



DATA Act Financial Assistance Reporting

Module 2

~ File D2 Overview ~

2025

DATA Act Overview Topics

File D2 Purpose and Data Sources

File D2 Requirements Overview

File D2 Reporting Process Overview

Reporting and Data Quality Oversight

USDA DATA Act Resources for Web

Federal DATA Act Resources

Knowledge Check

Purpose of File D2 Reporting

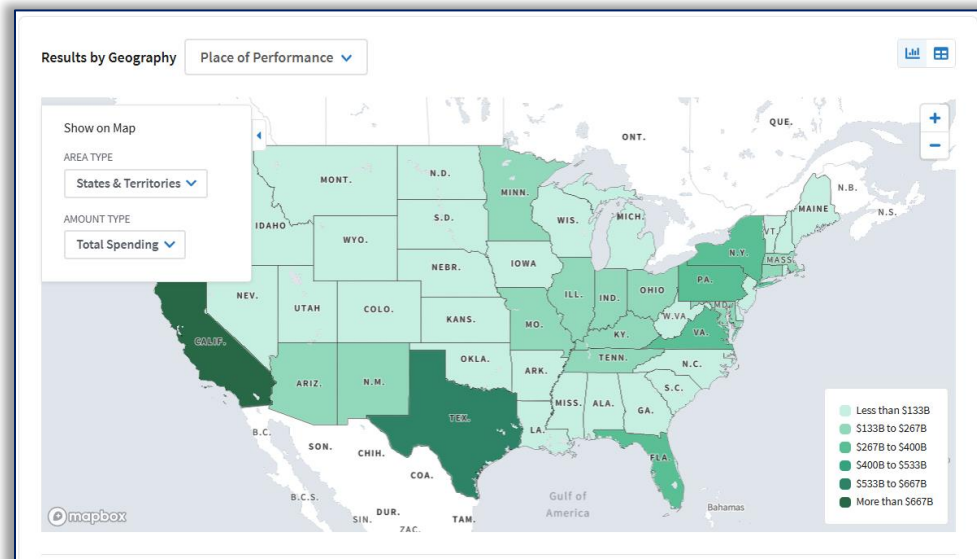
The DATA Act requires the federal government to ensure transparency of how taxpayers' dollars are expended to benefit the public. The [USAspending.gov web site](https://USAspending.gov) (referred to as USAs throughout this training), receives data from federal agencies and displays the data in tables, charts, and maps as well as presenting detailed webpages for each agency, award, and recipient.

File D2 provides USAs with the data for financial assistance awards, such as grants, loans, and insurance. This data includes information for each award, such as dollar amounts, award purpose, recipient information, and identifies where the spending benefits the public.

Link: Grant Award Details

[The Fertilizer Production Expansion Program award in connection with the production of U.S. agricultural commodities.](#)

Link: Federal Spending by State Map, 2025
[Spending by Geography](#)



Sources of File D2 Data

Agencies are the owners of financial assistance award data.

Most USDA component agencies and staff offices record and store financial assistance award data within their own managements systems. Some agencies record and store financial assistance data in the USDA grants management system called ezFedGrants.

Agencies that don't use ezFedGrants.

Agencies that hold data within their own office (hard copies) or management system(s), create a D2 file by populating a spreadsheet and saving it as a .csv file (flat file). This is then submitted to an OCFO Component Agency/Staff Office "DropBox" using an FTP (file transfer protocol) application. OCFO processes the files for submission to Treasury.

Another module in this series will expand upon this process.

Agencies that store financial assistance award data in ezFedGrants.

The ezFedGrants management system supplies the stored data to OCFO. The data is used to populate a D2 file which is then submitted to Treasury. These agencies do not need to send a file via ftp, unless a correction record* is needed.

**Corrections needed on records reported from ezFedGrants must be handled by creating a D2 file with valid data after making the correction within the ezFedGrants system. The manual file (in .csv format) is then submitted to the agency's ftp DropBox for processing*

File D2 Requirements Overview - Timing

Reporting Frequency Requirements

PER OMB M-20-21

Non-loan financial assistance awards must be reported within two weeks of issuance.

Loans must be reported within 30 days of issuance

PER TREASURY GSDM* GUIDANCE

Practices and Procedures Section 2.1.1

"To ensure the timeliness, financial assistance spending data must be reported to and posted on USAspending no later than 30 days after an award is issued. Agencies must report all issued-but-yet-to-be-reported non-loan assistance data twice a month and space the reporting roughly two weeks apart."

To meet these requirements, OCFO processes agency files 4 days each month, on the 3rd, 6th, 18th, and 21st. Agencies can expect the data to be published to USAs within 2-3 business days after each processing date unless fatal errors are identified by Treasury.

**Governmentwide Spending Data Model (formerly called DAIMS)*

Reporting Timeline with Nuances

USDA OCFO processes D2 files on the 3rd, 6th, 18th, and 21st of each month. The records for each agency are compiled and submitted to USAspending. If an agency submits more than one file within a reporting period, all records will be combined and submitted as one file.

The files are submitted to Treasury on the same day or the next business day if processing occurs on a non-business day.

Note: There are some rare instances in which submissions are delayed due to line breaks in the file or handling of larger files.

Treasury validates data according to rules noted in the GSDM.

- If any records are rejected, an error report is provided for agency review in FMFI's Canned Reports area. Records with fatal errors are not published to USAs. Error handling is covered in Module 4.
- Records which pass Treasury's validation are published to website. USAs refreshes data overnight so the good records should appear on the web site the following day.

