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OFFICE OF MANAGEMENT AND BUDGET
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THE CONTROLLER

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MEMORANDUM FOR AGENCY SENIOR ACCOUNTABLE OFFICIALS

FROM: David Mader
Controller

SUBJECT: Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability

This Memorandum provides additional guidance to Federal agencies to support the technical operationalization of reporting to USASpending.gov¹ in accordance with the Federal Funding Accountability and Transparency Act of 2006² (FFATA), as amended by the Digital Accountability and Transparency Act of 2014³ (DATA Act or FFATA, as amended), and in furtherance of Federal spending transparency. This guidance does not affect or change any existing policy or regulation.

Consistent with [MPM 2016-03](#) “Additional Guidance for DATA Act Implementation: Implementing a Data-Centric Approach for Reporting Federal Spending Information,” this Memorandum further specifies (1) responsibilities for reporting financial information for awards involving Intragovernmental Transfers (IGTs), (2) guidance for reporting financial assistance award records containing personally identifiable information (PII), and (3) guidance for agencies to provide the Senior Accountable Official (SAO) assurance over quarterly submissions to USASpending.gov. Agencies are required to comply with the record keeping and reporting requirements detailed below for the first May 2017 DATA Act reporting and for every quarter thereafter.

Agency SAOs will coordinate with ongoing efforts government-wide and across appropriate partner agencies, OMB, and Treasury to ensure the protection of classified or protected information as defined by Section 7 of the DATA Act. Through this ongoing government-wide coordination effort, agencies should not disclose classified activities over the data they submit to USASpending.gov, including unclassified information that when aggregated becomes classified.

¹ This Memorandum’s requirements apply to reporting of required data for posting on USASpending.gov or its successor website. Any reference to “USASpending.gov” means USASpending.gov or a successor system.

² Federal Funding Accountability and Transparency Act of 2006 Pub. L. No. 109-282, 120 Stat. 1186 (codified as amended at 31 U.S.C. § 6101 note).

³ Digital Accountability and Transparency Act of 2014. Pub. L. No. 113-101, 128 Stat. 1146, (codified as amended at 31 U.S.C. § 6101 note).

1. Reporting Financial Information involving Intragovernmental Transfers

This section specifies reporting responsibilities for financial information required by the DATA Act involving funds transferred between agencies. DATA Act requirements affect the reporting of two types of intragovernmental transfers: allocation transfers and buy/sell transactions which result in Federal awards that are subject to FFATA reporting. The guidelines below do not affect or change any existing policy or regulation.

In circumstances where awards are made using funds from such intragovernmental transfers, awarding agencies⁴ will continue to report award-level information (Files D1 and D2 of the DATA Act Information Model Schema (DAIMS)⁵) under FFATA and the Federal Acquisition Regulation (FAR) if applicable; however, the responsibility for reporting financial information (Files A-C of DAIMS) depends on the type of IGTs being reported.

- **Allocation Transfers**

Beginning with the first DATA Act submission, the awarding agency will submit and assure the appropriations information, program activity and object class, and award financial information for allocation transfers for display on USASpending.gov (Files A-C of DAIMS v1.0). Funding and awarding agencies should determine an internal process to share the data in Files A-C before the awarding agency submits the data for display on USASpending.gov.

[OMB Circular No. A-11 \(A-11\)](#) requires the funding agency to determine which agency, funding or awarding, is required to report to GTAS (Governmentwide Treasury Account Symbol). In the future, DATA Act reporting will also allow the funding agency to determine which agency, funding or awarding, will submit appropriations information, program activity and object class, and award financial information for display on USASpending.gov (Files A-C of DAIMS v1.0).⁶

Consistent with A-11 and [OMB Circular No. A-136 \(A-136\)](#) II.4.2 (5), the funding agency is responsible for appropriations information, program activity, and object class information (Files A-B of DAIMS). The funding and awarding agencies will share responsibility for the award financial data (File C of DAIMS). Specifically, the awarding agency will be responsible for individual obligations and the funding agency will be responsible for the association of the individual financial obligations data to the appropriations account level data.

⁴ "Awarding agency" or "awarding entity" refers to the "child," seller, or serving agency whose budget authority comes from offsetting collections. Consistent with the [data definitions](#) finalized August 2015, awarding agency is "the name associated with a department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS)" that "awarded, executed or is otherwise responsible for the transaction."

⁵ For additional information regarding the DAIMS see: <https://community.max.gov/x/ClbyL>

⁶ To provide alignment with the reporting required by Circular A-136 II.4.2 (5), the same exceptions outlined A-136 II.4.2 (5) apply to DATA Act reporting.

