



### Data Source

Financial information for the FA.gov data fields comes from Phoenix, USAID's worldwide accounting system of record. It tracks obligations and disbursements and is not a project management system. Further, it is a federally compliant and secure financial management system that allows Agency staff to analyze, manage, and report on foreign assistance funds. Additional descriptive information comes from GLAAS, USAID's procurement system; USAID Operational Plans, USAID's proposed spending documents; and the Food for Peace Management Information System.

### Obligations Data

Obligations are defined as legal, binding and signed agreements between USAID and other entities that USAID agrees to pay for goods or services. These actions incur legal liability and a definite financial commitment of the U.S. Government. (Subsequently, disbursements occur when the money is actually spent.) USAID tracks obligations at three different levels:

- (1) ***Bilateral obligations*** are created through an umbrella agreement with the partner government that is receiving the assistance. Subsequent sub-obligations implement programs under the bilateral obligation.
- (2) ***Unilateral obligations*** occur when USAID directly issues a commitment to a grantee, vendor, contactor, supplier, etc. without an umbrella agreement with a host government. Examples include grants, cooperative agreements, contracts, and purchase orders.
- (3) ***Sub obligations*** are transactions (the issuance of a contract, grant, cooperative agreement etc.) made to a specific vendor to implement programs.

Distinguishing among these three types of obligations is important for accounting purposes. Taken in sum, however, they can lead to a significant overestimation of total obligations over time. Therefore, USAID publishes unilateral obligations and sub-obligations and excludes bilateral obligations to avoid double-counting. The field titled "Obligation type" indicates whether the obligation is unilateral or a sub-obligation.

### Aggregating Data

USAID has aggregated certain data rows to reduce volume and remove personally identifiable information. These primarily administrative records are funded from either program or operating expense accounts that include information on USAID personal service contracts, local and international travel, and office supplies. Data records are aggregated if the common vendor name is 'Individual,' 'other,' or is blank.

### Non Foreign Assistance Records

The data include the vast majority of USAID financial transactions for a given quarter. However, the following appropriations have been excluded from the dataset because they are not foreign assistance, and therefore, should not be reported to FA.gov:

DL	Development Loan Fund
EI	Debt Restructuring Program Account
HF	Housing Guaranty Financing Account
HG	Housing Guaranty Liquidating Account
HH	Housing Guaranty Program Account
LF	Development Credit Authority Financing Account
NP	Ukraine Export Credit Insurance Program Account
PF	P.S.I.P. Financing Account
PJ	P.S.I.P. Program Account
PS	P.S.I.P. Liquidating Account
TA	Tech. Assistance
TP	Loan Guarantee Program Account – Tunisia

**GLAAS Codes for Award Description**

There are instances where formatted codes appear in USAID’s descriptive data. These codes are a mandate from the Office of Federal Procurement Policy (OFPP), in guidance dated December 19, 2011, which instructed civilian agencies to begin coding functions closely associated to inherently governmental functions, critical functions, and other functions in the Federal Procurement Data System (FPDS). For FPDS reporting, OFPP guidance requires that the “Description of Requirements” field on procurement for services include inherently governmental functions indicators that represent “Closely Associated Functions,” “Critical Functions,” or “Other Functions”.

The format codes include:

<b><u>Designation</u></b>	<b><u>Formatted Code</u></b>	<b><u>Definition</u></b>
Closely Associated Functions	IGF::CL::IGF	Functions that are closely associated with inherently governmental functions; those contractor duties that could expand to become inherently governmental functions without sufficient management controls or oversight on the part of the Government.
Critical Functions	IGF::CT::IGF	Functions that are necessary to the agency being able to effectively perform and maintain control of its mission and operations. Typically, critical functions are recurring and long term in duration.
Other Functions	IGF::OT::IGF	Services that are neither of the above.
The combination of CL and CT	IGF::CL,CT::IGF	This is allowed if it is indicated that the services are both ‘Closely Associated Functions’ and ‘Critical Functions.’

### Sector Assignments

Foreign Assistance Standardized Program Structure and Definitions program areas and elements are automatically mapped to FA.gov and OECD/DAC sectors.

### USAID Forward

Information on vendor location is included in USAID's FA.gov data, but it distinguishes only between U.S.-based, non-U.S.-based, and international organizations. As a cornerstone of the USAID Forward reform agenda, USAID is placing a greater emphasis on public-private partnerships and has committed to channeling more funding to host country governments and local organizations that have the in-country knowledge and expertise to create sustainable change. Local organizations include host country governments, as well as non-profit, for profit, or academic institutions that are legally organized according to a country's laws and satisfy other criteria of local ownership.

### Disclaimers

- In accordance with OMB Bulletin 12-01, agencies may redact certain information under the appropriate principled exceptions. Blank fields in USAID data may indicate the Agency redacted the data. USAID remains committed to a presumption in favor of openness balanced with concerns for safety of staff and national security. Below is the list of principled exceptions.
  - a) When public disclosure threatens national security interests;
  - b) When public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources;
  - c) When public disclosure would interfere with the agency's ability to effectively discharge its ongoing responsibilities in foreign assistance activities;
  - d) When there are legal constraints on the disclosure of business or proprietary information of non-governmental organizations, contractors, or private sector clients;
  - e) When the laws or regulations of a recipient country apply to a bilateral agreement and restrict access to information; or
  - f) When data reveal private information about individuals that must be kept confidential consistent with ethical guidelines and federal regulations.
- One award can have multiple transactions over multiple years. Therefore, in any given quarter, the sum of obligations and disbursements will not be equal.
- The U.S. Government's **Fiscal Year** is not the same as the **Calendar Year**. The U.S. Government fiscal year is October 1 – September 30<sup>1</sup>.