



Treasury Financial Manual

Transmittal Letter No. 661

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

1. Purpose

This transmittal letter releases Treasury Financial Manual (TFM), Volume I, Part 4, Chapter 2100: Submitting Required Improper Payments Information for Publication on the PaymentAccuracy.gov Web Site. This chapter provides agencies with procedures for submitting required improper payments information and data to the Department of the Treasury's bureau, Financial Management Service, for publication on the PaymentAccuracy.gov Web site.

2. Rescission

This chapter supersedes and rescinds TFM Volume I, Bulletin No. 2010-05.

3. Page Changes

Remove

Table of Contents for Part 4 (T/L 652)
Table of Contents for Volume I (T/L 652)

Insert

I TFM 4-2100
Table of Contents for Part 4
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4. Effective Date

This transmittal letter is effective immediately.

5. Inquiries

Direct questions concerning this transmittal letter to:

Philadelphia Financial Center
Financial Management Service
Department of the Treasury
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Date: March 30, 2011

David A. Lebryk
Commissioner

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Part 4 – Chapter 2100

SUBMITTING REQUIRED IMPROPER PAYMENTS INFORMATION FOR PUBLICATION ON THE PAYMENTACCURACY.GOV WEB SITE

This Treasury Financial Manual (TFM) chapter describes procedures for publication of improper payments data and related information on the PaymentAccuracy.gov Web site.

Section 2110—Background and Introduction

Executive Order 13520, Reducing Improper Payments, dated November 20, 2009, was issued by the President for the purpose of reducing “improper payments by intensifying efforts to eliminate payment error, waste, fraud, and abuse in the major programs administered by the Federal Government, while continuing to ensure that Federal programs serve and provide access to their intended beneficiaries.” [Executive Order 13520, § 1] To achieve a reduction in improper payments, Executive Order 13520 establishes a comprehensive set of policies including, among others, “transparency and public scrutiny of significant payment errors throughout the Federal government.” *Id.*

To further this “transparency and public scrutiny” policy, Executive Order 13520 requires the Department of the Treasury (Treasury), in coordination with the Office of Management and Budget (OMB), to publish specified agency improper payment information on the Internet. [Executive Order 13520, § 2.(b)] Treasury is also required to establish a “central Internet-based method to collect from the public information concerning suspected incidents of waste, fraud, and abuse” that have led or may lead to improper payments by the Federal Government. [Executive Order 13520, § 2.(c)]

On March 22, 2010, OMB issued Part III to OMB Circular No. A-123, Appendix C, as Governmentwide guidance implementing Executive Order 13520. OMB delegated authority to Treasury to develop detailed instructions on how and when agencies will provide required improper payment information to Treasury for posting on the Internet. On March 23, 2010, Treasury through its bureau, the Financial Management Service (FMS), published TFM Bulletin No. 2010-05 (which is superseded and rescinded by this chapter) that provided detailed instructions to agencies on how to submit improper payment information to Treasury for posting on the upcoming improper payments dashboard. On June 24, 2010, FMS in coordination with OMB, launched the PaymentAccuracy.gov Web site to implement, among other requirements, the Internet improper payment publication requirements of Executive Order 13520.

This chapter provides agencies with requisite instructions and updates the instructions previously provided under TFM Bulletin No. 2010-05, where appropriate, to reflect current operational practice and requirements.

The PaymentAccuracy.gov Web site provides agencies with an automated and standardized mechanism to submit improper payment information as

required by Executive Order 13520. The posting of agency improper payment information on the Web site facilitates compliance with the transparency and public reporting requirements under Executive Order 13520.

Section 2115—Authority

This chapter is issued in accordance with Executive Order 13520, Reducing Improper Payments, dated November 20, 2009; and OMB Circular No. A-123, Appendix C, Part III.

