

2017 President's Budget
Office of the Chief Financial Officer

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OFFICE OF THE CHIEF FINANCIAL OFFICER

Purpose Statement

The Secretary established the Office of the Chief Financial Officer (OCFO) in 1995 under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Chief Financial Officer Act of 1990. The OCFO focuses on the Department's financial and performance management activities to improve program delivery and assure maximum contribution to the Secretary's Strategic Goals.

OCFO operations are led by the Chief Financial Officer (CFO), who is assisted by the Deputy CFO, three Associate CFOs for: Financial Systems, Financial Operations, Financial Policy and Planning, and the Director, National Finance Center (NFC). OCFO is responsible for:

- Financial system management policy and the provision of timely, accurate, and reliable information from financial systems;
- Development of financial statements, cost accounting policy, and financial management budgets;
- Policy guidance and oversight of the Department's internal controls and management accountability programs and reporting to ensure adequate controls over Department assets;
- Oversight of the Departmental Working Capital Fund (WCF); and
- Providing policy guidance and oversight of the travel system, grants management, cash and credit management operations, and other financial management functions.

NFC employs staff in the operation and support of centralized, automated, and integrated payroll, personnel, administrative payments, and central accounting systems which serves more than 40 Federal Departments, independent agencies, and congressional entities, including USDA. Operations at NFC are financed entirely by fee-for-service contracts with customers through the USDA WCF. No direct appropriated funding for NFC is reflected in the OCFO operating budget.

The OCFO headquarters is located in Washington, D.C. As of September 30, 2015, there were 1,547 full-time permanent employees funded by appropriated, reimbursed, and working capital funds.

OIG Reports – Completed

#50401-5-11 12/16/2013 Department of Agriculture's Consolidated Financial Statements for Fiscal Years 2013 and 2012.

#50024-0004-11 3/14/2013 FY 2012 Improper Payment Elimination and Recovery Act of 2010 Compliance Review.

OIG Reports - In Progress

#50401-3-11 11/16/2012 Department of Agriculture's Consolidated Financial Statements for Fiscal Years 2012 and 2011.

#50099-0001-23 9/19/2014 USDA's Controls over Economy Act and Greenbook Program Charges (DM/OCFO)

#50024-0005-11 4/15/2014 FY 2013 Improper Payments Elimination and Recovery Act of 2010 Compliance.

#50401-7-11 12/18/2014 Department of Agriculture's Consolidated Financial Statements for Fiscal Years 2014 and 2013.

#50401-009-11, Department of Agriculture's Consolidated Financial Statement for Fiscal Year 2015 and 2014.

GAO Reports – Completed

Grants Internal Controls (197232)

Reliability of data for USAspending.gov (311601)

OFFICE OF THE CHIEF FINANCIAL OFFICER

Available Funds and Staff Years (SYs)
(Dollars in thousands)

Item	2014 Actual		2015 Actual		2016 Enacted		2017 Estimate	
	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs
Salaries and Expenses:								
Discretionary Appropriations.....	\$6,213	a/ 42	\$6,028	42	\$6,028	42	\$9,119	45
Transfers Out.....	-400	-	-	-	-	-	-	-
Total Available.....	5,813	42	6,028	42	6,028	42	9,119	45
Lapsing Balances.....	-330	-	-61	-	-	-	-	-
Obligations.....	5,483	42	5,967	42	6,028	42	9,119	45
Working Capital Fund:								
National Finance Center.....	81,694	384	82,198	404	60,403	284	61,252	292
Controller Operations.....	33,275	244	-	-	-	-	-	-
Corporate Systems.....	96,024	100	-	-	-	-	-	-
Financial Management Services.....	-	-	136,604	374	108,710	402	108,519	415
Internal Control Services.....	2,295	11	2,620	10	2,665	12	3,005	11
Financial Management.....	2,792	20	2,816	19	2,968	20	2,968	20
Capital Equipment.....	22,046	-	32,855	-	27,000	-	20,000	-
Purchase Card Rebate.....	9,747	-	1,888	-	8,500	-	8,500	-
Management, Oversight, and								
Administrative Services (provided								
to WCF Activities).....	3,250	17	3,640	16	3,720	23	3,644	23
NFC (Non-USDA).....	112,329	527	94,487	465	105,748	633	108,923	654
Financial Management Services (Non-USDA).....	-	-	36,045	99	64,515	285	65,058	285
Subtotal, WCF.....	363,452	1,303	393,153	1,387	384,229	1,659	381,869	1,700
Unobligated Bal Exp.....	16,669	-	6,723	-	-	-	-	-
Total, WCF.....	380,121	1,303	399,876	1,387	384,229	1,659	381,869	1,700
Total, OCFO.....	385,604	1,345	405,843	1,429	390,257	1,701	390,988	1,745

a/ The Strategic Planning Position was transferred out of OCFO to OBPA.

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Permanent Positions by Grade and Staff Year Summary

Item	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Enacted a/</u>	<u>2017 Estimate</u>
	Wash. D.C.	Wash. D.C.	Wash. D.C.	Wash. D.C.
ES.....	2	2	3	2
GS-15.....	5	5	5	5
GS-14.....	8	8	8	9
GS-13.....	16	16	17	18
GS-12.....	5	5	5	6
GS-11.....	3	3	2	2
GS-10.....	1	1	1	1
GS-9.....	0	0	0	0
GS-7.....	0	1	1	1
GS-6.....	1	0	0	1
GS-5.....	1	1	0	0
Total Permanent Positions	42	42	42	45
Unfilled, EOY.....	0	0	0	0
Total, Perm. Full-Time Employment, EOY.....	42	42	42	45
Staff Year Est.....	42	42	42	45

a/ Positions shown are appropriated only. For Working Capital Fund (WCF) financed positions, refer to the WCF Explanatory Notes for details.

The estimates include appropriation language for this item as follows (new language underscored; deleted matter enclosed in brackets):

Salaries and Expenses:

Office of the Chief Financial Officer

For necessary expenses of the Office of the Chief Financial Officer, [\$6,028,000] \$9,119,000.

