

2024 USDA EXPLANATORY NOTES – OFFICE OF THE CHIEF FINANCIAL OFFICER

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PREFACE

This publication summarizes the fiscal year (FY) 2024 Budget for the U.S. Department of Agriculture (USDA). Throughout this publication any reference to the “Budget” is in regard to the 2024 Budget, unless otherwise noted. All references to years refer to fiscal year, except where specifically noted. The budgetary tables throughout this document show actual amounts for 2021 and 2022, enacted levels for 2023, and the President’s Budget request for 2024. Amounts for 2023 estimated levels include: non-enacted amounts such as Full-Time Equivalent levels, fleet levels, information technology investment levels, recovery levels, transfers in and out, balances available end of year, and obligation levels.

Throughout this publication, the “2018 Farm Bill” is used to refer to the Agriculture Improvement Act of 2018. Most programs funded by the 2018 Farm Bill are funded through 2023. Amounts shown in 2024 for most Farm Bill programs reflect those confirmed in the baseline.

Pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985, sequestration is included in the numbers for mandatory programs in 2021, 2022, 2023 and 2024.

AGENCY-WIDE**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 management activities to improve program delivery and assure maximum contribution to achieving the mission of USDA.

OCFO operations are led by the Chief Financial Officer (CFO), who is assisted by the Deputy CFO; three Associate CFOs for Shared Services, Financial Operations, Financial Policy and Planning and the Director of the 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 the Department’s assets
- Oversight of the Departmental Working Capital Fund (WCF) and the Shared Cost Programs (SCP) 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, 2022, there were 1,127 full-time permanent employees funded by appropriated funds (30) and the Working Capital Fund (1,097).

OIG AND GAO REPORTS***Table OCFO-1. Completed OIG Reports***

| ID | Date | Title |
|---------------|-------------|--|
| 50016-0001-23 | 09/29/2017 | Implementation of Suspension and Debarment Tools in the U.S. Department of Agriculture |
| 50024-0001-24 | 06/07/2021 | USDA’s Fiscal Year 2020 Compliance with Improper Payment Requirements |

Table OCFO-2. In-Progress OIG Reports

| ID | Title |
|---------------|--|
| 11601-0001-12 | USDA Fiscal Year 2019 First Quarter DATA ACT Submission |
| 11601-0002-12 | USDA’s Digital Accountability and Transparency Act Compliance Efforts for Fiscal Years 2020 and 2021 |
| 50401-0020-11 | USDA’s Consolidated Financial Statements for Fiscal Years 2020 and 2021 |

Table OCFO-3. Completed GAO Reports

| ID | Date | Title |
|------------|-----------|--|
| GAO-17-159 | 2/16/2017 | Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards |
| GAO-21-265 | 1/28/2021 | Monitoring and Oversight of Response to Coronavirus 2019 |

AVAILABLE FUNDS AND FTEs

Table OCFO-4. Available Funds and FTEs (thousands of dollars, FTEs)

| Item | 2021 | | 2022 | | 2023 | | 2024 | |
|--|---------|-------|---------|-------|-----------|-------|-----------|-------|
| | Actual | FTE | Actual | FTE | Estimated | FTE | Estimated | FTE |
| Salaries and Expenses: | | | | | | | | |
| Discretionary Appropriations | \$6,109 | 28 | \$7,118 | 34 | \$7,367 | 34 | \$9,108 | 34 |
| Working Capital | - | - | -50 | - | - | - | - | - |
| Total Discretionary Appropriations | 6,109 | 28 | 7,068 | 34 | 7,367 | 34 | 9,108 | 34 |
| Total Available | 6,109 | 28 | 7,068 | 34 | 7,367 | 34 | 9,108 | 34 |
| Lapsing Balances ^a | -275 | - | -403 | - | - | - | - | - |
| Total Obligations | 5,834 | 28 | 6,665 | 34 | 7,367 | 34 | 9,108 | 34 |
| Other Funding: | | | | | | | | |
| ASC OCFO Oversight | 974 | 4 | 2,918 | 4 | 1,607 | 7 | 1,719 | 7 |
| ASC WCF Oversight | 1,972 | 10 | 6,743 | 11 | 3,289 | 19 | 3,511 | 16 |
| Financial Management Support Services..... | 3,092 | 16 | 10,118 | 16 | 3,577 | 17 | 3,758 | 17 |
| Financial Shared Services..... | 167,547 | 579 | 276,578 | 572 | 181,769 | 606 | 184,171 | 633 |
| Internal Control Support Services..... | 2,466 | 8 | 5,230 | 9 | 2,867 | 11 | 2,993 | 11 |
| National Finance Center | 142,616 | 495 | 217,215 | 492 | 150,300 | 549 | 156,360 | 549 |
| WCF Operating..... | 13 | - | - | 1 | - | - | - | - |
| Total Available, OCFO..... | 324,789 | 1,140 | 525,871 | 1,140 | 350,777 | 1,242 | 361,619 | 1,266 |

^a The lapsing balances as shown in the above table do not include the \$49 thousand in reimbursable lapsing balances.

Note: The details associated with Supplemental appropriations provided to the Office of the Secretary, but implemented in this Agency, is found in the USDA Budget Summary and is not reflected above.

PERMANENT POSITIONS BY GRADE AND FTEs

Table OCFO-5. Permanent Positions by Grade and FTEs

| Item | 2021 | | | 2022 | | | 2023 | | | 2024 | | |
|----------------------|------|-------|-------|------|-------|-------|------|-------|-------|------|-------|-------|
| | D.C. | Field | Total | D.C. | Field | Total | D.C. | Field | Total | D.C. | Field | Total |
| SES | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - | 2 |
| GS-15..... | 2 | - | 2 | 4 | - | 4 | 4 | - | 4 | 4 | - | 4 |
| GS-14..... | 4 | - | 4 | 4 | - | 4 | 5 | - | 5 | 5 | - | 5 |
| GS-13..... | 13 | - | 13 | 13 | - | 13 | 14 | - | 14 | 15 | - | 15 |
| GS-12..... | 3 | - | 3 | 4 | - | 4 | 5 | - | 5 | 4 | - | 4 |
| GS-11..... | 3 | - | 3 | 1 | - | 1 | 1 | - | 1 | 4 | - | 4 |
| GS-9..... | 1 | - | 1 | 2 | - | 2 | 3 | - | 3 | - | - | - |
| Total Permanent..... | 28 | - | 28 | 30 | - | 30 | 34 | - | 34 | 34 | - | 34 |
| Unfilled, EOY..... | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Perm. FT EOY | 28 | - | 28 | 30 | - | 30 | 34 | - | 34 | 34 | - | 34 |
| FTE..... | 28 | - | 28 | 34 | - | 34 | 34 | - | 34 | 34 | - | 34 |

