



Office of the Under Secretary of Defense (Comptroller)  
Office of the Deputy Chief Financial Officer



# DATA Act Compliance for Financial Managers

June 1, 2017

# Agenda



- **History & Requirements of DATA Act (Treasury)**
- **Old & New website: What's available to the public? (Treasury)**
- **DoD Leadership Supporting DATA Act implementation (EThomas)**
- **DoD's Implementation Approach (EThomas)**
- **DoD Data Sources (EThomas)**
- **Benefits - Beyond Meeting the Legislative Mandate (MGaw)**
- **Summary (MGaw)**



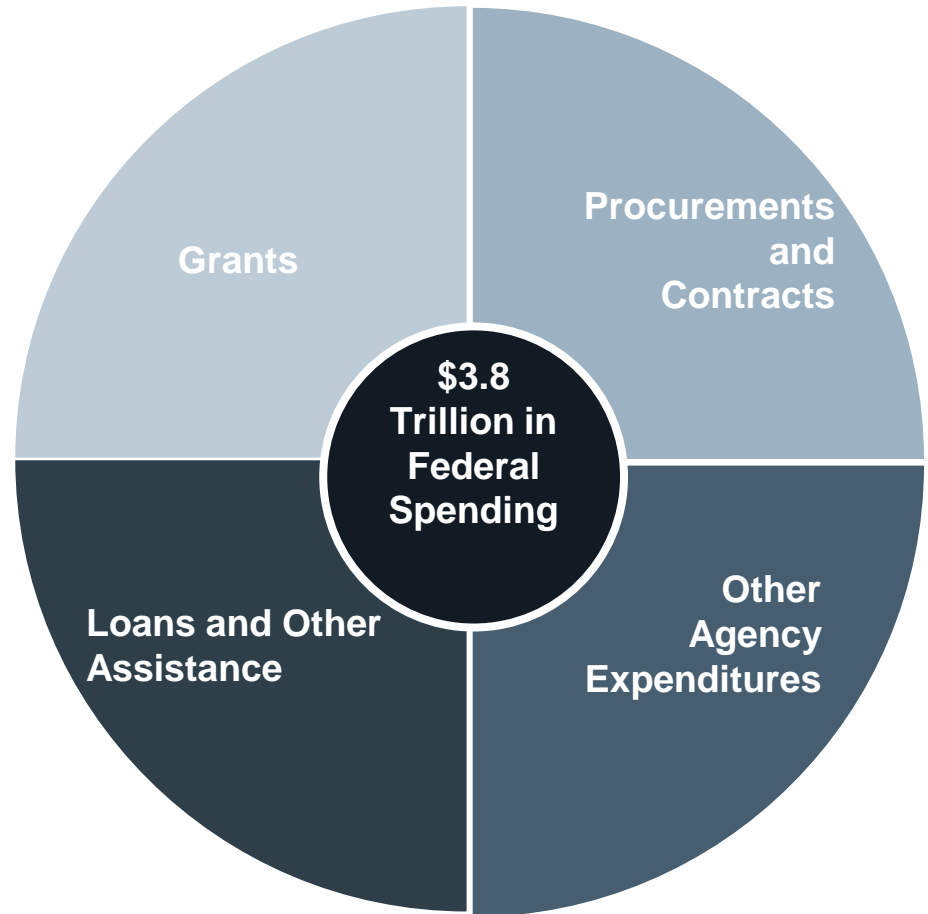
## DATA Act

BETTER DATA. BETTER DECISIONS.  
BETTER GOVERNMENT.

# DATA Act: History & Requirements



- In May 2014, President Obama signed into law the Digital Accountability and Transparency Act of 2014 (DATA Act) (P.L. 113–101), which expands on the Federal Funding Accountability and Transparency Act of 2006
- In May 2017, Federal agencies provided data for posting on USAspending.gov using a standard data exchange called the "DATA Act Schema"
- This will allow Treasury to Track \$3.8 trillion dollars in annual spending on a quarterly basis and link data from the budget, accounting, procurement and financial assistance databases into one common format that allows for comparability across government



# DATA Act: History & Requirements



Explore The Data  
Coming Soon

Developers

Help | About | Guide

Search (coming soon)



In 2016, the U.S. government spent **\$3.85 trillion dollars**

How was that money used? We have the answers.

