June 1, 2009

M-09-19

MEMORANDUM FOR THE HEADS OF DEPARTMENTS AND AGENCIES

FROM: Vivek Kundra
             Federal CIO

SUBJECT: Guidance on Data Submission under the Federal Funding Accountability and
             Transparency Act (FFATA)

Attached are the new "Operational Guidelines" that federal agencies shall use to report data to
USAspending.gov. This guidance defines award reporting requirements necessary to comply
with both the Federal Funding Accountability and Transparency Act (FFATA) and the American
Recovery and Reinvestment Act (Recovery Act).

Agencies must submit data according to this guidance, in an accurate format and on a timely
basis, to ensure compliance with these laws and Administration policy.

This guidance replaces M-08-12, issued on March 6, 2008.

All information provided according to this guidance will be available on USAspending.gov, and
the subset of information related to funding provided by the Recovery Act will also be available
on Recovery.gov.

For policy questions, please contact Dominic Sale at dsale@omb.eop.gov or by phone at 202-
395-4599. For technical questions related to these guidelines, please send an email to
usaspendingdata@gsa.gov.

Attachment

FEDERAL AWARD REPORTING
OPERATIONAL GUIDANCE

1. GENERAL GUIDANCE

Agencies shall make every effort to report timely, accurate and complete data as prescribed by the Federal Funding Accountability and Transparency Act (FFATA) and the American Recovery and Reinvestment Act (Recovery Act).

To facilitate the timeliness of the data available on USAspending.gov, the system will begin processing agency file submissions (FAADS PLUS and Program Source) twice per month, on the 5th and the 20th, instead of the current once per month. Agencies shall make every effort to submit any available data (full or partial) by the 5th of each month, and <u>must</u> ensure prior month data is complete no later than the 20th of the month. If these deadlines fall on a weekend or holiday, information should be submitted no later than the next business day.

To the extent possible agencies should begin using these updated procedures immediately, especially as related to identifying Recovery Act funding in their submissions. Agencies must adhere to all updated reporting instructions and data file formats specified in this guidance for file submissions sent to USAspending.gov, effective for the June 5th, 2009 submission deadline date.

Given the high priority placed on the accurate display of information on USAspending.gov, and specifically information related to the Recovery Act on Recovery.gov, agencies are responsible for pre-dissemination review of all information being submitted to USAspending.gov. All agencies must ensure all reporting is complete and accurate and complies with the agency's Information Quality Act guidelines.

Contract data is provided by the Federal Procurement Data System (FPDS). Agencies reporting contract data to FPDS must also provide Program Source (i.e., Treasury Account) data in a separate file until such time that FPDS has been modified to provide this data field. Additional information regarding the submission of Program Source data is found later in this guidance.

Agencies not currently using FPDS should provide their contract award data <u>in the same XML format as found in the FPDS archives,</u> should begin reporting such data to FPDS, or may propose an alternate file format for consideration.

Financial assistance (Grants, loans, loan guarantees, cooperative agreements and other assistance) data shall be submitted using the FAADS PLUS format detailed in Section 7. This format is consistent with the reporting format for the Federal Assistance Award Database System (FAADS), for all financial assistance, with additional data elements required by the FFATA and the Recovery Act.

2. DATA QUALITY AND ASSURANCE

The demand for high quality award data continues to increase, most recently with the passage of the Recovery Act. Agencies must continue to improve data quality, as some of the data submitted for posting to USAspending.gov in the past has contained duplicates, missing transactions and data elements, and other data quality problems. In compliance with OMB Circular A-123, it is essential for agencies to apply appropriate internal controls to effectively manage the accuracy, integrity, timeliness, and appropriate privacy of all data submitted to USAspending.gov.

Agencies must designate the individuals responsible for working with OMB contract staff to effectively transmit agency data. Agencies must ensure:
- Appropriate measures are put in place to review the content of FFATA and Recovery Act data submissions for accuracy and completeness
- Appropriate oversight is provided over the precision and timeliness of the process
- Submissions are validated by an appropriate official
- Submissions comply with all applicable laws regarding Personally Identifiable Information (PII) including the Privacy Act of 1974, the E-Government Act of 2002, and the Federal Information Security Management Act of 2002, and that in general submissions do not contain data that, when posted publicly, would make inappropriately available or place an individual's security at risk
- Business processes and authorities for administration and tracking of diverse funding mechanisms to develop their quality and assurance measures are continually maintained.