Lead-Off Tabular Statement

Budget Estimate, 2017.....	\$9,119,000
2016 Enacted.....	<u>6,028,000</u>
Change in Appropriation.....	<u>+ 3,091,000</u>

OFFICE OF THE CHIEF FINANCIAL OFFICER

Summary of Increases and Decreases - Current Law
(Dollars in thousands)

	2014 Actual	2015 Change	2016 Change	2017 Change	2017 Estimate
Discretionary Appropriations:					
Office of the Chief Financial	\$6,213	-\$185	-	+\$3,091	\$9,119

Project Statement
Adjusted Appropriations Detail and Staff Years (SYs)
(Dollars in thousands)

Program	2014 Actual		2015 Actual		2016 Enacted		Inc. or Dec.		2017 Estimate	
	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs
Discretionary Appropriations:										
Office of the Chief Financial Officer.....	\$6,213	42	\$6,028	42	\$6,028	42	+\$3,091 (1)	+3	\$9,119	45
Rescission, Transfer, and Seq. (Net).....	-400	-	-	-	-	-	-	-	-	-
Total Appropriation.....	5,813	42	6,028	42	6,028	42	+3,091	+3	9,119	45
Lapsing Balances.....	-330	-	-61	-	-	-	-	-	-	-
Total Obligations.....	5,483	42	5,967	42	6,028	42	+3,091	+3	9,119	45

Project Statement
Obligations Detail and Staff Years (SYs)
(Dollars in thousands)

Program	2014 Actual		2015 Actual		2016 Enacted		Inc. or Dec.		2017 Estimate	
	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs
Discretionary Obligations:										
Office of the Chief Officer.....	\$5,483	42	\$5,967	42	\$6,028	42	+\$3,091 (1)	+3	\$9,119	45
Total Obligations.....	5,483	42	5,967	42	6,028	42	+3,091	+3	9,119	45
Lapsing Balances.....	330	-	61	-	-	-	-	-	-	-
Total Available.....	5,813	42	6,028	42	6,028	42	+3,091	+3	9,119	45
Transfer Out: WCF.....	400	-	-	-	-	-	-	-	-	-
Total Appropriation.....	6,213	42	6,028	42	6,028	42	+3,091	+3	9,119	45

OFFICE OF THE CHIEF FINANCIAL OFFICER

Justification of Increases and Decreases

Base funds will continue to allow OCFO to carry out its statutory responsibilities. Continuing the base funding is crucial to focusing on the Department’s financial and performance management activities to improve program delivery and assure maximum contribution to the Secretary’s Strategic Goals.

- (1) An increase of \$3,091,000 for OCFO (\$6,028,000 and 42 staff years available in 2016).

The funding change is requested for the following items:

- a) An increase of \$91,000 for pay costs (\$18,000 to annualize the 2016 pay increase and \$73,000 for the 2017 pay increase.)

The proposed funding level is needed to cover pay and benefit cost increases for existing staff. This increase will ensure adequate resources are available for the office to carry out its full range of responsibilities and support USDA program delivery.

- b) An increase of \$3,000,000 and 3 staff years to fund the Digital Accountability and Transparency Reporting (DATA Act) (No funding or staff years in 2016 base).

The additional investment will be used for salary and benefits for three staff years and necessary contracts to complete the reporting. The DATA Act will require more robust data reporting than required under the Federal Financial Accountability and Transparency Act. In order to effectively implement the DATA Act, it will require linkages between the Department’s Financial System and other USDA Agency General Ledger systems that do not currently exist. Further system changes and potential interfaces with USDA Agency Federal financial assistance systems will be necessary. It will allow decision-makers at USDA to monitor Federal assistance and procurement programs in the aggregate and on an award by award basis. Once implemented, DATA Act reporting will be automated, which will save 30 FTE’s time in manual reporting and quarterly reconciling and ad-hoc data requests. In order to achieve the requisite level of automation, USDA aims to make General Ledger system modifications to ensure that award numbers are captured in the system and that it crosswalks back to agency systems. New reports will need to be created and a data warehouse will be created to contain this data for DATA Act and other purposes. The creation, testing, maintenance, and training on these system changes, interfaces, report development, and the data warehouse and staff support is expected to cost \$3 million.

Geographic Breakdown of Obligations and Staff Years

(Dollars in thousands and Staff Years (SYs))

State/Territory	2014 Actual		2015 Actual		2016 Enacted		2017 Estimate	
	Amount	SYs	Amount	SYs	Amount	SYs	Amount	SYs
District of Columbia.....	\$5,483	42	\$5,967	42	\$6,028	42	\$9,119	45
Lapsing Balances.....	330	-	61	-	-	-	-	-
Total, Available.....	5,813	42	6,028	42	6,028	42	9,119	45

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Classification by Objects
(Dollars in thousands)

	2014	2015	2016	2017	
	<u>Actual</u>	<u>Actual</u>	<u>Enacted</u>	<u>Estimate</u>	
Personnel Compensation:					
11	Total personnel compensation.....	\$3,176	\$3,454	\$4,443	\$4,727
12	Personal benefits.....	828	911	1,200	1,291
	Total, personnel comp. and benefits.....	4,004	4,365	5,643	6,018
Other Objects:					
21.0	Travel and transportation of persons.....	61	58	55	55
22.0	Transportation of things.....	1	-	-	-
23.1	Rental payments to GSA.....	-	2	2	2
23.3	Communications, utilities, and misc. charges..	49	52	54	30
24.0	Printing and Reproduction.....		40	40	30
25.2	Other services from non-Federal sources.....	421	719	101	113
25.3	Other purchases of goods and services from Federal sources.....	909	686	100	2,833
26.0	Supplies and materials.....	19	27	25	25
31.0	Equipment.....	19	9	8	13
42.0	Insurance claims and indemnities.....	-	9	-	-
	Total, Other Objects.....	1,479	1,602	385	3,101
99.9	Total, new obligations.....	5,483	5,967	6,028	9,119
Position Data:					
	Average Salary (dollars), ES Position.....	\$167,277	\$183,300	\$183,300	\$183,300
	Average Salary (dollars), GS Position.....	\$94,715	\$102,900	\$104,000	\$105,000
	Average Grade, GS Position.....	13.3	13.5	13.5	13.6

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Shared Funding Projects
(Dollars in thousands)

