United States Department of Agriculture
Office of the Chief Financial Officer
Financial Management Services

DATA Act Financial Assistance Reporting

Module 4

~ File D2 Ensuring Data Quality ~

2025

File D2 Ensuring Data Quality Topics

- Data Quality
- Agency Assurance of Data Quality
- Agency D2 Review
- Federal D2 Review & Publication
- Agency Oversight and Error Handling
- Concluding Notes
- Knowledge Check

Data Quality

Data quality is a measure of the condition of data based on factors such as accuracy, completeness, consistency, reliability, and timeliness. All data being generated, analyzed, and reported should be held to a high standard. Data quality is important because it directly impacts the accuracy and reliability of information used for decision-making.

Agencies and staff offices must develop, implement, and maintain processes for reviewing information and data for quality before it is disseminated. The USDA DATA Act OCFO Reporting Process Guide for Web (Section 5) and File D2 Reporting and Quality Procedures located on the USDA DATA Act Resources web page describe the methods and tools agencies can use for improvement of data quality.

Each agency must have a **Data Quality Plan**. Details are outlined in the USDA Data Quality Plan document on the DATA Act Resources web page.

Agencies must also establish **Internal Controls** per A-123 Appendix A in M-18-16. OCFO provides an outline of how these Internal Controls can be established in USDA DATA Act Data Quality Plan.

Data Quality ~ continued

DATA QUALITY IS BASED ON THREE CRITERIA

OMB and Treasury refer to three criteria as goals for high data quality.

Completeness

All awards and contracts funded by federal dollars must be presented to the public on USAspending.gov. While there are some caveats for reporting certain procurements, the DATA Act was established to fully inform the public about the use of American taxpayer money.

Timeliness

Data is most useful for decision-making when reported in a timely manner. Non-loan awards and any amendments must be reported within two weeks of official signature. Loans must be reported within 30 days of official signature.

Accuracy

All data must match the data recorded within the agency's management systems. Internal controls established under A-123 must ensure the accuracy of the agency's systems. Accuracy also involves correct reporting of award details according to the Governmentwide Spending Data Model (GSDM), including award amount and description as well as recipient information and location benefitted by federal funding.

USDA

Agency Assertion of Data Quality

As owners of the data, agencies are responsible for the quality of reported data, including data accuracy, timely reporting and ensuring completeness (all awards and modifications are reported). Requirements related to Data Quality are noted in File D2 Reporting and Quality Procedures Section IV A, DATA Act Quarterly Assurance Process.

Quarterly Assurance Statement. This required statement references the data quality of all data reported during the quarter, including File D2. This is the opportunity to explain any known issues or obstacles that may have impacted the agency's DATA Act Data Quality. Agencies' statements are compiled into a departmentwide USDA Assurance Statement and submitted to Treasury for publication on the USAspending.gov site.

> Each quarter, OCFO provides an updated Assurance Statement template on a designated site: DATA ACT QUARTERLY ASSURANCE STATEMENT REPORTS (Power Apps). The agency's completed and signed documents are uploaded to the same site each quarter.
>
> The Quarterly Assurance Statement is signed by the agency Senior Accountable Official (SAO) and by OCFO. OCFO submits this information to Treasury on behalf of the department.

File D2 Data Certification. Effective 1/23/2025, OCFO TARD discontinued the requirement for agencies to provide the monthly File D2 Certification Letter. The compliance language from the Letter was added to the DATA Act Quarterly Assurance Statement; the agency provides assurance that File D2 data submitted in the previous three months complies with the DATA Act requirements and file layout outlined by the Office of Management and Budget and the U.S. Department of Agriculture OCFO D2 Submission Procedures guidance.

USDA

Agency D2 Review: The Importance

AGENCY REVIEW IS ESSENTIAL FOR COMPLIANCE WITH DATA QUALITY CRITERIA

Lack of careful review of the D2 file puts the three quality criteria (Complete, Accurate, Timely) in jeopardy. A careful review of the creation of D2 and the resulting file will reduce that risk.

Thorough assessment of financial assistance management systems to ensure all reportable records are included on the file for "Completeness" and "Timeliness."
Data reported to USAspending.gov must match the data recorded within the agency's system. All non-loan financial assistance awards must be published on USASpending.gov within two weeks of issuance. Loans must be reported within 30 days of issuance.

Careful creation of the D2 file to meet GSDM reporting requirements for "Timeliness" and "Accuracy."
Agencies must carefully review records before submission, ensure the awards are published on the site, and quickly correct/resubmit records with errors.

Final review of the resulting D2 file before submission for "Timeliness."
Files and records must meet formatting rules to avoid immediate rejection.

