EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET
WASHINGTON, D.C. 20503

September 24, 2010

M-10-34

MEMORANDUM FOR THE HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Jeffrey D. Zients
Acting Director

SUBJECT: Updated Guidance on the American Recovery and Reinvestment Act

The American Recovery and Reinvestment Act of 2009, P.L. 111-5 ("Recovery Act") was signed into law by President Obama on February 17, 2009. As required by Section 1512 of the Recovery Act, thus far, recipients have provided data on the use of Recovery Act funding for four reporting periods.

The quality of recipient-reported information is improving through enhancements to FederalReporting.gov initiated by the Recovery Accountability and Transparency Board as well as through guidance issued by the Office of Management and Budget (OMB). Past OMB guidance has clarified the responsibilities Federal agencies have for data quality and outlined actions to ensure compliance with reporting requirements. Federal agencies have responded with comprehensive data quality plans and actions, and agencies continue to work diligently with recipients to improve recipient-reported information.

The Presidential Memorandum Titled "Combating Noncompliance with Recovery Act Reporting Requirements," issued April 6, 2010, called for more aggressive action by Federal agencies in addressing recipient noncompliance. No rate of non-compliance is acceptable and each case of non-compliance will be addressed. As required by OMB M-10-17, issued May 4, 2010, agencies must take additional steps beyond existing policies and procedures for more aggressive action in addressing recipient non-compliance.

This Memorandum provides guidance to Federal agencies and recipients in the following areas:

- **Guidance on applicability of Recovery Act reporting requirements to Education Jobs Fund in Public Law No. 111-226**
    - Outlines recipient reporting requirements
    - Outlines reporting responsibilities for the Department of Education
    - Provides information regarding the display of recipient reporting
- **Updated guidance on reporting procedures**
    - Clarifies the definition of non-compliance
    - Directs agencies to report all recipient reporting extensions to OMB
    - Provides an electronic report exemption for certain situations

- Provides procedures for agencies to ensure recipients maintain up-to-date Dun & Bradstreet Universal Numbering System (DUNS) numbers that are actively registered in Central Contractor Registration (CCR)
- Clarifies the role of agencies in determining the Award Date for purposes of reporting
- Provides further guidance on when the recipient can mark a report as final and end reporting requirements
- Establishes the process for recipients to make changes to prior reports

- **Changes for Federal contractors**
  - Highlights the Federal Acquisition Regulation change made on July 2, 2010, that impacts Recovery Act reporting
  - Describes changed procedures for identifying Recovery Act funded contract actions in the Federal Procurement Data System (FPDS)
- **Improving transparency of narrative descriptions in recipient reporting**
  - Requires agencies to review narrative fields of the recipient reports to ensure transparency
  - Mandates that agencies provide guidance to recipients on reports that may have national security, proprietary and Privacy Act issues
  - Makes clarification edits to the FederalReporting.gov Data Model

Due to the rapidly approaching October reporting period, we are cognizant that Federal agencies and recipients may have questions pertaining to the newly issued guidance. Questions or clarifications pertaining to this guidance document should be sent to recovery@omb.eop.gov for timely review.

Thank you for your cooperation.

Attachment

PART I: GUIDANCE ON APPLICABILITY OF RECOVERY ACT REPORTING REQUIREMENTS TO EDUCATION JOBS FUND IN PUBLIC LAW NO. 111-226

1. How do Recovery Act reporting requirements apply to recipients of funding under Title I of Public Law No. 111-226 ("Education Jobs Fund")?

Public Law No. 111-226, signed into law by President Obama on August 10, 2010, provides for the creation of an "Education Jobs Fund." The legislation specifies "that the amount under this heading shall be administered under the terms and conditions of Sections 14001 through 14013 and Title XV of division A of the American Recovery and Reinvestment Act of 2009 (Public Law 111–5)."

Accordingly, recipients of funds allocated under this legislation are subject to reporting requirements outlined in Section 1512 of the Recovery Act, also known as the "Jobs Accountability Act." Recipients are instructed to adhere to the requirements outlined in this Section, as well as all other existing guidance documents issued by OMB pursuant to reporting requirements for recipients of Recovery Act funds. Reporting should commence for the quarter ending on September 30, 2010, and will be done through the FederalReporting.gov solution.

2. Do Recovery Act reporting requirements apply to the Department of Education when distributing funding under Title I of Public Law No. 111-226 ("Education Jobs Fund")?

Yes. The existing reporting requirements outlined in Title XV of the Recovery Act apply to funds under the Education Jobs Fund.

3. How will recipient reporting information be displayed, and who is responsible for conducting oversight of funds covered under Title I of Public Law No. 111-226 ("Education Jobs Fund")?

The Recovery Accountability and Transparency Board will display information regarding funds distributed under this legislation on a publicly available website. These funds will be distinguished from Recovery Act funds through separate Treasury Appropriation Funds Symbol (TAS/TAFS) numbers and new award IDs, to be specified by the Department of Education, and will be displayed in a manner that prevents them from being unintentionally aggregated with Recovery Act funds.

Oversight of these funds will be conducted by the Department of Education.

PART II: UPDATED GUIDANCE ON REPORTING PROCEDURES

1. When is a recipient considered non-compliant?

A recipient may be considered a "non-reporter" but not a "non-compliant" recipient in certain cases. Non-reporting is any instance where a recipient of Recovery Act funding does not submit a report in FederalReporting.gov detailing the information required under Section 1512(c) of the Recovery Act, or does not submit a paper report that adheres to the requirements set forth in Part II.3 of this guidance. A non-reporting recipient is considered non-compliant with Section 1512 requirements, unless the instance meets one or more of the known exclusions from reporting detailed in OMB M-10-14, Section 4, copied and revised below. These exclusions are:

- Not required to report (e.g., loan or grant less than $25,000)
- Federal program exempted from 1512 reporting (e.g., USDA's Single Family Housing loan program)
- Award deobligated
- Award cancelled or terminated
- Extension for "Extraordinary Circumstances" (e.g., natural disaster)
- Award is classified
- Micropurchases made with the purchase card
- Final report previously submitted to FederalReporting.gov
- Other (if applicable, provide details on why reporting is not expected)

If a non-reporting recipient meets one or more of these exclusions, that recipient is considered compliant with reporting requirements.

As further clarification of the lists of Known Exclusions from Reporting in OMB M-10-14, "Federal contract, not yet invoiced" no longer represents a valid exclusion from reporting requirements if the FAR clause 52.204-11 in the contract is dated July 2010. It remains a valid exclusion only if the FAR clause 52.204-11 in the contract is dated March 2009.