See the Breakdown



Start Your Search





## Senior Accountable Official

- Mr. Mark Easton, OUSD(C) DCFO

## Senior Executive Leadership Team

- Ms. Gretchen Anderson, OUSD(C) Program and Financial Control (P&FC)
- Ms. Alaleh Jenkins, OUSD(C) ADCFO
- Ms. Lora Muchmore, OUSD(C) BIO
- Ms. Michele Gaw, DFAS, Accounting Standards and Reporting
- Ms. LeAntha Sumpter, USD(AT&L) Defense Procurement and Acquisition Policy (DPAP)
- Dr. Robin Steffin, USD(AT&L), Research and Engineering (R&E), Basic Research

## DoD Working Group, Primary Members Included:

- OUSD(C) POCs from Business Integration Office (BIO) and Program & Financial Control
- DFAS POCs from Agency-Wide and Departmental Reporting
- USD (Acquisition, Technology, and Logistics) POCs from 1) Defense Procurement Acquisition Policy (DPAP) and 2) Research and Engineering (R&E)



- **DoD Contract and Grant Award data already reported to USASpending.gov, as required under Federal Funding Accountability and Transparency Act of 2006 (FFATA)**
- **New DATA Act 2014 requirements centered around providing additional insight into DoD spending writ large**
  - Summary level Appropriation Account information (File A)
  - Summary level Obligations and Outlays by Object Class Code and Program Activity Code (File B)
  - Transaction level data tied to Contract and Assistant Awards reported (File C)

DoD required to make publicly available: How much funding we receive, where the funding came from (APPNs, transfers, carry forward, etc...), and what we plan to and actually spend tax payer dollars on.

# DoD Data Sources for DATA Act Reporting



**File A** Defense Departmental Reporting System (DDRS) leveraged to provided Summary level APPN data

**File B** DDRS also leveraged to provided summary level obligation and outlay data by object class and program activity

**File C** DoD UOT, still under development for audit purposes, will be leveraged to provide transaction level obligation data, beginning sometime in 2018

**File D1** Federal Procurement Data System (FPDS) – Contract Awards

**File D2** Defense Assistance Awards Data System (DAADS) - Grant/Assistance Awards

**File E** System for Award Management (SAM) – Awardee/Vendor Information

**File F** FFATA Subaward Reporting System (FSRS) – Subaward attributes



# Benefits - Beyond Meeting the Legislative Mandate



## Promotes Standardization of Financial Management Data

- Establishes common language across Federal sector
- Allows for E2E funds traceability between budget and expenditures
- Eliminates manual data calls
- Reduces reconciliation work

## Promotes Audit Readiness

- Demonstrates **EXISTENCE**.....funds traceability between financial statement and accounting transactions
- Demonstrates **COMPLETENESS**....funds traceability between accounting transactions and procurement actions
- Creates supportable transactions
- Strengthens internal controls

# Benefits - Beyond Meeting the Legislative Mandate (cont.)



## Promotes System Modernization

- Drives SFIS/SLOA/USSGL Compliance
- Strengthens interoperability between systems
- Establishes urgency to eliminate legacy systems simplifying FM systems environment and reducing costs

## Results in Better Understanding of DoD Mission and Budget Requirements

- Improves communication between key stakeholders....  
**Budget – Procurement - Finance/Accounting**
- Improves communication between federal agencies.....  
**Parent/Child**
- Results in timely, accurate and reliable data for decision makers
- Instills public trust

# Summary



- **DATA Act provides the public with unprecedented transparency into how their tax dollars are being spent.**
- **DATA Act has clear benefits to reporting Agencies, including DoD**
- **Check it out at: <https://beta.usaspending.gov>**

