Transparency in Federal Spending
The DATA Act

Jay Fohs 7/10/12  Jay.Fohs@MarkLogic.com  301-502-4279
Federal Reporting Today

- Current Reporting
  - USASpending.gov
  - Cfda.gov
  - Recovery.gov
  - Treasury Financial Statements
- Inconsistent
  - Expenditures vs. obligations
  - Outlays vs. paid out
  - Jobs Saved vs. Employment
  - Accounting principles and standards
- Multiple Formats
  - Heterogeneous Systems
  - Constantly evolving sources of data
  - Growing Exponentially
Federal Spending is Complicated

- Detailed Spending Data Stays inside Agency
  - Accurate Reporting requires Data Integration
  - GSA Approved Vendor + Pricing
  - Contracts – Purchase Order
  - Recipient Performance

- Department Accounting Data
  - Tier 1 Prime Detail Data Recorded
  - Funding Codes: Treasury Account Symbol (TAS),
  - Monthly Summary Statement of Transaction Reporting to Treasury by TAS
  - Need to maintain integrity of record data, Reconcile Fund Balance With Treasury
DATA Act Requires

- Recipient Reporting
  - Federal Award
  - Quarterly Reporting
    - Identification of recipient; Name
    - Location; City, County, State, Congressional District, Zip code & Country
    - From which Executive Agency
- Agency Reporting
  - Obligation and Expenditure
    - Identification of recipient; Name
    - Location; City, County, State, Congressional District, Zip code & Country
- Treasury Disbursement
  - Identification of recipient; Name
  - Location; City, County, State, Congressional District, Zip code & Country
  - From which Executive Agency
- Financial Accountability Portal
  - Integrate information submitted by Recipients and Agencies
  - Integrate Treasury Expenditures
  - Integrate FPDS and FAADS
DATA Act Standards
Enable Automation

- Taxonomy
  - Agency
  - Program
  - Product Service Code
  - Award
  - Recipient
  - Funding Code

- XBRL-XML Tagging
  - <Agency>GSA</Agency>
  - <Program>Federal Building Fund</Program>
  - <Product-service-code>Lodging</Product-service-code>
  - <Award>$154,000.00</Award>
  - <Recipient>M Resort</Recipient>
  - <Funding Code>TAS</Funding Code>
The DATA Act Enables Data Integration

- **Solution**
  - Defined Taxonomy – Tagging
  - Secure, Single Platform with easy-to-use search
  - Spatial display of information
  - Real-time Analysis
  - Alerting

- **Benefits**
  - Fast development: real-time transformation
  - Lower operating costs: commodity hardware, automated process
  - Personnel savings: less time required to find information
  - Constituents getting better information, faster

- **Accountability**
  - Agency, Recipient, Treasury, Award Name, Program, Funding Code, Location
GSA Las Vegas Conference

- **Recipient Data**
  - Funding Code – Federal Building Fund
  - Recipients of funds from the Federal Building Fund
    - Airline, Passenger, Date, Justification
    - Hotel, Guest, Date, Justification
    - Royal Productions Contract and Purchase Order

- **Agency Reporting**
  - Expenditure was higher than Obligation
  - Travel Expenses - # of trips to Las Vegas

- **Treasury Expenditure**
  - Funding Code – Federal Building Fund
    - Paid Airline, Hotel, “Additional Expenses”

- **Financial Accountability Portal**
  - All information available for IG at one location
  - Consults FAADS and FPDS

![Diagram showing data flow and technologies](image)
Analytics on Consolidated Reporting

Government-wide oversight identifies patterns and trends, such as:

- In the fourth quarter of 2010, for each program in each agency's budget, what are the most expensive contracts in each category?

- In the fourth quarter of 2010, which small-dollar contracts went to large businesses, in violation of the rule that small-dollar contracts must be awarded to small businesses?

- For each program, which expense categories increased faster than total expenses, and by what proportion?
Thank you

Jay Fohs 1/25/12  Jay.Fohs@MarkLogic.com  301-502-4279
## Benefits of DATA Act

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<th>Current</th>
<th>Post-DATA Act</th>
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| **Grants/Contracts Reporting** | • Each agency has own system  
• No taxonomy  
• Manual Reporting  
• Only summary data sent to central database | • Recipient form sent to independent FAST commission  
• Common taxonomy  
• Detailed (not summary) reports sent to one commission (FAST) |
| **Obligation/Disbursement** | • Each agency tracks O/D in multiple internal systems  
• Each agency shares summary O/D data to 3 different databases  
• No common format or taxonomy  
• Data not publicly available | • Agencies report all O/D data (not just summary) to FAST commission  
• Common data format (interoperable, tagged, standards based)  
• 30 day reporting requirement |
| **Treasury Expenditure Data** | • Treasury expenditure database is inaccessible | • Treasury required to report all expenditures to FAST commission  
• Common format  
• Common taxonomy |
Examples of Information Applications

- Repurpose information trapped in existing silos
- Make information more accessible and more relevant
- Improve collaboration and decision-making