



# About the Data

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## Sitewide Data Source Descriptions

### GTAS (Governmentwide Treasury Account Symbol Adjusted Trial Balance System)

The Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) is where federal entities, including agencies, provide proprietary financial reporting information and information about budget execution. Data in GTAS are used to generate the SF 133 report containing budget execution for certain Treasury Accounts within the federal government, as required by the [Office of Management and Budget's Circular A-11](#).

Some agencies submit financial data directly to GTAS but not to USAspending.gov. USAspending.gov extracts data from GTAS on a daily basis; the data are published along with File A, B, and C data each month as context for governmentwide spending figures and for other purposes. File A crosswalks with the SF 133 report, but the SF 133 report contains additional line items not featured in File A. GTAS data are not directly downloadable from USAspending.gov, but are instead available on [this government website](#).

### File A (Account Balances)

File A (Account Balances) is part of the package of data submitted to USAspending.gov every month by federal agencies via the DATA Act Broker, as required by the DATA Act. As part of the monthly submission process, agencies may use the DATA Act Broker to generate File A automatically from data in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), or choose to upload their own custom File A data. File A contains budgetary resources, obligation, and outlay data for all the relevant Treasury Account Symbols (TAS) in a reporting agency, with additional

breakdown by Budget Function. It includes both award and non-award spending (grouped together), and crosswalks with the SF 133 report.

#### File B (Account Breakdown by Program Activity & Object Class)

File B (Account Breakdown by Program Activity & Object Class) is part of the package of data submitted to USAspending.gov every month by federal agencies via the DATA Act Broker, as required by the DATA Act. It contains obligation and outlay data for all the relevant Treasury Account Symbols (TAS) in a reporting agency, with a breakdown by the accounting categories Budget Function, Program Activity, Object Class, and Disaster Emergency Fund Code (DEFC, which is used to track spending from supplemental appropriation bills addressing topics such as COVID-19 relief and infrastructure investment). It includes both award and non-award spending (grouped together).

#### File C (Account Breakdown by Award)

File C (Account Breakdown by Award) is part of the package of data submitted to USAspending.gov every month by federal agencies via the DATA Act Broker, as required by the DATA Act. It contains obligation and outlay data for all awards issued by a reporting agency, covering both contract and financial assistance awards over the lifetime of those awards.

File C is a further breakdown of File B, showing award spending broken down by Treasury Account Symbol (TAS), Budget Function, Program Activity, Object Class, and Disaster Emergency Fund Code (DEFC, which is used to track spending from supplemental appropriation bills addressing topics such as COVID-19 relief and infrastructure investment).

Note that File C represents only the financial aspect of awards (e.g., Treasury Account Symbol, Program Activity, and Object Class information), whereas Files D1 and D2 provide both financial information and other non-financial details (e.g., recipient name, recipient location, and place of performance).

#### File D1 (Award and Awardee Attributes (Procurement))

File D1 (Award and Awardee Attributes (Procurement)) contains procurement data derived from the [Federal Procurement Data System \(FPDS\)](#). FPDS is the database where federal contracting officials submit transaction-level data for contracts and contract indefinite delivery vehicles (IDV). File D1 contains information about award transaction obligation, award transaction description, action date, awarding agency, recipient code, recipient location, place of performance, industry (NAICS), product or service (PSC), and type of set aside, among other details.

New data come to USAspending.gov two days after submission to FPDS. See the entry on [Frequency of Updates to Prime Award Data for Contracts](#).

#### File D2 (Award and Awardee Attributes (Financial Assistance))

File D2 (Award and Awardee Attributes (Financial Assistance)) contains financial assistance data derived from data submitted by agencies to the Financial Assistance Broker Submission (FABS) module of the DATA Act Broker. FABS is the database where federal officials submit transaction-level data for financial assistance awards such as grants, loans, and direct payments. File D2 contains information about award

transaction obligation, award transaction description, action date, awarding agency, recipient code, recipient location, place of performance, and assistance listing (or CFDA program), among other details.

New data must be submitted to USAspending.gov every month (for loans) or every two weeks (for other financial assistance award types). See the entry on [Frequency of Updates to Prime Award Data for Financial Assistance](#).

#### File E (Additional Awardee Attributes)

File E (Additional Awardee Attributes) contains data about executive compensation for certain award recipients as required by law ([31 USC § 6101 note](#)). These data are submitted by prime award recipients to SAM.gov and extracted by USAspending.gov on a daily basis.

#### File F (Subaward Attributes)

File F (Subaward Attributes) contains data about subawards. These data are submitted by prime award recipients to the [FFATA Subaward Reporting System \(FSRS\)](#). New data come to USAspending.gov by the end of the month following the month when the subaward was made. See the entry on [Frequency of Updates to Subaward Data](#).

