

OMB Policy memoranda govern the authoritative sources for Data Act (M-17-04, M-18-16, M-20-21, etc.). These memoranda take precedence over any other directions and are considered the recognized instructions for agencies in terms of identifying responsibility, authoritative sources, etc. Similarly, each agency Data Quality Plan provides agency specific policy and exceptions regarding Data Act reporting. The Data Act Playbook provides recognized governmentwide variations and exceptions to Data Act Reporting. Finally, the DAIMS¹ provides agency **submission** instructions.

FPDS is **the** authoritative source for procurement data in file D1. FPDS collects summary level procurement data, some of it for the first time (i.e., meaning FPDS is the only source for that information). The FPDS data dictionary provides the authoritative definitions for the D1 file data elements and provides information about the propagation of data.

OMB memoranda M-17-04 state that the subaward data and executive compensation data (files E and F) are the responsibility of the recipient **not the agency**. This information once entered by the recipient is then transferred between GSA systems to USASpending.gov. Errors with this data are the responsibility of the recipient and/or the GSA-Treasury transfer of data.

UltimateParentUniqueIdentifier and UltimateParentLegalEntityName on File D1 are derived fields within the System for Award Management (SAM) based on a recipient's Data Universal Numbering System (DUNS) (the DUNS is the current Unique Entity Identifier (UEI)). Recipients confirm their DUNS when registering in SAM and their 'parent information' is supplied from Dun & Bradstreet as part of an organizational hierarchy. Agencies are not responsible for ultimate parent information since this information is the responsibility of the recipient and is provided automatically to USASpending. Legal awards are between the federal government and the recipient, not the parent organization, as such, the agency does not collect or review this information, nor are they required to do so. Errors with this data are the responsibility of the recipient organization and/or Treasury and GSA if there are issues with the transfer of data.

Third party data: Third party data is data that is supplied or derived by a system outside of agency control. Examples of this information include: Congressional Districts in D1, Parent award id information that is propagated to child awards, UltimateParentUniqueIdentifier and UltimateParentLegalEntityName, etc. These fields are automatically derived based on other pieces of data supplied by the agency. Errors with third party derived data is the responsibility of the system that supplies the derivation.

Derived data:

There are key data elements that, when populated, trigger other information to automatically be supplied by a non-agency system. As a result, these key data elements are the ones identified by agencies as crucial in validation and verification processes rather than the triggered data automatically supplied outside of their systems. Because these elements are the primary key to unlocking information, they are the elements that are focused on and the data derived from them

¹ DAIMS, as referred to in the document, is the collective publication by Treasury of the DAIMS Practices and Procedures (P&P), Reporting Submission Specification (RSS), Interface Definition Document (IDD), Validation Rules, Domain Values, and Information Flow Diagrams.

come from other areas are not the responsibility of the agency and documentation to support them is unnecessary. Examples of this data include:

- Ultimate parent information is derived based on the DUNS provided from the agency for the recipient (although please note policy for exceptions to DUNS reporting).
- In FPDS primary place of performance data is automatically derived based on data entered in one field (e.g., zip plus 4), or based on search table results selected by the user.
- Funding Agency and Office ids\Names: In FPDS entering or searching and selecting a code or results in the automatic derivation of the name. Similarly searching on and selecting the name of either of these fields results in the automatic derivation of the code.
- NAICS Code and Names\PSC Code and Names: In FPDS entering or searching and selecting a code or results in the automatic derivation of the name. Similarly searching on and selecting the name of either of these fields results in the automatic derivation of the code.
- DUNS id which when entered in FPDS on the initial award, and for Grants and Cooperative Agreements on initial award or renewal, will automatically cause the derivation of:
 - Legal entity name, address, city, state, zip code, congressional district and ultimate parent information

Agency responsibilities regarding legal entity name, address data are to ensure that a recipient is registered in SAM at the time of initial award, unless an exception listed in the FAR or other policy, and to ensure the correct DUNS is in FPDS. Recipient parent information, recipient executive compensation and subaward information are not the responsibility of the agency. This information is automatically provided by the recipient by virtue of their SAM registration (if the entity is registered in SAM, if not the prime awardee is responsible for entry).