2. How should agencies disclose the issuance of reporting extensions for extraordinary circumstances?

As explained above, non-reporting recipients are considered compliant if they have received a reporting extension granted by the appropriate Federal awarding agency for extraordinary circumstances, such as natural disasters. This requirement is specified in OMB M-09-21, Section 2.7, but this guidance clarifies that it is the Federal awarding agency, not the Federal funding agency, that is responsible for granting reporting extensions.

Federal awarding agencies must submit to OMB all such extensions that the agency grants, as well as the reasons for granting the extension, the timeframe covered by the extension, and a full listing of recipients that will be affected by the extension. This information shall be submitted to OMB at the time the extension is granted.

Additionally, within five business days following the final day of the Federal agency quarterly review period, each agency granting qualified reporting extensions during the period must submit a consolidated list of all reporting extensions granted during the reporting period and all recipients affected by those extensions. This list should be submitted to OMB along with, but separate from, the list of non-compliant recipients required under OMB M-10-08, Part 1 (6)(4).

OMB will provide instructions and establish a template through the MAX Community web page (Federal access only) for agencies to submit the required information on any reporting extensions.

3. Can recipients submit paper reports to fulfill Section 1512 reporting requirements?

If at all possible, recipients are required to report electronically through FederalReporting.gov. However, if a recipient is unable to report electronically, it may email, fax, or mail a paper copy of the completed reporting template to the awarding Federal agency. Emailed or faxed paper reports must be received by the awarding agency by the deadline for filing electronic reports in the reporting period to be considered on time and compliant. Mailed paper reports must be postmarked by this same deadline to be considered on time and compliant.

The awarding agency is responsible for certifying that the recipient is unable to report electronically. Agencies shall exercise strict judgment in reviewing and accepting paper reports to ensure that this process is not used as an alternative choice for those recipients that could, but do not wish to, report electronically. All paper reports that meet this requirement, have all required fields complete, and are acceptable in the judgment of the awarding agency shall be submitted to OMB for approval. Agencies shall submit qualified paper reports to OMB in a timely fashion to allow for review and approval prior to the end of the reporting period. Once approved, OMB will submit paper reports to the Recovery Accountability and Transparency Board for entering into FederalReporting.gov, and these recipients will be considered compliant reporters.

4. What can agencies do to prevent expired DUNS or CCR numbers from lowering compliance rates?

The awarding agency is responsible for encouraging recipients to maintain valid Dun and Bradstreet Universal Numbering System (DUNS) numbers that are actively registered in Central Contractor Registration (CCR).

As instructed in OMB M-09-10, Section 3.6, issued February 18, 2009, agencies shall conduct aggressive outreach to ensure that recipients update and validate existing DUNS and CCR registration data prior to the reporting deadline. This could include, but is not limited to, posting notices on the agency's recovery website reminding recipients of the annual renewal/registration process, and conducting targeted outreach to recipients that will have their CCR registration expire during a given reporting period. Expiration dates may be obtained from the General Services Administration.

5. What is the definition of Award Date?

The *Recipient Reporting Data Model, version 3.0*, included as a supplement to OMB M-09-21 instructs recipients to enter an Award Date. However, the Award Date may take on a different definition across the various ARRA programs, in order to accurately reflect the availability of funding and other important factors. OMB M-10-08 directs agencies to provide key award information, including Award Date, to recipients in an effort to improve data quality and reduce inaccuracies in recipient reporting.

The Award Date for the *Recipient Reporting Data Model, version 4.0*, included with this guidance and attached as Appendix 1, is defined as the date the award document is signed by the Awarding Agency Official.

6. When should a recipient of a grant, loan, or other Federal assistance mark a record as final?

A project is considered final for Recovery Act reporting purposes when the following requirements are met:

- All ARRA funds associated with the award have been expended at the prime recipient level,
- All or nearly all ARRA funds associated with the award have been invoiced and received,
- No additional jobs will be funded,
- The project status is complete per agency requirements and/or performance measures, and
- The project status is marked as "Fully Complete" (marked as "4").

OMB M-10-14, Section 5, sets forth criteria for when a recipient report shall be marked as final for a grant, loan, or other Federal assistance.

When the Federal agency determines the record is correctly marked as final, the recipient is relieved of reporting requirements for subsequent quarters, barring any errors that would need to be corrected. A recipient will be considered a non-reporter/non-compliant in subsequent quarters until the record is correctly marked as final. Federal agencies should instruct recipients to correct instances where a final report is indicated but the requirements listed above are not met.

In instances where expenditures are reimbursed to recipients and invoices/receipts lag expenditures, a project may be marked as final when all funds have been expended, 75% or more of the funds awarded have been invoiced and received, and the project status is "Fully Complete."

In instances where the award end date is in the future, recipients may still mark an award as final if the requirements listed in this Section are all met.

In instances where the final prime recipient expenditures are less than the award amount listed on the report due to an amendment in the original agreement or if the project came in under budget, the recipient must provide a description in the "Quarterly Activities/Project Description for Prime and Sub-recipients" field explaining why the final amount in the "Total Federal Amount of ARRA Expenditure" field does not equal the amount in the "Award Amount" field, and confirming that no more funds will be expended by the prime recipient. Upon providing this description, recipients that meet all of the other requirements for a final report outlined in this guidance should mark the award as final.

In instances where an award is cancelled, no funds were received or invoiced, and the funds are rescinded, the agency should attempt to work with the recipient to change the award amount to $0.00 and mark the report as final. The agency should also reflect this change in its Recovery Act Awards List ("Master List") outlined in OMB M-10-14, Section 4.

Non-ARRA funds associated with the project will have no impact on marking a report as final.

7. When should a federal contractor mark a record as final?

See the following FAQ "When should a Federal contractor submit its final quarterly report?" at http://www.whitehouse.gov/omb/recovery_faqs_contractors and also linked under the FAQ tab at FederalReporting.gov for guidelines on when a federal contractor should mark a record as final:

Q: When should a Federal contractor submit its final quarterly report? (03/30/2010)

A: Contractors that have complied with their Section 1512 quarterly reporting requirements, in accordance with the clause 52.204-11, will no longer be required to submit Section 1512 reports after their final report, as defined herein, is submitted. A contractor's final report is the report submitted for the quarter during which the following circumstances in 1 and 2 occur:

1. (a) The contractor has completed the required Recovery Act-funded deliveries or services (including construction) and

    1) the Government has accepted these supplies or services (including construction); or
    2) the agency is satisfied that the Recovery Act-funded deliveries or services (including construction) are complete per agency requirements;

    (b) all Recovery Act funded option provisions, if any, have expired; or

    (c) the Government has given the contractor a notice of complete termination for the Recovery Act funded contract, order, or portion of the contract or order funded by the Recovery Act, and there were no termination costs paid with Recovery Act funds. Or in the case of rental, use, and storage agreements, the Government has given the contractor a notice of complete termination for the Recovery Act funded agreement or portion of the agreement funded by the Recovery Act and there were no termination costs paid with Recovery Act funds or the agreement period has expired.

