



February 8, 2018

Memorandum

To: Members of the Board

Ross Simms

From: Ross Simms, Assistant Director

Wendy M. Payne

Through: Wendy M. Payne, Executive Director

Subj: Three-Year Plan and Online Survey Results – **TAB I**¹

MEMBER ACTIONS REQUESTED:

- Prepare to answer questions on page 6 regarding the Board's priorities

MEETING OBJECTIVES

To review the results of an online survey regarding potential projects for the future and written responses regarding the *FY2017 Annual Report and Three-Year Plan for FY2018-2020*. The combined report allows stakeholders to consider FASAB's progress and invites them to advise the Board about its plans.

BRIEFING MATERIAL

This memo summarizes the results of the Board's online survey regarding potential projects and written responses regarding the *FY2017 Annual Report and Three-Year Plan for FY2018-2020*. The following attachments and appendix provide detailed responses and additional information for the Board's consideration:

- Attachment I: Additional Comments and Suggestions presents the comments and suggestions staff received from survey respondents.
- Attachment II: Written Responses provides the written responses to the *FY2017 Annual Report and Three-Year Plan for FY2018-2020*.

¹ The staff prepares Board meeting materials to facilitate discussion of issues at the Board meeting. This material is presented for discussion purposes only; it is not intended to reflect authoritative views of the FASAB or its staff. Official positions of the FASAB are determined only after extensive due process and deliberations.

- Appendix I: Planning Survey 2017 provides the raw data from the survey.

BACKGROUND

The Board published the *FY2017 Annual Report and Three-Year Plan for FY2018-2020* on November 15, 2017 and, subsequently, on November 16, 2017, initiated an online survey. The objective of the survey was to help the Board assess project priorities for the next three years and staff publicized the survey to our Listserv and other contacts. Also, to encourage responses, staff issued a reminder notice on December 1, 2017 to its Listserv and the survey period closed on December 31, 2017.

The Board also requested written comments regarding the *FY2017 Annual Report and Three-Year Plan for FY2018-2020*. Staff publicized the survey to our Listserv and other contacts and issued a reminder notice on January 16, 2017. The written comment period closed on January 29, 2018.

MEMBER FEEDBACK

Please contact me as soon as possible to convey your questions or suggestions. Communication before the meeting will help make the meeting more productive. You can contact me by telephone at 202-512-2512 or by e-mail at simmsr@fasab.gov with a cc to paynew@fasab.gov

Survey and Written Comment Results

Respondents indicated that the Board should consider initiating the Educational Efforts and Improper Payments projects. During the period November 16, 2017 to December 31, 2017, we asked FASAB constituents to complete an online survey and rate the 18 potential projects discussed in the Board's *FY2017 Annual Report and Three-Year Plan for FY2018-2020*. We requested that respondents rate each project using the following scale:

- Very High Priority (5)
- High Priority (4)
- Medium Priority (3)
- Low Priority (2)
- Very Low Priority (1)

The outreach effort resulted in 74 responses² which consisted of individuals and organizations. Those participating in the outreach included responses from academia, independent public accounting firms, professional organizations, citizens, analysts, decision-makers within the federal government, preparers of financial statements, office of inspectors general, and others.

In addition, with respect to the *FY2017 Annual Report and Three-Year Plan for FY2018-2020*, the Board received written comments from six respondents. This group included a response from academia, citizens, a professional organization, office of inspector general, and preparer of financial statements.

Educational Efforts received the highest mean rating of 3.51 from survey participants. Table 1: Rating of Potential Projects provides the mean rating for each potential project. Also, one of the respondents providing written comments supported the Educational Efforts project. Respondents' rationale for assigning a high priority to the Educational Efforts Project included the following:

In my opinion, there is not nearly enough concern nor understanding of the fiscal sustainability of the U.S.

--Citizen

Training and resources are limited within the Federal entities.

--Preparer of Financial Statements

² Although we received 74 responses, not all respondents answered each question and 65 indicated completing the entire survey. Thus, the number of responses to each question may not total 74.

Agencies need assistance applying the standards to their unique situations.

--Preparer of Financial Statements

I think the Education Efforts is a needed project and since we are trying to reduce burden it could be done instead of creating new standards. The educational efforts could focus on why the standards believe Social Insurance is its own set of statements and notes instead of a liability on the Balance Sheet. As well as why Stewardship Land and Heritage Assets are a footnote instead of an asset on the Balance Sheet. These are always looked at that Treasury is being misleading but Treasury is only following standards.

--Organization

Potential Projects	Mean Rating	Number of Responses
EDUCATIONAL EFFORTS	3.51	70
IMPROPER PAYMENTS	3.46	70
FINANCIAL/ECONOMIC CONDITION	3.44	70
HIERARCHY OF GENERALLY ACCEPTED ACCOUNTING PRINCIPLES	3.31	70
LONG DURATION ACQUISITION CONTRACTS	3.30	70
REVENUE (Exchange and Non-Exchange)	3.29	69
CONCEPTUAL FRAMEWORK – REVIEW AND FINALIZATION	3.27	70
SUMMARY OR POPULAR REPORTING	3.20	70
RESEARCH AND DEVELOPMENT	3.06	69
CLEANUP COSTS – EVALUATING EXISTING STANDARDS	2.94	71
NONMONETARY TRANSACTIONS	2.93	68
ASSET RETIREMENT OBLIGATIONS	2.92	72
NATURAL RESOURCES	2.87	70
STEWARDSHIP INVESTMENTS	2.87	69
INTANGIBLES	2.74	69
PUBLIC SECTOR SPECIFIC FINANCIAL INSTRUMENTS	2.66	70
ELECTROMAGNETIC SPECTRUM	2.41	71

Improper payments received the second highest mean rating of 3.46. Also, three of the respondents providing written comments supported the Improper Payments project. Respondent's rationale for supporting the project included:

Improper payments is needed because absent a standard the agencies can use for reporting in the financial statements, footnotes, or as required supplementary information, the estimated amounts of improper payments and recoveries, GAO is likely to deem the failure to recognize and report the distinction between valid and invalid program payments as an exception to fair presentation.

--Citizen

This is an ongoing area which the U.S. cannot afford in my opinion.

--Citizen

However, one respondent providing a written comment opposed an improper payment project. Among several reasons, the respondent noted that the subject of improper payments is not an accounting issue which requires accounting standards regarding recognition, measurement, and disclosure within financial statements.

Online survey respondents and respondents providing written comments also provided several comments and suggestions for the Board's consideration. However, the responses were diverse and common themes were not readily apparent. Attachment I: Additional Comments and Suggestions provides the additional comments staff received from survey respondents and Attachment II: Written Responses provides the written responses to the *FY2017 Annual Report and Three-Year Plan for FY2018-2020* for Board consideration. Also, Appendix I: Planning Survey 2017 provides the complete survey results.

QUESTIONS FOR THE BOARD

1. Which potential projects do members believe should be priorities following completion of current projects?
2. Does the Board believe any potential projects are of such high priority that a current project should be deferred so that the higher priorities can be pursued?

Attachment I: Additional Comments and Suggestions

Individual or Organization	Capacity	Comment/Suggestion
Individual	Academia	Performance reporting. Standards re form and content, plus effective reporting to Congress and hopefully citizens - if any would be interested. The FITARA Scorecard developed by the Oversight Committee in the House is proof that effective performance reporting is possible.
Individual	Academia	How close do our FASAB standards adhere to the IPSAS? Where we differ, are there any plans to come more in line with them? Are there any plans to implement standards for Public, Private Partnerships?
Individual	Citizen	Reconsideration of social security liability. Department of defense --accountability, controls, audit, etc.
Individual	Citizen	I'm a CPA and find the federal financial statement very confusing. Statement of Net Cost & Change in Net Position need to be combined. Statement of changes in budgetary authority needs to be thrown out and replaced with a form of financing statement which shows the changes in unobligated balances similar to an income statement. There should be a side by side comparison of budget to actual. Replacement for the financing footnote is a joke. Before at least we tried to recon a couple really confusing statements. FASAB really needs step back and evaluate their financial statements and process. Process should involve commercial accountants/investors to see if they can understand what the statements are trying to report.
Individual	Citizen	You made a terrible mistake by issuing a pronouncement on "tax expenditures" which is a misnomer and a political, not an accounting topic. Stay away from politics and stick to financial accounting issues.
Individual	Citizen	I believe the need for accruals in the proprietary accounts should be re-examined. Since federal agencies basically spend the authority they are given annually, the timing of when it is spent is irrelevant. This is not private industry where cash flow is a concern. The cost of reporting/auditing accruals is not beneficial to the taxpayer

		or a user of the financial statements.
Individual	Analyst	I think guidance is needed on OM&S in Development.
Individual	Analyst	<p>1. I believe FASAB needs to revise its Statement of Federal Financial Accounting Concepts 1: Objectives of Federal Financial Reporting (SFFAC 1) paragraph 14 bullets on Operating Performance and change from the efficiency and effectiveness of the government's management of its assets and liabilities to the efficiency and effectiveness of the government's management of its operations and its assets and liabilities. This is to bring it into alignment with the Government Accountability Offices (GAO) Standards for Internal Control in the Federal Government GAO-14-704G and the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control guidance. Both GAO-14-704G and COSO define the first objective of internal control as Operations Effectiveness and efficiency of operations□ However I believe the SFFAC 1 should still retain the assets and liabilities language as well, because especially in government, I find the strong need to address the government's efficient and effective management of its assets (and liabilities), as well as its operations. This change also fits well with your Accountability in paragraph 73 Level 3 is performance accountability and Level 4 process accountability, as well as 74 accountability for efficiency and economy in operations. In para 110 you can revise the relevant question to read What and where are the important assets and operations, and how effectively and efficiently are they managed? You can tweak the language in para 130 as well. 2. I believe FASAB would benefit from tweaking the title of SFFAC 1 103 and 104 from Systems and Control to Internal Control and Financial Management Systems. First, this brings the document to use the same name (Internal Control) used in GAO-14-704G and COSO as well as in Office of Management and Budget Circular A-123. Your use of the term system is also confusing because GAO-14-704G defines and uses the term Internal Control System 3. I believe SFFAC 1 paragraph 103 should be revised to incorporate the GAO-14-704G objectives, to read: Users at all levels need information on internal controls and the adequacy of financial management systems. Citizens want assurances that internal controls are in place to provide reasonable assurance that the broad internal</p>

		<p>control objectives of the government entity will be achieved: Operations Effectiveness and efficiency of operations Reporting Reliability of reporting for internal and external use Compliance Compliance with applicable laws and regulations They want to know that operating procedures and processes provide reasonable assurance that resources are used economically and efficiently for the purposes intended. Congress, executives, and program managers need to demonstrate to those to whom they are accountable that they have, in fact, protected those resources and used them well. Users want to know, for example, that agency heads have determined that internal controls are adequate, that basic financial statements are auditable, and that high-risk areas have been identified and addressed. 4. I believe the material in SFFAC 1 paragraphs 209 & 212 and material in the implicitly referenced GASB White Paper: Why Governmental Accounting and Financial Reporting And Should Be Different (last Revised September 2017) are critically and fundamentally important. SFFAS No. 4 touches on this a bit, but it seems there is a long way to go to move to requiring greater use of reporting to the public and the Congress on results from the efficiency measures and effectiveness or cost-outcome measures. Like the terms efficiency measure and effectiveness measure only appear in SFFAC 1 (just a concept) and nowhere else in a standard. However, OMB Circular A-11 and GPRA Modernization Act of 2010 seem to stress the importance of measures that relate efforts to accomplishments and to costs. 5. Given the billions to trillions in the federal government's Property and Plant/ Buildings / Structures and Facilities (e.g., Department of Defense General Property, Plant and Equipment, \$761,707,800,000 and replacement value of \$ 1,241,402,500,000; Department of Interior buildings Net Book Value \$3,151,859,000 Structures and Facilities \$12,516,038,000 and replacement value exceeding \$300 billion), it would seem that the Congress and public need better data on the effective and efficient use of these resources, like the level of utilization the portion of the usable capacity currently being used. And these uses relate to the efficiency measures and effectiveness or cost-outcome measures. Sometimes I think we place more emphasis on internal use software that we do to buildings and structures.</p>
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Individual	Analyst	internal use software in an agile environment
Individual	Decision-maker within the Federal Government	Anti-Deficiency Act reporting
Individual	Decision-maker within the Federal Government	How to handle vendors that leave the business and are no longer there for follow up.
Individual	Decision-maker within the Federal Government	I'm not quite sure if this is in scope for FASAB, however a technical guide or handbook that helps financial managers understand that to apply the standards appropriately can be performed in manners that support and align with the budgeting process and business reporting needs. I see a belief that it is not possible to both comply with GAAP and still comply with appropriations law. I believe they should be complimentary to each other and the financial managers should understand and apply the principles in such a way.
Individual	Preparer of Financial Statements	Addressing each incidental accounting or auditing matter/item that arose over the three-year lookback for lookforward improvements in FASAB.
Individual	Preparer of Financial Statements	I believe the FASAB board should decrease its volume of projects and focus on the quality of executing the implementation of standards, instead of racing to implement standards quickly.
Individual	Preparer of Financial Statements	I appreciate FASAB efforts to streamline reporting and would encourage FASAB to continue with this work.
Individual	Preparer of Financial Statements	If not covered by the intangibles topic, agencies need further guidance related to costs that provide long-term benefits, and when such costs should be treated as long-term deferred charges on the balance sheet, with amortization over the period benefits are realized. This topic would need integration with Revenue topics to help support intra-governmental reporting, where today significant differences in accounting treatment are found when agencies use different treatment of exchange transactions (one agency amortizes while the other does

		not).
Individual	Preparer of Financial Statements	Reporting on obligations created by long-term contracts with option years
Individual	Office of the Inspector General	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0
Individual	Office of the Inspector General	The aforementioned topics seem adequate.
Individual	Other	I would like to see Risk assessment topics.
Individual	Other	Review of accounting standards that create undo work for government financial managers. For example, I do not believe that subsequent event reporting provides any benefit to individual agencies.
Organization	Professional Organization	The value of intangible have greatly increased in relation to tangible assets. I believe we should make intangible assets more transparent, identify relative fair values and condition so that decisions are made to maintain improve and protect those assets.
Organization	Decision-maker within the Federal Government	Guidance on what we are required to obligate for capital lease and leasehold improvements. Accounting for full cost recovery agencies.
Organization	Other	United States Department of Treasury may must gives it beneficiary financial credit or debit data by it's own Financial Agents without any fees for protect United States and its own National Interest .

