

# CONSOLIDATED FEDERAL FUNDS REPORT

(CFFR)

FISCAL YEAR 1998

INTERNET

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## TECHNICAL DOCUMENTATION

The Consolidated Federal Funds Report (CFFR) is a presentation of Federal Government expenditures or obligations in state, county, and subcounty areas of the United States. U.S. Outlying Areas and the District of Columbia are included. The data were obtained from information systems that exist in various Federal Government agencies. These data have been consolidated and tabulated in a standard format.

This documentation consists of the following materials:

Attachment 1	Abstract
Attachment 2	Filename Conventions
Attachment 3	Data File - ASCII Text Fixed Format (subcounty detail)
Attachment 4	Data File - Comma-delimited Format (subcounty detail)
Attachment 5	Data File - Comma-delimited Format (county level)
Attachment 6	Program Identification File
Attachment 7	Federal Agency Code File
Attachment 8	Geographic Presentation and Coding in the CFFR
Attachment 9	Object Codes and Program Identification Codes

### NOTE

Questions about the subject matter should be directed to Governments Division, Bureau of the Census, Washington, D.C. 20233. Phone (301) 457-1565. Email: [cffr@census.gov](mailto:cffr@census.gov)

## ATTACHMENT 1

### ABSTRACT

#### TYPE OF FILE:

Summary statistics, unit of observation is each Federal government expenditure or obligation.

#### UNIVERSE DESCRIPTION:

The universe is Federal Government expenditures or obligations in state, county, and subcounty areas of the United States. U.S. Outlying Areas and the District of Columbia are included.

#### SUBJECT-MATTER DESCRIPTION:

Data were obtained from Federal government agencies. The CFFR covers Federal expenditures or obligations for the following categories: direct payments for retirement and disability, other direct payments, grants, procurement contracts, salaries and wages, direct loans, guaranteed or insured loans, and insurance. Dollar amounts reported represent either actual expenditures or obligations.

The Internet data release consists of these types of files:

CFFR Data Files give the FIPS geographic codes, state abbreviated name, county name, place name, population, congressional district code, program identification code, object/assistance type code, agency code, and amount in whole dollars. For each unique FIPS code, all programs are listed and for each program, all records with different object categories are listed.

CFFR Program Identification File contains program identification codes and their respective program titles.

CFFR Federal Agency File contains four-digit (FIPS-95) codes identifying specific agencies.

#### GEOGRAPHIC COVERAGE:

State, county and subcounty areas of the United States and U.S. Outlying Areas and the District of Columbia.

#### RELATED PRINTED REPORTS:

Federal Aid to States (1998-present)

Federal Expenditures by State (1981-1997)

Consolidated Federal Funds Report: County Areas (1983-present)

## ATTACHMENT 2

### FILENAME CONVENTIONS

The CFFR data takes up approximately 17 megabytes of storage. The data are available as a single file and as individual files for each "state", as defined below. The individual files can be downloaded one at a time or as a single archive. All files have a common naming convention - **yycffxxx.exe**. The "yy" is replaced by the last two digits of the desired year, "cff" stands for CFFR, and "xxx" is replaced by either a two-character state postal abbreviation or some descriptive combination of characters. The ".exe" shows that the file is a self-extracting archive. The filenames are all in lowercase characters.

**98cffcom.exe** contains a single zipped file of the 1998 CFFR data. This archive expands into **98cffcom.dat**. See Attachment 3 for the record layout.

**98cffind.exe** contains the 1998 CFFR data in 57 subfiles, one for each U.S. state, one for the District of Columbia, five for outlying areas, and one for all records coded at "United States Undistributed." The subfiles created by the expansion of this archive will have the names **98cffal.dat** for Alabama data, **98cfftx.dat** for Texas data, etc. See Attachment 3 for the record layout.

The subfiles can be downloaded individually. When doing so, the names follow the convention **98cffxx.exe**. The file with U.S. Undistributed records has "us" for the state abbreviation. Federal monies that cannot be distributed geographically are coded to this "state." Each of these archives contains two files, with the names **98cffxx.dat** and **98cffxx.csv**. The record layouts are in Attachments 3 and 4, respectively. The **.csv** files should be easier to import into a spreadsheet or data base. The first line contains field names, fields are separated by commas, and character fields are delimited by quotes ("").