2. The contractor has invoiced for all Recovery Act funded supplies and services (including construction). The contractor's final report will indicate a "Y" in the Final Report data field and "Fully Complete" in the Project Status data field in FederalReporting.gov. Indication of a final Section 1512 report does not replace any other closeout procedures required by the contractor or Federal agency. For more information on administrative closeout procedures, please see Federal Acquisition Regulation Section 4.804.

8. Can I make adjustments to prior period recipient reports?

Yes, the recipient or the Federal agency may initiate the change to a prior reporting process if they deem it to be appropriate. In either scenario, the recipient must provide the agency with documentation to support the requested change. The Federal agency must determine that the change is "material." If so, it may be submitted as a requested change.

Information is "material" if its omission or misstatement in the prior period report could mislead the public on how the Recovery Act funding is being expended. Materiality will vary with the data field being corrected. Report fields that involve a dollar amount may utilize a "sliding scale" method which varies with the size of the award, as the materiality of the change depends on its proportionality to the overall award.

Changes to prior reports may not be initiated for the "Number of Jobs" field.

In the case of a "material" change to a report from a prior period, OMB will establish a template through the MAX Community web page (Federal access only) for agencies to submit detailed information on the correction and the adjustment requested at a specified time.

PART III: CHANGES FOR FEDERAL CONTRACTORS

1. Have there been significant changes to the Federal Acquisition Regulation (FAR) on reporting requirements for federal contractors?

Yes. The FAR has been amended to revise FAR 52.204-11. The revised July 2010 clause is required in all solicitations and contracts issued on or after July 2, 2010 that are funded in whole or in part with Recovery Act funds, except classified solicitations and contracts (see FAR Section 4.1502).

This revised clause requires first-tier subcontractors with Recovery Act-funded awards of $25,000 or more to report jobs information to the prime contractor. It also requires the prime contractor to submit his/her first report within 10 days of the end of the calendar quarter in which the prime contractor received the award and quarterly thereafter.

The revised clause is not required when modifying existing contracts that contain the original March 2009 clause. Task and delivery orders where the original clause is already in the underlying task and delivery order contract are also exempted from the July 2010 clause. While renegotiating existing contracts that contain the original clause is not required, FAR 1.108(d)(3) provides contracting officers the discretion to renegotiate existing contracts to include the new clause.

2. Have the procedures changed for identifying Recovery Act funded contract actions in the Federal Procurement Data System (FPDS)?

Yes. The instructions on identifying Recovery Act-funded contract actions have changed from those provided in OMB M-09-10, issued February 18, 2009. Agencies must follow the new instructions available at "Recovery Act Funded Contracts" under *Latest News* or under the Frequently Asked Questions (FAQs) at https://www.fpds.gov/wiki/index2.php/FPDS-NG_FAQ.

PART IV: IMPROVING TRANSPARENCY OF NARRATIVE DESCRIPITIONS IN RECIPIENT REPORTING

1. How can agencies judge whether recipients provide sufficient clarity and detail in narrative description fields?

OMB M-09-21 and M-10-08 require recipients to provide narrative descriptions that are sufficiently clear to facilitate understanding by the general public. Unclear or overly general award descriptions are considered Material Omissions if the reported narrative would mislead the public or fail to provide sufficient information to discern the award's purpose and activities. Per OMB M-10-08, Federal agencies shall report on Significant Errors and Material Omissions through a template on a MAX Community web page (Federal access only).

Recipients must provide complete descriptions in both the “Award Description” and “Quarterly Activities/Project Description for Prime and Sub-recipients” fields. Standards of completeness include, but are not limited to, the following attributes:

- Explanation of all abbreviations or acronyms that may be unfamiliar to the general public
- Use of complete sentences
- Adherence to instructions and examples for narrative fields in OMB and agency-specific guidance
- Taken in conjunction, entries in the “Award Description” and “Quarterly Activities/Project Description for Prime and Sub-recipients” fields must provide, at a minimum, clear and complete information on the award’s purpose, scope and nature of activities, outcomes, and status of activities

Federal agencies will identify instances where these standards are not met through their data quality reviews. Federal agencies will direct recipients to update or correct these fields during the reporting period or the continuous corrections period, and in subsequent reporting, for instances when incomplete descriptions would mislead the public or fail to provide sufficient information to discern the award’s purpose and activities.

In addition, OMB encourages Federal agencies to issue program-specific guidance, as permitted in OMB M-10-14, Section 3, to ensure recipients complete the narrative portions of their reports with enough descriptive language to be fully transparent. Program-specific guidance should not encourage recipients to use generic language for narrative description fields.

2. How will narrative fields be populated where full disclosure of program details would impinge upon national security, proprietary information, or Privacy Act issues?

Completeness and detail in recipients’ narrative descriptions should be balanced against the need to protect against public disclosure of information that may impact national security interests and restrictions on release of proprietary information or information covered under the Privacy Act, as instructed in OMB M-09-15, Section 6.2. In cases where a full description would result in disclosure of these types of information, recipients should limit the details provided.

Agencies should provide program-specific guidance to recipients to address the level of narrative detail that is appropriate in cases where national security, proprietary information, or Privacy Act issues arise. Agencies should identify particular program elements that recipients might report that would raise these concerns, and issue reporting guidance on those elements prior to reporting.

3. Can clarifications be provided for the Recipient Reporting Data Model?

Yes, the specific data elements to be reported by prime recipients and sub-recipients have been updated and included in the data dictionary contained in the *Recipient Reporting Data Model, version 4.0*, attached as Appendix 1. No new data elements have been added to the Recipient Reporting Data Model in this update. This document is published on OMB’s website and www.FederalReporting.gov as supplemental materials to this Guidance.

Per guidance in OMB M-10-08, Part 1, agencies are reminded of their specific responsibilities for ensuring data quality in the data elements reported by recipients. These responsibilities include, but are not limited to, the following:

- Issuing program-specific guidance where appropriate and consistent with OMB guidance
- Providing key award information to recipients
- Conducting data quality reviews to identify Significant Errors and Material Omissions
- Identifying data anomalies and encouraging recipients to correct them
- Identifying and remediating instances of systemic or chronic reporting problems
- Establishing and submitting control totals for reporting and lists of non-compliant recipients
- Taking steps to reduce future non-compliance

Below is a summary of the clarifications provided on the data elements being reported on prime recipients, recipient vendors, sub-recipients, and sub-recipient vendors.

