

# Management System: Budget and Financial Management

## Subject Area: Accounting

# Procedure: Preparing Quarterly Accounts Receivable Reports

**Issue Date and  
Revision Number:**  
07/10/13      0

**Lead Subject Matter Expert:**  
Ericka French

**Management System Owner:**  
David Arvin

## 1.0 Applicability

This information applies to the U.S. Department of Energy (DOE) Environmental Consolidated Business Center (EMCBC), Office of Financial Management (OFM) Staff who provides input to the Department's Quarterly Report to Treasury, Treasury Report on Receivables and Debt Collection Activities (TROR). This is a Quarterly Report on accounts and loans receivable due from the public. The EMCBC OFM Staff submits information for Integrated Contractors (IC) under their allotment U.S. Department of Energy (DOE) direct activity is submitted by the Headquarters (HQ) Energy Finance and Accounting Service Center.

## 2.0 Required Procedure

<b>Step 1</b>	The EMCBC OFM Staff accountant sends out an e-mail confirmation by the <b>3<sup>rd</sup> workday</b> after the end of quarter unto the IC confirming that the RECONS system is available for Quarterly Receivable submission.
<b>Step 2</b>	<ul style="list-style-type: none"><li>• The IC will prepare the Treasury Report on Receivables and Debt Collection Activities (<b>TROR</b>) using the HQ Receivables Consolidation System (<b>RECONS</b>). Instructions for preparing the report are found on the Treasury Web site. Each Integrated Contractor's Quarterly Report is submitted into this system.</li><li>• The IC will submit the completed report <b>by the 12<sup>th</sup> of month after end of quarter</b> to DOE HQ Energy Finance and Accounting Service Center (CF-11) via RECONS. Access to the "RECONS" systems requires a User ID (issued by HQ) and Password.</li><li>• The IC will send the OFM Accountant a confirmation that the IC's data has been submitted into RECONS <b>by the 12<sup>th</sup> of month after end of quarter</b>.</li></ul>

<b>Step 3</b>	<p>The EMCBC OFM Accountant runs the Trial Balance Report from STARS as follows:</p> <ul style="list-style-type: none"> <li>• General Ledger Inquiry</li> <li>• Reports</li> <li>• Request Standard</li> <li>• Single Report</li> <li>• Okay</li> <li>• Trial Balance (Std Custom)</li> <li>• Standard General Ledgers 1310D200 &amp; 1310E200</li> </ul>
<b>Step 4</b>	<p>The EMCBC OFM Accountant reconciles and confirms the RECONS data with the STARS Trial balance as follows:</p> <ul style="list-style-type: none"> <li>• Review and verify the IC's report and federal receivables are in agreement with the STAR's Trial Balance.</li> <li>• Sends HQ a confirmation that the IC and federal RECONS data has been entered and reconciles with the STARS Trial Balance.</li> </ul>

### 3.0 Related Information

#### 3.1 References

- DOE Accounting Handbook, Chapter 8, "Receivables"
- RECONS, *Quarterly Accounts Receivable Reporting to Headquarters* (Choose: Receivables Consolidation System)
- Treasury Debt Management Services, *Reporting Requirements for "TROR"*

### 4.0 Records Generated

Records generated through implementation of this procedure are identified as follows, and are maintained by the Office of Financial Management in accordance with the EMCBC Organizational File Plan:

<b>Records Category Code</b>	<b>Records Title</b>	<b>Responsible Organization</b>	<b>QA Classification (Lifetime, Non-Permanent or N/A)</b>
ADM 06-01-A	Accountable Officers' Files – Quarterly Reports and Supporting Documentation	Office of Financial Management	N/A

## EMCBC RECORD OF REVISION

Document - Preparing Quarterly Accounts Receivable Reports

If there are changes to the controlled document, the revision number increases by one. Indicate changes by one of the following:

- I Placing a vertical black line in the margin adjacent to sentence or paragraph that was revised.
- I Placing the words GENERAL REVISION at the beginning of the text.

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<u>Rev. No.</u>	<u>Description of Changes</u>	<u>Revision on Pages</u>	<u>Date</u>
0	Original Development	All	07/10/13