### Sitewide Data Source Disclosures

#### Reporting Requirement for Federal Agencies

Federal agencies are required to report spending data to USAspending.gov under the DATA Act ([31 USC § 6101 note](#)). A federal agency is defined as an “executive agency” in 31 USC § 6101 note, and an “executive agency” is “an Executive department, a Government corporation, and an independent establishment” as per 5 USC § 105. The full list of reporting agencies, and information about their historical submissions to USAspending.gov, are available on the [Agency Submission Statistics page](#).

Examples of non-reporting entities include:

- Corporation for Public Broadcasting
- Electric Reliability Organization
- Farm Credit Administration
- Federal Housing Finance Agency
- Federal Reserve System
- Federal Retirement Thrift Investment Board
- Intelligence Community Management Account
- Judicial Branch (other than the Court of Appeals of Veterans Claims), including the Supreme Court of the United States, Federal Courts of Appeals, etc.
- Legal Services Corporation
- Legislative Branch, including Congress, Library of Congress, Architect of the Capitol, the Congressional Budget Office, the Capitol Police, Legislative Commissions and Boards, and the John C. Stennis Center
- National Gallery of Art
- National Railroad Passenger Corporation (Amtrak), including the NRPC Office of the Inspector General

- Neighborhood Reinvestment Corporation
- Public Company Accounting Oversight Board
- Public Defender Service for the District of Columbia
- Securities Investor Protection Corporation
- Smithsonian Institution
- Southeast Crescent Regional Commission
- State Justice Institute
- Tennessee Valley Authority
- U.S. Institute for Peace
- U.S. Postal Service, including the USPS Office of the Inspector General
- United States Holocaust Memorial Museum
- Woodrow Wilson International Center for Scholars

#### Start Date for Spending Data on USAspending.gov

Federal award data are available on USAspending.gov starting from Fiscal Year 2001. Note that data reporting requirements change over time, and that higher quality data are generally found in more recent fiscal years. The requirement for publishing federal award data on a single searchable website came from the Federal Funding Accountability and Transparency Act of 2006 (FFATA).

Data from federal agency financial systems (covering both award and non-award spending) are available starting from the second quarter of Fiscal Year 2017 (i.e., January 1, 2017), as required by the Digital Accountability and Transparency Act of 2014 (DATA Act).

Both the FFATA and the DATA Act (which amended the FFATA) are codified in [31 USC § 6101 note](#).

#### Frequency of Updates to Agency Account Data

Effective for the June 2020 reporting period, agencies with COVID-19 relief funding were required to submit their financial data (i.e., Files A, B, and C) to USAspending.gov on a monthly basis. These submissions had to include outlays for each award in File C with a Disaster Emergency Fund Code (DECF) domain value. This requirement affected most agencies that submit regular financial reports to USAspending.gov.

Beginning in Fiscal Year 2022, all agencies are required to submit their financial data on a monthly basis, including outlay data for award spending. Any outlay data before this period were optional for agencies to report, and thus may be incomplete. New or updated data appear on USAspending.gov the day after they are submitted (i.e., published) by the agency.

More information about the agency financial data reporting policy is found in the [Office of Management and Budget \(OMB\) Memorandum M-20-21](#).

The full schedule for agency submissions can be found in the “DATA Act Reporting Submission Dates” files on the [resources page for the DATA Act Information Model Schema \(DAIMS\)](#).

## Data Validation of Source Systems

USAspending.gov is operated by the Treasury Department and receives data from a variety of government source systems outside of Treasury. USAspending.gov does not separately validate the data collected on external source systems; USAspending.gov relies on the data validation and internal controls of these external source systems. More information about Broker validation rules and SAO certification can be found in the "DAIMS Validation Rules" and "DAIMS Practices and Procedures" links on the [resources page for the DATA Act Information Model Schema \(DAIMS\)](#).

## Changes in Reporting Requirements

Since 2010, the Office of Management and Budget (OMB) has issued multiple guidance documents for reporting federal spending data, and the addition of new guidance and requirements affects the completeness, consistency, and quality of specific data elements over time. More recent fiscal years tend to have higher quality spending data than older fiscal years. Read the entries in the Legal and Policy Documentation section for information about relevant OMB memos.