	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Enacted</u>	<u>Estimate</u>
Working Capital Fund:				
Administration:				
Material Management Service Center.....	\$15	\$16	\$26	\$44
Mail and Reproduction Services.....	142	88	103	88
Integrated Procurement System.....	255	258	256	254
Procurement Operations.....	1,160	1,958	1,873	1,780
HR Enterprise System Management.....	-	-	12	12
Subtotal.....	1,572	2,320	2,270	2,178
Communications:				
Creative Media & Broadcast Center.....	166	202	262	201
Finance and Management:				
NFC/USDA.....	28,654	28,054	28,306	23,972
Controller Operations.....	287	-	-	-
Financial Management Services.....	458	768	791	796
Internal Control Support Services.....	332	395	271	352
Subtotal.....	29,731	29,217	29,368	25,120
Information Technology:				
NITC/USDA.....	3,911	4,351	3,759	3,923
Client Technology Services.....	-	600	861	858
Telecommunications Services.....	973	383	468	684
Subtotal.....	4,884	5,334	5,088	5,465
Correspondence Management.....	23	26	30	40
Total, Working Capital Fund.....	36,376	37,099	37,018	33,004

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	2014	2015	2016	2017
	<u>Actual</u>	<u>Actual</u>	<u>Enacted</u>	<u>Estimate</u>
Department-Wide Reimbursable Programs:				
1890's USDA Initiatives.....	34	41	43	43
Classified National Security Information.....	-	15	15	15
Continuity of Operations Planning.....	24	31	31	31
Emergency Operations Center.....	27	33	35	35
Facility and Infrastructure Review and Assessment.....	5	7	7	7
Faith-Based Initiatives and Neighborhood Partnerships.....	3	6	6	6
Federal Biobased Products Preferred Procurement Program	4	-	-	-
Hispanic-Serving Institutions National Program.....	23	27	29	29
Honor Awards.....	1	1	1	1
Human Resources Transformation (inc. Diversity Council).	20	25	26	26
Identity and Access Management HSPD-12.....	79	99	99	99
Medical Services.....	2	4	6	6
People's Garden.....	7	11	10	10
Personnel Security Branch.....	34	30	31	31
Preauthorizing Funding.....	43	56	55	55
Retirement Processor/Web Application.....	7	9	9	9
Sign Language Interpreter Services.....	6	-	-	-
TARGET Center.....	11	21	21	21
USDA 1994 Program.....	9	11	11	11
Virtual University.....	23	29	29	29
Visitor Information Center.....	3	-	-	-
Total, Department-Wide Reimbursable Programs.....	<u>365</u>	<u>456</u>	<u>464</u>	<u>464</u>
E-Gov:				
Budget Formulation and Execution Line of Business.....	1	1	1	1
Enterprise Human Resources Intigration.....	27	31	30	30
E-Rulemaking.....	12	12	5	2
E-Training.....	33	41	44	-
Financial Management Line of Business.....	2	2	2	1
Human Resources Line of Business.....	3	4	4	4
Integrated Acquisition Environment - Loans and Grants.....	22	28	-	-
Integrated Acquisition Environment.....	8	10	45	76
Total, E-Gov.....	<u>108</u>	<u>129</u>	<u>131</u>	<u>114</u>
Agency Total.....	<u>36,849</u>	<u>37,684</u>	<u>37,613</u>	<u>33,582</u>

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Status of Program

The Office of the Chief Financial Officer (OCFO) has Department-wide leadership responsibility for financial operations, activities, systems, and personnel. The Chief Financial Officer (CFO) is the USDA's chief financial management policy officer and the chief financial management advisor to the Secretary and the mission area heads. Additionally, OCFO is responsible for the administration of the Working Capital Fund (WCF). The CFO is the Departmental official charged with the responsibility for the financial health of the WCF, and effective day-to-day financial management. Also, OCFO directly manages four WCF-funded activities: the National Finance Center, Financial Management Services – Shared Services, Internal Control Support Services, and Financial Management Support Systems.

Current Activities:

Departmental Financial Statements: USDA plans to maintain its unmodified opinion on its 2015 financial statements. OCFO maintains continuous process improvement for financial management and information technology security. USDA will continue to make improvements in USDA's internal controls over financial reporting and financial systems including:

- Reducing the number and severity of material weaknesses and significant deficiencies for financial reporting and financial systems, including compliance with Federal Information Security Management Act (FISMA);
- Effectively monitoring, reviewing, and certifying un-liquidated obligations; and
- Fully researching and correcting abnormal balances.

Budget Services: A wide variety of budgetary services are provided to the Office of the Secretary and the Departmental staff offices. These services include: (1) the preparation of detailed exhibits and tables and supporting justification for the budget requests submitted to the Office of Management and Budget and the Congress; (2) establishment of budgetary amounts and financial controls in the Department's financial system; and (3) financial advice and assistance to policy and program officials relating to ongoing operating programs, including analysis of issues, monitoring of resource utilization, and development of alternatives and recommended courses of action. This service covers over 20 appropriation accounts, which encompass diverse functions or programs, each of which require technical service at a level equivalent to the operation of a separate appropriation.

Financial Management: Activities under this heading are managed by the OCFO and include the following (all activities in Washington, D.C., unless otherwise noted):

- National Finance Center (New Orleans, LA; Denver, CO)
- Financial Management Services - Shared Services (Washington, DC; New Orleans, LA)
 - Financial Management Service Center (FMSC) -formerly Controller Operations and Financial Systems
 - Pegasys Financial Management Services
- Internal Control Support Services
- Financial Management Support Services

The National Finance Center (NFC), along with the Financial Management Services - Shared Services (FMS-SS)/Financial Management Service Center (FMSC), continue to play a central role in the reengineering and operation of financial management and administrative systems in USDA. NFC and FMSC administer and operate over 20 financial and administrative service systems in support of all agencies of USDA and over 100 non-USDA customers. These systems include such services as: payroll/personnel, central accounting, billing and collections, and travel. Systems development, implementation, and maintenance activities are performed in the context of ongoing customer requirements, while developmental efforts underway at the NFC are important, the elements of the Department's broader efforts are to modernize financial and administrative systems.