SHARED FUNDING PROJECTS

Table OCFO-6. Shared Funding Projects (thousands of dollars)

| Item | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Estimated |
|--------------------------------------|-------------|-------------|----------------|----------------|
| Working Capital Fund: | | | | |
| Administrative Services: | | | | |
| Material Management Service | \$36 | \$57 | \$49 | \$51 |
| Mail and Reproduction Services..... | 97 | 77 | 79 | 82 |
| Integrated Procurement Systems..... | 148 | 151 | 137 | 141 |
| Procurement Operations Services..... | 2,221 | 2,108 | 1,924 | 2,007 |

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| Item | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Estimated |
|---|----------------|----------------|-------------------|-------------------|
| Human Resources Enterprise Management Systems | 13 | 10 | 17 | 20 |
| AskUSDA Contact Center | - | - | 40 | 2 |
| Personnel Document Security | - | - | 58 | 61 |
| Subtotal | 2,515 | 2,403 | 2,304 | 2,364 |
| Communications: | | | | |
| Creative Media & Broadcast Center | 34 | 36 | 53 | 68 |
| Finance and Management: | | | | |
| ASC OCFO Oversight | - | - | - | 0 |
| ASC WCF Controller | - | - | - | 0 |
| National Finance Center | 1,318 | 1,165 | 1,991 | 2,070 |
| Financial Shared Services | 1,122 | 1,868 | 1,350 | 1,448 |
| Internal Control Support Services | 352 | 349 | 444 | 467 |
| Financial Management Support Services | 83 | 107 | 116 | 122 |
| OCFO Oversight | - | - | - | 1,719 |
| WCF Controller | - | - | - | 935 |
| Subtotal | 2,875 | 3,489 | 3,901 | 6,761 |
| Information Technology: | | | | |
| Client Experience Center | 7,776 | 7,079 | 6,308 | 6,524 |
| Department Administration Information Technology Office | 1,115 | 1,332 | 1,145 | 1,161 |
| Digital Infrastructure Services Center | 42,145 | 43,255 | 40,879 | 40,478 |
| Enterprise Cybersecurity Services | - | - | 2,408 | 2,752 |
| Enterprise Data and Analytics Services | - | - | 90 | 93 |
| Enterprise Network Services | 2,777 | 2,463 | 2,675 | 2,438 |
| Subtotal | 53,813 | 54,129 | 53,505 | 53,446 |
| Correspondence Management Services | - | - | - | - |
| Office of the Executive Secretariat | 41 | 52 | 69 | 72 |
| Total, Working Capital Fund | 59,278 | 60,109 | 59,832 | 62,711 |
| Department-Wide Shared Cost Programs: | | | | |
| Advisory Committee Liaison Services | - | - | - | - |
| Agency Partnership Outreach | 96 | 76 | 96 | 96 |
| Diversity, Equity, Inclusion, and Accessibility | - | - | 26 | 26 |
| Human Resources Priority Goals | - | - | 49 | 49 |
| Medical Services | 37 | 35 | 45 | 45 |
| Office of Customer Experience | 134 | 104 | 38 | 38 |
| Personnel and Document Security Program | 40 | 38 | - | - |
| Physical Security | 60 | 51 | 54 | 54 |
| Security Detail | 64 | 54 | 62 | 62 |
| Security Operations Program | 90 | 74 | 84 | 84 |
| Talent Group | - | - | 43 | 43 |
| TARGET Center | 16 | 15 | 21 | 21 |
| TARGET Center NCR Interpreting Services | - | 7 | 26 | 26 |
| USDA Enterprise Data Analytics Services | 76 | 53 | - | - |
| Total, Department-Wide Reimbursable Programs | 613 | 507 | 544 | 544 |
| E-Gov: | | | | |
| Budget Formulation and Execution Line of Business | 1 | 2 | 1 | 1 |
| Financial Management Line of Business | 2 | 2 | 2 | 2 |
| Human Resources Line of Business | 4 | 3 | 4 | 4 |
| Integrated Acquisition Environment | 61 | - | - | - |
| Hiring Assessment Tool | - | 3 | - | - |
| Total, E-Gov | 68 | 10 | 7 | 7 |
| Agency Total | 59,959 | 60,626 | 60,383 | 63,262 |

Note: The Shared Funding Projects is the conglomerate of all expenses for OCFO, including appropriated and Working Capital Fund.

ACCOUNT 1: SALARIES AND EXPENSES

APPROPRIATIONS LANGUAGE

The appropriations language follows (new language underscored; deleted matter enclosed in brackets):

Salaries and Expenses

For necessary expenses of the Office of the Chief Financial Officer, [~~\$7,367,000~~]\$9,108,000.

LEAD-OFF TABULAR STATEMENT

Table OCFO-7. Lead-Off Tabular Statement (In dollars)

| Item | Amount |
|-------------------------|------------------|
| Estimate, 2023 | \$1,396,000 |
| Change in Appropriation | +1,000,000 |
| Budget Estimate, 2024 | <u>2,396,000</u> |

PROJECT STATEMENTS

Table OCFO-8. Project Statement on Basis of Appropriations (thousands of dollars, FTEs)

| Item | 2021 | | 2022 | | 2023 | | 2024 | | Inc. or Dec. | FTE Inc. or Chg Dec. Key |
|--|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|-----------------|--------------------------------------|
| | Actual | FTE | Actual | FTE | Estimated | FTE | Estimated | FTE | | |
| Discretionary Appropriations: | | | | | | | | | | |
| Office of the Chief Financial Officer... | \$6,109 | 28 | \$7,118 | 34 | \$7,367 | 34 | \$9,108 | 34 | +\$1,741 | - (1) |
| Total Appropriation | 6,109 | 28 | 7,118 | 34 | 7,367 | 34 | 9,108 | 34 | +1,741 | - |
| Transfers Out: | - | - | -50 | - | - | - | - | - | - | - |
| Total Transfers Out..... | - | - | -50 | - | - | - | - | - | - | - |
| Total Available | 6,109 | 28 | 7,068 | 34 | 7,367 | 34 | 9,108 | 34 | +1,741 | - |
| Lapsing Balances ^a | -275 | - | -403 | - | - | - | - | - | - | - |
| Total Obligations | <u>5,834</u> | <u>28</u> | <u>6,665</u> | <u>34</u> | <u>7,367</u> | <u>34</u> | <u>9,108</u> | <u>34</u> | <u>+1,741</u> | <u>-</u> |

^a The lapsing balances as shown in the above table do not include the \$49 thousand in reimbursable lapsing balances.

