



Bulletin: OCFO 22-01

Date: October 13, 2022

To: USDA Mission Areas and Staff Offices

Subject: Clarification of Roles and Responsibilities for Central Accounting Reporting System, Reclassification Reporting and Reconciliation and Fund Balance with Treasury Reconciliation Processes

PURPOSE

The purpose of this bulletin is to provide clarification of the roles and responsibilities of the Office of the Chief Financial Officer (OCFO), Financial Management Services (FMS) and the customer Agencies for Central Accounting Reporting System (CARS) reporting and reconciliation, and Fund Balance with Treasury (FBWT) reconciliation processes as cited in the FMS Service Level Agreements. The U.S. Department of the Treasury (Treasury), Bureau of Fiscal Services requires timely reporting of cash balances as outlined in the Treasury Financial Manual (TFM).

POLICY

In accordance with 31 U.S.C. 3513, the Secretary of the Treasury must prepare reports to inform the President, Congress, and the public on the financial operations of the U.S. Government. The head of each executive agency must provide reports and information on the financial conditions and operations of the agency that the Secretary of the Treasury requires. Therefore, Treasury requires that agencies reconcile their FBWT accounts on a regular and recurring basis to ensure the integrity and accuracy of their internal and governmentwide financial report data.

ROLES AND RESPONSIBILITIES

Please refer to your agency's Service Level Agreement (SLA) to understand the roles and responsibilities that have been outlined for CARS Reclassification reporting and reconciliation and the FBWT reconciliation processes. The SLA defines the roles and responsibilities for both the OCFO, Financial Management Services (FMS), Asset Reconciliation Branch (ARB), and the customer agencies. This bulletin will further clarify the actions required by both parties.

OCFO Responsibilities

OCFO, FMS is responsible for oversight to ensure that each USDA organization reviews, researches, and timely implements actions to correct variances between the Treasury reports and the USDA's core accounting system. These roles and responsibilities include:

- Provide detail information from the Automated Cash Reconciliation Worksheet System (ACRWS) that identifies the variances for CARS Reporting and FBWT. Identify differences that require agency action.
- Assist and work with agencies to resolve variances.

- Submit an incident to the FMS Help Desk to resolve the issue and prevent recurrence if the variance is caused by systemic issues within the USDA core accounting system.
- Work with the OCFO, National Finance Center (NFC), Government Employee Services Division (GESD) to resolve payroll differences.
- Submit a software change request to GESD to resolve systemic payroll issues that result in cash variances.
- Enter adjustments in the NFC Payroll Accounting System.
- Ensure that FMS Help Desk staff enter adjustments in the USDA core accounting system based upon incidents created by ARB.
- Ensure that documents creating variances for the USDA's corporate Agency Location Code 12401240 are corrected and/or processed in USDA's core accounting system, except for manual payments assigned to the Animal Plant and Health Inspection Service. When appropriate, FMS must contact the agencies points of contact to obtain missing data elements or ensure funding is available to process transactions.
- Escalate variances that are not being cleared to the Mission Area Chief Financial Officers (CFOs) and the Director of the Staff Offices.

Agency Responsibilities

The USDA Mission Area CFOs, Staff Office Directors, or their designees for each USDA organization, are responsible for reviewing, researching, and timely implementing actions to ensure variances identified by ARB are recorded timely and accurately. These roles and responsibilities include:

- Review reports provided by ARB, such as the ACRWS Unmatched Report and Explanation of Difference Statement.
- Perform research on schedules that are contributing to variances, identify root cause, determine resolution, and process corrective action.
- Keep records of the variances, root causes, and corrective actions for potential review by the Office of Inspector General (OIG).
- Communicate the change in business process to appropriate staff and correct any internal procedures, where appropriate, if the variance is related to an agency business process error. Agencies should be aware of the conditions causing the variances and address the root causes to prevent recurrence.
- Work with ARB to ensure that an incident is created to address the issue if the variance is related to a systemic issue.
- Provide the correct appropriation codes and Treasury account symbols that will allow ARB to correct Treasury balances related to payroll activity.
- Submit correction documents to clear variances within 60 days (i.e., the difference was identified for the month of June and should be cleared by the end of August). For the month of October, the data required to produce the necessary reports for agency review will be delayed due to yearend closeout and the rolling of beginning balances.

- Provide prompt response and documentation to OIG upon request as it relates to audit samples.

OCFO, NFC, GESD is responsible for timely implementing software change requests to correct systemic payroll issues and ensure recurring variances are mitigated.

SUPPORTING DOCUMENTATION:

TFM Volume I, Part 2, Chapter 5100, [Fund Balance with Treasury Accounts](#)

Bureau of the Fiscal Service, Reports, Statements & Publications, Fund Balance with Treasury, [Reconciliation Procedures](#)

INQUIRIES

Any questions concerning this bulletin should be directed to [Christina K. Long](#) at (504) 220-4788.

EFFECTIVE DATE

This bulletin is effective immediately.

/s/

Lance D. Raymond, PhD, Director

OCFO, Financial Management Services