> All headers must be present in the proper sequence, and fields must be populated and properly formatted. Entire files are rejected if headers are incorrect or if even one field is improperly formatted.
> File must be properly named and submitted as .csv document to the proper Dropbox folder.
> Filenames must be in this format: *D2_agencybusinesscode_DYYYYMMDD_THHMMSS.csv*

Agency D2 Review: Avoid Rejections

REVIEW FILES/RECORDS TO AVOID REJECTION

Does the Action Date precede the publication date of the **CFDA/Assistance Listing** on SAM.gov?

Treasury rejects records if the Action Date is *before* the Assistance Listing is published on SAM.gov or if the Assistance Listing is no longer active.

Is an **Amendment/Modification Number** needed on the record?

If the award is not Action Type A (new award) the Amendment/Modification Number field must be populated. Treasury rejects records with no modification/amendment number if the FAIN is already displayed at USAspending.gov unless there is a "C" or "D" noted in the CorrectionDeleteIndicator field.

Did you review the **narrative fields,** such as Award Description, Funding Opportunity Goals Text, and Foreign Locations?

Hard returns and special characters cause the file to break up or be rejected when processed.
Do not paste language from Word documents directly into Excel or ezFedGrants. Please use the Plain Text paste option.

Are you submitting the original .csv file or did you open it into Excel to check something?

Avoid opening .csv files directly into Excel because it causes leading/trailing zeros to drop off.
See Safely Open CSV to Excel instructions found on the DATA Act Resources webpage.

Agency D2 Review: Tracking Records

TRACK RECORDS TO ENSURE PUBLICATION ON USASPENDING.GOV

Publication Of Awards

Agencies should see valid records displayed at USAspending.gov 1-2 days after each processing date on the 3rd, 6th, 18th and 21st of each month.

Agencies must track the D2 data from submission to Dropbox through publication at USAspending.gov

Importance of timely publication is important for several reasons

- Compliance to DATA Act requirements for Transparency.
- Compliance to OMB M-20-21 and Treasury requirements.
- Ensure recipients can be compliant with 2 CFR Part 170 Subaward Reporting which must be completed within a limited timeframe.
    - Recipients cannot report subawards until the prime award is published on USAspending.gov.
- The public must see the Award Details from File D2 and the Financial Data from File C.
    - The Award Page on USAspending.gov is created when the D2 Award Detail data has been published. File C Financial Data is added to the Award Page.
    - Therefore, if the D2 data has not been published, the financial data will not be displayed to the public.
    - If File C data has not been reported, the Award Page will display a large notification stating, “Financial data not available.”

Federal D2 Review & Publication

TREASURY REVIEW OF DATA

OCFO submits a D2 file for each agency/staff office to USAspending's Broker portal, FABS, on the 3rd, 6th, 18th, and 21st of the month. Treasury validates the data based on rules noted in Treasury's ***GSDM Validation Rules***, and reports results as "Fatal Errors" and "Warnings."

Effect of Errors and Warnings on Award Publication

- Records with no Errors are published to USAspending.gov.
- Records with Errors are not published. Agencies receive a FABS Error Report for review.
- Records with Warnings, but no Errors are published to USAspending with lower data quality.

Note about Warnings

Agencies should review warning messages (especially FABS3.3 and FABS3.5) and strive for higher data quality by revising the internal process to avoid future warnings. If possible, agencies should correct the data and resubmit the records with a "C" in the CorrectionDeleteIndicator field.

COMMUNICATION OF VALIDATION RESULTS

The OCFO process retrieves Treasury's findings (errors and warnings) and loads the information into the "Data Act – D2 Broker Error and Warning Report," one of the Canned Reports located within Public Folders within FMMI's General Ledger folder.

The report provides an explanation for each error or warning *and* includes a copy of the rejected record.

Agency Oversight

GENERAL OVERSIGHT

Agencies must track/follow records from submission to publication at USAspending.gov. Please watch for

- confirmation email announcing receipt of files from Dropboxes
- email sent on processing days alerting the agency that a file is rejected due to formatting issues
- publication of reported awards at USAspending.gov within a few days after each processing date
- email alerting that D2 Error/Warning reports are on FMMI Public Folders Canned Reports area for review

NOTE: If a record is not found on USAspending and is not included in the Broker Error/Warning Report, please contact OCFO for investigation.

AVOID RECORD REJECTIONS

Include the **Amendment/Modification Number** if the award is not Action Type A (new award).

Treasury rejects records with no modification/amendment number if the FAIN is already displayed at USAspending.gov unless there is a "C" or "D" noted in the CorrectionDeleteIndicator field.