FMSC is responsible for providing accounting services, administrative payments processing and disbursement certification, standard financial systems, Intragovernmental Payment and Collection (IPAC) Suspense Clearing, Property Suspense Clearing and Inventories, Fund Balance with Treasury (Net), and Treasury reporting. FMSC maintains the Department-wide master data file for vendor payments and issues Internal Revenue Service Form 1099 to government contractors. FMSC continues to provide support to the agencies for the operation of FMMI.

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FMMI was successfully launched on October 5, 2009, with the final agency implementation on November 1, 2012. FMSC also manages the administrative and financial management systems for USDA.

Internal Control Support Services (ICSS) promotes and supports the USDA's internal control and risk management program by assisting USDA agencies in their risk management and internal control compliance efforts. As part of its services, ICSS plans and manages the Department's annual assessment of internal control over financial reporting, promotes best practices across the Department to gain consistencies and efficiencies related to internal control for financial processes, administrative processes and information technology. ICSS also provides training programs, group presentations and other support services in order to improve the Department's internal control program and to increase the Department's awareness of emerging events and current trends related to enterprise risk management

Financial Management Support Services (FMSS) provides financial management administration, fiscal reporting, and budget execution services to WCF activity centers and staff offices. It provides a combination of timely, reliable, and relevant funds execution, financial analysis, financial advice, status of funds reporting, budget formulation, and forecasting as well as being responsive to ad hoc requests that allows its customers to make sound fiscal decisions in managing and maximizing their own resources.

Fiscal Policy Division (FPD): Assist USDA agencies and staff offices by establishing policies related to financial management and accountability. In part, FPD, conducts Department-wide data calls, performs analysis, quality reviews, and provides feedback to agencies on audits, debt, cash, improper payments, and/or travel. FPD also, plans and communicates with established working and/or Departmental users groups to track, monitor, and coordinate the preparation of assigned Departmental issues related to government-wide financial policy and planning initiatives, including related audits and corrective action plans, and challenges deemed highest to the Department by preparing agenda topics and compliance of expected outcomes. FPD serves as organization audit liaison; which includes scheduling entrance conferences, monitoring audit activities, establishing exit conferences, coordinating development of management decisions, and specified audit functions within the organization for Office of the Inspector General and General Accounting Office audits.

Specifically, Fiscal Policy manages audit follow-up, management accountability and control, debt, improper payments, management challenges, and travel policies as follows:

Audit Follow-up: As required by the Inspector General Act Amendments of 1988, the OCFO: (1) codifies into regulations and interprets revisions to the Office of Management and Budget (OMB) Circular A-50, Audit Follow-up; and (2) researches and analyzes audits, making determinations on final actions, monitoring management's actions on audits, tracking individual audit recommendations, and reporting results annually to the Congress. The OCFO also provides policy guidance and assistance to agencies on technical matters related to the Office of Inspector General (OIG) audits. Specific efforts are focused on:

- Working on open audits that are not completed in a timely manner; OCFO distributes a monthly report to OIG that shows open audit recommendations by agency and highlights audits that are pending disposition of funds, audits that are one year past the management decision date, audits that are on-time or late based on the audit's estimated completion date as well as recommendations that are open and closed;
- Following up with USDA agencies' management and agency audit liaison officers to ensure that corrective actions in response to audits are appropriate and achievable, are cost effective, and that corrective actions are tracked to achieve final action by the estimated completion dates are on schedule;
- Reviewing and analyzing, the progress by USDA agencies in achieving corrective actions for audits one year or more past the management decision date, and have not achieved final action; and
- Providing useful and timely information on the status of audits to management and the Congress for decision-making and resource allocation purposes.

Management Accountability and Control and Compliance with Laws and Regulations: The OCFO is responsible for management accountability and control under the CFO Act, the Federal Managers' Financial Integrity Act (FMFIA), and the Federal Financial Management Improvement Act (FFMIA). OCFO establishes policy and guidance to ensure that USDA agencies comply with the requirements of FMFIA and FFMIA, and report on material weaknesses, financial system non-conformances in the Agency Financial Report to the Congress and the President.

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- Prepares the annual data call memorandum to the Under and Assistant Secretaries requesting a certification statement on compliance with laws and regulations, FMFIA, and FFMIA. Each submission is reviewed to compile the Secretary's Annual Assurance Statement;
- Follow-up and coordinate with USDA agencies on the resolution or mitigation of auditor identified material deficiencies; and
- Work with USDA agencies, staff offices and OIG on identifying and reporting noncompliance with laws and regulations.

Debt Policy: OCFO is responsible for developing Departmental policy, and coordinating and guiding USDA agencies in implementing the requirements of the Debt Collection Improvement Act (DCIA). USDA is one of the largest credit agencies within the Federal Government with total receivables of \$115 billion. OCFO has additional policy and oversight responsibilities for USDA agency debt, credit and cash management activities required by regulations, circulars, manuals, and directives. Current activities include:

- Leading agencies by providing policy expertise and consultation services to increase collection of debt and reduce delinquent debt;
- Documenting and improving debt collection activities in USDA's loan programs; and
- Developing and/or coordinating numerous Departmental, government-wide and commercial reporting requirements.

Improper Payments: OCFO leads the Department by issuing implementation policy and guidance to USDA agencies on carrying out the Improper Payments Information Act (IPIA), as amended by the Improper Payments Elimination and Recovery Act of 2010 (IPERA) and Improper Payments Elimination and Recovery Improvement Act of 2012 to intensify efforts to eliminate payment errors, waste, fraud, and abuse in Federal programs. Current activities include:

- Providing expertise, assisting agencies with risk assessments, statistical sampling, improper payment rate reporting, corrective actions that address root causes of improper payments, and recovery/recapture auditing;
- Conducting analyses of agency plans to become compliant with IPERA;
- Monitoring USDA agencies' corrective actions plans for development of internal controls, systems enhancements and payment recapture/recovery of identified improper payments, providing assurance of program integrity, and the prevention of future improper payments;
- Coordinating Departmental preparation and reporting of required improper payments and payment recapture/recovery auditing accomplishments in the USDA Agency Financial Report, providing standardization in report content; and
- Implementing Treasury's Do Not Pay portal initiative.