Click below to download a spreadsheet with information on when specific data elements became optional or required in:

- [Files A, B, C, and FABS](#)
- [Files D1, D2, E, and F](#)

## Financing Accounts

Financing accounts are non-budgetary accounts associated with each credit program that hold balances, receive payments, and include cash flows resulting from direct loan obligations or loan guarantee commitments made on or after Fiscal Year 1992. They are reported via the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), but they do not represent spending in the budgetary sense because they fund loans that will be paid back. Thus, they should not be reported to the DATA Act Broker and are not published by USAspending.gov. (Loans that will not be paid back in whole or part, including ones that are forgiven, are tracked as "subsidy costs" whose obligations are tracked on USAspending.gov.)

Read more about DATA Act Broker Submission (DABS) requirements in [Section 6030 of the Treasury Financial Manual \(TFM\)](#).

## Sitewide Award Data Disclosures

### Start Date for Prime Award and Subaward Data on USAspending.gov

Federal award data cover both prime award and subaward data, as well as contract (i.e., procurement) award types and financial assistance award types as defined in law ([31 USC § 6101 note](#)). These data are available on USAspending.gov starting from Fiscal Year 2001. To access these earliest awards, please use the [Custom Award Data Download](#). In [Advanced Search](#), federal award data begin in Fiscal Year 2008.

Note that data reporting requirements change over time, and that higher quality data are generally found in more recent fiscal years.



## Definition of Award Recipient (Entity Receiving a Federal Award)

Federal law requires that information about an entity that receives a federal award be published on USAspending.gov, including amounts of federal funding the entity received ([31 USC § 6101 note](#)). These entities are defined in law as for-profit or non-profit legal business or state/local governmental entities, and they exclude federal employees and individual recipients of federal assistance. Government programs administering federal awards may have further requirements for what types of entities are eligible. Entities are identified on USAspending.gov by a Unique Entity Identifier (UEI) code.

Although USAspending.gov does publish information about awards to individual persons, this information is either aggregated or redacted to prevent publication of personally identifiable information (PII). For more information about reporting requirements for financial assistance awards containing PII, please refer to the [Office of Management and Budget \(OMB\) Memorandum M-17-04](#).

## Reporting Threshold for Prime Awards

All federal award transactions with obligation value of \$25,000 and above must be reported to USAspending.gov, as per [31 USC § 6101 note](#).

Additionally, federal agencies must report all contract and financial assistance awards that are above a micro-purchase threshold to the [Federal Procurement Data System \(FPDS\)](#), Financial Assistance Broker Submission (FABS), and USAspending.gov. The requirement for agencies to report contract awards above a micro-purchase threshold is in Federal Acquisition Regulation (FAR) 4.606 ([48 CFR § 4.606](#)), while the requirement to report financial assistance awards above the micro-purchase threshold to the FABS and USAspending.gov is set forth in [2 CFR § 170.200](#). FAR 2.101 ([48 CFR § 2.101](#)) provides the amount of the micro-purchase threshold for both contract and financial assistance awards, which was \$10,000 as of 2022 (with a few exceptions).

## Frequency of Updates to Prime Award Data for Contracts (Procurement)

Contract data from the [Federal Procurement Data System \(FPDS\)](#) are generally available on USAspending.gov within five days of when a contract award or modification is made. Procurement policy allows contracting officers three business days to submit a contract action report to FPDS; after they do so, those data are made available to USAspending.gov on the following morning and automatically published to the website the day after that.

- Example 1: A contract award or modification is made on a given Thursday. The award is reported to FPDS three business days later, on the following Tuesday. It is then made available to USAspending.gov on Wednesday morning and published to the site on Thursday.
- Example 2: A contract award or modification is made on a given Tuesday. The award is reported to FPDS three business days later, on Friday. It is then made available to USAspending.gov on Saturday morning and published to the site on Sunday.

There are two exceptions to the three-business-day rule for contract data from FPDS:

- Publication of Department of Defense (DOD) and U.S. Army Corps of Engineers (USACE) data in FPDS is delayed 90 days.



- As per procurement regulation ([Federal Acquisition Regulation \(FAR\) 4.604](#)), any contract award made in accordance with [FAR 6.302-2](#), or pursuant to any of the authorities listed in [FAR subpart 18.2](#), must be submitted to FPDS within 30 days of the contract award.

#### Frequency of Updates to Prime Award Data for Financial Assistance

All agencies must submit financial assistance awards to the DATA Act Broker within two weeks of issuance, as required by the [Office of Management and Budget \(OMB\) Memorandum M-20-21](#). Once new data are published in the Broker, they appear on USAspending.gov the following day.

- Example: A grant is issued on September 8. It must be reported to the Broker within 14 days, by September 22. If submitted on September 22, the new data are published on USAspending.gov on September 23.

The exception is loan awards, which must be published within 30 days as per OMB Memorandum M-20-21, following the general requirements of the Federal Funding Accountability and Transparency Act of 2006 (FFATA) ([31 USC § 6101 note](#)).