There also are two reference files; the program identification file and the agency file. The program identification file has the name **yycffpid.dat**, and the agency file has a name **yycffagn.dat**. The "pid" stands for program identification and "agn" stands for agency. The two files are used to cross reference all records in the data file.

**98cffpid** contains all program identification codes and names for fiscal year 1998. See Attachment 6 for the record layout.

**98cffagn** contains all agency codes and names for fiscal year 1998. See Attachment 7 for the record layout.

## **DATA FILES**

There are two types of data files available on the Internet. One contains the most detailed information at the lowest geographic level (State, County, and Place), by program identification, object, and agency code. State, county, and place names, along with population and congressional districts are listed. Amounts shown are in whole dollars. The file comes in two formats: ASCII text fixed length, and comma-delimited. The record layouts are in Attachments 3 and 4, respectively.

The other type of file contains data aggregated at the county level, by major programs, and selected agencies for salary and procurement data. For programs or agencies not shown, they are reported in the "All other" category. The file is in comma-delimited format, with CSV as an extension. The record layout is in Attachment 5.

ATTACHMENT 3

**DATA FILE**  
**ASCII Text Fixed Format (.DAT)**

(Detailed at lowest geographic level)

CFFR DATA FILE RECORD LAYOUT:

<u>Data Element</u>	<u>Field Size</u>	<u>Record Positions</u>
FIPS Code	10	1-10
State Code	2	1-2
County Code	3	3-5
Place Code	5	6-10
STATE - State Postal Abbreviation	2	11-12
COUNTY - County Name	24	13-36
PLACE - Place Name	24	37-60
POP - Population (zero-filled)	9	61-69
CONG DIST - Congressional District	34	70-103
PROG - Program ID Code	6	104-109
OBJ - Object Type Code	2	110-111
AGENCY - Agency Code	4	112-115
SIGN - Funding Sign	1	116
AMOUNT - Funding Amount (zero-filled)	12	117-128

This file is sorted by FIPS Code (State/County/Place).

ATTACHMENT 4

**DATA FILE**  
**Comma-delimited Format (.CSV)**

(Detailed at lowest geographic level)

CFFR DATA FILE RECORD LAYOUT:

<u>Data Element</u>		<u>Maximum Length</u>	<u>Data Type</u>
FIPSST	- FIPS State Code	2	Character
FIPSCO	- FIPS County Code	3	Character
FIPSPLAC	- FIPS Place Code	5	Character
STATE	- State Postal Abbreviation	2	Character
COUNTY	- County Name	24	Character
PLACE	- Place Name	24	Character
POP	- Population	9	Numeric
CONGDIST	- Congressional District	34	Character
PROG_ID	- Program ID Code	6	Character
OBJ_TYPE	- Object Type Code	2	Character
AGENCY	- Agency Code	4	Character
AMOUNT	- Funding Amount	13	Numeric

This file is sorted by FIPS Code (State/County/Place).

ATTACHMENT 5

**DATA FILE**  
**Comma-delimited Format (.CSV)**

(Aggregated at county level)

CFFR DATA FILE RECORD LAYOUT:

<b>FIELD</b>	<b>DATA ELEMENT</b>	<b>PROGRAM</b>	<b>OBJECT</b>
1.	FIPS State Code (Length 2)		
2.	FIPS County Code (Length 3)		
3.	State Abbreviated Name (Length 2)		
4.	County Name (Maximum length 24)		
5.	Population (Maximum length 9)		
6.	Congressional District (Maximum length 34)		
7.	National School Lunch Program	10.555	GG
8.	WIC Program	10.557	GG
9.	Child Care Food Program	10.558	GG
10.	State Administrative Matching Grants for Food Stamp	10.561	GG
11.	Nutrition Assistance for Puerto Rico	10.566	GG
12.	Grant awards for Department of Defense	12.XXX	GG
13.	Community Development Block Grants/Entitlement Grants	14.218	GG
14.	Community Development Block Grants/State's Program	14.228	GG
15.	Home Investment in Affordable Housing	14.239	GG
16.	Public and Indian Housing	14.850	GG
17.	Public and Indian Housing-Comprehensive Grant Program	14.859	GG
18.	Employment Service	17.207	GG
19.	Unemployment Insurance	17.225	GG
20.	Job Training Partnership Act	17.250	GG
21.	Airport Improvement Program	20.106	GG
22.	Highway Planning and Construction	20.205	GG
23.	Urban Mass Transportation Capital Improvement Grants	20.500	GG
24.	Urban Mass Transportation Capital Operating Assistance	20.507	GG
25.	Disaster Assistance	83.516	GG
26.	Educationally Deprived Children-Local Educational Agencies	84.010	GG
27.	Handicapped - State Grants	84.027	GG
28.	Rehabilitation Services-Basic Support	84.126	GG
29.	Family Support Payments to States (AFDC)	93.560	GG
30.	Low Income Home Energy Assistance	93.568	GG
31.	Social Services Block Grant	93.667	GG
32.	Child Support Enforcement	93.563	GG
33.	Administration for Children, Youth and Families-Head Start	93.600	GG
34.	Foster Care Title IV E	93.658	GG

