Questions for MTS Team

MTS vs. DATA Act Gross Outlays Discrepancies

17 AUG 2017

**The challenge:** **MTS data does not match DATA Act data for: gross outlays; FYTD as of Q2, or March 2017; for each agency.**

**The main question:** Should these be off from one another? And if so, what are the reasons or plausible explanations for why this would be the case?

# MTS Team

Note: **Red** was from Aileen’s email

1. If CARS data produces/goes into the MTS and GTAS, and we validate against GTAS, then why is DATA Act data different than MTS data?
   1. Assuming it’s how things are being grouped, since the numbers, are some level, have to be the same?
   2. **We have a hard/fatal validation that requires File A outlays to match GTAS 133 outlays which comes from CARS outlays, so you're right that they should all match, BUT that's at the TAS level.  When you look at the MTS, that's at a higher level ... MTS rolls up many TAS per MTS line.  So I think the issue may be in missing or misaligned TAS in the DATA Act organization grouping, as compared to the MTS TAS grouping.**
      1. Of the difference, mainly coming from Treasury, DoD, and HHS… perhaps it has to do with what’s being counted as an outlay or which federal accounts/TAS are being rolled up under each agency?
2. How is MTS grouping federal accounts up to agencies in Table 5 – outlays?
3. If DA data is a subset of MTS, how are our numbers higher than MTS?
   1. DA doesn’t require certain financial TAS to be reported.
4. What are intrabudgetary transfers, and why are these outlays? What about interagency transfers (not outlays)?
   1. Can we walk through an example, e.g. Justin’s Energy and Commerce account
   2. **Are “intrabudgetary transfers” on the MTS what we call interagency transfers? Are interagency transfers counted as outlays?  Could interagency transfers be causing some kind of double counting?  >> No I think they're different.   A true "interagency transfer" is not counted as an outlay.  They're technicallly called "Nonexpenditure transfers" and are accomplished thru different means (a JV processed in CARS which simply moves money from one TAS to another, and is authorizied only by specific legislation).  That would not be in the MTS Outlay column.**
5. How can we know what TAS are included in the MTS’s ? (Aileen said she can’t see it, you’d need CARS data to find the linkage of TAS to MTS lines in Table 5)
   1. Could we use TCS to find this?
   2. We use AID to group TAS to an agency, whereas per Aileen, the MTS has a more complex logic.
6. Defense Security Cooperation Agency is not in MTS but is in our data as an FR Entity - ?

## QUESTIONS FOR OUR TEAM RE: DATA ACT

* Does our data include fees from services? Negative outlays? (not receipts)

## AILEEN EMAIL DETAILS

1)  Since the source of MTS outlay data comes from our payment systems in Fiscal, we know the outlay info is complete (ie we include all TAS outlays), but since DATA Act (DA) data is based on what agencies submit in File A, we are dependent on whether or not the agency completely submits all TAS.  For example, USDA only submitted a fraction of their TAS in Q2, so that will likely explain why DA outlay dollars are significantly smaller than the MTS outlays for USDA.  To address this, I think we can take one agency and do a comparison of TAS between what was submitted to DA in Q2 -vs- what TAS are included in the MTS.  Obviously, you can't see that list of TAS via the MTS itself, you'd need data from CARS to find the linkage of TAS to MTS lines in Table 5.  That does exist, but we don't have access to it.  So a work-around that I thought of ... we can use the Treasury Combined Statement (which is in sync with the MTS, since it's also produced from CARS using same exact data set) to see what TAS are included in a particular organization.  Let's use USDA as an example.  Here'a a link to the USDA chapter.  It's PDF, but you can also get the Excel version.  <https://www.fiscal.treasury.gov/fsreports/rpt/combStmt/cs2016/c07.pdf>

There's a column for Outlays, but obviously you can't use that number because it's FYTD for 2016.  But what I'm thinking is that you can use the list of TAS (under the column "Account Symbol") and compare that to what USDA submitted in Q2.  Make sense?  Or you can choose a different agency of course, this was just to try and get the point across.

2)  The list of TAS that are included in the MTS Table 5 lines may not match the list of TAS that we include in the DATA Act organization groupings.  There's a lot of complex logic that goes into the MTS, whereas we simply use the AID to group certain TAS into an organization.  For example, we only have a subset of TAS (expenditure TAS that submit 133s) but MTS may include (or exclude) other TAS (that complex logic I mentioned).  I don't know all the rules that determine what TAS go into Table 5.  I know they have to be expenditure TAS, but there are other subcategories that may be treated uniquely.  For example, we explicitly instruct agencies to omit Loan Financing Accounts from File A (even though they ARE expenditure accounts that report 133s), but perhaps those are included in the MTS table 5, I don't know.  If you look at the link I pasted above, you can see the outlay numbers for USDA's financing accounts.  Keep in mind, those would be omitted from File A.  And that's just one example.  Don't know all that's out there.  But there is one guy that knows the MTS better than anyone currently around, and he happens to be a Kearney employee (retired, formerly Fiscal Service CARS employee).  Maybe we can get him to meet with us?