- Example: A loan is issued on September 8. It must be published on USAspending.gov by October 8 and thus must be submitted to the DATA Act Broker by October 7.

#### Reporting Threshold for Subawards

Prime recipients of federal contracts or grants are required to file a subaward report for any subaward greater than or equal to \$30,000.

For more information on subaward reporting requirements, please refer to [this informational page](#) on the FFATA Subaward Reporting System (FSRS), which provides subaward data to USAspending.gov.

#### Frequency of Updates to Subaward Data

Subawards (specifically, subcontracts and subgrants) greater than or equal to \$30,000 must be reported by prime award recipients to the [FFATA Subaward Reporting System \(FSRS\)](#) by the end of the month following the month the subaward was made.

- Example 1: A subaward is issued on September 1. It must be reported to FSRS by October 31. If submitted on October 31, the new data are available to USAspending.gov on November 1 and published to the site on November 2.
- Example 2: A subaward is issued on September 30. It must be reported to FSRS by October 31. If submitted on October 31, the new data are available to USAspending.gov on November 1 and published to the site on November 2.

For more information on subaward reporting requirements, please refer to [this informational page](#) on FSRS.

#### Subaward Data Quality

Subaward data are currently submitted by prime recipients of federal awards (specifically, contracts and grants, including cooperative agreements) to the [FFATA Subaward Reporting System \(FSRS\)](#), which is operated by the General Services Administration (GSA). Effective November 2020, the Office of Management and Budget (OMB) updated [2 CFR § 170.105](#) to expand the subaward reporting requirements to other types of financial assistance beyond grants and cooperative agreements, such as

direct payments (direct appropriations), loans, subsidies, and insurance; however, as of August 2022, FSRS has not been updated to allow for reporting of these other assistance types.

While federal agency personnel do not submit subaward data themselves, they are required to ensure that the award terms and conditions for any federal award include specific language requiring subaward reporting (subject to certain exceptions listed in [2 CFR § 170.110](#)); moreover, agencies are responsible for enforcement and oversight of award terms and conditions. In practice, agency internal controls and practices vary widely with regard to monitoring and ensuring compliance with subaward data reporting.

As a general note, FSRS does not provide an automatic feed of deleted records to USAspending.gov, and all deletions must be communicated and processed manually. Thus, there is likely a lag between deleted records in FSRS versus in USAspending.gov. There are several documented issues related to subaward data quality that users should be aware of:

- Duplication of subaward records is common. Prime recipients often re-report data covering all subawards they have issued to date under a prime award, even though they should only report subaward actions that occurred in the specific month in question. When this happens, the duplicate data flow to USAspending.gov as if they were new data. This kind of re-reporting can lead to substantial duplication of data for these prime recipients. Note that the FSRS data model does not capture unique record keys at the subaward level, which makes preventing duplicate records within FSRS difficult.
- While subawards have not been subject to comprehensive audit attention as of August 2022, oversight bodies such as the Pandemic Response Accountability Committee (PRAC) have [noted](#) that subawards are inconsistently reported under the same federal programs. For example, certain states publish subaward data on their own websites, but do not submit these data to FSRS.

For more information on subaward reporting requirements, please refer to [this informational page](#) on FSRS.

#### Limited Data for Unlinked Prime Awards

Prime award data on USAspending.gov come from two types of sources: agency financial systems (whose data are submitted in File C) and governmentwide award systems (whose data are extracted in Files D1 and D2). These two source types provide complementary data about federal awards. Complete information about any given award is only possible if that award is "linked" across the two source types through a common award identifier (also known as a "prime award unique key").

If an award appears in agency financial systems but NOT in governmentwide award systems, then it will lack information such as recipient, location, industry, contract competition, and assistance listing (CFDA program).

On the other hand, if an award appears in governmentwide award systems but NOT in agency financial systems, then it will lack information such as treasury account symbol (TAS), program activity, object class, disaster emergency fund code (DEFC), and outlays.

In addition to a missing common award identifier, an award may also be unlinked if any of the following apply:

- The award has no activity after Fiscal Year 2017 Quarter 2.
- The award is a loan with zero or negative subsidy cost.
- The award is under the micro-purchase threshold, and the agency reports it in File C but not File D1/D2, or vice versa.

For more information on unlinked awards, see the “Number of Unlinked Awards” section on this [Agency Submission Statistics page](#).

For information on the specific data elements provided in Files C, D1, and D2, please refer to the [Data Dictionary](#) or the documents in the [DATA Act Information Model Schema \(DAIMS\)](#) (particularly the RSS and IDD diagram files).

