U.S. GOVERNMENT ACCOUNTABILITY OFFICE

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Accessible Version

August 3, 2016

DATA Act: Initial Observations on Technical Implementation

Congressional Addressees:

The Digital Accountability and Transparency Act of 2014 (DATA Act) holds considerable promise to improve the transparency and accuracy of data on the approximately $3.7 trillion spent annually by the federal government.[1] The Data Act identifies the Office of Management and Budget (OMB) and the Department of the Treasury (Treasury) as the two agencies responsible for leading government-wide implementation. A key component of ensuring the accuracy, completeness, and consistency of federal spending data is Treasury's development of technical guidance and OMB's release of related policy guidance for submission and publication of the data.[2] Treasury has issued technical implementation guidance which establishes the technical format and supporting systems to facilitate agency reporting. With less than a year before agencies will be required to report data in accordance with the act, there is limited time to complete technical changes and adjustments to facilitate effective implementation.

This report is the latest work in response to a mandate for GAO to assess DATA Act implementation efforts.[3] It provides an update and initial observations on the status of efforts by Treasury and OMB regarding technical implementation of the act. Specifically, this report describes (1) the development of a DATA Act Broker (a system to standardize data formatting and assist reporting agencies in validating their data submissions) and (2) the components of the technical guidance for agencies' data submissions, known as the DATA Act Information Model Schema (DAIMS) version 1.0.[4] We will provide additional information on the technical implementation of the act including the extent to which the broker addresses data quality issues

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[1]Pub. L. No. 113-101, 128 Stat. 1146 (May 9, 2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA). Pub. L. No. 109-282, 120 Stat. 1186 (Sept. 26, 2006), *codified at* 31 U.S.C. § 6101 note.

[2]A key objective of the technical guidance or schema is to specify the format, structure, tagging, and transmission of each data element in order to enable consistency and comparability.

[3]For more information on our prior products related to OMB's and Treasury's effort to establish data standards, see GAO, *DATA Act: Progress Made in Initial Implementation but Challenges Must be Addressed as Efforts Proceed*, GAO-15-752T (Washington, D.C.: July 29, 2015); GAO, *Federal Data Transparency: Effective Implementation of the DATA Act Would Help Address Government-wide Management Challenges and Improve Oversight*, GAO-15-241T (Washington, D.C.: Dec. 3, 2014); and GAO, *DATA Act: Data Standards Established, but More Complete and Timely Guidance is Needed to Ensure Effective Implementation*, GAO-16-261 (Washington, D.C.: Jan. 29, 2016). For more information on DATA Act implementation by federal agencies see GAO, *DATA Act: Improvements Needed in Reviewing Agency Implementation Plans and Monitoring Progress*, GAO-16-698 (Washington, D.C.: July 29, 2016).

[4]The DATA Act Broker is a system that collects agency data and validates that data against the DATA Act Schema.

and the role the DAIMS version 1.0 is expected to play in agencies' implementation efforts in a forthcoming report planned for later this year.[5]

To understand Treasury's processes for developing the technical guidance, we reviewed applicable technical guidance and documentation related to the schema version 1.0 and the broker. In addition, we observed two demonstrations of how agencies submit their data to a prototype of the broker and the feedback produced by the system regarding data verification. We also interviewed knowledgeable officials from OMB, Treasury, and selected federal agencies and inspectors general, as well as enterprise resource planning (ERP) vendors assisting federal agencies with technical implementation.[6] To obtain information on agencies' use of the technical guidance, we selected three agencies based on whether they were in compliance with existing federal requirements for federal financial management systems, the type of federal funding provided (such as grants, loans, or procurements), and their status as a federal shared service provider for financial management. We selected the Department of Health and Human Services (HHS), the Department of Agriculture (USDA), and the Corporation for National and Community Service (CNCS).[7] Although the information obtained from these three agencies is not generalizable to all agencies, they illustrate a range of conditions under which agencies are implementing the act. These are the same three agencies we selected for our January 2016 report.[8] This allowed us to assess progress in DATA Act implementation at these agencies since our last review. At each agency, we reviewed DATA Act implementation plans and interviewed officials responsible for the implementation including the designated senior accountable official (SAO) and DATA Act implementation team members.

We conducted this performance audit from June 2016 to August 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions on our audit objectives.