Prime Recipient Data Element

1. **Order Number**
    - Clarification that recipients should only put order numbers in this data field. This field should not be used for any other purpose, including numbers associated with grants, loans, or other financial assistance.
2. **Final Report**
    - Clarify the conditions upon which a recipient may check "Y" in this field, per Part II.6 and Part II.7 of this guidance.
3. **Award Date**
    - Clarify that this is the date the award is signed by the Awarding Agency Official.
4. **Award Description**
    - Clarification is provided for multiple funding actions. We now require a description for each funding action, or sufficient description of the need for each funding action, that allows for a clear understanding of the overall purpose of the award. The example provided has been updated to provide detail and clarity.
5. **Quarterly Activities/Project Descriptions for Prime and Sub-recipients**
    - This field did not specify for Prime and Sub-recipients previously. The Prime recipient is now required to collect information from the sub-recipient(s) to enter with the Prime recipient information for this field. For awards that fund multiple projects such as formula block grants, the recipients are asked to provide information that is stated in terms that allow an understanding of the accomplishments. In instances where the final prime recipient expenditures are less than the award amount listed on the report due to an amendment in the original agreement or if the project came in under budget, the recipient must provide a description in this field explaining why the final amount in the "Total Federal Amount of ARRA Expenditure" field does not equal the amount in the "Award Amount" field, and confirming that no more funds will be expended by the prime recipient. The example is updated to provide detail and clarity.
6. **Total Federal Amount of ARRA Expenditure**
    - Clarify that this is a cumulative total that may overlap with amounts reported in other fields as well, such as amounts in "Total Federal ARRA Infrastructure Expenditure," "Total Amount of Payments to Vendors less than $25,000/Award," and/or "Total Subaward Funds

Disbursed." Add "or will be received" to clarify the difference between the cash and accrual basis method for reporting in this data field. Under the accrual method, Federal funds expended are those funds that are being directly reimbursed or those that will eventually be reimbursed by the ARRA funding. The "value of in-kind-contributions" language has been removed. Also amends the definition of expenditures when reported on an accrual basis to reflect total amount owed by the recipient. Also clarifies that recipients will determine whether to report on a cash or accrual basis.

7. **Amount of Award**
   - The definition is clarified to reference Recovery Act funding.
8. **Total Federal Amount ARRA Funds Received/Invoiced**
   - The definition is clarified to reference Recovery Act funding.
9. **Total Amount of Sub-awards to individuals**
   - Clarify that amounts reported are cumulative for the award.
10. **Total Number of payments to vendors less than $25,000/award**
    - Clarify that number only includes payments made by the prime recipient.
11. **Total Amount of payments to vendors less than $25,000/award**
    - Clarify that amounts reported are cumulative for the award and only include payments made by the prime recipient. Comments added to indicate payments that exceed the $25,000 threshold are reported in the vendor Section of the report.
12. **Total Amount of Sub-awards less than $25,000/award**
    - Clarify that amounts reported are cumulative for the award. Comments added to indicate sub-awards that exceed the $25,000 threshold are reported in the sub-recipient Section of the report.

Appendix 1: RECIPIENT REPORTING DATA MODEL, VERSION 4.0.

RECOVERY.GOV

"Transparency, Accountability, and Oversight"

Recipient Reporting Data Model

V4.0

FINAL PRODUCTION RELEASE

- for Quarter Ending September 30, 2010

Note: this model may be adjusted for future reporting cycles

Note to users of this data model

This data model is intended to be used in conjunction with the Section 1512 of American Recovery and Reinvestment Act. Recipient reporting is being executed through the web based FederalReporting.Gov recipient reporting solution. The Web based form, MS Excel template and XML schema options for report submission will be found on that site and will conform to this model. Clarifications to the elements will be published as a set of Frequently Asked Questions to FederalReporting.Gov.

It is important to note that this model is intended for use for the quarter ending September 30, 2010. This model and the report submission templates may not be wholly applicable to future reporting cycles. Recipients should reference formal guidance and updates for future reporting requirements.

Data Dictionary

The data dictionary describes the data elements specifically required for recipient reporting under the American Recovery and Reinvestment Act of 2009 (Recovery Act).

Table 1 - Recipient Reporting Data Dictionary

Data Elements	Yellow – Input (user provided)
	Blue – System provided (e.g. CCR, Agency Code Reference Table)

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
RECIPIENT DATA ELEMENTS							
Funding Agency Code	Numeric code of Federal Agency that is responsible for funding/distributing the ARRA funds to Recipients.	string	4	6800	Federal Agency code is mandatory for Recipient Reporting. The Funding Agency is the agency that receives the ARRA funds through the ARRA funds appropriatio	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007 Initial Reference: fips95-2.pdf Latest Reference: NIST Special Publication 800-87	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					n.		
Funding Agency Name	The Federal Agency name corresponding to the Federal Agency Code used.	string	55	ENVIRONMENTAL PROTECTION AGENCY	Inferred given the Funding Agency Code	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This field is inferred given the Funding Agency Code provided
Awarding Agency Code	Numeric code of the agency that awarded and administering the award on behalf of the Funding Agency.	string	4	4700	The Awarding Agency is the agency that awards administers the ARRA funds on behalf of the Funding Agency. In many cases, the	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007 Initial Reference: fips95-2.pdf Latest Reference: NIST Special	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					Awarding Agency is the same as the Funding Agency. In some cases, such as some contracts – the Funding Agency (e.g. HHS) delegates the administration and awarding responsibilities to another agency like GSA.	Publication 800-87	
Awarding Agency Name	The Federal Agency name corresponding to the Awarding Agency Code used.	string	55	GENERAL SERVICES ADMINISTRATION	Inferred given the Awarding Agency Code	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This field is inferred given the Awarding Agency Code provided

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Program Source (TAS)	The Agency Treasury Account Symbol (TAS) that identifies the funding Program Source. This Program Source is based out of the OMB TAS list. Federal Contractors may find the TAS in their contract or by calling the contracting officer.	string	17	TRAGENCY (2) + "-" + TRACCT (4) + "-" + SUBACCT(3) Note: The SUBACCT (3) is optional; i.e. only provided when applicable	Assuming that Agencies will provide the code to Recipient Note: Program Source (TAS) is mandatory for Recipient Reporting.	Transparency Act Guidance March 30, 2007	OMB TAS list. This is a mandatory field.
Award Number	The identifying number assigned by the awarding Federal Agency, such as the federal grant number, federal contract number or the federal loan number.	string	50	Varies by award and agencies	The award number is case, space and special character sensitive. It should be the same as it appears in the federal award document. Award Number is	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field. The award number is case, space and special character sensitive. It should be the same as it appears in the federal