From: [Hughes, Jesse](#)
To: [FASAB](#)
Subject: Annual Report and 3-year Plan
Date: Thursday, November 16, 2017 9:20:04 PM

Dear Scott and Wendy,

Thanks for the opportunity to review the subject items. I was pleased to see the progress that you have made on fiscal sustainability and the reporting model as well as the plan to review PPP in the near future. In addition, the project to assign liabilities to component entities is critical to providing good performance information. This is especially true of pensions by Social Security employees since that program is nearly bankrupt at the present time. I am not sure if pension allocation also applies to the Postal Service or the Federal Reserve since these are quasi-government entities.

Since I have been heavily involved with IPSAS over the past 20 years, I am also very pleased to see the increased degree of interaction with the IPSAS Board. Hopefully, we can be informed as to the plans to implement the IPSAS or, if there is no plans to implement one of their standards, the reason that the specific IPSAS is not being implemented.

Although I am now officially retired from Old Dominion University, I still try to stay current on the various standard setting boards (GASB, FASAB, and IPSAS). Keep up the good work.

Respectfully,
Dr. Jesse Hughes (CPA, CIA, CGFM)
Professor Emeritus of Accounting
Old Dominion University
Norfolk, Virginia 23529

From: Histeinber <histeinber@aol.com>
Sent: Monday, November 27, 2017 1:22 PM
To: Payne, Wendolyn M
Subject: FASAB Report and Three-Year Plan

Wendy

I have read the 2017 Annual Report and wish to submit the following comments.

1. The fifth paragraph on page 5 states “One proposal seeks to improve presentation of relevant performance information in management’s discussion and analysis by providing various flexibilities, including the option to discuss the availability of a more detailed and timely performance report and where it may be obtained.” A strong reason not to consider the approach of presenting in a separate document one of the types of information that FASAB research showed is strongly desired by users is that it will lessen the likelihood that the information will be accessed and used. An equally important reason is that the likely more timely and detailed report, namely performance.gov, is a political document that is taken down at the beginning of each new Administration and thus not available. For instance, persons attempting to access performance.gov at the present time will receive the following message.

Performance.gov is undergoing an overhaul as agencies develop updated goals and objectives for release in February 2018 with the President’s next Budget submission to Congress.

Hence the information will not always be available.

2. Page 5 states that the FY 2018 plan for the Financial Reporting Model project is to Continue research (for streamlining financial reports) as needed and Develop and finalize phase 1 guidance. This leads to two questions: 1) Since preparers will typically want to streamline reports, what type of research will be done among users to ascertain whether and how they want the reports streamlined; 2) Since the law requires the form and content of financial reports to be defined by OMB, what form will be used for the Phase 1 guidance?

3. Page 5 and pages 18-19 state the FY 2018 plan for the Risk Assumed project is to consider phase II options and proposals, without identifying any options. I remember commitments/obligations as a possible phase II risk. Right now, the only commitments/obligations reported in a financial report is a Circular A-136-required footnote disclosure of the amount of budget resources committed. I believe

having the note indicate the possible impact on the financial amounts would help to further the reporting of risks assumed.

4. Page 16 lists the matters research noted for inclusion in the Financial Reporting Model. I am surprised the list does not include program performance information. I remember that was one of the items cited in the research.

5. Page 16 states that the first primary objective of the Financial Reporting Model is to “determine what financial information would be helpful for....” Hasn’t that already been determined by the research, i. e. cost, budget, and program information? What further work can be done short of defining the form and content for the information?

6. Page 17 states that for the Financial Reporting Model project, staff plans to consider the schedule of spending pilot efforts. Since OMB has concluded the agencies no longer need to issue a statement of spending, why study the efforts?

7. I am surprised the timeline for the Public-Private Partnership project calls for convening a task force in 2018 to address accounting practice issues. The first reports including P3 information will not be available until November 2020. The absence of sufficient information could prevent the task force from other than engaging in “make work.”

Also, developing an ED for phase II in January to June 2019 is not only too short a time frame. It will not be able to build on the information that will not be available until November 2020.

8. The Department of Defense-Implementation Guidance Request project has been very helpful in simplifying DOD’s efforts to achieve auditable financial statements, particularly with the pronouncements on inventory and certain property, plant and equipment. One major component of DOD property, plant and equipment yet to be addressed is military equipment, a type of property, plant and equipment for which there are numerous unique issues, e. g., the research and development element in military equipment, the weapons systems within weapons systems factor, the unplanned loss of military equipment during the development stages, the numerous changes in a particular type of military equipment, the effect of deployment of military equipment. At some point, this type of property, plant and equipment has to be addressed.

9. For the Land project (pages 20-21), I believe five months is unrealistically short for FASAB to obtain comments for such a far-reaching, complex matter, deliberate the comments, decide the best approach, and draft and obtain agreement for the final product.

10. I strongly urge FASAB not to rescind the requirement for reporting imputed retirement, retiree health insurance, and retiree life insurance costs. The process OPM and the agencies use to determine these costs is well-defined and executed each year without problems. Equally important, personnel costs are a major cost of the Federal government, with the retirement costs being a significant portion of the personnel costs. Since Federal budgeting does not include retirement costs in an agency's personnel appropriations, the financial statements are the only place where preparers and users can obtain information on the full cost of using personnel services.

11. I believe the next two projects FASAB should initiate are Improper Payments and Revenue. improper payments is needed because absent a standard the agencies can use for reporting in the financial statements, footnotes, or as required supplementary information, the estimated amounts of improper payments and recoveries, GAO is likely to deem the failure to recognize and report the distinction between valid and invalid program payments as an exception to fair presentation.

Revenue is needed to consistently report the numerous ways the Federal government obtains resources, e. g.,

- demand revenues such as taxes, custom duties, fines, and penalties;
- taxes and fees to comply with a statutory or regulatory requirement, i. e., FAA's airline ticket taxes, SEC's registration fees;
- fees to enable the government to fulfill a Constitutional responsibility, i. e., USPTO filing fees,
- exchange fees to pay for a voluntary good or service,

Since the appropriations statutes frequently require conflicting treatment for reporting the same type of revenues, having an accounting standard that recognizes the differences would clarify this aspect of the financial statement.

I hope this is helpful

Hal

Sent with Postbox

U.S. Department of Labor

Office of Inspector General
Washington, DC. 20210



January 11, 2018

Wendy M. Payne
Executive Director
Federal Accounting Standards Advisory Board
441 G Street, NW, Suite 6814 (Mailstop 6H19)
Washington, DC 20548

Dear Ms. Payne:

In response to the November 15, 2017, news release, *FASAB Issues its Annual Report and Three-Year Plan*, and request for comment regarding the Board's three-year project priorities, we believe that several potential projects, listed on Page 24, warrant strong consideration for review at this time. Those projects are:

- Conceptual Framework – Review and Finalization
- Financial/Economic Condition
- Hierarchy of Generally Accepted Accounting Principles
- Improper Payments
- Stewardship Investments

Our listing reflects the order of importance we consider these projects to have in relation to Federal Government accounting standards necessary for proper use and financial recording in US Government operations. We believe the first three issues listed above are critical in that they are foundational to all government financial reporting and auditing. The last two issues we include because of their significance across the government.

Thank you for the opportunity to comment. If you have any questions or need additional information, please contact Joseph L. Donovan, Jr. at 202-693-5248.

Sincerely,



Elliot P. Lewis
Assistant Inspector General for Audit

January 12, 2018

Mr. Scott Showalter, Chairman
Federal Accounting Standards Advisory Board
441 G Street, NW, Suite 6814
Mail Stop 6H19
Washington, D.C. 20548

Dear Chairman Showalter,

Thank you for the opportunity to provide my comments on FASAB's Annual Report and Three-Year Plan. I hope these will be useful in helping the Board think through its plans.

Pages 14-23: I have no comments or feedback on the projects that appear in Table 2.

Pages 24-32: There are three potential projects that—in my view—should be high priority projects for addition to the technical agenda in the near future: **(1)** asset retirement obligations (AROs), clean-up costs, and revisions to SFFAS 6; **(2)** improper payments; and **(3)** educational efforts.

I believe that these three projects would result in urgently-needed enhancements to federal financial reporting and management. My bases for selecting these three potential projects are as follows:

1. AROs, Cleanup Costs, and Revisions to SFFAS 6:

I encourage the Board to undertake a project on AROs and cleanup costs. Stronger alignment with FASB standard ASC 410 for these types of liabilities and FASAB's other recognition and measurement criteria under SFFAS 5 would help to significantly improve the extent to which the operating performance and stewardship federal financial reporting objectives are achieved.

Without additional federal accounting standards for AROs and amendments to cleanup cost standards in SFFAS 6, federal financial statement balance sheets seem incomplete and inconsistent with FASB standards for AROs and clean-up costs. They also seem inconsistent with accounting for other liabilities under FASAB standards.

The three inconsistencies between federal accounting standards and FASB standards that are discussed on page 25 under the ARO and clean-up cost topics are worthy of attention. Incremental recognition of AROs and cleanup cost liabilities over time is not consistent with federal financial reporting objectives and measurement practices for other liabilities. It also creates comparability and consistency issues across accounting standards (FASB, GASB, and FASAB) when alignment and consistency, in this particular area, is likely to best meet the needs of users.

AROs should generally be recognized as both assets and liabilities in their full, fair value amounts during the periods in which the exchange transactions (asset purchases) occur (since these costs are an integral part of the cost of assets) and

the associated obligations come into existence and are measurable. This includes obligations for which legal actions have not taken place and laws and regulations do not address the costs and obligations, but that are nonetheless generally considered inherent, integral costs and legal obligations under the doctrine of promissory estoppel or as a matter of reasonable expectation regarding public policy and stewardship.

I encourage the Board to compare the bases for conclusions for SFFAS 6 at paragraphs 192 through 194 to FAS 143 at paragraph B42 and consider whether the Board maintains its position or whether it agrees with the FASB position. As you may be aware, the Board's original position when SFFAS 6 statement was issued in 1995 pre-dates FAS 143 (now ASC 410) which was issued in 2001.

Under SFFAS 5, other liabilities resulting from exchange transactions—such as federal employee pensions, other retirement benefits, and other postemployment benefits—are recognized because the future outflow of resources is so likely that the Board deemed it appropriate to recognize the liabilities prior to the other events necessary to create legally enforceable claims. This concept should also be applied to certain AROs and clean-up costs associated with federal assets.

It cannot be assumed that reporting entities measure and recognize AROs and cleanup costs reliably and comparably under current standards, given the inconsistencies and significant reporting gaps discussed on page 25. The magnitude of federal AROs and cleanup costs will only continue to grow. Addressing these gaps and inconsistencies sooner rather than later would be beneficial as these AROs and clean-up costs are highly relevant to operating performance (management of assets and liabilities) and stewardship reporting (sufficiency of budgetary resources to meet future obligations).

I should also note that there are opportunities to collaborate with and learn from GASB's recent project on AROs and the related Statement No. 83 pronouncement. For example, one noteworthy difference between FASB standards and Statement No. 83 is that the GASB requires the use of the best estimate of the current value of the AROs as though they were going to be paid during the current reporting period. This approach is not ideal because it results in overstatements of these obligations by not discounting them to reflect their present value. For this reason I concur with the dissenting view expressed in the GASB pronouncement.