**Questions / Comments?**

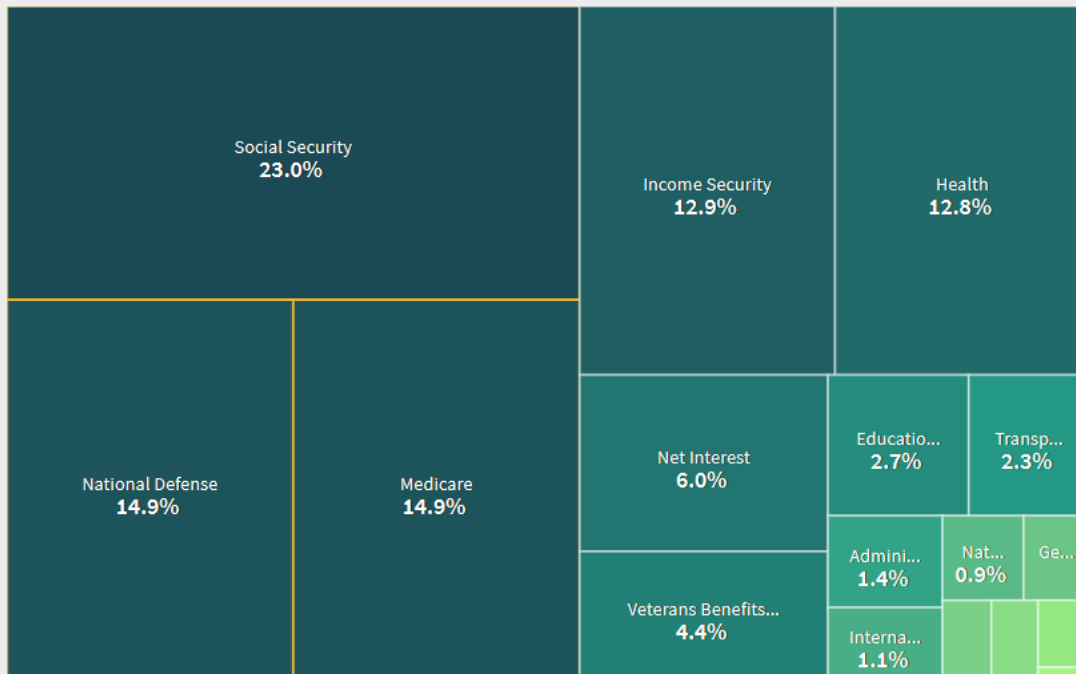
# Appendix – beta.usaspending.gov



To track and manage the spending, the United States government breaks down the budget into **19 categories** called

## BUDGET FUNCTIONS

[Guide](#)



**3** of the **19** total budget functions, accounted for about **1/2** of total spending. Social Security, National Defense, and Medicare.

Hover over each block to learn more about Spending by Budget Function in 2016.

# Appendix - beta.usaspending.gov



## Search & Download Your Data



Time



Rank



Map



Table

DOWNLOAD

Coming Soon

Filter by:

Search

Search by Keyword

Submit

Time Period

Fiscal Year

Date Range

All Fiscal Years

FY 2017

FY 2016

FY 2015

FY 2014

FY 2013

FY 2012

FY 2011

FY 2010

FY 2009

Place of Performance

Show Only:

All

U.S.

Foreign

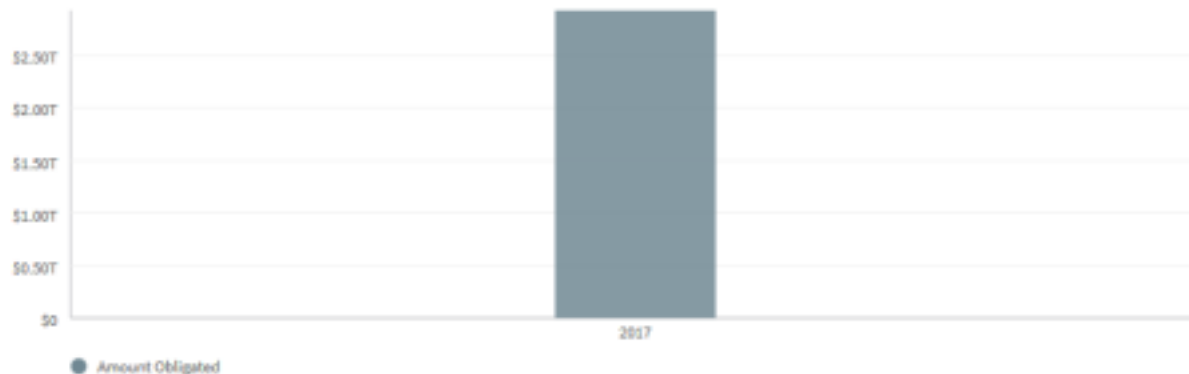
## Spending Over Time

Spot trends in spending over your chosen time period. Filter your results more (at left) and watch this graph update automatically. Break down your results by years, quarters, or months.