Section 2120—Definition of Terms

- A. For purposes of this chapter, the following terms are defined in OMB Circular No. A-123, Appendix C, Part III (http://www.whitehouse.gov/sites/default/files/omb/assets/a123/a123_appx-c.pdf):

Accountable Officials—See § A.2.

Entity or Entities—See § C.5.n.

High-Priority Program—See § A.1.e.

Improper Payment—See § A.1.b.

Outstanding Improper Payment—See § C.5.n.

Payment—See § A.1.b.

- B. For purposes of this chapter, the following terms are defined:

IPIA—Improper Payments Information Act of 2002, Public Law 107-300, as amended by the Improper Payments Elimination and Recovery Act of 2010, Public Law 111-204.

PaymentAccuracy.gov Web site—The official Web site at <http://www.paymentaccuracy.gov> used to post specified improper payment information submitted by agencies, consistent with the requirements of Executive Order 13520, § 2.(b). This official Web site also is used to collect from the public information concerning suspected incidents of waste, fraud, and abuse that have led or may lead to improper payments by the Federal Government, consistent with Executive Order 13520, § 2.(c). This Web site implements the transparency, public reporting, and public participation provisions of Executive Order 13520.

Publication—Any form of communication intended to reach the public including, without limitation, the posting of information on the PaymentAccuracy.gov Web site.

Web Site Program Liaison(s)—For every agency program deemed *susceptible to significant improper payments* (see Section 2125 of this chapter), the agency program official(s) responsible for transmitting agency or program improper payment information for publication on the PaymentAccuracy.gov Web site, consistent with Executive Order 13520, § 2.(b).

Section 2125—Agencies and Programs Subject to the Requirements

Agencies with programs deemed *susceptible to significant improper payments* in accordance with the IPIA and OMB Circular No. A-123,

Appendix C, Part I, are subject to this chapter. In addition, those agencies with programs deemed susceptible to significant improper payments that are also defined as *high-priority*¹ in accordance with Executive Order 13520 and OMB Circular No. A-123, Appendix C, Part III, also are required to comply with the provisions of this chapter that pertain specifically to high-priority programs. See subsection 2130.10, paragraph B, and subsection 2130.90.

Section 2130— PaymentAccuracy.gov Web Site – Agency Submission Requirements

2130.10—What improper payments information are agencies required to submit to FMS for publication on the PaymentAccuracy.gov Web site, as required by Executive Order 13520 and OMB Circular No. A-123, Appendix C, Part III?

Agencies must provide information on improper payments to FMS for posting on the PaymentAccuracy.gov Web site.

- A. For all programs deemed *susceptible to significant improper payments*, where applicable, agencies must provide:
1. Annual rates and amounts of improper payments;
 2. Annual targets for reducing improper payments;
 3. Annual causes of improper payments;
 4. Annual rates and amounts of recovery of improper payments;
 5. The names, addresses, telephone numbers, and email addresses of a primary and

backup contact agency Web site Program Liaison(s); and

6. Uniform Resource Locator (URL) for the agency's inspector general office.

- B. In addition to the information required under subsection 2130.10, paragraph A, agencies with high-priority programs also must provide:

1. Accountable Official name(s) and title(s);
2. URL of each Accountable Official's agency and program(s);
3. Supplemental measures and targets developed by agencies with high-priority programs to reduce improper payments, as required and approved by OMB; and
4. Informational text to explain to the public in plain language the significance of the agency data presented. For high-priority programs, this text may include an explanation of any trends, the reasons for the trends, external circumstances affecting program measurements and targets, methodological changes used by a program to calculate the data and the reasons for the changes, and links to additional resources and information otherwise available on the Internet.

The timelines for agencies to submit required improper payments information for posting on the PaymentAccuracy.gov Web site are discussed in Section 2140 of this chapter.

2130.20—How do agencies submit the required improper payments information for posting on the PaymentAccuracy.gov Web site?

