



Overview/Summary of Services//ARC

ARC Financial Management Services provides a full range of accounting services including the following services: financial management system platform, budget processing, vendor and employee record maintenance/reporting, accounts payable (AP), accounts receivable (AR) and debt collections, purchase and fleet card, payroll accounting, cash, reporting tool support, accounting and reporting. Additional services that are optionally offered to ARC's full service accounting customers depending on need and/or preference include: investment accounting, investment management, budget reporting (MAX), payroll projections, budget analysis, extended record retention services, and budget formulation and performance management.

ARC will maintain the supporting documentation related to transactions processed and reconciliations or reports prepared, including both electronic and paper records, in accordance with Fiscal Service File Plan, dated December 23, 2015. Records retained are available for review and audit as needed. Records will be destroyed at the end of their retention period, which is generally six years.

The customer authorizes ARC to input and store information in electronic systems used by ARC. Access to these systems is controlled by user IDs and passwords in accordance with relevant laws, regulations, security requirements, privacy act and policies, such as:

- Coordination of Federal Information Policy [44 USC Ch. 35] which includes Federal Information Security Modernization Act (FISMA) of 2014 [PL 113-283]
- Recommended Security Controls for Federal Information Systems and Organizations [NIST SP 800-53, Revision 4]
- Guide for Developing Security Plans for Federal Information Systems [NIST SP 800-18, Revision1]



Financial Management System Platform Services

Description

Oracle Federal Financials

ARC's core financial management application is used to account for all financial transactions. These transactions are entered into Oracle either manually or via custom interface from ancillary systems. Modules of Oracle in operation include: Budget Execution, Purchasing, AP, AR, General Ledger, Projects Cost/Billing, and Fixed Assets.

ARC utilizes Oracle multi-org functionality providing data security and segregation of multiple customer agencies within a single instance of the software. In this environment, all customer agencies retain substantial flexibility in configuring their operating unit within the system. However, all customer agencies are subject to certain elements of a standardized configuration. Examples of this include conforming to one accounting calendar, a single list of U.S. Standard General Ledger codes, and Office of Management and Budget (OMB) Object Classes.

ARC has developed integration between Oracle and many other special purpose feeder systems including: System for Award Management (SAM), payroll, procurement, purchase card, relocation, travel, commercial invoice, and Treasury investments. Leveraging the payroll integration, ARC has also developed a custom Payroll Projections module in Oracle. This allows for 'what-if' scenarios to be input in order to generate projection reports. Additionally, to aid in data conversion, as well as customer-specific integration needs, ARC has developed customized interfaces (data loaders) that can be used to import flat files including:

- AP Invoice Interface is used to interface AP invoices
- AR Customer Interface is used to create or update AR customers
- AR Invoice Interface is used to interface AR invoices
- AR Receipt Interface is used to interface AR receipts
- Budget Interface is used to interface Federal Financials budgets
- Fixed Assets Interface is used to interface assets into the fixed assets module (primarily for implementation conversions)
- GL Interface is used to interface general ledger journals
- Purchase Orders (PO) Interface is used to interface PO

ARC's standard process for receiving data files from feeder or legacy systems is to do so via Secure File Transfer Protocol.

Oracle Discoverer

Oracle Discoverer is the web accessible reporting tool that ARC provides customer agencies to access data processed in Oracle. Oracle Discoverer allows for real-time queries to be executed against any data elements captured in Oracle. Discoverer is also available to generate reports from our custom Payroll Projection system.

The user can view real-time data in various ways including drill up/down capabilities. The user may also download report data to a spreadsheet or other desktop applications.



System Accessibility

Unless otherwise specified, users will access our systems via the internet. Internet access will be limited to the specific government-recognized IP address range provided by the customer. These internet connections will utilize Transport Layer Security (TLS) to protect the sensitivity of the data being accessed.

System Help Desk

- Provide complete help desk services to answer all system questions from the user community
- Provide telephone support between the hours of 7:00 am until 6:00 pm Eastern Time (ET), Monday through Friday excluding federal holidays

FISMA Compliance and Reporting

ARC is responsible for ensuring full Federal Information Security Management Act (FISMA) compliance and reporting for the aforementioned systems. As a result, customer organizations should not include these systems in their FISMA reporting to OMB. FISMA compliance items include the following:

- Completion of Security Assessment and Authorization activities as prescribed by National Institute of Standards and Technology and OMB Circular A-130
- Completion of annual Continuous Monitoring and Testing
- Tracking of Fiscal Service employee annual Security Awareness and Specialized Training

All FISMA related documentation is available for review upon request onsite at Fiscal Service in Parkersburg, WV and Reston, VA. Documentation that relates to Oracle Managed Cloud Services' (OMCS) General Support System, located in Austin, TX, is available for review twice per year—the first week of May and the first week of November. ARC provides customers with advance notice of these reviews and coordinates all OMCS site visits in Parkersburg WV and Reston, VA. Signed nondisclosure agreements and evidence of appropriate background clearances may be required prior to granting access to documentation.

System Availability

Systems are scheduled to be available with the exception of the required maintenance periods described below.¹

- Primary weekly maintenance window – 6:00 am to 11:59 pm ET every Sunday
- Secondary weekly maintenance window – 8:00 pm to 11:59 pm ET every Tuesday
- The monthly close maintenance window is 6:00 pm to 11:59 pm ET on second business day of each month. ARC will commence the monthly closing process promptly at 6:00 pm ET.

¹ While the system may be available during the weekly maintenance windows, a notice of system unavailability will not be provided to users.



After Hours Processing

Any time after 5:00 pm ET constitutes “After Hours” for Oracle. During “After Hours” certain exception processing can be handled. Examples of these exception items include transactions that require any of the following:

- Temporary disabling of a global cross validation rule
- Summary template maintenance
- Year-end close process for any Treasury Symbol(s)

Requests for “After Hours” processing support must be received in writing by 3:00 pm ET.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Help Desk		
Request new user application access via the Access Request Form		X
Validate application users and responsibilities annually		X
Notify ARC when user access is no longer required		X
Reset passwords	X	
Answer questions on how to use Oracle and Discoverer systems	X	
Create and maintain Accounting Flexfield (AFF) values	X	
Answer Vendor and COR questions regarding IPP	X	
System Administration		
Provide full system administration of the Oracle platform <ul style="list-style-type: none"> • Create and maintain user roles and responsibilities • Create and maintain system security profiles • Create and maintain site specific system configurations • Maintain and troubleshoot all interfaces • Maintain a standard suite of reports • Perform monthly and year-end closing activities 	X	
Maintain Federal Information Security Management Act (FISMA) compliance and perform related reporting	X	
System Training		
Ensure users are trained on ARC applications		X
Provide training for Oracle and Discoverer users	X	
Work with the customer agency during implementations or significant upgrades to develop a detailed training plan	X	
Provide a training facility in the Washington, DC area or train at the customer location assuming adequate facilities exist. On-line or remote training is also available	X	
System Backups		
Conduct production system backups in a manner that meets current Federal requirements	X	
Store data backups at offsite locations for a minimum of six years	X	
Software Maintenance		
Provide resources to participate in User Testing of application changes		X



Conduct System Integration Testing (SIT) on all vendor functional upgrades and patches	X	
Remain current on security patches and application, database, and operating system versions.	X	
Develop and test custom enhancements to the financial management system based on approved customer needs not met within the core product	X	
Perform software upgrades as improvements are made or problems encountered	X	
Provide a non-production instance for User Testing and the test plan used during System Integration Testing when system functionality is impacted	X	
Provide 90 days advance notification of major system changes	X	

Note: ARC utilizes a Change Control Board to assess and make decisions on all system related changes. In doing so, ARC evaluates the resource and customer impacts and priority of the proposed changes to the systems.

