



## FINANCIAL ASSISTANCE POLICY LETTER

This Financial Assistance Policy Letter is issued under the authority of the Senior Procurement Executive of the U.S. Department of Transportation.

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**Subject: Federal Funding Accountability and Transparency Act (FFATA) – Financial Assistance (Grants, Cooperative Agreements, Loan, and Other Transactions) Transmittal Dates and Procedural Requirements for all Operating Administrations.**

### References:

Public Law 109-282	Federal Funding Accountability and Transparency Act of 2006
DOT Memorandum	Reporting Requirements Relative to Implementation of Federal Funding Accountability and Transparency Act (Public Law 109-282) 08/28/2007
OMB M-08-04	OMB Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (Transparency Act) 11/09/2007
OMB M-08-12	Guidance on Future Data Submissions Under the Federal Funding Accountability and Transparency Act (Transparency Act) 03/06/08

### When is this Financial Assistance Policy Letter (FAPL) Effective?

This Financial Assistance Policy Letter<sup>1</sup> is effective immediately.

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<sup>1</sup> “Federal Financial Assistance” means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, or other assistance, but does not include amounts received as reimbursement for services rendered to individuals in accordance with guidance issued by the Director; (As defined under section 7501(a) (11) of Title 31; United States Code).

## **When Does This FAPL Expire?**

This FAPL remains in effect until superseded or cancelled.

## **Who is the Point of Contact?**

Contact Ellen Shields of the Office of the Senior Procurement Executive, Financial Assistance Management Division, at (202) 366-4268 or by email at [ellen.shields@dot.gov](mailto:ellen.shields@dot.gov).

Visit our website at <http://www.dot.gov/ost/m60/grant> for additional information on DOT Financial Assistance Policy Letter and other policy issues.

## **What is the Purpose of this Financial Assistance Policy Letter?**

The purpose of this Financial Assistance Policy Letter (FAPL) is to:

- a) Institutionalize the procedural guidance provided to DOT Operating Administrations (OAs) and ensure accurate adherence to FFATA requirements driving timely data submission; and
- b) Outline the most recent requirements and procedures for submitting accurate and complete agency data to the FFATA (Transparency Act) website.

## **What is the Background?**

The Federal Funding Accountability and Transparency (FFATA) Act of 2006 was signed into Law September 26, 2006. The Act directs the Office of Management and Budget (OMB) to establish a single website containing information related to Federal Financial Assistance awards over \$25,000, among other things. The Act requires that the website be searchable and accessible without charge to the public.

OMB has selected a centralized solution to satisfy the technical requirements of implementing the Transparency Act ([www.USASpending.gov](http://www.USASpending.gov)).

This centralized solution will retrieve data from select systems, e.g., Federal Assistance Award Database System (FAADS), Federal Procurement Data System-Next Generation (FPDS-NG), and others as well as receive data in specified file formats, which enable publication of the FFATA elements to the central web-site.

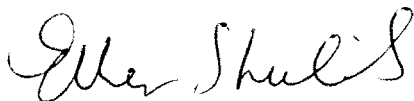
In addition to providing data on award amount, recipient, and other data previously collected, the law requires Agencies to specify program source, parent entity, etc. **(See Attachment A, Reporting Requirements Relative to Implementation of the Federal Funding Accountability and Transparency Act (Public Law 109-282).** The law also requires Agencies to report all transactions within 30 days of award.

Within DOT, the Grant Information System (GIS) accepts all FFATA data elements (See Attachment B, OMB Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (Transparency Act) as compiled by the OA. Therefore, a uniform frequency of reporting is being established to ensure the Office of the Senior Procurement Executive has timely access to this information in order to ensure data integrity.

### **What is the Guidance?**

The FFATA data submission and analysis are as follows:

- **1<sup>st</sup> of the Month:** A reminder e-mail will be sent to all identified OA points of contact (POC) who submit FFATA data elements to GIS.
- **10<sup>th</sup> of the Month:** All FFATA data elements are due to GIS and the Office of the Senior Procurement Executive by COB.
- The Financial Assistance Management Division will randomly sample and test data submissions to ensure data integrity and usefulness of OA data submissions. This process will detect the early identification of discrepancies and allow for the prompt resolution of errors.
- If errors are found, the OA POC will be notified for prompt resolution. Based on GIS data analysis, it is advised that a three day error remediation period be used to fix and resolve identified errors. The resolution process should ensure that the current error is resolved and the source causing the error is identified and fixed.



