



DATA Act Financial Assistance Reporting

Module 1

~ An Overview ~

2024

DATA Act Overview Topics

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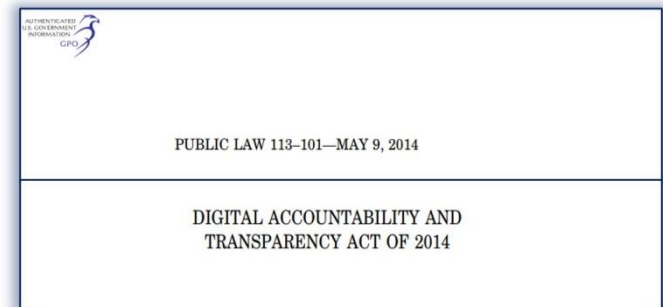
Knowledge Check

The Law and its Purpose

The Federal Funding Accountability and Transparency Act (FFATA) of 2006 was the first step in providing the public with transparency of Federal awarding activity.

FFATA was amended by the Digital Accountability and Transparency Act of 2014 (DATA Act) to expand transparency by including detailed financial data in the USAspending.gov display to the public.

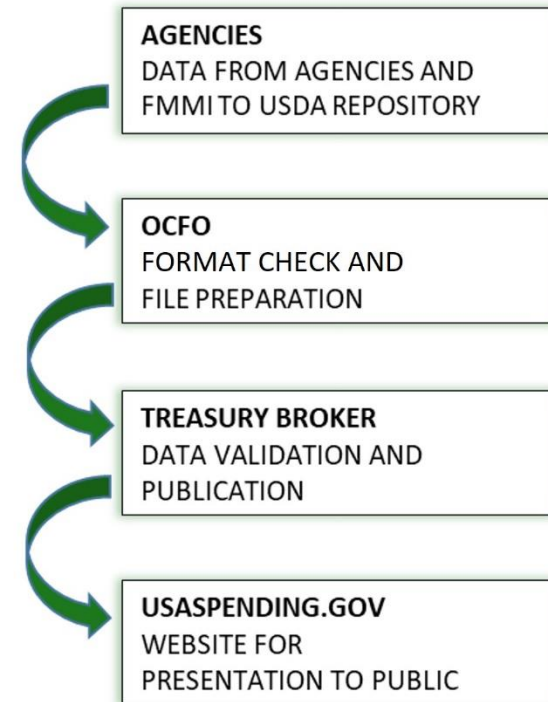
- FFATA was implemented in 2007. The USAspending.gov public website was created to display Federal agency award information, such as
 - Description of award purpose
 - Amount of Federal funds obligated
 - Identification of awardees
 - Locations benefitted by Federal funds.
- DATA Act reporting was implemented in early 2017 to supplement the above award data with budgetary and award-specific financial transactional data for display on USAspending.gov.



Data Flow Overview

The **USDA Office of the Chief Financial Officer (OCFO)** is responsible for submitting required information to Treasury on behalf of **USDA component agencies and staff offices**.

- The information submitted to Treasury is gathered from the USDA Financial Management Modernization Initiative (FMMI) system and from individual component agencies.
- The information is reported in discrete datasets (DATA Act Files) representing budget, financial transactions, procurement awards and financial assistance awards.
- Data collected by OCFO is held within the USDA DATA Act Repository. This includes data provided directly by agencies as well as data extracted from FMMI General Ledger and ezFedGrants.
- OCFO performs formatting review of the Repository data and creates a DATA Act file for each agency/staff office. The files are submitted to the Treasury Data Broker.
- Treasury performs an extensive validation of data before publishing the information to USAspending.gov. This ensures that accurate information is provided to the public.



DATA Act Data Sets

Seven discrete files are used for reporting.

- **File A** reports *Appropriation data* tied to GTAS. The data is submitted to Treasury **monthly**.
- **File B** expands File A data by adding *Budget Object Code (BOC), Disaster Emergency Funding Code (DEFC) and Program Activity (PA)* data. The data is submitted to Treasury **monthly**.
- **File C** reports the *financial transactions* related to each procurement or financial assistance award. The data is submitted to Treasury **monthly**.
- **Files D1/D2** data provides *specific award details*, such as Recipient, Award Amount, and the Location benefitted by federal funds.
- **Files E and F** contain data provided by *Award Recipients*, as required by 2 CFR Parts 25 and 170. Treasury pulls data from recipient reporting sites, SAM.gov and FSRS.gov

File D involves two separate files describing actual award details

File D1: Procurement award data

Procurement award details are submitted to the Federal Procurement Data System (FPDS.gov) via USDA's Integrated Acquisition System (IAS) **daily**. Treasury extracts the FPDS procurement data for publication to USAspending **nightly**.