Data metrics

The USAspending.gov web-site will display metrics concerning completeness of agency information and timeliness of the data submitted.

The current metrics (posted at http://USAspending.gov/data) include: (1) red, yellow, and green color coding reflecting agency submission status, (2) the date of the latest file submission from each agency that was loaded to USAspending.gov, and (3) the completeness of each agency's submission for each FFATA required data element for a given fiscal year. Data completeness is represented as the percentage of records that have a valid value for a data element. For example, if an agency submits 100 records in a fiscal year and only 40 records have a valid value for the "Program Source Account Code" and the field is blank for the remaining records, the percentage of completeness will be calculated as 40% and displayed as 40.00 on USAspending.gov. For the FAADS PLUS files, only required fields will be used to calculate data completeness.

3. FILE SUBMISSION PROCEDURES FOR ASSISTANCE AND PROGRAM SOURCE

The FFATA requires Federal agencies to submit monthly Assistance and Contracts Program Source data to USAspending.gov. Data files should be submitted in the proper format as a fixed width text file. Detailed information on the file layout can be found in Section 7 for Assistance file submissions and in Section 9 for Contracts Program Source file submissions. The current list

of validation checks conducted for submissions to USAspending.gov can be found on the Data Quality page of the USAspending.gov website.

Historically, data file submission by Federal agencies to USAspending.gov has been done via two options: FTP and e-mail. Since September 2008, a web submission method has been made available to Federal agencies as a third option to submit data required by the FFATA. While Federal agencies may continue transmitting files to USAspending.gov via the FTP or e-mail submission methods, OMB's preferred method for transmitting FFATA data files is the Data Submission and Validation Tool (DSVT). DSVT has significant advantages over the other two submission methods since it streamlines the process of submitting data files over the Internet, provides real-time feedback to Federal agencies on file validation results, and offers additional functionality to OMB and Federal agencies on tracking historical data submissions.

NOTICE: Agencies should begin migrating to the use of DSVT immediately. Agencies still utilizing the FTP, Email, or hand-delivery methods of data delivery have until September 30, 2010 to merge to the DSVT method. Beginning on October 1, 2010 all award data must be delivered via the DSVT.

Agencies should contact the USAspending.gov Support Team at usaspendingsupport@reisys.com if they would like to request access to the DSVT Test environment.

If there is no new data to report for a submission period, agencies should inform USAspending through DSVT or e-mail.

The three data submission options are outlined below:

Web Submission (DSVT)

To use the Data Submission and Validation Tool (DSVT) from http://www.USAspending.gov access the tool by following the steps below:
1. Click on the 'Data Quality' tab
2. Click on the 'Submit Agency Data' link on the left-hand side menu
3. First-time users need to register for a username and password

Refer to the document: DSVT_USER_GUIDE.pdf for a detailed description on how to use DSVT. This document can be found on the DSVT Login page at http://ffatadata.reisys.com/

Agencies should use the file naming convention outlined below (in the EMAIL Submission section) to name their files.

File Transfer Protocol (FTP)

To use the FTP services, please provide your primary and alternate points of contact (POCs) to usaspendingdata@gsa.gov (please use a subject line of "FFATA FTP Request"). For each point of contact, provide:
- Full name
- Title/organization
- Phone number
- Email address

Upon receipt of this information, a GSA technical team member will contact your POC to provide further details on how to set up an account for connecting to the FFATA FTP Server.

Agencies should use the file naming convention outlined below (in the EMAIL Submission section) to name their files.

EMAIL Submission

For email submissions to usaspendingdata@gsa.gov, the subject line will indicate:
1. Agency Name
2. Program Source (PS) or Assistance Data (FAADS PLUS)
3. Date of Submission YYYY.MM.DD

Example: DOT_ASSISTANCE_2007.11.20

The body of the email should include the date range for the transactions submitted (e.g., Data included is from 10/1/2007 through 12/15/2007). Note this may differ from the date of submission.