For all allocation transfer related data included in DATA Act Files A-C, the awarding agency must provide assurance of the accuracy and reliability of the data to the funding agency. The funding agency, in turn, will be responsible for assuring the submission of the information in Files A-C for display on USASpending.gov. To facilitate a more robust parent/child submission workflow and certification process could be included in subsequent releases of an updated DAIMS could be updated post-May 2017 with input from agencies.

- **Buy/Sell Transactions:**

When a funding agency funds a service through an awarding agency, both the awarding and funding agency are responsible for submitting appropriations data and program activity and object class data (Files A-B of the DAIMS v1.0). In addition, the awarding agency will submit the financial award data (File C) and will continue to report award-level information (Files D1 and D2 of DAIMS v1.0) under FFATA and the FAR if applicable. Buy/sell transactions may include many funding agencies to one awarding agency or one awarding agency to one funding agency; the instructions for reporting are the same in both cases.

2. Reporting Financial Assistance Awards Containing PII

Consistent with §7 of FFATA, as amended by DATA Act and current reporting practices, personal identifiable information (PII) associated with awards to individuals should not be reported to USASpending.gov. OMB [Circular No. A-130](#) defines PII as “information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other information that is linked or linkable to a specific individual.” Agencies currently report financial assistance records containing PII in summary groups of similar awards at the county level known as “aggregate records.”

Level of Reporting Financial Assistance Awards with PII

To ensure maximum transparency in Federal spending, agencies must report each financial assistance award at the most granular level practicable while protecting PII. This guidance does not require any change to the nature of data agencies are required to collect from recipients for financial assistance award management and oversight. Given the required data collections, if reporting at the single award level is not practicable,⁷ agencies may report at the county level, and if not practicable, aggregated at the state level, consistent with the following:

- **Single Awards Containing PII:** Agencies should report single awards at the award-level to the maximum extent practicable.

Criteria for reporting at this level: If an agency captures a FAIN and other details for an award to an individual, the agency should report that award to

⁷ Reporting at the single award level may not be practicable due to a lack of data collected or due to the extent of the required redactions.

USASpending.gov as a single, discrete record.

Method for linking: Records reported in this way will be linked using the FAIN as the Award ID, with any PII redacted by the agencies before submission.

- **Aggregated Awards- County Level:** If single award-level reporting is not practicable, agencies may report at the county level.

Criteria for reporting at this level: If an agency does not capture a FAIN or other individual details for an award to an individual, the agency should include that award in a county-level aggregate record with other similar awards.

Method for linking: Records reported in this way will be linked using the Unique Record Identifier (URI) as described below and conform to the validations as defined in the DAIMS.

- **Aggregated Awards- State Level:** If neither single award-level reporting nor county-level reporting is practicable, agencies may report at the state level. Awards currently reported at a lower level than state (i.e., county) should continue to be reported at the same or lower level to maintain the current standards of transparency.

Criteria for reporting at this level: Awards should be aggregated at the lowest possible level to ensure the highest degree of transparency and data quality. If awards are not able to be aggregated at the county level, they should be aggregated at the state level.

Method for linking: Records reported in this way will be linked using the URI as described below.

As of the date of this Memorandum, the DAIMS v.1.0 provides for reporting at the aggregate county level only. Agencies should continue the current practice of reporting county-level aggregates to protect PII until modification of the DAIMS v.1.0 to support reporting at the single award level, with redacted PII, and the state level can be implemented post-May 2017. More technical guidance about reporting at the single award level and the state award level will be shared when the DATA Act Schema is modified to accept these records.

Linking Aggregate Records through the URI

Agencies must link new financial assistance aggregate records to financial data through the URI for data displayed on USASpending.gov by May 2017. By using the URI for connecting the aggregate financial data and award data, users will have the same spending lifecycle view as provided through use of the Award ID linkage.

Agencies that are unable to include the URI in management and financial systems for county-level aggregate records displayed beginning May 2017 may manually link the award and

financial data in their submission (award financial file – file C) using URI. All Federal financial service providers and agencies will be required to achieve the automatic linkage for new aggregate records between the financial and award management systems by October 1, 2018.

3. Quarterly SAO Assurance over DATA Act Data

As stated in MPM 2016-03 agency DATA Act SAOs or their designees must provide a quarterly assurance⁸ that their agency's internal controls support the reliability and validity of the agency account-level and award-level data reported for display on USASpending.gov. MPM 2016-03 specifies that this assurance should leverage data quality and management controls established in statute, regulation, and Federal-wide policy and be aligned with the internal control and risk management strategies in OMB Circular No. A-123 (A-123).

