

Federal Spending Transparency: Opportunities to Improve USAspending.gov Data

GAO-24-106214

Q&A Report to Congressional Committees

November 7, 2023

Why This Matters

The website USAspending.gov, the official source of federal spending information, includes information about federal awards such as contracts, grants, and loans. It is intended to inform the American public about how much the federal government spends every year and for what purposes. The information on USAspending.gov can allow users to identify funding opportunities and can also help in identifying potential fraud, waste, and abuse. The federal government has provided about \$4.7 trillion to respond to the COVID-19 pandemic through the CARES Act, the American Rescue Plan Act, and other legislation. That significant amount of funding has highlighted the importance of tracking all federal spending.

The CARES Act includes a provision for GAO to monitor and oversee the federal efforts to address the COVID-19 pandemic.¹ This report provides information on the completeness of USAspending.gov data and challenges that affect users' ability to track federal spending, including for disasters and emergencies.

Key Takeaways

- We identified 49 agencies that did not report data to USAspending.gov, 25 of which were from the executive branch and accounted for more than \$5 billion in net outlays for fiscal year 2022.² Although many nonreporting agencies may not be required to report, neither the Department of the Treasury nor the Office of Management and Budget (OMB) have clear responsibility for determining which agencies must report. In addition, among the agencies that did report to USAspending.gov, we found that some reported COVID-19 obligation amounts did not agree with the information in their budget and annual financial reports.
- Agencies used different approaches to report billions of dollars in spending related to other transaction agreements (OTA)—legally binding agreements other than standard federal contracts and grants, allowing for more flexible arrangements. However, the extent to which agencies completely and consistently reported OTA spending is unclear.
- Additional challenges affect the completeness of USAspending.gov data. For example, award records totaling over \$1.2 trillion in obligations were not linked to key data, such as disaster and emergency spending information.
- Congress could help improve the completeness of data on USAspending.gov by assigning Treasury, in coordination with OMB, the responsibility to periodically assess and determine which agencies must report spending data, and by requiring agencies to report OTAs. In addition, we are recommending that OMB, in collaboration with Treasury, provide guidance for agencies to ensure that the disaster and emergency budgetary data they are reporting to USAspending.gov are consistent with other information they make publicly available.

What are the requirements for agencies to report data, including COVID-19 data, to USAspending.gov?

Agencies are required to report federal spending information to USAspending.gov each month based on laws and regulations, as well as OMB and Treasury policies and guidance.

Reporting requirements from laws and regulations

The laws and regulations for reporting spending information to USAspending.gov and their relevant reporting requirements are summarized in table 1.

Table 1: Laws and Regulations with Relevant USAspending.gov Reporting Requirements for Agencies

Law or regulation	Relevant reporting requirements
Federal Funding Accountability and Transparency Act of 2006 (FFATA) - Pub. L. No. 109-282, 120 Stat. 1186, <i>codified at</i> 31 U.S.C. § 6101 note.	Establishes USAspending.gov and requires agencies to publish data on federal awards equal to or greater than \$25,000.
Digital Accountability and Transparency Act of 2014 (DATA Act) - Pub. L. No. 113-101, 128 Stat. 1146.	Expands FFATA by requiring the Office of Management and Budget (OMB) and the Department of the Treasury to develop government-wide data standards and data elements for agencies to use when reporting federal spending and requires agencies to link financial information (e.g., obligations) to the related federal awards.
CARES Act - Pub. L. No. 116-136, 134 Stat. 281 (2020).	Requires agencies to report federal funds spent to respond to the COVID-19 pandemic and related activities that exceed \$150,000.
2 Code of Federal Regulations § 170.200; 85 Fed. Reg. 49,506 (Aug. 13, 2020).	Requires agencies to report federal awards that equal or exceed the micropurchase threshold, which increased from \$3,500 to \$10,000 in November 2020.

Source: GAO analysis of laws and regulations. | GAO-24-106214

Note: Reporting requirements for systems that provide data to USAspending.gov or for award recipients (e.g., recipient name, address, and business type) are not included in this table.

Reporting requirements from policies and guidance

In response to the Digital Accountability and Transparency Act of 2014 (DATA Act), OMB and Treasury established data standards and began issuing guidance to agencies in 2015.³ Table 2 summarizes the policies and guidance for reporting spending information to USAspending.gov and their relevant reporting requirements.

Table 2: Policies and Guidance with Relevant USAspending.gov Reporting Requirements for Agencies

Policy or guidance	Relevant reporting requirements
Office of Management and Budget (OMB) and Department of the Treasury, <i>Federal Spending Transparency Data Standards</i>	Establishes the government-wide data standards as required by the Digital Accountability and Transparency Act of 2014 (DATA Act). These standardize the information agencies and entities receiving federal funds are required to report (e.g., obligation, outlay, place of performance, award amount, and awardee or recipient name).
<i>Treasury DATA Act Information Model Schema (DAIMS)</i>	Outlines the technical implementation of the government-wide data standards and provides guidance and information for agencies to meet specific reporting requirements, such as instructions for submitting data, data field definitions, acceptable values, validation rules, and formatting.

