November 9, 2007

M-08-04

MEMORANDUM TO EXECUTIVE DEPARTMENTS AND AGENCIES

FROM:　　　Robert Shea
　　　　　　　Associate Director

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

This memorandum outlines the requirements and procedures for submitting Agency data to
OMB's January 2008 Transparency Act web-site, USASpending.gov. In accordance with Public
Law 109-282, agencies must employ these guidelines to submit data to OMB in an accurate and
efficient format, and on a timely basis to assure compliance with the Act, and support our
collaborative efforts to promote transparency in government spending. This guidance will be
supplanted by formal OMB User Guidance following the launch of the Transparency Act web-
site. It is our hope that this web-site will afford all users the easy ability to track where and how
Federal funds are spent.

OMB has selected a centralized solution to satisfy the technical requirements of implementing
the Transparency Act. This centralized solution will retrieve data from select systems and
receive data in specified file formats to post these data to a central web-site
(www.USASpending.gov). To ensure we are leveraging existing systems, functionality, and
available data to the fullest extent we are requesting agencies examine their current processes for
submitting contract data to GSA's Federal Procurement Database System (FPDS)-Next
Generation (NG), and processes for submitting grants, loans, and other data to the Census
Bureau's Federal Assistance Award Database (FAADS), and ensure that all data are submitted in
full accordance with system user guidelines. Data submitted and posted to these systems in the
past has been incomplete, untimely, and inaccurate. The process for receiving and transmitting
award data for OMB's web-site seeks to improve and enhance these processes so all award data
posted to government reporting systems are in sync, and we provide maximum benefit to
government and tax payers.

The Transparency Act introduces new challenges to providing the public Federal transaction
data. In addition to providing data on award amount, recipient, and other data previously
collected, the Law requires Agencies to specify program source, parent entity, and other new
data. The Law also requires Agencies to report all transactions within 30 days of the award. The
necessary procedures for collecting and populating these new data will tax the current business
processes for administering and reporting on different types of funding mechanisms. As a result,
OMB's strategy for receiving and posting Transparency Act data is significantly tailored to
different funding types, and it is imperative for Agencies to closely review the following specific
guidelines for submitting diverse funding mechanisms to OMB's web-site.

<u>*Contracts*</u>

The FPDS-NG currently collects almost all of the data elements required by the Transparency Act. FPDS-NG also requires that all contract data are submitted within 3 work days following contract award. To comply with OMB guidelines for submitting data under the Transparency Act, agencies must do the following:

1) Review all FY '07 and FY '08 contract data submitted to FPDS-NG and ensure that data are accurate, complete, and submitted in accordance with user guidelines.
2) Identify and assign program source (treasury account symbol) data for FY '07 and FY' 08 transactions (please see attachment B for specific instruction and attachment D for file format).
3) On November 30 submit to usaspendingdata@gsa.gov all FY '07 and FY '08 program source data (to date) for posting (please see attachment D for file format).
4) By December 1 submit to OMB (RMwalimu@omb.eop.gov) an agency specific plan that: identifies data gaps in submission, describes Agency quality and assurance measures, and outlines plans to address deficiencies for future data submission. The Act exempts only transactions under $25,000 and those to individuals. Any other gaps should be reported in the agency's plan.
5) On December 20 submit to usaspendingdata@gsa.gov all FY '08 program source data (to date) for posting (please see attachment D for file format).

Agencies must continue to report data to FPDS-NG according to user guidelines. Contract data are still due to FPDS-NG 3 work days following contract award regardless of OMB dates of submission. Program source data for contracts must be submitted to usaspendingdata@gsa.gov according to the deadlines specified to ensure that data are appropriately configured and posted to the web-site within 30 days of award. Note: We are in the process of modifying FPDS-NG to accept program source data directly from agencies as part of standard agency FPDS-NG submissions. Upon completion of the modifications to FPDS-NG, agency program source data will be picked up by OMB during processing of FPDS-NG data. Agencies then will no longer be required to submit a separate file containing this data when modifications to FPDS-NG are complete.

<u>*Grants*</u>

The Federal Assistance Award Database System (FAADS) captures fewer data elements than are required by the Transparency Act. FAADS does not collect data on Federal funds provided to foreign entities among other new data elements required under the Act. In contrast to the law's requirement to report on individual transactions, the system aggregates spending and is designed to post data on a quarterly basis v. monthly. Additionally, FAADS is over a year behind in updating and posting fiscal year data, and FY '07 and '08 Agency data are currently unavailable. Furthermore, the FAADS file format does not include all fields required by the Transparency Act. As such, we have developed a new file format, based on the current FAADS file format, to allow agencies to capture this information and provide directly to the Transparency Act web application. This new format, referred to as FAADS PLUS, extends the current FAADS file format to add fields for program source, DUNS, physical address, and loan financial data (see next section for further details regarding loans).