Primary Pricing Driver

Systems

- ❖ Number of customer core Oracle users plus number of ARC financial management users allocated to customer

Note: Users are determined as of a point in time that corresponds to ARC's budgeting/costing cycle (typically, winter/early spring). Discoverer-only users are not included in this count.

Systems Help Desk

- ❖ Average annual number of help desk tickets logged for the two most recently completed fiscal years

Performance Metrics

Systems

Metric	Measurement	Standard / Target
Oracle System Availability	Actual availability of Oracle as a percentage of planned availability	99%
Notice of Planned Oracle Outages	Percentage of customer notifications sent at least seven calendar days prior to a planned Oracle outage that is outside normal maintenance windows	100%
Month-end Closing	Percentage of fiscal periods that are closed in accordance with established schedule	100%
Discoverer Performance	Percentage of standard suite reports run within one minute	90%



Systems Help Desk

Metric	Measurement	Standard / Target
Call Resolution	Percentage of calls resolved within 60 Minutes	65%
E-mail Resolved	Percentage of E-mails resolved with 1 Business Day	65%
Call Abandonment Rate	Percentage of help desk calls abandoned prior to being answered	<5% when average call abandonment time is >30 seconds
Average Speed of Answer	Average number of seconds for help desk calls to be answered	<10 seconds



Budget Processing Services

Description

Process budget transactions in Oracle, including appropriation warrants, continuing resolutions, apportionments, allocations, reprogramming, transfers, and rescissions.

Budget Processing Services represent the basic level of budget services available. Optional budget services, such as MAX Reporting, Payroll Projection Services, Budget Analysis and Budget Formulation and Performance Management Services are described in subsequent sections.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Notify ARC of the continuing resolution (CR) amount to be posted in Oracle		X
Develop and submit financial plan to ARC with allocation information to record in Oracle Federal Financial system		X
Prepare and submit budget reprogramming transactions to ARC		X
Develop and submit SF-132 (Apportionment and Reapportionment Schedule) to OMB for approval		X
Provide OMB approved SF-132 to ARC to record in Oracle Federal Financial system		X
Provide signed Treasury warrant to ARC to record in Oracle Federal Financial system		X
Monitor funds availability		X
Calculate and recommend the basic pro-rata funding (percentage of year) calculations during a CR	X	
Process all budget transactions in accounting system based on proper regulatory and agency approvals	X	

Primary Pricing Driver

❖ Average annual number of budget document lines processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- Budget - Allocation - Manual
- Budget - Allocation - Interfaced
- Budget - Appor Avail - Manual
- Budget - Appor Avail - Interfaced
- Budget - Appropriation - Manual
- Budget - Appropriation - Interfaced
- Budget - Appor Unavail - Manual
- Budget - Appor Unavail - Interfaced
- Undefined: Budget



Performance Metrics

Metric	Measurement	Standard / Target
Budget Document Processing	Percentage of budget reprogramming documents processed within two business days	97%



Vendor and Employee Record Maintenance and Reporting Services

Description

Add and maintain vendor records including remittance information, . The vendor file maintenance is performed by using an automated program to validate the vendor file data in the System for Award Management (SAM) system to the vendor file data in Oracle Federal Financials.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Submit information to ARC for types of vendors not registered in SAM		X
Submit convenience check logs to ARC for 1099 reporting no later than five business days after year end		X
Resolve possible matches identified by ARC resulting from ARC's validation of the Do Not Pay database		X
Provide information to complete Do Not Pay Adjudication reports, when necessary		X
Add and maintain vendors	X	
Validate vendor data daily against SAM for current registration information and status	X	
Validate vendor data weekly against Do Not Pay database to identify and deactivate prohibited vendors and refer possible matches to customer agency for resolution	X	
Complete Do Not Pay Adjudication reports, when applicable	X	
1099 tax reporting	X	
Deactivate vendor records that do not have activity within the past year	X	

Primary Pricing Drivers

- ❖ Active vendor/employee records and records made inactive in last 12 months (point in time)

Performance Metrics

Metric	Measurement	Standard / Target
Vendor Maintenance	Percentage of routine vendor file changes and additions accurately completed within 24 hours of receipt	99%



Commercial Accounts Payable IPP

Process AP invoices in Oracle via the Invoice Processing Platform (IPP) to accurately maintain customer accounts.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Prepare and submit necessary obligations to support payments		X
Review, certify, and validate requests for payments		X
Maintain adequate controls on internal processes related to payment approvals		X
Maintain and provide list of authorized officials for processing manual transactions		X
Provide correct received and acceptance dates for goods or services		X
Resolve billing discrepancies with vendors		X
Review all attachments submitted by the vendor in IPP		X
Resolve pending invoices on the Invoice Delinquency List		X
Attend mandatory IPP training		X
Certify IPP users annually		X
Perform voucher examination and reject invoices not deemed proper (per CFR 1315.9 (b) items 1 – 9	X	
Submit proper invoices in IPP for approval for vendors not using IPP	X	
Send Invoice Delinquency List to customer agency management weekly	X	
Conduct post payment audits and communicate results	X	
Calculate interest penalties for late payments	X	
Cancel/Void Disbursements	X	
Process corrections in Oracle and IPP as requested	X	
Respond to payments inquiries	X	
Inform customer of document preparation and submission requirements	X	
Provide Invoice Approver training to customers	X	
Administer IPP system	X	
Test new releases to IPP and related interfaces	X	
Process IPP interfaces and troubleshoot issues and rejected transactions	X	

Primary Pricing Driver

- ❖ Average annual number of AP documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following transaction type is used in this calculation:

AP Invoices - IPP



Performance Metrics

Metric	Measurement	Standard / Target
Prompt Payment	Percentage of payments made in accordance with the Prompt Payment Act when agency provides payment approval at least five business days prior to the due date	99.5%
Proper Payments	Percentage of proper payments, excluding customer errors	99.5%
Discounts Taken	Percentage of available discounts taken when properly approved invoice is received three business days in advance of the discount date	99%