Policy or guidance	Relevant reporting requirements
<i>Treasury Financial Manual</i> , volume 1, part 2, chapter 6000, <i>Agency Reporting Requirements for USAspending.gov</i>	Describes the reporting requirements for both financial accounting and financial assistance data in accordance with the DAIMS, including reporting dates and validation rules.
OMB Management Procedures Memorandum-2016-03, <i>Additional Guidance for DATA Act Implementation: Implementing Data-Centric Approach for Reporting Federal Spending Information</i> (May 3, 2016)	Emphasizes the requirements for agencies to join financial and award-level data using an award identifier; report Treasury Account Symbols for awards, which facilitate reporting and tracking of obligations and outlays; and use standard codes for reporting financial assistance and procurement awards to USAspending.gov. Provides guidance for the agency certification and assurance that the data reported are based on appropriate internal controls and risk management strategies.
OMB M-17-04, <i>Additional Guidance for DATA Act Implementation: Further Requirements for Reporting and Assuring Data Reliability</i> (Nov. 4, 2016)	Requires agencies to report financial assistance awards at the most granular level practicable while protecting personal identifiable information.
OMB M-20-21, <i>Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)</i> (Apr. 10, 2020)	Requires agencies that received COVID-19 supplemental appropriations to report financial data monthly rather than quarterly for the reporting period starting June 2020, and to report on funds made available to any nonfederal entity that exceed \$150,000 in obligations. Requires all other agencies to report monthly in fiscal year 2022, and all agencies to report financial data using the Disaster Emergency Fund Code to facilitate the identification and tracking of COVID-19 funds through the federal spending life cycle.
OMB M-21-20, <i>Promoting Public Trust in the Federal Government through Effective Implementation of the American Rescue Plan Act and Stewardship of the Taxpayer Resources</i> (Mar. 19, 2021)	Emphasizes the requirements for agencies to report financial assistance award descriptions, including specific subcomponents that these award descriptions should include. Emphasizes agencies' responsibilities to support the quality of subaward data, including actions when recipients do not comply with reporting requirements.
OMB M-22-02, <i>New Financial Assistance Transparency Reporting Requirements</i> (Oct. 26, 2021)	Requires agencies to report new data elements for certain grants and cooperative agreements, including funding opportunity goals and indirect cost federal share amount.

Source: GAO analysis of policies and guidance. | GAO-24-106214

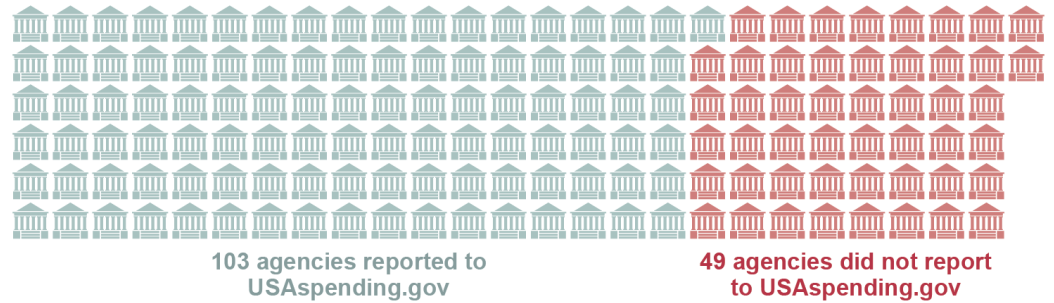
Note: Reporting requirements for systems that provide data to USAspending.gov or for award recipients (e.g., recipient name, address, and business type) are not included in this table.

Do all federal agencies report data, including COVID-19 data, to USAspending.gov?

No. Not all federal agencies reported data, including COVID-19 data, to USAspending.gov. For USAspending.gov reporting purposes, “agency” is defined in law.⁴ According to OMB, agencies make their own legal determinations on whether they are subject to applicable reporting requirements. Using the fiscal year 2022 consolidated financial statements (CFS) report, we identified 152 agencies that were included in the overall federal government financial statements.⁵ As shown in figure 1, when comparing these agencies with those on USAspending.gov for fiscal year 2022, we found that almost a third (49 of 152) did not report data to the website.

Figure 1: USAspending.gov Reporting Compared to CFS Reporting, Fiscal Year 2022

There were 152 federal agencies that reported to the CFS of the U.S. government



Source: GAO analysis of USAspending.gov and consolidated financial statements (CFS) data, GAO (images). | GAO-24-106214

Note: The fiscal year 2022 CFS included 164 federal entities. We excluded 12 of these entities for reasons such as some representing funds or entities that were not active. We refer to the remaining 152 entities as “agencies” for purposes of this report. We did not assess whether any of these are among the “executive agencies” required to report to USAspending.gov.