Agencies are requested to use the following file naming convention on all attached email files (all caps):

[Agency Name]_[Data Format: PROGRAM SOURCE / ASSISTANCE]_[Submission Date YYYY.MM.DD].txt

(Example 1: DOT_ASSISTANCE_2007.12.20.txt)
(Example 2: DOL_PROGRAM_SOURCE_2007.12.20.txt)

SECURITY NOTE: Agencies **should not** password-protect the data files.

4. GENERAL OPERATIONAL GUIDANCE

Unique Record Identifier (URI) for FAADS PLUS files

In order to identify and avoid duplicate transactions, and to process data modifications such as deletions, updates, and corrections, each transaction reported in a FAADS PLUS file must be uniquely identifiable. Agencies currently include a Federal Award Identifier Number (FAIN) and Modification (Mod) for every financial and administrative action (such as novations, address corrections, place or period of performance changes) submitted in a FAADS PLUS submission, but the combination of the FAIN and Mod in these submissions has not always been adequate to uniquely identify a record. The new file format in Section 7 includes a new Unique Record Identifier (URI) to ensure each transaction can be uniquely identified.

If the combination of FAIN and Mod are sufficient to uniquely identify all records for an agency, no changes are required, and the URI can be filled with blank spaces for that agency. If the possibility currently exists in an agency's FAADS PLUS submission that two valid records could appear to be duplicates, the agency must follow these procedures for the URI:

- Add an alphanumeric data element called 'Unique Record Identifier' (URI) of size 70 at the end of the record.
- In the URI field, include an agency-defined (format and content) unique record identifier that persists in the agency system and uniquely identifies the transaction being reported. USAspending.gov will use the URI to uniquely identify the record instead of the combination of FAIN and Mod.

Rejection and Acceptance of records for FAADS PLUS files

Under previous guidance, if an agency submits a data file to USAspending.gov the entire file is rejected if any errors are found in the submission. This can lead to the rejection of thousands of transactions as a result of a single, minor error, denying the public access to valuable and reliable information.

To ensure valid data is available on USAspending.gov in a timely manner, this policy is being modified so that only those transactions for which errors have been identified will be rejected, instead of the entire data file. The entire file will only be rejected if more than 10% of transactions fail the basic USAspending.gov validation checks, as this level of error may indicate a systemic data quality problem which may also affect transactions for which there are not sufficient validation checks in place. If the overall error rate in the file is less than 10%, the following procedures will be followed:

- All valid transactions in the file will be accepted for processing and display on USAspending.gov.
- Invalid transactions will be rejected, and the USAspending.gov database will retain a log of all rejected records for future comparison against files containing corrected records.
- The submitting agency will be sent a notification which includes all rejected transactions.
- Within 5 working days of the original rejection notification, agencies must resubmit **all** rejected transactions in a separate FAADS PLUS file. This file should include **only** the

rejected transactions. The combination of FAIN and Mod (or the URI field, if provided) will be used to identify the transactions as having been previously rejected.
- The following naming convention shall be used for resubmitting files with corrections of rejected transactions or resubmissions of files which had an error rate greater than 10%:
  Original Data File name_CORRECTIONS_sequence Number.txt
    o For example, individual transactions rejected in processing DOT_ASSISTANCE_2008.09.15.txt will be submitted in DOT_ASSISTANCE_2008.09.15_CORRECTIONS_1.txt.
- Once received, the corrected data file will be compared against the log of rejected records and if it is found to contain a transaction with a FAIN and Mod or URI that is not present in the USAspending.gov database log, the file will be rejected. It will also be rejected if it does not include all transactions originally rejected.
- Correction files will be subject to a 100% validation test – they will not be accepted unless all transactions included in them pass validation tests.
- All records contained in the correction files will be treated as additional data to the original file submission, and as such will not require the Correction/Late Indicator.

Data Modification and Deletion for FAADS PLUS files

The FAADS PLUS file format was based on the existing FAADS file format, so corrections to assistance data have been performed in a manner similar to the existing FAADS process. This guidance makes minor modifications to the use of these fields for FAADS PLUS files so they can be used to modify records as necessary to improve data quality. Agencies shall use these new processes to modify data submitted to improve data quality, starting immediately.