Agency's SAO assurance will be submitted quarterly through the forthcoming DATA Act Broker process.⁹ The quarterly process will require the SAO to assure the following:

- **The alignment among the Files A-F is valid and reliable.** Since a DATA Act submission contains a combination of many data sets, the SAO will be required to attest to the validity and reliability of the complete DATA Act submission, including the interconnectivity/linkages (e.g. award ID linkage) across all the data in files A, B, C, D, E, and F. Where there are legitimate differences between files, the SAO should have categorical explanations for misalignments. To provide this assurance, agencies should have internal controls in place over all of the data reported for display USASpending.gov per A-123.
- **The data in each DATA Act file submitted for display on USASpending.gov are valid and reliable.** To provide this assurance, the SAO will confirm that internal controls over data quality mechanisms are in place for the data submitted in DATA Act files. Existing data quality measures required by regulation and/or OMB guidance will be sufficient for SAO reliance on individual data files. Consistent with MPM 2016-03, Appendix A summarizes the authoritative sources for each file and existing validations and assurances over the data and files reported to USASpending.gov.

The SAO is responsible and accountable for their agency's data submission. Appendix A explains how the SAO should leverage the existing requirements to support the assurance of data reported for display on USASpending.gov. An integral component of the existing requirements is the guidance in A-123, which directs agencies to establish internal tools and processes as necessary in support of the SAO's assurance. OMB is also reviewing opportunities to enhance assurances over specific DATA Act data and files and provide additional guidance, as appropriate.

⁸ In general, an assurance is a statement of accountability to confirm an agency's efforts to supporting data quality.

⁹ More information about the technical process for submitting the SAO quarterly will be provided when this policy is implemented.

Agencies are responsible for providing assurances over the data they submit for display on USASpending.gov. In the case of an IGT, agencies are responsible for assuring the data in the files they submit in accordance with the reporting requirements summarized in Section 1 above.

Consistent with the Federal Acquisition Regulation and 2 C.F.R. , Federal prime awardees (i.e., prime recipients) are responsible for reporting subaward and executive compensation data regarding their first-tier subawards in FFATA Subaward Reporting System (FSRS) and System for Awards Management (SAM), respectively, to meet the FFATA reporting requirements.¹⁰ Agencies must continue to comply with current regulatory requirements, such as requiring Federal prime awardees report to FSRS and SAM as part of the terms and conditions of the award, to promote accurate and complete awardee and subawardee data in FSRS and SAM. More detail about SAO assurance related to awardee reported data in FSRS and SAM data can be found in Appendix A.

If you have any policy questions about this guidance, contact SpendingTransparency@omb.eop.gov. If you have any technical questions about USASpending.gov, please contact the Department of the Treasury's DATA Act Program Management Office (PMO) at DATAPMO@fiscal.treasury.gov.

¹⁰https://www.fsrcs.gov/documents/OMB_Guidance_on_FFATA_Subaward_and_Executive_Compensation_Reporting_08272010.pdf

APPENDIX A– Assurances for Each DATA Act File Submitted

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
<p>A: Appropriations Account</p>	<p>The SF-133 Report on Budget Execution and Budgetary Resources derived from Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data</p>	<p>Pursuant to A-136, the reporting agency must reconcile 3rd Quarter and year-end SF-133 data to their Statement of Budgetary Resources (SBR).</p> <p>Year-end data are audited financial data which are subject to management assurances of internal controls over reporting under A-123.</p> <p>Pursuant to OMB Circular No. A-11 (A-11) Section 130.2, for Executive branch agencies, agencies must report all Treasury Appropriation Fund Symbols (TAFSS) in each GTAS reporting window.</p>	<p>The reporting objective is that the data reported in File A match the authoritative source (i.e., SF-133) and that all TAS are reported.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column “Existing Assurances or Internal Controls over Authoritative Source Data.”</p>

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
B: Object Class and Program Activity	The SF-133 Report on Budget Execution and Budgetary Resources derived from Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS) data	<p>Pursuant to A-136, the reporting agency must reconcile 3rd Quarter and year-end SF-133 to their Statement of Budgetary Resources (SBR).</p> <p>Year-end data are audited financial data which are subject to management assurances of internal controls over reporting under A-123.</p> <p>The Program Activity names and codes are embedded in the President’s Budget, not a separate list that can be used for validation. Consequently, there is no current validation that the names and codes match the list.</p> <p>DATA Act Broker will validate against the list of Object Class codes in A-11.</p>	<p>The reporting objective is that the total amount reported in File B matches the authoritative source (i.e., SF-133) and that Program Activity and Object Class Codes are reported based on the President’s Budget as executed¹¹ and A-11 respectively.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column “Existing Assurances or Internal Controls over Authoritative Source Data.”</p>
C: Award Financial	Financial Systems	Year-end data are audited financial data. All financial data, including the obligations reported in this file, are subject to management assurances under A-123.	The reporting objective is that data reported in File C match the authoritative source (i.e., agency financial systems).