2. Improper Payments:

For several years GAO has reported that the government has been unable to determine the full extent of improper payments that occur. The government-wide improper payments estimate has increased significantly in recent years and still—according to inspectors general (IGs)—several agencies continue to be noncompliant with requirements to produce estimates for risk-susceptible programs in accordance with the Improper Payments Information Act of 2002 (IPIA), as amended. GAO has noted that the government's ability to understand the scope of the issue is hindered by incomplete, unreliable, or understated estimates. As a result, improper payments—despite their exclusion from basic information in the consolidated financial report of the U.S. government (CFR) and the component

entities' agency financial reports (AFRs)—were a material weakness in internal controls over the U.S. government's CFR in fiscal year 2016. I imagine that this is partially due to the relationship between the information and the implicit financial statement assertions surrounding internal controls over asset safeguarding.

Under current accounting standards, reporting entities do not include improper payment estimates and disclosures in basic information; however, certain agencies and programs include estimates in other information (OI). However, financial auditors do not have any responsibility to audit OI. As a result, weaknesses in internal controls over financial reporting related to incomplete, unreliable, or understated estimates are not identified by financial auditors of reporting entities when evaluating the effectiveness of internal control over financial reporting.

Improper payment reporting in OI is subject to annual compliance determinations by inspectors general; however, the term "compliance" as defined by the Improper Payments Elimination and Recovery Act of 2010 (IPERA) entails merely publishing estimates for susceptible programs. As a result, IGs may find agencies with incomplete, unreliable, or understated estimates to be "compliant" or "compliant with requirements but improvements are needed." While IGs can go above and beyond IPERA requirements for IGs and report on estimation methodology and precision issues, the current framework is not an effective accountability and assurance mechanism for providing useful, highly relevant financial information to decision-makers regarding the extent to which payment integrity and program management objectives are achieved or not. As a result, there is an "expectations gap" related to the level of assurance currently provided over improper payments estimates. Although there may be some level of reliance on payment integrity reporting as a result of IG compliance assessments, such reliance is misguided. There is no independent assurance provided over the completeness, accuracy, or the reasonableness of these estimates by the IGs. IGs are not required to nor do they provide such assurance; they are only required to assess compliance with six legal provisions, none of which are relevant to producing complete, accurate, and reasonable estimates.

The promulgation of generally accepted accounting principles in this area could trigger significant improvements to payment integrity, accountability, and stewardship reporting.

I do not envision that the promulgation and implementation of federal accounting standards would be more costly to implement than the current requirements in place today. On the contrary, I believe it could actually yield a considerable net benefit for many agencies and programs. Consider the following:

- a. The inclusion of improper payment estimation processes within the scope of internal controls over financial reporting for reporting entities and the related integrated audits would likely incentivize agencies with longstanding issues related to the completeness and accuracy of estimates to address such issues in order to avoid potentially negative audit implications.
- b. Inclusion of improper payment estimates in basic information brings compliance with provisions of IPIA within the scope of GAGAS financial audits as it relates to

compliance with laws and regulations. This could eventually facilitate the elimination of separate IPERA audits and allow IGs to leverage financial audit work in meeting the IG compliance review requirements under IPERA. This would also speed up reporting. Currently, IGs do not report on compliance until the middle of the following fiscal year, whereas financial audits are completed halfway through the first fiscal quarter.

- c. The cost of achieving the level of precision required by current guidance¹ may far outweigh the benefits for certain programs. The level of precision—estimates with a 90 percent confidence interval of plus or minus 2.5 percent of the estimate or 95 percent confidence interval of plus or minus 3 percent—seems like a practically impossible and very costly requirement to meet for newer and/or more complex federal programs. For example, for some programs an estimate using a 90 percent confidence level of plus or minus 7 or even 10 percent might be reasonable enough. And for programs operating in a stable environment, rate estimates could be developed intermittently and applied to program outlays to produce estimates over the span of multiple fiscal years. Sample design itself is extremely costly for complex programs. Management and its auditors should be able to exercise a greater level of discretion regarding the level of precision needed for improper payment estimates, on a program-by-program basis, based on the concept of materiality—which encompasses the degree of precision that is reasonably attainable (and that which is necessary for decision-making), given constraints and cost-benefit considerations that might exist. While current laws, regulations, and OMB guidance are a great thing for more transparency and for preventing, reducing, and recovering improper payments, they are not always cost-beneficial or practical for many federal programs in terms of the requirements for measurement and estimation of improper payments.
- d. Current laws and regulatory requirements also lack the specificity and clarity normally provided for in accounting standards. This has resulted in inconsistent and deficient practices across the reporting entities when it comes to recognizing and measuring/estimating improper payments.

While the legislative provisions share similar objectives to the federal financial reporting objectives (stewardship, operating performance, budgetary integrity), they do not achieve those objectives. On the other hand, the accounting standard-setting process considers the qualitative characteristics of quality financial information (under SFFAC 1), the need for consistency and representational faithfulness, cost-benefit considerations, materiality, and resource constraints. The accounting standard-setting process may be best mechanism for achieving these objectives.

- e. A FASAB project in this area could spur much-needed dialogue between agencies, IGs, OMB, Congress, and the Board regarding improper payments issues and how to best meet the informational needs of decision- and policymakers. It could also provide a pathway to achieving stewardship reporting objectives and doing so in a cost-effective manner. This of course assumes that a project was supported by and could be coordinated with congressional stakeholders. I admittedly do not know how that would work. Legislative changes would be required to address some of these

¹See requirements under Part I, Section A of *OMB Circular No. A-123 Appendix C, Requirements for Effective Estimation and Remediation of Improper Payments* for information regarding current precision requirements.

issues and prevent duplicative requirements. Collaboration and dialogue across stakeholders seems necessary to address these challenges. Perhaps a FASAB project, coupled with congressional outreach, would be a step in the right direction. The first step would be to find out what the user needs are for these estimates; the whole premise of my feedback here is that I do not think they are getting what they need right now. My view is that many stakeholders would prefer that resources be devoted to preventing improper payments and disclosing *reasonable* estimates for programs as opposed to tying up resources in meeting overly-precise sampling requirements and dense/robust disclosures yielding marginal feedback value that might not be cost-beneficial or necessary for achieving representational faithfulness and informing decision- and policymaking.

3. Educational Efforts:

I strongly support this potential project. Given the resource constraints of agencies across the government when it comes to investing in and training their workforces, a coordinated and centralized effort to educate federal financial managers, accountants, and auditors would be a great thing.

The best way to invest in federal financial management is to invest in people and their development. Federal financial management training contributes to a federal workforce that can (a) think critically and creatively about financial management, and (b) prevent, identify, report, and solve accounting and financial management issues. These benefits, in turn, will enhance the usefulness and reliability of federal financial information for decision-makers. Although other entities—such as the CFO Council and Association of Government Accountants—also contribute significantly to this area, FASAB and its staff have specialized, unique expertise to make valuable, focused, and unique contributions to areas where there are training shortfalls.

I know that FASAB has already done some great things in this area, and I am sure that some additional investment could do even more. I also appreciate that Mr. Reger has advocated for and contributed to educational efforts in the federal financial management community during his tenure on the Board. This project would be a great way to honor his vision for and outstanding contributions to the federal financial management community throughout his career and tenure on the Board.

This completes my comments. Thank you for the opportunity to provide them for your consideration. I would also like to thank the Board for its consideration of my comments to last year's three-year plan. I hope that my comments this year will be informative and useful again as you update the technical agenda. Thank you for the important work you are doing.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ricky A. Perry, Jr.', with a large, sweeping flourish underneath.

Ricky A. Perry, Jr., CPA

Social Security Administration's Comments on the Federal Accounting Standards Advisory Board's Annual Report for Fiscal Year 2017 and Three-Year Plan

Potential Projects

Improper Payments

We have multiple concerns with the FASAB considering undertaking Improper Payments as a potential project.

- We do not believe that improper payments are an accounting issue in which accounting standards are needed; i.e., recognition, measurement, and disclosure within the financial statements. Additional accounting standards would not improve how agencies report their improper payments and cannot necessarily be reconciled to agencies' audited financial statements. Instead, the projected improper payments estimate is a subset of accounts receivables in our financial statements.
- The improper payment information we report in our Agency Financial Report is an estimate based on our annual stewardship findings from the previous year. We perform a statistically valid review of sampled payments, and identify our payment deficiencies as a basis for our projections. For government-wide reporting purposes, we treat our prior year payment accuracy findings as current year data. If we report this improper payment information within the financial statement section, we would be combining prior year improper payment estimates with current year actuals from our accounts receivables, and we believe this would be problematic.
- Additionally, although our accounts receivable and payable balances include improper overpayments and underpayments respectively, our improper payments are not discreet data that we can extract from the financial statements.
- Furthermore, there is no uniformity among agencies as to how agencies calculate improper payments; therefore, it would be difficult to implement standardized accounting standards government-wide.
- To support the legislative reporting requirements for improper payments, we receive guidance from the Office of Management and Budget (OMB). Because of recent focus by the current Administration, OMB is seeking to reduce the reporting burden on improper payments. Developing accounting standards for improper payments may be contrary to OMB's vision.

Summary or Popular Reporting

We believe the current guidance in OMB Circular No. A-136 concerning the Summary of Performance and Financial Information is sufficient and believe that allowing agencies the choice to produce a summary report is appropriate given the current budget environment. We do not see the need for additional guidance or standards beyond what is included in Circular No. A-136 and the AGA's Citizen-Centric Reporting initiative. Those agencies choosing to produce summary documents have the flexibility to produce reports fitting their needs.



February 6, 2018

Ms. Wendy M. Payne
Executive Director
Federal Accounting Standards Advisory Board
Mailstop 6H19
441 G Street, NW, Suite 6814
Washington, DC 20548

Dear Ms. Payne:

On behalf of the Association of Government Accountants (AGA), the Financial Management Standards Board (FMSB) appreciates the opportunity to provide comments to the Federal Accounting Standards Advisory Board (FASAB) on its *Three-Year Plan for Fiscal Years 2018-2020*. The FMSB is comprised of 24 members (list attached) with accounting and auditing backgrounds in federal, state and local government, as well as academia and public accounting. The FMSB reviews and responds to proposed standards and regulations of interest to AGA members. Local AGA chapters and individual members are also encouraged to comment separately.

The FMSB has reviewed the proposed three-year plan and we appreciate FASAB's continued effort furthering the federal financial standards. The FMSB concurs with most of the content and relative prioritization of the projects on the agenda. However, we do have a few comments and questions regarding some of the projects.

Reporting Model Project –The FMSB continues to support the efforts of FASAB. We believe that the Reporting Model Project is a high priority project that should result in significant, overarching improvements to federal financial reporting. We strongly support the project's objectives and recognize that it is a complex undertaking. Users of federal financial information are placing increased demands upon the federal entity to provide improved reports that link spending to budgets and operational results and this project should further the cause to meet this demand for improved information.

Leases Project – The FMSB continues to support FASAB's efforts to address leases. The FASB and GASB have approved their final standards. As many federal entities lease from for-profit, not-for-profit and state and local governmental entities, symmetrical accounting and financial reporting is an ideal goal. We continue to recommend the FASAB to converge as much as possible with FASB and GASB during final deliberations during 2018.

Risk Assumed Project - In our prior letters, we supported the approach taken by FASAB to address the issue of Risk Assumed and encourage FASAB to continue its efforts in this matter in identifying and finalizing areas addressing this project.

Department of Defense Implementation Guidance – This project is ongoing and we support FASAB's attempts to resolve some long-standing matters specific to the Department of Defense. The AGA has also engaged in projects relative to the Department of Defense in the past and addressing Department of Defense

concerns is a matter we support. This is especially important of the recent articles reporting many millions of dollars of disbursements that the DOD cannot provide supporting documentation.

Land – For many entities, land recognition, measurement and disclosure would be relatively simple, but not for federal agencies. The recent issuance of SFFAS 50 is a great foundation to address this matter. We continue to support FASAB’s efforts in addressing the remaining issues especially dealing with recognition, measurement and disclosure requirements.

Evaluation of Existing Standards – The FMSB believes this is an important and far reaching project. We strongly encourage the FASAB to provide the necessary resources to this project. We believe this is one avenue to reduce the amount of costs associated with the preparation of financial statements as well as address current standards that may not be applicable due to overall changes to the federal government, technology and the political arena.

Note Disclosures – We applaud FASAB in adding this to their agenda. This corresponds with GASB’s wide-ranging note disclosure pre-agenda research which hopefully will result in a project to eventually streamline and improve note disclosures. While it will be difficult to achieve streamlined note disclosures for federal agencies, we encourage the FASAB to focus on information that is essential to understanding.

Performance Reporting – We have mixed comments from our Board members. A few expressed their support for the continued research in this area as they believe performance reporting can add value to the financial statements.