Legal entity name and address: For D1, the legal entity information is established at the time of the original base award (also known as mod=0). Once a contract is established with a legal entity any changes to the entity name and/or address have to be done via a contract modification. An entity that updates their SAM name or address information does not necessarily mean that a corresponding modification to each and every contract they have with the federal government has to be executed. Contracting Officers, with the legal entity, determine on a case by case basis if a modification needs to be issued. Differences between a legal entity's name or address information in SAM and what is in D1 should not be considered incorrect or a 'finding' since this is perfectly allowable. The key is if the DUNS is correct on both documents. Similarly, a contract document may have the legal entity's mailing address instead of the physical address listed in SAM, again, as long as the same DUNS is used this is not an issue. SAM contains multiple addresses per one DUNS.

CurrentTotalValue of Award and PotentialTotalValueof Award: These two fields are used by USASpending to populate a summary display for the public of what the procurement totals are as of today. These two fields are FPDS system generated fields that keep a running total from a contract's inception to the most recent modification of a contracts base and exercised and base and all options totals and are therefore non-reconcilable. These totals are not frozen on a modification basis (i.e., on a contract with 7 modifications as of Q3, a review of these two fields on a modification done in Q1 will show the totals as of modification 7 in Q3). Because these are system generated fields this information is not supplied by the agency. Indeed, these two fields are intentionally not displayed on the USASpending transaction detail history because these are only summary level fields. There is no

responsibility for an agency to document system generated fields. Per the Federal Funding Accountability and Transparency Act (FFATA), transparency is at the award level, not transactional, therefore although data is collected in the broker at the transactional level, the award-level data on the USASpending.gov is the primary transparency area for consideration.

Award Description: The award description field on the initial award is a brief description of the purpose of the award. This field is not limited to this brief description. The field may also contain other information in addition to the brief description (for example, part numbers, other award information, etc.) and this additional information may contain acronyms and abbreviations. For procurement, the modification description of award may repeat the purpose of the initial award or it may only describe the purpose of the modification, either is acceptable.

Place of Performance:

For procurement, the primary place of performance definition can be found at FPDS.gov. Per FAR 15.209 and other related FAR parts not all contract documents are required to specify the place of performance so FPDS will be the authoritative source for that information.

Propagation of data: Propagation of data is often action-dependent, meaning that propagation is based on the type of contracting action being recorded. As a primary example, for procurement, indefinite delivery vehicles (IDVs) serve as the base contract instrument from which delivery\task orders, FAR part 8 blanket purchase agreements (BPA), and BPA calls are issued. This means that certain pieces of information are propagated from the IDVs to these awards: Legal entity identifier, name, address, NAICS. This propagation follows contract law. Reviews of these fields should be sourced back to the IDV since that is the recognized legal instrument. Propagation information is located in the FPDS data dictionary.

Cross-File Warnings Reporting Threshold (Broker Validations C11, C8, and/or C23). 48 CFR (the FAR) does not require agencies to report contract actions below the micro-purchase threshold (MPT). The broker compares File C with File D1 and as a result, identifying these explainable differences and will generate warnings (C11 and C23) when a PIID is found in File C under the MPT and no corresponding PIID is found in File D1 (C11 and C23). Firm fixed price contract actions that meet the simplified acquisition threshold and are not complex can have funds deobligated after the final invoice payment without requiring a contract modification. In these cases, the explainable difference is between the File C entry for a deobligation without a corresponding File D1 record in the period of the deobligation, triggering a Broker warning (C11 and C23) that does not require agency action.

Deviations from award amounts due to discounts, penalties, interest, or other financial adjustments as outlined in agency plans but are not required to be reported in File D1. The inclusion of financial adjustments, discounts, penalties, or interest in File C will prompt warnings because there will no corresponding transactions included in FPDS. These legitimate differences will not be resolved in future reporting cycles and no policy requires agency action.