☑ Accounts Payable Commercial NIPP

Process AP accounting transactions in Oracle to accurately maintain customer accounts. This includes manual invoice processing for non IPP commercial invoices, miscellaneous payments, payment corrections, expense accruals and manual obligations.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Prepare and submit necessary obligations to support payments		X
Review, certify, and validate requests for payments		X
Maintain adequate controls on internal processes related to payment approvals		X
Participate in training provided by ARC		X
Maintain and provide list of authorized officials for processing manual transactions		X
Provide correct received and acceptance dates for goods or services		X
Resolve billing discrepancies with vendors		X
Resolve pending invoices on the Invoice Delinquency List		X
Provide data for expense accruals		X
Perform voucher examination and reject invoices not deemed proper (per CFR 1315.9 (b) items 1 – 9.	X	
Send proper invoices to Invoice Approver for approval to pay	X	
Send Invoice Delinquency List to customer agency management weekly	X	
Calculate interest penalties for late payments	X	
Cancel/Void Disbursements	X	
Process corrections in Oracle as requested	X	
Respond to payments inquiries	X	
Inform customer of document preparation and submission requirements	X	
Perform independent review and approval of supplier invoices ≥\$2,500	X	
Record approved invoices, manual obligations and expense accruals in Oracle	X	

Primary Pricing Driver

❖ Average annual number of AP documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AP Invoices – ZDIs – Commercial
- AP Invoices – Interfaced (X 0.1)
 - all except BOCs 33%, 410001,410002,410003,410004,410005, or vendor Foreign Currency pay group lookup code
- AP Manual Payments X2



- AP Invoices – Manual
- Purchasing – Interfaced Obligations (x 0.1)
 - all except BOCs 33%, 410001,410002,410003,410004,410005, or Vendor Foreign
 - Currency pay group lookup code
- Purchasing – Manual Obligations – Manual Payment
- Purchasing – Manual Obligations – Commercial
- PO Receipts (Accruals) – Manual PMTs
- PO Receipts (Accruals) – Commercial

Performance Metrics

Metric	Measurement	Standard / Target
Prompt Payment	Percentage of payments made in accordance with the Prompt Payment Act when agency provides payment approval at least five business days prior to the due date	99.5%
Proper Payments	Percentage of proper payments, excluding customer errors	99.5%
Discounts Taken	Percentage of available discounts taken when properly approved invoice is received three business days in advance of the discount date	99%



Grants

Process Grant accounting transactions in Oracle to accurately maintain customer accounts. This includes transaction processing for grant obligations, accruals, payment requests, receivables, collections and other entries necessary to account for grants.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Perform grant program administration		X
Submit complete and accurate grant agreements, accruals, and payment requests		X
Maintain and provide list of authorized officials for processing manual transactions		X
Maintain adequate controls on internal processes related to payment approvals		X
Create and Maintain customer records in Oracle	X	
Examine grant agreements, accruals, and payment requests for completeness	X	
Process/reconcile files from customer grant systems in Oracle	X	
Perform independent review and approval of supplier invoices \geq \$2,500	X	
Record manual obligations and expense accruals in Oracle	X	
Record grant receivable amounts due from external customers or other non-employee sources in Oracle	X	
Process grant receivable adjustments or write-offs in Oracle	X	
Receive grant payments and record collections in Oracle	X	

Primary Pricing Driver

- ❖ Average annual number of AP and AR documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AP Invoices - ZDIs - Grants
- AP Invoices - Interfaced (x0.2)
 - BOCs = 410001, 410003, 410004, 410005
- AP Invoices - Grants
- AR - Adjustments - Grants-Manual
- AR - Adjustments - Grants-Interfaced (x0.2)
- AR Receipts - Grants - Cash Manual
- AR Receipts - Grants - Cash Interfaced (x0.2)
- AR Invoices - Grants - Interfaced (x0.2)
- AR Invoices - Grants - Manual
- AR - Misc Receipts - Grants - Manual
- AR - Misc Receipts - Grants - Interfaced (x0.2)
- Customers - Grants - Manual



Customers - Grants - Interfaced (x0.2)
 Purchasing - Interfaced Obligations (x0.2)
 BOCs = 410001, 410003, 410004, 410005
 Purchasing - Manual Obligations - Grants
 PO Receipts (Accruals) - Grants

Performance Metrics

Metric	Measurement	Standard / Target
Proper Payments	Percentage of proper payments, excluding customer errors	99.5%



Loans

Processes Loan accounting transactions in Oracle to accurately maintain customer accounts. This includes transaction processing for loan obligations, accruals, payment requests, receivables, collections and other entries necessary to account for loans.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Perform loan program administration		X
Provide necessary source documents/files for the processing of loan and foreclosure related activity, if applicable		X
Process Non-Expenditure Transactions in GWA (including borrowings, repayments, and capital transfers)		X
Prepare subsidy re-estimates		X
Prepare year end interest calculation		X
Review, certify, and validate requests for payments		X
Maintain and provide list of authorized officials for processing manual transactions		X
Maintain adequate controls on internal processes related to payment approvals		X
Examine loan agreements and payment requests for completeness	X	
Record manual subsidy and loan obligations	X	
Process loan disbursements and/or claim payments	X	
Perform independent review and approval of loan disbursements ≥ \$2,500	X	
Create and Maintain loan customer records	X	
Process/reconcile files from customer loan systems	X	
Record loan receivable amounts due from external customer or other non-employee sources	X	
Receive and process principal and interest collections	X	
Process loan receivable adjustments or write-offs	X	
Receive and record Non-Expenditures Transfers	X	
Receive and record memorandum general ledger accounts for loan guarantees, if applicable	X	
Receive subsidy re-estimates and record	X	
Receive year-end interest calculations transactions and record	X	
Receive and record activity related to foreclosures, if applicable	X	
Record fees associated with loans	X	



Primary Pricing Driver

- ❖ Average annual number of AP and AR documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

AP Invoices - ZDIs - Loans
 AP Invoices - Interfaced (x0.2)
 BOCs = 33% or 4100002
 AP Invoices - Loans
 AR - Adjustments - Loans-Manual
 AR - Adjustments - Loans-Interfaced (x0.2)
 AR Receipts - Loans - Cash Manual
 AR Receipts - Loans - Cash Interfaced (x0.2)
 AR Invoices - Loans - Interfaced (x0.2)
 AR Invoices - Loans - Manual
 AR - Misc Receipts - Loans - Manual
 AR - Misc Receipts - Loans - Interfaced (x0.2)
 Customers - Loans - Manual
 Customers - Loans - Interfaced (x0.2)
 Purchasing - Interfaced Obligations (x0.2)
 BOCs = 33% or 4100002
 Purchasing - Manual Obligations - Loans
 PO Receipts (Accruals) - Loans

Performance Metrics

Metric	Measurement	Standard / Target
Proper Payments	Percentage of proper payments, excluding customer errors	99.5%



Miscellaneous, Foreign & Personal Svs Contractor (PSC) Payments

Description

Process any miscellaneous, foreign, and account for PSC.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Monitor PSC expenses related to benefits, hours worked, and adherence to PSC contractual agreement and stipulations		X
Review, certify, and validate requests for payments		X
Maintain and provide list of authorized officials for processing manual transactions		X
Maintain adequate controls on internal processes related to payment approvals		X
Receive foreign payment/PSC requests and examine for completeness and process in Oracle	X	
Send proper invoices for review and approval to the Invoice Official	X	
Perform independent review and approval of invoices ≥ \$2,500	X	
Record manual obligations and expense accruals in Oracle	X	