As noted in our prior response letters, performance reporting is crucial for all organizations, especially the federal government. This is an area where the FASAB can add value. Although the Government Performance and Results Act (GPRA), the GPRA Modernization Act (GPRAMA), and other statutes have provided a framework for federal agency performance reporting, a recent Government Accountability Office (GAO) analysis [GAO-15-819] has found that GPRAMA implementation has been uneven, with varying effects on agencies’ performance management. GAO has identified a range of long-standing challenges including:

- Agencies continue to have problems effectively using performance information.
- Agencies’ reported use of performance information generally did not improve between 2007 and 2013.
- They continue to face challenges linking individual and agency performance to results.
- OMB and agencies have not clearly communicated reliable and complete financial and performance information.

A couple of elements that FASAB could consider from the performance reporting perspective could be IMO - tracking acquisitions from initial proposal and budget through final product, in units and dollars as well as considering the same for the results Congress was looking for when approving or creating a program. However, other members of the FMSB have concerns with this project since *Government Auditing Standards* (the Yellow Book,) provides guidance for issuance of performance audits. We believe the FASAB should be careful not to infringe on or create competing standards to GAO’s established authority on what is required to be included in performance audits.

Potential Projects

While we have had limited response from our Federal members, the following items with explanations are provided for your consideration of potential projects.

Three of FASAB’s “potential projects” would address performance reporting: “Financial / Economic Condition”, “Financial Performance Reporting”, and “Managerial Cost Accounting.” We believe all three may serve the critical goal of providing relevant, tangible, concise financial performance information to all types of federal managers, including program managers, federal executives, Congress, and citizens.

These projects ought to be given a high priority, perhaps utilizing the Reporting Model mechanism to derive some tangible benefit from that project, which apparently is solely conceptual in nature and has consumed and is consuming FASAB resources. However, we caution the FASAB that spending time on new and experimental reporting would distract FASAB from the focusing on basic financial statements issues that can help the Federal Government achieve a clean opinion.

Regarding achieving a clean opinion, one of our members felt the FASAB should prioritize projects that are focused on financial reporting and convergence. For example, asset retirement obligations (ARO,) clean-up costs, nonmonetary transactions, research and development accounting, the conceptual framework and revenue recognition. Focusing on these projects help improve the consistency amongst standard setters and providing a similar treatment of common accounting principles.

We support the need to simplify the current four-level GAAP hierarchy and encourage FASAB to use GASB's approach by reducing to two levels of standards – either authoritative or non-authoritative. We also encourage the FASAB to follow FASB's initiative to identify and prioritize specific projects where simplification can be achieved, rather than approaching simplification as an omnibus project along with other standards-setting.

We suggest the following item be removed from the list of potential projects for the following reasons:

- Public Sector Specific Financial Instruments – we question of how applicable this may be, given that the Federal Reserve is not currently reported in the Federal Governments financial report.

As with all standard setting entities, we encourage FASAB to consider transitioning to a codification similar to the FASB model. We believe this is necessary as the number of standards and amendments continue to increase. Codification makes amendments easier to communicate and administer but also allows for standards to be organized in a logical order rather than evolution.

We appreciate the opportunity to comment on this document and will be pleased to discuss this letter with you at your convenience. If there are any questions regarding the comments in this letter, please contact Lealan Miller, Chair at lmiller@eidebailly.com or at 208-383-4756.

Sincerely,



Lealan Miller, CGFM, CPA
Chair- AGA Financial Management Standards Board

cc: James "Jim" R. Arnette, Jr. CGFM, CISA
AGA National President

Association of Government Accountants
Financial Management Standards Board
July 2017 – June 2018

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who answered

The FREQ Procedure

Frequency
Percent
Row Pct
Col Pct

Table 1 of Q2 by FINISH			
Controlling for Q1=Not checked			
Q2(2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.)	FINISH(Have you finished this questionnaire?)		
	Yes	No	Total
Not checked	0 0.00 0.00 .	1598 100.00 100.00 100.00	1598 100.00
Academia	0 0.00 .	0 0.00 0.00	0 0.00
Independent Public Accounting Firm	0 0.00 .	0 0.00 0.00	0 0.00
Professional Organization	0 0.00 .	0 0.00 0.00	0 0.00
Citizen	0 0.00 .	0 0.00 0.00	0 0.00
Analyst	0 0.00 .	0 0.00 0.00	0 0.00
Decision-maker within the Federal Government	0 0.00 .	0 0.00 0.00	0 0.00
Preparer of Financial Statements	0 0.00 .	0 0.00 0.00	0 0.00
Office of the Inspector General	0 0.00 .	0 0.00 0.00	0 0.00
Other	0 0.00 .	0 0.00 0.00	0 0.00
Total	0 0.00	1598 100.00	1598 100.00

Frequency
Percent
Row Pct
Col Pct

Table 2 of Q2 by FINISH			
Controlling for Q1=Individual			
Q2(2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.)	FINISH(Have you finished this questionnaire?)		
	Yes	No	Total
Not checked	0 0.00 .000	0 0.00 0.00	0 0.00
Academia	4 5.97 100.00 6.90	0 0.00 0.00 0.00	4 5.97
Independent Public Accounting Firm	2 2.99 100.00 3.45	0 0.00 0.00 0.00	2 2.99
Professional Organization	0 0.00 .000	0 0.00 0.00	0 0.00
Citizen	7 10.45 100.00 12.07	0 0.00 0.00 0.00	7 10.45
Analyst	4 5.97 50.00 6.90	4 5.97 50.00 44.44	8 11.94
Decision-maker within the Federal Government	9 13.43 90.00 15.52	1 1.49 10.00 11.11	10 14.93
Preparer of Financial Statements	22 32.84 91.67 37.93	2 2.99 8.33 22.22	24 35.82
Office of the Inspector General	3 4.48 100.00 5.17	0 0.00 0.00 0.00	3 4.48
Other	7 10.45 77.78 12.07	2 2.99 22.22 22.22	9 13.43
Total	58 86.57	9 13.43	67 100.00

Frequency
Percent
Row Pct

Col Pct

Table 3 of Q2 by FINISH			
Controlling for Q1=Organization			
Q2(2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.)	FINISH(Have you finished this questionnaire?)		
	Yes	No	Total
Not checked	0 0.00 . 0.00	0 0.00 . .	0 0.00 . .
Academia	0 0.00 . 0.00	0 0.00 . .	0 0.00 . .
Independent Public Accounting Firm	0 0.00 . 0.00	0 0.00 . .	0 0.00 . .
Professional Organization	1 14.29 100.00 14.29	0 0.00 0.00 .	1 14.29 . .
Citizen	0 0.00 . 0.00	0 0.00 . .	0 0.00 . .
Analyst	1 14.29 100.00 14.29	0 0.00 0.00 .	1 14.29 . .
Decision-maker within the Federal Government	1 14.29 100.00 14.29	0 0.00 0.00 .	1 14.29 . .
Preparer of Financial Statements	2 28.57 100.00 28.57	0 0.00 0.00 .	2 28.57 . .
Office of the Inspector General	0 0.00 . 0.00	0 0.00 . .	0 0.00 . .
Other	2 28.57 100.00 28.57	0 0.00 0.00 .	2 28.57 . .
Total	7 100.00	0 0.00	7 100.00

A. Asset retirement obligations
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.7	1,600	0.5	8	1.0	17	1.1	18	1.1	19	0.6	10	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	3.0	2	10.4	7	20.9	14	23.9	16	28.4	19	13.4	9	67
Organization	0.0	0	14.3	1	42.9	3	28.6	2	0.0	0	14.3	1	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	25.0	1	0.0	0	0.0	0	75.0	3	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	28.6	2	42.9	3	0.0	0	14.3	1	14.3	1	7
Analyst	11.1	1	0.0	0	11.1	1	33.3	3	11.1	1	33.3	3	9
Decision-maker within the Federal Government	0.0	0	18.2	2	18.2	2	45.5	5	18.2	2	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	15.4	4	26.9	7	34.6	9	19.2	5	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	9.1	1	18.2	2	45.5	5	9.1	1	18.2	2	0.0	0	11

A. Asset retirement obligations
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	12.3	8	24.6	16	23.1	15	26.2	17	13.8	9	65
Responding													
Individual	0.0	0	12.1	7	22.4	13	22.4	13	29.3	17	13.8	8	58
Organization	0.0	0	14.3	1	42.9	3	28.6	2	0.0	0	14.3	1	7
Capactiy													
Academia	0.0	0	25.0	1	0.0	0	0.0	0	75.0	3	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	28.6	2	42.9	3	0.0	0	14.3	1	14.3	1	7
Analyst	0.0	0	0.0	0	20.0	1	20.0	1	0.0	0	60.0	3	5
Decision-maker within the Federal Government	0.0	0	20.0	2	20.0	2	40.0	4	20.0	2	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	16.7	4	29.2	7	33.3	8	16.7	4	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	0.0	0	22.2	2	44.4	4	11.1	1	22.2	2	0.0	0	9

**B. Cleanup costs - evaluating existing standards
without finish=1**

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	
Total	95.8	1,601	0.2	3	1.0	17	1.9	31	0.8	13	0.4	7	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	4.5	3	3.0	2	22.4	15	41.8	28	19.4	13	9.0	6	67
Organization	0.0	0	14.3	1	28.6	2	42.9	3	0.0	0	14.3	1	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	50.0	2	25.0	1	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	0.0	0	57.1	4	42.9	3	0.0	0	7
Analyst	11.1	1	11.1	1	22.2	2	33.3	3	0.0	0	22.2	2	9
Decision-maker within the Federal Government	0.0	0	0.0	0	18.2	2	63.6	7	18.2	2	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	23.1	6	42.3	11	15.4	4	15.4	4	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	18.2	2	9.1	1	27.3	3	27.3	3	18.2	2	0.0	0	11

B. Cleanup costs - evaluating existing standards
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	3.1	2	24.6	16	43.1	28	20.0	13	9.2	6	65
Responding													
Individual	0.0	0	1.7	1	24.1	14	43.1	25	22.4	13	8.6	5	58
Organization	0.0	0	14.3	1	28.6	2	42.9	3	0.0	0	14.3	1	7
Capactiy													
Academia	0.0	0	0.0	0	50.0	2	25.0	1	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	0.0	0	57.1	4	42.9	3	0.0	0	7
Analyst	0.0	0	0.0	0	20.0	1	40.0	2	0.0	0	40.0	2	5
Decision-maker within the Federal Government	0.0	0	0.0	0	20.0	2	60.0	6	20.0	2	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	25.0	6	41.7	10	16.7	4	12.5	3	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	0.0	0	11.1	1	33.3	3	33.3	3	22.2	2	0.0	0	9

C. Conceptual framework - review and finalization
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.5	8	1.2	20	1.7	28	0.7	11	0.2	3	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	9.0	6	28.4	19	37.3	25	14.9	10	4.5	3	67
Organization	0.0	0	28.6	2	14.3	1	42.9	3	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	0.0	0	57.1	4	28.6	2	14.3	1	7
Analyst	22.2	2	22.2	2	0.0	0	44.4	4	11.1	1	0.0	0	9
Decision-maker within the Federal Government	0.0	0	9.1	1	36.4	4	36.4	4	18.2	2	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	34.6	9	46.2	12	15.4	4	0.0	0	26
Office of the Inspector General	0.0	0	33.3	1	33.3	1	33.3	1	0.0	0	0.0	0	3
Other	18.2	2	18.2	2	36.4	4	9.1	1	9.1	1	9.1	1	11

C. Conceptual framework - review and finalization
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	12.3	8	29.2	19	36.9	24	16.9	11	4.6	3	65
Responding													
Individual	0.0	0	10.3	6	31.0	18	36.2	21	17.2	10	5.2	3	58
Organization	0.0	0	28.6	2	14.3	1	42.9	3	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	0.0	0	57.1	4	28.6	2	14.3	1	7
Analyst	0.0	0	40.0	2	0.0	0	40.0	2	20.0	1	0.0	0	5
Decision-maker within the Federal Government	0.0	0	10.0	1	30.0	3	40.0	4	20.0	2	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	37.5	9	41.7	10	16.7	4	0.0	0	24
Office of the Inspector General	0.0	0	33.3	1	33.3	1	33.3	1	0.0	0	0.0	0	3
Other	0.0	0	22.2	2	44.4	4	11.1	1	11.1	1	11.1	1	9

D. Educational efforts
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.8	13	1.4	24	1.3	22	0.5	8	0.2	3	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	16.4	11	32.8	22	28.4	19	11.9	8	4.5	3	67
Organization	0.0	0	28.6	2	28.6	2	42.9	3	0.0	0	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	50.0	2	50.0	2	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	42.9	3	0.0	0	57.1	4	0.0	0	0.0	0	7
Analyst	11.1	1	11.1	1	22.2	2	44.4	4	0.0	0	11.1	1	9
Decision-maker within the Federal Government	0.0	0	18.2	2	36.4	4	36.4	4	9.1	1	0.0	0	11
Preparer of Financial Statements	0.0	0	15.4	4	46.2	12	15.4	4	19.2	5	3.8	1	26
Office of the Inspector General	33.3	1	0.0	0	33.3	1	0.0	0	33.3	1	0.0	0	3
Other	18.2	2	27.3	3	18.2	2	18.2	2	9.1	1	9.1	1	11