Results in Brief

OMB and Treasury have taken steps to assure the quality of the federal spending data that will be made available to the public. These steps include creating a broker system to (1) check that submitted data follow a standardized format that will allow for aggregation and comparison across government and (2) validate selected data elements to ensure that the data are accurate. Treasury plans to release a full production broker in the fall of 2016. According to Treasury documents, once fully implemented, the broker will apply a series of format and formula checks to the budget and financial data elements submitted by the agencies to ensure

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[5]Hereafter in this report, the DATA Act Information Model Schema (DAIMS), version 1.0 is referred to as the "schema version 1.0." Prior to the release of the schema version 1.0 in April 2016, Treasury released several earlier versions to the public including version 0.2 in May 2015, version 0.5 in July 2015, version 0.6 in October 2015, and version 0.7 in December 2015.

[6]Enterprise resource planning (ERP) vendors provide an integrated suite of business applications to some federal agencies for financial management purposes.

[7]For more information about how we selected these agencies for review, see appendix I of GAO-16-261.

[8]GAO-16-261.

that the data are in the required standard format and correctly calculated. The broker will also validate these budget and financial data, which include data elements such as appropriation account, object class, outlay, and program activity, by comparing the data to multiple sources. Treasury has issued data validation rules (procedures for calculating amounts for data elements) intended to ensure that the amounts for budget and financial data elements submitted by agencies are derived in a standard way. The broker is designed to extract and standardize the format of award data pulled from existing award reporting systems. These data cover federal assistance including grants and loans as well as procurements and include data elements such as award type, award amount, and period of performance. However, the broker will not validate these data to ensure that they are accurate. Our prior work has identified previous challenges with the accuracy and completeness of the data posted to USASpending.gov.[9] OMB has directed agencies to use existing quality assurance processes and controls to assure the quality of data reported under the DATA Act.[10]

On April 29, 2016, Treasury released schema version 1.0—4 months later than originally planned. Federal ERP vendors such as Oracle told us they waited to start developing key software patches until a stable version of the schema was released.[11] According to Treasury officials, the patches are needed by some agencies to facilitate agency data submissions from their existing financial management systems and are planned to be released no later than February 2017. These officials also noted that, beginning in the fall of 2015, they regularly engaged with federal ERP vendors to help align their products with the DATA Act Schema. It is unclear the extent to which agencies will need to test and complete customize these patches before they submit data to Treasury as required by the DATA Act by May 2017. We will continue to monitor this issue as part of our on-going work.

DATA Act Broker Will Extract Award Level Data from Award Reporting Systems with Known Data Quality Challenges

Treasury Tested the Broker with Agencies and Plans to Release a Full Production Broker in the Fall

Treasury has made progress developing the DATA Act Broker—a system to standardize data formatting and assist reporting agencies in validating their data prior to submission to the Treasury data store.[12] As part of this effort, Treasury hosted monthly sessions with agencies to test the submission of their data files using an early version of the broker and to obtain feedback

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[9]GAO, *Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website*, GAO-14-476 (Washington, D.C.: June 30, 2014).

[10]Office of Management and Budget, *Additional Guidance for DATA Act Implementation: Implementing a Data-Centric Approach for Reporting Federal Spending Information*, Management Procedures Memorandum No. 2016-03 (Washington, D.C.: May 3, 2016), and *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, OMB Memorandum M-15-12 (May 8, 2015). See also Office of Management and Budget, *Improving Data Quality for USAspending.gov*, Memorandum for Agency Chief Financial Officers (June 12, 2013) for additional OMB guidance on improving data quality.

[11]A patch is a piece of software code that is inserted into a program to temporarily fix a defect. Patches are often developed and released by software vendors when vulnerabilities are discovered.

[12]A data store or data warehouse is a storage architecture designed to hold data extracted from transactional systems, operational data stores, and external sources.

on ways to improve its functionality. Based on feedback from these tests, Treasury released an alpha version of the broker with limited functionality in April 2016.[13] Treasury released a beta version of the broker in June 2016 and told us that it will be followed in fall 2016 by a full production version that will include additional functionality for extracting data from existing award systems.

