**TRACKING DISASTERS AND EMERGENCIES**

Over the years, appropriations (usually emergency supplemental appropriations) have been provided to address specific natural disasters (e.g., Hurricane Irene) and emergencies. Once the funding has been provided, Congress and OMB leadership have repeatedly asked about the status of the funding -- how much is unobligated, obligated (but not outlayed) and outlayed. To respond, OMB frequently makes ad hoc requests to the agencies for information. This process is time consuming and labor intensive. Additionally, the information is not edit checked against what agencies have reported via GTAS (which is used for other budgetary reports such as the Budget Program and Financing Schedule (Schedule P) in the President’s Budget Appendix and SF 133).

To address this challenge, Treasury and OMB have identified the need to collect up-to-date information about disaster emergency spending. Treasury needs to provide Data Act reporting on actual spending. OMB needs to provide data on the status of funding, including the original budget authority, obligations incurred, unobligated balances (beginning and ending), budgetary resources (including recoveries of prior year obligations), unpaid obligated balances (beginning and ending), and outlays. The following paper provides the best solution to meet the data needs of BOTH Treasury and OMB.

**Leverage Existing GTAS Attribute**

**Recommendation**: Leverage existing GTAS data attribute and establish reporting mechanisms to track disaster and emergency funding government-wide. Amend USSGL TFM Supplement and OMB Circular Guidance (where applicable).

Repurpose the existing GTAS Attribute “Program Indicator” to track disaster and emergency relief budgetary resources and spending.

Currently, the attribute is used only for the agencies’ GTAS submissions to comply with USSGL TFM Supplement guidance. It was intended to be used by agencies to separate various costs associated with programs (“P”), and they also have costs that are not directly associated with a program (“Q”). So this attribute was used to split USSGL accounts, such as 640000 "Benefit Expense" to a Program. In the recommendation below the current attribute would no longer be required for proprietary USSGL accounts, or be an attribute included on the Statement of Net Cost crosswalk.

In this recommendation, the “Program Indicator” would now be called the “Disaster Emergency Fund Code (DEFC)” and a set of domain values (A thru Z) would be set aside for OMB use to track any funding classified as disaster or emergency at a detailed level. For GTAS reporting purposes, the attribute default domain value for all funding not classified as disaster or emergency will be “Q.” Once OMB would identify specific funding to be classified as disaster or emergency, agencies would separately identify the disaster or emergency with the attribute domain value for that specific disaster or emergency in conjunction with the appropriate budgetary USSGL. To allow Treasury flexibility in the timing of the USSGL TFM Supplement publication, Treasury would identify a limited number of DEFC domain values on the USSGL Attribute Table while identifying those same domain values on the USSGL Account Attribute Definition Report with generic titles. When funding has been enacted and classified as disaster or emergency, OMB would issue guidance, which will be considered the authoritative source defining the domain values, identifying a Disaster Emergency Fund Code domain value with an amended title (e.g., Disaster – Hurricane Irma) replacing the generic attribute domain value title (e.g., Disaster/Emergency Item 1). Once the amended DEFC domain value titles have been identified, Treasury will update the USSGL TFM Supplement. Under this recommendation, OMB would not be required to modify the USSGL to SF133/ Budget Program and Financing Schedule P (Schedule P) crosswalk, the SF 133 format, or the Schedule P format. However, OMB would have underlying monthly USSGL budgetary data clearly identified as disaster and emergency to address Congressional inquiries in a timely manner.

Below is an illustration of the current “Program Indicator” vs the recommend “Disaster Emergency Fund Code” in the USSGL TFM Supplement Guidance.



In addition to tracking the funding and high-level spending of disaster funds as described above, Treasury could also continue directing agencies to track the spending down to the award level, using existing DATA Act data elements. This lower level would allow Executive branch to display the specific vendors and other detailed award data related to disaster spending. These are the three elements we could leverage:

* *National Interest Action (NIA) code* **–** NIA codes have been established in the Federal Procurement Data System (FPDS) to tack relief contracts for Harvey (H17H), Irma (H17I), and Maria (H17M). Agencies report this information on a daily basis to FPDS, which is then brought into the DATA Act broker for display on beta.USAspending.gov.
* *Catalog of Federal Domestic Assistance (CFDA) Program* **–** Agencies are required to report a CFDA number for all financial assistance award spending to Treasury. In the past, agencies and OMB have established specific CFDA program codes for disaster spending (e.g., 15.677 Hurricane Sandy Disaster Relief Activities-FWS and 93.776, Hurricane Katrina Relief Program). Agencies report this information via the Financial Assistance Broker Submission (FABS) on a bimonthly basis.
* *Business Funds Indicator (BFI) –* The BFI Code is used for reporting to USAspending.gov. In the past, it was used to report an award's applicability to the Recovery Act, but could be extended to also capture disaster reporting.