We found that 49 agencies reporting to the CFS did not report to USAspending.gov, and we determined that about half (25 of 49) of them were in the executive branch.⁶ According to the President’s Budget, these 25 agencies accounted for more than \$5 billion of the \$6 trillion in government-wide net outlays for fiscal year 2022. In addition, according to Treasury officials, two of these executive branch agencies received COVID-19 funds. Per the President’s Budget, these two agencies had approximately \$1.2 billion in net outlays for fiscal year 2022, but it did not specify how much of this amount was COVID-19 related.

OMB and Treasury did not provide an explanation as to why certain executive branch agencies did not report to USAspending.gov. Neither Treasury nor OMB have clear responsibility for determining which agencies are subject to DATA Act reporting requirements.

OMB staff told us that, if requested, they assist agencies in making that determination, but agencies are ultimately responsible for deciding whether they should report to USAspending.gov. Treasury officials told us that they monitor agencies’ submissions by, for example, following up through email when agencies that usually report do not submit data. However, unlike Treasury’s statutory responsibilities for the CFS report, Treasury officials stated that they do not believe the DATA Act provides them with the authority to assess and determine which agencies the law requires to report to USAspending.gov.

Until Congress assigns Treasury, in coordination with OMB, the responsibilities to periodically assess and determine which agencies must report data to USAspending.gov and oversee the completeness of their reporting, the website’s data may lack some required spending information. As a result, USAspending.gov will not provide policymakers and the public with transparency over all funds federal agencies spend, as required, including for disasters and emergencies.

How do COVID-19 data reported on USAspending.gov compare with publicly available federal agency reports?

COVID-19 data on USAspending.gov did not always agree with publicly available federal agency reports. As shown in table 3, for fiscal year 2022, we selected five agencies and compared the COVID-19 obligation amounts they reported to USAspending.gov with amounts in other reports. We found a range of differences in the reporting for four of the five agencies. For example, in its fiscal year 2022 agency financial report, Treasury reported COVID-19 obligations that exceeded the amounts it reported to USAspending.gov and to the budget report by more

than \$195 billion.⁷ For the Department of Transportation, we found a difference of \$10 million.

Table 3: COVID-19 Data Reported in Annual Financial Report, Budget Report, and USAspending.gov for Five Selected Agencies, Fiscal Year 2022

Agency	COVID-19 obligations (dollars in millions)		
	Annual financial report	Budget report	USAspending.gov
Department of Health and Human Services ^{a,b,c,d,e,f,g}	\$85,688	\$93,157	\$91,696
Department of Homeland Security ^{c,f,g}	24,624	24,485	25,078
Department of the Treasury ^g	231,516	35,414	36,048
Department of Transportation ^{c,f,g}	33,409	33,419	33,419
Small Business Administration ^{d,e,g}	23,035	23,035	23,035

Legend:

DEFC = disaster emergency fund code; budget report = SF-133 Report on Budget Execution and Budgetary Resources

Source: GAO analysis of agency-reported data. | GAO-24-106214

^aDEFC L = Pub. L. No. 116-123 funding designated as emergency. Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020.

^bDEFC M = Pub. L. No. 116-127 funding designated as emergency. Families First Coronavirus Response Act.

^cDEFC N = Pub. L. No. 116-136 funding designated as emergency. CARES Act.

^dDEFC O = Pub. L. No. 116-136, Pub. L. No. 116-139, or Pub. L. No. 116-260 funding not designated as emergency. CARES Act, Paycheck Protection Program and Health Care Enhancement Act, or Consolidated Appropriations Act, 2021.

^eDEFC P = Pub. L. No. 116-139 funding designated as emergency. Paycheck Protection Program and Health Care Enhancement Act.

^fDEFC U = Pub. L. No. 116-260 funding designated as emergency. Consolidated Appropriations Act, 2021.

^gDEFC V = Pub. L. No. 117-2 funding not designated as emergency. American Rescue Plan Act of 2021.

OMB directs agencies to collect and create information in a way that supports transparency and purposes beyond USAspending.gov reporting.⁸ While OMB required agencies with significant COVID-19 budgetary activity to disclose information, including obligations, on their annual financial reports, it has no guidance for agencies to help ensure that this information is consistent and comparable with the information agencies report to USAspending.gov.⁹ Treasury’s DATA Act Information Model Schema (DAIMS) states that obligation amounts agencies report to USAspending.gov and their budget reports should be the same. While USAspending.gov provides warnings to agencies when these obligation amounts are not the same, it currently does not prevent agencies from submitting amounts that differ from their budget reports.

