



**Bulletin:** OCFO 24-03, Parked Documents

**Date:** September 9, 2024

**To:** All Agencies

**Subject:** Parked Documents

## **PURPOSE**

This bulletin establishes a policy for the timely posting of parked documents in accordance with *Office of Management and Budget Circulars A-11, Preparation, Submission, and Execution of the Budget, Section 150, Administrative Control of Funds, and A-123, Management's Responsibility for Internal Control.*

Agency compliance with this policy will result in more efficient operations and prudent fiduciary responsibilities for agencies and USDA.

## **DEFINITIONS**

**Parked Documents** – Documents in the Financial Management Modernization Initiative (FMMI) system that are not posted. This includes, but is not limited to, documents with the following status: Parked, On Hold, Incomplete, or Pre-posted, and does not include Interface Rejects. Parked documents fall into various categories:

- Financials (FI), including Accounts Receivable, General Ledger, and Non-Material Management
- LIV Financials (LIV) for Material Management
- Purchase Orders (PO)
- Purchase Requisitions (PR)
- Fund Commitments (FC), Funds Reservations (FR), and Funds Pre-Commitments (FPC)
- Budget documents (FMBB)

## **BACKGROUND**

USDA is responsible for establishing and maintaining internal controls to achieve effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations. Throughout the year, the net and absolute dollar value of parked transactions not posted timely in FMMI is material. As such, the financial reports and statements may not be reliable because timely information cannot be obtained, reported, and used for decision making. Therefore, Departmental offices and mission area agencies do not have the required data to certify the following:

- Programs achieve their intended results.

- Resources used are consistent with agency mission.
- Programs and resources are protected from waste, fraud, and mismanagement.

In addition, FMFI cannot effectively control funds when there is a delay in recording transactions. This delay can cause the overstatement or understatement of the financial statements. Ensuring accuracy of financial information requires the implementation of preventive measures.

## **POLICY**

Departmental offices and mission area agencies must post parked documents within 10 business days of creation. Clarifications and exceptions are as follows:

- **Accruals:** Agencies parking accruals less than 10 days before the last day of the month must delete or post each accrual before the month end.
- **VADR's:** Agencies parking Voucher Auditor Detail Report (VADR) transactions, which are associated with the U.S. Department of State, may post or delete them within 30 days.
- **Placeholders:** Agencies parking placeholder documents must post them by month end unless they are functional documents, such as Funds Commitments created in September to prepare for the next budget fiscal year.

## **RESPONSIBILITIES**

Financial Management Services (FMS) monitors the Financial (FI) parked documents report monthly and contacts impacted agencies to ensure timely posting or deletion of transactions.

Departmental offices and mission area agencies identify parked documents in FMFI for LIV, PO, PR, FC, FR, FPC, and FMBB. Then, they must post or delete the transactions within 10 business days of creation. See exceptions in **POLICY**.

## **PROCEDURES**

1. FMS, Departmental offices, and mission area agencies may identify parked documents using detailed procedures available in the [FMFI Help](#) library. The *Parked Document Lists and Reports* book page includes links to list and report generating instructions for documents in the following categories:
  - FI
  - LIV
  - PO
  - PR
  - FC, FR, FPC
  - FMBB
2. Agencies may access other instructions in [FMFI Help](#) to delete, post, or otherwise complete parked documents.

## **INQUIRIES**

Questions concerning this bulletin should be directed to the Financial Management Services Center by submitting an email to [fmsc.help@usda.gov](mailto:fmsc.help@usda.gov) or calling either 877-243-3072 or 504-426-5695

## **EFFECTIVE DATE**

This bulletin supersedes *OCFO Bulletin 15-06, Parked Documents*, dated December 15, 2015, and is effective immediately.

/s/

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