Correction/Late Indicator. Agencies should update their definitions for the Correction/Late indicator as follows:
- Blank – Request to *add* the current transaction record.
- 'D' – Current transaction record is a request to *delete* a previously submitted record that contained data submission errors.
- 'C' – Current transaction record is a request to *replace* a previously submitted record that contained data submission errors. Record should contain replacement (not delta) values for all data fields that contain submission errors. (Note: The original FAADS format will continue to use this indicator to designate delta values.)
- 'L' – Agencies can continue to send transaction records with this code based on previous FAADS guidance, however it will be ignored for USAspending.gov. Instead, the 'Obligation/Action Date' field will be used to determine the fiscal year in which the transaction will be reported.

Either the combination of FAIN and Mod or the new URI field must be accurately included to identify corrections or deletions for previously accepted transactions.

Type of Action. Amendments to an award such as supplements and de-obligations should be reported as a separate record with a blank Correction/Late Indicator. The record should instead use the 'Type of Action' data element to identify the type of change to the award as follows:

- 'B' – Continuation (funding in succeeding budget period which stemmed from prior agreement to fund amount of the current action).
- 'C' – Revision (any change in Federal Government's financial obligation or contingent liability in existing assistance transaction amount of the change in funding; or any change in Recipient Name, Recipient Address, Project Period or Project Scope).
- 'D' – Funding adjustment to completed project.

Fiscal Year and Quarter Correction field. Agencies should leave this field blank except in the case where they would like to apply an adjustment to the year of the award rather than the year in which the adjustment was done.

Reporting Loan/Loan Guarantee Transactions for FAADS PLUS files

Dollar amounts for loan/loan guarantee transactions are reported differently from other types of Assistance transactions. Loan/loan guarantee records should not use the Federal Funding Amount, Non-Federal Funding Amount and Total Funding Amount fields. Loan/loan guarantee records should instead use the existing Original Subsidy Cost of the Direct Loan/Loan Guarantee and the Face Value of Direct Loan/Loan Guarantee FAADS PLUS fields for reporting dollar amounts.

Original Subsidy Cost is the estimated long-term cost to the Government of a direct loan or loan guarantee, or modification thereof, calculated on a net present value basis, excluding administrative costs. Re-estimates are performed to update the subsidy cost for actual performance and future expectations as long as there are loans/loan guarantees outstanding. Note that the Original Subsidy Cost field shall be used to compute dollar roll-ups in USAspending.gov summary tables.
- For loan/loan guarantee transactions, this field should be non-blank and can contain a positive, negative (-) or "0" dollar value.
- For all other Assistance types, this field should contain either blanks or "0".

Face Value is defined as the full amount of the loan/loan guarantee award to the recipient.
- For loan/loan guarantee transactions, this field should be non-blank and can contain a positive, negative (-) or "0" dollar value. Note: This field should generally be positive, but the field will allow for negative and zero dollar values in the case of downward adjustments.
- For all other Assistance types, this field should contain either blanks or "0".

Foreign Recipients / Foreign Principal Place of Performance for FAADS PLUS files

The previous USAspending.gov guidance did not accurately capture information of Foreign Recipients and a Foreign Recipient's Principal Place of Performance. To correct this problem additional data fields have been added to the FAADS PLUS format and should be reported using the 3 character ISO 3166-1 country code standard. In an effort to minimize the impact on agencies, agency systems that currently use the 2 digit FIPS 55 country code standard can provide that format instead. USAspending.gov will perform the necessary lookups to match the 2 digit FIPS code to the 3 character ISO equivalent until September 30, 2010. The following procedures should be used to report this information:
- Add a data element 'Recipient Country Code' of size 3.

- Add a data element 'Principal Place of Performance Country Code' of size 3.
- Foreign Recipient should be reported by placing "00" in the Recipient State Code field, placing "FORGN" in the Recipient City Code field, and reporting the appropriate country code in the Recipient Country Code field.
- Foreign Principal Place of Performance should be reported by placing "00" in the Principal Place of Performance State Code field, placing "FORGN" in the Principal Place of Performance County or City Code field, and reporting the appropriate country code in the Principal Place of Performance Country Code field.