D. Educational efforts
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	1.5	1	16.9	11	36.9	24	27.7	18	12.3	8	4.6	3	65
Responding													
Individual	1.7	1	15.5	9	37.9	22	25.9	15	13.8	8	5.2	3	58
Organization	0.0	0	28.6	2	28.6	2	42.9	3	0.0	0	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	50.0	2	50.0	2	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	42.9	3	0.0	0	57.1	4	0.0	0	0.0	0	7
Analyst	0.0	0	20.0	1	40.0	2	20.0	1	0.0	0	20.0	1	5
Decision-maker within the Federal Government	0.0	0	10.0	1	40.0	4	40.0	4	10.0	1	0.0	0	10
Preparer of Financial Statements	0.0	0	12.5	3	50.0	12	12.5	3	20.8	5	4.2	1	24
Office of the Inspector General	33.3	1	0.0	0	33.3	1	0.0	0	33.3	1	0.0	0	3
Other	0.0	0	33.3	3	22.2	2	22.2	2	11.1	1	11.1	1	9

E. Electromagnetic spectrum
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,601	0.1	1	0.6	10	1.3	22	1.3	22	1.0	16	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	4.5	3	1.5	1	14.9	10	26.9	18	29.9	20	22.4	15	67
Organization	0.0	0	0.0	0	0.0	0	57.1	4	28.6	2	14.3	1	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	25.0	1	0.0	0	50.0	2	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	42.9	3	28.6	2	14.3	1	7
Analyst	11.1	1	0.0	0	11.1	1	11.1	1	22.2	2	44.4	4	9
Decision-maker within the Federal Government	0.0	0	0.0	0	9.1	1	27.3	3	36.4	4	27.3	3	11
Preparer of Financial Statements	0.0	0	3.8	1	19.2	5	30.8	8	30.8	8	15.4	4	26
Office of the Inspector General	0.0	0	0.0	0	0.0	0	33.3	1	0.0	0	66.7	2	3
Other	18.2	2	0.0	0	0.0	0	36.4	4	36.4	4	9.1	1	11

E. Electromagnetic spectrum
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	1.5	1	13.8	9	33.8	22	29.2	19	21.5	14	65
Responding													
Individual	0.0	0	1.7	1	15.5	9	31.0	18	29.3	17	22.4	13	58
Organization	0.0	0	0.0	0	0.0	0	57.1	4	28.6	2	14.3	1	7
Capactiy													
Academia	0.0	0	0.0	0	25.0	1	0.0	0	50.0	2	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	42.9	3	28.6	2	14.3	1	7
Analyst	0.0	0	0.0	0	0.0	0	20.0	1	20.0	1	60.0	3	5
Decision-maker within the Federal Government	0.0	0	0.0	0	10.0	1	30.0	3	30.0	3	30.0	3	10
Preparer of Financial Statements	0.0	0	4.2	1	20.8	5	33.3	8	29.2	7	12.5	3	24
Office of the Inspector General	0.0	0	0.0	0	0.0	0	33.3	1	0.0	0	66.7	2	3
Other	0.0	0	0.0	0	0.0	0	44.4	4	44.4	4	11.1	1	9

F. Financial/economic condition reporting
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.7	11	1.7	28	1.0	17	0.5	9	0.3	5	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	16.4	11	37.3	25	22.4	15	10.4	7	7.5	5	67
Organization	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	28.6	2	42.9	3	28.6	2	0.0	0	0.0	0	7
Analyst	22.2	2	11.1	1	11.1	1	33.3	3	11.1	1	11.1	1	9
Decision-maker within the Federal Government	0.0	0	27.3	3	63.6	7	0.0	0	9.1	1	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	26.9	7	38.5	10	15.4	4	15.4	4	26
Office of the Inspector General	0.0	0	33.3	1	33.3	1	33.3	1	0.0	0	0.0	0	3
Other	18.2	2	18.2	2	36.4	4	0.0	0	27.3	3	0.0	0	11

F. Financial/economic condition reporting
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	15.4	10	41.5	27	24.6	16	12.3	8	6.2	4	65
Responding													
Individual	0.0	0	17.2	10	41.4	24	24.1	14	10.3	6	6.9	4	58
Organization	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Capactiy													
Academia	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	28.6	2	42.9	3	28.6	2	0.0	0	0.0	0	7
Analyst	0.0	0	20.0	1	0.0	0	40.0	2	20.0	1	20.0	1	5
Decision-maker within the Federal Government	0.0	0	20.0	2	70.0	7	0.0	0	10.0	1	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	29.2	7	41.7	10	12.5	3	12.5	3	24
Office of the Inspector General	0.0	0	33.3	1	33.3	1	33.3	1	0.0	0	0.0	0	3
Other	0.0	0	22.2	2	44.4	4	0.0	0	33.3	3	0.0	0	9

G. Hierarchy of generally accepted accounting principles
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.5	8	1.4	23	1.6	26	0.5	9	0.2	4	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	10.4	7	31.3	21	34.3	23	11.9	8	6.0	4	67
Organization	0.0	0	14.3	1	28.6	2	42.9	3	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	28.6	2	42.9	3	0.0	0	7
Analyst	22.2	2	0.0	0	33.3	3	22.2	2	11.1	1	11.1	1	9
Decision-maker within the Federal Government	0.0	0	36.4	4	36.4	4	18.2	2	9.1	1	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	26.9	7	53.8	14	7.7	2	7.7	2	26
Office of the Inspector General	0.0	0	33.3	1	66.7	2	0.0	0	0.0	0	0.0	0	3
Other	18.2	2	0.0	0	27.3	3	45.5	5	0.0	0	9.1	1	11

G. Hierarchy of generally accepted accounting principles with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	12.3	8	32.3	21	36.9	24	13.8	9	4.6	3	65
Responding													
Individual	0.0	0	12.1	7	32.8	19	36.2	21	13.8	8	5.2	3	58
Organization	0.0	0	14.3	1	28.6	2	42.9	3	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	28.6	2	42.9	3	0.0	0	7
Analyst	0.0	0	0.0	0	40.0	2	20.0	1	20.0	1	20.0	1	5
Decision-maker within the Federal Government	0.0	0	40.0	4	30.0	3	20.0	2	10.0	1	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	29.2	7	54.2	13	8.3	2	4.2	1	24
Office of the Inspector General	0.0	0	33.3	1	66.7	2	0.0	0	0.0	0	0.0	0	3
Other	0.0	0	0.0	0	33.3	3	55.6	5	0.0	0	11.1	1	9

H. Improper Payments
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	1.0	16	1.4	23	0.8	14	0.7	11	0.4	6	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	22.4	15	31.3	21	14.9	10	16.4	11	9.0	6	67
Organization	0.0	0	14.3	1	28.6	2	57.1	4	0.0	0	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	50.0	2	25.0	1	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	42.9	3	28.6	2	0.0	0	14.3	1	14.3	1	7
Analyst	22.2	2	22.2	2	44.4	4	11.1	1	0.0	0	0.0	0	9
Decision-maker within the Federal Government	0.0	0	45.5	5	9.1	1	9.1	1	18.2	2	18.2	2	11
Preparer of Financial Statements	0.0	0	3.8	1	38.5	10	23.1	6	26.9	7	7.7	2	26
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	18.2	2	27.3	3	27.3	3	27.3	3	0.0	0	0.0	0	11

H. Improper Payments
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	23.1	15	32.3	21	20.0	13	16.9	11	7.7	5	65
Responding													
Individual	0.0	0	24.1	14	32.8	19	15.5	9	19.0	11	8.6	5	58
Organization	0.0	0	14.3	1	28.6	2	57.1	4	0.0	0	0.0	0	7
Capactiy													
Academia	0.0	0	50.0	2	25.0	1	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	42.9	3	28.6	2	0.0	0	14.3	1	14.3	1	7
Analyst	0.0	0	40.0	2	40.0	2	20.0	1	0.0	0	0.0	0	5
Decision-maker within the Federal Government	0.0	0	40.0	4	10.0	1	10.0	1	20.0	2	20.0	2	10
Preparer of Financial Statements	0.0	0	4.2	1	41.7	10	20.8	5	29.2	7	4.2	1	24
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	0.0	0	33.3	3	33.3	3	33.3	3	0.0	0	0.0	0	9

I. Intangibles
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.9	1,603	0.2	3	0.7	11	1.7	28	1.1	19	0.5	8	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	7.5	5	3.0	2	14.9	10	37.3	25	26.9	18	10.4	7	67
Organization	0.0	0	14.3	1	14.3	1	42.9	3	14.3	1	14.3	1	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	0.0	0	75.0	3	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	14.3	1	42.9	3	28.6	2	7
Analyst	22.2	2	11.1	1	22.2	2	22.2	2	11.1	1	11.1	1	9
Decision-maker within the Federal Government	0.0	0	9.1	1	27.3	3	36.4	4	27.3	3	0.0	0	11
Preparer of Financial Statements	3.8	1	0.0	0	7.7	2	46.2	12	30.8	8	11.5	3	26
Office of the Inspector General	0.0	0	0.0	0	0.0	0	66.7	2	0.0	0	33.3	1	3
Other	18.2	2	0.0	0	27.3	3	27.3	3	18.2	2	9.1	1	11

I. Intangibles
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	1.5	1	3.1	2	16.9	11	41.5	27	26.2	17	10.8	7	65
Responding													
Individual	1.7	1	1.7	1	17.2	10	41.4	24	27.6	16	10.3	6	58
Organization	0.0	0	14.3	1	14.3	1	42.9	3	14.3	1	14.3	1	7
Capactiy													
Academia	0.0	0	0.0	0	0.0	0	75.0	3	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	14.3	1	42.9	3	28.6	2	7
Analyst	0.0	0	20.0	1	40.0	2	20.0	1	0.0	0	20.0	1	5
Decision-maker within the Federal Government	0.0	0	0.0	0	30.0	3	40.0	4	30.0	3	0.0	0	10
Preparer of Financial Statements	4.2	1	0.0	0	8.3	2	50.0	12	29.2	7	8.3	2	24
Office of the Inspector General	0.0	0	0.0	0	0.0	0	66.7	2	0.0	0	33.3	1	3
Other	0.0	0	0.0	0	33.3	3	33.3	3	22.2	2	11.1	1	9

J. Long Duration Acquisition Contracts
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	
Total	95.8	1,602	0.7	11	1.2	20	1.3	22	0.8	13	0.2	4	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	14.9	10	23.9	16	31.3	21	17.9	12	6.0	4	67
Organization	0.0	0	14.3	1	57.1	4	14.3	1	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	50.0	2	25.0	1	0.0	0	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	14.3	1	0.0	0	71.4	5	14.3	1	0.0	0	7
Analyst	22.2	2	11.1	1	33.3	3	22.2	2	11.1	1	0.0	0	9
Decision-maker within the Federal Government	0.0	0	36.4	4	36.4	4	18.2	2	9.1	1	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	23.1	6	38.5	10	23.1	6	11.5	3	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	18.2	2	18.2	2	36.4	4	9.1	1	18.2	2	0.0	0	11

J. Long Duration Acquisition Contracts
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	16.9	11	26.2	17	32.3	21	20.0	13	4.6	3	65
Responding													
Individual	0.0	0	17.2	10	22.4	13	34.5	20	20.7	12	5.2	3	58
Organization	0.0	0	14.3	1	57.1	4	14.3	1	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	50.0	2	25.0	1	0.0	0	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	14.3	1	0.0	0	71.4	5	14.3	1	0.0	0	7
Analyst	0.0	0	20.0	1	20.0	1	40.0	2	20.0	1	0.0	0	5
Decision-maker within the Federal Government	0.0	0	40.0	4	30.0	3	20.0	2	10.0	1	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	25.0	6	37.5	9	25.0	6	8.3	2	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	0.0	0	22.2	2	44.4	4	11.1	1	22.2	2	0.0	0	9

K. Natural resources
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.1	1	0.9	15	2.0	33	1.0	16	0.3	5	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	1.5	1	17.9	12	44.8	30	22.4	15	7.5	5	67
Organization	0.0	0	0.0	0	42.9	3	42.9	3	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	0.0	0	75.0	3	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	57.1	4	14.3	1	0.0	0	7
Analyst	22.2	2	0.0	0	11.1	1	44.4	4	22.2	2	0.0	0	9
Decision-maker within the Federal Government	0.0	0	0.0	0	36.4	4	18.2	2	36.4	4	9.1	1	11
Preparer of Financial Statements	0.0	0	3.8	1	7.7	2	61.5	16	15.4	4	11.5	3	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	18.2	2	0.0	0	36.4	4	27.3	3	18.2	2	0.0	0	11