The **CFDA/Assistance Listing** must be published and "Active" on SAM.gov *before* issuing awards.

Treasury rejects records if the Action Date is *before* the Assistance Listing publication date on SAM.gov.

Narrative field issues (Award Description, Funding Opportunity Goals Text, Foreign Locations)

Hard returns and special characters cause the file to break up or be rejected when processed.

Do not paste language from Word documents directly into Excel or ezFedGrants.

Please use the Plain Text paste option.

Avoid **opening .csv files** directly into Excel because it causes leading/trailing zeros to drop off.

See Safely Open CSV to Excel instructions found on the DATA Act Resources webpage.

USDA

Agency Error Handling ~ The Basics

CORRECTING ERRORS: ESSENTIAL TO HIGH DATA QUALITY

Prompt correction of errors provided by Treasury is essential to timely publication per OMB M-20-21. Agencies should immediately analyze Error/Warning reports and begin the correction process each reporting period. The report provides an explanation for each error or warning *and* includes a copy of the rejected record.

Agencies can access record validation findings within the *DATA Act - D2 Broker Error and Warning Report* in the Canned Reports within the Public Folders in FMMI. The report provides an explanation for each error or warning *and* includes a copy of the rejected record.

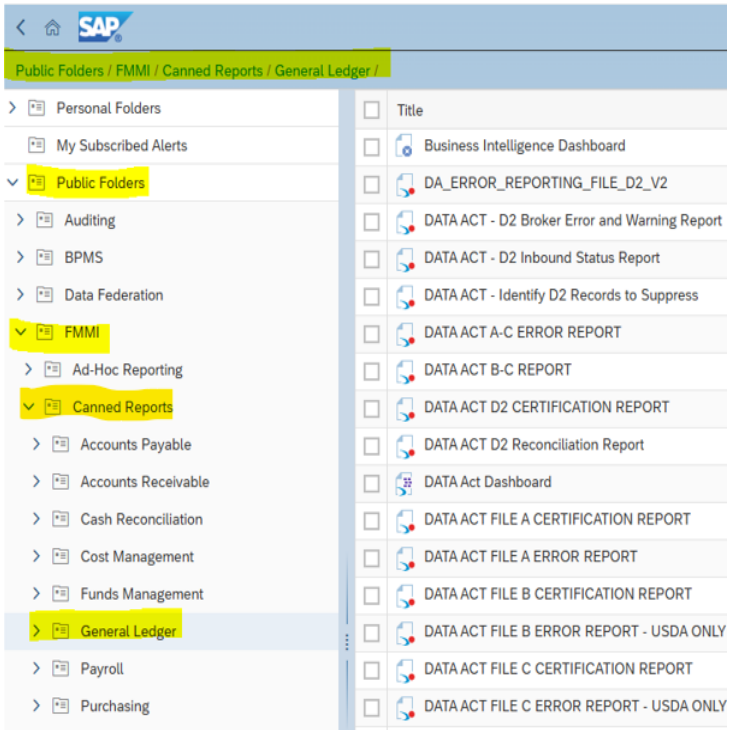
The best way to review this report is to download and sort errors from warnings within Column G. (E = Error and W = Warning)

Agencies actions to resolve errors and warnings include:

- Analysis of the identified error or warning.
- Correct the data within the agency source system(s).
- Create a fresh File D2 report with only those records found in error at USAspending. Do not change any content other than the fields in error.
- Submit correction file to the Repository for the next reporting window, or as soon as possible.

Agencies can find essential details in the documents located on the USDA DATA Act Resources page.

- "Accessing Certification and Error Reports in FMMI Fiori"
- "File D2 How to Handle Errors"
- "File D2 - Reporting and Quality Procedures"



Agency Error Handling
~ Errors/Warnings

MAKING RECORD CORRECTIONS

- Agencies review records with Fatal Errors within 1 to 2 business days.
- Agencies correct File D2 errors within ezFedGrants or agency management systems then submit corrected records to the FMMI Dropbox to be processed during the following reporting window.
- Corrections must be made in the agency management system ***and*** on a fresh D2 file.
  - If the record was reported from the ezFedGrants system, agencies must make corrections within that system AND resubmit the corrected record on a fresh D2 file via the agency Dropbox. ezFedGrants does not resubmit corrected records.
- Create a fresh D2 file with changes on the impacted fields. All other data should remain the same.
- The correction file should be submitted as soon as possible, preferably for the next D2 processing date.
- Do not populate the *CorrectionDeleteIndicator* field when correcting Fatal Errors. That field is reserved for correcting data *already displayed* on USAspending, such as correcting Warnings, improving the award description, or fixing a typo.
- Agencies should review records that have Warnings and improve the level of data quality.
  - Revise the internal process to avoid future warnings
  - Correct the data and resubmit records with a “C” in the CorrectionDeleteIndicator field
  - Ensure that Warnings, FABS3.3, and FABS3.5, are addressed as soon as possible. These indicate important information is missing on USAspending.gov.