Without OMB and Treasury guidance to help agencies ensure that data reported to USAspending.gov are consistent and comparable with other public sources, the transparency and use of USAspending.gov information may be questioned. Information that differs from one source to another may also cause confusion and lead users to inadvertently draw incorrect conclusions.

What are other transaction agreements?

OTAs are legally binding agreements other than standard contracts, cooperative agreements, and grants that authorized government agencies may use, which are not subject to certain federal acquisition laws and requirements. OTAs allow the government and its industry partners to enter into flexible arrangements tailored to the particular projects and needs of the participants. For example, as of March 14, 2021, the Department of Defense and the Department of Health and Human Services (HHS) had obligated \$8.9 billion in OTAs to expedite COVID-19 vaccine development and manufacturing. Agencies need explicit statutory

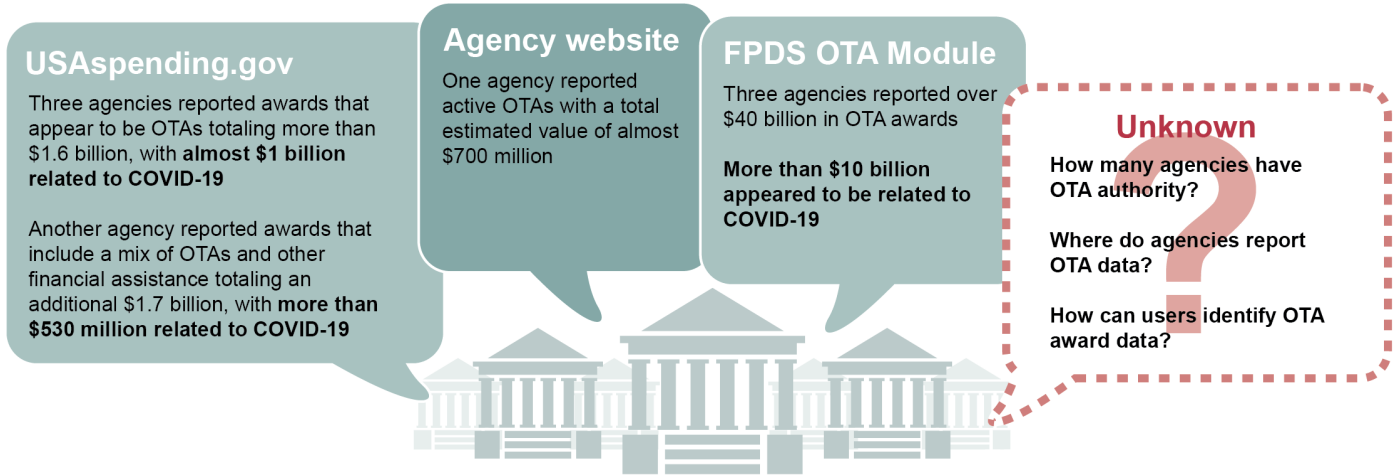
authorization to use OTAs, and each authorization may differ in its scope, requirements, and other terms.

Our prior work has found that federal agencies' use of OTAs has grown significantly, with obligations increasing from \$4.8 billion in 2018 to \$11 billion in fiscal year 2022, reaching as much as \$18.4 billion in fiscal year 2020.¹⁰ We have also reported that OTAs carry a greater risk of reduced accountability and transparency.¹¹

Are federal agencies consistently reporting OTA data to USAspending.gov?

No. Agency reporting of OTA data to USAspending.gov was inconsistent and differed among agencies. Because USAspending.gov does not contain an identifier for OTAs, there is not a systematic way to identify OTAs on USAspending.gov. As shown in figure 2, certain agencies appear to have reported OTA data to USAspending.gov for fiscal year 2020 through fiscal year 2022. However, our analysis of USAspending.gov and other sources found that significant amounts of OTAs are likely not being reported to USAspending.gov. For example, over \$40 billion in OTAs were either reported on an agency's website or the Federal Procurement Data System (FPDS) OTA Module—a government data system for agencies to report certain OTAs and associated obligations. These OTAs were not reported to USAspending.gov and included more than \$10 billion that appeared to be related to COVID-19.¹² However, we do not know how many agencies have OTA authority or how agencies report OTA spending. As a result, there may be other agencies with OTA authority that either did not report or for which we did not identify OTA data.

Figure 2: Other Transaction Agreement (OTA) Data Identified, Including Those Related to COVID-19, Fiscal Years 2020–2022



Source: GAO analysis of USAspending.gov, agency website, and Federal Procurement Data System (FPDS) data, GAO (images). | GAO-24-106214

Notes: We obtained data for fiscal year 2020 through fiscal year 2022 from December 2022 through June 2023. The agency website and the FPDS OTA module do not interface with USAspending.gov.