35.	Medical Assistance Program (Medicaid)	93.778	GG
36.	Block Grants for Prev and Treatment of Substance Abuse	93.959	GG
37.	All other grant programs: Total for all GG less above	(Other)	GG
38.	Defense salaries: Army - Active (Agency = 21XX)	SW.100	SW
39.	Defense salaries: Army - Inactive (Agency = 21XX)	SW.200	SW
40.	Defense salaries: Army - Civilian (Agency = 21XX)	SW.400	SW
41.	Defense salaries: Navy - Active (Agency = 17XX)	SW.100	SW
42.	Defense salaries: Navy - Inactive (Agency = 17XX)	SW.200	SW
43.	Defense salaries: Navy - Civilian (Agency = 17XX)	SW.400	SW
44.	Defense salaries: Air Force - Active (Agency = 57XX)	SW.100	SW
45.	Defense salaries: Air Force - Inactive (Agency = 57XX)	SW.200	SW
46.	Defense salaries: Air Force - Civilian (Agency = 57XX)	SW.400	SW
47.	Defense salaries: Other defense civilian (Agency = 97XX)	SW.400	SW
48.	Non-Defense salaries: Agriculture (Agency = 12XX)	SW.500	SW
49.	Non-Defense salaries: Commerce (Agency = 13XX)	SW.500	SW
50.	Non-Defense salaries: Education (Agency = 91XX)	SW.500	SW
51.	Non-Defense salaries: Energy (Agency = 89XX)	SW.500	SW
52.	Non-Defense salaries: EPA (Agency = 68XX)	SW.500	SW
53.	Non-Defense salaries: FDIC (Agency = 51XX)	SW.500	SW
54.	Non-Defense salaries: FEMA (Agency = 58XX)	SW.500	SW
55.	Non-Defense salaries: GSA (Agency = 47XX)	SW.500	SW
56.	Non-Defense salaries: HHS (Agency = 75XX)	SW.500	SW
57.	Non-Defense salaries: HUD (Agency = 86XX)	SW.500	SW
58.	Non-Defense salaries: Interior (Agency = 14XX)	SW.500	SW
59.	Non-Defense salaries: Justice (Agency = 15XX)	SW.500	SW
60.	Non-Defense salaries: Labor (Agency = 16XX)	SW.500	SW
61.	Non-Defense salaries: USPS (Agency = 18XX)	SW.600	SW
62.	Non-Defense salaries: SBA (Agency = 73XX)	SW.500	SW
63.	Non-Defense salaries: Coast Guard (Agency = 69XX)	SW.700	SW
64.	Non-Defense salaries: Other Transportation (69XX)	SW.500	SW
65.	Non-Defense salaries: Treasury (Agency = 20XX)	SW.500	SW
66.	Non-Defense salaries: Veterans (Agency = 36XX)	SW.500	SW
67.	Non-Defense salaries: Other non-defense not listed above	SW.500	SW
68.	Social Security-Disability Insurance	96.001	DR
69.	Social Security-Retirement Insurance	96.002	DR
70.	Social Security-Survivors Insurance	96.004	DR
71.	Supplemental Security Income	96.006	DR
72.	Social Insurance for Railroad Workers	57.001	DR
73.	Federal Employees Compensation	17.FEC	DR
74.	Federal Retirement and Disability Payments-Military	DR.100	DR
75.	Federal Retirement and Disability Payments-Civilian	DR.200	DR
76.	Federal Retirement and Disability Payments-Coast Guard	DR.300	DR
77.	Retirement and Disability Payments-Foreign Service Officers	DR.500	DR
78.	Retirement and Disability Payments-NOAA Comm Corps	DR.600	DR
79.	Federal Retirement and Disability Payments-PHS	DR.700	DR
80.	Federal Retirement and Disability Payments-TVA	DR.800	DR