Note: The details associated with Supplemental appropriations provided to the Office of the Secretary, but implemented in this account, is found in the USDA Budget Summary and is not reflected above.

Table OCFO-9. Project Statement on Basis of Obligations (thousands of dollars, FTE)

| Item | 2021 | | 2022 | | 2023 | | 2024 | | Inc. or Dec. | FTE Inc. or Dec. |
|---|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|-----------------|---------------------------|
| | Actual | FTE | Actual | FTE | Estimated | FTE | Estimated | FTE | | |
| Discretionary Obligations: | | | | | | | | | | |
| Office of the Chief Financial Officer | \$5,834 | 28 | \$6,665 | 34 | \$7,367 | 34 | \$9,108 | 34 | +\$1,741 | - |
| Lapsing Balances ^a | 275 | - | 403 | - | - | - | - | - | - | - |
| Total Available | 6,109 | 28 | 7,068 | 34 | 7,367 | 34 | 9,108 | 34 | +1,741 | - |
| Total Transfers Out..... | - | - | 50 | - | - | - | - | - | - | - |
| Total Appropriations..... | <u>6,109</u> | <u>28</u> | <u>7,118</u> | <u>34</u> | <u>7,367</u> | <u>34</u> | <u>9,108</u> | <u>34</u> | <u>+1,741</u> | <u>-</u> |

^a The lapsing balances as shown in the above table do not include the \$49 thousand in reimbursable lapsing balances.

Note: The details associated with Supplemental appropriations provided to the Office of the Secretary, but implemented in this account, is found in the USDA Budget Summary and is not reflected above.

Office of the Chief Financial Officer

Base funds will allow the OCFO to continue to serve as the principal advisor to the Secretary and Senior Officials on all matters related to financial management, financial management systems, financial control and accounting, internal control and assessment and financial management training.

The numbers and letters of the following listing relates to values in the Change (Chg) Key column of the Project Statement:

(1) An increase of \$1,741,000 (\$7,367,000 and 34 FTE available in 2023).

The funding change is requested for the following items:

A) An increase of \$344,000 for 2024 Pay.

This increase will support the annualization of the 2023 4.6 percent Cost of Living pay increase and the 2024 5.2 percent Cost of Living pay increase. Failure to receive this increase would prevent the agency from fully performing its mission, which is necessary to ensure continued financial management and stewardship of financial resources for the Department. Approximately 75 percent of OCFO’s budget supports personnel compensation and benefits.

B) An increase of \$1,397,000 for Critical Mission Support.

The U.S. Department of Agriculture, through the Office of the Secretary, has received over \$50 billion in supplemental funding outside of its annual appropriation from multiple COVID-19 relief laws and more recently through the Inflation Reduction Act (IRA) and the Bipartisan Infrastructure Law (BIL) in the past few years. The Department is tasked with the rapid delivery of these funds for the various relief and response efforts and the OCFO and the Department have the daunting task of assuring the needed oversight and regular reporting is performed on all supplemental obligations, expenditures, and spend plans. Additional resources are requested to aid in necessary spending transparency and enhanced reporting which will provide important accountability mechanisms to help safeguard the fair and equitable use of taxpayer dollars. Resources are also required for the design, implementation, and operation of specific internal controls to assure activities are run efficiently and effectively, and to comply with all applicable laws and regulations. In direct response to the great influx of additional funds to all areas of the Department, OCFO will also be addressing many new legislative requirements, completing numerous additional audits, and continued responses to other entities ensuring effective budget and economic policy. The initiative will support the Administration’s priorities and OMB’s requirement for agencies to maximize the quality, objectivity, utility, and integrity of data and information disseminated.

GEOGRAPHIC BREAKDOWN OF OBLIGATIONS AND FTEs

Table OCFO-10. Geographic Breakdown of Obligations and FTEs (thousands of dollars, FTEs)

| State/Territory/Country | 2021 | | 2022 | | 2023 | | 2024 | |
|----------------------------|---------|-----|---------|-----|-----------|-----|-----------|-----|
| | Actual | FTE | Actual | FTE | Estimated | FTE | Estimated | FTE |
| District of Columbia | \$5,834 | 28 | \$6,665 | 34 | \$7,367 | 34 | \$9,108 | 34 |
| Obligations | 5,834 | 28 | 6,665 | 34 | 7,367 | 34 | 9,108 | 34 |
| Lapsing Balances | 275 | - | 403 | - | - | - | - | - |
| Total, Available | 6,109 | 28 | 7,068 | 34 | 7,367 | 34 | 9,108 | 34 |

Table OCFO-11. The American Rescue Plan Act Geographic Breakdown of Obligations and FTEs (thousands of dollars, FTEs)

| State/Territory/Country | 2021 | | 2022 | | 2023 | | 2024 | |
|----------------------------|--------|-----|--------|-----|-----------|-----|-----------|-----|
| | Actual | FTE | Actual | FTE | Estimated | FTE | Estimated | FTE |
| District of Columbia | - | - | \$28 | 1 | \$485 | 4 | \$500 | 4 |
| Obligations | - | - | 28 | 1 | 485 | 4 | 500 | 4 |
| Total, Available | - | - | 28 | 1 | 485 | 4 | 500 | 4 |

