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# Treasury Financial Manual

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## Chapter 6000

### AGENCY REPORTING REQUIREMENTS FOR USASPENDING.GOV

[USAspending.gov](https://www.usaspending.gov) is the official source for spending data for the United States Federal Government. Its mission is to show the American public what the federal government spends every year and how it spends the funding. Users can follow the funding from Congressional appropriations to federal agencies, down to local communities and businesses.

#### Section 6010—Scope & Applicability

This Treasury Financial Manual (TFM) chapter describes how agencies provide data to [USAspending.gov](https://www.usaspending.gov) using the Digital Accountability and Transparency Act (DATA Act) Broker for both financial accounting data and financial assistance data. It also details information that the DATA Act Broker obtains from other systems. Lastly, this chapter includes information on how agency data is validated and then displayed on [USAspending.gov](https://www.usaspending.gov).

A core requirement of the DATA Act is the development of government-wide data standards to ensure the reporting of reliable, consistent federal spending data for public use. The Office of Management and Budget (OMB) and Department of the Treasury (Treasury) finalized the data definition standards, and Treasury used the data definition standards to develop the DATA Act data exchange standard, or Schema, first published as the DATA Act Information Model Schema (DAIMS) in April 2016. Treasury periodically publishes updates to the DAIMS, the latest version of which is provided on the Bureau of the Fiscal Service (Fiscal Service) [DATA Act Information Model Schema \(DAIMS\)](https://www.fiscal.treasury.gov/data-act-information-model-schema) website. Federal agencies must provide budget authority appropriated, amounts obligated, unobligated balances, any other budgetary resources, and amounts obligated at the program activity, object class, and award levels in accordance with the DAIMS, to comply with the DATA Act.

Reporting requirements in this chapter are grouped as follows:

- [Section 6025](#), Reporting Requirements - DATA Act Information Model Schema (DAIMS)
- [Section 6030](#), DATA Act Broker Submission (DABS) requirements
- [Section 6035](#), Financial Assistance Broker Submission (FABS) requirements

## Section 6045, Senior Accountable Official (SAO) Certifications

This TFM chapter does not include all reporting requirements for USAspending. Additional information can be found on the Fiscal Service [DAIMS](#) website as an extension of this chapter.

### Section 6015—Authority

The [Federal Funding Accountability and Transparency Act of 2006 \(FFATA\)](#) was signed into law on September 26, 2006. The legislation required that federal contracts, grants, loans, and other financial assistance awards of more than \$25,000 be displayed on a publicly accessible and searchable website to give the American public access to information on how their tax dollars are being spent. In 2008, FFATA was amended by the Government Funding Transparency Act, which required prime recipients to report details on their first-tier sub-recipients for awards made as of October 1, 2010.

The transparency efforts of FFATA were expanded with the enactment of the [Digital Accountability and Transparency Act \(DATA Act\) Pub. L. 113-101](#) on May 9, 2014. The purpose of the DATA Act, as directed by Congress, is to:

- Expand FFATA by disclosing direct agency expenditures and linking federal contract, loan, and grant spending information to federal agency programs,
- Establish government-wide data standards for financial data and provide consistent, reliable, and searchable data that is displayed accurately,
- Simplify reporting, streamline reporting requirements, and reduce compliance costs, while improving transparency, and
- Improve the quality of data submitted to USAspending.gov by holding agencies accountable.

Furthermore, several OMB memoranda documents discuss policy aspects of compliance with the DATA Act:

- [MPM 2016-03, Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information](#)
- [M-17-04, Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability](#)
- [M-18-16, OMB Circular A-123, Appendix A, Management of Reporting and Data Integrity Risk](#)
- [M-20-21 Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 \(COVID-19\)](#)

The FFATA and DATA Act outline the information needed for federal spending transparency reporting. These requirements were translated into core data definition standards that were standardized with feedback from the federal community and external stakeholders. The finalized definitions and background information for those elements are available on the [Data Elements Page](#). Specific definitions for data elements required by FFATA and DATA Act are provided on the [DAIMS](#) page of the Fiscal Service Data Transparency website in the Reporting

## **Section 6020—Terms & Definitions**

For terms and definitions related to this chapter, please view the [TFM Glossary](#).