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					mandatory for Recipient Reporting		award document.
Order Number	This data element only applies to Contracts	string	50	Varies by award and agencies	This is a contract-only data element. If applicable, order number should be entered; otherwise the field should be left blank. The order number is case, space and special character sensitive. It should be		This is an optional field This is onl y for Contract.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					the same as it appears in the federal award document. This field should not be used for any other purpose, including numbers associated with grants, loans, or other financial assistance.		
Recipient DUNS Number	The prime recipient organization's 9-digit Data Universal Numbering System (DUNS) number	string	9	123456789	The 9-digit DUNS# is mandatory	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Parent DUNS Number	Unique Identifier of Parent Organization / Company (DUNS No.)	string	9	This field is inferred; obtained through CCR.	The System will pull the parent organization's DUNS#	Transparency Act Guidance March 30, 2007	

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					from CCR		
Recipient Type	This data element is inferred from CCR. The field inferred is "Business Type" in CCR.	string	300	2F - U.S. State Government M8 - Educational Institution	The System will pull this field from CCR	April 1, 2009 Federal Register	Fixed list from CCR
CFDA Number	The Catalog of Federal Domestic Assistance (CFDA) number is the number associated with the published description of Federal assistance program in the Catalog of Federal Domestic Assistance.	string	6	66.039	This field only applies to grants and loans. The CFDA number should be the same as the one found in CFDA.gov for Recovery.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This field only applies to grants and loans.
Government Contracting Office Code	The agency supplied code of the contracting office that executes the transaction.	string	6	064MA	This contracting office code can be located on the contract document		This field only applies to federally awarded contracts.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Government Contracting Office Name	The government contracting office name inferred from the government contracting office code used.	string	100	DEPT OF AGRIC/FARMERS HOME ADMINISTRATION	Inferred given the Government Contracting Office Code		This field only applies to federally awarded contracts.
Recipient Legal Name	Recipient name and address of Organization. The legal and DBA (Doing-Business-As) name of recipient organization and address, including zip code. This should be the same name and address that appears in recipient's Central Contractor Registration (CCR) profile.	string	120	This field is inferred; obtained through CCR	The System will pull this information from CCR	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	Data populated from details found in CCR through the Recipient DUNS# look-up
Recipient DBA Name		string	120				
Recipient Address 1		string	55				
Recipient Address 2		string	55				
Recipient Address 3		string	55				
Recipient City		string	35				
Recipient State		string	2				
Recipient Zip Code		string	9				
Recipient Country		string	3				
Recipient Congressional District)		string	2	51	This field is mandatory.	April 1, 2009 Federal Register	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Recipient Account Number	Recipient's internal account number for award. The account number or any other identifying number assigned by the recipient to the award. This number is strictly for the recipient's use only and is not required by the awarding Federal agency.	string	255	This field is optional.	This is an internal tracking number for the Prime Recipient community.	April 1, 2009 Federal Register	This is an optional field.
Final Report	Final Project Report Indicator (i.e. no future reports) (Y or N). Check "Y" only if this is the final report and there will be no further quarterly reports.	string	1	Y	Check ''Y'' only if this is the final report for the award period specified. **For Grants and Loans:** Check "Y" only if all ARRA funds associated with the award have been expended at the prime recipient	April 1, 2009 Federal Register	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					level, all or nearly all ARRA funds associated with the award have been invoiced and received, no additional jobs will be funded, the project status is complete per agency requirements and/or performance measures, and the Project Status field is marked as "Fully Complete" (marked as "4").		

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					For Federally Awarded Contracts: Check "Y" only if report meets all of the requirements of the FAQ "When should a Federal contractor submit its final quarterly report?" at http://www.whitehouse.gov/omb/recovery_faqs_contractors		
Award Type	Award Type—Grant, Loan, or Federally Awarded Contract Other types of federal financial assistance not specifically identified above	string	8	GRANT	This is a mandatory field.	Transparency Act Guidance March 30, 2007	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	should be reported under the award type of Grant.						
Award Date	The date when the award is signed by the Awarding Agency Official.	Date (YYYYMMDD)	8	20090530	This is a mandatory field.	Transparency Act Guidance March 30, 2007	This is a mandatory field.
Award Description	**For Grants and Loans:** Award Title and description with purpose of each funding action if any. The description should capture the overall purpose of the award and, if there are multiple funding actions, sufficient description to define the need for each funding action. **For Federally Awarded Contracts:** Provide a description of the overall purpose and expected outcomes, or results of the contract or action under the contract funded by the Recovery Act, including significant deliverables and, if appropriate, associated units of measure.	string	4000	. "Investment in public transportation: replace four 10 year old electric commuter train cars. In addition, funds will be used to construct a multi-modal Park and Ride facility featuring: commuter parking, transit hub, bicycle accommodations, and a potential future platform."	This is a mandatory field.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Project Name or Project/Program Title	The brief descriptive Title of the project or activity funded in whole or in part with	string	256	F006: Land Treatment Practices Services	Title as indicated on the Award	April 1, 2009 Federal Register	This field only applies to