CLASSIFICATION BY OBJECTS

Table OCFO-12. Classification by Objects (thousands of dollars)

| Item No. | Item | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Estimated |
|----------|--|-------------|-------------|----------------|----------------|
| | Personnel Compensation: | | | | |
| | Washington D.C. | \$3,386 | \$3,722 | \$3,945 | \$4,180 |
| | Personnel Compensation, Field | - | - | - | - |
| 11 | Total personnel compensation | 3,386 | 3,722 | 3,945 | 4,180 |
| 12 | Personal benefits..... | 1,182 | 1,340 | 1,943 | 2,059 |
| 13.0 | Benefits for former personnel | - | 3 | - | - |
| | Total, personnel compensation, and benefits..... | 4,568 | 5,065 | 5,888 | 6,239 |
| | Other Objects: | | | | |

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| Item No. | Item | 2021 Actual | 2022 Actual | 2023 Estimated | 2024 Estimated |
|----------|--|-------------|----------------|----------------|----------------|
| 21.0 | Travel and transportation of persons | 3 | 26 | 26 | 26 |
| 23.1 | Rental payments to GSA | 10 | 12 | 14 | 15 |
| 23.3 | Communications, utilities, and misc. charges..... | 60 | 99 | 100 | 100 |
| 24.0 | Printing and reproduction..... | 12 | 13 | 13 | 13 |
| 25.1 | Advisory and assistance services..... | 676 | 874 | 786 | 2,165 |
| 25.2 | Other services from non-Federal sources | 84 | 226 | 195 | 205 |
| 25.3 | Other goods and services from Federal sources..... | 371 | 324 | 319 | 319 |
| 26.0 | Supplies and materials..... | 50 | 26 | 26 | 26 |
| | Total, Other Objects | 1,266 | 1,600 | 1,479 | 2,869 |
| 99.9 | Total, new obligations | 5,834 | 6,665 | 7,367 | 9,108 |
| | DHS Building Security Payments (included in 25.3) | \$45 | \$25 | \$35 | \$37 |
| | Information Technology Investments: | | | | |
| | Major Investment 1 | | | | |
| | SO-OCFO-NFC-Payroll Services | | | | |
| 11 | Internal Labor | - | 32,147 | 34,505 | 47,617 |
| | External Labor (Contractors)..... | - | 7,931 | 7,576 | 15 |
| | Total Major Investment 1 | - | 40,078 | 42,081 | 47,632 |
| | Major Investment 2 | | | | |
| | SO-OCFO-Financial Management Modernization Initiative (FMMI) | | | | |
| 11 | Internal Labor | - | 25,164 | 26,483 | 26,630 |
| 25.2 | Outside Services (Consulting)..... | - | 46,309 | 62,660 | 61,087 |
| | Total Major Investment 2 | - | 71,473 | 89,143 | 87,717 |
| | Major Investment 3 | | | | |
| | SO-OCFO-FSSP-Pegasys | | | | |
| 11 | Internal Labor | - | 7,980 | 8,333 | - |
| 25.2 | Outside Services (Consulting)..... | - | 33,064 | 34,691 | 35,590 |
| | Total Major Investment 3 | - | 41,044 | 43,024 | 35,590 |
| | Major Investment 4 | | | | |
| | SO-OCFO-NFC-Employee Services | | | | |
| 11 | Internal Labor | - | 2,245 | 2,356 | 3,512 |
| | External Labor (Contractors)..... | - | 737 | 774 | - |
| | Total Major Investment 3 | - | 2,982 | 3,130 | 3,512 |
| | Major Investment 5 | | | | |
| | SO-OCFO-NFC-Human Capital Management Services | | | | |
| 11 | Internal Labor | - | 11,160 | 12,712 | 4,125 |
| | External Labor (Contractors)..... | - | 3,370 | 2,897 | 579 |
| | Total Major Investment 3 | - | 14,530 | 15,609 | 4,704 |
| | Total IT Investments | - | 170,107 | 192,987 | 179,155 |
| | Position Data: | | | | |
| | Average Salary (dollars), ES Position | \$181,000 | \$190,000 | \$194,750 | \$200,593 |
| | Average Salary (dollars), GS Position | \$114,000 | \$128,000 | \$131,200 | \$135,136 |
| | Average Grade, GS Position..... | 13.4 | 13.7 | 13.8 | 13.9 |

STATUS OF PROGRAMS

The Office of the Chief Financial Officer (OCFO) has Department-wide responsibility and leads USDA's financial management, financial management systems, financial control and accounting, internal control and assessment, and financial management training. OCFO is also responsible for the administration of the Working Capital Fund (WCF) and directly manages four WCF-funded activities:

- the National Finance Center
- Financial Management Services
- Internal Controls and Support Services and
- Financial Management Support Services.

The Chief Financial Officer (CFO) is USDA's principal financial management policy officer and the chief financial advisor to the Secretary and Senior Officials. The CFO also serves as the Departmental official charged with the responsibility for the financial health of the WCF, and effective day-to-day financial management.

Current Activities***Departmental Financial Statements***

USDA received an unmodified opinion on its 2022 financial statements. USDA will continue to make improvements to internal controls regarding financial reporting and financial systems, including compliance with the Federal Information Security Management Act to reduce the number and severity of material weaknesses.

Budget Services

A wide variety of budgetary services are provided by the Budget Division to the Office of the Secretary and Departmental staff offices. These services include:

- Preparation of detailed exhibits and tables and supporting justification for the President's budget requests submitted to the Office of Management and Budget (OMB) and Congress
- Establishment of budgetary amounts and financial controls in the Department's financial system
- Financial advice and assistance to policy and program officials relating to ongoing operating programs, including analysis of issues, monitoring of resource utilization via status of funds reporting, and development of alternatives and recommended courses of action for resource allocation, development, and budget execution and
- Oversees the supplemental funding that is provided to the Office of the Secretary and is distributed to agencies within the Department.

This service covers over 20 appropriation accounts which encompass diverse functions, programs, and activities, each of which require technical service at a level equivalent to the operation of a separate appropriation. The Budget Division also provides services to the Departmental Shared Cost Program Advisory Committee by conducting reviews and making resource recommendations to the Advisory Committee in setting funding levels and priorities for decision by the Secretary.