Version 1.0 of the schema provides information on the sources for financial and award data and describes how the data will be submitted to the broker. Figure 1 depicts how the data submission process is intended to work. According to Treasury guidance documents, agencies are expected to submit three files (files A, B, and C) sourced from their existing financial management systems. Once it is fully functional, the broker is also expected to extract award and sub-award information from existing award reporting systems that currently supply award data (covering federal assistance including grants and loans, as well as procurements) to USASpending.gov (files D1, D2, E, and F shown in Figure 1). These existing systems—including the Federal Procurement Data System-Next Generation (FPDS-NG), System for Award Management (SAM), the Award Submission Portal (ASP), and the Federal Funding Accountability and Transparency Act Sub-award Reporting System (FSRS)—compile information submitted by agencies and award recipients to report, among other things, procurement and financial assistance award information required under the Federal Funding Accountability and Transparency Act (FFATA).[14] See the enclosure for a description of the data to be contained in files A, B, C, D1, D2, E, and F.

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[13]According to Treasury officials, the alpha release is a version of the broker that allows Treasury to provide their product to a group of actual users to, in part, (1) test the overall design approach, (2) test specific implementation technologies, and (3) allow users to gain a general understanding of the service.

[14]The information displayed on USASpending.gov is derived from several sources. Procurement data are imported from the Federal Procurement Data System-Next Generation (FPDS-NG), which collects information on contract actions. The System for Award Management (SAM) is the primary database for information on potential government business partners in which those wishing to do business with the federal government must register. The Award Submission Portal (ASP) is the platform used by federal agencies to report financial assistance data. The FFATA Sub-award Reporting System (FSRS) provides data on first-tier sub-awards reported by prime recipients.

Figure 1: Operation of the DATA Act Broker
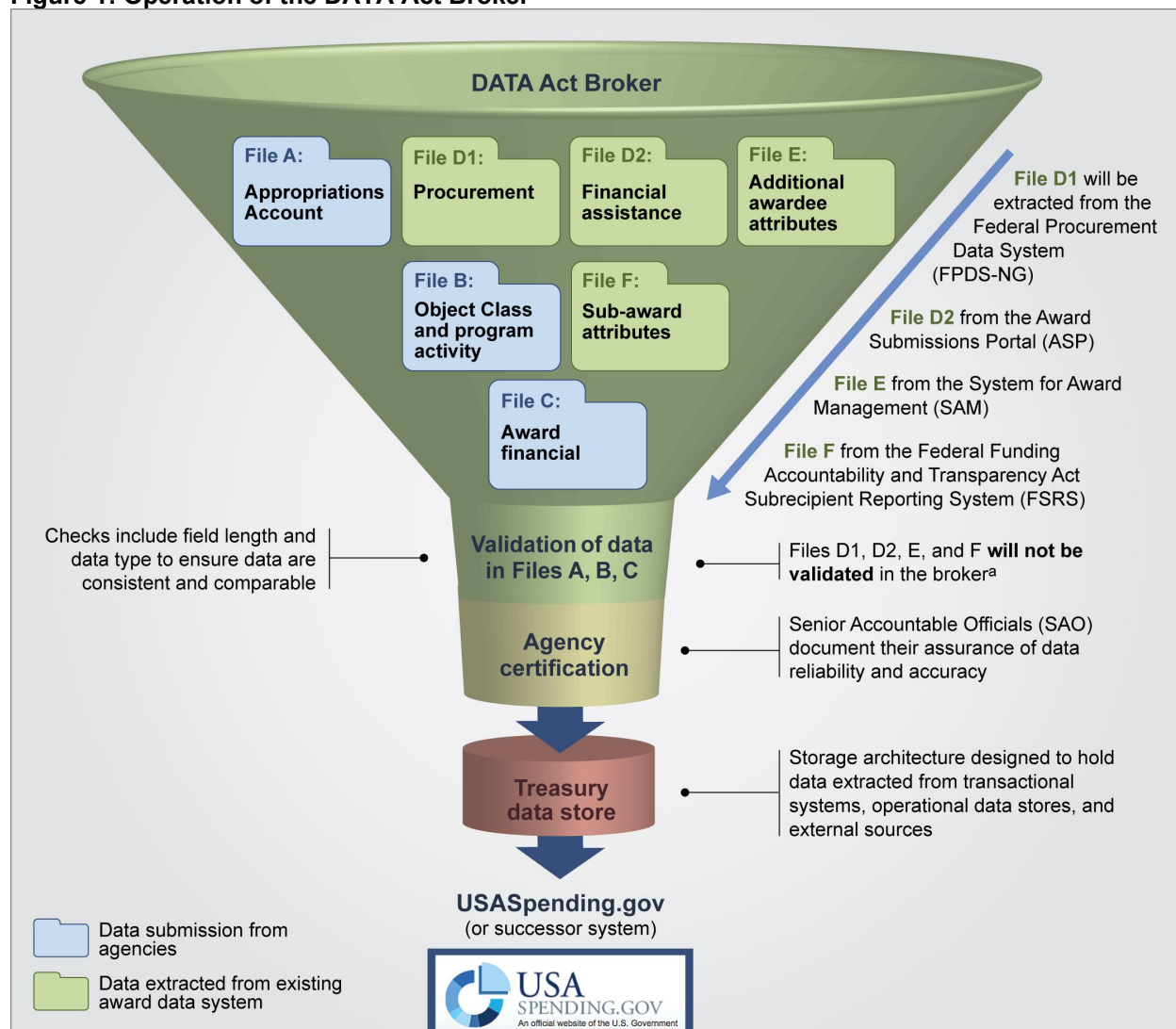
Source: GAO analysis of Department of Treasury technical documents. | GAO-16-824R