Management Challenges: OIG is required by the Reports Consolidation Act of 2000 to report annually on the most serious management challenges USDA and its agencies faces. OIG's intent is to provide the Secretary and other policymakers with a document that responds more fully to their needs and explains more clearly how challenges are identified, addressed, and resolved. These issues hamper USDA's effectiveness in accomplishing its strategic goals. The Office of the Chief Financial Officer (OCFO) is required to:

- Notify USDA agencies on the Management Challenges OIG has identified for the Department;
- Work with the agencies to develop corrective action plans that will resolve the issues;
- Report annually, in the Agency Financial Report (AFR), corrective actions completed during the current fiscal year and/or planned corrective actions for the upcoming fiscal year;
- Require agencies to submit quarterly status reports on the accomplishments of planned corrective actions as outlined in the AFR and OIG audits. The status reports should show incremental progress on resolving the management challenge by year-end;

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Travel Policy: OCFO is responsible for travel management policy for the Department and has oversight responsibility for USDA's travel program. OCFO develops, coordinates and implements Department-wide policy and procedures on travel management services and the travel card program. Under OCFO leadership USDA reduced travel spending by 37 percent in 2015, as compared to the 2010 travel spending. Current activities include:

- Minimizing inappropriate use of the travel card through the use of training and monthly data mining activity;
- Supporting relocation improvement efforts as part of the government-wide Relocations Working Group;
- Submitting the updated 2015 Agricultural Travel Regulation for publication;
- Conducting Agency data calls to ensure various reports to outside entities are submitted on time; and
- Reviewing and analyzing conference proposals to ensure responsible use of government time, resources, and Senior Executive approval.

OCFO coordinates USDA debarment and suspension (D&S) actions and regulations including making USDA entries to the Excluded Parties List System (EPLS). OCFO maintains USDA's portion of the Catalog of Federal Domestic Assistance (CFDA) and ensures the consistency and completeness of its program data. OCFO serves on the Interagency Suspension and Debarment Committee. OCFO also maintains the Federal Financial Assistance Intranet website, and provides agency oversight for audit responses and legislative reports.

OCFO also coordinates USDA's efforts on prizes and challenge competitions. OCFO published a Department Regulation on the Department's Prize policy. Awarding prizes as described in the America Competes Act of 2010 allows USDA to use a prize instrument to encourage innovators to address issues outlined in the prize competition and receive financial or other types of awards. OCFO updated the delegation of authority in 2015 to allow for prize policy review to occur at the agency instead of having the Secretary review every prize competitions. A workgroup was established to coordinate prize activities and promote their use in the department, and meet White House Office of Science and Technology Policy annual prize reporting.

Transparency and Accountability Reporting: OCFO leads the Department's efforts to provide greater information sharing and transparency of data at USDA, focusing on the Digital Accountability and Transparency Act (DATA Act), Transparency Act and Recovery Act compliance. OCFO continues to support and improve these requirements.

OCFO leads the initiative to consolidate Foreign Assistance reporting required by OMB Bulletin 12-01. In 2013, OCFO developed a process that leverages Transparency reporting to USA Spending.gov to report to the Foreign Assistance Dashboard. This effort ensures that data is more consistent across reporting platforms. OCFO is also working on consolidating multiple foreign assistance reporting requirements so data is reported more consistently and achieves efficiencies by reducing multiple unique reports and deadlines and standardizing the data required to be reported. OCFO coordinates quarterly reporting required by the dashboard and updates the Agency foreign assistance profile on the dashboard annually.

In 2015, OCFO continued to lead on a variety of Sandy Disaster Relief Appropriations Act reporting requirements. OCFO built and maintains a centralized website for reporting financial and performance data on a monthly basis. The reporting requirements are expected to wind down in fiscal year 2016.

On May 9, 2014 the DATA Act was signed into law. This Act furthers the requirements of the Federal Financial Accountability and Transparency Act of 2006 and imposes new reporting requirements. OCFO is a government leader on DATA Act implementation and is has been central to the DATA Act's initial implementation plans, sitting on multiple committees and advising Federal partners. The Department's CFO is a member of the Interagency Advisory Committee. OCFO anticipates system changes and policy changes as a result of this Act and that it will be the primary focus of the Transparency and Accountability Division in OCFO until 2017.

OCFO continued to work closely with the Foreign Agricultural Service in the implementation of their Grants module called Grantor. OCFO ensured that the grants system aligns with OCFO's and the Department's vision for a Department-Wide Grants Business Process. OCFO provides monthly data tables to the Grantor system so the system can comply with Transparency Act Reporting.

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OCFO also coordinates the annual reporting on the President Management Agency Financial management benchmarks. This entails reporting financial management metrics so that USDA may be compared with other Federal agencies to compare and assess Federal government reporting on financial performance.

Grants Policy: OCFO leads the Department in Federal financial assistance policy and oversight, and regularly convenes the Federal Financial Assistance Committee (FFAC). The FFAC consists of agency representatives that aid in the implementation of government-wide Federal financial assistance initiatives and USDA guidance. Through this Committee, USDA decides on policy matters that affect the Department's programs and serves as a crucial communication channel to conduct outreach and provide input on new and emerging issues for grants government-wide. The Committee provided input for a revised OMB circular, suspension and debarment regulations, human trafficking regulations, and many others. The Committee is central to providing innovative solutions to grants reporting improvements.

USDA is a member on the Council on Federal Assistance Reform (COFAR) and on the COFAR principals' workgroup. The council is in charge of updating OMB Circulars, setting priorities in grants management policy across the government and ensuring greater accuracy and transparency in grants reporting. USDA also participates in government-wide Federal financial assistance initiatives such as Grants.gov and the Federal Assistance Committee for government (FACE). OCFO's leadership in these initiatives is helping to ensure simplification and streamlining of Federal financial assistance activities. OCFO maintains Departmental policy by ensuring improved efficiency in grants management and consistency of regulations across government for the public.

In FY 2016, OCFO plans to publish the Uniform Guidance on Grants and Cooperative Agreements as a final rule and publish a Departmental Regulation on general terms and conditions for grants and cooperative agreements. This policy is designed to give USDA agencies standard terms and conditions so that all USDA recipients will have a standardized and streamlined set of guidance.