Ellen Shields  
Associate Director  
Office of the Senior Procurement Executive  
Financial Assistance Management Division, M-61

Attachments




**U.S. Department of  
Transportation**  
Office of the Secretary  
Of Transportation

1200 New Jersey Ave., S.E.  
Washington, DC 20590

**AUG - 8 2007**

MEMORANDUM TO: Administrative Management Council  
Chief Financial Officers Council  
Chief Information Officers Council

FROM:

  
Phyllis F. Scheinberg, Chief Financial Officer

  
Daniel G. Mintz, Chief Information Officer

  
Linda J. Washington, Deputy Chief Acquisition Officer

SUBJECT: Reporting Requirements Relative to Implementation of the  
Federal Funding Accountability and Transparency Act  
(Public Law 109-282)

The Federal Funding Accountability and Transparency Act (FFATA) of 2006 directs the Office of Management and Budget (OMB) to make available a single searchable website, accessible by the public free of charge to access information about Federal awards above \$25,000. The Act is applicable to all Federal awards executed on or after October 1, 2006. The term Federal award includes: 1) contracts (e.g., definitive contracts, purchase orders, delivery orders, task orders, purchase card transactions, and subcontracts; and 2) grants (e.g., mandatory and discretionary grants, loans, cooperative agreements, other transactions, subsidies, and subgrants). The Act contains phased implementation dates (see below) for agencies to begin reporting certain award data.

The purpose of this memorandum is to ensure that U.S. Department of Transportation (DOT) Operating Administrations (OAs) are aware of the FFATA reporting requirements and associated timeframes. Contract award information will be reported via the Federal Procurement Data System (FPDS) which is already being used by the DOT acquisition community. The Federal Aviation Administration is working with the FPDS Program Office to begin reporting their data into the FPDS system.

Grant award information will continue to be reported to the Grant Information System (GIS). Beginning September 1, 2007, the frequency of reporting will change to monthly, rather than quarterly, in order to ensure the public has timely access to this information, and to meet the requirements of the law. In addition, if the data elements listed in the attachment are not already being collected and reported to GIS, OAs must modify their internal grant systems and manual business processes to collect and report the data elements by January 1, 2008, in order for the Department to comply with the Act. To accommodate new requirements imposed by FFATA, GIS will be modified to add an additional data element "Program Source". The DUNS number, which has been optional to date, will become mandatory per the OMB data requirements.

The implementation dates established by the FFATA are as follows:

- **July 1, 2007:** OMB required to commence a pilot program to test the collection of, and access to data about subgrants and subcontracts, and determine how to implement a subaward reporting program across the Federal Government.
- **January 1, 2008:** OMB will ensure the existence of a single searchable website accessible to the public that will provide designated information about applicable Federal awards. All OAs must collect and report to GIS the applicable data elements listed in the Attachment.
- **October 1, 2008:** Agencies required to begin reporting applicable credit card transactions.
- **January 1, 2009:** Agencies required to begin reporting applicable subcontract and subgrant award data.

If you have any questions or need additional guidance, please contact Ellen Shields in the Office of the Senior Procurement Executive on (202)366-4268.

Attachment

## ATTACHMENT

Data Element	Definition
A. Name of Entity Receiving Award	Legal name by which the entity is incorporated and pays taxes. If not incorporated, legal name contained in other official filing. For Contracts: FPDS Data Elements 9B (Contractor name) or 13GG (Vendor name).
B. (1) Award Amount	Amount of support provided in the award, based on obligations. For Direct loans and loan guarantees: Both the face value of the loan and the estimated cost to government of providing the credit assistance will be displayed. For Contracts: FPDS Data Element 3C (Action obligation). For Grants and Subgrants: defining as obligations
B. (2) Award Date	The date of the federal award. For contracts: FPDS Data Element 2A (Date signed).
C. (1) Transaction Type	Type of Transaction: Direct or guaranteed loan, grant, cooperative agreement, contract, or other. For Loans: Direct loan or loan guarantee. For insurance to non-individuals that is subject to the Federal Credit Reform Act, the award should be considered a loan guarantee. For Grants: Grant or cooperative agreement. For Contracts: Contracts. For Other: Federal assistance award transaction other than loans, grants, and contracts.
C. (2) Funding Agency	The term "agency" refers to departments, independent agencies, and instrumentalities of the U.S. government. Use Treasury symbol(s). For Contracts: FPDS Data Elements 4C (Program/Funding agency) or 4D (Program/Funding office).
C. (3)(i) North American Industry Classification (NAIC) code	The NAIC code/title provides the classification of the industry for which funds are being spent. Not applicable to grants. For Contracts: FPDS Data Element 8G (NAIC).