Agencies subject to the Federal Funding Accountability and Transparency Act of 2006 (FFATA), as amended by the DATA Act, must report to USAspending.gov any funds made available to or expended by a federal agency or its components, subject to certain exceptions. In addition, OMB guidance requires agencies to report on COVID-19 funds made available to nonfederal entities that exceed \$150,000 in obligations. However, because the law did not explicitly include OTAs in the list of federal awards that agencies must report to USAspending.gov, OMB's and Treasury's interpretations on whether agencies should report OTA data to USAspending.gov differed.

OMB told us that it has not issued guidance specific to reporting OTAs and that it advised agencies to report OTAs based on the type of funding with which they more closely align. Treasury told us that it does not believe agencies should report OTA spending to USAspending.gov because OTAs do not fall within the express FFATA definition of “federal award,” and because FFATA and the DATA Act do not mention OTAs.¹³

Until Congress includes OTAs in the list of federal awards that agencies must report to USAspending.gov, policymakers and the public will continue to lack complete spending information and transparency of OTAs.

What additional challenges affect USAspending.gov data completeness?

There are many challenges that affect the completeness of USAspending.gov data (see below). However, addressing these challenges would generally require agency-specific analyses and reviews to identify their root causes and develop corrective actions. While the DATA Act required agency inspectors general to review and report on the completeness, timeliness, quality, and accuracy of agency data submissions to USAspending.gov, that requirement expired in 2021. In March 2022, we recommended that Congress consider extending requirements for the Offices of Inspector General (OIG) to periodically report on USAspending.gov data.¹⁴

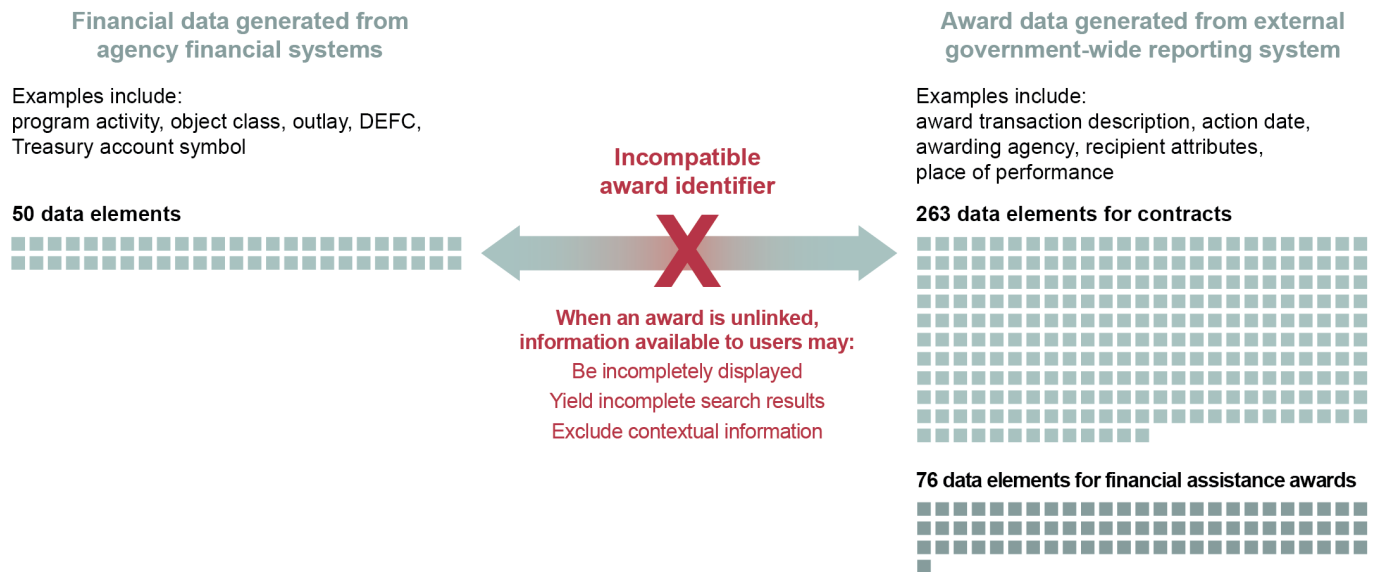
Misapplication of Disaster Emergency Fund Codes (DEFC)

OMB requires that agencies use DEFCs to track spending of federal funds in response to disasters and emergencies, such as COVID-19. Each code links transactions to one or more statutes that appropriated the funding. Some OIGs reported that agencies have faced challenges with applying the DEFCs to their financial data. For example, the Department of Homeland Security OIG found that the Federal Emergency Management Agency’s financial and grant management systems do not have the automated capability to track spending associated with an award made in response to the pandemic, and staff must manually assign DEFCs.¹⁵ Without agencies ensuring that they apply the appropriate DEFCs, USAspending.gov users cannot reliably track spending designated for emergency or disaster relief, such as COVID-19 funding, at the account and award levels.