Years

Quarters  
Coming Soon

Months  
Coming Soon



Spending by: Budget Category

# Appendix - beta.usaspending.gov



## Place of Performance

Show Only:

All  U.S.  Foreign

State, City, County, ZIP, or District

## Budget Categories

Budget Function

e.g., Income Security

Federal Account

e.g., 012-3539 - Child Nutrition Programs

Object Class

- Personnel Compensation and Benefits
- Contractual Services and Supplies
- Acquisition of Assets
- Grants and Fixed Changes
- Other

## Agencies

Funding Agency

Funding Agency

## Spending by: Budget Category ▾

View a list of the top budget categories from highest to lowest. Filter your results more (at left) and watch this graph update automatically. View your results in a bar graph or a tree map.

Budget Functions

Federal Accounts

Object Classes



< Show previous five

Show next five >

## Spending by Geography

Explore the map to see a breakdown of spending by state, city, and county. Filter your results more (at left) and watch this graph update automatically. View your results by place of performance or recipient location.

Place of Performance

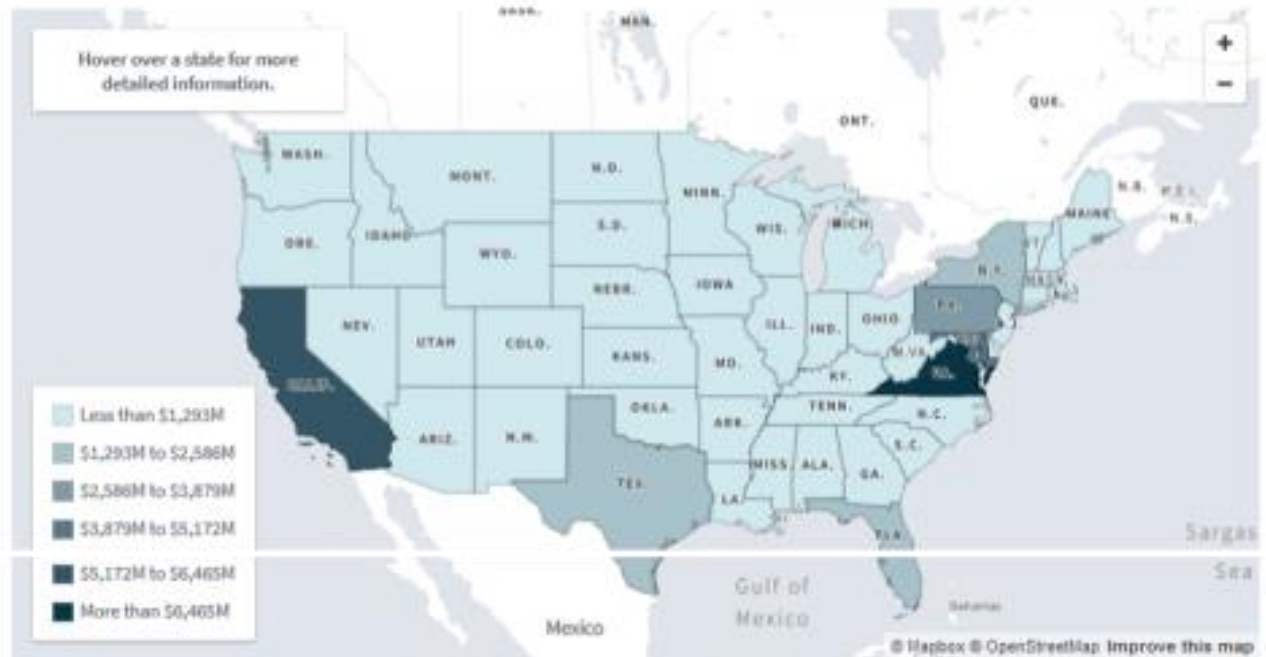
Recipient Location

## Spending by Geography

Explore the map to see a breakdown of spending by state, city, and county. Filter your results more (all left) and watch this graph update automatically. View your results by place of performance or recipient location.

Place of Performance

Recipient Location



## Spending by Award

Contracts

Grants

Direct Payments

Loans

Insurance

### Agencies

Funding Agency

Funding Agency

Awarding Agency

Awarding Agency

### Recipients

Recipient Name/DUNS

Recipient Name or DUNS

Show Only:

All  U.S.  Foreign

Recipient Location

State, City, County, ZIP, or District

### Award Type

Contracts

Grants

Direct Payments

Loans

Insurance



# Appendix - beta.usaspending.gov



Award Type  
 > Contracts  
 > Grants  
 > Direct Payments  
 > Loans  
 Insurance

Award ID

Award Amount  
 Under \$1M  
 \$1M - \$25M  
 \$25M - \$100M  
 \$100M - \$500M  
 \$500M & Above