Selected Examples of Recent Progress:

Budget Services:

The Budget Division provides budgetary services for 20 appropriation accounts throughout the year. During FY 2015, the following budget services were achieved:

- Preparation of the FY 2016 President's Budget which was presented to Congress in February;
- Developed the FY 2017 Agency Estimates, Department Estimates, and the Explanatory Notes for submission to Congress;
- Successfully loaded 2015 actual spending and outlays for the FY 2017 budget in the OMB MAX entry system;
- Entered the FY 2016 budgetary apportionments for over 20 appropriated accounts including the continuing resolution shares at the start of the fiscal year; and
- Developed the FY 2016 operating spend plans for the Office of the Secretary's appropriation and reimbursable accounts.

Financial Management

As part of the Office of Management and Budget's initiative to consolidate commonly used Government services, the General Services Administration (GSA) and USDA completed the transfer of the GSA Financial Momentum system, 293 personnel, and assets from GSA to USDA in March 2015. A new organization, the Pegasys Financial Services (PFS), was created to incorporate the transferring employees and functions from GSA to USDA. PFS is now providing financial management to GSA and 39 small boards and commissions for services related to accounts payable, accounts receivable, fixed assets, general accounting, and external client services.

FMSC completed the implementations of their commercially acquired telecommunications and utility invoice payment processes that have continued to yield a significant savings of approximately 20%. These savings were a result of reduced telecommunication rates, cost savings from bundling accounts under a service provider, as well as cleanup of old service accounts. These successful implementations have also received the attention from other

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Federal Agencies looking to reduce their cost in ensuring that sufficient funds are available to fulfill their mission. The interested agencies were National Aeronautics and Space Administration, General Service Administration, and Bureau of Public Debt.

FMSC completed implementation of the Invoice Processing Platform (IPP) System that provides the vendors the capability to electronically create, submit, and track invoices and payments online in fiscal year 2014. As a result of the successful implementation, other Federal Agencies such as Broadcasting Board of Governance, Centers for Medicare and Medicaid Services, Department of Interior/Incident Business Center, and Department of Education have requested assistance with their implementations. In FY 2015, FMSC participated in several forums and training sessions along with the Department of Treasury to articulate the benefits of the single electronic invoicing system that provides full disclosure to the vendors/service providers and other benefits such as a reduction in interest expense.

At fiscal year-end of 2015, FMSC has significantly improved the timeliness and accuracy of agency reporting. FMSC received green rating for the reporting of Intragovernmental Payment and Collection (IPAC) suspense account balances for 29 of 31 agency location codes.

FMSC also issued 114,659 Form 1099s via the Internal Revenue Service (IRS) January 31st deadline to various vendors and grant recipients totaling \$4.1 billion.

FMSC processed disbursements totaling in excess of \$9.5 billion with an additional recording of payments disbursed via Department of Treasury's ASAP system and others for an additional outlay of approximately \$244 billion.

FMSC successfully replaced the functionality of FACTS I, FACTS II, Intragovernmental Fiduciary Confirmation System (IFCS), and Intragovernmental Reporting & Analysis System (IRAS) as the primary means of reporting agency trial balance data to the Government wide Treasury Accounting Symbol (GTAS).

FMSC continues to enhance its Business Intelligence (BI) Reporting Platform. The Business Intelligence Team successfully upgraded its reporting platform, Business Objects (BOBj) Enterprise Suite, which addressed software bugs and improved reporting functionality. This robust reporting solution delivers enhanced ad-hoc functionality, supports approximately 5,000 users with the capability to analyze their agency's financials in a dynamic environment. FMSC's Business Intelligence Team also upgraded its in-memory reporting appliance, SAP HANA. This solution enables FMSC's users to quickly perform real-time analytics external to the financial system's Enterprise Control Component (ECC). Both upgrades facilitated the completion of eight (8) financial reports, sixty (60) Financial Statements Data Warehouse (FSDW) reports and seventy-five (75) FNS reports. Additionally, FMSC's reporting platform was used to successfully deploy a Business Intelligence Dashboard which provides users visibility into system's assurance, nightly cycle processing status and report usage statistics.

Other FMSC activities completed in fiscal year 2015 were:

- Replaced the Forecast of Revenue document processing with a more robust sales order process for USDA; and
- Established the Accounting Issues Resolution Committee to standardize USDA accounting treatments and ensure compliance with the United States Standard General Ledger.

ICSS developed a new Risk Management Framework and governance structure in FY 2015 to implement GAO's revised Green Book that was issued in September 2014 and becomes effective in FY2016.

Management Accountability and Control: USDA's 2014 Consolidated Financial Statements received an unmodified and unqualified audit opinion and is expecting to maintain this opinion on its 2015 financial statements. The auditor's Report on Compliance with Laws and Regulations also disclosed that the Department was not substantially compliant with FFMIA requirements, IPERA, and the Anti-Deficiency Act.

The Department currently has three material weaknesses. The first is related to two information technology areas, which include logistical access controls /personnel security and configuration management. This material weakness is a result of pervasive deficiencies in internal control design and operating effectiveness. The second is related to the calculation of estimated losses on insurance claims by the Risk Management Agency. The third material

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weakness pertains to improvements needed with the Rural Development's (RD) Subsidy Model Design and Review. RD continues to use models which project cash flows that may not reasonably predict program performance for programs with significant volatility. The agency needs to implement a robust monitoring and review process over the projections of future loan cash flows to ensure that its financial statements are fairly presented.

The Commodity Credit Corporation has one outstanding deficiency related to financial system non-conformance in Funds Control Management; and the NRCS has various outstanding financial system non-conformance deficiencies for failing to support certain transactions and account balances in their 2014 financial statements. USDA will continue monitoring progress on plans to improve internal controls and financial systems to comply fully with FMFIA, FFMIA and FISMA requirements.