Aggregate Reporting for Assistance transactions in FAADS PLUS submissions

The Recovery Act requires reporting on all funding, but allows for reporting of awards under $25,000 and awards to individuals as aggregates. An aggregate record is created by taking a group of similar records and tallying the dollars based on a specific set of data fields in order to create one summary (or aggregate) record. The fields that are not used can be left blank. All transactions included in an aggregate record should belong to the same fiscal year. This information should be reported as follows:
- <u>Transactions under $25,000</u>. Agencies should submit as much information as possible under $25,000 at a transaction level, to provide maximum transparency to the public. If reporting information under $25,000 poses a significant administrative burden on agencies, agencies may also report these amounts as County aggregates instead.
- <u>Payments to individuals</u>. Agencies should not report payments to individuals at a transaction level, to protect their privacy. All payments to individuals should be reported as aggregates.

While aggregate reporting is only required for Recovery Act funds, agencies should begin including aggregate information for all funding types to provide maximum transparency to the public in the use of all Federal funds.

Information should be identified in the FAADS PLUS files using the 'Record Type' field as follows:
1 – County-level aggregate reporting (for payments to individuals and other amounts identifiable by a geographical unit).
2 – Normal Transaction-level (action-by-action) reporting. These are non-aggregate records.

The transaction information submitted in FAADS PLUS files usually contain data in each field, except where the submitting agency is unable to provide those data. Aggregate records will not contain data in all fields, since data for numerous transactions are summarized into one record. As a general principle, agencies should provide as much information as possible on their aggregate records. For further guidance on aggregate reporting users should consult the FAADS User Guide.

<u>Note</u>: This section applies only to Assistance information. Contract actions between $3,000 and $25,000 will be collected from FPDS-NG. Agencies are encouraged to submit Program Source information in their Program Source files for actions between $3,000 and $25,000, but will not be required to do so until the Program Source field is available in FPDS-NG. Purchase card

information not currently reported to FPDS-NG (actions less than $3,000) is not required at this time.

Including Mandatory and Other Entitlement Transactions in FAADS PLUS files

The Recovery Act requires information to be reported for all Mandatory and Other Entitlement programs, by State, county, or other appropriate geographical unit. This information will be collected through normal FAADS PLUS submissions, as aggregate data, according to the guidance provided in the previous section. Agencies should assume information should be reported for all mandatory and entitlement programs, beginning no later than May 5th 2009.

Identifying Recovery Act funding in FAADS PLUS files

- Agencies must be able to ensure their Recovery Act transactions are distinguishable from non-Recovery Act transactions in their FAADS PLUS submissions. Agencies may be unable to ensure the Program Source/Treasury Account Symbol (TAS) is sufficient to segregate Recovery funding from non-Recovery funding in their FAADS PLUS submissions for a variety of reasons. For instance, a waiver may have been issued so no new Recovery Act TAS was established, or a non-Recovery Act TAS may have received funding from a Recovery Act account.
- If an agency is unable to ensure the TAS codes are sufficient to segregate Recovery from non-Recovery transactions, agencies must include a 3 digit code in the 'Business Funds Indicator' field of their FAADS PLUS file with the following values:
    NON: Indicates the transaction does not utilize Recovery funds.
    REC: Indicates the transaction utilizes Recovery funds.
- This new FAADS PLUS field, the 'Business Funds Indicator', has been established to enable different funds types to be distinguished, such as the funding provided by the Recovery Act.

- Transactions which utilize both Recovery and non-Recovery funding must be reported as two separate records in the FAADS PLUS file.

    o Example: A grant award is made using $5M of Recovery funds and $10M of non-Recovery funds. The FAADS PLUS file should include one transaction for the $10M which utilizes non-Recovery funds and a second transaction for the $5M funded by recovery funds.

    If the Recovery Act funding is provided by two separate Treasury Accounts the predominant Recovery Act account can be used to record the funding, but the predominance rule does not apply when mixing Recovery Act and non-Recovery Act funds.

Identifying Recovery Act funding in FPDS

Contract information will be reported to USAspending.gov through FPDS. When entering data in FPDS on any action (including modifications) funded in whole or in part by the Recovery Act, agencies must enter the Treasury Account Symbol (TAS) in the *Description of Requirement* field. The TAS code should be entered with TAS:: preceding the code and ::TAS following the

code. The code itself should have spaces between the segments, i.e., Agency code (2 characters) would be entered followed by a space then the Account code (4 characters) followed by a space and then the Subaccount code (3 characters) which is optional and would only be included by those agencies utilizing this segment of the code. The entry would appear as follows:

TAS::XX XXXX XXX::TAS when the Subaccount Code is used.