C. (3) (ii) Catalog of Federal Domestic Assistance number (CFDA)	The Catalog of Federal Domestic Assistance Number code/title is the classification of the Federal agency providing the award.
C. (4) Program source	The account or accounts from which the money is drawn. For all spending types, budget account (MAX) codes and titles will be used.
C. (5) Award Title Description w/ purpose of each funding action.	Brief, descriptive title of the project that includes the objective of the award. For contracts: FPDS Data Elements 6M for contracts (Description of the requirement) & 12C (Reason for Modification).  For grants: agency assigned award number. For contracts: FPDS Data element 1A (Procurement Instrument Identifier or PIID).
C. (6) Award Identifier	
D. (1) Location of Entity Receiving Award to include - city - state - cong district - country	In addition, address might include street, apt. number, as well as 9digit zip code= (10 digits when including the dash) where correspondence & payment(s) are made. For contracts: FPDS Data Elements 13JJ, 13KK, 13LL (Vendor address lines), 13MM (Vendor address city), 13NN (Vendor address state), 13PP (Vendor address Zip code); 13QQ (Vendor country code).
D. (2) Primary Location of Performance to include - city - state - cong district - country	The location where a majority of the effort required to satisfactorily fulfill the intended purpose of the award will be completed. For contracts: FPDS Data Elements 9C (Principal place of performance) and/or 9D (Principal place of performance name).
E. (1) Unique Identifier of Entity	Data Universal Numbering System (DUNS) (when applicable). For contracts: FPDS Data Element 9A (DUNS number).
E. (2) Unique Identifier of Parent Entity (if applicable)	Data Universal Numbering System (DUNS) (when applicable). For Contracts: Data Universal Numbering System (DUNS) (when applicable)

## EXECUTIVE OFFICE OF THE PRESIDENT



OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

October 18, 2007

MEMORANDUM FOR THE FEDERAL FUNDING ACCOUNTABILITY AND  
TRANSPARENCY ACT TASKFORCE

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. 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 for promoting 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](http://www.USASpending.gov)). To ensure that we leverage existing systems, functionality, and available data to the fullest extent we are requesting that Agencies examine their current processes for submitting contract data to GSA's Federal Procurement Database System-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 that Agencies closely review the following specific guidelines for submitting diverse funding mechanisms to OMB's web-site.

### Contracts

The Federal Procurement Database System-Next Generation (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) Validate DUNS and obtain parent DUNS data for FY '07 and FY '08 data submitted to FPDS-NG (please see attachment A for specific instruction)
- 3) Identify and assign program source (treasury symbol) data for FY '07 and FY '08 transactions (please see attachment B for specific instruction)
- 4) Identify and justify any apparent gaps in reporting of complete Transparency Act data and develop a plan for OMB review to address deficiencies for future submissions
- 5) On November 30 submit to the Transparency Act web application (specific contact information to follow) all FY '07 and FY '08 program source data (to date) for posting (please see attachment D for specific instructions)
- 6) On December 20 submit to the Transparency Act web application all FY '08 program source data (to date) for posting (please see attachment D for specific instructions)

**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. Agency program source data submissions to the Transparency Act web application (according to the deadlines specified) are imperative to ensure this data is 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 the Transparency Act web application during its processing of the FPDS-NG data. Agencies will no longer be required to submit a separate file**

**containing this data.**

### Grants

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) Fold all FY '07 and FY '08 grant data into the FAADS PLUS format (please see attachment C for specifics regarding the FAADS PLUS format)
- 3) Validate DUNS and obtain parent DUNS data for FY'07 and FY '08 grants data loaded into the FAADS PLUS format (please see attachment A)
- 4) Identify and assign program source (treasury symbol) data for FY '07 and FY '08 transactions (please see attachment B)
- 5) Identify and justify any apparent gaps in reporting of complete Transparency Act data and develop a plan for OMB review to address deficiencies for future submissions
- 6) On November 30 submit to the Transparency Act web application all FY '07 and FY '08 grants data (to date) in the FAADS PLUS format for posting
- 7) On December 20 submit to the Transparency Act web application all FY '08 grants data (to date) in the FAADS PLUS format for posting