81.	Pension for Non-Service -Connected Disability for Veterans	64.104	DR
82.	Pension to Veterans Surviving Spouses and Children	64.105	DR
83.	Veterans Compensation for Service-Connected Disability	64.109	DR
84.	Veterans Dependency and Indemnity Comp-Connected Death	64.110	DR
85.	All other: Total for all DR less above	(Other)	DR
86.	Food Stamps	10.551	DO
87.	Medicare-Part A (Hospital Insurance)	93.773	DO
88.	Medicare-Part B (Supplementary Medical Insurance)	93.774	DO
89.	Unemployment Compensation Benefit Payments	DO.200	DO
90.	Excess Earned Income Tax Credits	DO.300	DO
91.	Federal Pell Grant Program	84.063	DO
92.	College Work Study Program	84.033	DO
93.	Lower Income Housing Assistance-Section 8 Moderate Rehab	14.856	DO
94.	Federal Family Education Loans (Interest Subsidies)	84.032	DO
95.	All other: Total for all DO less above	(Other)	DO
96.	USDA: Crop production stabilization and other agricultural	10.XXX	DX
97.	Federal employee life and health insurance premium payments --employer share	DX.200	DX
98.	All other direct payments other than for individuals: Total for all DX less above.	(Other)	DX
99.	DOD procurement: Army (Agency = 21XX)	PC.100	PC
100.	DOD procurement: Navy (Agency = 17XX)	PC.100	PC
101.	DOD procurement: Air Force (Agency = 57XX)	PC.100	PC
102.	All other DOD procurement: Total for PC.100 less above	PC.100	PC
103.	Non-DOD procurement: Agriculture (Agency = 12XX)	PC.200	PC
104.	Non-DOD procurement: Commerce (Agency = 13XX)	PC.200	PC
105.	Non-DOD procurement: Education (Agency = 91XX)	PC.200	PC
106.	Non-DOD procurement: Energy (Agency = 89XX)	PC.200	PC
107.	Non-DOD procurement: HHS (Agency = 75XX)	PC.200	PC
108.	Non-DOD procurement: HUD (Agency = 86XX)	PC.200	PC
109.	Non-DOD procurement: Interior (Agency = 14XX)	PC.200	PC
110.	Non-DOD procurement: Justice (Agency = 15XX)	PC.200	PC
111.	Non-DOD procurement: Labor (Agency = 16XX)	PC.200	PC
112.	Non-DOD procurement: Transportation (Agency = 69XX)	PC.200	PC
113.	Non-DOD procurement: Treasury (Agency = 20XX)	PC.200	PC
114.	Non-DOD procurement: VA (Agency = 36XX)	PC.200	PC
115.	Non-DOD procurement: GSA (Agency = 47XX)	PC.200	PC
116.	Non-DOD procurement: NASA (Agency = 80XX)	PC.200	PC
117.	Non-DOD procurement: Postal Service (Agency = 18XX)	PC.300	PC
118.	All other non-DOD procurement: Total for all PC.200 less above	PC.200	PC
119.	Commodity Loans and Purchases	10.051	DL
120.	Low Income Housing Loans	10.410	DL
121.	Physical Disaster Loans	59.008	DL
122.	Federal Direct Student Loan Program	84.268	DL
123.	Farm Operating Loans	10.406	DL

124.	All other direct loans: Total for all DL less above	(Other)	DL
125.	Veterans Housing-Guaranteed and Insured Loans	64.114	GL
126.	Small Business Loans	59.012	GL
127.	Mortgage Insurance-Homes	14.117	GL
128.	Federal Family Education Loans	84.032	GL
129.	Farm Operating Loans	10.406	GL
130.	Foreign Investment Guaranties	70.002	GL
131.	Certified Development Company Loans	59.041	GL
132.	Rehabilitation Mortgage Insurance	14.108	GL
133.	Mortgage Insurance-Purchase of Units in Condominiums	14.133	GL
134.	Mortgage Insurance-Rental Housing for Mod Income Families	14.135	GL
135.	Property Improvement Loan Ins. for Improving Structure	14.142	GL
136.	Mortgage Insurance-Existing multifamily projects	14.155	GL
137.	Mortgage Insurance-Two Year Operating Loss Loans	14.167	GL
138.	All other guaranteed loans: Total of all GL less above	(Other)	GL
139.	Crop Insurance	10.450	II
140.	Life Insurance for Veterans	64.103	II
141.	Flood Insurance	83.100	II
142.	Foreign Investment Insurance	70.003	II