Unlinked financial and award data

Linking financial and award data on USAspending.gov allows users to have a better understanding of related spending. Linked data provide a full description of the award, including funding account, outlay amounts, place of performance, certain recipient information, and DEFCs. As shown in figure 3, the financial data are generated from agency financial systems, and the award data are generated from external government-wide systems. These two sets of data are connected through an award identifier that when incompatible causes the records to be unlinked, thereby preventing users from obtaining all relevant data elements.

Figure 3: Description of Unlinked Financial and Award Data on USAspending.gov



Source: GAO analysis of USAspending.gov data, GAO (images). | GAO-24-106214

For fiscal years 2020 through 2022, we found that over 12 million financial and award records, totaling more than \$1.3 trillion in obligations, were unlinked. These totals are broken down as follows:

- **Financial data.** Over 1 million records totaling more than \$70 billion in obligations, including about \$12 billion related to COVID-19, were unlinked. Because these financial data records were not linked to the award records, users would be missing information such as recipient, location, and assistance listing.
- **Award data.** Over 10 million records totaling over \$1.2 trillion in obligations were unlinked. Because these award data records were not linked to the financial records, users would be missing information such as agency accounts, program activities, and DEFCs. Without this linkage, we were unable to quantify how much of these award records were funded from COVID-19 appropriations.

In 2022, we reported that many OIGs found that their agencies had issues with establishing these linkages, and some recommended that their agencies implement procedures to verify linkage differences.¹⁶ We have also made recommendations for Treasury to inform and help agencies resolve data linkage differences, and to ensure that identifiers used to link financial assistance awards result in USAspending.gov outputs that are complete and accurate.¹⁷ Treasury has taken actions to inform users about unlinked data and their effect through disclosures on USAspending.gov and continues to work to resolve linkage issues.

Excluded adjustments to unobligated balances

USAspending.gov did not include adjustments to unobligated balances—funds that have not yet been spent or legally committed—that agencies, auditors, and others may deem necessary to reflect accurate spending balances. These adjustments are used to calculate total budgetary resources and obligations. As part of our CARES Act work in 2022, we alerted Treasury that total budgetary resources on the USAspending.gov COVID-19 Spending profile page was understated, as it did not include an adjustment to a COVID-19 program. In September 2022, Treasury addressed this issue.

To correct the total obligation amounts for each agency, federal account, and object class, Treasury is working with OMB and agencies to include adjustments to unobligated balances in the data elements required for fiscal year 2025 submissions. However, the inclusion of adjustments to unobligated balances will apply to agency data submitted going forward (i.e., fiscal year 2025) and will not be retroactively applied to the relevant data submitted prior to this change. As a result, the COVID-19 Spending profile page will not reflect adjustments in the total obligations for each agency, federal account, and object class for certain periods. The absolute value of known adjustments as it relates to COVID-19 was almost \$140 billion through June 2023.

Incomplete subaward data

Subaward data allow users to further track recipients of federal funds, where funds are spent, and for what purpose.¹⁸ However, various challenges affect the completeness, quality, and reliability of subaward data. For example, USAspending.gov discloses issues related to subaward data quality, such as duplication of subaward records. In addition, in 2021, the Pandemic Response Accountability Committee (PRAC) reported that there is no definitive way to track or determine whether subawards were funded from COVID-19 appropriations.¹⁹

We compared subaward information that were publicly available with data available on USAspending.gov and identified some completeness issues. For example:

- We reviewed COVID-19 data for HHS on USAspending.gov as of May 2023 for four programs and found that HHS reported \$169 billion in prime awards to one recipient. The related subaward data were not reported to USAspending.gov. HHS disclosed on USAspending.gov that some subaward data for those programs are available on its website. However, HHS's website data did not include details that would help users determine certain key information, such as the type of business that received the award, particular attributes about the recipient's location—including congressional district—and the related prime award information.
- We reviewed phase II project data for fiscal year 2020 for the Small Business Technology Transfer program and found that subawards for 91 percent (253 of 278) of the prime awards reported to USAspending.gov were not reported.²⁰ Phase II projects of this program require a certain percentage of the total award value to be subawards. While there are reporting exceptions for some recipients, the low number of subawards we found on USAspending.gov indicate that subaward data are likely missing.

Incomplete subaward data on USAspending.gov affect users' ability to effectively and efficiently track spending. We have ongoing work examining the reporting of subaward data, and we plan to report on this issue during fiscal year 2024.

Conclusions

Quality federal spending data are key for Congress, federal managers, and the American public to track taxpayers' dollars. As such, it is imperative that they have access to reliable and complete information on federal spending. We found agencies that either did not report spending data or reported inconsistent spending data to USAspending.gov, including for COVID-19 funds. By assigning Treasury the responsibility for determining which agencies should report to USAspending.gov and requiring that agencies report OTA data, Congress can help improve the completeness and usefulness of data on the website for decision-making and accountability purposes. Further, OMB, in collaboration with Treasury, could improve the reliability and transparency of the data by providing guidance to help agencies ensure that data reported to USAspending.gov are consistent with other information agencies make publicly available.