## **Section 6025—Reporting Requirements - DATA Act Information Model Schema (DAIMS)**

All agencies must provide details about their budgetary resources, obligations, outlays, and de-obligations at the Treasury Account Symbol (TAS), Program Activity/Object Class, and Award levels, as well as financial assistance award information to the DATA Act Broker/USAspending in accordance with the most recently implemented DAIMS.

DAIMS gives an overall view of the hundreds of distinct data elements used to tell the story of how federal dollars are spent. It includes artifacts that provide technical guidance for federal agencies about what data to report to Treasury, including the authoritative sources of the data elements and the submission format. The DAIMS cuts through the inherent complexity of the data so that the public can better understand it.

[DAIMS](#) includes:

- **Overview and Architecture** - Describes the scope and value of the data standard and details the data standard conceptual model, specifications, and schema management. DAIMS architecture is designed to meet the needs of the business users and technical systems. It serves as the foundation for the DAIMS data standard. It is extensible through domain, component, element, and metadata. Additional descriptive content on the DAIMS architecture is available on the Fiscal Service [DAIMS](#) website.
- **Information Flow** - Provides an overview of the reporting time frames and sources of the data included in the DAIMS across the federal enterprise.
- **Reporting Submission Specification (RSS)** - Includes a listing of the data elements that are directly submitted to the DATA Act Broker, with specific instructions for federal agencies to submit content in the appropriate format. The RSS is a human-readable version of the data standard. It also includes the Terse Labels (shortened versions of the data element names), Domain Values (permissible values for a sub-set of the DAIMS data elements), and DAIMS Diagrams (visual representations of how the data elements from the RSS fit together in context). All USAspending agency submission files are described in the DAIMS RSS. The RSS consists of Information tabs and four file tabs labeled:
  - A - Appropriations Account,
  - B - Object Class Program Activity,
  - C - Award Financial, and
  - FABS (Financial Assistance Broker Submission).

Submission files A, B, and C are submitted through the DATA Act Broker Submission (DABS) interface. Agencies use the FABS interface for financial assistance submissions. Please note that agency data reported to the DATA Act Broker must be consistent with the agency's audited financial statements, as well as the agency Governmentwide Treasury Account Symbol Adjusted Trial Balance (GTAS) adjusted trial balance (ATB) submission.

- **Interface Definition Document (IDD)** - The IDD provides an overview of the award specific data elements (Files D1, D2, E, and F) extracted by the DATA Act Broker and explains how the data will be reported or collected. It includes a listing of the data elements that are pulled from government-wide systems for procurement and subawards and from the FABS submission. The IDD is a human-readable version of the data standard for the award related content. It also includes the Terse Labels (shortened versions of the data element names) and DAIMS Diagrams (visual representations of how the data elements from the IDD fit together in context).
- **DAIMS Diagrams** - Display visual representations of how the data elements from the RSS and IDD fit together in context.
- **Online Data Dictionary** - Contains a comprehensive list of data elements with definitions and some associated metadata.
- **XBRL Schema Files** - Provide a machine-readable version of the data standards that include accounting-related and award-related content.
- **Validation Rules** - Documents the business rules employed by the DATA Act Broker for field and cross-file validations.
- **Practices and Procedures** - Provides the general practices and procedures for submitting, validating, and understanding the reporting of DABS and FABS submissions to the DATA Act Broker.

Additional descriptive content on the DAIMS is available on the Fiscal Service [DAIMS](#) website and should be considered an extension of this chapter.

Every agency has a Senior Accountable Officer (SAO) who must officially attest and certify that the financial data submitted by their agency is accurate and complete. The agency's financial data is published after monthly verification or quarterly certification. Agency financial data is certified on a quarterly basis. Refer to [Section 6045](#) for additional information on SAO requirements.

