as Intra-District budget, which will no longer

be used. This process will be replaced by a new interagency process, which will enable the agencies providing services (seller agencies) to finance the services by directly charging interagency projects funded by the agencies receiving the services (buyer agencies).

Eliminate: The impact of the elimination of the seller agencies’ budgets will be reflected as a reduction of the proposed FY 2023 budget of \$10,370,830 and 6.0 FTEs in the Intra-District budget for OFRM in comparison to FY 2022.

Enhance: OFRM's Local budget proposal includes an increase of \$725,074 in the Financial Management program to cover increasing telecommunication costs, driven in large part by increased mobile phone data usage and language line support.

District’s Approved Budget

Reduce: OFRM's approved Local funds budget is decreased by \$8,435 in the Agency Management program to align the budget for Supplies and Materials with projected spending.

FY 2023 Approved Full-Time Equivalent (FTEs)

Table AS0-7 contains the summary of FY 2023 Approved Budgeted Full-Time Equivalent (FTEs).

Table AS0-7

Total FY 2023 Approved Budgeted FTEs	116.0
Less: Interagency FTEs budgeted in this agency but employed by other agencies:	
TO0-Office of the Chief Technology Officer	(75.0)
Total Interagency FTEs budgeted in this agency, employed by other agencies	(75.0)
Add: Interagency FTEs budgeted in other agencies but employed by this agency:	
AB0-Council of the District of Columbia	1.0
BY0-Department of Aging and Community Living	1.0
PO0-Office of Contracting and Procurement	1.0
Total Interagency FTEs budgeted in other agencies, employed by this agency	3.0
Total FTEs employed by this agency	44.0

Note: Table AS0-7 displays the impact of the buyer agencies budgets funding the seller agencies FTEs in the FY 2023 budget, compared to how FTEs were budgeted in FY 2022.

- It starts with the FY 2023 budgeted FTE figure, 116.0 FTEs.
- It subtracts 75.0 FTEs budgeted in AS0 in FY 2023 who are employed by another agency.
- It adds 3.0 FTEs budgeted in other agencies in FY 2023 who are employed by AS0.
- It ends with 44.0 FTEs, the number of FTEs employed by AS0, which is the FTE figure comparable to the FY 2022 budget.