Example: TAS::28 0417 910::TAS

TAS::XX XXXX::TAS when the Subaccount Code is not used.

Example: TAS::12 1102::TAS

Agencies should coordinate with their budget\finance offices to identify the applicable TAS codes.

In addition to including the TAS in the proper above format, agencies must also ensure that a brief, clear description of the goods or services being procured is included in the *Description of Requirement* field.

Standard data validation practices currently required by the Office of Federal Procurement Policy (OFPP) assure the accuracy of contracting data, including data on contracts awarded under the Recovery Act.

Please note: This requirement does not relieve agencies of the responsibility to submit separate Program Source files.

5. DUN & BRADSTREET (D&B) DUNS NUMBER MATCHING, FILE FORMAT & GUIDANCE

USAspending.gov uses the DUNS number to fulfill the requirement to uniquely identify entities doing business with the government. Accurate DUNS number assignment enables D&B to provide parent company information, standardized business information, and add Zip+4 data that is used in congressional district reporting. All DUNS number data transmitted to the FFATA web-site must be sent to D&B for validation prior to submission, except for those agencies collecting the DUNS number on awards that have been validated via CCR or separately with D&B. Agencies should ensure that appropriate internal management controls are firmly in place to perform this validation.

In order to assist Agencies determine the accuracy of a DUNS Number match, D&B provides a match analysis and includes a "Confidence Code" data element in the returned data set. A Confidence Code is a numeric measure of the match accuracy of agency business information to a DUNS Number. OMB has determined that for the purposes of FFATA, a Confidence Code of 7 is the acceptable threshold for accuracy. The Grants/Other Assistance/Loans file format contains an optional data field to enter the D&B Confidence Code received for validated D&B/DUNS

Number data. Agencies are encouraged to submit this code with their file submissions to affirm the accuracy of data submitted. Records which have not yet been validated, for which the DUNS Number validation is below the Confidence Code threshold, or where there are pending questions/issues with the D&B match, should still be submitted to the FFATA website. These records must either contain the confidence code or be submitted to the FFATA website without the DUNS number until a Confidence Code of 7 or above can be applied to the record; or until the entity is registered, and validated by the agency, in CCR.

Data submitted to FPDS-NG does not require separate validation.

The match process can still be performed if some of the data elements listed in Section 8 are missing. Agencies should send D&B as much identifying information as possible on award recipients to match for DUNS Numbers.

Agencies should contact the D&B FFATA Program Management Office at FFATAHELP@dnb.com to initiate the process for mapping and validating DUNS and parent company DUNS data. Specific guidance on the submission of files will be provided at this time. File Format requirements are presented in Section 8.

In addition, agencies who wish to direct their federal funding recipients to D&B for DUNS Number questions, DUNS Number lookup, new requests, or updates, send an email to FFATAHELP@dnb.com and request readily available guidance that directs businesses to the D&B Government Customer Resource Center (GCRC).

6. GENERAL DATA COLLECTION INSTRUCTIONS FOR PROGRAM SOURCE IN AGENCY APPLICATIONS

In November 2007, the Treasury Account Symbol was selected to be used as the official Program Source for use in USAspending.gov.

Guidelines for Submitting Treasury Account Symbols

OMB recommends that agencies work closely with their financial management and accounting systems to identify the Treasury Account Symbols. In general, the format for the Treasury Account Symbol is 'two-four-three', to accommodate all possible Treasury Account Symbols: XX-XXXX-XXX. The first two characters are the Agency Code and are mandatory. The four subsequent characters are the Treasury Account Symbol and are mandatory. The last three characters are the Sub-Treasury Account Symbol and must be supplied, if available, or left blank, if they are unavailable. Agencies should omit all X's, dashes, and decimal points for populating program source data (Treasury Account Symbols).

Special Instructions

In circumstances where an award maps to more than one Treasury Account Symbol, one of the Treasury Account Symbols should be deemed predominate and this predominate symbol should

be submitted with the award. The predominant program source is defined as the largest source of funding for the award. For direct loan and loan guarantee awards, the Treasury Account Symbol for the program account should be used.

Note: The predominance rule does not apply when mixing Recovery Act and non-Recovery Act funds, though it does apply if two Recovery Act accounts provide funds for a single award. See 'Identifying Recovery Act funding in FAADS PLUS files' in Section 4 for more information. Agencies shall submit only one TAS for a contract.