Primary Pricing Driver

- ❖ Average annual number of AP documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AP Invoices - ZDIs - PSC
- AP Invoices - ZDIs - Foreign
- AP Invoices - Interfaced (x0.2)
 - Pay Group Lookup Code = Vendor Foreign Currency
- AP Invoices - Foreign
- AP Invoices - PSC
- Purchasing - Interfaced Obligations (x0.2)
 - Pay Group Lookup Code = Vendor Foreign Currency
- Purchasing - Manual Obligations - Foreign Payments
- Purchasing - Manual Obligations - PSC
- PO Receipts (Accruals) - Foreign PMTs
- PO Receipts (Accruals) - PSC

Performance Metrics

Metric	Measurement	Standard / Target
Proper Payments	Percentage of proper payments, excluding customer errors	99.5%



☑ Intragovernmental Accounts Payable

Process Intragovernmental Accounts Payable activity which includes IPACs, Intra-fund transfers, Obligations and accruals.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Resolve issues with IPAC Delinquency List		X
Prepare and submit necessary obligations to support payments		X
Review, certify, and validate requests for payments		X
Maintain adequate controls on internal processes related to payment approvals		X
Participate in training provided by ARC		X
Maintain and provide list of authorized officials for processing manual transactions		X
Send IPAC Delinquency List to customer agency management	X	
Record Intragovernmental accruals in Oracle	X	
Perform required Intragovernmental reconciliations	X	
Assist the customer agency with elimination differences	X	
Provide feedback to agencies on process improvement and performance	X	
Process corrections in Oracle as requested	X	
Respond to payments inquiries	X	

Primary Pricing Driver

❖ Average annual number of AP documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AP Invoices - ZDIs - Federal
- AP Invoices - IPAC
- Purchasing - Manual Obligations - Federal
- PO Receipts (Accruals) - Federal



Commercial Accounts Receivable Services

Description

Process Accounts Receivable (AR) financial transactions in Oracle, creating debtor accounts, invoices, collections and receivable write-off transactions for non-Federal activity.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Provide complete non-Federal receivable/billing information to ARC		X
Monitor and certify open receivables		X
Provide supporting documentation to ARC for all AR transactions		X
Identify and/or approve adjustments or write-off of receivables		X
Maintain accounts receivable records: <ul style="list-style-type: none"> • Create and maintain debtor records in Oracle • Record receivable amounts due from non-Federal debtors • Process receivable adjustments or write-offs in Oracle • Research payments received to identify correct application of funds – Below are some examples of payments we might receive: <ul style="list-style-type: none"> ○ Credit Gateway Fedwires or ACH ○ Process OTCNet (check) receipts ○ Process credit card receipts ○ Process pay.gov receipts ○ Process IPAC collections from Debt Management Service and Department of Justice • Record collections in Oracle • Run Oracle process to assess and apply finance charges (interest, administrative fees and penalties) to overdue receivables Provide access to agency payroll provider reports <ul style="list-style-type: none"> • Reconcile payroll receivables to payroll provider reports (when we receive reports from the payroll provider) • We maintain a subsidiary ledger and reconcile payroll receivables to transactions from payroll data files. 	X	



Primary Pricing Driver

- ❖ Average annual number of AR documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AR - Adjustments - NFED-Manual
- AR - Adjustments - NFED-Interfaced (x0.1)
- AR - Adjustments - NFED Debit Memos
- NFED - Cash Manual
- NFED - Cash Interfaced (x0.1)
- AR Invoices - Debit Memo - NFED Manual
- AR Invoices - NFED Interfaced (x0.1)
- AR Invoices - NFED Manual
- AR Invoices - NFED Credit Memo Manual
- AR - Misc Receipts - NFED Manual
- AR - Misc Receipts - NFED Interfaced (x0.1)
- Customers - Non-Federal - Manual
- Customers - Non-Federal - Interfaced (x0.1)

Metric	Measurement	Standard / Target
Transactions posted	Percentage of documents posted within two business days once complete information is received	80%



Receivable Reporting

Description

The Treasury Report on Receivables (TROR) is a required quarterly report. The TROR is the Department of the Treasury's (Treasury) only comprehensive means for periodically collecting data on the status and condition of the Federal Government's non-tax debt portfolio, in accordance with the requirements of the Debt Collection Act of 1982 and the Debt Collection Improvement Act of 1996 (DCIA).

Form 1099-C, Cancellation of Debt, is a required form that must be filed with the IRS in January for the previous calendar year. Debts that are written off and closed out (no additional collection actions will be taken on the debt) must be reported if they are over \$600.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Review the TROR annually at a minimum		X
Provide access to agency payroll provider reports		X
Provide annual certification/verification by the agency CFO		X
Grant permission for ARC to submit the TROR(s)		X
Provide Debtor and debt information for proper 1099-C reporting		X
Provide monthly accounts receivable aging and other reports	X	
Treasury Report on Receivables (TROR) <ul style="list-style-type: none"> • Prepare the TROR • Submit the TROR to the TROR system • Prepare the TROR/TIER reconciliation for Treasury customers and submit to Treasury 	X	
Prepare 1099-C and report the activity to the IRS	X	

Primary Pricing Driver

- ❖ Based on estimated level of effort
- ❖ Factors influencing the level of effort include:
 - Complexity of the accounting
 - Accounting requirements of the funds involved
 - Audit support requirements
 - Number of TROR's prepared
 - level of customer care required
 - Changing government-wide reporting requirements

Metric	Measurement	Standard / Target
Treasury Report on Receivables (TROR) Reporting	Percentage of reporting completed by established due dates	95%



Debt Collection

Description

The Debt Collection Improvement Act of 1996 (DCIA) generally requires Federal agencies to transfer any nontax debt delinquent 180 days or more to Fiscal Service for debt collection services. After transfer, Fiscal Service must take appropriate action to service, collect, compromise, or suspend or terminate collection action on the debt (commonly referred to as “Cross-Servicing”). The Digital Accountability and Transparency Act of 2014 amended the DCIA to require agencies to notify Fiscal Service of all debts delinquent over 120 days for purposes of administrative offset. Perform Debt Collection (DC) activities as required by the Debt Collection Act for Administrative activity, such as employee and vendor overpayment. Note: Program DC activity is an optional service.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Establish and maintain a FedDebt account		X
Provide ARC with access to the FedDebt account		X
Provide timely approval to refer or to take collection actions		X
Answer debtor disputes timely when requested		X
Provide our basic debt collection process for administrative debts: <ul style="list-style-type: none"> • Mail or email initial invoice • If not collected within 30 days send a due process notice • If not collected within 60 days of the due date we will follow up with a phone call if contact information is available If not collected within 90 days of due date we will refer to FedDebt with accordance to the Agency's policies.	X	
In addition to the basic debt collection tasks may also include: <ul style="list-style-type: none"> • Respond to phone calls and correspondence from debtors • Prepare responses to debtor inquiries • Negotiate compromise offers, including installment agreement in accordance with Agency policy • Use available tools such as skip tracing sources to aid in debt collection activities • Maintain records of debt collection activities 	X	
Refer appropriate accounts to the Debt Management Services for cross servicing <ul style="list-style-type: none"> • Manually enter receivables in FedDebt • Recall requests from FedDebt • Provide proof of debt • Generate FedDebt reports • Process return to agency reports • Coordinate responses for disputes 	X	



NOTE: ARC will support those customer agencies that choose to use this debt collection tool.

