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OFFICE OF MANAGEMENT AND BUDGET
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THE DIRECTOR

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MEMORANDUM FOR CHIEF FINANCIAL OFFICERS AND BUDGET OFFICERS

FROM: Mick Mulvaney 
Director

SUBJECT: Guidance on Disaster and Emergency Funding Tracking

Last year, the Atlantic hurricane season and wildfires in California brought widespread destruction to communities across America. The Administration responded quickly to make sure these communities had the resources they needed to recover and rebuild, and is committed to working with the Congress to provide additional supplemental funding to address ongoing recovery efforts.

When the Congress appropriates funding for disaster relief and other emergencies, the Executive Branch must also be able to account for when and how this funding is spent. To help provide this information, this memorandum provides new guidance to Federal agencies on tracking spending in accounts that directly receive an appropriation designated as disaster relief or emergency requirements pursuant to section 251 of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, or that receive such funding via non-expenditure transfer. The new requirement will impact the reporting within the Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) where a new Disaster Emergency Fund Code (DEFC) attribute has been introduced. This will not impact the format of existing budgetary reports.

The new requirement will provide readily available up-to-date information on the status of disaster and emergency funding – the amount appropriated, unobligated, obligated but not disbursed, and disbursed – increasing transparency on government spending without requiring time-consuming ad hoc data calls to agencies.

Action Required:

Agencies with appropriations designated as an emergency requirement in the Supplemental Appropriations for Disaster Relief Requirements, 2017 (P.L. 115-56) or in the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017 (P.L. 115-72) are required to follow this guidance. The affected Treasury accounts are listed in Attachment B.

Agencies with future appropriations designated as disaster relief or as emergency requirements will be required to follow this guidance.

Attachments:

Attachment A contains instructions for accounting and budget offices related to executing and reporting disaster and emergency funding.

Attachment B contains a list of currently affected Treasury accounts.

**INSTRUCTIONS FOR ACCOUNTING AND BUDGET OFFICES
RELATED TO TRACKING APPROPRIATIONS CLASSIFIED AS DISASTER OR EMERGENCY**

OMB, working with the Department of Treasury's Bureau of Fiscal Service, has identified a GTAS attribute "Disaster Emergency Fund Code (DEFC)" to track appropriations classified as disaster or emergency.

When will a new GTAS attribute DEFC domain value be assigned?

OMB will assign a new DEFC domain value code for each enacted appropriations with disaster or emergency funding. A DEFC domain value code will be assigned based on PL number and disaster or emergency designations. For example, if an enacted appropriations act contains both disaster and emergency funding for multiple natural disasters and emergencies, OMB will assign one GTAS attribute DEFC domain value for all funding classified as disaster and another GTAS attribute DEFC domain value for all funding classified as emergency.

Which enacted appropriations bills require this new reporting requirement?

This reporting requirement begins with the enacted Public Law 115-56, which contained the Supplemental Appropriations for Disaster Relief Requirements, 2017.

What are the DEFC domain values?

A set of domain values (A thru Z) are set aside 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." Each GTAS DEFC domain value title will identify whether the funding is classified as disaster or emergency and will include the public law number.

Attribute Name	Attribute Description	System Chars	Reference	Domain	Domain Title
Disaster Emergency Fund Code	Distinguishes whether the budgetary resources, obligations incurred, unobligated and obligated balances, and outlays are classified as disaster, emergency, or neither. Note - Once a disaster has been identified, the title Disaster/Emergency Item 1" for example will be replaced with the actual title identified by OMB such as "Emergency PL 115-56."	1/A	OMB Guidance/ TFM	A	Emergency PL 115-56
				B	Emergency PL 115-72
				C	Disaster and Emergency Item 3
				D	Disaster and Emergency Item 4
				E	Disaster and Emergency Item 5
				F thru Z (except Q)	OMB Assigned Values TBD
				Q	Non Disaster or Emergency

How will I know which DEFC domain value to report?

Once OMB identifies specific funding to be classified as disaster or emergency, agencies will 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.

What financial activity can be reported in GTAS attribute DEFC domain values other than Q (Non Disaster or Emergency)?

Agencies should not limit the reporting to any one specific event and should report all funding that is designated as disaster or emergency for each public law, regardless of what it is used for. Any reporting must comply with the purpose statute (31 U.S.C. § 1301(a)).

Will the budgetary reports change?

This reporting change will have no impact on apportionments, SF-133 reports, and Schedule P.

For most purposes, the change will not be visible. However, OMB would have underlying monthly USSGL budgetary data clearly identified as disaster and emergency to address Congressional inquiries in a timely manner.

What general rules do I apply when tracking appropriations classified as disaster and emergency with the new GTAS attribute DEFC?

You should apply the following basic rules:

1. Affected Treasury Appropriation Fund Symbols (TAFSS):
 - a. Non-Financing TAFSS:
 - i. You are to report DEFC domain values A through Z (except Q) where applicable for disaster and emergency appropriations and the default DEFC domain value “Q” for non-disaster/emergency appropriations.
 - ii. DEFC domain values A through Z (except Q) are applicable to:
 1. Discretionary appropriations where disaster or emergency funding is provided.