[a]According to OMB staff and Treasury officials, although the data in these files are not validated by the broker they are subject to checks by their source systems.

OMB and Treasury Have Taken Some Steps to Address Data Quality Issues

One of the stated purposes of the DATA Act is to establish government-wide data standards that provide consistent, reliable, and searchable spending data that are displayed accurately for taxpayers and policy makers on USASpending.gov or a successor system. OMB issued additional policy guidance in May 2016, which among other things established the sources of the data for DATA Act reporting.[15] While the new financial and budget information required under the act will be submitted by agencies, award information will be extracted from existing award reporting systems currently used by agencies to report award-level information consistent with their requirements under the Federal Funding Accountability and Transparency Act of 2006, among other requirements. Our prior work has found persistent challenges with the

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[15]OMB Management Procedures Memorandum No. 2016-03.

quality and completeness of the data posted on USASpending.gov.[16] The continued reliance on existing source systems with known data quality challenges for DATA Act reporting raises concerns about the quality of the data submitted to USASpending.gov. We are continuing to monitor efforts to assure data quality and will be assessing these efforts in forthcoming reports.

The DATA Act holds agencies accountable for the quality of their data submissions and requires agency inspectors general (IGs) to report on the completeness, timeliness, quality, and use of the data standards established under the act by their respective agencies. Agencies are primarily responsible for the quality of the data they submit to USASpending.gov. Under the DATA Act, OMB and Treasury are required to ensure that the information is posted on the website.[17] OMB and Treasury have taken a number of steps to support agencies' data quality efforts.

Using the broker to improve data quality. The DATA Act Broker includes a set of validation rules to help ensure that data submitted to the Treasury data store are in the standard format established by OMB and Treasury for each data element, including field length and data type (alphabetic, numeric, or integer). These validation checks are intended to ensure that reported data are consistent and comparable as required under the act. In addition, the broker should help improve the accuracy of agency data submissions for the new budget and financial data elements specifically required under the DATA Act by validating them against sources such as SF-133s and the Central Accounting Reporting System and by ensuring the data are accurately calculated.[18] The broker will also pull the data from existing award reporting systems and help ensure they are in the standard format in order that these data are consistent and comparable.

However, in contrast to the validation checks that may help ensure the accuracy of budget and financial data submitted by agencies, Treasury officials told us the broker will not validate the accuracy of data extracted from existing award reporting systems. As we have previously reported, some of these systems have known data quality challenges. Treasury officials told us that with the exception of updates they made to the validation checks in the ASP which will ensure that the data are in the standard format, they have no plans to add additional validation tools to ensure the data from these award systems are accurate and will rely on their existing

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[16]See GAO-14-476. Our prior work found that unclear guidance and weaknesses in executive branch oversight contributed to persistent challenges with the accuracy and completeness of the data submitted by federal agencies and posted on USASpending.gov. To address these problems, we recommended OMB and Treasury (1) clarify guidance on reporting award information and maintaining supporting records and (2) develop and implement oversight processes to ensure that award data are consistent with agency records. These recommendations remain open because OMB and Treasury have not fully addressed the underlying causes. OMB staff and Treasury officials have told us that they believe that, over time, their efforts to implement the DATA Act will address our recommendations.