The PaymentAccuracy.gov Web site has a link for authorized Federal agency personnel to log in and report required improper payment information to the Web site via the data collection tool.

¹ For the purpose of this chapter, the term “high-priority” is interchangeable with “high-error,” which is used on the PaymentAccuracy.gov Web site.

Agency login credentials authorizing access to the data collection tool are granted by OMB using the established MAX system.

Once accessed, the data collection tool allows agencies to enter and update required information on agency improper payments to be published on the PaymentAccuracy.gov Web site, such as outlays, improper payment amounts, and targets, as well as descriptive information that appears on each high-priority program's Web page. The OMB PaymentAccuracy.gov Data Collection Procedures Guide is available from OMB and/or FMS. The Guide provides detailed instructions to agencies on the proper use of the data collection tool.

2130.30—What is the workflow for the submission and approval of required improper payments information entered by the agency into the PaymentAccuracy.gov data collection tool?

The workflow for the submission and approval of agency required improper payment information using the PaymentAccuracy.gov data collection tool is as follows:

- A. Agency personnel log into the data collection tool and enter and update required improper payments information.
- B. Agency personnel should save the entered data.
- C. Agency personnel must check the box(es) requesting a threshold review of entered data by FMS, and final approval of the entered data by OMB.
- D. FMS personnel conduct a threshold review of the information entered into the data collection tool by the agency to ensure that it meets procedural requirements. If so, FMS submits the agency information to OMB for final approval. Upon OMB's final approval, the agency information is published on the PaymentAccuracy.gov Web site.

Once publication occurs, the agency improper payment information is available to the general public.

- E. If either FMS or OMB determines that the improper payment information submitted by the agency into the data collection tool does not meet all requirements, the agency will be requested to cure any deficiencies. The agency improper payment information will not be published on the PaymentAccuracy.gov Web site until it receives threshold approval by FMS and final approval by OMB.

2130.40—How does an agency certify that the information transmitted to FMS for publication on the PaymentAccuracy.gov Web site is accurate and timely?

When an agency enters required improper payments information into the data collection tool and clicks the box referenced in subsection 2130.30, paragraph C, requesting a threshold review of entered data by FMS, and final approval by OMB, the agency certifies to FMS and OMB that:

- A. The entered agency data is true and accurate to the best of the agency's knowledge, information, and belief as of the date when the data is entered.
- B. The agency has complied with any prerequisites to publication of the agency data on the PaymentAccuracy.gov Web site, including those required by OMB Circular No. A-123, this chapter, or otherwise required by law or agency-specific procedures.
- C. There are no legal bars to publication, in that, among other things, the publication of the information does not violate any provisions of the Privacy Act of 1974 (5 U.S.C. § 552a) or other laws prohibiting public disclosure of non-public information (for

example, 18 U.S.C. § 1905 and 26 U.S.C. § 6103).

2130.50—When must agencies provide FMS with Web Site Program Liaison(s) contact information?

All agencies subject to this chapter must provide FMS with the names, addresses, telephone numbers, and email addresses of a primary and backup contact agency Web Site Program Liaison(s). The deadline for providing this contact information to FMS was April 3, 2010. This requirement remains in effect under this chapter. As necessary, agencies should notify FMS of any changes to their Web Site Program Liaisons.

FMS works with the identified Web Site Program Liaison(s) to establish processes and procedures for the transmission of accurate data in a timely manner, consistent with OMB Circular No. A-123, Appendix C, Part III, and this chapter. FMS may seek input from the Web Site Program Liaison(s) for informational text to be posted on the PaymentAccuracy.gov Web site to explain to the public in plain language the significance of the agency data presented.

2130.60—Executive Order 13520 requires Treasury to post historical rates and amounts of improper payments, and historical rates and amounts of recovery of improper payments, for high-priority programs. Do agencies with high-priority programs have to submit this historical data to FMS for posting on the PaymentAccuracy.gov Web site?