Appendix I: Planning Survey 2017

K. Natural resources
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	1.5	1	20.0	13	49.2	32	23.1	15	6.2	4	65
Responding													
Individual	0.0	0	1.7	1	17.2	10	50.0	29	24.1	14	6.9	4	58
Organization	0.0	0	0.0	0	42.9	3	42.9	3	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	0.0	0	75.0	3	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	57.1	4	14.3	1	0.0	0	7
Analyst	0.0	0	0.0	0	0.0	0	80.0	4	20.0	1	0.0	0	5
Decision-maker within the Federal Government	0.0	0	0.0	0	30.0	3	20.0	2	40.0	4	10.0	1	10
Preparer of Financial Statements	0.0	0	4.2	1	8.3	2	62.5	15	16.7	4	8.3	2	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	3
Other	0.0	0	0.0	0	44.4	4	33.3	3	22.2	2	0.0	0	9

L. Nonmonetary transactions
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	
Total	95.9	1,604	0.1	2	0.7	12	2.2	37	0.8	13	0.2	4	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	9.0	6	1.5	1	13.4	9	52.2	35	17.9	12	6.0	4	67
Organization	0.0	0	14.3	1	42.9	3	28.6	2	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Analyst	22.2	2	0.0	0	22.2	2	44.4	4	0.0	0	11.1	1	9
Decision-maker within the Federal Government	9.1	1	9.1	1	9.1	1	45.5	5	27.3	3	0.0	0	11
Preparer of Financial Statements	0.0	0	0.0	0	7.7	2	69.2	18	15.4	4	7.7	2	26
Office of the Inspector General	0.0	0	0.0	0	0.0	0	66.7	2	0.0	0	33.3	1	3
Other	27.3	3	0.0	0	27.3	3	18.2	2	27.3	3	0.0	0	11

L. Nonmonetary transactions
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	3.1	2	3.1	2	16.9	11	53.8	35	18.5	12	4.6	3	65
Responding													
Individual	3.4	2	1.7	1	13.8	8	56.9	33	19.0	11	5.2	3	58
Organization	0.0	0	14.3	1	42.9	3	28.6	2	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Analyst	0.0	0	0.0	0	20.0	1	60.0	3	0.0	0	20.0	1	5
Decision-maker within the Federal Government	10.0	1	10.0	1	10.0	1	40.0	4	30.0	3	0.0	0	10
Preparer of Financial Statements	0.0	0	0.0	0	8.3	2	75.0	18	12.5	3	4.2	1	24
Office of the Inspector General	0.0	0	0.0	0	0.0	0	66.7	2	0.0	0	33.3	1	3
Other	11.1	1	0.0	0	33.3	3	22.2	2	33.3	3	0.0	0	9

M. Public Sector Specific Financial Instruments such as Special Drawing Rights
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.1	1	0.8	14	1.4	23	1.4	24	0.5	8	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	0.0	0	20.9	14	29.9	20	31.3	21	11.9	8	67
Organization	0.0	0	14.3	1	0.0	0	42.9	3	42.9	3	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	42.9	3	28.6	2	0.0	0	7
Analyst	22.2	2	0.0	0	0.0	0	33.3	3	33.3	3	11.1	1	9
Decision-maker within the Federal Government	0.0	0	0.0	0	27.3	3	36.4	4	27.3	3	9.1	1	11
Preparer of Financial Statements	0.0	0	0.0	0	15.4	4	30.8	8	38.5	10	15.4	4	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	18.2	2	9.1	1	18.2	2	9.1	1	45.5	5	0.0	0	11

**M. Public Sector Specific Financial Instruments such as Special Drawing Rights
with finish=1**

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	1.5	1	20.0	13	32.3	21	35.4	23	10.8	7	65
Responding													
Individual	0.0	0	0.0	0	22.4	13	31.0	18	34.5	20	12.1	7	58
Organization	0.0	0	14.3	1	0.0	0	42.9	3	42.9	3	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	25.0	1	25.0	1	25.0	1	25.0	1	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	42.9	3	28.6	2	0.0	0	7
Analyst	0.0	0	0.0	0	0.0	0	40.0	2	40.0	2	20.0	1	5
Decision-maker within the Federal Government	0.0	0	0.0	0	20.0	2	40.0	4	30.0	3	10.0	1	10
Preparer of Financial Statements	0.0	0	0.0	0	16.7	4	29.2	7	41.7	10	12.5	3	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	0.0	0	11.1	1	22.2	2	11.1	1	55.6	5	0.0	0	9

N. Research and development
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	
Total	95.9	1,603	0.4	7	1.0	16	1.6	26	0.8	14	0.4	6	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	7.5	5	6.0	4	23.9	16	35.8	24	17.9	12	9.0	6	67
Organization	0.0	0	42.9	3	0.0	0	28.6	2	28.6	2	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	14.3	1	28.6	2	14.3	1	7
Analyst	22.2	2	11.1	1	11.1	1	44.4	4	0.0	0	11.1	1	9
Decision-maker within the Federal Government	0.0	0	18.2	2	45.5	5	18.2	2	18.2	2	0.0	0	11
Preparer of Financial Statements	0.0	0	7.7	2	11.5	3	42.3	11	26.9	7	11.5	3	26
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	27.3	3	9.1	1	18.2	2	27.3	3	18.2	2	0.0	0	11

N. Research and development
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	1.5	1	9.2	6	23.1	15	38.5	25	20.0	13	7.7	5	65
Responding													
Individual	1.7	1	5.2	3	25.9	15	39.7	23	19.0	11	8.6	5	58
Organization	0.0	0	42.9	3	0.0	0	28.6	2	28.6	2	0.0	0	7
Capactiy													
Academia	0.0	0	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	100.0	2	0.0	0	0.0	0	2
Professional Organization	0.0	0	100.0	1	0.0	0	0.0	0	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	14.3	1	28.6	2	14.3	1	7
Analyst	0.0	0	20.0	1	0.0	0	60.0	3	0.0	0	20.0	1	5
Decision-maker within the Federal Government	0.0	0	10.0	1	50.0	5	20.0	2	20.0	2	0.0	0	10
Preparer of Financial Statements	0.0	0	8.3	2	12.5	3	45.8	11	25.0	6	8.3	2	24
Office of the Inspector General	0.0	0	0.0	0	33.3	1	33.3	1	0.0	0	33.3	1	3
Other	11.1	1	11.1	1	22.2	2	33.3	3	22.2	2	0.0	0	9

O. Revenue (Exchange and NonExchange)
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.9	1,603	0.3	5	1.6	26	1.5	25	0.6	10	0.2	3	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	7.5	5	7.5	5	34.3	23	34.3	23	13.4	9	3.0	2	67
Organization	0.0	0	0.0	0	42.9	3	28.6	2	14.3	1	14.3	1	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	25.0	1	25.0	1	50.0	2	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Analyst	22.2	2	11.1	1	22.2	2	22.2	2	11.1	1	11.1	1	9
Decision-maker within the Federal Government	9.1	1	9.1	1	27.3	3	27.3	3	27.3	3	0.0	0	11
Preparer of Financial Statements	0.0	0	3.8	1	38.5	10	42.3	11	11.5	3	3.8	1	26
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	18.2	2	9.1	1	36.4	4	36.4	4	0.0	0	0.0	0	11

O. Revenue (Exchange and NonExchange)
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	1.5	1	7.7	5	38.5	25	36.9	24	12.3	8	3.1	2	65
Responding													
Individual	1.7	1	8.6	5	37.9	22	37.9	22	12.1	7	1.7	1	58
Organization	0.0	0	0.0	0	42.9	3	28.6	2	14.3	1	14.3	1	7
Capactiy													
Academia	0.0	0	25.0	1	25.0	1	50.0	2	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	42.9	3	28.6	2	28.6	2	0.0	0	7
Analyst	0.0	0	20.0	1	20.0	1	40.0	2	0.0	0	20.0	1	5
Decision-maker within the Federal Government	10.0	1	10.0	1	30.0	3	30.0	3	20.0	2	0.0	0	10
Preparer of Financial Statements	0.0	0	4.2	1	41.7	10	41.7	10	12.5	3	0.0	0	24
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	0.0	0	11.1	1	44.4	4	44.4	4	0.0	0	0.0	0	9

P. Stewardship investments
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.9	1,603	0.2	3	1.1	18	1.4	23	1.0	17	0.5	8	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	7.5	5	3.0	2	25.4	17	26.9	18	25.4	17	11.9	8	67
Organization	0.0	0	14.3	1	14.3	1	71.4	5	0.0	0	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	57.1	4	14.3	1	14.3	1	7
Analyst	22.2	2	11.1	1	22.2	2	11.1	1	11.1	1	22.2	2	9
Decision-maker within the Federal Government	0.0	0	9.1	1	18.2	2	36.4	4	18.2	2	18.2	2	11
Preparer of Financial Statements	0.0	0	0.0	0	19.2	5	34.6	9	38.5	10	7.7	2	26
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	27.3	3	0.0	0	36.4	4	18.2	2	18.2	2	0.0	0	11

P. Stewardship investments
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	1.5	1	3.1	2	26.2	17	35.4	23	24.6	16	9.2	6	65
Responding													
Individual	1.7	1	1.7	1	27.6	16	31.0	18	27.6	16	10.3	6	58
Organization	0.0	0	14.3	1	14.3	1	71.4	5	0.0	0	0.0	0	7
Capactiy													
Academia	0.0	0	25.0	1	50.0	2	25.0	1	0.0	0	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	0.0	0	50.0	1	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	14.3	1	57.1	4	14.3	1	14.3	1	7
Analyst	0.0	0	20.0	1	20.0	1	20.0	1	20.0	1	20.0	1	5
Decision-maker within the Federal Government	0.0	0	0.0	0	20.0	2	40.0	4	20.0	2	20.0	2	10
Preparer of Financial Statements	0.0	0	0.0	0	20.8	5	37.5	9	37.5	9	4.2	1	24
Office of the Inspector General	0.0	0	0.0	0	66.7	2	0.0	0	0.0	0	33.3	1	3
Other	11.1	1	0.0	0	44.4	4	22.2	2	22.2	2	0.0	0	9

Q. Summary or popular reporting
without finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	95.8	1,602	0.5	8	1.1	18	1.7	28	0.7	12	0.2	4	1672
Responding													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Individual	6.0	4	11.9	8	22.4	15	37.3	25	16.4	11	6.0	4	67
Organization	0.0	0	0.0	0	42.9	3	42.9	3	14.3	1	0.0	0	7
Capactiy													
Not checked	100.0	1,598	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	1598
Academia	0.0	0	50.0	2	25.0	1	0.0	0	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	42.9	3	14.3	1	14.3	1	7
Analyst	22.2	2	22.2	2	22.2	2	22.2	2	11.1	1	0.0	0	9
Decision-maker within the Federal Government	0.0	0	18.2	2	36.4	4	27.3	3	0.0	0	18.2	2	11
Preparer of Financial Statements	0.0	0	3.8	1	11.5	3	57.7	15	23.1	6	3.8	1	26
Office of the Inspector General	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	0.0	0	3
Other	18.2	2	0.0	0	45.5	5	27.3	3	9.1	1	0.0	0	11

Q. Summary or popular reporting
with finish=1

	Not checked		Very high priority		High priority		Medium priority		Low priority		Very low priority		All
	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	%	Number of Cases	Total Cases
Total	0.0	0	12.3	8	26.2	17	41.5	27	16.9	11	3.1	2	65
Responding													
Individual	0.0	0	13.8	8	24.1	14	41.4	24	17.2	10	3.4	2	58
Organization	0.0	0	0.0	0	42.9	3	42.9	3	14.3	1	0.0	0	7
Capactiy													
Academia	0.0	0	50.0	2	25.0	1	0.0	0	25.0	1	0.0	0	4
Independent Public Accounting Firm	0.0	0	0.0	0	50.0	1	0.0	0	50.0	1	0.0	0	2
Professional Organization	0.0	0	0.0	0	0.0	0	100.0	1	0.0	0	0.0	0	1
Citizen	0.0	0	0.0	0	28.6	2	42.9	3	14.3	1	14.3	1	7
Analyst	0.0	0	40.0	2	20.0	1	20.0	1	20.0	1	0.0	0	5
Decision-maker within the Federal Government	0.0	0	20.0	2	40.0	4	30.0	3	0.0	0	10.0	1	10
Preparer of Financial Statements	0.0	0	4.2	1	12.5	3	62.5	15	20.8	5	0.0	0	24
Office of the Inspector General	0.0	0	33.3	1	0.0	0	33.3	1	33.3	1	0.0	0	3
Other	0.0	0	0.0	0	55.6	5	33.3	3	11.1	1	0.0	0	9

A. Asset retirement obligations

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +A+. Asset retirement obligations		Have you finished this questionnaire?
Individual		Citizen	Very high priority	The unrecognized liability is very high	Yes
Individual		Citizen	Very high priority	This could be a high-dollar obligation that the U.S. should be concerned about for the fiscal sustainability of the country.	Yes
Individual		Analyst	Very low priority	Asset retirement obligations only become a liability if they are not budgeted for, authorized, and appropriated by the Congress. How govt CFOs and their staffs supposed to know whether that will happen or not?	Yes
Individual		Decision-maker within the Federal Government	Very high priority	As DOD works through the process properly capitalizing it's major aquisition programs as assets, we need to also consider the retirement obligations of those assets at the end of life. If the DOD does not take this into consideration now, we run the risk of many more years of financial accounting challenges with regard to assets.	Yes
Individual		Preparer of Financial Statements	Very high priority	Aging federal workforce, and changes needed to long term cost estimate caculations.	Yes
Individual		Other	Very high priority	I believe there needs to be updated guidance on the valuation of carrying cost and capitalization of retirement costs.	Yes
Organization	The Animate Citizen	Other	Very high priority	If asset may set off Treasury life threat reason , foreign mission making obstacle to starting agency it may high priorities by authority considerable .	Yes