Payment Integrity, Cash Management, and Debt Management and Collections

The Office of the Chief Financial Officer's Fiscal Policy Division (FPD) leads USDA agencies and staff offices for meeting the requirements of the Payment Integrity Information Act of 2019 (PIIA) and the Debt Collection Improvement Act of 1996. FPD oversees agency programs to ensure compliance with the laws and provisions of the OMB, Department of Treasury (Treasury), Government Accountability Office (GAO), and the Office of Inspector General (OIG).

In part, FPD provides a Department-wide consolidated response to laws, guidance, and policy by coordinating data calls, analyzing submissions, and giving feedback to agencies regarding:

- Improper payments and overpayment recovery
- Cash management of Administrative Wage Garnishments and Salary Waivers
- Debt management and collections and
- USDA-Treasury Interdepartmental efforts regarding Do Not Pay database utilization.

FPD also plans and communicates up-to-date, relevant guidance with Departmental user groups to coordinate, track, and monitor the preparation to meet government-wide financial policy and planning initiatives' requirements. Specifically, FPD affects the management of agency programs for these requirements by addressing the issues of PIIA related mandates such as Do Not Pay (DNP), Overpayment Recovery Auditing, High Dollar Overpayments,

Improper Payments Testing and Reporting, and Corrective Action Plans (CAPs) to minimize monetary loss. FPD coordinates the reporting for the Improper Payment section of the USDA's annual Agency Financial Report; serves as USDA's official representatives to OMB, GAO, and Treasury and functions as the Department's audit support in OIG's mandatory audits.

USDA leadership is committed to improving USDA's payment integrity and accuracy by addressing root causes of payment error, pursuing advances in anti-fraud efforts, managing debt, and taking collective actions to ensure proper collections of outstanding debt, and ultimately eliminating waste abuse. Priorities include:

- Assisting agencies in meeting required reporting deadlines for risk assessments, statistical sampling, improper payment rate reporting, corrective actions that address root causes of improper payments, DNP, and recovery/recapture auditing
- Monitoring USDA agencies' CAPs for development of internal controls, systems enhancements, and payment recapture/recovery of identified improper payments, assuring program integrity and the improvement of payment integrity rates and
- Increased utilization of DNP through additional portal users and data sources.

Travel and Conference Activities

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, the travel card program and conference management. Priorities include

- Minimizing inappropriate use of the travel card through the use of training and compliance/data mining activity
- Conducting data calls to ensure various reports to outside entities are submitted on time
- Reviewing and analyzing conference proposals to ensure responsible use of government time, and resources and
- Holding meetings with the electronic travel system provider, vendor bank, compliance/data mining partners and agency travel and policy points of contacts.

U.S. Government Accountability Office (GAO) and Office of Inspector General (OIG) Audits

OIG Audit Follow-up

As required by the Inspector General Act Amendments of 1988, the Office of the Chief Financial Officer (OCFO): (1) codifies into regulations and interprets revisions to the 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.

GAO Audit Closures

GAO provides Congress, the heads of executive agencies, and the public with timely, fact-based, non-partisan information that can be used to improve government and save taxpayers billions of dollars. GAO performs audits at the request of Congressional committees or subcommittees or is statutorily required by public laws or committee reports, per our Congressional Protocols. OCFO maintains an inventory of open GAO audits but is not involved in making determinations of final action. Supporting documentation for closure of GAO audit recommendations is submitted by the auditee directly to GAO for a decision. When recommendations are successfully closed, the GAO records this information in the GAO audit database and notifies the auditee. The auditee will in turn notify OCFO of the closure to facilitate updates to our records in the Audit Follow-up Tracking and Reporting tool.

Specifically Addressed Areas

OCFO also provides policy guidance and assistance to agencies on technical matters related to the OIG and GAO audits. Specific efforts by OCFO related to the OIG audits included:

- Coordinating periodically with USDA's OIG to share the current status of open audit recommendations
- Collaborating with the Department to develop dashboards on the CXO Tableau site to depict USDA agencies and staff office status and compliance on the resolution of OIG Audit recommendations
- Following-up with USDA agencies' management and/or agency audit liaison officials to ensure corrective action responses to audit findings and recommendations are appropriate and achievable, cost-effective, and tracked to achievement of final action by the estimated completion dates
- Reviewing and analyzing USDA agencies' progress in completing corrective action for audits one-year or more past the management decision date, without final action and behind schedule
- Providing useful and timely information on the status of audits to USDA management and Congress for decision-making and resource allocation purposes

- Working with OIG on a Final Action Verification to determine if the agency/staff office provided OCFO with sufficient documentation to support corrective action as agreed in the original management decision
- Collaborating with the Office of Budget & Program Analysis to include a report on outstanding OIG and GAO recommendations with the annual budget justification to Congress and
- Increasing efforts to monitor agency/staff office progress on closure of GAO audit recommendations.

Management Accountability and Control

The OCFO is responsible for management accountability and control under the Chief Financial Officer (CFO) Act; Federal Managers' Financial Integrity Act (FMFIA); Federal Financial Management Improvement Act (FFMIA) and OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management and Internal Control*. 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, and FFMIA noncompliance in the Agency Financial Report to the Congress and the President.

To accomplish this task, OCFO prepares the annual data call to the Under and Assistant Secretaries, heads of USDA staff offices, USDA component agency Chief Financial Officers, and Management Control Officers, requesting a certification statement on compliance with FMFIA and FFMIA as of June 30, 2022 and an addendum (Bridge Memo) that covered the period July 1 through September 30, 2022. Each submission was reviewed to compile the Secretary's Annual Assurance Statement. Additionally, OCFO is responsible for:

- Following-up and coordinating with USDA agencies on the resolution or mitigation of auditor identified material deficiencies, system non-conformances, and FFMIA non-compliances
- Reviewing and providing feedback to agencies and staff offices on their Entity Level Control (ELC) assessments and draft/final certification statements
- Working with USDA agencies, staff offices and the OIG to identify and report non-compliances with laws and regulations
- Annually providing training to USDA agencies and staff offices on the completion of the ELC questionnaire in A-123 Compliance and Reporting Tool. This is essential to evaluate the effectiveness of an agencies internal controls as prescribed by the Green Book principles and
- Conducting training in the preparation of annual certification statement and bridge memo.