Other accomplishments include:

- Established working group to develop a new Entity Level Control (ELC) assessment tool to better align with the new structure of the GAO Green Book. The tool will be added to the ICD's A-123, Appendix A Document Tracking System for implementation department-wide in FY16;
- Facilitated the development of Interagency Agreements Training that was delivered to two primary audiences: 1) agency Chief Financial Officers and 2) certain agency and staff office personnel who have responsibility for preparing and signing interagency agreements;
- Awarded contracts to procure and implement a new Governance, Risk, and Compliance (GRC) tool and a new Continuous Controls Monitoring (CCM) tool;
- Achieved closure rates of 40% and 46% for Corrective Action Plans (CAPs) and Plans of Actions and Milestones (POA&Ms) respectively;
- Achieved a decrease in the average number of days POA&Ms were open from 218.03 days in FY14 to 126.28 days in FY15, a decrease of 42.1%;
- Improved the compliance rate for closed POA&Ms where closure were appropriate and validly supported rose to 100%, an increase of 15% over FY14;
- Provided 8 training sessions on 8 topics related to documenting and assessing business process and general computer controls. These trainings had an overall increase in participation of 14% and achieved an 87% average approval rate among attendees who responded that training objectives were met.

Debt Policy: USDA's gross receivables are \$115 billion. Through effective OCFO debt management policy and coordination efforts, USDA's accomplishments as of 3rd quarter 2015 include:

- Referring 96.2 percent to the Treasury Offset Program compared to the government-wide referral rate of 59.52 percent; and
- Referring 92.51 percent to the Treasury Cross-Servicing Program compared to the government-wide referral rate of 92.41 percent.

Departmental policies have led to the high referral rates, providing greater potential for increased collections of delinquent debt through voluntary remittance, offset or commercial collection practices. USDA continues to fully support government-wide debt collection efforts and is fully compliant with fifteen of sixteen items on Treasury's Agency Assessment Scorecard on Delinquent Debt Collection.

Improper Payments: During FY 2015, OCFO achieved the following:

- Determined that the Wildland Fire Suppression Management, Milk Income Loss Contract Program, and Direct and Counter-Cyclical Payments have consistently reduced their improper payments to the point that they are no longer at high-risk for making improper payments. With concurrence from the Office of Inspector General (OIG) and Office of Management and Budget (OMB), USDA has removed them from the improper payments high-risk list of programs at high-risk of improper payments; and
- Five USDA high risk programs reported improper payment rates for FY 2015 that met the improper payment reduction targets. Recovered \$2.7 million through USDA's recovery auditing initiatives.

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Travel Policy: All USDA agencies were successfully transferred to the travel system in fiscal year 2015. Split individually and centrally billed account reports were developed to provide more useful/relevant information to agencies. Monthly meetings were held with USDA's configuration team and the travel system vendor to discuss toggling between personal and GovCC on some expense items and working on getting a standard usable CBA report configured/available in the travel system.

Grants Policy: The following are OCFO's recent accomplishments:

- Published USDA adoption of the Uniform Guidance for Grants and Cooperative agreements and an interim rule. The final will be published in FY 2016;
- Coordinated updates to the Uniform Guidance regarding the Federal Awardee Performance and Integrity Information System (FAPIIS) which requires USDA agencies to check for recipient past performance before making awards. This check provides USDA with a way to prevent waste, fraud and abuse by ensuring the Department carefully considers each recipient and determines if they are capable of performing the award;
- Updated grants forms to align with the latest general provisions in the last Appropriations bill regarding the disclosure of suspension, debarment, and tax liabilities;
- Published and Indirect Cost Policy Departmental Regulation to provide consistent and through indirect cost rate guidance;
- Met quarterly with the Debarment & Suspension (D&S) Council and monthly with the D&S Coordinators committee;
- Worked with OIG to revise its monthly report of USDA indictments and convictions; the report's current version will provide actionable D&S data to the agencies; and
- Provided extensive guidance to agencies, OBM and other Federal partners with grants policy interpretation on a wide range of matters.

Transparency and Accountability Reporting: OCFO is a government leader in grants transparency reporting and developed a reconciliation of the Status of Budgetary Resources and Federal Financial Assistance. OCFO plays a role in developing data reporting accuracy guidance for the Federal government. Outreach and training was conducted for all agencies to ensure that reporting errors were further reduced. OCFO staff worked with OMB to develop the data quality guidance for Federal agencies. OCFO staff developed un-liquidated obligations reports. OCFO implemented a new initiative required by OMB Bulletin 12-1 on foreign assistance reporting. OCFO collaborated with the Department of State and OMB to develop report standardization that will yield immediate benefits. OCFO also designed the reporting process to integrate with existing reporting needs, thus reducing the reporting burden on USDA agencies as well as other Federal agencies.

OCFO is a government leader on DATA Act implementation and serves on multiple committees involved with the implementation including the FACE, described above, the Award Committee for eGovernment, the Data Standards workgroup and the DATA Act Blueprint workgroup. OCFO worked with a contractor to develop a functional and technical design for how to implement the DATA Act. OCFO has prototyped data act reporting readiness for USDA agencies using the Department's grants system as well as extracting data sets from the Department's General Ledger system. Two reports were built to report budget authority and budget object codes. A DATA Act working group was set up including representation from all USDA agencies. The group meets regularly to address emerging DATA Act issues and work on data element mapping. OCFO also starting working on developing a USDA DATA Act data mart to collect all the financial assistance and procurement data as well as account level data. OCFO submitted a DATA Act implementation plan to OMB as well.

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Summary of Budget and Performance
Statement of Department Goals and Objectives

The Office of the Chief Financial Officer (OCFO) was established in 1995, when the Secretary of Agriculture established it under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Act of 1990. The activities of OCFO are focused on the Department’s financial and performance management to improved delivery and assurance of contributions to the Secretary’s Strategic Goals.