Primary Pricing Driver

❖ Based on estimated level of effort

Metric	Measurement	Standard / Target
Referral to Fed Debt	Percentage of referrals to Fed Debt within legal limits with customer approval	90%



☑ Intragovernmental Accounts Receivable

Process Intragovernmental Accounts Receivable activity which includes IPACs, Working Capital Funds, Intra-fund transfers, and Projects related activity.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Provide signed Interagency Agreements (including MADEs if applicable) to ARC		X
Maintain and provide a list of authorized officials		X
Generate reimbursable billing file and provide to ARC		X
Inform Trading Partners of revenue accruals		X
Process Projects, Tasks, Events, related Budgets, AR Invoices and Receipts	X	
Process Intragovernmental Accounts Receivables and unbilled revenue in Oracle	X	
Retrieve IPAC documents from IPAC system and record in Oracle	X	
Process IPAC collections and record in Oracle	X	
Troubleshoot IPAC interface issues and rejected transactions	X	
Provide feedback to agencies on process improvement and performance	X	
Perform required Intragovernmental reconciliations	X	
Assist the customer agency with elimination differences	X	

Primary Pricing Driver

❖ Average annual number of AR documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AR - Adjustments - Federal-Manual
- AR - Adjustments - FED Debit Memos
- AR Receipts FED - IPAC Bulk Process
- FED - Cash Manual
- FED - Cash Interfaced (x0.1)
- AR Invoices - Debit Memo - FED Manual
- AR Invoices - FED Interfaced (x0.1)
- AR Invoices - FED Manual
- AR Invoices - Project Invoices - PIE Interface (x0.1)
- AR Invoices - Projects Invoices - Manual
- AR - Misc Receipts - FED Manual
- AR - Misc Receipts - FED Interfaced (x0.1)
- Customers - Federal - Manual
- Customers - Federal - Interfaced (x0.1)
- Projects - Contract
- Project Cost Budget - Contract



Financial Management Service Line
Service Descriptions

Project Cost Budget - Revenue Budget
Projects - Indirect
Projects Cost Budget - Indirect



Purchase and Fleet Card Services

Description

Record CitiDirect purchase card invoice details in Oracle for payment, and performs monthly statement reconciliations.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Review purchase card statements to validate or dispute charges		X
Maintain convenience check logs and submit to ARC for 1099 reporting		X
Allocate individual purchase card transactions to the correct accounting string code and/or obligation number as they are incurred		X
Reconcile supporting documents to purchase card charges and resolve discrepancies, including disputes		X
Approve purchase card statements for processing within 10 business days of statement generation (to avoid auto close)		X
Respond timely to rejected interface records by providing valid accounting string code and/or obligation number		X
Provide manual approval for auto-closed statements		X
If applicable, provide properly completed manual obligation request form.		X
Provide a properly completed CitiDirect Correction Form, when an accounting string code and/or obligation on an invoice needs changed		X
Review, validate and submit changes to cardholders accounting string codes utilizing the CitiDirect ASC Request Form as needed		X
Perform annual review and approval of accounting string codes for the new fiscal year		X
Provide accounting string codes for rebates for each Treasury Account Symbol		X
Set up and maintain the CitiDirect application (adding/removing accounting codes and assigning to cardholders)	X	
Process purchase card payment files for approved charges	X	
Process invoices for rejected records upon receipt of valid accounting string code and/or obligation number	X	
Monitor approval of auto close statements	X	
Provide user support and training on CitiDirect application	X	
Record manual obligations in Oracle	X	
Record expenses and accruals in Oracle	X	
Process customer requested corrections	X	
Process quarterly rebates	X	
Provide Customer Agency Accounting String Codes by Cardholder for new fiscal year ASC set up	X	



Primary Pricing Driver

- ❖ Average annual number of Citi documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. The following list provides the transaction types used in this calculation:

- AP Invoices - ZDIs - Citidirect (distribution lines)
- AP Invoices - Citidirect Interface
- If Source = CITIDIRECT (headers)
- otherwise (distribution lines)
- Purchasing - Manual Obligations - Citibank (distribution lines)
- PO Receipts (Accruals) - Citibank (distribution lines)

Performance Metrics

Metric	Measurement	Standard / Target
Purchase Card Payments	Percentage of error free interfaced invoices paid within two business days from receipt of CitiDirect payment file	98%



Payroll Accounting Services

Description

Process payroll accounting files produced by an e-payroll provider using an automated interface to Oracle Federal Financials. ARC's interface converts the accounting information into relevant Oracle codes, and maintains a detailed employee record database to support summary general ledger entries to Oracle. Automated payroll accrual and leave liability entries are also produced in the database and are summarized in the general ledger

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Review Oracle payroll records each pay period and initiate any necessary corrective action thru the agencies T&A System or by submitting a Customer Requested Correction Form		X
Review error and default accounting reports and submit valid accounting timely		X
Process payroll files	X	
Process payroll accrual entries based on the number of unrecorded paid days remaining in the month	X	
Process leave accrual entries based on accumulated leave if furnished by the payroll provider	X	
Provide error and default accounting reports to customer for correction	X	
Reconcile payroll cash activity monthly	X	
Process monthly, quarterly and annual journal entries for: <ul style="list-style-type: none"> • Payroll accruals • Leave accruals • FECA, • Unemployment compensation, • Year-end accruals for awards • OT • Student loans 	X	
Set up and maintain payroll mapping tables	X	
Review and update payroll posting logic as needed	X	
Provide customer agency training on payroll processes	X	
Process properly completed customer requested corrections	X	
Submit file layout changes as needed	X	



Primary Pricing Driver

Payroll Accounting driver is two phased:

- 1) "Customer standard flat fee"
- 2) Payroll Corrections driver for FY17:

❖ Annual number of payroll activity correction records for the last 12 months. The following list provides the activity types used in this calculation:

- Corrected Interfaced
- Corrected Non-Interfaced

Performance Metrics

Metric	Measurement	Standard / Target
Payroll Posting	Percentage of payroll posting within two business days of receipt of error free payroll and personnel file(s) from the payroll provider/customer	98%
Payroll Posting	Percentage of payroll posting completed before month-end close	100%



Cash Services

Description

Provide cash services related to depositing checks, disbursing payments to commercial payees, reporting Fund Balance with Treasury (FBwT) activity and FBwT balances on a monthly basis.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Check Deposits		
Send checks and supporting documentation to ARC for deposit		X
Process in Treasury's deposit applications any customer agency checks that have been routed to ARC	X	
Commercial Invoices		
Transmit payment files to Treasury and certify payment schedules in Treasury's disbursement systems	X	
FBwT Reporting and Reconciliation		
Perform the monthly review and reclassification of component TAS/BETC for monthly FBwT reporting to Treasury within Treasury due dates	X	
Reconcile FBwT activity and balances	X	