Agencies do not need to provide FMS with information reported to OMB for fiscal year 2009 reporting and prior fiscal years (historical information). Historical improper payment data from 2009 reporting and prior fiscal years was provided to FMS by OMB from the MAX IPIA database. However, agencies with high-priority programs have the

continuing responsibility to review the historical data that has been posted on the PaymentAccuracy.gov Web site and must provide corrections, if any, to ensure accuracy and consistency.

2130.70—How should an agency correct, update, or retract erroneous information after it has been posted on the PaymentAccuracy.gov Web Site?

Before information can be posted on the PaymentAccuracy.gov Web site, an agency must certify the accuracy of its improper payment data under the terms specified in subsection 2130.40, and the publication of the data must be approved by FMS and OMB as specified in subsection 2130.30.

Once these requirements have been met, and the agency improper payment information has been published on the PaymentAccuracy.gov Web site, the agency must ensure that its certification of the data continues to be valid as to the information posted on the PaymentAccuracy.gov Web site. If an agency learns that information is inaccurate or is made public in violation of law:

- A. The agency Web Site Program Liaison(s) must immediately inform FMS in all cases by contacting FMS via email to improperpaymentquestions@fms.treas.gov; and
- B. The agency must immediately submit corrected agency information to be posted on the PaymentAccuracy.gov Web site using the data collection tool submission and approval process referenced in subsection 2130.30. To the extent that any incorrect agency information cannot be updated or corrected using the data collection tool process, the agency should submit proposed corrective text to FMS via email to improperpaymentquestions@fms.treas.gov.

FMS, in coordination with OMB, will publish the correction, update, or

retraction on the PaymentAccuracy.gov Web site in the same manner in which the initial publication was made, or, if publication in the same manner is not possible or is impractical, the correction, update, or retraction will be made in a manner most likely to reach the same audience that received the information being retracted. The agency submitting the information requiring correction, update, or retraction will bear substantive costs, if any, associated with the original publication of incorrect information as certified by the agency under subsection 2130.40, but there are no procedural or process costs for the agency to have corrected information posted on the PaymentAccuracy.gov Web site under this subsection.

2130.80—What information about improper payments and PaymentAccuracy.gov must agencies post on their Web sites?

Any agency subject to this chapter must place a prominently displayed link to Internet-based resources for addressing improper payments, including a prominent link to the PaymentAccuracy.gov Web site, on the agency Web site. There are three methods to link to PaymentAccuracy.gov. Detailed information for posting the required link is provided in Appendix 1 to this chapter.

2130.90—What procedures must agencies with high-priority programs have for identifying entities that have received the greatest amount of outstanding improper payments for posting on the PaymentAccuracy.gov Web Site?

OMB Circular No. A-123, Appendix C, Part III, § C.5, establishes a framework for requiring agencies with high-priority programs to identify, for posting on the PaymentAccuracy.gov Web site, at least three or more entities per high-priority program that have been identified as receiving the greatest amount of outstanding improper payments.

Agencies with high-priority programs are not required to submit entity information for publication on the PaymentAccuracy.gov Web site at this time.

However, if, in the future, OMB issues supplemental guidance activating this entity publication requirement, the following provisions would apply:

- A. Agencies with high-priority programs submitting information concerning at least three entities for posting on the PaymentAccuracy.gov Web site are required to comply with the submission, approval, and certification requirements under subsections 2130.30 and 2130.40 of this chapter, before any entity information can be published.
- B. Before submitting proposed entity information for posting on the PaymentAccuracy.gov Web site under subsections 2130.30 and 2130.40, agencies must establish the following procedures for properly identifying at least three entities that have received the greatest amount of outstanding improper payments in their respective programs. These agency procedures for identifying entities for publication may be combined with other agency procedures for establishing the existence and collection of an improper payment, as required or authorized by the Debt Collection Act of 1982, as amended by the Debt Collection Improvement Act of 1996, and other applicable laws. Agency procedures must include processes for:
 1. Verifying an entity's name, current mailing and physical address, Data Universal Number System (DUNS) number, and other information as may be necessary to ensure that others, such as businesses or other organizations with names similar to the entity, are not improperly identified;