¹¹ A-11 Section 82.5 (a) contains information about how program activities should be created, and provides that agencies obtain OMB approval for any changes in activity structure. If for any reason, such as funding changes made during the appropriations process, an agency needs to change their program activities in the current fiscal year, such changes should be coordinated through their OMB Resource Management Office. In the future, corresponding validations for program activity in the DATA Act Broker may be implemented.

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
			<p>To increase the likelihood that this objective will be met, the agency SAO shall provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column “Existing Assurances or Internal Controls over Authoritative Source Data.”</p>
D1: Procurement Award Attributes	Federal Procurement Data System – Next Generation (FPDS-NG)	Pursuant to the Federal Acquisition Regulation and OMB memoranda beginning in 2009, ¹² agencies are required to submit an annual FPDS-NG Data Verification and Validation Report to OMB and GSA. The report includes assurances over the timeliness and completeness of the data and sampling of the core DATA Act required data elements, comparing contract files to FPDS-NG.	<p>The reporting objective is that for data reported pursuant to FFATA (P.L. 109-282) as amended by the DATA Act (P.L. 113-101), they are sourced from and match FPDS-NG at the time of quarterly reporting.</p> <p>To increase the likelihood that this objective will be met, the agency SAO will rely on internal controls (A-123) based on FAR required verification and validation for the assurance over Federal procurement awards.</p>

¹² Relevant OMB memoranda can be found at: https://www.whitehouse.gov/omb/procurement_index_pro_data

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
D2: Financial Assistance Award Attributes	Agency Management Systems/Files (for award description, award title, etc.) Financial Assistance Awardee data in SAM at the time of award (for prime financial assistance awardee information)	No current certification or assurance process performed by agencies. OMB is reviewing opportunities to enhance assurances over this data. Agencies may also leverage the data validations included in the Award Submission Portal as a control that their data follows the standard format. For entities required to register in SAM or otherwise registered, a validation of key data is performed to assure for the purposes of SAM data quality that the entity registration data are accurate. Agencies may leverage this existing validation as a control over the data submitted to SAM.	The reporting objective is that data reported in File D2 match the authoritative source (i.e., agency award management systems) for award-level data and the authoritative source (i.e., SAM) at the time of the award for prime awardee information. To increase the likelihood that this objective will be met, the agency SAO will provide assurance that data integrity processes and controls are in place and align with A-123. These assurances must be made on a quarterly basis and should leverage the existing processes and other assurances listed in the column “Existing Assurances or Internal Controls over Authoritative Source Data.”
E: Highly Compensated Officer Data	SAM ¹³	Contracts and financial assistance awards ¹⁴ contain terms and conditions requiring reporting of executive compensation.	Agencies will be able to leverage assurances based on the internal controls of the system owner, the General Services Administration

¹³ Not all award recipients are required to register in SAM. Controls and assurances associated with SAM data are not expected to be applied to recipients who are exempt from SAM registration or who are not required to register.

¹⁴ At the time this Memorandum was issued, 2CFR 170 only required agencies to include this term and condition on grants and cooperative agreements. In the future, this requirement may be expanded to include loans and other forms of financial assistance.

DATA Act File	Authoritative Source (consistent with MPM 2016-03 and regulation)	Existing Assurances or Internal Controls over Authoritative Source Data (Pre-DATA Act)	DATA Act SAO Assurance Required
		<p>For procurement, OMB guidance of May 2011, requires agency Senior Procurement Executives to certify that agency policies, procedures, and internal controls include reviews of contractor data to assess compliance and completeness. Contractual remedies exist to address any gaps.</p>	<p>(GSA) in accordance with A-123. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on subaward data quality.</p>
F: Subaward Attributes	FSRS	<p>Contracts and financial assistance awards¹⁴ contain terms and conditions requiring reporting of executive compensation.</p> <p>For procurement, OMB guidance of May 2011, requires agency Senior Procurement Executives to certify that agency policies, procedures, and internal controls include reviews of contractor data to assess compliance and completeness. Contractual remedies exist to address any gaps.</p>	<p>Agencies will be able to leverage assurances based on the internal controls of the system owner, GSA, in accordance with A-123. OMB is reviewing mechanisms to further enhance assurances over these data for financial assistance awards. In addition, for procurement-related awards, agencies will leverage the existing OMB guidance on subaward data quality.</p>