#### Award Description Data Quality

The award description data element is defined in the [Information Definition Document \(IDD\)](#) as follows:

- For procurement awards: As per the Federal Procurement Data System (FPDS) data dictionary, the award description is a brief, summary-level, plain-English description of the contract, award, or modification. The description field may also include abbreviations, acronyms, or other information that are not plain English, such as those identified in Office of Management and Budget (OMB) policies.
- For financial assistance awards: The award description is a plain-language description of the federal award purpose, activities to be performed, deliverables and expected outcomes, intended beneficiary(ies), and subrecipient activities if known/specified at the time of award.

Maintaining data quality for the award description field has been persistently challenging for federal agencies. For example, some submitted award descriptions are overly lengthy or technical, involve administrative codes rather than words, or lack meaningful information altogether. More information about award description data quality can be found in the Government Accountability Office (GAO) report [GAO-20-75](#). OMB has addressed financial assistance award description data quality in guidance for implementation of the American Rescue Plan Act ([Memorandum M-21-20](#)) and the Infrastructure Investment and Jobs Act ([Memorandum M-22-12](#)).

#### Delay in Department of Defense (DOD) Procurement Data

Procurement data (such as for contracts and indefinite delivery vehicles (IDV)) for the Department of Defense (DOD) and U.S. Army Corps of Engineers (USACE) are published on a 90-day delay in the [Federal Procurement Data System \(FPDS\)](#). This delay affects the availability of data on USAspending.gov for these agencies in Files C and D1, but does not affect Files A, B, or D2. The delay is acknowledged in a [2017 DOD Inspector General report](#).

#### Medicare Location Data

The Department of Health and Human Services (HHS) Centers for Medicare & Medicaid Services (CMS) reports financial assistance awards from Medicare programs (Assistance

Listing Numbers 93.773, 93.774, and 93.770) as aggregate records corresponding to the amount of money sent to a specific [Medicare Administrative Contractor \(MAC\)](#) in a given month. The recipients listed in these records are “MULTIPLE RECIPIENTS,” but the recipient location and primary place of performance fields in these records correspond to the county where the MAC is located. As such, the location fields for these records do not reflect the places where Medicare beneficiaries or provider physicians/hospitals are located (which are usually in different states than the MAC’s location).

Note that, as per policy ([Office of Management and Budget \(OMB\) Memorandum M-17-04](#)), the aggregate record format is intended to shield personally identifiable information (PII) of individual citizens, rather than to anonymize the names of companies like MACs.

More information about this issue can be found in the Government Accountability Office (GAO) report [GAO-20-75](#).

#### Personally Identifiable Information (PII) and Aggregate Records

Aggregate records are used to avoid reporting the recipient’s personally identifiable information (PII) when a financial assistance award is made to an individual. The concept of PII does not apply to organizations, whose federal awards must be reported in non-aggregate form.

Aggregation involves grouping awards to individuals (typically from the same program and time period) by county (for domestic awards), state (for domestic awards), or country (for foreign awards). These records omit location information that would normally be present (e.g., street address and the last 4 digits of the ZIP code) and replace the recipient name with “MULTIPLE RECIPIENTS.” The award profile pages for these records specify the level of aggregation. The Unique Record Identifier (URI) serves as the identification code for aggregate records, in contrast to the Financial Assistance Identification Number (FAIN) used for non-aggregate records.

For more information about reporting requirements for financial assistance awards containing PII, please refer to [Office of Management and Budget \(OMB\) Memorandum M-17-04](#).

#### Personally Identifiable Information (PII) and Redacted Records

Redacted records allow for the removal of personally identifiable information (PII) from financial assistance award data while preserving the individual award and most of its data elements (as opposed to aggregate records, which group multiple awards together to avoid publishing PII).

A recipient name of "REDACTED DUE TO PII" indicates that the associated financial assistance award was issued to an individual whose name and other PII were redacted. Along with replacing the individual’s name with “REDACTED DUE TO PII,” these records omit location information that would otherwise be present (e.g., street address and the last 4 digits of the ZIP code).

For more information about reporting requirements for financial assistance awards containing PII, please refer to [Office of Management and Budget \(OMB\) Memorandum M-17-04](#).

## Sitewide COVID-19 Spending Data Disclosures

### Definition of Covered Funds

For information about the “covered funds” for pandemic response that USAspending.gov tracks, please see the [“What COVID-19 spending does USAspending track?” section](#) of the COVID-19 Spending Profile Data Sources & Methodology page.