Primary Pricing Driver

(basis for 75% of service allocation)

- ❖ Unexpired Treasury Account Symbols

Secondary Pricing Driver

(basis for 25% of service allocation)

- ❖ Average annual number of Cash Transaction documents (i.e. headers) processed in Oracle for the two most recently completed fiscal years. Cash Transaction documents defined as:

USSGL = 10100021, 10100022, 10100027, 10100028, or 10100029
AND
JE Source = "Budgetary Transaction", "Payables", or "Receivables"



Performance Metrics

Metric	Measurement	Standard / Target
Deposits	Percentage of deposits made within two business days of receipt	95%
Fund Balance with Treasury - Reporting	Percentage of FBwT report TAS/BETC reclassifications completed within Treasury's due date	99%
Fund Balance with Treasury - Reconciliation	Percentage of FBwT reconciliations prepared and reviewed by the 20 th day of the subsequent month	98%

Note: As certifying officer on the disbursements processed by ARC, we rely on the administrative and system approvals to ensure payments are valid and authorized and disbursements are proper. Customer agency's Invoice Approvers are responsible for providing certification that invoices are proper and accurate, including information pertaining to the acceptance or rejection of goods or services received.

If an improper payment occurs, whether by fault of ARC, the customer, or any other third party, ARC is limited to the following corrective actions.

- For an error resulting in an incorrect underpayment, ARC will promptly issue a corrected payment.
- If, however, an error results in an improper overpayment, ARC will take immediate steps to recover or collect the amount.
- In the event that the full amount is not collected and a deficiency results, ARC will provide guidance on the availability of funding sources that might be available to cover the loss, which may include the Gains and Deficiency Account, the accountable officer, or customer agency appropriation.



Reporting Services/Treasury ONLY

Description

Perform reporting services which includes account maintenance, financial reporting, audit support, and general customer financial management support. Account maintenance includes ensuring accounting transactions are recorded properly using the Standard General Ledger and other attributes in accordance with reporting requirements for specific account types.

Support financial statement audits by Providing Prepared by Client (PBC) audit items related to ARC performed financial management services as requested by auditors. ARC requires a two week lead time for addressing nonstandard audit inquiries.

In addition, ARC will support customers with customer initiated changes, such as reorganizations, new budget authority, costing methodologies, feeder systems, etc., which impact ARC financial management services and explanations concerning ARC performed activities.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Identify and approve changes to agency defined accounting flex field values and cross validation rules		X
Certify Federal standard financial reports for OMB and any other required external organization		X
Provide supplementary information necessary to complete financial statements, notes, required supplementary information, and other information per A-136		X
Review and approve financial statements, notes, required supplementary information, and other information per A-136		X
Prepare Agency's annual report, including Management Discussion and Analysis		X
Provide asset information; including capitalization requirements, useful life, date placed in service, depreciation/amortization methodology, purchases, retirements, disposals, sales, and transfers to ARC		X
Confirm asset balances with physical inventories and notify ARC of any discrepancies		X
Maintain fixed asset subledger detail balances		X
Perform appropriate agency oversight activities and ensures customer internal control considerations are addressed		X
Share relevant audit findings and management letter comments timely with ARC		X
Identify and approve changes to agency defined accounting flex field values and cross validation rules		X
Update and submit the delegation of authority form as changes are made		X



Prepare, process, and approve journal entries in Oracle	X	
Perform the following reporting and account maintenance tasks: Monthly <ul style="list-style-type: none"> TIER (Treasury Information Executive Repository) and any supplemental data calls required, if applicable Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Verification Activities to Maintain Data Integrity: <ul style="list-style-type: none"> Standard General Ledger Relationships Subledger to General Ledger Prior Year Adjustment Analysis Abnormal Balance Review Quarterly <ul style="list-style-type: none"> Financial Statements Financial Statement Variance Analysis (2nd, 3rd and 4th Quarters) Financial Statement Footnotes, Required Supplementary Information & Other Accompanying Information (2nd, 3rd and 4th Quarters) Reconciliation of Net Cost of Operations to Budget Supporting Crosswalk (2nd, 3rd and 4th Quarters) Draft June 30 Stand-alone Financial Statements with Crosswalk Template Reconciling Stand-alone Balances to TFS Balances (3rd Quarter Only) Intragovernmental Material Difference Explanations DATA Act Reporting Imputed Cost Forms, Appendix A and B Abnormal Balance Explanations TIER/TROR Reconciliation Net Cost Calculator Annually <ul style="list-style-type: none"> Closing Package Notes Draft Stand-alone Financial Statements and Footnotes Balances Crosswalk to TFS Financial Statements Proposed TIER Post Closing Journal Vouchers Year End Cancellations Processed in the Year End Module of CARS IPERIA Risk Assessments Completed on Payment Types Administered by ARC IPERIA Payment Recapture Audits – Report on Payment Recapture Activity on Payment Types Administered by ARC 	X	
Define the fiscal year closing calendar	X	
Respond to financial statement audit requests for information assigned to ARC	X	



Represent ARC in audit entrance conference and other status meetings	X	
Provide financial management advice and assistance in support of the ARC services provided	X	
Share relevant ARC audit findings and management letter comments timely with customer contacts	X	
Designate accountants to serve as the primary and backup point of contact for the agency	X	
Serve as primary point of contact for implementing customer initiated change that affects multiple financial management functions	X	

Primary Pricing Driver

- ❖ Based on historical level of effort
- ❖ Factors influencing the level of effort include:
 - Complexity of the accounting and funds control structure
 - Accounting requirements of the funds involved
 - Audit support requirements
 - Level of customer care required
 - Changing government-wide reporting requirements

Performance Metrics

Metric	Measurement	Standard / Target
Financial Reporting	Percentage of reporting and account maintenance tasks (outlined above) completed by established due dates	99%
Audit Results	Percentage of unqualified audit opinions for items under ARC control and responsibility	100%



Reporting/Non Treasury

Description

Perform reporting services which includes account maintenance, financial reporting, audit support, and general customer financial management support. Account maintenance includes ensuring accounting transactions are recorded properly using the Standard General Ledger and other attributes in accordance with reporting requirements for specific account types.

Support financial statement audits by Providing Prepared by Client (PBC) audit items related to ARC performed financial management services as requested by auditors. ARC requires a two week lead time for addressing nonstandard audit inquiries.