2. Recipient TAFS which have disaster and/or emergency funding transferred via non-expenditure transfers from TAFS with disaster and/or emergency appropriations.
 - iii. Recipient TAFS which have disaster and/or emergency funding transferred via expenditure transfers (including reimbursable activity) from TAFS with disaster and/or emergency appropriations will report financial activity by reporting the default DEFC domain value “Q” for non-disaster/emergency appropriations.
 - b. Financing TAFSs: Will only be required to report the default DEFC domain value “Q.”
 - c. Discretionary Appropriations only.
2. GTAS Adjusted Trial Balance: Each DEFC domain value must have a self-balancing Adjusted Trial Balance including 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.

How do I report an appropriation that has non-emergency and emergency appropriations from both Public Laws 115-56 and 115-72?

Self-Balancing TAS Example by DEFC Attribute:

AID	AVAIL_TYPE_CODE	MAIN_ACCT	SUB_ACCT	DIS_EMERG_CODE	USSGL_ACCT	BEGIN_END	DR_CR	AMT	PRIOR_YEAR_ADJ
052	X	0203	000	A	411900	E	D	25,100,000.00	
052	X	0203	000	A	461000	E	C	2,858,000.00	
052	X	0203	000	A	480100	E	C	16,897,000.00	X
052	X	0203	000	A	490200	E	C	5,345,000.00	X
052	X	0203	000	B	411900	E	D	15,133,100.00	
052	X	0203	000	B	461000	E	C	2,512,705.00	
052	X	0203	000	B	480100	E	C	10,514,985.00	X
052	X	0203	000	B	490200	E	C	2,305,410.00	X
052	X	0203	000	Q	411900	E	D	3,682,500.00	
052	X	0203	000	Q	461000	E	C	1,099,500.00	
052	X	0203	000	Q	480100	E	C	1,005,000.00	X
052	X	0203	000	Q	490200	E	C	1,578,000.00	X

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

When must I begin reporting the GTAS attribute DEFC domain values?

The GTAS attribute DEFC will be available effective March 2018; however, you must report all unexpended balances associated indirectly via non-expenditure transfers or directly with the appropriations classified as emergencies in Public Laws 115-56 and 115-72. While you must begin reporting disaster and emergency funding by using GTAS DEFC domain values during the GTAS reporting period ending March 2018 (i.e., 2nd quarter), reporting on disaster and emergency funding must include all disaster and emergency funding unobligated and obligated as of October 1, 2017.

**OMB Accounts with Appropriations Designated as an Emergency Cap Adjustment
Pursuant to BBEDCA, 251(b)(2)(A)(i) - Supplemental Appropriations
Disaster Emergency Fund Codes 'A' and 'B'**

Disaster Emergency Fund Code = A (Emergency PL 115-56)

FY 2017: PL 115-56, Supplemental Appropriations for Disaster Relief Requirements Act, 2017

	<u>AGENCY</u>	<u>BUREAU</u>	<u>ACCOUNT</u>	<u>AID</u>	<u>ACCOUNTS</u>
Disaster Relief Fund (Federal Emergency Management Agency)	024	70	0702	070	0702, 0719
Community Development Fund (Community Planning and Development)	025	06	0162	086	0162
Salaries and Expenses (Small Business Administration)	028	00	0100	073	0100
Disaster Loans Program Account (Small Business Administration)	028	00	1152	073	1152
Construction, Major Projects (Departmental Administration)	029	40	0110	036	0110

Disaster Emergency Fund Code = B (Emergency PL 115-72)

FY 2018: PL 115-72, Additional Supplemental Appropriations for Disaster Relief Requirements, 2017

	<u>AGENCY</u>	<u>BUREAU</u>	<u>ACCOUNT</u>	<u>AID</u>	<u>ACCOUNTS</u>
Salaries and Expenses (Courts of Appeals, District Courts, and Other Judicial Services)	002	25	0920	010	0920, 0932
Supplemental Nutrition Assistance Program (Food and Nutrition Service)	005	84	3505	012	3505
Wildland Fire Management (Forest Service)	005	96	1115	012	1115
FLAME Wildfire Suppression Reserve Fund (Forest Service)	005	96	1120	012	1120
Wildland Fire Management (Department-Wide Programs)	010	95	1125	014	1125, 1119, 1120
Operations and Support, OIG (Office of the Inspector General)	024	20	0200	070	0200
Disaster Relief Fund (Federal Emergency Management Agency)	024	70	0702	070	0702, 0719
Disaster Assistance Direct Loan Program Account (Federal Emergency Management Agency)	024	70	0703	070	0703

Note: Since scorekeeping is performed at the OMB account level, OMB will initially list all Treasury accounts related with each OMB account above to add to the GTAS validation. Additionally, the list above does not identify any Treasury account that is a recipient of a nonexpenditure transfer from a Treasury account that includes an appropriation classified as disaster or emergency. Once any additional Treasury accounts are identified, OMB will amend the list.