### Disaster Emergency Fund Code (DEFC)

For information about the fund codes that USAspending.gov uses to track COVID-19 spending, please see the [“Disaster Emergency Fund Code \(DEFC\)” section](#) of the COVID-19 Spending Profile Data Sources & Methodology page.

### Start Date for Disaster Emergency Fund Code (DEFC) Tracking

As identified by Disaster Emergency Fund Codes (DEFC), COVID-19 response spending data are tracked starting in April 2020. All federal agencies that submit data to USAspending.gov must include COVID-19-related DEFC attributes in their Files B and C submissions starting in June 2020.

In Advanced Search, when any COVID-19 DEFC filter is selected, all prime award transaction-level results (in the Time, Map, and Categories tabs, and in the Advanced Search transaction downloads) are limited to transactions whose action dates are April 1, 2020 and later, and that are part of awards that were funded in whole or part by the selected COVID-19 DEFC. The date limitation prevents the display of prime award transactions that could not have used COVID-19 supplemental funding as tracked by a DEFC (because they were obligated before any COVID-19 supplemental funds were awarded). This is the only transaction-level limitation triggered by the COVID-19 DEFC filter. However, the date limitation does not mean that every transaction-level result with a selected COVID-19 DEFC filter is funded at the transaction level by COVID-19 supplementals, for two reasons: 1) COVID-19 awards often have multiple funding sources, both COVID-19 and non-COVID-19; 2) there is no way to determine how these multiple funding sources are divided among transactions.

For the first point, please note that if an award is only ever funded by COVID-19 DEFCs, then that award’s transactions can be assumed to have used COVID-19 supplemental funds. For the second point, it is important to understand that DEFCs for prime awards are tracked in agency financial systems and submitted in File C data to USAspending.gov, while prime award transactions are tracked in distinct governmentwide award systems that provide the source data for Files D1 and D2. File C data (showing DEFC-tagged obligation and outlay amounts for the lifetime of the award at the end of a reporting period) and File D1 and D2 data (showing obligation amounts made on the transaction’s action date, without any DEFC label) only connect through a common prime award unique key. While a prime award transaction in File D1 or D2 can be linked to a DEFC-tagged prime award in File C, no individual prime award transaction can be tagged with a DEFC. Thus, COVID-19 DEFC spending can only be understood in

the USAspending data model at the prime award summary level, taking into account the lifetime spending of an award at the end of a reporting period. The aforementioned date limitation is intended only to exclude any transactions that obviously cannot have used COVID-19 supplemental funds, when examining the transaction-level spending of an award that is funded in whole or part by COVID-19 DEFCs.

Similarly, subaward data in the COVID-19 Spending Profile download, as well as in Advanced Search results and download files when any COVID-19 DEFC filter is selected, are limited to subawards whose action dates are April 1, 2020 or later. Again, this limitation prevents the display of subawards that could not have used COVID-19 supplemental funding as tracked by a DEFC (because they were obligated before any COVID-19 supplemental funds were awarded). No individual subaward can be tagged with a DEFC, although a subaward (derived in File F) can be connected to a DEFC-tagged prime award in File C through a common prime award unique key.

Due to the timing of when [Office of Management and Budget \(OMB\) Memorandum M-20-21](#) went into effect, if any awards were issued in March 2020 that were funded by the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (signed 3/6/20) or the Families First Coronavirus Response Act (signed 3/18/20), they would not be tagged with a DEFC in USAspending data. However, given the timing of those bills and the additional delays inherent in the warrants and awards processes, it is unlikely that a significant number of such awards, if any, were issued in March 2020.

#### Statement from the U.S. Department of the Treasury — Emergency Rental Assistance (ERA) and State and Local Fiscal Recovery Funds (SLFRF)

Subaward data for recipients of Emergency Rental Assistance (ERA) and State and Local Fiscal Recovery Funds (SLFRF) awards are not available in the FFATA Subaward Reporting System (FSRS) because this system currently only supports subaward reporting for grants, and the ERA and SLFRF awards are direct payments for specified use. As such, the subaward data for recipients of ERA and SLFRF awards are also not integrated into USAspending subaward data, since USAspending subaward data are currently sourced exclusively from FSRS. In consequence and for transparency purposes, Treasury is publishing and updating these data separately from USAspending.gov, but is including links to them here and on the USAspending COVID Spending profile page (in the 'Other Resources' section). These files will be updated as additional data are collected, with the last updated date noted in the XLSX file.