In addition, ARC will support customers with customer initiated changes, such as reorganizations, new budget authority, costing methodologies, feeder systems, etc., which impact ARC financial management services and explanations concerning ARC performed activities.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Identify and approve changes to agency defined accounting flex field values and cross validation rules		X
Certify Federal standard financial reports for OMB and any other required external organization		X
Provide supplementary information necessary to complete financial statements, notes, required supplementary information, and other information per A-136		X
Review and approve financial statements, notes, required supplementary information, and other information per A-136		X
Prepare Agency's annual report, including Management Discussion and Analysis		X
Provide asset information; including capitalization requirements, useful life, date placed in service, depreciation/amortization methodology, purchases, retirements, disposals, sales, and transfers to ARC		X
Confirm asset balances with physical inventories and notify ARC of any discrepancies		X
Maintain fixed asset subledger detail balances		X
Ensure agency approach to A-123 management responsibility for internal controls covers all applicable systems and business processes, including those outside the scope of ARC's offering.		X
Perform appropriate agency oversight activities and ensures customer internal control considerations are addressed		X
Update and submit the delegation of authority form as changes are made		X
Share relevant audit findings and management letter comments timely with ARC		X



Prepare, process, and approve journal entries in Oracle	X	
Perform the following reporting and account maintenance tasks: Monthly <ul style="list-style-type: none"> Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Verification Activities to Maintain Data Integrity: <ul style="list-style-type: none"> Standard General Ledger Relationships Subledger to General Ledger Prior Year Adjustment Analysis Abnormal Balance Review Quarterly <ul style="list-style-type: none"> Financial Statements Financial Statement Variance Analysis (3rd Quarter only) Statement of Budgetary Resources to SF133 Reconciliation (3rd and 4th quarters only) Listing of Treasury Account Symbols Reported on SBR (3rd and 4th quarters only) Financial Statement Footnotes (3rd and 4th quarters only) Intragovernmental Difference Explanation in GTAS DATA Act Reporting Annually <ul style="list-style-type: none"> Government-wide Financial Report System Required Supplementary Information and Other Information Year End Cancellations Processed in the Year End Module of CARS 	X	
Define the fiscal year closing calendar	X	
Respond to financial statement audit requests for information assigned to ARC	X	
Represent ARC in audit entrance conference and other status meetings	X	
Provide financial management advice and assistance in support of the ARC services provided	X	
Share relevant ARC audit findings and management letter comments timely with customer contacts	X	
Designate accountants to serve as the primary and backup point of contact for the agency	X	
Serve as primary point of contact for implementing customer initiated change that affects multiple financial management functions	X	

Primary Pricing Driver

- ❖ Based on historical level of effort
- ❖ Factors influencing the level of effort include:



- Complexity of the accounting and funds control structure
- Accounting requirements of the funds involved
- Audit support requirements
- Level of customer care required
- Changing government-wide reporting requirements

Performance Metrics

Metric	Measurement	Standard / Target
Financial Reporting	Percentage of reporting and account maintenance tasks (outlined above) completed by established due dates	99%
Audit Results	Percentage of unqualified audit opinions for items under ARC control and responsibility	100%



Discoverer Services

Description

Provide Discoverer report services in the form of standard reports, customized reports specific to the customer, as well as report maintenance and training support.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Communicate Discoverer training needs to ARC		X
Participate in Discoverer training sessions provided by ARC		X
Communicate report updates needed due to a change in the customer agency's requirements		X
Provide customer specific training as requested	X	
Identifies and approves the requirements for the standard suite of reports	X	
Create custom reports to satisfy customer agency unique requirements	X	

Primary Pricing Driver

- ❖ Number of Discoverer users based on the following formula: (Plus Users x 2) + (Viewer Users x 1)



Investment Accounting Services

Description

ARC provides investment accounting services to customers that have investments in Treasury securities. Services include investment accounting transaction processing, detailed account maintenance and reporting, and system interface processing. ARC uses FedInvest to process investment transactions.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Investment Policy		
Ensure customer is invested in accordance with the guidelines of the Fund's investment legislation and/or the Agency's agreement with Treasury		X
Develop and provide a written investment plan for the Fund that defines the customer's overall cash flow objectives, investment goals and securities to be purchased by the Fund		X
Assume all market risk associated with investments		X
Execute the written investment plan	X	
Investment Accounting Transaction Processing		
Process investment purchases and redemptions according to the customer's instructions	X	

Primary Pricing Driver

- ❖ Based on historical level of effort

Note: If investment errors occur, whether by fault of ARC, Fiscal Service, the customer, or any other third party, ARC is limited to the following corrective authority. For an error resulting in an incorrect over-investment, ARC initiates an action to disinvest the principal along with any associated interest improperly credited, and return the monies to the Treasury General Fund. If, however, an error results in an improper under-investment, ARC will not credit any lost interest to the Fund.



Investment Management Services

Description

ARC provides account management services to customers that maintain Investment Funds in the Federal Investment Program. Services include investment accounting transaction processing, detailed account maintenance and reporting, and system operation and maintenance.

ARC operates and maintains Invest One, a commercial investment accounting system, to support the investment accounting services. An integrated, web-enabled access and reporting portal, FedInvest, is also available.

Investment requests should be received no later than 2 pm for same day investing. Instructions received after the 2 pm deadline will be processed the following business day.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Investment Policy		
Ensure customer is invested in accordance with the guidelines of the Fund's investment legislation and/or the Agency's agreement with Treasury		X
Develop a written investment plan for the Fund that defines the customer's overall cash flow objectives, investment goals and securities to be purchased		X
Assume all market risk associated with investments		X
Execute the written investment plan	X	
Investment Accounting Transaction Processing		
Identify sub-accounts and provide the desired account name, number, and investment or redemption amount(s)		X
Enter deposit and withdrawal transactions		X
Enter any applicable fees		X
Process investment purchases and redemptions according to the customer's instructions	X	
Automatically process maturities for the investment fund(s) and sub-accounts	X	
Record interest accruals for the investment fund(s)	X	
Allocate earnings of the investment fund(s) across sub-accounts	X	
Allocate fees, when requested by the customer, across sub-accounts	X	
Account Maintenance and Reporting		
Maintain sub-account details, including account names and numbers		X
Perform account maintenance and reconciliation, including detailed sub-account activity and balances to the main investment account(s)	X	
Provide on-line sub-account maintenance, transaction entry, and reporting capability; including user setup and maintenance	X	
Maintain support documentation related to accounts for a period of six years after final payment, and then destroy records	X	



Retain records for review and audit	X	
Provide audit assistance relating to the customer's investment fund and related sub-accounts and respond to auditor requests for information when accounts are subject to audit	X	
Provide customer access to view transactions and other account information through FedInvest, including sub-account details	X	
Distribute messages to all users, for sub-accounts, when requested by customer	X	
Provide data file which includes detailed security and accounting information and related sub-account details	X	
If requested, summarize the activity and balances at the sub-account, district, and investment fund levels	X	
Provides an annual independent accounting firm opinion on a review of controls in place within the Fiscal Service, in accordance with the American Institute of Certified Public Accountants' Statement on Standards for Attest Engagements Number 16 (SSAE 16), Reports on the controls at a Service Organization, as amended, and generally accepted government auditing standards	X	

Primary Pricing Driver

- ❖ Labor hours and system resources impacted by the complexity of detailed customer account maintenance and reporting

Performance Metrics

Metric	Measurement	Standard / Target
Accurate Payments	Percent of interest/principal payments for Federal Investments made accurately	100%
Timely Transactions	Percent of Federal Investment transactions processed timely	100%

Note: If investment errors occur, whether by fault of ARC, Fiscal Service, the customer, or any other third party, ARC is limited to the following corrective authority. For an error resulting in an incorrect over-investment, ARC initiates an action to disinvest the principal along with any associated interest improperly credited, and return the monies to the Treasury General Fund. If, however, an error results in an improper under-investment, ARC will not credit any lost interest to the Fund.