To comply with OMB guidelines for submitting grant data under the Transparency Act agencies must do the following:

1) Review all FY '07 and FY '08 grant data submitted to FAADS and ensure that data are accurate, complete, and submitted in accordance with user guidelines.
2) Contact Dun and Bradstreet (D&B) to validate and/or obtain DUNS for FY'07 and FY '08 data (please see attachment A).
3) Identify and assign program source (treasury account symbol) data for FY '07 and FY '08 transactions (please see attachment B).
4) Fold all FY '07 and FY '08 grant data into the FAADS PLUS format (please see attachment C for format).
5) On November 30 submit to usaspendingdata@gsa.gov all FY '07 and FY '08 grants data (to date) in the FAADS PLUS format for posting.
6) By December 1 submit to OMB (RMwalimu@omb.eop.gov) an agency specific plan that: identifies gaps in grant data submission, describes Agency quality and assurance measures, and outlines plans to address deficiencies for future data submission. The Act exempts only transactions under $25,000 and those to individuals. Any other gaps should be reported in the agency's plan.
7) Repeat Steps 2 through 5 for new FY '08 awards made after Nov. 30 (as appropriate).
8) On December 20 submit to usaspendingdata@gsa.gov all FY '08 grants data to date (and any changes made to awards included in November 30 submission) in the FAADS PLUS format for posting.

Agencies must continue to report data to FAADS according to user guidelines. Domestic loans and other forms of domestic Federal financial assistance are still due to FAADS on a quarterly basis. OMB will evaluate FAADS PLUS data submission and coordinate with the Census Bureau as appropriate to identify ways for reducing Agency burden for FAADS data submission. Agency data feeds to the Transparency Act web application (according to the deadlines specified) are imperative to ensure that data is posted to the web-site within 30 days of award.

Loans and Other Forms of Federal Financial Assistance

Although FAADS currently collects some agency loan data, loan guarantee awards are not consistently captured in the system. FAADS only includes loan guarantee information when a default claim payment has been made. OMB affirms however that the Congressional intent of the Transparency Act requires two values for a loan award amount: 1) the face value of the direct loan or loan guarantee; and 2) the original subsidy cost of the direct loan/loan guarantee.

In addition to identified gaps in FAADS data reporting on Federal loans under the Transparency Act, OMB acknowledges that the government has not collected data on mechanisms that don't fall neatly within a grant, or a contract, or a loan on a regular or streamlined basis. Many of these mechanisms reside in disparate systems, if captured at all by reporting systems of Agencies. To comply with OMB guidelines for submitting loan data and other financial assistance data under the Transparency Act, we are asking agencies to submit this data using the FAADS PLUS format (see Attachment C for specifics). Specifically, agencies must do the following:

1) Review all FY '07 and FY '08 loan, and 'other' financial assistance data submitted to FAADS and ensure that data are accurate, complete, and submitted in accordance with user guidelines.
2) Contact D&B to validate and/or obtain DUNS for FY'07 and FY '08 data (please see attachment A).
3) Identify and assign program source (treasury symbol) data for FY '07, and FY '08 transactions (please see attachment B for specific instruction).
4) Fold all FY '07 and FY '08 loans data into the FAADS PLUS format (please see attachment C for format)
5) On November 30 submit to usaspendingdata@gsa.gov all FY '07 and FY '08 loans data (to date) in the FAADS PLUS format for posting
6) By December 1 submit to OMB (RMwalimu@omb.eop.gov) an Agency specific plan to: identify gaps in loan and other financial assistance reported in submission, describe Agency quality and assurance measures, and outline plans to address deficiencies for future submission. The Act exempts only transactions under $25,000 and those to individuals. Any other gaps should be reported in the agency's plan.
7) Repeat Steps 2 through 5 for new FY '08 awards made after Nov. 30 (as appropriate).
8) On December 20 submit to usaspendingdata@gsa.gov all FY'08 loans data to date (and any changes made to awards included in November 30 submission) in the FAADS PLUS format for posting.

Agencies must continue to report data to FAADS according to user guidelines. Domestic loans and other forms of domestic Federal financial assistance are still due to FAADS on a quarterly basis. Agency data feeds to the Transparency Act web application (according to the deadlines specified) are imperative to ensure that data is posted to the web-site within 30 days of award.