Agency Error Handling
~ Fix Published

CORRECTING INFORMATION ALREADY PUBLISHED AT USASPENDING

- Correcting, updating, or expanding Award Descriptions. This action requires submitting a new D2 record with "C" placed in the “CorrectionDeleteIndicator” field. All other data on the record should be the same as the original submission except the revised Award Description field.
- Updating awards due to amendments or modifications. When an award has been modified based on actions between the recipient and the agency, such as an extension of time: Submit a new record (with a modification number noted) using the regular D2 reporting process. The Action Type data field should reflect what type of modification applies. See "Field Values" tab in the D2 Error and Value Workbook.
- Changing the award amount. To report a change in funding (added or deobligated funds), submit a new record (with a modification number) on a fresh D2 file. The Action Type data field should reflect what type of modification applies. See “File D2 - Reporting a Change in Award Funding" on Resources webpage.
- Correcting inaccurate information on other fields, such as typos. Create a new record using the original data in all fields original except the data to be revised. Place a "C" in the CorrectionDeleteIndicator field and submit using the regular D2 reporting process. If the typo is in a Key Field, see last item below.
- Deleting records from USAspending. Awards displayed at USAspending should not be deleted except in special circumstances. Carefully review "File D2 - Deleting Records from USAspending" on the DATA Act Resources page to learn more.
- Correcting records with invalid Key Field, such as the CFDA Number. Submit two records:
  One with the same, exact information but with “D” in the CorrectionDeleteIndicator field. The other with the same, exact information and correct CFDA Number. Do not populate *CorrectionDeleteIndicator* field.

Concluding Notes

- DATA Act guidance is found in the **GSDM documents** located on the U.S. Department of Treasury Treasury Financial Experience (TFX) Data Transparency website. Agencies should review the "GSDM Practices and Procedures" document carefully and be familiar with the RSS (especially the FABS tab for D2 reporting), IDD, and Validation Rules documents.
- Agencies are the owners of the data and responsible for the quality of data reported on A, B, C & D files, including accuracy, completeness, and timeliness.
- Timing and accuracy are essential for compliance to non-DATA Act directives as well, including Buy America and 2 CFR.
- Agencies must have Data Quality Plans in place with Internal Controls per A-123.
- Agencies must attest to data quality via Quarterly Assurance Statements.
- Information, instructions, FAQs, and official documents related to DATA Act can be accessed on the USDA DATA Act Resources for Web.
- Important assistance for creating D2 files is provided in OCFO's File D2 Error and Value Workbook.
- OCFO Transparency and Accountability Reporting Division (TARD) offers assistance for agencies.

Check Your Knowledge: Questions

QUESTIONS

True/False:

1. Agencies should review records with Fatal Errors within 5 business days
2. The agency's Assurance Statement must be signed by the Senior Accountable Official
3. The most efficient way to populate narrative fields is to paste directly from a Word document

Multiple Choice:

4. Who is the owner of data published on USAspending.gov?
   a. USDA OCFO
   b. The reporting agency
   c. The Department of the Treasury
5. Which of the following describes the criteria for ensuring high quality data?
   a. Submitting award detail data for publication within 3 months of award date
   b. Ensuring that all agency financial assistance awards are published on Grants.gov
   c. Ensuring award detail data published to USAspending.gov is accurate

Check Your Knowledge: Answers

ANSWERS

1. Answer is False:
   Agencies review records with Fatal Errors within 1 to 2 business days. Agencies correct File D2 errors within ezFedGrants or agency management systems then submit corrected records to the FMMI Dropbox to be processed during the following reporting window.

2. Answer is Partially True:
   The Senior Accountable Official can name an official designee to sign Assurance Statements.

3. Answer is False:
   When copying language from a Word document, one must use the Paste as Plain Text option. Microsoft Word carries hidden code which can cause rejection of the record.

4. Answer is b:
   USDA Agencies and Staff Offices are the responsible owners of award detail and financial data.

5. Answer is c:
   The three criteria for DATA Act data quality are Accuracy, Timeliness, and Completeness. USAspending.gov is the official site for federal funding transparency, including procurement and financial assistance.