

# Foreign Assistance Data Reporting Guide for ForeignAssistance.gov Users



*This guide is intended to provide users with an overview of the foreign assistance data published to ForeignAssistance.gov for the United States Agency for International Development (USAID). This guide is updated on an annual basis, with the last update occurring in October 2016. Any limitations to the agency-reported data are noted in Section 4 of this document.*

## 1. Summary of USAID's Foreign Assistance Portfolio

USAID partners to end extreme poverty and promote resilient, democratic societies while advancing American security and prosperity. USAID works in over 100 countries in Afghanistan and Pakistan, Africa, Asia, Europe and Eurasia, Latin America and the Caribbean, and the Middle East to:

- Promote broadly shared **economic prosperity**;
- Strengthen **democracy and good governance**;
- Protect **human rights**;
- Improve **global health**,
- Advance **food security and agriculture**;
- Improve **environmental sustainability**;
- Further **education**;
- Help societies **prevent and recover from conflicts**; and
- Provide **humanitarian assistance** in the wake of natural and man-made disasters.

## 2. Data Source

Financial information for the ForeignAssistance.gov data fields comes from Phoenix, USAID's worldwide accounting system of record. Phoenix is a financial system that tracks obligations and disbursements; it is not a project management system that aggregates information by activity or project. Further, it is a federally compliant and secure financial management system that allows Agency staff to analyze, manage, and report on foreign assistance funds.

When possible, USAID tries to augment the financial information with more descriptive information in an effort to fulfill various reporting requirements. Additional descriptive information comes from GLAAS, USAID's procurement system; USAID Operational Plans, USAID's proposed spending documents; the Food for Peace Management Information System; the Development Experience Clearinghouse (DEC), USAID's online collection of

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reports, evaluations and assessments, and other resources; AidTracker +, USAID's application for storing and managing information related to projects, locations, and results; and USAID.gov's mission directory, a repository of all USAID mission contact information.

Additionally, the Foreign Assistance Coordination and Tracking System (FACTS) is the source of the Planned Data Set, which lists USAID's annual budget requests (as part of the President's Budget Request) and appropriations. Appropriations figures in the planned data set for the Department of State and USIAD are based on 653(a) figures for that fiscal year. This data is published as it becomes available.

### Funding Accounts

USAID, as the lead U.S. Government development agency, has a foreign assistance portfolio that includes all fund accounts in its worldwide accounting system of record. Since FY 2013, USAID has included the following fund accounts in its data:

AC	Andean Counterdrug Initiative
AD	Sub Saharan Africa Disaster Assistance
AI	Assistance for Eastern Europe and the Baltic States
AP	Acquisition of Property Revolving Fund, USAID
AS	American Schools and Hospitals Abroad
CA	Central American & the Caribbean Emergency Disaster Recovery Fund
CC	Commodity Credit Corporation Fund
CD	Child Survival & Health Programs Fund
CF	Capital Investment Fund – Recovery Act
CP	Capital Investment Fund
CS	Civilian Stabilization Initiative
CT	Commodity Credit Corporation Fund
DA	Development Assistance
DC	Development Assistance – Child Survival
DE	Development Assistance – Education & Human Resources Development
DG	Development Assistance – Prevention and Control
DH	Development Assistance – Health Development Assistance
DM	Democracy Fund, State
DN	Development Assistance – Agriculture, Rural Development & Nutrition
DP	Development Assistance – Population Planning
DS	Development Assistance – Private Sector, Environment & Energy
DT	Demobilization & Transition Fund
DV	Development Assistance – Development Assistance
EC	Assistance for Europe, Eurasia, and Central Asia
EF	Economic Support Fund
EH	Education and Human Resources Development

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EH	Education and Human Resources Development, Development Assistance, Economic Assistance, Funds Appropriated for the President
ES	Economic Support Fund
FD	International Disaster Assistance and Famine Assistance
FS	Payment to Foreign Service Retirement and Disability Fund
GA	Global HIV/AIDS Initiative
GD	Miscellaneous Trust Fund (Gifts and Donations, USAID)
GF	Global Fund to Fight AIDS, Tuberculosis and Malaria
GH	Global Health and Child Survival
HV	HIV/AIDS Working Capital Fund
IG	Operating Expenses – Inspector General at USAID
IO	International Organizations & Programs
IQ	Iraqi Relief and Reconstruction
LA	Development Credit Authority
MC	Expenses, Millennium Challenge Corporation
ND	Nonproliferation, Anti-Terrorism, Demining and Related Programs
NI	Assistance for the Independent States of the Former Soviet Union
OE	Operating Expenses – USAID
PH	Population Planning & Health
PM	Property Management Fund
SA	Security Support Assistance
SD	Technical Assistance, Energy, R&R
SF	Embassy Security, Construction and Maintenance (USAID Diplomatic Security)
SH	Sahel Development Program
SP	Foreign National Employees Separation Liability Fund
SS	Development Fund for Africa
TI	Transition Initiatives
TS	Tsunami Recovery and Reconstruction Fund
WC	Working Capital Fund