ATTACHMENT 6

**PROGRAM IDENTIFICATION FILE**

CFFR PROGRAM IDENTIFICATION FILE RECORD LAYOUT:

<u>Field</u>	<u>Data Element</u>	<u>Positions</u>
1	Program identification code	1-6
2	Program title	7-80
3	Reserve - blank space	81

The file is in ascending sort order by program identification number. Since alpha and numeric codes are used, alphabetic codes follow numeric codes.

ATTACHMENT 7

**FEDERAL AGENCY CODE FILE**

CFFR FEDERAL AGENCY CODE FILE RECORD LAYOUT:

<u>Field</u>	<u>Data Element</u>	<u>Positions</u>
1	Federal agency code (4-digit FIPS-95 Code)	1-4
2	Federal agency name	5-94
3	Reserve - blank space	95

The agency code is used to identify a specific federal agency. For instance, Code 1236 represents Farmers Home Administration. Code 8900 designates the Department of Energy, etc.

The file is in ascending sort order by federal agency code. Since both alpha and numeric codes are used, alphabetic codes follow numeric codes.

ATTACHMENT 8

GEOGRAPHIC PRESENTATION AND CODING IN THE CFFR

Background

The Consolidated Federal Funds Report Act calls for reporting by State (including territories), county, parish, or borough, congressional district or municipality. At the subcounty level, the Act refers to municipality as any subcounty unit of general local government. For this reason, the geographic basis for presentation in the Consolidated Federal Funds Report is the government classification system developed by the Bureau of the Census in its Census of Governments program.

The CFFR county area report contains data by State and county. The District of Columbia and the United States Outlying Areas of American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands are included. In addition to county area, municipal governments which are independent of any organized county are included here as county equivalent areas. Appendix A in the report contains a listing of these municipalities.

Government Units

There were 85,006 government units in the United States according to the 1992 Census of Governments, broken down as follows:

U.S. Government .....	1
State governments .....	50
Local governments .....	84,955
County .....	3,043
Municipal .....	19,279
Township .....	16,656
School district .....	14,422
Special district .....	31,555
Total government units .....	85,006

Exact definitions of government units are available in Volume I of the 1992 Census of Governments, Government Organization. This documentation describes the structure and organization of State and local governments throughout the Nation.

The Consolidated Federal Funds Report presents data by State and county area, making use of government units to represent geographic areas. For States and outlying areas, government jurisdictions have fixed, stable boundaries which correspond to well-defined geographic areas. For county and subcounty government units, however, there can be significant differences between the concept of a government unit and a specified geographic area.

Where county governments exist they correspond to generally accepted geographic boundaries. However, many areas of the United States lack county government. Organized county governments are not found in Connecticut and Rhode Island, as well as in some outlying areas, and the District of Columbia. Numerous cities, such as Baltimore, MD (which is not located within a county government area), and San Francisco, CA (which is a consolidated city/county government), also exist independently of any county government.

County equivalent areas are included in the Consolidated Federal Funds Report as if they were legitimate counties to ensure consistency in the geographic presentation of the data. A complete listing of these areas can be found in appendix A of the published report.

Subcounty units of local government consist of municipalities and townships. Municipal and township governments are not pure geographic areas. These subcounty jurisdictions can overlap, frequently annex land, consolidate to form new governments, and undertake other legal actions which affect their political condition and consequently their geographic boundaries.

It is important to note that the CFFR covers Federal Government payments to government units and other recipients located in the geographic areas over which these governments have jurisdiction. The Federal payments to the New York City area could represent monies allocated to the city government, a private company located in the city, or private citizen residing in the city. No attempt is made in the CFFR to provide information on the recipients of Federal money. Such information could be obtained from analysis of the category of Federal expenditure of financial obligation being reported, or reference to the data sources, which frequently include information on recipient types. The Federal Assistance Award Data System and the Federal Procurement Data System both contain information describing the recipient of Federal Government financial transactions.