B. Cleanup costs - evaluating existing standards

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +B+. Cleanup costs " evaluating existing standards		Have you finished this questionnaire?
Individual		Citizen	Low priority	Since the government itself will likely do all the work, this seems to me to be an ongoing cost	Yes
Individual		Analyst	Very low priority	See answer to A.	Yes
Organization	The Animate Citizen	Other	Very high priority	It fund may set off , past due support may high priorities disburseable .	Yes

C. Conceptual framework - review and finalization

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +C+. Conceptual framework "review and finalization"		Have you finished this questionnaire?
Individual		Analyst	Very high priority	See my overall comments at the end	Yes
Individual		Analyst	Very high priority	What are the objectives of federal financial reporting indeed? The objective of balance-sheet, income-statement, and cash-flow reporting in the private sector is to give existing and potential investors information to help them decide where to place their next investment dollar as they seek to preserve capital and maximize potential dollar returns. Neither of those questions arise or even make potential sense in the relationship that exists between the Executive Branch on one side, and the Legislative Branch and taxpayers on the other. The Legislative Branch and the taxpayers they represent are not "investing" in Executive Branch activities with the goal of preserving capital and making money. Executive Branch activities are not "businesses." See: C. Hanks, "Should the Federal Government Continue Its Pursuit of Proprietary Financial Statements?" Journal of Government Financial Management, Spring 2014, Vol. 63, No. 1, pgs. 12-18.	Yes
Individual		Preparer of Financial Statements	Very high priority	it appears the Board would very much like to complete this project as it helps assist the Board with their future actions	Yes
Individual		Office of the Inspector General	Very high priority	The SNC is useless because of full cost accounting. Admin costs are always reported as \$0.	Yes
Organization	Asset Leadership Network	Professional Organization	Very high priority	This is the basis and foundation of everything else.	Yes
Organization	The Animate Citizen	Other	Very high priority	Debit and credit data must be at Treasury Agent with Government domain if public may public domain.	Yes

D. Educational efforts

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +D+. Educational efforts		Have you finished this questionnaire?
Individual		Citizen	Very high priority	Federal accountants are not aware of FASAB standards	Yes
Individual		Citizen	Very high priority	In my opinion, there is not nearly enough concern nor understanding of the fiscal sustainability of the U.S.	Yes
Individual		Analyst	Very high priority	Per http://www.fasab.gov/training/ it seems there is room for improvement. And I didn't even know you had training until I found this page.	Yes
Individual		Analyst	Very low priority	There is a reason why Executive Branch CFO's and others "new to federal financial accounting" continue to have trouble understanding the point of proprietary financial statements (as opposed to budgetary financial statements, e.g., Statements of Budgetary Resources)-because there is no point. See C. above. All the "educational efforts" in the world can change this.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Not everyone understands the importance of accounting. They see accountant's questions as nuisances.	Yes
Individual		Preparer of Financial Statements	Very high priority	Training and resources are limited within the Federal entities.	Yes
Individual		Preparer of Financial Statements	Very high priority	Agencies need assistance applying the standards to their unique situations.	No
Individual		Other	Very high priority	The Federal financial community does not seem to have as strong of an understanding of GAAP compared to the financial community in the private sector.	Yes
Organization	National Center for Science and Engineering Statistics	Analyst	High priority	Better federal agency data on the costs and investments in education efforts, particularly STEM education efforts, are important to policy makers and the U.S. standing in international competitiveness for STEM fields for both education and workforce data.	Yes
Organization	The Animate Citizen	Other	Very high priority	It also same United States online line trained and made commitment with Educational opportunities but not yet able to started , another countries started same matter .	Yes
Organization	Department of Treasury - Bureau of Fiscal Service	Other	High priority	I think the Education Efforts is a needed project and since we are trying to reduce burden it could be done instead of creating new standards. The educational efforts could focus on why the standards believe Social Insurance is its own set of statements and notes instead	Yes

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +D+. Educational efforts		Have you finished this questionnaire?
				of a liability on the Balance Sheet. As well as why Stewardship Land and Heritage Assets are a footnote instead of an asset on the Balance Sheet. These are always looked at that Treasury is being misleading but Treasury is only following standards.	

E. Electromagnetic spectrum

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +E+. Electromagnetic spectrum		Have you finished this questionnaire?
Individual		Analyst	Very low priority	The FCC's goal is to "ensure efficient allocation and management of assets the government controls or influences, such as spectrum, poles, and rights of way to encourage network upgrades and competitive entry." It is hard to imagine how accounting standards and accountants will be able to provide information that citizens would find useful in "monitoring" the management of this asset. Management consultants might be able to help the FCC accomplish its goals - but accountants are not simultaneously supposed to be management consultants, right?	Yes
Individual		Preparer of Financial Statements	Very high priority	Official, consistent guidance is needed regarding the proper accounting treatment of auction proceeds, return of unused funds and transfers for the spectrum fund.	Yes

F. Financial/economic condition reporting

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +F+. Financial/economic condition reporting		Have you finished this questionnaire?
Individual		Citizen	Very high priority	Because of the skyrocketing of potential unfunded liabilities since 2008.	Yes
Individual		Citizen	Very high priority	In my opinion, there is not nearly enough education or concern for the economic condition of the U.S.	Yes
Individual		Analyst	Very high priority	See my overall comments at the end	Yes
Individual		Analyst	Very low priority	The FASAB would like to think that its work -setting financial accounting standards for the federal government plays an important and central role in determining the fiscal sustainability of federal government operations and,by extension, the nation as a whole in terms of its fiscal commitments. That might make sense if the FASAB decided to fully incorporate and include future Social Security, Medicare,and other off-budget entitlement programs in the federal balance sheet but the FASAB has repeatedly demonstrated it is NOT going to do that,so it shoudl not try to pretend that it is.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	It affects all of our operations.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Based on the operational nature of DOD systems this will be a challenge for the DOD which should be addressed sooner rather than latter.	Yes
Individual		Preparer of Financial Statements	Very high priority	Transparency re: extent of inter-governmental financial dependency is critical	Yes
Individual		Office of the Inspector General	Very high priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Individual		Other	Very high priority	Need to make as simple as possible for the general public.	Yes
Individual		Other	Very high priority	This is the most important job for most CFO organizations within the Federal government.	Yes

G. Hierarchy of generally accepted accounting principles

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +G+. Hierarchy of generally accepted accounting principles		Have you finished this questionnaire?
Individual		Analyst	Very low priority	This seems to be based on the obvious, but unspoken, principle that has guided the FASAB from its inception: We will copy and imitate everything the FASB does in the private sector, rather than try to think originally and creatively about improving federal budgetary accounting.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Transparency	Yes
Individual		Decision-maker within the Federal Government	Very high priority	With many different principles out there and the tendency of government decision makers to pick the principles they want to adhere to (typically FMR or local policy) having an authoritative, all inclusive hierarchy is a helpful tool for federal financial managers.	Yes
Individual		Office of the Inspector General	Very high priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Asset Leadership Network	Professional Organization	Very high priority	This is necessary to determine ... what is true	Yes

H. Improper Payments

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +H+. Improper payments		Have you finished this questionnaire?
Individual		Academia	Very high priority	High risk area.	Yes
Individual		Citizen	Very high priority	High risk of fraud and management override of controls, especially since 2008	Yes
Individual		Citizen	Very high priority	Why are there no accounting standards for iPhone?	Yes
Individual		Citizen	Very high priority	This is an ongoing area which the U.S. cannot afford in my opinion.	Yes
Individual		Analyst	Very high priority	prevent Loss of funds	Yes
Individual		Analyst	Very high priority	Characterizing payments as "improper" when all that has happened is that the paperwork hasn't caught up yet allows the GAO to remain in high dudgeon forever rather than actually doing any useful work in re budgetary accounting.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Waste of taxpayers money	Yes
Individual		Decision-maker within the Federal Government	Very high priority	In order to balance the books.	Yes
Individual		Preparer of Financial Statements	Very high priority	Exposure to expenses and funding for improper payments made from allocated/appropriated funds.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Individual		Other	Very high priority	Improper payments cost are extremely high. Agency's need guidance on assessing risks attached to improper payments	Yes
Organization	The Animate Citizen	Other	Very high priority	Improper payment cause of several intelligence surveillance if it may made by false judgement .	Yes

I. Intangibles

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +I+. Intangibles		Have you finished this questionnaire?
Individual		Analyst	Very high priority	Given the importance of intangible assets, to include data/information and the losses incurred when it isn't protected, and intangibles like human capital not owned by the federal government, addressing them, such as through use of the balanced scorecard and IT security aspects seems warranted.	Yes
Individual		Analyst	Very low priority	See G. above.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Asset Leadership Network	Professional Organization	Very high priority	Use the definition of "assets" per ISO 55000 and identify high value intangible... business systems, the value and harm of regulations...	Yes

J. Long Duration Acquisition Contracts

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +J+. Long duration acquisition contracts		Have you finished this questionnaire?
Individual		Academia	Very high priority	Initial cost/unit often swell without notice. Should track.	Yes
Individual		Citizen	Very high priority	Impacts the sustainability of the U.S. economy.	Yes
Individual		Analyst	Very high priority	The FASAB could provide a real service here by documenting how much has been spent since the passage of the CFO Act of 1990 on the pursuit of proprietary financial statements in the federal government, including spending on the acquisition of, and modifications to, "DOD Business System Modernization" software (e.g., "Enterprise Resource Management" systems sold by Oracle, SAP, and IBM, etc.)	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Accountability	Yes
Individual		Decision-maker within the Federal Government	Very high priority	We all need better ways to track them.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	Current challenge with multiple opinions on how to account for long duration software licenses and perpetual software licenses. The current consensus is that they should be capitalized, however I don't believe there is clear guidance on the topic nor is there guidance on how to handle these licenses when they are no longer used by the entity. How do you determine when the Long Duration License (Oracle) is no longer used by the entity.	Yes
Individual		Preparer of Financial Statements	Very high priority	Exceeds cost/benefit or ROI.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Individual		Other	Very high priority	These seem to be complex given the nature of appropriations.	Yes
Organization	Department of Treasury - Bureau of Fiscal Service	Other	Very high priority	If the standards could address Assisted Acquisitions in some way that would be beneficial. Those acquisition contracts between federal entities and how it should be treated to facilitate proper reporting at the governmentwide level.	Yes

K. Natural resources

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +K+. Natural resources		Have you finished this questionnaire?
Individual		Citizen	Medium priority	I would only prioritize this to ensure that these were being maintained or sold at market value. More of an auditing issue.	Yes
Individual		Analyst	Low priority	How do government royalties from natural resources affect annual budget submissions? Will inclusion of royalties on federal balance-sheets and income-statements answer that question? If not, why bother?	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Department of Treasury - Bureau of Fiscal Service	Other	High priority	SFFAS 38 was issued as RSI until a determination was made to transition the information to basic information as financial statement recognition or note disclosure. I don't think FASAB has made this determination and the information remains as RSI. There is very little accounting guidance on natural resources other than oil and gas (specifically renewable resources). In light of the streamlining project and the current administration's desire to make the FR more readable, I think it is important to consider what value is added by reporting information on oil and gas and other natural resources as RSI and the users of this information. If it remains a reporting requirement, more guidance is necessary for natural resources other than oil and gas, both nonrenewable and renewable.	Yes

L. Nonmonetary transactions

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +L+. Nonmonetary transactions		Have you finished this questionnaire?
Individual		Analyst	Very low priority	Another instance of FASB "wannabe"ness.	Yes
Individual		Decision-maker within the Federal Government	Very high priority	I believe this is where imputed costs would be addressed. With all of the joint bases and joint ops, this has significant impact on federal entities.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Asset Leadership Network	Professional Organization	Very high priority	Should set the stage of bitcoin type assets and transitions	Yes

M. Public Sector Specific Financial Instruments such as Special Drawing Rights

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +M+. Public sector specific financial instruments, such as special drawing rights		Have you finished this questionnaire?
Individual		Analyst	Very low priority	Currency in circulation? I didn't realize it might all belong to the government. Steve Mnuchin and his wife certainly think this might be the case.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	The Animate Citizen	Other	Very high priority	Foreign power making obstacle rights processing .	Yes

