

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 (DQP) may provide information or reference to agency specific policy and exceptions regarding Data Act reporting. The Data Act Playbook<sup>1</sup> provides recognized governmentwide variations and exceptions to Data Act Reporting. Finally, the DAIMS<sup>2</sup> provides agency **submission** instructions.

The Federal Procurement Data System-Next Generation (FPDS) is **the** authoritative source for US Federal government procurement data including award information pulled into the DAIMS file D1. Key FPDS data are annually verified and validated per the Federal Acquisition Regulation and OMB memos. FPDS collects summary level procurement data, some of it for the first time (meaning FPDS is the only source for that information as entered by an agency or derived using key fields). The FPDS data dictionary provides the authoritative definitions for procurement data elements on which the display elements in the D1 file are based. The FPDS data dictionary also provides information about the propagation of data. The DAIMS, as a display standard rather than a policy document, varies from FPDS as the intent of the display is to provide user-friendly information to the public. As such, agencies must adhere to the regulatory, policy, and business process-based standards (FPDS dictionary) when making and managing procurement awards that are then made publicly available using the display standards.

OMB memoranda M-17-04 and M-18-16 state that the recipient, **not the agency**, is responsible for subaward data and executive compensation data (files E and F). This information, once entered by the recipient, is then transferred by GSA systems to USASpending.gov. Errors with these data are not the responsibility of agency procurement officials.

UltimateParentUniqueIdentifier and UltimateParentLegalEntityName are fields included in D1 that are derived fields within the System for Award Management (SAM) based on a recipient's Data Universal Numbering System (DUNS<sup>®3</sup>). Entities registering for contract awards in SAM 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 unique entity recipient, not the parent organization and, as such, the agency does not collect or review the parent information, nor are they required to do so for transparency. Errors with these data are not the responsibility of agency procurement officials.

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, but are not limited to: Congressional Districts in D1, Parent award ID information that is propagated to child awards, UltimateParentUniqueIdentifier and UltimateParentLegalEntityName. These fields are derived based on other pieces of data supplied by either the agency or the recipient. Errors with these data are not the responsibility of agency procurement officials.

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<sup>1</sup> <https://www.cfo.gov/wp-content/uploads/2018/12/Data-Quality-Playbook-2018.pdf>

<sup>2</sup> 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.

<sup>3</sup> The current unique entity identifier.

## Derived data:

There are key data elements that, when populated, trigger other information to automatically be supplied by a shared system outside of the reporting agency. As these elements are the primary key to unlocking information, agencies may, consistent with OMB policy, focus on these data and not the associated data that are then derived using the key. This risk-based, data-centric approach to leverage data at the source is consistent with OMB policy, does not require documentation for derived elements, and increases data quality by eliminating manual data manipulation. Example of these data include but may not be limited to:

- Ultimate parent information is derived based on the DUNS provided from the agency for the recipient (please note regulatory and policy for exceptions to DUNS reporting).
- In FPDS primary place of performance data is systematically derived based on data entered in one field (e.g., zip or 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 results in the systematic derivation of the name from a location that contains some agency-controlled data (hierarchy). Similarly searching on and selecting the name of either of these fields results in the systematic derivation of the code.
- NAICS Code and Names\PSC Code and Names: In FPDS entering or searching and selecting a code results in the systematic derivation of the name. Similarly searching on and selecting the name of either of these fields results in the systematic derivation of the code.
- DUNS ID which, when entered in FPDS on the initial award, results in derivation/pre-population of legal entity name, address, city, state, zip code, congressional district and ultimate parent information.

Agency responsibilities regarding legal entity name and address data are to ensure that a recipient is registered in SAM at the time of initial award, unless a FAR or other policy exception applies, and to ensure the correct DUNS is in FPDS. Recipient parent information, recipient executive compensation and subaward information are the responsibility of the recipient rather than the agency. For subawards, this information may be prepopulated using the DUNS if the subcontractor happens to also be registered in SAM, if not, the prime is responsible for correct reporting of the data per contract terms and conditions.

Legal entity name and address: For FPDS and therefore D1, the legal entity information is established at the time of the original base award<sup>4</sup>. 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 if such an action is determined as appropriate by both parties. An entity that updates their SAM name or address information does not necessarily mean that a corresponding modification to each and every contract with the federal government is necessary.

Contracting Officers and the legal entity determine, on a case by case basis, if a modification is needed. Differences between a legal entity's name or address information in SAM and what is in D1 may result from timing differences, a determination that no modification is needed, or other appropriately exercised flexibilities. The primary key for data quality is having the correct DUNS on documentation.

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<sup>4</sup> Also known as modification = 0.

Similarly, a contract document may have the legal entity's mailing address instead of the physical address for a variety of reasons, including security or safety considerations and the key is that the DUNS must match.

**CurrentTotalValue of Award and PotentialTotalValueof Award:** These two fields are used by USASpending to populate a summary public display for the quarterly DATA Act reporting. They represent the values at the time the quarterly data are published. 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. There is no policy, guidance, or business need for agencies to manage or match these system-generated fields designed only for public purposes. 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 using a modification in Q1 will show the totals as of modification 7 in Q3). Because these are system generated fields, these two fields are intentionally not displayed on USASpending transaction detail history because they are summary level fields.

**Award Description:** The procurement award description field on the initial award is a brief description of the purpose of the contract award. For procurement, this field is not limited to only this brief description. The field may also contain other information necessary for business purposes, for example, part numbers, other award information, 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 is the authoritative source to identify which actions may or may not have such information included in the quarterly display standards in the DAIMS.

**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 such as legal entity identifier, name, address, NAICS. This propagation follows contract regulation and policy. 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 currently compares File C with File D1 and as a result, may generate warnings (C11 and C23) when a PIID under the MPT or FFATA threshold is found in File C and there is no corresponding PIID in File D1. 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 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 FPDS and therefore will not show up 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 in awarded 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 clarity on procurement policy can provide an explanation for perceived data quality issues and agencies (per OMB A-123) may not identify these areas as risk areas needing attention. The following policy context is provided for these observations to provide information on the policy, process, and technology solutions that help explain these perceived issues.

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 awards and is the foundation of public transparency, both for the daily refresh of procurement awards on USASpending.gov and the quarterly DATA Act display, for which there are variations due to timing. . As a result of timing and policy (for example, name changes but a modification not required), any comparison of contract award information on either the daily display or quarterly display may not align 100% to the contractor information in the System for Award Management, the official contract file, or the agency contract writing system until appropriate actions, if any are necessary, are taken and flow through all sources.

For example, 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.

Another example is when agencies issue 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.