**Agencies must continue to report data to FAADS according to user guidelines. Domestic assistance grant data are still due to FAADS on a quarterly basis. No modifications are being made to FAADS at this time. Agency data submissions to the Transparency Act web application (according to the deadlines specified) are imperative to ensure the 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 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 and ensure that data are accurate, complete, and submitted in accordance with user guidelines.
- 2) Fold all FY '07 and FY '08 loans data into the FAADS PLUS format
- 3) Obtain DUNS and parent DUNS data for FY '07 and FY '08 data loaded into the FAADS PLUS format (please see attachment A for specific instruction)
- 4) Identify and assign program source (treasury symbol) data for FY '07, and FY '08 transactions (please see attachment B for specific instruction)
- 5) Identify and justify any apparent gaps in reporting of complete Transparency Act data and develop a plan for OMB review to address deficiencies for future submission
- 6) On November 30 submit to the Transparency Act web application all FY '07 and FY '08 loans data (to date) in the FAADS PLUS format for posting
- 7) On December 20 submit to the Transparency Act web application all FY'08 loans data (to date) 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 data is posted to the web-site within 30 days of award.**

### **Quality Assurance Controls and Data Submission**

In compliance with OMB Circular A-123, it is essential that Agencies 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, all data submitted must be validated for accuracy by a responsible Agency official or officials prior to OMB receipt. 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 and determine appropriate officials for data validation. Agency validation will be required with each submission. OMB will provide formal certification procedures for validation of data in User Guidance following the official web-site launch.

**All data submitted to the Transparency Act web-site must be sent to the following address: [ffatadata@gsa.gov](mailto:ffatadata@gsa.gov).**

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 OMB's Transparency Act web-site and become easier over time. We continue to appreciate 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](mailto:rjshea@omb.eop.gov), or by phone at 202-395-4568. You may also contact Rehana Mwalimu at [RMwalimu@omb.eop.gov](mailto:RMwalimu@omb.eop.gov), or by phone at 202-395-7765.

## ATTACHMENT A

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

#### BACKGROUND

In compliance with existing government-wide policy<sup>1</sup> 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 and PARENT DUNS numbers to OMB's Transparency Act web-site to satisfy the unique identifier and parent identifier data requirements under the Act. To provide these data to OMB's web-site Agencies must follow these guidelines:

#### Contracts

The Federal Procurement Database System-Next Generation (FPDS-NG) currently collects and stores DUNS numbers for each contract recipient. Although the system does not collect or store PARENT DUNS, D&B 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 FPDS-NG data contain DUNS information for

- recipients.
- 2) Continue to provide contract data (with DUNS information) to FPDS-NG on a 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) 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 and/or information necessary for Dun & Bradstreet (D&B) to programmatically determine a DUNS.
- 2) Provide D&B FY '07 and FY '08 FAADS PLUS data files containing DUNS data and/or information necessary for D&B to programmatically determine a DUNS (D&B will validate existing DUNS and attempt to determine DUNS as needed).
- 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 Transparency Act Data Submission.

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

**ADDITIONAL:**

**FOR ALL MISSING OR INCOMPLETE DUNS DATA FOR RECIPIENTS OF FEDERAL FUNDING (FOR GRANTS, CONTRACTS, LOANS, AND OTHER FORMS OF FINANCIAL ASSISTANCE) AGENCIES MUST PERFORM THE FOLLOWING:**

Agencies must submit to D&B the following identifying information to obtain recipient DUNS and parent DUNS:

- Legal Name
- Doing Business As [what does this mean? D&B please clarify]
- Physical Address, City, State, and Postal Code
- Country
- Telephone Number

**All DUNS and PARENT DUNS data transmitted to OMB's web-site must be validated prior to OMB receipt. Agencies should assure that appropriate internal management controls are firmly in place to confirm this validation. In some cases Agencies may need to contact recipients to provide these data. Please note that the match process can still be performed if some of the data elements listed above 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 and PARENT DUNS match. Agencies should contact Pelin Aylangan at [AylanganP@DNB.com](mailto:AylanganP@DNB.com) to initiate the process for mapping and validating DUNS and PARENT DUNS data.**

## ATTACHMENT B

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

#### BACKGROUND

The Federal Funding Accountability and 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 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 OMB is mandating 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 should be '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. Agencies should omit all X's, dashes, and decimal points for populating program source data (Treasury Account Symbols).

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>.

**ATTACHMENT C**

**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	Character	9
Type of Recipient	Character	2
Type of Action	Character	1
Recipient Congressional District	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
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
Program Source (Treasury Account Code)	Character	9
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

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>

**ATTACHMENT D**

Data Element	Type	Length
Procurement Instrument Identifier [1]	Char	50
Treasury Account Symbol (Program Source) [2]	Char	9

[1] Procurement Instrument Identifier should be identical to that as submitted to FPDS-NG

[2] As defined in Attachm