Questions or concerns on Treasury Account Symbols should be directed to the Department of Treasury Financial Management Service (FMS). Format for providing the program source data is found in Section 9.

Supporting Policy Changes

Agencies shall develop policies that establish the owner of the TAS as the finance office, and instruct all contracting officers and other personnel responsible for assistance awards/notices of awards/applications to ensure award documents contain the predominant TAS applicable to the action clearly identified on the face of that document.

The TAS in the finance system must follow or track all the way through the process whether the action is a direct cite or a reimbursable, so that the awarding office can report the action correctly.

Guidance for Identifying the correct TAS to use for Interagency Transfers

- Agencies sending outgoing interagency funding shall provide the TAS to the receiving agency when the funds are transferred.

- If both agencies obligate the funding (an expenditure transfer), the agency making the obligation to the non-Federal recipient of funding sends the transaction information to USAspending.gov. The intra-governmental obligation does not need to be reported. The TAS submitted to USAspending.gov should be the TAS that was originally appropriated the funding.

- If two or more agencies are collaborating and the result is a joint funding action, and both the agencies obligate funds, both are also responsible for reporting the obligation on the awards they issue.

7. FAADS PLUS FORMAT FOR SUBMITTING FINANCIAL ASSISTANCE DATA

OMB has determined that the following file layout shall be used to report financial assistance data to USAspending.gov. The data elements marked 'Yes' (Y) in the "Required for Transaction Reporting" column <u>must</u> be included for all reported transactions (non-aggregate reporting). All other fields <u>must</u> be included if known. The data elements marked 'Yes' (Y) in the "Required for Aggregates" column are the only fields that should be included for aggregate records – all other fields may be left blank.

Element	Type	Length	Required for Transaction Reporting	Required for Aggregates
CFDA Program Number	Character	7	Y	Y
State Application Identifier (SAI Number)	Character	20		
Recipient Name	Character	45	Y	Y[1]
Recipient City Code	Character	5	Y	
Recipient City Name	Character	21	Y	
Recipient County Code	Character	3	Y	Y
Recipient County Name	Character	21	Y	Y
Recipient State Code	Character	2	Y	Y
Recipient Zip Code	Character	9	Y	
Type of Recipient	Character	2	Y	Y
Type of Action	Character	1	Y	
Recipient Congressional District	Character	2	Y	Y
Federal Agency/Organizational Unit Code	Character	4	Y	Y
Federal Award Identifier Number (FAIN)	Character	16	Y	
Federal Award Identifier Number (Modification)	Character	4		
Federal Funding Sign	Character	1		
Federal Funding Amount	Numeric	10	Y	Y
Non-Federal Funding Sign	Character	1		
Non-Federal Funding Amount	Numeric	10		
Total Funding Sign	Character	1		
Total Funding Amount	Numeric	11		
Obligation/Action Date	Character	8	Y	Y
Starting Date	Character	8		
Ending Date	Character	8		
Type of Assistance Transaction	Character	2	Y	Y
Record Type	Character	1	Y	Y
Correction/Late Indicator	Character	1		
Fiscal Year and Quarter Correction	Character	5		
Principal Place of Performance Code	Character	7	Y	Y
Principal Place of Performance (State)	Character	25	Y	Y
Principal Place of Performance (County or City)	Character	25	Y	Y

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[1] Per existing FAADS guidance, this should be recorded as "Multiple Recipients" for aggregate transactions.

Element	Type	Length	Required for Transaction Reporting	Required for Aggregates
Principal Place of Performance Zip Code	Character	9	Y	
Principal Place of Performance Congressional District	Character	2	Y	
CFDA Program Title	Character	74		
Federal Agency Name	Character	72		
State Name	Character	25		
Project Description	Character	149	Y	
DUNS Number	Character	9	Y[2]	
DUNS Number PLUS 4	Character	4		
Dun & Bradstreet Confidence Code	Character	2		
Program Source/Treasury Account Symbol: Agency Code	Character	2	Y[2]	
Program Source/Treasury Account Symbol: Account Code	Character	4	Y[2]	
Program Source/Treasury Account Symbol; Sub-Account Code (OPTIONAL)	Character	3		
Recipient Address Line 1	Character	35	Y	
Recipient Address Line 2	Character	35		
Recipient Address Line 3	Character	35		
Face Value of Direct Loan/Loan Guarantee	Numeric	16	Y	Y
Original Subsidy Cost of the Direct Loan/Loan Guarantee	Numeric	16	Y	Y
Business Funds Indicator (BFI)	Character	3	Y[3]	Y
Recipient Country Code	Character	3	Y	
Principal Place of Performance Country Code	Character	3	Y	Y
Unique Record Identifier (URI)	Character	70	Y[3]	Y