<u>Alternate File Submission Procedures</u>
In addition to being able to submit files to the Transparency Act web application via email, agencies will also have the option to transfer data directly to the Transparency Act web application using FTP services as provided by GSA. This option is available to all agencies, but in particular may benefit those agencies with email system file size limitations. To use the FTP services, please provide primary and alternate points of contact to usaspendingdata@gsa.gov (please use a subject line of "Transparency Act FTP Request"). For each point of contact, provide:
- Full name
- Title/organization
- Phone number
- Email address

Upon receipt of this information, a Transparency Act technical team member will follow-up to provide further details – including a username, password and detailed instructions for connecting to the Transparency Act FTP Server.

<u>Sandbox Environment</u>
Agencies will have the ability to preview their data submissions prior to full public release via a password-protected, government-only version of the Transparency Act web application. This "sandbox" environment will be identical to the public version in terms of functionality, but will be updated with agency data several days prior to that data being provided via the publicly

accessible website. Agencies will be notified on a monthly basis as to when data is available for preview purposes – we anticipate preview data being available 3-5 days before general release to the public.

The primary purpose of this "sandbox" environment is to allow agencies to view the mapping of DUNS to Parent DUNS prior to full public release. As this mapping is being done centrally by D&B, the DUNS – Parent DUNS relationship will not reside in agency databases. All other data viewable in the "sandbox" environment will be as submitted by the agencies.

Access to the "sandbox" environment will be provided to a primary and alternate resource at each agency. Agencies should provide, via an email to usaspendingdata@gsa.gov (please use a subject line of "FFATA Data Preview Access"), the following information for both the primary and alternate resources:
- Full name
- Title/organization
- Phone number
- Email address

Upon receipt of this information, a Transparency Act technical team member will follow-up to provide further details – including a username, password and detailed instructions for connecting to the sandbox environment.

Quality Assurance Controls and Data Submission

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 OMB's Transparency web-site. Towards this effort, Agencies must employ appropriate quality and assurance controls to assure accuracy and integrity of data submissions.

Agencies must designate two individuals (at least one Federal employee) responsible for working with OMB contract staff to securely and effectively transmit Agency data. Agencies must ensure that appropriate measures are put in place to review the content of Transparency Act data submissions, provide oversight over the accuracy and timeliness of the process, and communicate with Agency officials on technical progress or concerns as appropriate. Agencies must ensure that each submission is validated by an appropriate official. Agencies must also assure that they have not provided any data that, when posted publicly, would make personally identifiable information inappropriately available. Agencies should examine their existing business processes and authorities for administration and tracking of diverse funding mechanisms to develop their quality and assurance measures.

Agencies must closely follow the FPDS data verification and validation procedures outlined in OMB's March memo to Chief Acquisition Officers. The memo is available at http://www.whitehouse.gov/omb/procurement/pro_data/fpds_030907.pdf . OMB will provide formal certification procedures for validation of FAADS PLUS data and all other Transparency Act data prior to the official web-site launch. The web-site will report candidly shortcomings in the completeness, accuracy, and timeliness of the data available on the site. This scorecard of agency compliance with the data reporting requirements of the Transparency Act will be finalized for review and implementation by January 2008.

Collecting and submitting data according to the requirements specified in this memorandum will require hard work. We are confident however that close collaboration with OMB on data submission will promote and encourage a successful launch of the Transparency Act web-site and become easier over time. We continue to appreciate and congratulate you for the time and effort you dedicate to the Transparency Act Taskforce. If you have any questions or concerns regarding this guidance please contact me at rjshea@omb.eop.gov, or by phone at 202-395-4568. You may also contact Rehana Mwalimu at RMwalimu@omb.eop.gov , or by phone at 202-395-7765.

ATTACHMENT A

GUIDANCE FOR COLLECTING AND SUBMITTING UNIQUE IDENTIFIER DATA
UNDER THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

BACKGROUND

In compliance with existing government-wide policy[1] and the March 30 OMB memo defining reporting requirements for data elements under the Transparency Act, OMB affirms that the universal unique identifier for organizations applying for and receiving Federal financial assistance is the DUNS Number. Agencies must provide DUNS Numbers to the Transparency Act web-site to satisfy the unique identifier data requirement under the Act. The Parent Identifier requirement, under the act, will be provided to OMB by a centralized source at the Integrated Acquisition Environment (IAE). This technology will map and assign PARENT DUNS for contracts, grants, loans, and other forms of financial assistance. To provide DUNS Number data to the Transparency Act web-site Agencies must follow these guidelines:

Contracts
The Federal Procurement Database System-Next Generation (FPDS-NG) currently collects and stores the DUNS Number for each contract recipient. The system also collects and stores PARENT DUNS. The IAE Source (referenced above) will provide Parent DUNS for all DUNS numbers validated by Agencies in their submissions. Agencies must:

> 1) Ensure that all FY '07 and FY '08 contract data are entered in FPDS-NG.
> 2) Ensure that all FPDS-NG data contain DUNS information for recipients.
> 3) Continue to provide contract data (with DUNS Number) to FPDS-NG on an ongoing basis per FPDS-NG submission guidelines.

Grants, Loans and Other Forms of Financial Assistance.
The Federal Assistance Award Database System (FAADS) does not currently collect DUNS information for recipients of Federal assistance. This applies to grants, loans, and all other financial mechanisms which fall under the Census Bureau's definition of domestic assistance. As a result Agencies must:

> 1) Provide D&B FY '07 and FY '08 data in the DUNS Match File Format for D&B to programmatically determine DUNS (D&B will validate existing DUNS or attempt to determine correct DUNS) for transactions. **OMB notes that individual data submissions may require separate validation with D&B. OMB requests that Agencies contact D&B as soon as possible to finalize a feasible schedule for DUNS validation. This schedule must ensure that Agencies can submit FAADS PLUS data in a timely manner for web-site posting.**
> 2) Ensure that all FY '07 and FY '08 grants, loans, and other forms of financial assistance data (in the FAADS PLUS format) contain DUNS information for recipients.

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[1] Federal Register Vol. 68, No. 124, June 27, 2003.

3) Submit to the Transparency Act web-site FY '07 and FY '08 grants, loans, and other forms of financial assistance data in the FAADS PLUS format according to specified deadlines in OMB's Guidance on Data Submission.

D&B DUNS MATCH FILE FORMAT & GUIDANCE:

All DUNS Number data transmitted to the Transparency Act web-site must be validated with D&B prior to receipt by OMB. Agencies should assure that appropriate internal management controls are firmly in place to confirm this validation. The FAADS PLUS file format contains an optional data field to enter the D&B Confidence Code received for validated DUNS data. OMB encourages Agencies to submit this code with their file submissions to affirm the accuracy of data validated through the D&B process. Data submitted to FPDS-NG do not require separate validation.

Please note the match process can still be performed if some of the data elements listed below are missing. Agencies should send D&B as much identifying information as possible on award recipients to increase the confidence level for achieving an accurate DUNS Number and, through the IAE, the appropriate PARENT DUNS match.

Agencies should contact D&B's FFATA Support Team at FFATAHELP@dnb.com to initiate the process for mapping and validating DUNS and PARENT DUNS data. Specific guidance on the submission of files will be provided at this time. The file format that will be required for submitting data to D&B is as follows:

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 it 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

Data Element	Length	Starting	Ending	Comments	Example
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		
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)

ATTACHMENT B

GUIDANCE FOR COLLECTING AND SUBMITTING PROGRAM SOURCE DATA
UNDER THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT

BACKGROUND

The Transparency Act requires that all Federal Agencies provide program source data to OMB's Transparency Act web-site for individual award transactions. The law requires that Agencies specify the originating funding source or sources for awards. In OMB Deputy Director for Management Clay Johnson's March 2007 memo to the President's Management Council, OMB defined the Transparency Act program source data element as: "The accounts or accounts from which the money is drawn. For all spending types, budget account (MAX) codes and titles will be used." Following this direction several Agencies expressed concern for providing MAX code data to OMB's Transparency Act Web-site. To ensure that Agencies provide program source data in a uniform and standardized format, the Transparency Act Task Force has decided that Treasury Account Symbols be used to provide program source data.

Guidelines for Submitting Treasury Account Symbols

The U.S. Department of Treasury assigns receipt, appropriation, and other fund account symbols and titles consistent with the principles and standards prescribed by the Comptroller General of the United States. Part II of the Department of Treasury's *Federal Account Symbols and Titles (FAST) Book* contains Treasury Account Symbols for each Agency, which are arranged numerically within each fund group (general revolving, special, deposit, and trust). An index for these accounts by (1) agency name in alphabetical order; and (2) agency index number in numerical sequence, is included at the end of the *FAST Book* to assist users in locating the account for each agency (and Agency specific program). The U.S. Treasury *FAST book* is available at http://www.fms.treas.gov/fastbook/index.html .