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	Recovery Act funds			(plowing/clearing, etc.)	document/Product or Service Code		Grants and Loans.
Quarterly Activities/Project Description for Prime and Sub-recipients	**For Grants and Loans** A description of the overall purpose and expected outputs and outcomes or results of the award and first-tier Subaward(s), including significant deliverables, status, and, if appropriate, units of measure. For an award that funds multiple projects such as a formula block grant, the purpose and outcomes or results should be stated in terms that allow an understanding of accomplishments . In instances where the final prime recipient expenditures are less than the award amount listed on the report due to an amendment in the original agreement or if the project came in under budget, the recipient must provide a description in this	string	2000	Drinking water will be in compliance with Safe Drinking Water Act. Reduced inflow and infiltration will improve waste water treatment plant effectiveness	This is a mandatory field	April 1, 2009 Federal Register	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	field explaining why the final amount in the "Total Federal Amount of ARRA Expenditure" field does not equal the amount in the "Award Amount" field, and confirming that no more funds will be expended by the prime recipient. **For Federally Awarded Contracts** A description of all significant services performed/supplies delivered, including construction, for which the prime contractor invoiced in this calendar quarter.						
Project Status	Evaluation of completion status of the project, activity, or federally awarded contract action funded by the Recovery Act. The status of the work that has been completed. This evaluation should be based on performance progress reports and other relevant non-financial performance	string	20	"Fully Completed"	This is a mandatory field. Options for selection: ▪ Not started; ▪ Less than 50% completed;	April 1, 2009 Federal Register	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	information. Options for selection: Not started; Less than 50% completed; Completed 50% or more; Fully Completed. For awards funding multiple projects such as formula block grants, provide your best estimate of completion of all projects based on any aggregate data and information.				▪ Completed 50% or more; ▪ Fully Completed.		
Activity Code (NAICS or NTEE-NPC)	**For Federally Awarded Contracts:** Enter the 6-digit North American Industry Classification System (NAICS) code found in the solicitation/contract. **For Grants and Loans:** For awards primarily funding infrastructure projects, enter the North American Industry Classification System (NAICS) code(s) that describe the Recovery Act projects or activities under this award. A searchable	string	20	115310	NAICS - annual; NPC - annual	April 1, 2009 Federal Register	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	code list is at http://www.census.gov/naics/. For all other awards, provide the National Center for Charitable Statistics ''NTEE–NPC'' code(s) that describe the Recovery Act projects or activities under this award. A searchable code list is at http://nccsdataweb.urban.org/PubApps/nteeSearch.php?gQry=all-core&codeType=NPC.						
Activity Description	Description of the Activity Code for NAICS or NTEE-NPC.	string	2000	Support Activities for Forestry	This field is inferred from the Activity Code entered/provided		This field is inferred from the Activity Code entered/provided

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Number Of Jobs	Jobs created and retained. An estimate of the combined number of jobs created and jobs retained funded by the Recovery Act during the current reporting quarter in the United States and outlying areas. For grants and loans, the number shall include the number of jobs created and retained by sub recipients and vendors. The number shall be expressed as ''full-time equivalent'' (FTE), calculated quarterly as all hours worked and funded by the Recovery Act during the current reporting quarter divided by the total number of hours in a full-time schedule for the quarter, as defined by the recipient or federal contractor. For more information on how to perform this calculation, please see OMB Memorandum M-10-08, found at http://www.whitehouse.gov/omb/assets/memoranda_2010/	Number	10	100	This is a mandatory field.		This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	m10-08.pdf. An example of calculating jobs for federal contractors can be found at http://www.whitehouse.gov/omb/recovery_faqs_contractors. For instance, two full-time employees and one part-time employee working half days would be reported as 2.5 FTE in each calendar quarter. A job cannot be reported as both created and retained. As used in this instruction, United States means the 50 States and the District of Columbia, and outlying areas means— (1) Commonwealths. (i) Puerto Rico. (ii) The Northern Mariana Islands; (2) Territories. (i) American Samoa. (ii) Guam. (iii) U.S. Virgin Islands; and (3) Minor outlying islands. (i) Baker Island.						

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	(ii) Howland Island. (iii) Jarvis Island. (iv) Johnston Atoll. (v) Kingman Reef. (vi) Midway Islands. (vii) Navassa Island. (viii) Palmyra Atoll. (ix) Wake Atoll. **For Grants and Loans: See OMB M-10-08** **For Federally Awarded Contracts: See FAR Clause 52.204-11**						

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Description of Jobs Created/Retained	A narrative description of the employment impact of the Recovery Act funded work. This narrative is for each calendar quarter and at a minimum, will address the impact on the recipient's or federal contractor's workforce (for grants and loans, recipients shall also include the impact on the workforces of sub recipients and vendors and for Federal contracts, see FAR clause 52.204-11 in the contract). Provide a brief narrative description of the types of jobs created and jobs retained in the United States and outlying areas. This description may rely on job Titles, broader labor categories, or the recipient's existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.	string	4000		This is a mandatory field.	April 1, 2009 Federal Register ARRA	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Amount of Award	**For Grants:** The total amount of Recovery Act dollars on the award. **For Loans:** The total Recovery Act amount of the loan obligated by the Federal Agency. This is the face value of the loan. **For Federally Awarded Contracts:** The total Recovery Act amount obligated by the Federal Agency.	Currency (Dollar value - numeric)	18,2[1]	200000.01	Total specific federal funding as indicated on the award document	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field
Total Federal Amount ARRA Funds Received/Invoiced	**For Grants and Loans:** The amount of Recovery Act funds received through draw-down, reimbursement or invoice. **For Federally Awarded Contracts**: The amount of Recovery Act funds invoiced by the federal contractor (cumulative).	Currency (Dollar value - numeric)	18,2	200000.01	This is a mandatory field	April 1, 2009 Federal Register ARRA	This is a mandatory field.

[1] The data length of 18,2 indicates total length of 18 characters with 2 characters after the decimal.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Total Federal Amount of ARRA Expenditure	**This is for grants and loans only.** Amount of recovery funds received or will be received that were expended to projects or activities (''Federal Share of Expenditures''). The cumulative total for the amount of Federal fund expenditures, which may include amounts captured in other fields as well, such as amounts in "Total Federal ARRA Infrastructure Expenditure," "Total Amount of Payments to Vendors less than $25,000/Award," and/or "Total Subaward Funds Disbursed." For reports prepared on a cash basis, expenditures are the sum of cash disbursements for direct charges for property and services; the amount of indirect expense charged; and the amount of cash advance payments and payments made to	Currency (Dollar value - numeric)	18,2	200000.01	This only applies to grants and loans .	April 1, 2009 Federal Register ARRA	Total Federal Amount of ARRA Expenditure should not exceed the Amount of Award

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	subcontractors and Subawardees. For reports prepared on an accrual basis, expenditures are the sum of disbursements for direct charges for property and services; the amount of indirect expense incurred;; and the total amount owed by the recipient for (1) goods and other property received; (2) services performed by employees, contractors, subcontractors, Subawardees, and other payees; and (3) programs for which no current services or performance are required. Do not include program income expended. The recipient will determine whether to report on a cash or accrual basis based upon their record keeping system.						
Total Federal ARRA Infrastructure Expenditure	**This is for grants and loans only** Total federal ARRA Infrastructure expenditure	Currency (Dollar value - numeric)	18,2	200000.01	This is a conditional field for investing in infrastructure	April 1, 2009 Federal Register	This is a conditional field for investing in infrastructure

