



December 18, 2019

## GSA SMARTPAY SMART BULLETIN

### U.S. GENERAL SERVICES ADMINISTRATION FEDERAL ACQUISITION SERVICE SMART BULLETIN NO. 030

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#### **GSA SmartPay® – OMB Circular No. A-123, Appendix B Agency Reporting to GSA/CCCM; Submission Implementing Guidance**

**EFFECTIVE DATE:** Effective upon issuance and shall remain in force until modified, rescinded, or superseded.

**BUSINESS LINE(S) AFFECTED:**  
Purchase, Travel, Fleet and Integrated

#### **INTRODUCTION:**

The purpose of this GSA SmartPay Smart Bulletin is to provide agencies/organizations with implementing guidance on submitting statistical and narrative reports as required in Chapter 5.3 of Office of Management and Budget (OMB) Circular A-123, Appendix B, entitled "A Risk Framework for Government Charge Card Programs," dated August 27, 2019. This Smart Bulletin includes: (1) reporting templates for agency submission of chapter 5.3 reports, (2) information on a due date extension solely for FY2019 reporting, and (3) reporting expectations for FY2020 and beyond.

#### **SUMMARY:**

OMB memorandum M-17-26 dated June 25, 2017 discontinued agency/organization purchase and travel charge card statistical reporting to OMB. However, OMB in that memorandum also required agencies to maintain that statistical reporting information for their own use in the management of their charge card programs. It further designated GSA's Center for Charge Card Management (CCCM) as the central repository for the agency charge card statistical data which was previously required to be submitted to OMB. CCCM will post this statistical and narrative data on GSA Interact for agencies/organizations subject to the Chief Financial Officers' (CFO) Act. CCCM may also post information pertaining to other GSA SmartPay participating agencies/organizations as well. CCCM will work with the GSA SmartPay contractor banks to obtain agency/organization statistical reporting data in an electronic, automated manner to the extent possible. The balance of the statistical data CCCM is

unable to directly obtain from contractor banks will need to be provided by the CFO Act agencies/organizations (and other entities as required) to CCCM. CCCM will use GSA Interact, or a successor system, as the central repository for these reports. The Circular also states CCCM “may issue further guidance on both narrative and statistical reporting through the GSA Smart Bulletin process.” This bulletin constitutes that further guidance.

**OMB Circular A-123, Appendix B Chapter 5.3.1 – Statistical Reporting** – Requested information in the template attached below shall be submitted, at a minimum, on an annual fiscal year basis. Agency-provided information shall be furnished to CCCM *no later than 90 calendar days after the end of the Fiscal Year (FY)*. The due date for agency/organization submission of FY2019 agency statistical reporting to CCCM is hereby extended to No Later Than (NLT) February 28, 2020. This extension applies only to the FY 19 reports.

The Statistical Reporting requirement applies to **all business lines** under the GSA SmartPay program. Agencies must report the following items for each business line:

- Count of accounts, as defined by GSA;
- Total number of accounts across the charge card program as compared to the prior reporting period;
- Total charge card dollars spent; and
- Total refunds earned.

Specific requirements for each business line are as follows:

*Purchase cards only (to be provided to CCCM by CFO Act Agencies)*

- Ratio of A/Os to purchase cardholders (span of control);
- Number of purchase cards with transaction limits over the micro-purchase threshold
- Ratio of the number of confirmed violations reported pursuant to P.L. 112-194 as compared to the number of valid transactions within the reporting period (GSA's Center for Charge Card Management will obtain confirmed violation information from OMB/OFFM).

*Convenience checks only:*

- Total number of convenience checks written;
- Number of checks written over micro-purchase threshold;
- Number of checks written under micro-purchase threshold; and
- Total dollar amount of checks written.

*Fleet cards only (to be provided to CCCM by CFO Act Agencies):*

- Ratio of reviewing officials to fleet cards (span of control); and
- Number of fleet cards with transaction limits over micro-purchase threshold.

*Integrated cards only (to be provided to CCCM by CFO Act Agencies):*

- Ratio of A/Os to integrated cardholders (purchase business line - span of control);
- Ratio of reviewing officials to integrated cards (fleet business line - span of control);
- Number of integrated cards with transaction limits over the micro-purchase threshold; and
- Ratio of the number of confirmed violations reported pursuant to P.L. 112-194 as compared to the number of valid transactions within the reporting period (GSA's Center for Charge Card Management will obtain confirmed violation information from OMB/OFFM).

**OMB Circular A-123, Appendix B Chapter 5.3.2 – Narrative Reporting** – For agencies/organizations subject to the CFO Act, the following information should be updated annually on a fiscal year basis and provided to CCCM *no later than 90 calendar days after the end of each fiscal year*:

- The date(s) of most recent and next scheduled independent review(s) (e.g., OIG audits and risk assessments) for all agency charge card programs;
- A description of the current process for monitoring delinquency, including what reports the agency reviews and what actions are taken when a problem is discovered;
- A description of any best practices the agency employs in charge card management;
- Progress reports on agency integration of GSA SmartPay e-payable payment process into their accounts payable processes; and
- Any additional information regarding agency management and use of charge card programs, including innovative applications to streamline business processes, increased revenue generation from expanded use for payments, and creative internal controls which maintain program integrity, flexibility and ease of use.

The due date for submission of FY2019 agency narrative reporting to CCCM is similarly extended to NLT February 28, 2020. This extension applies only to FY 19 reports. For FY2020 reports and beyond, agency narrative reports are due to CCCM NLT 90 calendar days after end of the fiscal year requirement as specified in the current version of OMB Circular A-123, Appendix B.

**ACTION:**

Agencies shall utilize the reporting templates attached below to submit the required agency/organization statistical and narrative reporting data. Agency reports should be e-mailed to [OMBA123AppBReporting@gsa.gov](mailto:OMBA123AppBReporting@gsa.gov) using the following file naming convention: *AgencyName\_OMB\_A123\_FiscalYear* (e.g., GeneralServicesAdministration\_OMB\_A123\_2019). Further instructions for report submission are provided in the templates. In the event any sensitive data is to be provided in these reports, agencies/organizations are reminded to encrypt the files and take any other security precautions as required by agency/organization policy.

## REPORTING TEMPLATE:



OMB Circular No.  
A-123 CCCM Reportir

## ADDITIONAL RESOURCES:

[OMB Circular A-123, Appendix B](#)

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Questions or comments regarding this Smart Bulletin, should be directed to CCCM via email at: [gsa\\_smartpay@gsa.gov](mailto:gsa_smartpay@gsa.gov).