Pros:

Tracking disaster resources by the DEFC and disaster spending by DATA Act elements provides several benefits:

* Tracks unobligated balances (beginning and ending), budgetary resources (including recoveries of prior year obligations), and unpaid obligated balances (beginning and ending) by USSGL, object class and program activity
* Does not require GTAS bulk file changes
* Does not require any DATA Act file changes
* Does not impact how the unexpended balances are tracked in CARS (one statement per TAFS)
* Leverages existing GTAS attribute for tracking disasters, and gives OMB flexibility in assigning values
* Provides monthly data in the same time frame of the current GTAS submission
* Provides the ability to track disaster obligations at the award level

Cons:

* Current system would limit available values of DEFC to 26 in total
* Award details would be delayed a couple weeks behind GTAS, but still provides additional value to the public
* If we pursue automating the Statement of Net Cost for agencies then we would need to find another solution for breaking out programs.

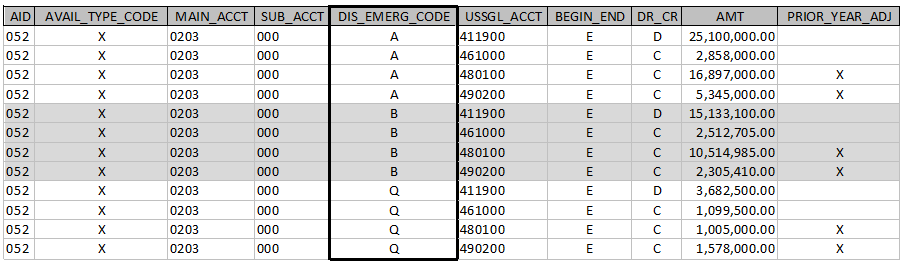
**Implementation**: The USSGL TFM Supplement and GTAS reporting will be updated for Period 06 Fiscal Year 2018 reporting. Treasury and OMB expects agencies to report self-balancing Adjusted Trial Balances (ATB) that receive both non-disaster/emergency (“Q” Domain Value) and disaster/emergency (“A, B, C, etc.” Domain Values) funding in GTAS for Period 06.

This recommendation will change the USSGL TFM Supplement for Bulletin 2017-16 (to be published in December) and OMB

Guidance (Date TBD). This change is being communicated broadly throughout the governmentwide community including at the December 5 USSGL IRC meeting. This will give agencies 3 months to make the required changed to the existing “Program Indicator” attribute. Currently, in the USSGL TFM Supplement Guidance “Program Indicator” is an attribute used on the Statement of Net Cost. This will be removed from the Statement of Net Cost crosswalk in the USSGL TFM Supplement Guidance. Agencies are encouraged to leverage existing data in their financial systems in order to make this transition easier to implement. Previous federal financial management requirements published by the Financial Systems Integration Office (FISIO, previously JFMIP) required the agencies to have the capability to accommodate additional detail below the TAFS level such as an internal fund code to support fiscal year accounting. Based on this, agency systems already have this financial system capability in place but are not required to report at this level because the internal fund codes are used by the agencies to track financial activity at a greater level of detail or to comply with other GTAS attribute requirement such as direct or reimbursable. Further, if an agency currently has multiple internal fund codes, they combine the information or report in a manner that meets the GTAS reporting requirements.

Once provided the specific DEFC domain value, agencies would separately identify the disaster or emergency with the attribute domain value for that specific disaster or emergency in conjunction with the appropriate budgetary USSGL. While agencies would report to GTAS using the GTAS attribute domain values for the non-disaster/emergency and disaster/emergency funding, agencies could continue with their agency naming conventions for their agency system internal fund codes as long as the agency system internal fund codes cross-walked and were reported with the OMB DEFC for GTAS purposes.

Self-Balancing TAS Example by DEFC Attribute:



**Note:** The table above is for illustrative purposes and does not include all of the GTAS USSGL applicable for the USSGL accounts identified above