Procurement: Post Date and Award Date Differences (Broker Validations C11, C12, and/or C23). The nature of the implementation of DATA Act reporting introduces timing differences in reporting across files, and these differences may not require further explanation or documentation or any agency action. If documentation is required, it should be done in accordance with policy or internal controls. Financial obligations are recorded in the financial system upon receipt. The FAR requires reporting of contract obligations within certain timeframes (3-30 days depending on FAR flexibilities). A contract could be

awarded in Q2 and reported to FPDS to meet FAR requirements, yet the nature of the financial reporting is such that the financial obligations are recorded in Q3. Likewise, a contract for an urgent and compelling need could be awarded and recorded in the financial system before it is required to be recorded in FPDS, crossing DATA Act reporting quarters. As the broker matching occurs within a single quarter, the explainable difference will generate a warning (C11, C12, and C23) in the current reporting period. ☐ When a TAS is canceling, the outstanding unpaid obligations are closed out in the financial system in the current reporting period (in accordance with A-11), triggering a reportable File C record. If the deobligation is for canceling funds on a contract, there will be no corresponding contract action in FPDS (and therefore File D1) until the FAR administrative closeout procedures (in another reporting period), including any audits or litigation, have been completed. As the broker matching occurs within a single quarter, the explainable difference will generate a warning (C11, C12, and C23) in the current reporting period.

Award ID Referential Integrity (Broker Validations C11, C12, and/or C23). To reduce administrative burden and expedite mission delivery, the FAR provides agencies with the flexibility to do “express reporting” (FAR 4.606). Such reporting will result in one contract action record in FPDS but multiple financial obligations in the financial system (for example, purchase of prosthetics). This explainable difference will generate warnings (C11, C12, and/or C23) as a result of this flexibility.

Contract Policy Clarifications

The following are several examples where oversight reports included observations that have mischaracterized explainable differences as inaccuracies. The following policy context is provided for these observations in an attempt to provide information on the policy, process, and technology solutions that support reliance on the data quality in a dynamic operating environment. Contractor information collected in FPDS is based on the contract file at time of award, which uses the contractor’s unique entity identifier and associated information at the time of the contract award. Such information, along with other statutorily required registration data, may change over time. Such changes will be reflected in the contract record if appropriate modifications are warranted. As FPDS is the authoritative data source for US Federal procurement, including display on USAspending.gov and DATA Act reporting, the contractor information in FPDS is the authoritative data for that contract. Contractor information on USAspending.gov is sourced directly from FPDS and as a result, comparison of contractor information from USAspending.gov to the SAM or to the contract file or contract writing system may return explainable differences and discrepancies due to policy and as FPDS is the authoritative source for contract awards.

As FPDS records data at the time of award until appropriate contract (or task order) adjustments are made, there may be differences in information on a task\delivery order, blanket purchase agreement (BPA), or a BPA call reported to FPDS (File D1) and the contractor information in SAM. The task/delivery order contractor information will be aligned to the information on the base (referenced indefinite delivery vehicle) award, not the vendor’s current registration in SAM. As FPDS is the authoritative source for procurement data there is no additional review of SAM to USAspending.gov required and it risks returning information or observations that are not aligned with regulatory requirements.

Deviations from Regulations. The FAR (48 CFR) provides agency officials with flexibilities designed to accommodate emergent needs, mission requirements, and statutory changes. Such flexibilities include the ability to deviate from the FAR (1.4). Deviations from the FAR may be granted unless they are precluded by law, executive order, or regulation. Some deviations may be authorized by the agency

head (1.403) while others require consultation with the Civilian Agency Acquisition Council prior to authorization. In both cases, procedures and requirements for issuing and documenting such deviations can be found in the FAR (1.4) and questions regarding deviations should be directed to the agency Chief Acquisition Officer.

There are situations (per the FAR) where the contract information reported to FPDS will contain a generic name and address for privacy and security reasons. Explainable differences between File D1 and contract files\contract writing systems may be permissible as defined in FAR 4.605(c).

Non-monetary contract awards and modifications will populate in File D1 for the quarter associated with the action date and may not have a corresponding record in File C for the same period. Example: Non-financial closeouts where funds have already expired and been removed from the finance system in a prior reporting period.

The current period File D1 entry represents a valid administrative modification. Example: Modifications processed to change the contracting officer are considered (among many other examples) as administrative only, with no expected corresponding File C record. The current period File D1 entry represents a valid administrative modification.

Appropriated funds – the FAR requires reporting of procurement actions using appropriated funds.

Emergency acquisitions – the FAR provides flexibilities to support contingency operations when the President issues an emergency declaration (among other items). When such flexibilities are authorized, numerous FAR requirements can be delayed and/or waived to include dollar thresholds, documentation, and reporting requirements, vendor registration requirements, etc. If such flexibilities are exercised, this may result in explainable differences between Files C and D1.