2. Verifying :
- a. The amounts of the outstanding improper payments owed by an entity to the agency;
 - b. That the agency has made a final administrative determination of the existence and amount of an improper payment after providing to the entity an issue notice and an opportunity to be heard; and
 - c. That the obligation to pay the improper payment or any outstanding amount owed has not been discharged in bankruptcy or stayed by the filing of a bankruptcy petition, enjoined, or stayed by a court of competent jurisdiction.
3. Ensuring that the agency has provided to an entity notice about the proposed publication and the opportunity to contest the proposed publication in accordance with OMB Circular No. A-123, Appendix C, Part III, and applicable laws;
4. Determining whether the disclosure of entity information is required or permitted by statute or regulation;
5. Excluding information that may not be made public pursuant to the Privacy Act of 1974 (5 U.S.C. § 552a), Trade Secrets Act (18 U.S.C. §§ 1831-39), 18 U.S.C. § 905, Internal Revenue Code (26 U.S.C. § 6103), and other laws prohibiting disclosure of information;
6. Excluding information about outstanding improper payments and entities that the agency has referred, or anticipates referring, to the Department of Justice (DOJ) for enforcement, collection, or other legal action;
- however, outstanding judgments that arose from litigation originating from a referral to DOJ need not be excluded (and referral to Treasury does not preclude subsequent referral by the agency to DOJ, where appropriate);
7. Requiring agency counsel review and approval, and when determined to be appropriate by such agency counsel, also review and approval by the agency inspector general of the proposed publication to ensure there are no legal bars to the proposed publication (for example, that publication is not precluded by the Privacy Act of 1974 (5 U.S.C. § 552a), Trade Secrets Act (18 U.S.C. §§ 1831-39), 18 U.S.C. § 905, and other laws prohibiting disclosure of information);
8. Requiring at least 30 days for review and approval by DOJ to ensure that no confidential law enforcement matters are compromised as well as requiring at least 30 days for review and approval by each law enforcement agency that customarily investigates the disclosing agency's improper payments to ensure that no confidential law enforcement matters are compromised; and
9. Ensuring that agency procedures:
- a. Promote the timely collection of outstanding improper payments in accordance with the Debt Collection Act of 1982, as amended by the Debt Collection Improvement Act of 1996, and other applicable debt collection laws;
 - b. Require the coordination of publication with ongoing debt collection activities taken by or on behalf of the agency.
- C. When an agency certifies to the accuracy and timeliness of entity information it submits for publication on the PaymentAccuracy.gov Web site under subsection 2130.40, in addition to certifying compliance with the requirements of paragraphs A, B, and C under subsection 2130.40 (required in all cases), the agency also certifies to Treasury and OMB that it has satisfied all of the procedural requirements under subsection 2130.90, paragraph B, for each identified entity.
- D. When submitting its entity information for publication on the PaymentAccuracy.gov Web site in accordance with subsection 2130.30, the agency is required to enter the following:
1. The entity's name, last known address, DUNS number, and other information as may be necessary to ensure that others, such as businesses or other organizations with names similar to the entity, are not improperly identified;
 2. The date as of which the information about the entity is known to be accurate; and, when possible,
 3. Information about the amount of the outstanding improper payment and the length of time that the outstanding improper payment has been owed to the agency.
- E. After the agency enters the entity information into the data collection tool, and checks the box(es) requesting a threshold review of entered data by FMS, and final approval of the entered data by OMB (in accordance with subsection 2130.30), FMS will submit the list of entities to DOJ for review and approval. The review by DOJ is limited to the

questions of whether the entity has been referred to the DOJ and whether publication on the PaymentAccuracy.gov Web site will compromise any confidential law enforcement matter, and is not for any other purpose. After DOJ's approval has been obtained, FMS, assuming all other requirements for publication have been met, will forward the entity information to OMB for final approval. The entity information will be posted only after the agency has certified the entity information, consistent with subsection 2130.40 and subsection 2130.90, paragraph C, and OMB's final approval has been obtained, consistent with subsection 2130.30.