N. Research and development

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +N+. Research and development		Have you finished this questionnaire?
Individual		Analyst	Very low priority	Will there be any discernible difference in how government R&D proceeds in the future if this project changes the accounting treatment of R&D spending? If not, why bother?	Yes
Individual		Decision-maker within the Federal Government	Very high priority	How to handle the capitalized costs of R&D is problematic in the federal environment with multiple appropriations. Guidance on how to address the multiple appropriations for capitalization would be helpful. Additionally with R&D guidance of how to handle the different R&D activities would be helpful.	Yes
Individual		Preparer of Financial Statements	Very high priority	Exceeds cost/benefit or ROI.	Yes
Individual		Preparer of Financial Statements	Very high priority	The standard is outdated and it is very difficult to gather the information as it pertains to GPRA outcomes. Our GPRA outcomes were not designed to incorporate R&D. The GPRA guidance provided to the performance function does not include the FASAB R&D requirements. There are also other National Science Foundation requirements to report R&D, but our agency cannot piggy back on those requirements. This is a difficult requirement to meet operationally.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Asset Leadership Network	Professional Organization	Very high priority	Keep the current accounting treatment but use ISO 55000 to account and manage the asset. what is not tracked gets lost and wasted.	Yes
Organization	National Center for Science and Engineering Statistics	Analyst	Very high priority	Data on R&D are an important component of long term national investments. The Federal government is the second largest funder of total R&D, second only to industry. Industry R&D is mostly focused on Development which leaves the Federal government as the largest funder of Research. Yet we have no accounting standards or object codes for R&D nor any audits on these data, and agency reporting of the R&D coverage, details, and accuracy are often inconsistent from one agency to the next or even within the same agency, but across different reports. The Board should look to develop a new standard specifically to develop definitions, classifications, and audit guidelines for R&D. This would also serve as a benchmark for consistency with existing R&D data calls from across the federal government such as A-11,	Yes

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +N+. Research and development		Have you finished this questionnaire?
				A-136, the Federal Funds for R&D survey, as well as others such as the SBIR and FLC programs.	
Organization	The Animate Citizen	Other	Very high priority	RD must high priorities because I had solicited offered Goldmine from United States but I chose RD project where it working for legal rights of helpless peoples .	Yes

O. Revenue (Exchange and NonExchange)

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +O+. Revenue (exchange and nonexchange)		Have you finished this questionnaire?
Individual		Analyst	Very high priority	It's pretty clear that the increased use of revolving-fund financing mechanisms (to try to make various government operations look like "businesses" that "sell" to "customers" all inside the government through the use of "exchange revenues") that began after the passage of the CFO Act of 1990 has done nothing to make the federal operations more effective or efficient - but it has certainly made government accounting much more complicated than it would be if everything were simply directly funded with Congressionally-approved appropriations. FASAB should review where and whether the benefits of revolving-fund financing are worth the increased accounting costs and problems it generates. See: C. Hanks, "Financial Accountability at the DOD: Reviewing the Bidding," Defense Acquisition Review Journal, July 2009, Vol. 16, No. 2, pgs. 181-196; and the discussion of Working Capital Fund (WCF) activities in C. Hanks, "A Proposal to Emphasize Managerial Cost Accounting in the Department of Defense," Armed Forces Comptroller, Vol. 57, No. 2, Spring 2012, pgs. 34-39.	Yes
Individual		Preparer of Financial Statements	Very high priority	Update to maintain consistency with FASB	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes

P. Stewardship investments

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +P+. Stewardship investments		Have you finished this questionnaire?
Individual		Analyst	Very low priority	For a review of the meaning of "stewardship" in the federal government and its (non) relationship to federal financial accounting, see the discussion of stewardship in the Spring 2014, Journal of Govt Financial Management paper referenced earlier.	Yes
Individual		Office of the Inspector General	Very low priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	National Center for Science and Engineering Statistics	Analyst	Very high priority	Stewardship Investments are important National investments that have long term societal and economic returns which are often difficult to measure. Nonetheless, better standards on the outlays and obligations for RSI and RSSI by the federal government are important and should be reported in agency financial reports. If additional standards or guidance are necessary for these FASAB should work with respective federal agency partners.	Yes

Q. Summary or popular reporting

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.	Rating on Topic: +Q+. Summary or popular reporting		Have you finished this questionnaire?
Individual		Analyst	Very high priority	See my comments at the end.	Yes
Individual		Analyst	Very high priority	Does FASB do anything like this? My guess is they don't but maybe the FASAB should.	Yes
Individual		Preparer of Financial Statements	Very high priority	Transparency. Public's right to know and need to know. There is very little of traditional financial reporting that the public understands. In order to improve the public's understanding and trust we need to find better ways of communicating.	Yes
Individual		Office of the Inspector General	Very high priority	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	Yes
Organization	Department of Treasury - Bureau of Fiscal Service	Other	High priority	Focus on making the information to the public easier to understand	Yes

Suggestions of other topics you believe should be considered and why

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.		Have you finished this questionnaire?
Individual		Academia	Performance reporting. Standards re form and content, plus effective reporting to Congress and hopefully citizens - if any would be interested. The FITARA Scorecard developed by the Oversight Committee in the House is proof that effective performance reporting is possible.	Yes
Individual		Academia	How close do our FASAB standards adhere to the IPSAS? Where we differ, are there any plans to come more in line with them? Are there any plans to implement standards for Public, Private Partnerships?	Yes
Individual		Citizen	Reconsideration of social security liability. Department of defense --accountability, controls, audit, etc.	Yes
Individual		Citizen	I'm a CPA and find the federal financial statement very confusing. Statement of Net Cost & Change in Net Position need to be combined. Statement of changes in budgetary authority needs to be thrown out and replaced with a form of financing statement which shows the changes in unobligated balances similar to an income statement. There should be a side by side comparison of budget to actual. Replacement for the financing footnote is a joke. Before at least we tried to recon a couple really confusing statements. FASAB really needs step back and evaluate their financial statements and process. Process should involve commercial accountants/investors to see if they can understand what the statements are trying to report.	Yes
Individual		Citizen	You made a terrible mistake by issuing a pronouncement on "tax expenditures" which is a misnomer and a political, not an accounting topic. Stay away from politics and stick to financial accounting issues.	Yes
Individual		Citizen	I believe the need for accruals in the proprietary accounts should be re-examined. Since federal agencies basically spend the authority they are given annually, the timing of when it is spent is irrelevant. This is not private industry where cash flow is a concern. The cost of reporting/auditing accruals is not beneficial to the taxpayer or a user of the financial statements.	Yes
Individual		Analyst	I think guidance is needed on OM&S in Development.	No
Individual		Analyst	1. I believe FASAB needs to revise its "Statement of Federal Financial Accounting Concepts 1: Objectives of Federal Financial Reporting" (SFFAC 1) paragraph 14 bullets on "Operating Performance" and change from "the efficiency and effectiveness of the government's management of its assets and liabilities" to "the efficiency and effectiveness of the government's management of its operations and its assets and liabilities." This is to bring it into alignment with the Government Accountability Offices (GAO) "Standards for Internal Control in the Federal Government" GAO-14-704G and the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control guidance. Both GAO-14-704G and COSO define the first objective of internal control as "Operations Effectiveness and efficiency of operations."	Yes

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.		Have you finished this questionnaire?
			<p>However I believe the SFFAC 1 should still retain the "assets and liabilities" language as well, because especially in government, I find the strong need to address the government's efficient and effective management of its assets (and liabilities), as well as its operations. This change also fits well with your Accountability in paragraph 73 Level 3 is performance accountability and Level 4 process accountability, as well as 74 accountability for efficiency and economy in operations. In para 110 you can revise the relevant question to read "What and where are the important assets and operations, and how effectively and efficiently are they managed?" You can tweak the language in para 130 as well. 2. I believe FASAB would benefit from tweaking the title of SFFAC 1 103 and 104 from "Systems and Control" to "Internal Control and Financial Management Systems." First, this brings the document to use the same name (Internal Control) used in GAO-14-704G and COSO as well as in Office of Management and Budget Circular A-123. Your use of the term "system" is also confusing because GAO-14-704G defines and uses the term "Internal Control System" 3. I believe SFFAC 1 paragraph 103 should be revised to incorporate the GAO-14-704G objectives, to read: "Users at all levels need information on internal controls and the adequacy of financial management systems. Citizens want assurances that internal controls are in place to provide reasonable assurance that the broad internal control objectives of the government entity will be achieved: Operations Effectiveness and efficiency of operations Reporting Reliability of reporting for internal and external use Compliance Compliance with applicable laws and regulations They want to know that operating procedures and processes provide reasonable assurance that resources are used economically and efficiently for the purposes intended. Congress, executives, and program managers need to demonstrate to those to whom they are accountable that they have, in fact, protected those resources and used them well. Users want to know, for example, that agency heads have determined that internal controls are adequate, that basic financial statements are auditable, and that high-risk areas have been identified and addressed." 4. I believe the material in SFFAC 1 paragraphs 209 and 212 and material in the implicitly referenced GASB "White Paper: Why Governmental Accounting and Financial Reporting Is Different and Should Be Different" (last Revised September 2017) are critically and fundamentally important. SFFAS No. 4 touches on this a bit, but it seems there is a long way to go to move to requiring greater use of reporting to the public and the Congress on results from the efficiency measures and effectiveness or cost-outcome measures. Like the terms "efficiency measure" and "effectiveness measure" only appear in SFFAC 1 (just a concept) and nowhere else in a standard. However, OMB Circular A-11 and GPRA Modernization Act of 2010 seem to stress the importance of measures that relate efforts to accomplishments and to costs. 5. Given the billions to trillions in the federal government's Property and Plant/ Buildings / Structures and Facilities (e.g., Department of Defense General Property, Plant and Equipment, \$761,707,800,000 and replacement value of \$ 1,241,402,500,000; Department of Interior buildings Net Book</p>	

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.		Have you finished this questionnaire?
			Value \$3,151,859,000 Structures and Facilities \$12,516,038,000 and replacement value exceeding \$300 billion), it would seem that the Congress and public need better data on the effective and efficient use of these resources, like the level of utilization the portion of the usable capacity currently being used. And these uses relate to the efficiency measures and effectiveness or cost-outcome measures. Sometimes I think we place more emphasis on internal use software that we do to buildings and structures.	
Individual		Analyst	internal use software in an agile environment	Yes
Individual		Decision-maker within the Federal Government	Anti-Deficiency Act reporting	Yes
Individual		Decision-maker within the Federal Government	How to handle vendors that leave the business and are no longer there for follow up.	Yes
Individual		Decision-maker within the Federal Government	I'm not quite sure if this is in scope for FASAB, however a technical guide or handbook that helps financial managers understand that to apply the standards appropriately can be performed in manners that support and align with the budgeting process and business reporting needs. I see a belief that it is not possible to both comply with GAAP and still comply with appropriations law. I believe they should be complimentary to each other and the financial managers should understand and apply the principles in such a way.	Yes
Individual		Preparer of Financial Statements	Addressing each incidental accounting or auditing matter/item that arose over the three-year lookback for lookforward improvements in FASAB.	Yes
Individual		Preparer of Financial Statements	I believe the FASAB board should decrease its volume of projects and focus on the quality of executing the implementation of standards, instead of racing to implement standards quickly.	Yes
Individual		Preparer of Financial Statements	I appreciate FASAB efforts to streamline reporting and would encourage FASAB to continue with this work.	No
Individual		Preparer of Financial Statements	If not covered by the intangibles topic, agencies need further guidance related to costs that provide long-term benefits, and when such costs should be treated as long-term deferred charges on the balance sheet, with amortization over the period benefits are realized. This topic would need integration with Revenue topics to help support intra-governmental reporting, where today significant differences in accounting treatment are found when agencies use different treatment of exchange transactions (one agency amortizes while the other does not).	Yes
Individual		Preparer of Financial Statements	Reporting on obligations created by long-term contracts with option years	Yes
Individual				Yes

Appendix I: Planning Survey 2017

1. Are you responding as an individual or organization?		2. Please select from the following which best describes the capacity in which you are responding to this questionnaire.		Have you finished this questionnaire?
		Office of the Inspector General	SNC needs to report admin costs. Full cost accounting is useless. Admin costs are always reported at \$0	
Individual		Office of the Inspector General	The aforementioned topics seem adequate.	Yes
Individual		Other	I would like to see Risk assessment topics.	Yes
Individual		Other	Review of accounting standards that create undo work for government financial managers. For example, I do not believe that subsequent event reporting provides any benefit to individual agencies.	Yes
Organization	Asset Leadership Network	Professional Organization	The value of intangible have greatly increased in relation to tangible assets. I believe we should make intangible assets more transparent, identify relative fair values and condition so that decisions are made to maintain improve and protect those assets.	Yes
Organization	Federal Energy Regulatory Commission	Decision-maker within the Federal Government	Guidance on what we are required to obligate for capital lease and leasehold improvements. Accounting for full cost recovery agencies.	Yes
Organization	The Animate Citizen	Other	United States Department of Treasury may must gives it beneficiary financial credit or debit data by it's own Financial Agents without any fees for protect United States and its own National Interest .	Yes