The DATA Act Broker ingests agency submissions of data, validates them against authoritative sources, and provides warning/error reports to agency users (see [Section 6040](#) relating to validation rules). Upon certification or publication, the data is then loaded to and published on [USAspending.gov](#) in a variety of visualizations and downloadable methods.

Note: Files A, B, and C are submitted to and validated by the DATA Act Broker. IDD D2-Award (Financial Assistance) items are validated upon submission to FABS and IDD D1-Award (Procurement) items are validated upon submission to the Federal Procurement Data System - Next Generation (FPDS-NG). The agency, by way of the DATA Act Broker, will generate D1 content that is originally sourced from FPDS-NG, D2 content that is originally sourced from FABS (see [Section 6035](#) of this chapter), File E content that is originally sourced from the System of

Award Management (SAM.gov), and File F content that is originally sourced from the FFATA Subaward Reporting System (FSRS).

#### **6025.10—Reporting and Submission Dates**

**Financial Submissions** - Agencies submit financial information to the DATA Act Broker using the DABS interface. Please refer to the [Resources for Federal Agencies and Data Analysts](#) page for specific deadlines and reporting frequency.

**Procurement Award Submissions** - Agencies submit procurement award data to the Federal Procurement Data System-Next Generation (FPDS-NG) in accordance with [FAR 4.604](#).

**Financial Assistance Award Submissions (Grants, Loans, Insurance, and Other Financial Assistance)** - Agencies submit financial assistance awards to the DATA Act Broker using the FABS site twice per month, using the DAIMS compliant submission format specified by the FABS tab of the RSS. See [Section 6035](#) for additional detail on financial assistance submissions.

Agencies will ensure their FABS data has been submitted, successfully validated, and published prior to certifying the DATA Act Broker submission.

#### **6025.20—DATA Act Broker Submissions (DABS) and Financial Assistance Broker Submission (FABS) Access**

Access to the DATA Act Broker for DABS and FABS is controlled through OMB MAX.

Initial access and additional role assignments are managed by the Agency Account Administrator in MAX.gov. These users are gatekeepers for the agency, and control access to the Read-Only, Upload (DABS), Upload (FABS) and Certify (DABS) groups via MAX.gov. For more information on registering for the DATA Act Broker and the Account Administrator role, visit [MAX.gov Login](#).

#### **Section 6030—DATA Act Broker Submission (DABS)**

Agencies must submit financial data originating from their agency financial systems into the DATA Act Broker using the latest implemented RSS available on the Fiscal Service [DAIMS](#) website. The agency SAO must review, verify, and/or certify the files. Refer to [Section 6045](#) for additional information on SAO requirements.

The RSS specifications for Files A, B, and C correlate with OMB Circular A-11 and the United States Standard General Ledger (USSGL) crosswalk for SF-133. Agencies will submit Files A, B, and C and the Data Act Broker generates files D1, D2, E and F. All TAS (both unexpired and expired) reported in SF-133 by the agency should be included in Files A and B, except for Financing Accounts. Further guidance regarding TAS reporting for Allocation Transfers and Intra-governmental (IGT) Buy/Sell transactions is provided in [OMB Memorandum M-17-04](#) and in the DAIMS Practices and Procedures available via the Fiscal Service [DAIMS](#) website.

Agencies should compile their data and submit at the top-tier (i.e., Department) level. To submit and validate Files A, B, and C at the field-level, agencies will inspect the complete submission file set, verify that the data submitted in Files A, B, and C are correct at the field level, and upload it. The DATA Act Broker (Broker) will validate A, B, and C at the field level, and generate error and warning reports, as appropriate, for viewing and download; agencies should note any warnings and correct Broker-generated validation errors. After correcting validation errors, agencies will upload an updated submission file set. This error correction and re-upload process will continue until the files pass the Broker validations without any errors; warnings will not prevent the file from passing.

**Generate D1 and D2 Files:** After passing validations for Files A, B, and C, the agency will generate Files D1 and D2 in the Broker, to complement A, B, and C and to be used for cross-validation. The agency may download the generated D1 and D2 files, then proceed to cross-validation.