- [ERA subaward data file](#)
- [SLFRF subaward data file](#)

#### Statement from the U.S. Department of Health and Human Services (HHS) – General and Targeted Distributions

The USAspending data reflect obligations to a single entity that is processing payments on behalf of the Department of Health and Human Services (HHS). [The full Provider Relief Fund Public Use File is posted here](#). This Public Use file is updated weekly and



includes payments under the General Distribution including Medicare, Medicaid/CHIP, Dental, Assisted Living Facilities, and Behavioral Health/other providers; and targeted allocations to high impact areas, safety net hospitals, children's hospitals, rural providers, tribal facilities, and skilled nursing facilities and nursing homes. Payments are made at the Tax Identification Number (TIN) organizational level. The Public Use dataset represents the list of providers who have attested to receiving one or more payments from the aforementioned allocations and agreed to Terms and Conditions. Because not all providers (who in many cases received a payment unsolicited) have yet to attest to accepting that payment, the totals listed for this program in the Public Use File are less than those reflected on USAspending.gov.

#### Statement from the U.S. Department of Health and Human Services (HHS) – Claims Reimbursement to Health Care Providers and Facilities for Testing, Treatment, and Vaccine Administration of the Uninsured

The USAspending data reflect obligations to a single entity that is processing claims reimbursements on behalf of HHS. [The full HRSA COVID-19 Uninsured Program Public Use File is posted here.](#) This file is updated weekly and represents the list of health care entities who have agreed to Terms and Conditions and received claims reimbursement for COVID-19 testing of uninsured individuals and/or treatment for uninsured individuals with a COVID-19 diagnosis as well as claims reimbursement for COVID-19 vaccine administration fees.

#### Statement from the U.S. Department of Health and Human Services (HHS) – Rural Health Clinic (RHC) Testing

The USAspending data reflect obligations to a single entity that is processing payments on behalf of HHS. [The full Rural Health Clinic \(RHC\) Testing Fund Public Use File is posted here.](#) This file is updated weekly and includes payments to RHCs for COVID-19 testing. Payments are made at the Tax Identification Number (TIN) organizational level. This dataset represents the list of providers who have attested to receiving a payment from the aforementioned allocation and agreed to the Terms and Conditions. Because not all providers (who received a payment unsolicited) have yet to attest to accepting that payment, the totals listed for this program in the Public Use File are less than those reflected on USAspending.gov.

#### Statement from the U.S. Department of Health and Human Services (HHS) – State Reported Expenditure for Section 6004 and Section 6008 of the Families First Coronavirus Response Act (FFCRA)

Section 6008 of the Families First Coronavirus Response Act (FFCRA) provides a temporary 6.2 percentage point increase to each qualifying state and territory's Federal Medical Assistance Percentage (FMAP) under section 1905(b) of the Social Security Act (the Act). Section 6004(a)(3)(D) of the FFCRA specifies that the FMAP is 100 percent for expenditures for covered services provided to beneficiaries under the new optional eligibility group added at section 1902(a)(10)(A)(ii)(XXIII) of the Act. Additionally, 100 percent match is available for administrative costs related to providing for such services to such individuals under the state plan. The federal share of these expenditures are not



funded through a separate Medicaid appropriation. Therefore, the Centers for Medicare & Medicaid Services (CMS) is not able to separately report section 6004 and section 6008 amounts to USAspending.gov. CMS, however, does have the actual section 6004 and section 6008 expenditures states report to CMS through the quarterly Form CMS-64, which is the accounting statement of record. CMS intends to post these expenditure reports on Medicaid.gov once the state-reported expenditures are finalized.

#### Statement from the U.S. Department of Agriculture (USDA)

The Department of Agriculture (USDA) has identified a reporting issue with outlays which has impacted its USAspending data. The outlay data are properly reported in Files A and B, but for File C were unreported. USDA projects that outlay data will be resolved before July Period 10 reporting begins. USDA is also investigating a Disaster Emergency Fund Code (DEFC) mapping issue which impacts a small number of records, and is working to get this resolved as soon as possible.

## Legal and Policy Documentation

### Statutory Authority

The primary statutory authority for USAspending.gov reporting and related data collections is the Federal Funding Accountability and Transparency Act of 2006 (FFATA), as amended by the Digital Accountability and Transparency Act of 2014 (DATA Act) and the Congressional Budget Justification Transparency Act of 2021. These laws are codified in [31 USC § 6101 note](#).