F. If, after submission of entity information using the data collection tool, or after publication of the entity information on the PaymentAccuracy.gov Web site, the agency determines that an entity has been incorrectly identified, the information published on the PaymentAccuracy.gov Web site contains inaccurate information substantially adverse to an entity, or an entity has paid in full the outstanding amount of the improper payment, including any applicable interest, penalties, fees, or administrative costs, then:

1. The agency Web Site Program Liaison(s) must immediately inform FMS in all cases via email to improperpaymentquestions@fms.treas.gov; and
2. The agency must immediately submit corrected agency information to be posted on the PaymentAccuracy.gov Web site using the data collection tool submission and approval process referenced in subsection 2130.30. To the extent that any incorrect agency

information cannot be updated or corrected using the data collection tool process, the agency should submit proposed corrective text to FMS via email to improperpaymentquestions@fms.treas.gov.

FMS, in coordination with OMB, will publish the correction, update, or retraction on the PaymentAccuracy.gov Web site in the same manner in which the initial publication was made, or, if publication in the same manner is not possible or is impractical, the correction, update, or retraction will be made in a manner most likely to reach the same audience that received the information being retracted. The agency submitting the information requiring correction, update, or retraction will bear substantive costs, if any, associated with the original publication of incorrect information as certified by the agency under the terms of subsection 2130.90, paragraph C, but there are no procedural or process costs for the agency to have corrected information posted on the PaymentAccuracy.gov Web site under this subsection.

2135—How does the PaymentAccuracy.gov Web Site collect information on suspected incidents of waste, fraud, and abuse?

Executive Order 13520, § 2.(c), requires Treasury to establish a "central Internet-based method to collect from the public information concerning suspected incidents of waste, fraud, and abuse" that have led or may lead to improper payments by the Federal Government. Therefore, the PaymentAccuracy.gov Web site includes links to agency inspector general Web

sites to allow users to report suspected incidents of waste, fraud, and abuse to pertinent inspector general offices for investigation and resolution, consistent with agency authorities. Each agency subject to this chapter must provide FMS with the URL of its inspector general office to facilitate this process. See subsection 2130.10, paragraph A.

2140—What are the timelines for agencies to submit required improper payments information to FMS for publication on the PaymentAccuracy.gov Web site?

Agencies required to submit improper payments information for publication on the PaymentAccuracy.gov Web site, per Section 2130 of this chapter, are required to do so in accordance with the timelines established by OMB. For the convenience of agencies, Appendix 2 to this chapter contains a chart listing the general timelines established by OMB. However, agencies are encouraged to update this information prior to the general timelines in the appendix.

2145—How does certain Agency Head Quarterly High-Dollar Report information get posted on the PaymentAccuracy.gov Web site?

Agencies will continue to submit Agency Head Quarterly High-Dollar Reports, as defined by OMB Circular No. A-123, Appendix C, Part III, § C.3, to OMB and their agency inspector general. In addition, agencies must post these reports on their own Web sites. OMB reviews the information submitted by agencies on these Agency Head Quarterly High Dollar Reports and compiles a "Top 10 High-Dollar Improper Payments" chart for the PaymentAccuracy.gov Web site.