In the absence of a central vehicle to provide Treasury Account Symbol data to OMB's database under P.L. 109-282, OMB is requesting that Agencies review the *FAST Book* and work closely with their financial management and accounting systems to collect and transmit these data with their award submissions. In general, the format for the Treasury Account Symbol is 'two-four-three', to accommodate all possible Treasury Account Symbols: XX-XXXX-XXX. For example, the Treasury Account Symbol for the Department of Homeland Security's Customs Programs is 706512005. OMB has separated sub-components of the Treasury Account Symbol (agency code, account code, and sub-account code) in its file formatting to receive the maximum program source data available in Agency financial systems. Agencies should omit all X's, dashes, and decimal points for populating program source data (Treasury Account Symbols) and should review Attachments C and D in detail for submitting data in correct formats.

Multiple Program Sources

In circumstances where an award maps to more than one Treasury Account Symbol, one of the Treasury Account Symbols should be deemed primary and this primary symbol should be submitted with the award to OMB's database. The primary program source should reflect the

largest source of funding for the award. Agencies should have clear methods established for determining the primary program source when there is more than one source of funding for an award.

Identifying and tracking program source data is an important requirement under the Transparency Act. Collaboration among government, financial, budget, program, and reporting systems is essential towards achieving this goal. Questions or concerns on Treasury Account Symbols should be directed to the Department of Treasury Financial Management Service (FMS). FMS contact information is available at http://fms.treas.gov/aboutfms/contacts.html .

FAADS PLUS Data Layout

Element	Type	Length
CFDA Program Number	Character	7
State Application Identifier (SAI Number)	Character	20
Recipient Name	Character	45
Recipient City Code	Character	5
Recipient City Name	Character	21
Recipient County Code	Character	3
Recipient County Name	Character	21
Recipient State Code	Character	2
Recipient Zip Code[1]	Character	9
Type of Recipient	Character	2
Type of Action	Character	1
Recipient Congressional District[1]	Character	2
Federal Agency/Organizational Unit Code	Character	4
Federal Award Identifier Number	Character	16
Federal Award Identifier Number (Modification)	Character	4
Federal Funding Sign	Character	1
Federal Funding Amount	Numeric	10
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
Starting Date	Character	8
Ending Date	Character	8
Type of Assistance Transaction	Character	2
Record Type	Character	1
Correction/Late Indicator	Character	1
Fiscal Year and Quarter Correction	Character	5
Principal Place of Performance Code	Character	7
Principal Place of Performance (State)	Character	25
Principal Place of Performance (County or City)	Character	25
Principal Place of Performance Zip Code[1]	Character	9
Principal Place of Performance Congressional District[1]	Character	2
CFDA Program Title	Character	74
Federal Agency Name	Character	72
State Name	Character	25
Project Description	Character	149
DUNS Number	Character	9
DUNS Number PLUS 4	Character	4
Dun & Bradstreet Confidence Code [2]	Character	2
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 (OPTIONAL)	Character	3

Element	Type	Length
Recipient Address Line 1	Character	35
Recipient Address Line 2	Character	35
Recipient Address Line 3	Character	35
Face Value of Direct Loan/Loan Guarantee	Numeric	16
Original Subsidy Cost of the Direct Loan/Loan Guarantee	Numeric	16

[1] Congressional District is not required; however, a Zip Code PLUS 4 must be provided in the Recipient Zip Code field to support programmatic determination of Congressional Districts by the Transparency Act web application.
[2] As provided to agencies by Dun & Bradstreet when obtaining DUNS

The highlighted fields reflect fields added to the existing FAADS layout. All other fields are based on fields currently present in the FAADS data layout. For further details and specific field definitions for those fields, please refer to the FAADS User Guide, available online at:
http://ftp2.census.gov/govs/faads/guide2006.pdf

Data Element	Type	Length
Agency FIPS Code (AgencyID) [1]	Character	4
Procurement Instrument Identifier (PIID) [1]	Character	50
Program Source/Treasury Account Symbol: Agency Code [2]	Character	2
Program Source/Treasury Account Symbol: Account Code [2]	Character	4
Program Source/Treasury Account Symbol: Sub-Account Code (OPTIONAL) [2]	Character	3

[1] Agency FIPS Code (AgencyID) and Procurement Instrument Identifier (PIID) should be identical to that as submitted to FPDS-NG. For more information, refer to the FPDS-NG Data Dictionary, available at: http://www.fpds-ng.com/downloads/FPDSNG_DataDictionary.pdf
[2] As defined in Attachment B