Min  Max

Other Award Types  
 Showing 100

## Spending by Award

Award ID	Recipient Name	Start Date	End Date	Award Amount
IND17FD00420	AT&T CORP.	3/30/2017	3/29/2042	\$160,000,500
HH50200205793273C	SCHERING CORPORATION	4/1/2017	3/31/2018	\$487,150,322
DEAC04944L85000	SANDIA CORP.	1/4/2017	4/30/2017	\$423,678,505
W79117E0371	TRIWEST HEALTHCARE ALLIANCE CORP.	10/1/2018	12/31/2018	\$380,000,048
DEAC0705D14517	BATTELLE ENERGY ALLIANCE LIMITED LIABILITY COM...	1/26/2017	9/30/2019	\$363,150,307
W79117E0369	HEALTH NET FEDERAL SERVICES INCORPORATED	10/1/2018	12/31/2018	\$358,184,712
DEAC3206NA25396	LOS ALAMOS NATIONAL SECURITY LIMITED LIABILITY ...	1/3/2017	9/30/2020	\$339,911,279
AIDD44TD1500007	CHEMUNICE	3/18/2017	11/28/2020	\$303,555,087
HH50200205793274C	PFIZER INC.	4/1/2017	3/31/2018	\$295,439,312
HH50200205489066I	SCHERING CORPORATION	1/24/2017		\$246,836,877
W77017E0793	MOXESSON CORPORATION	1/1/2017	1/31/2017	\$234,617,282
W79117E0515	DAVITA HEALTHCARE PARTNERS INC.	1/1/2017	3/31/2017	\$218,273,242

# Appendix - beta.usaspending.gov



## Defense Working Capital Fund, Defense

### Account Description

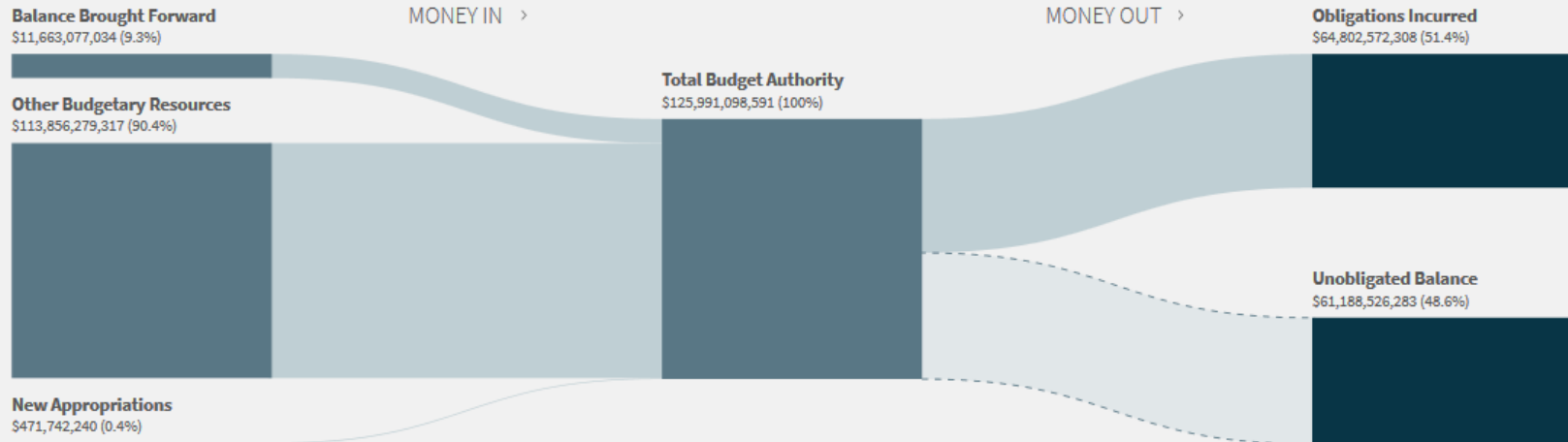
Not available

### Fiscal Year Summary

For this current fiscal year, this agency has been granted authority to spend \$126B out of this federal account. They carried over a balance of \$12B from last year, were given \$472M in new appropriations, and have authority to use \$114B of other budgetary resources.

To date, 51.4% (\$65B) of the total \$126B has been obligated.

## Fiscal Year Snapshot



Filter by:

Time Period

## Spending Over Time