Contacts

Direct inquiries concerning this chapter, and related improper payment inquiries, to:

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Financial Management Service
Department of the Treasury
PO Box 51318
Philadelphia, PA 19115-6318
Email: improperpaymentquestions@fms.treas.gov

Appendices Listing

| Appendix No. | Title |
|--------------|---|
| 1 | Linking to the PaymentAccuracy.gov Web Site |
| 2 | Timelines for Agencies To Submit Required Improper Payments Information for Publication on the PaymentAccuracy.gov Web Site |

Linking to the PaymentAccuracy.gov Web Site

There are three methods to link to the PaymentAccuracy.gov Web site from the agency Web site:

1. Use a direct link to the production site URL: **http://www.paymentaccuracy.gov**.
2. Use a widget code snippet to automatically pull the current logo and URL by using the code below to specify the appropriate size for the agency's Web site.
 - a. Edit the agency's Web page, where the logo should appear.
 - b. Place the IFRAME code in the container block (that is, Footer, Div, Table), which will be showing at the relevant position of the page.
 - c. Save and open the agency's Web page in the browser to test it.

| Size | HTML |
|---------------|--|
| Large | <pre><iframe src="http://paymentaccuracy.usaspending.gov/sites/paymentaccuracy.localhost.reisys.com/ themes/payment_accuracy/custom_logo.php?size=large" allowtransparency="true" marginwidth="0" marginheight="0" hspace="0" vspace="0" frameborder="0" height="300px" scrolling="no" width="200px" border="0"></iframe></pre> |
| Medium | <pre><iframe src="http://paymentaccuracy.usaspending.gov/sites/paymentaccuracy.localhost.reisys.com/ themes/payment_accuracy/custom_logo.php?size=medium" allowtransparency="true" marginwidth="0" marginheight="0" hspace="0" vspace="0" frameborder="0" height="300px" scrolling="no" width="200px" border="0"></iframe></pre> |
| Small | <pre><iframe src="http://paymentaccuracy.usaspending.gov/sites/paymentaccuracy.localhost.reisys.com/ themes/payment_accuracy/custom_logo.php?size=small" allowtransparency="true" marginwidth="0" marginheight="0" hspace="0" vspace="0" frameborder="0" height="300px" scrolling="no" width="200px" border="0"></iframe></pre> |

3. Use a Payment Accuracy logo image as a link. The Payment Accuracy logo images are provided below in three sizes:

| |
|---|
| PA-Logo-Small-NC-1.jpg |
| PA-Logo-Medium-NC-1.jpg |
| PA-Logo-Large-NC-1.jpg |

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**Timelines for Agencies To Submit Required Improper Payments Information
for Publication on the PaymentAccuracy.gov Web Site**

| Report or Other Information for Public Web Site | Reporting Entity | | Frequency of Reporting | | | | Agency Due Date |
|--|-------------------------|------------------------|------------------------|-----------------|-----------|-----------|--|
| | All Risk Susceptible | High- Error ONLY | Annual | Semi- Annual | Quarterly | Ad Hoc | |
| "Good news" and/or success stories | x | | | | | x | 30 days after last day of quarter (as available) |
| Causes of improper payments | x | | x | | | | 10-Nov |
| 3-year targets for reducing/recovering improper payments | x | | x | | | | 10-Nov |
| Current amounts of improper payments and agency outlays | x | | x | | | | 10-Nov |
| Current amounts of outlays subject to review, amount actually reviewed, actual amount of improper payments identified for recovery, and actual amount of improper payments recovered | x | | x | | | | 10-Nov |
| Informational text, including changes, including review of Frequently Asked Questions | | x | | | x | x | 30 days after last day of quarter |
| Names of Accountable Officials | | x | | | x | x | Due to OMB within 30 calendar days of a vacancy; AND 30 calendar days after designation as High-Error. |
| Supplemental measures/targets for reducing improper payments | | x | x | x | x | | 30 days after last day of quarter or fiscal year |
| Treasury Web Site Program Liaison Contact Info | x | | x | | | x | 31-Jan |
| Updates, corrections, retractions | x | | x | | | x | 31-Jan |

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TREASURY FINANCIAL MANUAL

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