Management Challenges

The OIG is required by the Reports Consolidation Act of 2000 to report annually on the foremost serious management challenges USDA and its agencies face. These issues bring about obstacles that hinder the operational effectiveness of USDA programs. Continued achievements by OCFO included:

- Ensuring progress on prior year management challenges was monitored at least quarterly. Five management challenges from last fiscal year were resolved
- Collaborating with USDA agencies and Staff offices to ensure corrective action plans were developed in the OCFO automated tracking system to address the 2022 Management Challenges
- Reporting, in the Agency Financial Report (AFR), references to the management challenges report by OIG and
- Generating reports from the OCFO automated tracking system to compile status update reports for quarterly distribution to OIG.

Specifically Addressed Areas

For 2022, the OIG did not identify any new management challenges but instead wanted to continue to focus on four management challenges from the previous fiscal year. Those challenges are Program Oversight and Accountability; Safety and Security; Program Performance, Results, and Outreach and Financial Management. These management challenges were also included in the 2022 AFR. The OCFO continues to monitor planned actions proposed by USDA agencies and staff offices to mitigate and resolve the challenges identified.

Transparency and Accountability Reporting

The Transparency and Accountability Reporting Division leads the Department's efforts to provide greater information sharing and transparency of data at USDA. OCFO provides Department oversight of Federal financial assistance policy, including Suspension and Debarment policy and Prizes and Challenges policy. OCFO is responsible for the Digital Accountability and Transparency Act (DATA Act) reporting. OCFO also supports conference transparency, foreign assistance, and supplemental funding (disaster-related) reporting. In 2022, OCFO assimilated significant new Infrastructure Investments and Jobs Act (IIJA) reporting requirements and continues to maintain American Rescue Plan reporting and policy implementations. The Buy America, Build America Act,

which also passed in 2022, resulted in new policy and the development of a small grant, de minimis, and minor component waiver for the entire department. OCFO continues to provide oversight support, comply with, and improve these requirements and policies. The Transparency and Accountability Reporting Division manages the compilation of the Agency Financial Report required by OMB Circular A-136.

Grants Policy

OCFO provides policy guidance for Federal financial assistance including OMB Uniform Guidance found at Title 2 of the Code of Federal Regulation Part 200. OCFO continues to support the policy by developing and issuing Departmental Regulations to clarify requirements for certain parts of the Uniform guidance while addressing agency concerns and answering agency policy questions. OCFO designed the Financial Assistance policy website to post USDA agency waivers and provide Buy America Build America guidance.

OCFO leads the Department in Federal financial assistance policy and oversight, and regularly convenes the Federal Financial Assistance Committee consisting of agency representatives that are central to providing innovative solutions to grants reporting improvements. OCFO regularly convenes with the agency Build America Buy America (BABA) Points of Contact (POC) to share information and best practices for meeting the requirements set forth in the Build America Buy America Act within the Bipartisan Infrastructure Law. OCFO continued to work closely with the Foreign Agricultural Service and other USDA agencies in the implementation of their grant's module called EzFedGrants.

Selected Examples of Recent Progress

Budget Services

The Budget Division provides budgetary services for over 20 staff office appropriation accounts throughout the year. During 2022, the following budget services were achieved:

- Prepared the 2023 President's Budget for Departmental Administration and the USDA staff offices, which was presented to Congress
- Developed the 2024 Agency Estimates, and Department Estimates presented to OMB
- Successfully loaded 2022 actual spending and outlays for the 2024 budget in the OMB MAX entry system
- Managed the OMB apportionments and internal apportionments for all Mandatory and Supplemental funding that comes through the Office of the Secretary. Created 34 OMB apportionments and 40 internal apportionments, which is an increase of 35 percent over 2021. Tracked the obligations and outlays of these funds on a weekly basis
- Entered the 2023 budgetary apportionments for over 20 appropriated accounts including during the Continuing Resolutions for 2023 while using robotic process automation that effectively allowed for the establishment of budgetary authority in the financial system
- Developed the 2023 operating spend plans for the Office of the Secretary's appropriation and reimbursable accounts and
- Conducted reviews and recommendations for the Advisory Committee regarding funding decisions and recommendations to the Secretary for the Departmental Shared Cost Program reimbursements.

Payment Integrity, Cash and Debt Management

Agency Financial Report

The Payment Integrity (PI) team hosted a kick-off event with the agencies and USDA staff offices for the 2022 AFR to discuss the due dates and submission guidelines for the Payment Integrity Information Act of 2019 (PIIA). Based on feedback from the previous fiscal year and the changes in reporting requirements, the PI team presented the revised submission process and spreadsheets. These revisions are the beginning steps of a plan to provide Agencies with more automated templates.

Completed the OMB Annual Data Call. The data call used skip logic to determine the questions each program would answer based on the requirements outlined in OMB Circular A-123, Appendix C Memorandum-21-19. The burden for entering responses was left to the agency points of contact, however the PI team worked as a liaison between OMB and program areas when technical issues arose during the process. Additionally, the PI team worked with agency points of contact to ensure accuracy in responses.

Debt Management

During 2022, FPD worked to assess FPD's role in USDA debt management areas, reviewed the processes in all debt programs, and evaluated how they interact with Treasury, with a goal of reducing delinquent debt and providing

oversight to USDA agencies, on accurate and timely processing and reporting debt/payments/collections, and on improving debt collection activities in programs.

To determine accountability for USDA agency profiles within Treasury, FPD has coordinated with Treasury to obtain agency profile information for all USDA agency programs. Using the quarterly ARM (Agency Relationship Management) assessment scorecard, we are completing an analysis of USDA agency debts and eligibility for the Treasury Offset Program and Cross Servicing, referral rates and the status of 100 percent of agency delinquent debt. Our plan is to continue to work with agencies to determine rationale for those not in compliance with debt management policies.

Coordinated with Department points of contact and Chief Financial Officers to obtain information to fulfill the annual Treasury Report on Receivables and Debt Collection Activities annual certification/verification requirements. The PI team organized, validated, and presented this information by the required deadline.

We have focused on evaluating the USDA Administrative Wage Garnishment (AWG) program with an emphasis on strengthening its processes. We continue to review and update USDA guidance, to include step by step processes, statistics (number of orders/collections, notice letters/hearings), and timelines, and ensure agencies are following guidance. Plans are also in place to improve SharePoint accessibility through online tools, automated assistance processes, POCs, electronic access to forms, policies, and guides, and have the site provide a one-stop, informative gateway to information agencies require. We continue to meet with Treasury, as AWG and hearing processes are developed, and to review USDA's hearing list to determine the current status of each hearing. A policy memo is being finalized. Since wage garnishments were placed on hold during the pandemic, there is currently a massive AWG hearing backlog. FPD is working to designate an internal hearing official and establish a hearing process for USDA agencies to follow.

