



ACQUISITION,
TECHNOLOGY
AND LOGISTICS

OFFICE OF THE UNDER SECRETARY OF DEFENSE

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OCT 28 2010

MEMORANDUM FOR COMMANDER, UNITED STATES SPECIAL OPERATIONS
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES TRANSPORTATION
COMMAND (ATTN: ACQUISITION EXECUTIVE)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE NAVY
(ACQUISITION & LOGISTICS MANAGEMENT)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(CONTRACTING)
DIRECTORS, DEFENSE AGENCIES
DIRECTORS, DOD FIELD ACTIVITIES

SUBJECT: Update to Deployment of Subcontract Reporting Requirements for the Federal
Funding Accountability and Transparency Act

This is an update to my memo of July 15, 2010, regarding the deployment of subcontract reporting requirements in accordance with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) and Federal Acquisition Regulation (FAR) clause at 52.204-10, Reporting Executive Compensation and First-Tier Subcontract Awards. Prime contractors are required by the clause at FAR 52.204-10 to report certain data about their subcontract awards at the new FFATA Subaward Reporting System (FSRS) (www.fsr.gov), a module of the Electronic Subcontract Reporting System (eSRS). As a part of my July 15, 2010 guidance, I directed that contracting officers include the Treasury Account Symbol (TAS) for any new contract or order valued greater than \$20M in their contract action report provided to the Federal Procurement Data System (FPDS) so that FSRS can pre-populate the data element for the contractor in their subcontract reports.

Effective immediately, the threshold mentioned above for reporting the TAS to FPDS is lowered to \$550K. This dollar threshold is consistent with that of the threshold in the FAR clause for prime contractor reporting that started October 1, 2010. Please see the attached frequently asked questions (that will be posted at the DPAP homepage at http://www.acq.osd.mil/dpap/pdi/eb/federal_subaward_reporting_system.html) for more information about the TAS and reporting it to FPDS.

This continues to be a significant reporting impact on our prime contractor community. Thank you for implementing this requirement immediately to ensure the process is executed as smoothly as possible. Any questions may be directed to Lisa Romney, lisa.romney@osd.mil, 703-602-8007, my action officer for subcontract reporting in FSRS.


Shay D. Assad
Director, Defense Procurement
and Acquisition Policy

Attachment:
As stated

Frequently Asked Questions
Treasury Account Symbol (TAS)
and
Reporting TAS to the Federal Procurement Data System (FPDS)

1. What is a TAS?

The TAS is the grouping of three funding-related codes that are used in federal budgeting and financial processes. Specifically, the TAS consists of the two character Agency Identifier, four character Main Account code, and the three character Subaccount Code. Note that the Subaccount code is optional; TAS often exist with just the Agency Identifier and Main Account code. The fiscal year of the funds is not included in the TAS.

For example, different TAS that represent Operations and Maintenance appropriations in DoD include:

- 17 1804 for Operation and Maintenance, Navy
- 17 1106 for Operation and Maintenance, Marine Corps
- 57 3400 for Operation and Maintenance, Air Force
- 21 2020 for Operation and Maintenance, Army
- 96 3123 for Operation and Maintenance, Army Corps of Engineers, Civil
- 97 0100 for Operation and Maintenance, Defense-wide, Defense

TAS for other federal agencies follow the same formatting rules.

2. Is there an authoritative source for TAS codes?

Yes. All allowable TAS are found on the Department of Treasury's Federal Account Symbol and Titles source list (the "FAST Book") in Part II - Appropriation and Other Fund Account Symbols and Titles. The FAST Book is available at <http://www.fms.treas.gov/fastbook/index.html>.

3. Why is the TAS important?

The TAS represents the basic categories of funding used on a contract action. Reporting the TAS to FPDS provides the public insight into the government's use of taxpayer dollars by helping to identify what types of appropriations are used on contracts. The Federal Funding Accountability and Transparency Act (FFATA) of 2006 requires that the federal government include the TAS as a part of the data about our contracts that we make public through reporting to FPDS and eventual display at USASpending.gov.

FFATA also requires that prime contractors include the TAS for each subcontract award they are required to report. If the contracting officer reports the TAS at contract award to FPDS, this data will automatically populate the prime contractor's subcontract report – eliminating potential confusion for the contractor and follow-up for the contracting officer.

4. Where can I find the TAS for my action?

The TAS is normally found in the DoD line of accounting that accompanies a purchase request. If the TAS is not easily identified, contact your requiring office. Please be aware that the term 'Treasury Account Symbol' or 'TAS' is somewhat new; you may need to ask specifically for the Agency Identifier, Main Account and Subaccount codes.

5. Do the requirements for reporting the TAS in FPDS contract action reports apply when I am obligating funds from another agency?

Yes. If you are awarding a contract action that uses another federal agency's funds, the TAS for those funds should be included in the interagency agreement so that you can include it on the contract action report in FPDS.

6. If I am obligating or deobligating funds that have more than one TAS on a contract action, which TAS do I report on the FPDS contract action report?

Report the TAS that represents the predominant portion of the funds obligated or deobligated on the contract action.

7. Do indefinite delivery type contracts, blanket purchase agreements, and basic ordering agreements require a TAS be included on the contract action report in FPDS?

No; the TAS will be captured at the task/delivery/call order level.

8. If I am awarding a contract or order subject to availability of funds and there is no initial obligation, how do I report the contract action to FPDS?

All new contracts (except indefinite delivery contracts and agreements) and orders valued \$550,000 or more require a TAS be entered in the FPDS contract action report for the initial base contract/order. Use the TAS that should be on the planning purchase request for your procurement. If the planned TAS was not provided with the planning purchase request, contact your requiring organization to obtain it.

9. When I report a modification to FPDS, do I report the TAS that represents the predominant amount of funds obligated or deobligated on the modification or on the overall contract or order?

Report the TAS that represents the predominant amount of funds obligated or deobligated on the modification action itself.

10. If I am awarding a modification with no obligations or deobligations (e.g., \$0 mod), what do I enter on my FPDS contract action report?

Modifications with \$0 obligations or deobligations do not require a TAS. You may leave the field blank.

11. When I include the TAS in the contract action report TAS data element fields and I get an error that says “The ‘Treasury Account Symbol’ code is not valid”; what do I do?

Double-check the validity of the TAS with your requiring organization. Within DoD some budget offices assign different codes to provide more detail for internal financial processes. However, these different codes may not be on the official FAST Book. Ask your requiring organization to confirm that the TAS they have provided is valid according to the Department of Treasury.

In some cases, all that is missing is ‘000’ in the subaccount portion of the TAS (especially with Foreign Military Sales obligations). Coordinate with your requiring organization to see if this could be the case.

If you still believe that the TAS trying to be entered is valid, contact your Component FPDS system administrator who will escalate the issue for coordination with the Department of Treasury.