Budget Reporting and Analysis Services

Description

Provide budget reporting services including: summary template (funds control) review and maintenance, recovery analysis, SF132, apportionment support, etc.

Provide budget analysis and review support services including: analysis to help formulate the annual budget, prepare payroll projections, and perform quarterly execution reviews

MAX reporting will assist with OMB inquiry support and reporting

ARC Payroll projections uses the ARC Predict payroll projection tool

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
<input checked="" type="checkbox"/> Budget Reporting Services		
Submit financial plan for allocation of recoveries		X
Define and approve funds control settings		X
Provide support as the agency defines accounting system funds control settings	X	
Perform funds control reviews and maintenance on a weekly basis	X	
Review recovery analysis and provide amounts to be allocated to the customer	X	
If requested, provide support as the agency develops the SF-132 and provide feedback after performing a review of the completed SF-132 for reasonableness	X	
If requested, provide support on OMB Data calls	X	
Provide research on various budget related questions using research tools such as GAO Redbooks and OMB Circular A-11	X	
<input checked="" type="checkbox"/> Budget Analysis Services		
Provide current and future budget obligations for formulation exercises		X
Compile, prepare, and submit the Budget Request to OMB and Congress		X
Provide requested data to ARC for quarterly review		X
Provide guidance for developing operating plans		X
Provide calculations for the budget formulation process based on customer agency projections	X	
Prepare the hire/loss projection, personnel compensation and benefits, and financial review summary spreadsheets at the end of each quarter	X	
Prepare the FTE projection spreadsheet each month for the customer agency	X	
Develop operating plans by specific fund at the level specified by the customer	X	
Provide reports as requested to present various financial data	X	



<input checked="" type="checkbox"/> MAX Reporting Services		
Provide current year (CY) and budget year (BY) estimates, as well as FTE estimates, for MAX		X
Provide updates to the appropriations language and appendix text narratives to be populated in MAX and the President's Budget		X
Assist the customer agency with OMB inquiries on budget-related matters	X	
Obtain prior year data (if available) in Oracle and enter in MAX	X	
Enter and validate CY and BY estimates in MAX as provided by the customer agency	X	
Enter updates to the appropriations language and appendix text narratives in MAX	X	
<input checked="" type="checkbox"/> Payroll Projection Services		
Provide projected hire and separation details for payroll projections		X
Provide payroll projections at specified times during the fiscal year based on customer input	X	

Primary Pricing Driver

- ❖ Based on historical level of effort
- ❖ Factors influencing the level of effort include:
 - Complexity of the accounting and funds control structure
 - Accounting requirements of the funds involved

Performance Metrics

Metric	Measurement	Standard / Target
MAX Reporting	Percentage of time MAX reporting completed timely	99%



Budget Formulation and Performance Management Services

Description

Provide the Budget Formulation and Execution Manager (BFEM) application, which supports federal agencies with the collection, compilation and review, and document generation of their Budget Formulation and Performance Management functions. The functionalities may be used together to allow for integrated Performance Budgeting, or agencies may use the functionalities separately to meet independent budget formulation and performance management needs.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Ensure users are trained on the use of the BFEM applications		X
Create and maintain user accounts, including resetting passwords		X
Disable user account when user access is no longer required		X
Input the agency's sets, Generic Data Points, modifications, allocations, generic attributes, and required document templates to meet the agency's budget formulation needs		X
Input the agency's sets, , data collection windows, measures, goals, allocations, and document templates to meet the agency's performance measurement needs		X
Address general application operational maintenance and support issues	X	
Develop, test, and implement application code changes	X	
Maintain application compliance with the Federal Information Systems Management Act (FISMA) and complete a Security Assessment and Accreditation (SA&A)	X	
Maintain Java, XML, report hierarchies, and PL/SQL coding to support existing report, embedded tags, reloadable workbooks, and custom import file definitions	X	
Provide all necessary training to BFEM Agency Administrator users	X	
System Backups		
Provide production system backups with current Federal requirements	X	



Description of Tasks

Budget Formulation

Provide the agency with an operating segment with the Budget Formulation and Execution Manager (BFEM). The application allows agencies to collect and aggregate financial and human resource allocations/requests and their justifications to support formulation of an agency's federal budget. BFEM enables budget offices to define when data is collected, the level of detail required for submission, and the justifications required to submit data for review. It ensures numbers within documents tie to sums and justifications. The system maintains all historic data for each refinement of the budget through the use of sets. In particular, the application:

- Supports departmental review through collection of sub-organization budget requests, modifications, and justifications;
- Produces the OMB submission and supports the refinement of sub-organization submissions;
- Produces the Congressional Justification;
- Enables tracking of changes on the budget by either or both houses of Congress; and
- Allows for the creation of budget sets that can be defined for maintaining distinct phases of the budget process.

Performance Management

Provide customer agency with an operating segment with the Budget Formulation and Execution Manager. The application is designed to support the definition, tracking, and reporting of measures and their relationship with specific goals and activities. In particular, the application:

- Supports definition of measures, timeframes, activities, and the strategic plan;
- Supports control of reporting periods and provides exception reporting;
- Provides budget measures to budget formulation documents;
- Supports distributed data calls for collection of all defined measures;
- Supports reporting as required by the GPRA Act of 2010, including production of machine-readable files for upload to Performance.gov;
- Supports reporting for the Annual Performance Plan (APP) and Annual Performance Report (APR); and
- Enables quick comparisons of metrics to forecasts and actual performance.

Budget Formulation and Performance Management Support

Provide additional budget formulation and performance management support services upon agency request. Services include business process analysis and design, user requirements, user training and documentation, system development and testing, system maintenance and administration, reports, and data import and export tools.

Note: ARC utilizes an internal Change Control Board to assess and make decisions on all system related changes. In doing so, ARC evaluates the resource and customer impacts and priority of the proposed changes to the systems.



Primary Pricing Driver

Application Baseline

- ❖ Availability of an operating unit within a shared application environment, inclusive of federal program management, hosting, application operation support and maintenance, and Security Assessment and Authorization.

Report Maintenance

- ❖ Count of Java-coded or XML reports, Reloadable Workbooks templates, customer import file definitions, and Crosstab reports with their associated report hierarchies.

Consulting Support

- ❖ Based on historical level of effort.
- ❖ The more complex an agency defines their structure, and the more consulting, training, and configuration or administration services request, ARC's level of effort in servicing the agency will increase.

Performance Metrics

Metric	Measurement	Standard / Target
BFEM System Availability	Actual availability of BFEM as a percentage of planned availability	99%



Document Retention Services

Description

ARC provides extended document retention services for customer agencies with justifiable needs, such as litigation, audit, or other special circumstances.

Roles and Responsibility Definition

Responsibilities	ARC	Customer Agency
Provide unique need for record retention beyond standard		X
Communicate when service and records can be terminated		X
Document SOP based on customer needs	X	
Maintain relevant records in accordance with SOP	X	