Do Not Pay (DNP)

DNP operates a resource dedicated to preventing and detecting improper payments. The Working System and DNP together create one element of the larger multi-agency government-wide DNP Initiative and centrally provides a variety of data matching and data analytics services to support agency programs in their efforts to prevent and detect improper payments. Agencies use a secure online interface to check various data sources to verify eligibility of a vendor, grantee, loan recipient, or beneficiary to receive federal payments. The DNP Portal lets the user search multiple databases at one time.

During 2022, the average number of DNP searches increased by 8 percent from 2021 (109,746 to 118,064). The total dollar amount matched decreased by 71 percent (\$48.221 million to \$13.951 million), a change that can be attributed to the increase in funding programs received from pandemic-related assistance programs. The various pandemic-related assistance programs broadened USDA programs in a variety of ways including the amount of funding they could provide, a change in eligibility requirements, and other programmatic changes.

USDA has increased its active users from 1,600 in 2021 to 1,780 in 2022. These users span five agencies and multiple program areas. The USDA DNP Authorizing Official (AO), in tandem with the Primary Local Security Administrator (PLSA), provided administrative support to programs currently using DNP during the pre-award, pre-payment, and post-payment phases of the payment life cycle. USDA has also begun the enrollment and onboarding process with two agencies, which will result in the potential of adding approximately 1,500 more DNP users. The enrollment process is expected to be completed during 2023.

OIG Audit

Participated in the annual OIG Payment Integrity (PI) audit focused on improper payments as reported in the 2022 Agency Financial Report. The PI Team participated in entrance conferences at the Department and Agency level. The PI Team collaborated with the OIG on relevant issues and served as a liaison when needed to help the agencies with many of their responses.

Travel and Conference Activities

Excellent management of the travel charge card program consisting of over 66,000 card accounts; maintained Department delinquency rates of less than 3percent (for both centrally billed and individually billed accounts) with over \$91million of spend volume.

Collaborated with OCFO FMS staff and SAP Concur to develop an Unsubmitted Voucher Metrics Report to aid in the clean-up and reconciliation of the Unsubmitted Travel Vouchers. This report has three parts: Summary Metrics Report, Individual Agency Metrics Report and Traveler, Arranger, and Approver notification report. The Summary

Unsubmitted Voucher Report will provide Aging metrics on how the Agencies are dispositioning their unsubmitted vouchers in comparison to other USDA Organizations. This report will provide the number of, and dollar amount of the travel authorizations/obligations that are outstanding by Agency. The Individual Agency Unsubmitted Voucher Report provide Aging metrics on how the Agencies are dispositioning their unsubmitted vouchers. This report will also provide the number of, and dollar amount of travel authorizations/obligations that are outstanding for the Agency. The Traveler, Arranger, and Approver Notification Report sends computer generated emails at designated times to the Traveler, Arranger, and Approver to remind them to complete the outstanding travel voucher. In accordance with the United States Department of the Agriculture's Travel regulation (ATR).

Provided monitoring and oversight for travel charge card transactions using the Oversight Insights on Demand (IOD) automated system. IOD flagged over 12,874 transactions, totaling \$6.5 million, for closer review and scrutiny.

Collaborated with USDA conference points of contact to gather, validate, and finalize the 2023 Annual Plan with 1,146 events, 53,620 attendees, and with an estimated cost of \$72 million.

Provided guidance and advice to 7,348 customers through monitoring Shared TPM Inbox and responding to requests for hierarchy transfers, IBA/CBA account reinstatements, and answering general inquiries. Sought advisement from team members for policy inquiries to provide clear and constructive directive to customers. Assisted and processed staff requests in a customer service environment, encouraged and provided opportunities to accommodate feedback for any improvement needed to expedite such requests.

Audit Follow Up

Audit reports remain open for various reasons; therefore, USDA agencies and USDA staff offices were not able to complete corrective actions on audit findings according to planned schedules for every recommendation. Despite this fact, OCFO continues to strive to resolve open OIG audit recommendations by conducting quarterly and monthly meetings with agency/staff office and audit officials. Below is a summary of open and closures of OIG and GAO audits for 2022.

OIG Audits

- In 2022, there were 69 OIG open audits, which is 13 percent decrease from 2021 which had 78 open audits
- At the end of 2022, 26 audits and 154 recommendations were closed
- OIG and USDA agencies reached management decisions on 15 audits and
- The number of OIG audits open one or more years without final action at the end of 2022 was 40.

GAO Audits

- In 2022, 57 GAO audits and 151 recommendations were closed.

Management Accountability and Control

The Office of Inspector General issued an unmodified opinion on the U.S. Department of Agriculture financial statement as of September 30, 2022 and published all consolidated financial statements and related notes. USDA provided reasonable assurance that internal controls over operations and USDA's systems are effective and meet FMFIA objectives except for two reported material weaknesses, Information Technology and Financial Management. Notable 2022 accomplishments included:

- Agencies CCC, NRCS, and FSA had material weaknesses downgraded
- Agency CCC achieved compliance with FFMIA and
- Agency FNS reported that both the School Breakfast and National School Lunch Programs reported an improper payment rate below 10 percent. Also, three of the twenty identified Phase 2 programs had \$0 in improper payments. Approximately 71 percent of improper payments reported were non-monetary losses. An average number of Do Not Pay portal searches increased by 8 percent from 2021. Lastly, FNS increased active DNP users by 11 percent.

Internal Control over Reporting

In 2022, ICD initiated new contract to continue the implementation of Internal Controls over Reporting (ICOR). The goal of the ICOR is to identify internal controls and/or potential gaps of generating meaningful data to manage/mitigate risk within all business processes. The goal for the ICOR framework for an end-to-end business process is to expand the annual assessment beyond financial reporting to include assessments of program risk and controls and identify key reports used for decision-making purposes. Scoping will consider current requirements for

financial reporting as well as timeline for incorporating the non-financial criteria with the intent to include some non-financial processes in scope for the 2023 Annual Assessment.