**Validate across the files:** In this step, the Broker performs cross-file validations between Files A and B, B and C, C and D1, and C and D2 and generates error and warning reports, as appropriate, for viewing and download; agencies should note any warnings and correct Broker-generated validation errors. After correcting all validation errors, agencies will upload an updated submission file set. This error correction and re-upload process will continue until the files pass the Broker validations without any errors; warnings will not prevent the file from passing.

**Generate E and F Files:** To complement Files A, B, C, D1 and D2, the Broker will generate Files E and F. File E pulls in highly-compensated officer information associated with any Awardee/Recipient Unique Identifier present in an agency's D1 and D2 files. File F pulls in all subawards associated with the prime awards that appear in an agency's D1 and D2 files, regardless of when the subawards were awarded or reported. There are no field-level or cross-file validations for Files E and F.

Additional information on Files D1, D2, E, and F may be found on the Fiscal Service [DAIMS](#) website.

At this point, the files are ready for certification. Every agency's SAO must officially certify quarterly that the data submitted by their agency is accurate and complete. The agency's data is published on [USAspending.gov](#) after it has been certified.

Per OMB M 20-21, effective for the June 2020 reporting period, agencies with COVID-19 relief funding must submit DATA Act Files A, B and C monthly. Beginning in FY 2022 Q1, all agencies, including those without COVID-19 spending, must begin reporting Files A, B, and C to USAspending.gov monthly.

Agency SAO's must verify the completeness of their monthly submissions. Monthly agency data is published on [USAspending.gov](#) after it has been verified. Refer to [Section 6045](#) for additional information on SAO requirements.

Note: DABS errors must be corrected before proceeding to the next step; in contrast, warnings will not prevent continuing because these messages may not indicate inaccuracies in the data. The warning messages serve to alert the agency to possible issues worth further review. For information on the Validation Rules employed by the Broker, see [Section 6040](#) of this chapter.

### **Section 6035—Financial Assistance Broker Submission (FABS)**

The specifications for FABS are outlined in the RSS of the DAIMS, available at the Fiscal Service [DAIMS](#) website.

Submitting Files - To facilitate the timeliness of the data available on [USAspending.gov](#), agencies should publish any available data on an award within 30 days of the action date. Financial assistance data should be reported at least twice a month.

- Per FFATA requirements, Financial Assistance awards or award modifications must be submitted within 30 days of the action date of the award or award modification.
- For FABS, data should be submitted in a comma-separated values (CSV) or pipe-delimited (TXT) file format whose contents correspond to the FABS tab of the RSS.
- Submission Process - To begin a submission, agencies identify their agency or agency component to the DATA Act Broker (Broker) and upload a file containing the financial assistance award actions they want to validate and publish. The Broker validates these award actions and generates error and warning reports, as appropriate, for viewing and download. Agencies should note any warnings and correct Broker-generated validation errors. At this point, the agency may publish the subset of award actions that already passed validations (see [Section 6040](#)). If the agency wants to publish the entire set of award actions in a submission file, it must correct all errors identified and upload the corrected file. This error correction and re-upload process continues until all award actions in the file pass Broker validations without any errors; warnings will not prevent the file from passing.
- Publishing Your Data - Validations in FABS take place at the row level, not the file level. Any record is publishable as soon as it passes validations, regardless of the error status of the rest of the records in the file. Publication is the final step in the FABS submission process and must be selected by agencies; publication will not happen automatically just from records passing validations.
- Reporting Award Modifications or Amendments - Award modifications or amendments should be reported as separate records from the original award record, not as corrections to the original award record. The ActionType element indicates the purpose of the modification or amendment record. Refer to the Domain Values tab of the RSS available on the Fiscal Service [DAIMS](#) website for ActionType codes and their meanings.