File D2: Financial Assistance award data

Financial Assistance award details are submitted by component agencies to OCFO and submitted to Treasury **at least twice monthly**.

Data Sources for Files

File A Appropriations:

SF-133 data imported to DATA Act Repository monthly after GTAS window close

File B Budget Object Code (BOC), Disaster Emergency Funding Code (DEFC) and Program Activity (PA):

Sourced from FMMI* and Repository tables or provided to OCFO by non-FMMI agencies

File C Financial transaction data:

Sourced from FMMI or provided to OCFO by non-FMMI agencies

File D1 Procurement award detail data:

Submitted by agencies to IAS and published to the Federal Procurement Data System (FPDS.gov)

File D2 Financial assistance award detail data:

Submitted by agencies to FMMI ezFedGrants or provided by agencies from agency management systems

* FMMI: Financial Management Modernization Initiative

DATA Act Reporting Process

USDA OCFO, Financial Management Service, maintains a DATA Act Repository

- Data in the Repository is sourced from FMMI* and files submitted by component agencies and staff offices
- OCFO validates File A, B, and C data based on reporting requirements outlined in Treasury's Governmentwide Spending Data Model, GSDM, (formerly DAIMS) and OMB policies
 - File D1 data is validated within FPDS** and the Broker. File D2 data is validated by Treasury.*
- Agencies and staff offices establish internal controls to ensure all data is accurate, complete, and timely
- Agencies and staff offices submit a Quarterly Assurance Statement of data quality to OCFO. OCFO reports these assurances to Treasury quarterly

* FMMI: Financial Management Modernization Initiative

**FPDS: Federal Procurement Data System

OCFO submits data files to Treasury's DATA Act database, the Data Broker, on behalf of component agencies.

Budget and financial system data (Files A, B, and C) are submitted to Treasury's financial reporting system (Broker/DABS*) monthly.

Financial assistance award data (File D2) is submitted to Treasury's financial assistance reporting system (Broker/FABS**) at least twice each month.

Procurement award data (File D1) is submitted by agencies to FPDS. The data is then pulled and published on USAspending.gov.

*DABS: DATA Act Broker Submission portal

**FABS: Financial Assistance Broker Submission portal

Data Quality Oversight

DATA QUALITY AND INTERNAL CONTROLS

Data quality encompasses completeness, timeliness, and accuracy of reported data as well as maintaining records within FMFI and other systems containing DATA Act reportable data.

Agencies must maintain robust internal controls and continually monitor data for compliance to OMB requirements. Data held within FMFI* and agency source systems should be routinely compared to data displayed to the public on USAspending.gov.

Agency internal controls may include reviewing documents, such as standard operating procedures, manuals, data quality plans, and other instruction and guidance outlining how the Agency or Staff Office will review the quality of data before being reported to OCFO.

** FMFI: Financial Management Modernization Initiative*

DATA ACT REPORTING ASSURANCES

Agency Senior Accountable Officials (SAOs) are responsible for providing reasonable assurance that their agency's internal controls support the reliability and validity of the data reported to USAspending.gov.

An assurance is a statement of accountability to confirm an agency's efforts supporting data quality. The Assurance includes narratives describing any challenges or obstacles which impact the reported data validity and reliability.

Agencies provide a statement of Assurance to OCFO each quarter through a dedicated SharePoint site.

These assurances are compiled into a Department of Agriculture Assurance which is submitted to Treasury 45 days following the end of each quarter.

Summary

United States Federal agencies submit budgetary and financial system data to Treasury each month through the Data Broker portal. The Data Broker facilitates the submission, collection, validation, and certification of agencies' spending data (Files A-C) for publication on USAspending.gov.

Federal agencies also submit award-specific data to FPDS (File D1/procurement) and Treasury's FABS (File D2/financial assistance) awards. This data is published to USAspending throughout the month.