USAID excludes the appropriations accounts below from quarterly reporting as they are not considered foreign assistance:

BC	Budget Clearing Account – (Suspense)
DF	Suspense – USAID Deposit Funds
DL	Development Loan Fund
DX	Miscellaneous Recoveries
EA	Contribution to the Enterprise for the Americas Multilateral Investment Fund
EI	Debt Restructuring Program Account
EP	Loan Guarantees to Egypt Program Account
FC	Advances from Foreign Governments for Technical Assistance

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HF	Housing Guaranty Financing Account
HG	Housing Guaranty Liquidating Account
HH	Housing Guaranty Program Account
IP	Loan Guarantees to Israel – Program Account
IS	Loan Guaranty to Israel – Finance Account
LF	Development Credit Authority Financing Account
MI	Miscellaneous Interest Collections
MN	Loan Guarantees to MENA-Financing Account
MP	Miscellaneous Interest Collections
MR	Migration & Refugee Assistance
NF	Assistance for the NIS Ukraine Export Credit Insurance – Finance Account
NP	Ukraine Export Credit Insurance Program Account
PD	Private Sector Investment Program, Direct Loan Financing Account
PF	P.S.I.P. Financing Account
PJ	P.S.I.P. Program Account
PS	P.S.I.P. Liquidating Account
SN	Proceeds of Sale, Personal Property (Suspense)
ST	Budget Clearing Account, Suspense Funds
TA	Tech. Assistance
TP	Loan Guarantee Program Account – Tunisia
TU	Loan Guarantees to Tunisia Financing Account

### 3. Data Reporting

USAID draws the data for ForeignAssistance.gov from the sources listed in the section above and compiles according to Agency business rules. It includes obligations and disbursements made during the current quarter. USAID began reporting this detailed information in FY 2013 for all quarters. The data also include actions against obligations made in prior years. As an example, if USAID obligates funds to a contract in FY 2011 and makes payments for ongoing work performed in the current fiscal year, USAID will include those disbursements in the current data.

#### **Data Reporting Details**

##### *Obligations*

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

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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, contractor, 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 or unknown.

### 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:

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<u>Designation</u>	<u>Formatted Code</u>	<u>Definition</u>
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 ForeignAssistance.gov and OECD/DAC sectors.

### USAID Forward

Information on vendor location is included in USAID's ForeignAssistance.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.

## 4. Data Reporting Limitations

There are some known data gaps in the data USAID currently reports to ForeignAssistance.gov. Efforts are currently underway to improve both the quality and scope of data reported as detailed by [USAID IATI Cost Management Plan](#). Known limitations include:

- Currently USAID enterprise-wide systems do not collect results information that USAID can link to the award-level financial information. USAID captures this information at the country level.

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- Some data fields are blank when USAID pulls them from corporate systems. Other fields are blank because USAID rolls up many administrative fields. Additionally, USAID removes a very small amount of fields in accordance with the principled exceptions outlined in OMB Bulletin 12-01 (see disclaimer below). See the chart below for more information:

<b>Data Value</b>	<b>Definition</b>
This award is for services performed by an outside personal service contractor or an unidentified vendor.	When a vendor name is pulled from the USAID accounting system, it might be coded as 'Individual' or 'Other' which typically indicates a personal services contractor. For privacy purposes, these names are removed. In other cases, the vendor name is already blank when pulled from the system of record.
This activity is a direct administrative cost or operating expense of USAID.	USAID has many financially small records that are rolled up according to Agency business rules in order to reduce the number of records. These may include things such as the purchase of office supplies or training. These values may show up in the award description and activity description, implementing mechanism, and vendor name respectively.
Admin Costs	
Vendor implementing direct administrative services	
This vendor name has been redacted in accordance with the principled exceptions outlined in the Office of Management and Budget Bulletin 12-01.	USAID remains committed to a presumption in favor of openness balanced with the concerns for safety of staff and national security. See the Disclaimers section below for more details on Principled Exceptions.

### **Disclaimers**

- In accordance with OMB Bulletin 12-01, agencies may redact certain information under the appropriate principled exceptions. In the dataset, USAID identifies activity titles and descriptions it redacted in accordance with these principled exceptions. 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.
  - When public disclosure threatens national security interests;
  - When public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources;
  - When public disclosure would interfere with the agency's ability to effectively discharge its ongoing responsibilities in foreign assistance activities;
  - When there are legal constraints on the disclosure of business or proprietary information of non-governmental organizations, contractors, or private sector clients;



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- 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.