The CFFR tables in the diskette presents selected data for subcounty areas-the municipalities and townships. Many of these subcounty jurisdictions cross county boundaries. In the CFFR, such governments are assigned to only one county and are identified by a split flag. All financial data attributable to the municipality or township are shown in the principal county area to which the government is assigned. In some cases, this results in the sum of the subcounty governments' population exceeding the total county population.

In most cases, the affect of this assignment on the statistical presentation of the data is negligible. However, users should be aware of this treatment, particularly if using data for one of these multicounty jurisdictions. The municipalities of over 50,000 population which exist in more than one county area, and their respective counties, are shown in text table A of the CFFR publications.

All government units identified in the Census of Governments are assigned a numeric code for processing purposes. This government unit (GU) code was essential for processing of CFFR data, since data submitted by other Federal agencies had to be converted to a GU code structure. This process is described in the following section "Methodology".

The geographic presentation is in accordance with the government unit numeric code. The order is alphabetical by State (with the District of Columbia treated as a State area), followed by the U.S. Outlying Areas. Within a State, county areas are generally listed alphabetically, but with some exception for the county equivalent areas.

At the subcounty level, the presentation within a county area is generally alphabetic, with all municipal governments listed first, followed by all township governments, then all independent cities. There are frequent exceptions to the alphabetical sort order, however. Numeric code assignments again serve as the key, and these may not follow a purely alphabetic sequence.

The government structure of New York City deserves special mention. Classified for census purposes as a municipality, the city is actually comprised of five county areas (Bronx, Kings, New York, Queens and Richmond). None of these are presented separately in the CFFR. New York City is presented as a single county-equivalent area.

## METHODOLOGY

Geographic coding of all data in the CFFR was based on the CFFR geographic reference file, developed for this survey. In summary, this file was developed by equating government unit codes representing general purpose governments to Bureau of the Census geographic place codes. A file for this purpose was developed at the Census Bureau for bringing together all data elements required in the allocation formula of the General Revenue Sharing Program. This file is maintained by the Census Bureau, and updated continuously to account for new incorporations, mergers and annexations, and disincorporations of government units.

With the Census Bureau geographic place codes assigned, all general purpose government units were then matched to an equivalent Federal Information Processing Standard (FIPS) state, county, and place code. This was accomplished originally by matching against the Geographic Identification Coding Scheme (GICS) file developed for the 1980 Census of Population, which contained both Census Bureau geographic and FIPS place codes for all incorporated jurisdictions. These codes have been updated and corrected annually by use of the FIPS file update tapes and change notices.

The FIPS 55 File (Coding for Named Populated Places, Primary County Divisions, and Other Locational Entities of the United States and Outlying Areas) also contains General Services Administration (GSA) location codes, which were added to the CFFR geographic file. GSA codes were needed because some Federal agencies submitting data to the FAADS reporting system used them for geographic identification.

An additional phase in creating the CFFR geographic reference file involved the creation of government unit codes to represent United States totals, and undistributed data at the United States, State, and county area levels. These designations were needed for three reasons:

1. To ensure that tabulation programs applied against the data file had records in which to put summed detail data.
2. To enable geocoding for data that were submitted in summary form, such as by State (data would be assigned to each appropriate State undistributed code). Government units were, in effect, proxies for geographic areas, and amounts reported to a State area could not have been legitimately assigned to a State government code (which were used essentially for totals).
3. To allow geographic records at all appropriate levels of geography (State, county, subcounty) for capturing unmatched data. A program amount reported at a FIPS city code not equating to a government unit could still get geocoded at the subcounty record for balance of county, for example.

There were seven variations of geographic coding used in the data originally submitted for CFFR:

- o State name or abbreviation (limited to noncomputerized submissions)
- o ZIP codes
- o Federal Information Processing Standard (FIPS) Codes
  - State, county, place
  - State, county
  - State, place
- o General Services Administration (GSA) Geographic Location Codes--State, county, place
- o Government unit codes

Data reported with these various types of geographic coding had to be converted to government unit codes. For State and county level reporting, the conversion process was straightforward. At the subcounty level, however, the conversion was much more complex. None of the geographic coding designations had a one-to-one correspondence with the government unit code scheme. Thus, specific guidelines had to be developed for geocoding data record that could not be matched to distinct government units.