Treasury pulls D1 and D2 award data from FPDS and USAspending each month and combines the data with Files A-C. The Broker applies a series of validation rules to test completeness and accuracy of the data elements as well as linkages between financial and award data.

Federal agencies are responsible for establishing internal controls to achieve compliance with the DATA Act. USDA component agencies must document and implement internal control procedures to ensure the reported data is complete, accurate, and timely.

Note: The quality of the data in Files E and F is the legal responsibility of the award recipient.

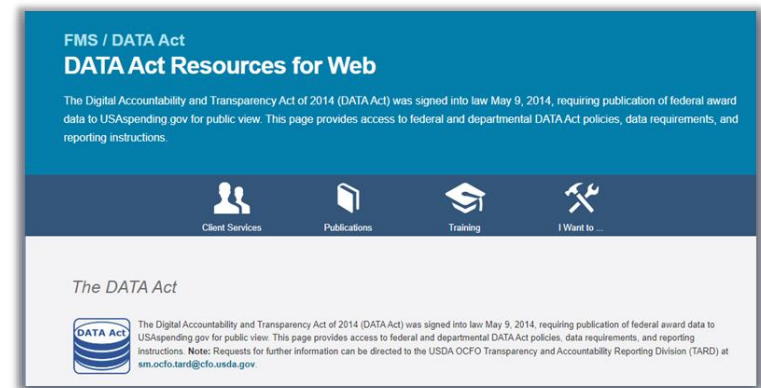
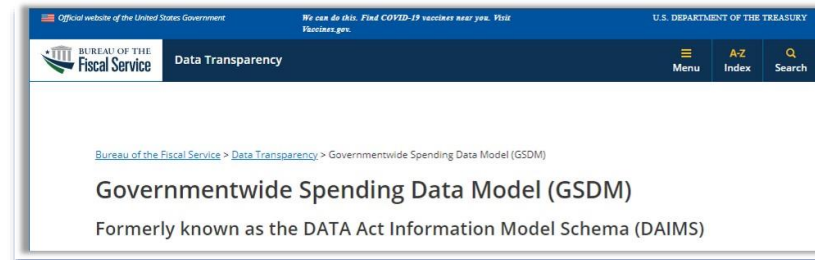
The Quarterly Assurance Statement, signed by the agency's Senior Accountable Official, provides reasonable assurance that the agency's internal controls support the validity and reliability of the data submitted to USAspending.gov. Quarterly statements are to be based on considerations and internal controls documented in the agency's Data Quality Plan. These include valid and reliable alignments (linking unique award numbers) among the DATA Act files. The statement should include explanations for misalignments and/or legitimate differences.

DATA Act Resources

DATA Act requirements and reporting parameters are outlined in Treasury's set of guidance documents called the GSDM: Governmentwide Spending Data Model. The GSDM documents are the authoritative source for the terms, definitions, file formats, and provide guidance on what data to report, where to get that data, and how to submit it.

DATA Act Policies and Instructions are easily accessed on the [USDA DATA Act Resources web page](#). This site includes Departmental policies as well as links to Federal policy documents.

Additionally, reporting schedules, instructions and helpful "How to" documents are available to assist in successful reporting



Check Your Knowledge

QUESTIONS

True/False:

1. DATA Act is part of the FFATA legislation.
2. All DATA Act data are reported on the same schedule.
3. OCFO stores data reported by USDA agencies

Multiple Choice:

4. Which is the initial action needed for DATA Act reporting?
 - a. Sending data files to the Treasury Broker
 - b. Providing data to OCFO FMFI or FMS team
 - c. USDA Validation of datasets
5. Which files provide award recipient location details?
 - a. Files A and B
 - b. Files C and D
 - c. Files D1 and D2

Check Your Knowledge

ANSWERS

1. Answer is True: The DATA Act amended the original FFATA Act
2. Answer is False: Financial system data is reported monthly. Procurement award details are reported daily. Financial Assistance Award details are reported at least twice each month
3. Answer is True: OCFO maintains an internal DATA Act Repository to store data provided by agencies.
4. Answer is b: Agencies own their data and must ensure the data is provided to OCFO either in the FMMI system or by file submission. It is then reviewed for final reporting to Treasury and publication to the public on USAspending.gov.
5. Answer is c: Details about award recipients, including name and location are recorded on the D files (D1 for contracts, D2 for financial assistance)