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Infrastructure Purpose and Rationale	**This is for grants and loans only** Purpose and rationale of funds received for infrastructure investment with funds made available under the Recovery Act. Identify the purpose and explain how the infrastructure investment will contribute to one or more purposes of the Recovery Act: Purposes: (1) To preserve and create jobs and promote economic recovery. (2) To assist those most impacted by the recession. (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health. (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits. (5) To stabilize State and	string	Variable (Maximum 4000 characters)		This is a conditional field. If reporting infrastructure investment, a rationale/explanation has to be provided.	April 1, 2009 Federal Register ARRA	This is a conditional field. If reporting infrastructure investment, a rationale/explanation has to be provided.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.						
Infrastructure Contact Name	**This is for grants and loans only** Name, phone number, address and email address of the appropriate contact.	string	120		This field is a conditional requirement associated with infrastructure investment	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	
Infrastructure Contact Street Address 1		string	55				
Infrastructure Contact Street Address 2		string	55				

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Infrastructure Contact Street Address 3		string	55				
Infrastructure Contact City		string	35				
Infrastructure Contact State		string	2				
Infrastructure State/Local Contact Zip Code + 4		string	9				
Infrastructure Contact Email		string	320				
Infrastructure Contact Phone		string	30				
Infrastructure Contact Extn		string	10				
Primary Place of Performance – Street Address 1	Recipient Primary Place of Performance (city, state, congressional district, and country) physical location of primary place of performance.	string	55		This field is optional.		This field is optional.
Primary Place of Performance – Street Address 2		string	55		This field is optional		This field is optional

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Primary Place of Performance – State		string	2	MD	This is a mandatory field	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field.
Primary Place of Performance – Country		string	2	US	This is a mandatory field This is the 2 letter alpha code.		This is a mandatory field
Primary Place of Performance – Zip Code + 4		string	9	220334902	This is a mandatory field		This is a mandatory field.
Primary Place of Performance – City		string	35	Rockville	This is a mandatory field		This is a mandatory field.
Primary Place of Performance - Congressional District		string	2	08	This is a mandatory field		This is a mandatory field.
Prime Recipient indication of reporting applicability	Names and total compensation of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if—	string	3	Yes	This is a Yes or No field		If all of the conditions in the definition apply the recipient must report in the highly

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	(i) In the recipient's preceding fiscal year, the recipient received— (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (B) $25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or Section 6104 of the Internal Revenue Code of 1986.						compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Prime Recipient Highly Compensated Name(5)	Names of each of the five most highly compensated officers of the recipient for the calendar year in which the award is awarded if— (i) In the recipient's preceding fiscal year, the recipient received— (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (B) $25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under Section 13(a) or 15(d) of the	string array	55	Tom Jones John Doe Mary Smith Ivana B. Rich Amanda King	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element	April 1, 2009 Federal Register	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element If all of the conditions in the definition apply the recipient must report in the highly compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or Section 6104 of the Internal Revenue Code of 1986.						
Prime Recipient Highly Compensated Compensation(5) (Conditional)	For the five most highly compensated officers of the recipient: total compensation ''Total compensation'' is defined for **Federally Awarded Contracts:** FAR Clause 52.204-11 **Grants and Loans:** ''Total compensation'' means the cash and noncash dollar value earned by the executive during the sub recipient's past fiscal year of	Currency Array (Dollar value - numeric)	18,2	100000.01 500000.01 400000.01 350000.01 700000.01	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element	April 1, 2009 Federal Register	This is a conditional field based on the "Prime Recipient indication of reporting applicability" data element If all of the conditions in the definition

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	the following (for more information see 17 CFR 229.402(c)(2)): (i). Salary and bonus. (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans. (v). Above-market earnings on deferred compensation which are not tax-qualified.						apply the recipient must report in the highly compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	(vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds $10,000.						
Total Number of Sub-awards to individuals	Total Number of Sub-awards to individuals.	string	6	10	This is a mandatory field	April 1, 2009 Federal Register	This is a mandatory field
Total Amount of Sub-awards to individuals	Total Amount of Sub-awards to individuals. Amounts reported are cumulative for the award.	Currency (Dollar value - numeric)	18,2	240000.01	This is a mandatory field	April 1, 2009 Federal Register	This is a mandatory field
Total Number of payments to vendors less than $25,000/award	**For Grants and Loans Only** Total Number of payments by the prime recipient to vendors less than $25,000/award.	string	6	10	This is a mandatory field	April 1, 2009 Federal Register	This is a mandatory field for grants and loans
Total Amount of payments to vendors less than $25,000/award	**For Grants and Loans Only** Total Amount of payments by the prime recipient to vendors less than $25,000/award. Amounts reported are cumulative for	Currency (Dollar value - numeric)	18,2	20000.01	No single Sub-award can exceed $24,999 or must be submitted	April 1, 2009 Federal Register	This is a mandatory field for grants and loans

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	the award.				individually in the vendor Section of the report.		
Total Number of Sub-awards less than $25,000/award.	Total Number of Sub-awards less than $25,000/award.	string	6	10	This is a mandatory field	April 1, 2009 Federal Register	This is a mandatory field
Total Amount of Subawards less than $25,000/award.	Total Amount of Subawards less than $25,000/award. Amounts reported are cumulative for the award.	Currency (Dollar value - numeric)	18,2	20000.01	No single Sub-award can exceed $24,999 or must be submitted individually in the subrecipeint Section of report.	April 1, 2009 Federal Register	This is a mandatory field
SUB RECIPIENT DATA ELEMENTS							
Sub recipient DUNS Number	The sub recipient organization's 9- digit Data Universal Numbering System (DUNS) number	string	9	123456789	9digit DUNS# is mandatory	April 1, 2009 Federal Register	This is a mandatory field.
Subaward Number	Subaward Number or Other Identifying Number Assigned by the Recipient Entity	string	55	Sub-award number provided by Prime Recipient	Prime Recipient assigns a sub-award	April 1, 2009 Federal Register	This is a mandatory field.