[17]FFATA, §§ 2(b)(1), 3(a).

[18]The SF-133 Report on Budget Execution and Budgetary Resources allows the monitoring of the status of funds consistently across programs within each agency, and across agencies on at least a quarterly basis. The Central Accounting and Reporting System (CARS) handles accounting and reporting for all federal agencies including: financial management and accounting information across federal program agencies; Bureau of the Fiscal Service processes related to ledger accounting for each appropriation, fund, and receipt account's fund balance with Treasury; general ledger accounting for government cash and monetary assets; and monthly Treasury statements and the U.S. Government Combined Statement and Appendix.

validation tools.[19] Specifically, they explained that in contrast to ASP, they do not have the authority to make changes to these other systems.

Using internal controls to improve data quality. In addition to the validation rules built into the broker, OMB's Management Procedures Memorandum No. 2016-03 directs agencies to leverage existing procedures for providing assurances of the quality of their DATA Act data submissions. This policy guidance also directs agency SAOs to provide reasonable assurance that their internal controls support the reliability and validity of the agency account-level and award-level data they submit to Treasury for publication on USASpending.gov. SAOs are required to provide this assurance for data they submit to Treasury on a quarterly basis beginning with fiscal year 2017 second quarter data to be displayed by May 2017 and every quarter thereafter.

OMB's memorandum notes that assurance means that, at a minimum, the data reported are based on appropriate internal control and risk management strategies identified in OMB Circular A-123.[20] OMB expects SAO assurance of the data through this process would mean that data submitted to Treasury by May 2017 complies with existing controls for ensuring the data quality. However, our prior work has shown that reliance on these quality assurance processes have not previously been sufficient to address the accuracy and completeness challenges we identified.[21]

OMB staff acknowledged the data quality issues with existing award systems and the known challenges with internal control processes will likely be present in agencies' initial submissions to USASpending.gov in May 2017. For example, OMB staff noted that there will be timing issues—specifically, there is a lag time between when award data for federal procurements and federal assistance (such as grants and loans) are finalized and when they are posted on the award systems. There are also known differences between certain award financial data reported in agency financial management systems and data reported in award feeder systems because agencies will not include classified data, awards under the micro purchase threshold, and anything that contains personally identifiable information that cannot be aggregated. OMB expects to propose changes to existing regulations that should address these reporting inconsistencies. OMB staff said that they plan to have these changes in place before agencies need to begin submitting data by May 2017.

Offices of inspectors general, which are required to assess the completeness, timeliness, quality, and accuracy of data submitted under the act, have expressed concern about agencies' ability to provide assurances of the quality of their data. For example, several members of a DATA Act working group made up of staff from inspectors general offices across the federal

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[19]In addition, OMB staff told us that there are existing validations required over the data in award systems. For instance, in accordance with the Federal Acquisition Regulation and OMB guidance, agency chief acquisition officers validate procurement data annually and the results are available publicly at USASpending.gov. For financial assistance data, Treasury is updating the Award Submission Portal to include rules which will ensure that financial assistance data is submitted in a standard format established by the schema.

[20]OMB Circular No. A-123 defines management's responsibility for internal control in federal agencies. This circular provides guidance to federal managers on improving the accountability and effectiveness of federal programs and operations by establishing, assessing, correcting, and reporting on internal control. [https://www.whitehouse.gov/omb/circulars_a123_rev/]

[21]GAO-14-476.

government told us that they do not have confidence that existing internal control structures will allow for the types of assurances required under the act. These officials were concerned about their agencies' ability to provide data quality assurances for data that are not directly provided by the agency, such as data submitted by non-federal entities who receive federal awards and report sub-award information directly into reporting systems. OMB staff told us that they are developing clarification for agencies that have requested additional guidance on how to provide assurances of the quality of the data submissions and expect to release additional guidance sometime over the course of the summer.

Delay in Issuance of Final Technical Guidance

Treasury released the schema version 1.0, on April 29, 2016—4 months later than planned and approximately a year before reporting is required to begin under the act. Treasury officials explained that this delay was a result of ongoing deliberations with OMB and others regarding reporting architecture—specifically whether to leverage award data from existing award reporting systems or to obtain these data directly from agencies. Treasury expects this guidance will provide a stable base for agencies to develop the necessary data submission procedures. Among other things, the schema version 1.0 provides an overview of the reporting time frames and sources of the data, instructions for federal agencies to submit content in the appropriate format, and a listing of the elements that describes what data will be pulled from government-wide procurement systems and from agency financial assistance systems. This schema addresses several of our concerns about earlier versions, including inconsistencies between machine-readable and human-readable documentation that could have led to inconsistent reporting of data.