Additional challenges, such as not linking financial and award data and not applying DEFCs to relevant transactions, will continue to significantly limit the transparency and completeness of spending and award data, particularly related to tracking spending for disasters and emergencies. Lack of transparency and completeness of data undermines the usefulness of the information and could lead users to inadvertently draw incorrect conclusions based on this information. As we previously reported, by requiring OIGs to assess the quality of data submitted to USAspending.gov, Congress would help ensure that holding agencies accountable and improving the quality of these data remain top priorities.

Matters for Congressional Consideration

We are recommending the following two matters for congressional consideration:

Congress should consider amending the DATA Act to assign Treasury, in coordination with OMB, the responsibilities to periodically assess and determine which agencies must report data to USAspending.gov and to oversee the completeness of reporting by all required agencies. (Matter for Congressional Consideration 1)

Congress should consider amending the DATA Act to include OTAs in the list of federal awards that agencies must report to USAspending.gov. (Matter for Congressional Consideration 2)

Recommendation for Executive Action

The Director of OMB, in collaboration with the Secretary of the Treasury, should provide guidance for agencies to ensure that the disaster and emergency budgetary data agencies report to USAspending.gov are consistent and comparable across other public sources, such as agency budget and annual financial reports. (Recommendation 1)

Agency Comments

We provided a draft of this report to OMB and Treasury for review and comment. OMB staff responded via email that OMB agreed with our recommendation and had no comments on the report. Treasury did not have any comments on the report.

How GAO Did This Study

To determine the requirements for agencies to report USAspending.gov data, we reviewed relevant laws, regulations, policies, and guidance. We also interviewed OMB and Treasury officials.

To determine whether all federal agencies report to USAspending.gov, we compared agencies that reported data to USAspending.gov with agencies included in the fiscal year 2022 CFS report because the CFS provides a comprehensive view of government finances. We also interviewed OMB and Treasury officials to obtain their perspectives, and quantified net outlays for nonreporting executive branch agencies using the President's Budget.

To determine the consistency of USAspending.gov COVID-19 data with other agency reports, we compared information five agencies reported to USAspending.gov with their budget and annual financial reports. We selected these five agencies based on both their inclusion in the fiscal year 2022 CFS COVID-19 note disclosure and our ability to reasonably compare information, such as the funding appropriations, between annual financial reports, budget reports, and USAspending.gov. We interviewed OMB and Treasury officials to obtain information about reporting requirements for the different data sources.

To determine whether agencies consistently report OTA information to USAspending.gov, we interviewed OMB, Treasury, PRAC, and Congressional Research Service officials to obtain information about OTA data reporting

sources. We identified potential OTA information by (1) reviewing publicly available reports, (2) analyzing FPDS OTA module data, and (3) searching on federal agencies websites. We also analyzed USAspending.gov award data to identify awards that appeared to be OTAs. We compared the OTA information from all these sources to ensure that we only accounted for unique records when totaling amounts.

To describe other challenges and identify unlinked records, we reviewed DAIMS documents and analyzed USAspending.gov data. We also used Governmentwide Treasury Account Symbol Adjusted Trial Balance System data to quantify the absolute value of adjustments not included on USAspending.gov's COVID-19 Spending profile page. In addition, we used HHS's Tracking Accountability in Government Grants System and SBIR.gov data to provide examples of subaward data not included on USAspending.gov.

We conducted this performance audit from August 2022 to November 2023 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 based on our audit objectives.

List of Addressees

The Honorable Patty Murray
Chair
The Honorable Susan Collins
Vice Chair
Committee on Appropriations
United States Senate

The Honorable Ron Wyden
Chairman
The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

The Honorable Bernard Sanders
Chair
The Honorable Bill Cassidy
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rand Paul, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Kay Granger
Chairwoman
The Honorable Rosa L. DeLauro
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable Cathy McMorris Rodgers
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The Honorable Frank Pallone, Jr.
Ranking Member
Committee on Energy and Commerce
House of Representatives

The Honorable Mark E. Green, M.D.
Chairman
The Honorable Bennie G. Thompson
Ranking Member
Committee on Homeland Security
House of Representatives

The Honorable James Comer
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Jason Smith
Chairman
The Honorable Richard Neal
Ranking Member
Committee on Ways and Means
House of Representatives

We are sending copies of this report to the appropriate congressional committees, the Director of the Office of Management and Budget, the Secretary of Treasury, and other interested parties.

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Endnotes

¹Pub. L. No. 116-136, § 19010(b), 134 Stat. 281, 580 (2020). All of GAO's reports related to the COVID-19 pandemic are available on GAO's website at <https://www.gao.gov/coronavirus>.