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
					number (federally awarded contract, grant, loan) to the Sub Recipient		
Sub recipient Legal Name	The legal name of sub recipient as registered in CCR or D&B	string	120	This field is inferred; obtained through CCR or D&B.	The System will pull this information from CCR or D&B	April 1, 2009 Federal Register	Data Populated from details found in CCR or D&B through the DUNS# look-up
Sub recipient DBA Name	The Doing-Business-As (DBA) name of sub recipient as registered in CCR or D&B	string	120				
Sub recipient Address 1	Sub recipient Location. Physical location as listed in the Central Contractor Registration.	string	55				
Sub recipient Address 2		string	55				
Sub recipient Address 3		string	55				
Sub recipient City		string	35				
Sub recipient State		string	2				
Sub recipient Zip+4		string	9				
Sub recipient Country		string	3				
Sub recipient Congressional District		string	2	51	This field is mandatory	April 1, 2009 Federal Register	This is a mandatory field

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Sub recipient Type	This data element is inferred from CCR. The field inferred is “Business Type” in CCR.	string	300	2F - U.S. State Government M8 - Educational Institution	The System will pull this field from CCR	April 1, 2009 Federal Register	Fixed list from CCR
Amount of Subaward	The anticipated total amount of funds to be disbursed to the sub-awardee over the life of the award. For Federally Awarded Contracts: Total amount of subcontract	Currency (Dollar value - numeric)	18,2	200000.01	Sub Awards over $25,000.	April 1, 2009 Federal Register	This is a mandatory field
Total Subaward Funds Disbursed	**For Grants and Loans Only** Amount of Subaward Disbursed. The cumulative amount of cash disbursed to the sub-awardee as of the reporting period end date.	Currency (Dollar value - numeric)	18,2	200000.01		April 1, 2009 Federal Register	This field is mandatory
Subaward Date	Subaward Date. The date the Subaward was signed (mm/dd/yyyy).	Date (YYYYMMDD)	8	20091212	The date is found on the sub-award document	April 1, 2009 Federal Register	This field is mandatory
Sub recipient Primary Place of Performance – Street Address 1	Sub recipient Place of Performance (city, state, congressional district, and country). The physical location of primary place of performance.	string	55		This field is optional.		This field is optional.
Sub recipient Primary Place of		string	55		This field is optional		This field is optional

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Performance – Street Address 2							
Sub recipient Place of Performance - State		string	2	MD		April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This field is mandatory
Sub recipient Place of Performance – Country		string	2	US	This field is mandatory This is the 2 letter alpha code.		This field is mandatory
Sub recipient Place of Performance – Zip Code + 4		string	9	220334902			This field is mandatory
Sub recipient Place of Performance - City		string	35	Rockville			This field is mandatory
Sub recipient Place of Performance - Congressional District		string	2	8	This field is mandatory		This field is mandatory
Sub Recipient indication of reporting applicability	Names and total compensation of each of the five most highly compensated officers of the	string	3	Yes	This is a Yes or No field		If all of the conditions in the definition

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	sub recipient for the calendar year in which the awarded is awarded if— (i) In the sub recipient's preceding fiscal year, the sub recipient received— (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (B) $25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (ii) The public does not have access to information about the compensation of the senior executives through periodic reports filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a),						apply the recipient or delegated sub recipient must report in the highly compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	78o(d)) or Section 6104 of the Internal Revenue Code of 1986.						
Sub Recipient Highly Compensated Name(5)	Names of each of the five most highly compensated officers of the sub recipient for the calendar year in which the award is awarded if— (i) In the sub recipient's preceding fiscal year, the sub recipient received— (A) 80 percent or more of its annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (B) $25,000,000 or more in annual gross revenues from Federal contracts (and subcontracts), loans, grants (and subgrants) and cooperative agreements; and (ii) The public does not have	string array	55	Tom Jones John Doe Mary Smith Ivana B. Rich Amanda King	This is a conditional field based on the sub recipient indication of reporting applicability data element	April 1, 2009 Federal Register	This is a conditional field based on the "Sub Recipient indication of reporting applicability" data element If all of the conditions in the definition apply the recipient or delegated sub recipient must report in the highly compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	access to information about the compensation of the senior executives through periodic reports filed under Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or Section 6104 of the Internal Revenue Code of 1986.						
Sub Recipient Highly Compensated Compensation(5) (Conditional)	For the five most highly compensated officers of the sub recipient: total compensation ‘‘Total compensation’’ is defined for **Federally Awarded Contracts:** FAR Clause 52.204-11 **Grants and Loans:** ‘‘Total compensation’’ means the cash and noncash	Currency Array (Dollar value - numeric)	18,2	100000.01 500000.01 400000.01 350000.01 700000.01	This is a conditional field based on the sub recipient indication of reporting applicability data element.	April 1, 2009 Federal Register	This is a conditional field based on the “Sub Recipient indication of reporting applicability” data element If all of the conditions in the

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	dollar value earned by the executive during the sub recipient's past fiscal year of the following (for more information see 17 CFR 229.402(c)(2)): (i). Salary and bonus. (ii). Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with FAS 123R. (iii). Earnings for services under non-equity incentive plans. Does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees. (iv). Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.						definition apply the recipient must report in the highly compensated fields

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	(v). Above-market earnings on deferred compensation which are not tax-qualified. (vi). Other compensation. For example, severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property if the value for the executive exceeds $10,000.						
VENDOR DATA ELEMENTS (All these elements are for Grants and Loans Only)							
Award Number – Prime Recipient Vendor	**For Grants and Loans Only:** Identifying Number Assigned by the prime recipient.	string	50	Varies by award and agencies	Complete this field if submitting Prime Recipient vendor information.	April 1, 2009 Federal Register Transparency Act Guidance March 30, 2007	This is a mandatory field for Prime Recipient Report
Subaward Number – Sub-recipient Vendor	**For Grants and Loans Only:** Award Number or Other Identifying Number Assigned by the Sub-recipient	string	55	Sub-award number provided by Prime Recipient	Complete this field if submitting Sub Recipient vendor information.	April 1, 2009 Federal Register	This is a mandatory field for Sub Recipient Report
Vendor DUNS Number	**For Grants and Loans Only:** Vendor DUNS Number. The vendor's 9 digit Data	string	9	123456789	DUNS# 9digit is preferred. See	April 1, 2009 Federal Register	

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
	Universal Numbering System (DUNS) number				comments for Vendor HQ Zip Code and Vendor Name data elements		
Vendor HQ Zip Code + 4	**For Grants and Loans Only:** The zipcode of the vendor's headquarters.	string	9	220334902	Vendor HQ Zip Code and Vendor Name are required if DUNS# is not available		
Vendor Name	**For Grants and Loans Only:** The name of the vendor.	string	55	ROOFING RESOURCES INC	Vendor HQ Zip Code and Vendor Name are required if DUNS# is not available		
Product and Service Description	**For Grants and Loans Only:** A description of the product and/or service provided by the vendor This field is optional for vendors of sub-recipients	string	255	Runway repair	Short description of product and/or service	April 1, 2009 Federal Register	

Data Element	Definition	Type	Max Length	Example	Comments	Control	Validation and Business Rule(s)
Payment Amount	**For Grants and Loans Only:** The amount invoiced to the vendor (aggregated) that will be paid with ARRA funds This field is optional for vendors of sub-recipients	Currency (Dollar value - numeric)	18,2	50000.01	Payments exceeding $25,000 are reported.	April 1, 2009 Federal Register	