Treasury had planned to issue this version of the schema by December 31, 2015, but instead released an interim version—version 0.7—at that time. We previously reported that a significant delay in releasing version 1.0 of the schema would likely have consequences for timely implementation of the act.[22] This assessment is consistent with the findings of a June 2016 Treasury Office of Inspector General audit.[23] The Treasury OIG found that while Treasury has made progress in implementing the DATA Act, the delayed release of finalized technical guidance and the broker put the timely and effective implementation of the act at risk.

Agencies are required by the DATA Act to report data in compliance with established data standards by May 2017. Toward that end, OMB and Treasury directed agencies to begin reporting data at the beginning of the second quarter of fiscal year 2017 (beginning January 2017), to be submitted by May 2017. Agencies are using the schema version 1.0 to plan what changes are needed to systems and business processes to be able to capture the required data.

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[22]To address this concern, in our January 2016 report, we recommended that OMB and Treasury take steps to align the release of finalized technical guidance, including the DATA Act Schema and Broker, to the implementation time frames specified in the DATA Act Implementation Playbook. Treasury officials generally concurred with our recommendation and noted that they recognize the importance of providing agencies with timely technical guidance and reporting submission specifications.

[23]See Treasury Office of Inspector General, *Treasury's Government-wide DATA Act Implementation Continues, But Project Management Concerns Remain*, OIG-16-047, (Washington, D.C.: June 22, 2016).

All three agencies we reviewed are relying on a series of software patches from their ERP vendors to facilitate their data submissions. ERP vendors are developing patches that will allow their clients to report in compliance with DATA Act requirements. According to vendors, these patches will help link an agency's financial and award systems, create additional fields in existing systems to report new data elements, and extract data files formatted for submission to Treasury. Patches which will facilitate the generation of agency file submissions are planned to be completed between August 2016 and the end of February 2017. Vendors and agency officials also told us that some agencies may need to configure these patches to conform to their own business processes. The extent of the additional work that agencies will need to do to test and customize patches for their systems is unknown. Treasury officials said that not all agencies are relying on patches to facilitate their data submissions, but they could not confirm the number of agencies that will need them. They also noted that, beginning in the fall of 2015, they regularly engaged with federal ERP vendors to help align their products with the Treasury schema.

- HHS officials and technical staff at Oracle, the vendor providing ERP support for the agency, told us that they could not begin developing the patches until the version 1.0 of the schema was issued.[24] Once they received the schema version 1.0, Oracle determined that they needed to develop two patches, which are scheduled to be provided to agencies in five releases. The first patch should enable HHS's financial systems to capture award identifiers and attributes from the agency's procurement and financial assistance systems. The final release of this patch should be completed by September 2016. The second patch is intended to configure the agency's financial systems to capture program activity and import agency budget and financial data into the three files that agencies are required to submit to the DATA Act Broker (as shown in figure 1). The final release of this patch is expected to be available in January 2017. Oracle technical staff we spoke with told us they expect that their clients will use both patches to report their data to Treasury in compliance with the DATA Act. Given these challenges, HHS officials expressed concerns about not being able to fully meet their reporting requirements by May 2017.

- CNCS officials told us that they were unable to identify the steps needed to begin reporting their data until the schema version 1.0 was released. Once released, CGI began developing a software patch that could be used by CNCS to prepare reports that can be uploaded to the broker. CGI started implementation of the required patch on May 26, 2016, and expects to complete the patch this summer. CNCS officials told us that they expect to be able to meet their DATA Act reporting requirements in May 2017.

- USDA officials told us that it was difficult to identify what changes would need to be made to comply with the technical guidance while the guidance was still in flux. Once the schema version 1.0 was finalized, USDA identified that a key requirement for them was to create a Federal Award Identification Number (FAIN) field in order to integrate their financial and award management systems. Since SAP is the ERP vendor for both USDA's grant award and financial systems, these officials said integration of the two systems should be easier. However, different bureaus within USDA have customized the

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[24]Oracle clients include the Departments of Defense, Education, Energy, Health and Human Services, Homeland Security, Housing and Urban Development, Interior, Justice, Labor, Transportation, the Office of Personnel Management, the Small Business Administration, and the Social Security Administration, among others.