These guidelines involved coding at the lowest level of geography, or assigning the data to an "undistributed" or "balance" designation within that level of geography. For example, if a data record for a Federal grant award contained a geographic code for an unincorporated city that was not defined as a government unit, the grant would be assigned to the summary level "balance of county" within the State and county contained in the original geographic code. For this reason, the tables in the CFFR publication contain the geographic designations balance of county, county undistributed, State undistributed and U.S. undistributed.

Some Federal agency data were submitted based upon recipient postal ZIP code. Since these data were included under the direct payments object category, they had to be assigned to State and county areas only for CFFR. There were two different procedures used to accomplish this task.

The general procedure for this coding was to match the ZIP code for each data record against a cross reference file specially created for the CFFR. This file contained ZIP codes within each State and county, and the total 1980 population residing therein.

The file was developed from the ZIP code Equivalency File (MARF 5), 1980 Census of Population and Housing. From this file, total population for each unique combination of ZIP code, FIPS State code, and FIPS county code was tallied and the cross reference file created. This file was sorted by ZIP code (ascending order), and for every multiple ZIP code a percentage of total population in that State, county, and ZIP code was computed. This percentage (calculated to tenths of 1 percent) was then used to distribute all CFFR data submitted by ZIP code.

Several adjustments were made to this ZIP code cross reference file initially developed from MARF 5. ZIP codes for the U.S. Territories were added. ZIP codes were assigned to the territorial level (undistributed) only. Also, ZIP codes that have been revised since the 1980 Census were updated. ZIP codes for APO/FPO overseas deliveries were not assigned. Data records with such ZIP codes were treated as nondomestic payments and excluded from the CFFR.

The MARF 5 file covered primarily residential ZIP codes, since it was created in association with the 1980 Census of Population. Consequently, the ZIP codes that represented postal boxes and postmasters only, institutional buildings, Federal agencies, and so forth, were not included in the cross reference file created for CFFR. Any Federal funds reported for such ZIP codes were assigned to "U.S. undistributed."

Once assigned to a particular FIPS State and county, all data records originally submitted on the basis of ZIP codes were processed through the CFFR geographic reference file for compilation and publication purposes.

For the largest data source that contained information based upon ZIP code, a different geocoding procedure was used. The Census Bureau's Geography Division had developed a geocoding process that reads entire mailing (postal) addresses, and assigns them to standard Census Bureau state, county and place designations.

This Census geocoding system was used to geographically assign all data on disability and benefits payments to retired civilian Federal employees. The geographic assignment is based upon the entire postal address, assignment at the county level of geography is extremely precise. The problem of ZIP codes that cross county boundaries is eliminated.

## CONGRESSIONAL DISTRICT REPORTING

The congressional district or districts for each county area and city are contained in the CFFR file. For those places that have multiple districts, all such districts are displayed.

In those geographic areas with more than one congressional district, dollar amounts are not reported separately for each district. The Federal financial data in the reporting systems (data sources) used for the CFFR did not contain such detail, with the exception of partial data records of the Federal Assistance Award Data System.

Several other aspects of the congressional district coding should be noted:

- o For States with an at-large representative, the code "00" is reported.
- o For Outlying Areas with a nonvoting representative to Congress, the congressional district is reported as "98".
- o Outlying Areas with no representatives have "99" for a congressional district code.
- o For municipalities that exist in more than one county area, all Congressional districts are reported, even if they service only that portion of the municipality lying in the multiple county area.

ATTACHMENT 9

**OBJECT CODES AND  
PROGRAM IDENTIFICATION CODES**

All CFFR data on Federal Government expenditure are classified by broad object category, in accordance with the CFFR Act. These also correspond, in general, to the classification used in the annual Federal Budget.