Aggregate and PII-redacted Records - The word "aggregate" has a unique meaning

when used in the context of financial assistance reporting. Aggregate records are used to avoid reporting the recipients' personally-identifiable information (PII) when an award is made to an individual. PII-redacted records provide an alternative to aggregation that accomplishes the same goal: redacting sensitive PII. FABS allows records to individual recipients to be reported like any other non-aggregate record (minus the PII, and with validation logic that expects and enforces the redacted PII). However, aggregate records should only be used to shield sensitive PII of individuals from publication. All other awards (including any award to an organization) should be fully reported in non-aggregate form. The Unique Record Identifier (URI) serves a similar function for aggregate records as the Financial Assistance Identification Number (FAIN) does for non-aggregate records.

Every grant, loan, direct payment, and other financial assistance record submitted to the Financial Assistance Broker Submission system must pass a series of validations before the data is published on [USAspending.gov](https://USAspending.gov).

Several data elements are derived by FABS (during the publication step) to improve data quality and cannot be submitted directly by the agencies into the Broker. Because derived elements are not submitted directly, they appear in the IDD-D2 file (which is sourced from FABS) for agency review rather than the FABS file itself. Using the IDD-D2 file, agencies may determine whether any changes are needed in the original source system or file submission. Refer to the Fiscal Service [DAIMS](https://daims.fiscal.gov) website for additional detail regarding the IDD-D2 file or for FABS.

#### **Section 6040—DABS and FABS Validations**

The DATA Act Broker validates TAS and financial elements that link to SF-133 based on the latest information from Treasury's Central Accounting Reporting System (CARS) and GTAS. Additionally, the Broker employs Program Activity Names and Program Activity Codes from the MAX Collect repository established by [OMB Budget Data Request \(BDR\) 17-09](https://www.omb.eop.gov/budget-data-request) (requires MAX authentication; registration required), as the authoritative source for program activity, and Object Class Codes per OMB Circular A-11 in its validations.

Once a file is submitted for either DABS or FABS, the Broker first validates it at the file-level (checking that it has the correct extension and is in the required format). Second, it checks that all required headers are present. Third, it checks that each element holds the expected data type (e.g., a field that holds a number does not contain alpha characters) and does not exceed its maximum allowable length. Finally, it applies complex validations to each row of the submission file.

There are two levels of severity for validation rules, Fatal Errors, and Warnings. Fatal errors may prevent inaccurate values for fundamental data elements from being accepted into the DATA Act Broker. The absence of this data could affect the completeness and accuracy of submitted data. These errors are required to be corrected before submissions can be completed for DABS data. FABS submissions may continue to be published with errors; however, rows containing errors will not be published until errors are corrected.

Warning messages may not be due to true inaccuracies in the data. The warning messages were created to alert the agency to issues which may indicate an issue worth further review. In some cases, there may be valid or legitimate reasons for the warnings, such as timing differences and micropurchases. Regardless of the reasons, it is recommended that any warnings accepted by the agency be documented within internal agency records.

Note: Data elements noted as "Optional" are validated if values are provided. Elements noted as "Conditionally Required" are also validated if values are provided; additionally, depending on the circumstances (as noted in the validation rules) specific to the element, they may be required, forced to be blank, or optional.

Please reference the Fiscal Service [DAIMS](#) website for the business rules employed by the DATA Act Broker for field and cross-file validations. The DABS and FABS validation rules are available for viewing and download there. The latest validation rules will always be posted on that page.

### **Section 6045—Senior Accountable Official (SAO) Certifications**

**DABS Submission Assurance Statement:** [OMB Memorandum M-17-04](#) requires that an agency's SAO assure that the alignment among Files A-F is valid and reliable, including the interconnectivity/linkages (e.g., award ID linkage) for DATA Act submissions. In addition, M-17-04 requires SAOs to assure that the data submitted in Files A, B, and C is 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 the agency's DATA Act files. Where there are legitimate differences between files, the SAO may provide categorical explanations for misalignments. These explanations can be entered into a separate comment box available for each file they are certifying. These comments will be available publicly along with the certified files on [USAspending.gov](#). Existing data quality measures required by regulation and/or OMB guidance will be sufficient for SAO reliance on individual data files.