For further guidance on the acceptable format of each FAADS PLUS data element, Agencies should consult the FAADS User Guide. Note that the Federal Data Dictionary for reporting FFATA awards is in the process of being developed.

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[2] Although these data elements are required by the FFATA, USAspending.gov will not reject agency file submissions if they are not included due to low or uncertain data quality.

[3] BFI is required only when Program Source/TAS information is not provided. URI is required only when the combination of FAIN and Mod is not unique.

8. FORMAT FOR SUBMITTING DATA TO A D&B FILE

To maximize D&B Match results, all fields are required *if* available in agency systems. ***D&B will reject a record if it does not contain both a FFATA Award Entity Name and valid Country Code. D&B will reject the file if the information provided does not conform to the specifications below.***

Data Element	Length	Starting	Ending	Comments	Example
Department Code	4	1	4		
Agency System ID	20	5	24	Unique record identifier persistent in Agency system.	
FFATA Entity Primary Name	120	25	144	Name of entity receiving the Award. Legal name by which the entity is incorporated and pays taxes. If not incorporated, legal name contained in other official filing.	Johns Hopkins Medical Center
Physical Street Address 1	64	145	208		400 Wolfe Street
Physical Street Address 2	64	209	272	Used for Apt, Suite etc.	Suite 200
Physical City Name	30	273	302		Baltimore
Physical US State CD or Foreign Province	20	303	322		MD Manitoba etc
Physical Postal Code	9	323	331		220333094 P1Z 45N
Physical Country Code	3	332	334	REQUIRED. Use the 3 character ISO country code standard.	e.g. USA CAN
Telephone Number	10	335	344	Do not include non-numeric characters	70355555555
FFATA Entity Secondary Name or Tradestyle (Doing Business As)	120	345	464	A secondary name that the Agency may have in its system for the entity receiving the Federal funding Award.	Johns Hopkins Medicine
Secondary or Mailing Street Address 1	64	465	528		
Secondary Mailing Street Address 2	64	529	592	Use for Apt, Suite etc. portion of the address	
Secondary or Mailing City	30	593	622		

Data Element	Length	Starting	Ending	Comments	Example
Secondary or Mailing US State CD or Foreign Province Name	20	623	642		
Secondary or Mailing Postal Code	9	643	651		
Other internal Agency data	40	652	691	Any Agency specific data may be stored here, and will be returned on the matched record.	
Agency Input DUNS Number	9	692	700	The DUNS number the agency may already have on file for the entity	123456789 (no dashes)

9. FORMAT FOR SUBMITTING PROGRAM SOURCE DATA

OMB has determined that the following format shall be used for providing program source data to USAspending.gov. Agency submissions with transactions for which the combination of Agency ID and PIID do not generate a unique identifier must provide the last two data elements in this table.

Data Element	Type	Length
Agency FIPS Code (Agency ID)[4]	Character	4
Procurement Instrument Identifier (PIID)[4]	Character	70
Program Source/Treasury Account Symbol: Agency Code	Character	2
Program Source/Treasury Account Symbol: Account Code	Character	4
Program Source/Treasury Account Symbol: Sub-Account Code	Character	3
IDV PIID[5]	Character	50
IDV Agency ID[5]	Character	4

Note that FPDS is being modified to allow submission of the Treasury Accounting Symbol (TAS) with contract data. Agencies are encouraged to submit Program Source information in their Program Source files for actions between $3,000 and $25,000, but will not be required to do so until the Program Source field is available in FPDS-NG.

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[4] Agency FIPS Code (Agency ID) and Procurement Instrument Identifier (PIID) should be identical to that as submitted to FPDS.
[5] IDV PIID and IDV Agency ID should be identical to that as submitted to FPDS.