SAP software in different ways. USDA officials said that this can make it difficult to know exactly where certain data fields reside within a bureau's customized system, which complicates the process of inserting the new FAIN field in a standardized way. Despite these challenges, USDA officials still expect to be able to meet their DATA Act reporting requirements in May 2017.

We are continuing to monitor what effect, if any, the delays in the issuance of finalized technical guidance will have on the timely and effective implementation of the DATA Act.

Agency Comments

We provided a draft of this report to the Director of the Office of Management and Budget; the Secretaries of the Departments of Agriculture, Health and Human Services, and the Treasury; and the Chief Executive Officer of the Corporation for National and Community Service. OMB, Treasury, HHS, and CNCS provided technical comments which we incorporated as appropriate. USDA reviewed the report and did not have any comments.

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We are sending copies of this report to the appropriate congressional committees; the Director of the Office of Management and Budget; the Secretaries of Agriculture, Health and Human Services, and the Treasury; the Chief Executive Officer of the Corporation for National and Community Service; and other interested parties. In addition, the report will be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have questions concerning this report, please contact me at (202) 512-6806 or sagerm@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report include J. Christopher Mihm (Managing Director), Peter Del Toro (Assistant Director), Kathleen Drennan, Shirley Hwang, Aaron Colsher, Katherine Morris, and Sophia Tan. Other key contributors include Paula Rascona, Michael LaForge, Mark Canter, James Sweetman, Jr., Andrew J. Stephens, Carl Ramirez, Jenny Chanley, and Donna Miller. Additional members of GAO's DATA Act Internal Working Group also contributed to the development of this report.

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Enclosure

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United States Senate

The Honorable Jason Chaffetz
Chairman
The Honorable Elijah E. Cummings
Ranking Member
Committee on Oversight and Government Reform
House of Representatives

The Honorable Mark Meadows
Chairman
The Honorable Gerald E. Connolly
Ranking Member
Subcommittee on Government Operations
Committee on Oversight and Government Reform
House of Representatives

The Honorable Will Hurd
Chairman
The Honorable Robin Kelly
Ranking Member
Subcommittee on Information
Technology Committee on Oversight and Government Reform
House of Representatives

The Honorable Mark R. Warner
United States Senate

Enclosure: Description of Files to Be Included in the DATA Act Broker

File Name	Data Source	Level/Type of Information	Examples of DATA Act Elements Reported
A: Appropriation Account Information	**Agencies submit** files from their financial management systems to the broker	Appropriation summary level data that are aligned to the SF133 reporting[a]	Budget authority appropriated, unobligated balances, other budgetary resources
B: Object Class and Program Activity	**Agencies submit** files from their financial management systems to the broker	Obligation and outlay information at the program activity and object class level	Obligated amount by object class and program activity, outlays
C: Award Financial	**Agencies submit** files from their financial management systems to the broker	Obligations at the award and object class level	Award linkages, transaction obligated amount, treasury account symbol, object class
D1: Awards and Awardee Attributes (procurement)	**Broker extracts data** from the Federal Procurement Data System-Next Generation (FPDS-NG)	Procurement award and awardee details that are linked to File C	Awardee unique identifier, award characteristics, awardee legal identify name and address for procurement awards
D2: Awards and Awardee Attributes (financial assistance awards such as grants and loans)	**Broker extracts data** from the Award System Portal (ASP)	Financial assistance award and awardee details that are linked to File C	Awardee unique identifier, award characteristics, awardee legal identify name and address for financial assistance awards
E: Additional Awardee Attributes	**Broker extracts data** from the System for Award Management (SAM)	Additional prime awardee attribute	Awardee top 5 highly compensated officers
F: Sub-award Attributes	**Broker extracts data** from the FFATA Subrecipient Reporting System (FSRS)	Sub-award information	Sub-award level number and amount

Source: GAO analysis of Department of Treasury documents. | GAO-16-824R

[a]The SF-133 Report on Budget Execution and Budgetary Resources allows the monitoring of the status of funds consistently across programs within each agency, and across agencies on at least a quarterly basis.

(100966)