### OMB Memorandum 2010: Open Government Directive – Federal Spending Transparency and Subaward and Compensation Data Reporting

This Office of Management and Budget (OMB) memorandum provides detailed technical guidance to prime recipients about reporting subaward and subaward executive compensation information to FSRS.gov. [Visit this page to read the memorandum.](#)

### OMB Memorandum 2016-03: Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information

This Office of Management and Budget (OMB) memorandum establishes the requirement to link awards via the Award ID (across File C and Files D1/D2), several requirements related to the FAIN, reporting requirements related to the federal hierarchy, and authoritative sources for purposes of DATA Act reporting, as well as explaining that Treasury Account Symbols (TAS) for each award must be reported. [Visit this page to read the memorandum.](#)

### OMB Memorandum M-17-04: Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability

This Office of Management and Budget (OMB) memorandum establishes Intragovernmental Transfer (IGT) reporting requirements, requirements for reporting financial assistance awards containing personally identifiable information (PII), and

requirements that senior accountable officials (SAO) provide public assurance on a quarterly basis that their agency's internal controls support the validity and reliability of data reported to USAspending. [Visit this page to read the memorandum.](#)

#### OMB Memorandum M-18-16: OMB Circular A-123, Appendix A, Management of Reporting and Data Integrity Risk

This Office of Management and Budget (OMB) memorandum establishes a requirement that agencies create data quality plans governing their submission of data to USAspending.gov. [Visit this page to read the memorandum.](#)

#### OMB Memorandum M-20-21: Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)

This Office of Management and Budget (OMB) memorandum implements several CARES Act transparency reporting requirements, in so doing requiring that agencies report Disaster Emergency Fund Codes (DEFC) in their USAspending data to track pandemic relief spending from supplemental appropriations. It also sets out a requirement for award-level outlays in File C, for monthly financial data reporting to USAspending.gov, and for program activity to be included in File C. [Visit this page to read the memorandum.](#)

#### OMB Memorandum M-21-20: Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources

This Office of Management and Budget (OMB) memorandum outlines requirements for financial assistance award descriptions, including specific subcomponents that these award descriptions should include. [Visit this page to read the memorandum.](#)

#### OMB Memorandum M-22-02: New Financial Assistance Transparency Reporting Requirements

This Office of Management and Budget (OMB) memorandum rescinds M-21-03 and outlines several financial assistance reporting requirements, including that new data elements (i.e., Funding Opportunity Number, Funding Opportunity Goals Text, and Indirect Cost Federal Share Amount) be reported to USAspending.gov for certain grants and cooperative agreements. [Visit this page to read the memorandum.](#)

#### OMB Memorandum M-22-12: Advancing Effective Stewardship of Taxpayer Resources and Outcomes in the Implementation of the Infrastructure Investment and Jobs Act

This Office of Management and Budget (OMB) memorandum outlines requirements related to improving the quality of award descriptions and subaward data. [Visit this page to read the memorandum.](#)

#### Federal Acquisition Regulation (FAR)

The Federal Acquisition Regulation (FAR) governs how agencies award and execute contracts, as well as requirements for reporting contract data publicly and exceptions to these requirements. It is a component of the Code of Federal Regulations (CFR). Among other details, the FAR contains the latest micro-purchase threshold that governs the

minimum amount for federal awards that must be reported ([48 CFR § 2.101](#)). [Visit the FAR website at this link.](#)

#### Code of Federal Regulations (CFR)

The Code of Federal Regulations (CFR) is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. The following three sections of Title 2 of the CFR cover key policy requirements for financial assistance awards that relate to USAspending.gov.

- [2 CFR § 25](#) requires that recipients and subrecipients obtain a unique entity identifier (UEI) by fully registering in SAM.gov before they may do business with the government, outlines a few exceptions to this policy, details how agencies should report data to USAspending.gov using a generic UEI when one of these exceptions applies, and provides the award term language that agencies must use to enshrine these requirements to relevant recipients.
- [2 CFR § 170](#) requires that recipients report subawards, executive compensation information, and subaward executive compensation information (to FSRG.gov, SAM.gov, and FSRG.gov, respectively) outside of certain exceptions, as well as provides award term language that agencies must use to enshrine these requirements to the relevant recipients.
- [2 CFR § 200](#) covers the basic FFATA reporting requirements and specifies a specific set of information that must be captured in every federal award.

#### OMB Circular A-11

This Office of Management and Budget (OMB) document governs requirements for preparing, submitting, and executing the federal budget. It affects USAspending.gov in outlining many key concepts, definitions, and data elements used within Files A, B and C, and it also includes congressional budget justification posting requirements. [Visit this page to read OMB Circular A-11.](#)

#### DATA Act Information Model Schema (DAIMS)

The DATA Act Information Model Schema (DAIMS) lays out the technical requirements that federal agencies must conform to when submitting data to USAspending.gov. DAIMS reflects all relevant requirements and deadlines in OMB memos and is consistent with the policies they lay out. Federal agencies should generally not need to reference these memos to understand their FFATA/DATA Act submission responsibilities or DAIMS requirements. [Visit this page to read the latest implemented version of DAIMS.](#)