



# Who CARES about DATA


*the link between the CARES and DATA Acts*

**Cotton & Company**  
*Answers Questioned*

May 11, 2021

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## Background - Laws



### Federal Funding Accountability and Transparency Act of 2006 (FFATA)

Required that federal contract, grant, loan, and other financial assistance awards be displayed on a publicly accessible and searchable website (USASpending.gov) to give the American public access to information regarding how the government is spending their tax dollars.

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## Background - Laws

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### Digital Accountability and Transparency Act (DATA Act)

further expanded transparency efforts.

- Linking federal contract, loan, and grant spending information to federal agency programs.
- Established government-wide data standards
- Holding agencies accountable for the completeness and accuracy of data submitted

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## Overview of DATA Act Files

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File	Name	Key Elements	Source
File A	Appropriations	TAS, Status of Budgetary Resources, Obligations, Gross Outlays	SF-133 (Report on Budget Execution and Budgetary Resources) derived from GTAS data.
<b>File B</b>	Program Activity	Same as File A with Object Class and Program Activity Code, Direct/Reimbursable	SF-133 (Report on Budget Execution and Budgetary Resources) derived from GTAS data.
<b>File C</b>	Awards - Financial	TAS, PIID, FAIN, Object Class, Direct/Reim , Transaction Amount	Agency's Financial System

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## Contents/Source of DATA Act Files

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File	Name	Key Elements	Source
File D1	Procurement Awards	PIID, Obligation amount, Legal Entity Data, Period of Performance, Place of Performance, Award data	FPDS
File D2	Financial Assistance Awards	FAIN, Funding (federal and non federal), Award Recipient Data, CFDA Number	Financial Assistance Broker
File E	Additional Awardee Attributes	DUNS, Legal Name, Parent Name, Highly Compensated Officers Name and compensation	SAM.gov
File F	Sub-award Attributes	Same data elements as File D1 for sub-awards	FFATA Sub-Award Reporting System

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## Background - Laws

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### Coronavirus Aid, Relief, and Economic (CARES) Act

- \$2.2 Trillion economic stimulus bill passed by the 116<sup>th</sup> Congress
- Signed into law on March 27, 2020
  - Immediate cash relief
  - Loan programs
  - Hospital and Medical Providers Support
  - Various types of economic relief

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## Background - Laws



Public Law 116-123 – Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 ( March 6) - \$8B

Public Law 116-127 – Families First Coronavirus Response Act (March 18) - \$19B

Public Law 116-136 – CARES Act (March 27) - \$2.08T

Public Law 116-139 – Paycheck Protection Program and Health Care Enhancement Act (April 24) - \$483B


Public Law 116-260 – Omnibus Appropriations and Coronavirus Relief Package (December 27) - \$900B

Public Law 117-2 – American Rescue Plan Act of 2021 (March 11, 2021) - \$1.9T

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## CARES Act Requirements



### CARES Act, Section 15011


*Reporting On Use of Funds*

- Sets the requirements for monthly reporting of COVID obligations and expenditures
- Establishes the use of data elements required to comply with FFATA

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## OMB Memorandum M-20-21



Answers Questioned


### Implementation Guidance for Supplemental Funding Provided in response to the Coronavirus Disease 2019 (COVID-19)

Allows agencies and recipients to meet the CARES Act reporting requirements by utilizing, with minimal modifications, existing reporting requirements and processes under FFATA, as amended by the DATA Act.

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## Disaster Emergency Fund Code (DEFC)



Answers Questioned

DEFC	Public Law
L	Public Law 116-123 – Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 ( March 6) - \$8B
M	Public Law 116-127 – Families First Coronavirus Response Act (March 18) - \$19B
N / O	Public Law 116-136 – CARES Act (March 27) - \$2.08T
P / O	Public Law 116-139 – Paycheck Protection Program and Health Care Enhancement Act (April 24) - \$483B
O / R / S / T	Public Law 116-260 – Omnibus Appropriations and Coronavirus Relief Package (December 27) - \$900B

[https://tfm.fiscal.treasury.gov/v1/supplements/ussgl/ussgl\\_part\\_2.html#Part4](https://tfm.fiscal.treasury.gov/v1/supplements/ussgl/ussgl_part_2.html#Part4)

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## Monthly Reporting

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### Effective for the June 2020 reporting period

- Agencies with COVID-19 relief funding must submit DATA Act Files A, B and C on a monthly basis
- Files B and C must report COVID-19 related DEFC values
- Report a running total of outlays for each award in File C for all awards containing a DEFC value

CARES Act – § 15011(b)(1)(A) On a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards.

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## Management of Reporting and Data Integrity Risks

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CARES and DATA Act requires,

- Quality information to be published on USASpending.gov
- The identification and assessment of risks to reporting objectives and regulatory requirements over data quality
- Continued use of the Data Quality Plan until COVID-19 response funds are expended.

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## National Interest Action Code

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Agencies are required to assign National Interest Action code **P20C** to all COVID-19 related procurement actions reported to the Federal Procurement Data System (FPDS).

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## Publicly Assessable Website USASpending.gov

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The screenshot shows the 'Overview' page for COVID-19 spending on USASpending.gov. It features a horizontal bar chart with the following data points:

- Total Budgetary Resources: \$4.2 Trillion** (This was the total amount made available.)
- Total Outlays: \$2.6 Trillion** (This amount has been paid out.)
- Total Remaining Balance: \$1.3 Trillion** (This amount has not yet been promised to be spent.)
- Total Obligations: \$3.0 Trillion** (This amount has been promised to be spent.)

<https://www.usaspending.gov/disaster/covid-19>

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## Pandemic Response and Accountability Committee



The Pandemic Response Accountability Committee (PRAC) was established as a committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) by the CARES Act.

The mission of the PRAC is to:

- Promote transparency and support independent oversight of the funds provided by the CARES Act and other related pandemic relief legislation, now totaling more than \$5 trillion, and
- Provide oversight of those funds and the coronavirus response.

<https://www.pandemicoversight.gov/our-mission/about-the-prac>

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## Questions?



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