ICD continued Data Quality Compliance in Assessment Year 2022 of ICOR for all agencies and staff offices. ICD enhanced standard test steps and clarified expectations for documenting and testing controls with the assistance of TARD. ICD assisted with updating Data Quality Plan, Data Quality Framework, and Data Quality Assurance Statement. Also, ICD staff member created new assessment document for which document to start with Data quality Plan or Data Quality Framework for new personnel. Other notable 2022 accomplishments included:

- Performing annual spot testing of 104 key controls across 12 business processes that passed testing in 2022, as compared to 79 key controls tested in 2021. Spot testing involved reperformance of control tests for 104 controls and 19 USDA agencies and Staff offices to independently validate the results. There were no exceptions that resulted in changes to test results based on ICD reviews
- Establishing target remediation and closure goals of 35 percent for Corrective Action Plans (CAPs, but achieving CAP closure rates of 40 percent, exceeding the established targets
- Monitoring and overseeing remediation of internal control deficiencies 8 out of 17, or 47 percent, USDA agencies and staff offices met or exceeded their CAP closure goals for the year
- Conducted “Lessons Learned” meetings with agencies where they reviewed the activities of the A-123 2022 Assessment Year (AY), discussed what went well and what needed to be improved. Suggestions include updates to ACRT like update Notification emails, updating require fields (i.e., tester, reviewer, remediate finding), and adding supplemental funding check box, agencies requesting monthly meetings with ICD instead of quarterly, update scoping process to allow more risk-based decisions, less financial based scoping, add ERM elements, add GCC specific slides to the FRAT meeting slide deck to give GCC POCs status on assessment
- ICT Cost Assessment for 2022 \$8 million difference of-8 percent from 2021 \$8,7 million. The 2022 assessment costs were lower largely because of a decrease in testing
- Conducted and completed the OMB A-123 Assessment across the Department
- Providing training to USDA agencies and staff offices on each phase of the annual assessment to improve the understanding and quality of required deliverables throughout the Assessment Year. These trainings included:
 - Internal Control Overview,
 - Scoping,
 - Project Planning,
 - Risk Assessment,
 - Documentation Part I,
 - Documentation Part II,
 - Business Process Controls Testing,
 - General Computer Controls Testing,
 - Findings and Summary of Aggregated Deficiencies (BP and GCC),
 - Corrective Action Plans,
 - Entity Level Control Assessments,
 - Annual Certification Statements, and
 - Plans of Action and Milestones.
- Provided AY 22 department-wide scoping recommendations based on deficiencies. Note these recommendations include the Charge Card Management, Data Act Reporting, Financial Reporting. Based on review and updated the 5-Year and 3-Year Deficiency Trend by Business Cycle as well as the Pervasiveness of Findings by Business Process 2019 – 2021, which are included in the SAT Briefing Slides at the beginning of the fiscal year and
- Reviewed and revised 28 ICD Standard Operating Procedures for upload to OCFO SharePoint.

Transparency and Accountability Reporting

OCFO leads the Department in DATA Act transparency reporting which provides full details of all awards funded under USDA programs. This data is presented to the public on USAspending.gov and includes financial system data as well as award-specific and recipient-specific data.

USDA submits DATA Act financial system data monthly. DATA Act File A, which represents Governmentwide Treasury Accounting System SF-133 reporting, remains at 100 percent. When comparing 2020 and 2021. File B, which contains SF-133 balances and Budget Object Code and Program Activity reporting, improved 0.01 percent from 99.80 percent to 99.81 percent. File C improved from 99.88 in 2021 to 99.90 percent in 2021. The D2 file,

which contains the non-financial award data, was at 76.07 percent in 2021. 2022 is at 87.13 percent. This data is compiled and managed in the USDA DATA Act Reporting Dashboard in FMML.

The 2022 Overall DATA Act reporting summary reporting for USDA resulted in an overall reporting rate of 99.12 percent of known data. The below table reflects a DATA Act Compliance Summary across all DATA Act file as of year-end 2022.

Treasury, OMB, and Congressional Staffers continuously seek USDA input for cross-cutting DATA Act improvements across the Federal Government.

Grants Policy

Worked with the Made in America Office at OMB to update 2 CFR 200 to include BABA implementation and compliance

- Established USDA Departmentwide Public Interest Waivers: De Minimis, Small Grants, and Minor Components, updated Departmental Regulation, updated Indirect Cost Rates, Applicable to USDA Federal Awards Departmental Regulation (DR 2255-001), streamlined Executive Order 12372 Intergovernmental Review, implemented two OMB memoranda: OMB Memorandum 22-11, Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure and OMB memorandum 22-12, Advancing Effective Stewardship of Taxpayer Resources and Outcomes in the Implementation of the Infrastructure Investment and Jobs Act
- IIA Post Award Reporting: USDA partnered with OMB on the development of a new common format of post-award performance reporting
- PL 95-220, PL 98-169, *as amended* Reported 282 of 328 USDA Assistance Listings updates approximating \$210 billion to meet GSA's 2022 data call:
- Provided extensive guidance to agencies, OMB, and other Federal partners with grants policy interpretation on a wide range of matters
- Worked with Health and Human Services Quality Service Management Office (QSMO) to modernize and leverage shared grant solutions across the government aim to improve the customer experience and service quality across the grants community and
- Continued office automation projects using python coding, robotics process automation, and Microsoft Excel macros to streamline and automate manual reporting for grants reporting.

Suspension and Debarment (S/D) 2 CFR Parts 180, 417; FAR Subparts 9.4, 409.4

- Published an updated USDA Suspension and Debarment Departmental Regulation--(USDA S/D Departmental Regulation DR 2280-001)
- Closed OIG S/D Audit Report # 50016-0001-23: Implementation of Suspension and Debarment Tools in the U.S. Department of Agriculture and
- Published Office of Management and Budget (OMB) data collection forms: OMB Control No. 0505-0025 (Corporate Tax Delinquency/Felony Conviction certs); OMB Control No. 0505-0027 (S/D, Drug Free Workplace certs).

Training (Departmental)

- Continued to administer several trainings including the USDA Federal Appropriations Law Training (FALT) (Parts I, II) and Grants workforce training.