The object code assigned to each data record submitted for the CFFR consisted of two alphabetic characters used to designate the broad object category of Federal expenditure to which each data record belonged. Following is a listing of the object codes used and the expenditure category represented by each:

Object Code Category

DR	Direct Payments for Individuals (Retirement and Disability only)
DO	Direct Payments for Individuals (Other than Retirement and Disability)
DX	Direct Payments Other than for Individuals
GG	Grants (Block, Grants, Formula Grants, Project Grants, and Cooperative Agreements)
PC	Procurement Contracts
SW	Salaries and Wages
DL	Direct Loans
GL	Guaranteed/Insured Loans
II	Insurance

Since much of the CFFR data were also available by program, all data were assigned a program identification code. Detailed program identification is available for most data on grants, direct payments, loans and insurance. Salaries and procurement data, on the other hand, were generally not available by Federal program. Instead, these object categories are broken down into subcategories for the Department of Defense and selected other agencies. Each subcategory is treated as if it were a separate Federal program.

The program identification code format was patterned after the Catalog of Federal Domestic Assistance (CFDA) program number. This is a six-character number, the first two characters of which identify the Federal department or agency that administers the program, followed by a decimal and three numeric characters. The CFDA program number was used as the program identification code for most data taken from the Federal Assistance Award Data System (FAADS). However, if a CFDA program number did not exist,

a pseudo CFDA code was assigned by the agency submitting the data. This pseudo code consists of two numeric characters (representing the agency prefix in the CFDA), followed by a decimal and three alphabetic characters.

For all other CFFR data submissions, a unique six-character alpha-numeric pseudo program identification code was assigned by the Census Bureau. The first two characters of this code are alphabetic, followed by a decimal and three numeric characters.

Pseudo program identification codes and their associated program titles for which data were included in the Consolidated Federal Funds Report are listed below. It should be noted that for the programs listed, the CFFR object codes will correspond to the first two characters of the pseudo program identification code.

	<u>CODE</u>	<u>PROGRAM</u>
<u>Grants</u>	GG.100	Tennessee Valley Authority-Payments in Lieu of Taxes
	GG.200	Federal Government Annual Payment to the District of Columbia
	GG.300	Payment to Washington Metropolitan Area Transit Authority-Interest Subsidy on Federal Guaranteed Debt
	GG.400	Treasury Payment to Puerto Rico-Return of Taxes and Customs Duties Collected
	GG.500	Interior Department-Shared Revenues with States (Includes Mineral Leasing Act)
	GG.501	Payments to the Territories - Interior Department
	GG.600	Corporation for Public Broadcasting--grants
	GG.700	State Justice Institute
<u>Salaries and Wages</u>	SW.100	Salaries and Wages-Defense Department (Military-Active)
	SW.200	Salaries and Wages-Defense Department (Military-Inactive)
	SW.400	Salaries and Wages-Defense Department (Civilian Employees)

	<u>CODE</u>	<u>PROGRAM</u>
<u>Salaries and Wages</u>	SW.500	Salaries and Wages-All Other Federal Government Civilian Employees Except U.S. Postal Service, Defense, and U.S. Coast Guard uniformed employees
	SW.600	Salaries and Wages- U.S. Postal Service
	SW.700	Salaries and Wages- U.S. Coast Guard uniformed employees
<u>Procurement</u>	PC.100	Procurement Contracts-Defense Department
	PC.200	Procurement Contracts-All Other Federal Government Except U.S. Postal Service and Defense
	PC.300	Procurement Contracts-U.S. Postal Service
<u>Direct Payments for Individuals (retirement and disability)</u>		
	DR.100	Federal Retirement and Disability Payments-Military
	DR.200	Federal Retirement and Disability Payments-Civilian
	DR.300	Federal Retirement and Disability Payments-Coast Guard/Uniformed Employees
	17.FEC	Federal Employee Compensation
	DR.500	Federal Retirement and Disability Payments-Foreign Service Officers
	DR.600	Federal Retirement and Disability Payments-National Oceanic and Atmospheric Administration/Commissioned Corps
	DR.700	Federal Retirement and Disability Payments-Public Health Service/Commissioned Corps
	DR.800	Federal Retirement and Disability Payments- Tennessee Valley Authority

CODE                      PROGRAM

Direct Payments for Individuals (other than retirement and disability)

DO.200                      Unemployment Compensation Benefit Payments

DO.300                      Federal Government Payments for Excess Earned Income  
Tax Credits

Direct Payments (other) DX.100

U.S. Postal Service-Other Expenditures

DX.200                      Federal Employee Life and Health Insurance Premium  
Payments--Employer Share

DX.300                      Legal Services Corporation-grants payments