USDA Strategic Goal 5: *Create a USDA for the 21st century that is high performing, efficient, and adaptable.*

USDA Strategic Objective 5.1: *Develop a customer-centric, inclusive, and high-performing workforce by investing in and engaging employees to improve service delivery.*

USDA Strategic Objective 5.2: *Build a safe, secure, and efficient workplace by leveraging technology and shared solutions across organizational boundaries.*

USDA Strategic Objective 5.3: *Maximize the return on taxpayer investment in USDA through enhanced stewardship activities and focused program evaluations.*

Agency Strategic Goal	Agency Objectives	Programs that Contribute	Key Outcomes
<p><u>Goal 5:</u> USDA becomes a leader in financial management through strong leadership, policy and oversight.</p>	<p>The Department and USDA agencies receive clean audits.</p> <p>Strengthen compliance with financial management laws, regulations, and best practices.</p>	<p>OCFO gathers financial statements for the annual audits of the USDA consolidated financial statements.</p> <p>OCFO participates in the Department's assessment of internal control structure and compliance with laws and regulations.</p> <p>OCFO monitors agency obligations and expenditures throughout the fiscal year and works with fund holders to help them avoid ADA violations.</p> <p>OCFO issues implementation policy and guidance on the carrying out of the Improper Payments Information Act.</p> <p>OCFO provides technical assistance as the OIG conducts various audits of USDA's Financial Systems.</p>	<p>Achieve USDA-wide unqualified audit opinion on financial statement audits.</p> <p>Compliance with A-123, Appendix A testing.</p> <p>No Anti-Deficiency Act violations.</p> <p>Compliance with the improper payments reporting requirements.</p> <p>Down-grade existing material weaknesses to significant deficiency status.</p>

Key Performance Measures:

OCFO gathers financial statements for the annual audits of the USDA consolidated financial statements. OCFO participates in the Department’s assessment of internal control structure and compliance with laws and regulations. OCFO monitors agency obligations and expenditures throughout the fiscal year and works with fund holders to help them avoid ADA violations. OCFO issues implementation policy and guidance on the carrying out of the Improper Payments Information Act. OCFO provides technical assistance as the OIG conducts various audits of USDA’s Financial Systems.

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Key Performance Measures

Annual Performance Goals, Indicators, and Trends	Actual				Target	Actual	Result	Estimate/Target	Target
	2011	2012	2013	2014	2015		2016	2017	
Improper Payments rate.	N/A	5.00%	5.36%	5.52%	5.69%	5.70%	Unmet	5.50%	5.45%
Funds recovered through payment recapture auditing.	N/A	N/A	\$100,000	\$656,000	\$2,000,000	\$2,049,605	Met	\$1,000,000	\$1,000,000
Increase in collection of delinquent debt.	N/A	\$1.0 billion	\$1.2 billion	\$1.3 billion	\$1.4 billion	\$1.2 billion	Unmet	\$1.3 billion	\$1.3 billion
Reduce Travel Card Misuse.	N/A	N/A	3%	3%	5%	3%	Unmet	5%	5%
Reduction in conference spending from 2010 base.	15%	58%	51%	51%	40%	40%	Met	40%	40%
Maintain the number of Anti-Deficiency Act violations to zero.	0	0	1	3	4	5	Unmet	1	0
Meet Budget and Performance timelines for submission of data requirements.	N/A	N/A	98%	98%	100%	100%	Met	100%	100%

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Annual Performance Goals, Indicators, and Trends	Actual				Target	Actual	Result	Estimate/Target	Target
	2011	2012	2013	2014	2015			2016	2017
Timely production of required Agency Financial Reports.	N/A	N/A	100%	100%	100%	TBD	TBD	100%	100%
Reduction of open audits.	N/A	N/A	5%	13%	15%	3%	Unmet	15%	15%
Contract programs consistent with DATA Act requirements.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Establish Baseline	90%
Allowable Data Range for Met: Must meet or exceed target.									
Assessment of Performance Data									
Data source – Data was derived from the Agency Financial Report and other query methods.									
Completeness of Data – Data has been compiled and verified in the Department and reported in the Department’s Agency Financial Report.									
Reliability of Data – Data has been verified and reported in the Department’s Agency Financial Report.									
Quality of Data – Data is complete and reliable and reported in the Department’s Agency Financial Report.									

Selected Past Accomplishments toward Achievement of the Key Outcomes:

- OCFO has complied with A-123, Appendix-A testing.
- Achieved clean audits for all agencies of USDA on a consolidated basis.
- Exceeded the target for funds recovered through payment recapture auditing.
- Met all of OBPA and OMB’s time frames for submission of data requirements.

Selected Accomplishments Expected at the 2017 Proposed Resource Level:

- Achieve clean audits for all agencies of USDA on a consolidated basis.
- Full compliance with A-123, Appendix-A testing.
- To reach Zero Anti-Deficiency Act violations.
- All programs meet improper payments reporting requirements.
- Zero material internal control weaknesses.
- To increase the compliance of Data Act Reporting.

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Strategic Goal Funding Matrix
(Dollars in thousands)

<u>Program / Program Items</u>	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Enacted</u>	<u>Inc. or</u> <u>Dec.</u>	<u>2017</u> <u>Estimate</u>
Agency Strategic Goal 1: USDA becomes a leader in financial management through strong leadership, policy, and oversight.					
Office of the Chief Financial Officer.....	\$5,813	\$6,028	\$6,028	+\$3,091	\$9,119
Staff Years.....	42	42	42	+3	45

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Full Cost by Strategic Objective
(Dollars in thousands)

Agency Strategic Goal 1: USDA becomes a leader in financial management through strong leadership, policy and oversight.

Program / Program Items	2014 Actual	2015 Actual	2016 Enacted	2017 Estimate
Administrative costs (direct).....	\$4,004	\$4,365	\$5,643	\$6,018
Indirect costs.....	1,479	1,602	385	3,101
Total Costs.....	5,483	5,967	6,028	9,119
FTEs.....	42	42	42	45
Performance Measures:				
Funds recovered through supplier credit auditing.....	\$656,000	\$2,000,000	\$1,300,000	\$1,000,000
Maintain the number of Anti-Deficiency Act violations to zero.....	3	5	1	-
Meet OBPA and OMB time frames for submission of data requirements.....	98%	100%	100%	100%
Timely production of required Agency Financial and Performance Reports.....	100%	TBD	100%	100%
Reduction of open audits.....	13%	3%	15%	15%
Percentage of Federal assistance and contract programs compliant with DATA Act Reporting requirements.....	N/A	N/A	Est Baseline	90%
Improper Payments Rate.....	5.52%	5.70%	5.50%	5.45%
Increase in collection of delinquent debt.....	\$1.3 billion	\$1.2 billion	\$1.3 billion	\$1.3 billion
Reduce travel card misuse.....	3%	5%	5%	5%
Reduction in conference spending from 2010 base.....	51	40	40	40
Timely production of required Agency Financial Rpts.....	100%	100%	100%	100%