²Outlays are payments made to liquidate an obligation, such as when an agency makes a cash disbursement of federal money. Obligation means a legally binding agreement that will result in outlays, immediately or in the future. For example, an agency incurs an obligation when it places an order, signs a contract, awards a grant, purchases a service, or takes other actions that require it to make a payment. Net outlays are gross outlays reduced by offsetting collections—which include

transactions with the public, such as the sale of postage stamps and admission to national parks. We obtained actual net outlays amounts for fiscal year 2022 from the fiscal year 2024 President's Budget.

³Pub. L. No. 113-101, § 3, 128 Stat. 1146, 1151–1152 (2014). The DATA Act amended the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub. L. No. 109-282, 120 Stat. 1186, *codified at* 31 U.S.C. § 6101 note. We refer to language added to FFATA by the DATA Act as DATA Act requirements.

⁴Under FFATA, as amended by the DATA Act, executive agencies, as defined in section 5 U.S.C. § 105, must report to [USAspending.gov](https://www.usaspending.gov).

⁵Per 31 U.S.C. § 331(e), Treasury, in coordination with OMB, prepares the annual CFS report of the U.S. government. CFS reporting adheres to the Federal Accounting Standards Advisory Board accounting standards, which require the inclusion of organizations that, if excluded, would result in misleading or incomplete information. The CFS includes information from executive, legislative, and judicial branch agencies, and included 164 federal entities in fiscal year 2022. We excluded 12 entities from our analysis for reasons such as some representing funds or entities that were not active. We refer to the remaining 152 entities as “agencies” for purposes of this report. We did not assess whether any of these are among the “executive agencies” required to report to [USAspending.gov](https://www.usaspending.gov).

⁶We identified executive branch agencies by using [USA.gov](https://www.usa.gov) (accessed Mar. 28, 2023) and OMB's *MAX Information and Reports (Executive, Legislative, and Judicial Users): SF-133 Report on Budget Execution and Budgetary Resources*.

⁷Budget report refers to the OMB's *MAX Information and Reports (Executive, Legislative, and Judicial Users): SF-133 Report on Budget Execution and Budgetary Resources*.

⁸Office of Management and Budget, *Improving Implementation of the Information Quality Act*, M-19-15 (Washington, D.C.: Apr. 24, 2019).

⁹Office of Management and Budget, *Financial Reporting Requirements*, OMB Circular A-136 (Revised 2022).

¹⁰GAO, *WatchBlog: A Snapshot of Government-Wide Contracting for FY 2022* (Washington, D.C.: Aug. 15, 2023). The obligation amounts in this snapshot are in constant fiscal year 2022 dollars and based on Federal Procurement Data System (FPDS) data for fiscal year 2018 through fiscal year 2022 as of May 2023.

¹¹GAO, *COVID-19 Contracting: Actions Needed to Enhance Transparency and Oversight of Selected Awards*, [GAO-21-501](#) (Washington, D.C.: July 26, 2021).

¹²We quantified the dollar value of OTAs based on the total estimated value on the agency website and the action obligation field on the FPDS OTA Module. We identified awards on the FPDS OTA module that appeared to be COVID-19 related based on the field “description of requirement.”

¹³FFATA defines “federal award” as “Federal financial assistance and expenditures that (i) include grants, subgrants, loans, awards, cooperative agreements, and other forms of financial assistance; [and] (ii) include contracts, subcontracts, purchase orders, task orders, and delivery orders.” FFATA § 2(a)(4)(i)–(ii), as amended; *codified in* 31 U.S.C. § 6101 note.

¹⁴GAO, *Emergency Relief Funds: Significant Improvements Are Needed to Ensure Transparency and Accountability for COVID-19 and Beyond*, [GAO-22-105715](#) (Washington, D.C.: Mar. 17, 2022).

¹⁵Department of Homeland Security, Office of Inspector General, *DHS Continues to Make Progress Meeting DATA Act Requirements, but Challenges Remain*, OIG-22-04 (Washington, D.C.: November 2021).

¹⁶GAO, *Federal Spending Transparency: OIGs Identified a Variety of Issues with the Quality of Agencies' Data Submissions*, [GAO-22-105427](#) (Washington, D.C.: July 12, 2022).

¹⁷GAO, *Federal Spending Transparency: Opportunities Exist to Further Improve the Information Available on USAspending.gov*, [GAO-22-104702](#) (Washington, D.C.: Nov. 8, 2021).

¹⁸A subaward is an agreement a pass-through entity makes with a subrecipient to carry out part of a federal award. A subaward does not include payments to a contractor nor to an individual who is a beneficiary of a federal program.

¹⁹Pandemic Response Accountability Committee, *Increasing Transparency into Covid-19 Spending* (Washington, D.C.: Oct. 19, 2021).

²⁰The Small Business Technology Transfer program is structured in three phases. It is intended to encourage domestic small businesses to engage in federal research and development.