DABS reporting must be certified quarterly by the agency SAO after Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) certification. Treasury has a reporting window schedule on the [Resources for Federal Agencies and Data Analysts](#) website. Certified agency data will be published on [USAspending.gov](#) within 24 hours as each agency certifies on the Broker.

Between FY20 P09 and FY21 P12, agency SAOs with COVID-19 funding, or their established designees, must also verify and provide a DABS statement for their complete monthly submissions (including both COVID-19 and non-COVID-19 data) per OMB M-20-21. The monthly DABS statement is to ensure that the monthly data being submitted to Treasury in Files A, B, and C meet the reporting requirements under the DATA Act and OMB M-20-21, and that the reported data was produced following the agency's normal practices and procedures, including the same systems and methods used to certify the agency's last quarterly submission. Once the SAO verifies the monthly data, its data will be published on [USAspending.gov](#)

within 24 hours.

At quarter's end, these monthly submissions should be reviewed for any corrections needed prior to the SAO certification. If any corrections are needed, they should be applied to the appropriate individual month. There are no additional quarter-end data submissions required for agencies submitting monthly; only the quarter-end certification by the SAO.

#### **Section 6050—Information Flow to [USAspending.gov](https://www.usaspending.gov)**

The [Information Flow diagram](#) provides an overview of the sources of the data included in the DAIMS, how the data is submitted to the DATA Act Broker, and ultimately displayed on [USAspending.gov](https://www.usaspending.gov). This model shows how the data flows from agencies' financial and awards systems to the public website.

#### **Section 6055—Other Systems Used for USAspending**

- **Federal Procurement Data System - Next Generation (FPDS-NG)** - FPDS-NG is the system in which federal agencies report procurement award data. USAspending extracts data from FPDS-NG for purposes of File D1 in Broker submissions and subsequent publishing on [USAspending.gov](https://www.usaspending.gov).
- **System for Award Management (SAM.gov)** - Recipients which are required to report information on their Highly Compensated Executives do so through SAM.gov. USAspending extracts this information for File E in the Broker and publishing on [USAspending.gov](https://www.usaspending.gov).
- **FFATA Subaward Reporting System (FSRS)** - FSRS is the reporting tool federal prime awardees (i.e., prime contractors and prime grant recipients) use to capture data regarding their first-tier subawards to meet the FFATA reporting requirements. USAspending extracts subaward data from FSRS for File F information for the DATA Act Broker and subsequent publishing on [USAspending.gov](https://www.usaspending.gov).
- **Central Accounting and Reporting System (CARS)** - CARS provides authoritative data about Treasury Account Symbols, such as the TAS components, financial reporting entity, and related budget function.
- **Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)** - GTAS provides SF133 budgetary data for which File A is validated or provisionally created by the Broker.

#### **Section 6060—Submission Metadata**

Additionally, certain metadata surrounding DABS and FABS submissions is collected by the Broker for availability on USAspending, including:

- reporting period,
- reporting agency,
- the last modified date of the submission,
- the status of the submission, and
- the date the submission was certified.

Submission metadata is detailed in the Consumption-Focused Metadata

documentation within the [DAIMS](#).

## Contacts

Direct inquiries about items required by this chapter to:

USAspending Project Management Office: [datapmo@fiscal.treasury.gov](mailto:datapmo@fiscal.treasury.gov)

Direct technical inquiries about this chapter to:

USAspending Service Desk: <https://servicedesk.usaspending.gov>

Help Desk: [usaspending.help@fiscal.treasury.gov](mailto:usaspending.help@fiscal.treasury.gov)

Direct policy-related questions about this chapter to:

Office of Management and Budget: [spendingtransparency@omb.eop.gov](mailto:spendingtransparency@omb.eop.gov)

For access to DAIMS documents:

Current DAIMS release: <https://www.fiscal.treasury.gov/data-transparency/DAIMS-current.html>

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## Summary of Updates in this Release

Section Number	Section Title	Summary of Change
Overall	N/A	Initial release of chapter