Special Note:

If you become concerned that records are not published to USAs timely (based on above), please contact OCFO for assistance.

File D2 Requirements Overview - The Data

General Award Information

Award ID

Federal Award Identification Number (FAIN)

Type of Award

Grants, Cooperative Agreements, Direct Payments, etc.

Type of Action

Original award, Modified award, etc.

Awarding and Funding Agency

Agency providing funds and agency executing the award

CFDA/Assistance Listing Program

Federal program under which award is made

Award Description

Award purpose, expected outcome, and beneficiaries

Award Amount

Federal funds obligated (including any modifications)

Period of Performance

Date range allowed for completion of work

Place of Performance

Location benefitting from federal expenditures

Primary Key Elements

Making each record unique.

- Federal Award Identification Number
FAIN
- Award Modification/Amendment Number
when relevant
- Awarding SubTier Agency Code
example: Forest Service: 12C2
- CFDA Number
aka SAM Assistance Listing number
- Unique Record Identifier (URI)
This applies to aggregated award records (Record Type 1)

Record Types 1, 2, and 3*

Most awards are reported as Type 2

Each record type has discrete reporting requirements

- Record Type 1. Only used when approved by OCFO when awards are aggregated into one record based on a specific area. URI is noted rather than a FAIN.
- Record Type 2. Full reporting of an award including the recipient information.
- Record Type 3. Represents a single award (FAIN) but recipient information is hidden for PII purposes

**Details are in the Error and Value Workbook. See last slide.*

Reporting Process Overview - Synopsis

FILE D2 VALIDATION AND PUBLICATION OVERVIEW

This module provides details on the reporting process. Below is a synopsis of the main reporting process events.

- Agencies create D2 files according to requirements described by the Office of Management and Budget (OMB) and Treasury.
- Agencies submit D2 files to the OCFO Financial Management Service (FMS) via the agency's designated FTP DropBox.
- OCFO reviews the file formatting and informs agencies of any issues via the agency's Shared Mailbox. Agency must resolve and resubmit as soon as possible.
- OCFO combines the files submitted from each agency/staff office during the reporting period (based on FMMI Business Area) into one file.
- The file with compiled records is submitted to USAspending via a Treasury Broker portal called Financial Assistance Broker Submission (FABS).
- Treasury validates the submitted data and publishes valid records (no errors) to the USAspending.gov web site.
- Records with errors or warnings are reported to agency in the Broker Error/Warning Report available in FMMI's Canned Reports area. The report provides an explanation for each error/warning identified within each rejected record.
- Agencies correct errors internally and resubmit corrected records on a fresh D2 file for the next reporting window.
- Agencies review USAspending.gov to confirm that all awards and modifications are available to the public.

Reporting Process Overview

- Specifics & Submission

Creating a D2 File – The Basics

Error and Value Workbook (referred to as the E&V)* provides information that is essential to successful D2 file creation. To get started, please review the following key tabs. Other tabs are helpful as well.

D2 Template

Each column designates the data element to be populated. Important: The columns must stay in the same sequence as noted in the template.

D2 Field Specs

Data element specifications, such as data type, number of allowed characters, and required or optional. Ensure all required fields are populated in the proper format.

Field Values

Values that are allowed for certain data elements

NOTE: Special characters

Certain characters within a data field may cause rejection of the file. Please check your Excel file using the strategy noted in [How to Find Special Characters in D2 files](#) before saving to .csv

** The most up-to-date E&V workbook can be found on the [USDA DATA Act Resources web page](#) as item #4 in the DATA Act Reporting Instructions section.*

Last Check and Submission of your D2 File

Before submission to OCFO, save the Excel version of the file in .csv format and use the proper naming convention as described below.

Important: Opening a .csv document directly into Excel will cause leading and trailing zeroes to be lost. See [Safely Open .CSV to Excel](#)

Proper naming convention

D2_<agencybusinesscode>_DYYYYMMDD_THHMMSS.csv
'agency business code' is FMMI code, such as AR00 or RM00.
Example: D2_CF00_D20201125_T134500.csv

Upload .csv file to USDA repository via agency FTP DropBox
Host: 199.139.136.71

Username: intpr<agencybusinesscode> (intprCF00)

Password: Provided by OCFO

IMPORTANT:

Ensure your file is placed into the 'in' folder within the DropBox. The file will disappear from this folder when it gets pulled into the OCFO server (within 15 minutes).

A copy of the file is stored in the 'archive' folder and emailed to your shared mailbox. Contact OCFO if the file remains within the 'in' folder after 15 minutes or if email not received.

Reporting Process Overview - The Journey

From Agency/Staff Office to USAspending

When a file is submitted to OCFO via ezFedGrants or the agency DropBox an internal process moves the files to an OCFO server for handling.

Pre-validation Each file is reviewed for proper formatting. Agencies are notified via email if the formatting is improper. Emails are sent to the agency's DATA Act Shared Mailbox.

OCFO submits a D2 file for each agency to Treasury's Financial Assistance Broker Submission (referred to as **FABS**) portal at least twice each month. This portal is associated with USAs web site.

Treasury/FABS reviews the data for proper formatting and ensures all DATA Act reporting requirements are met.

Records with errors are not published to USAs.

Records with warnings are published to USAs.

Records with no errors are published to USAs.

Handling Records with Errors or Warnings

Records found to have Errors and/or Warnings can be reviewed in a FMMI Canned Reports area.

Records with Errors must be corrected in the agency system and resubmitted to OCFO as soon as possible to meet OMB's timing requirements.

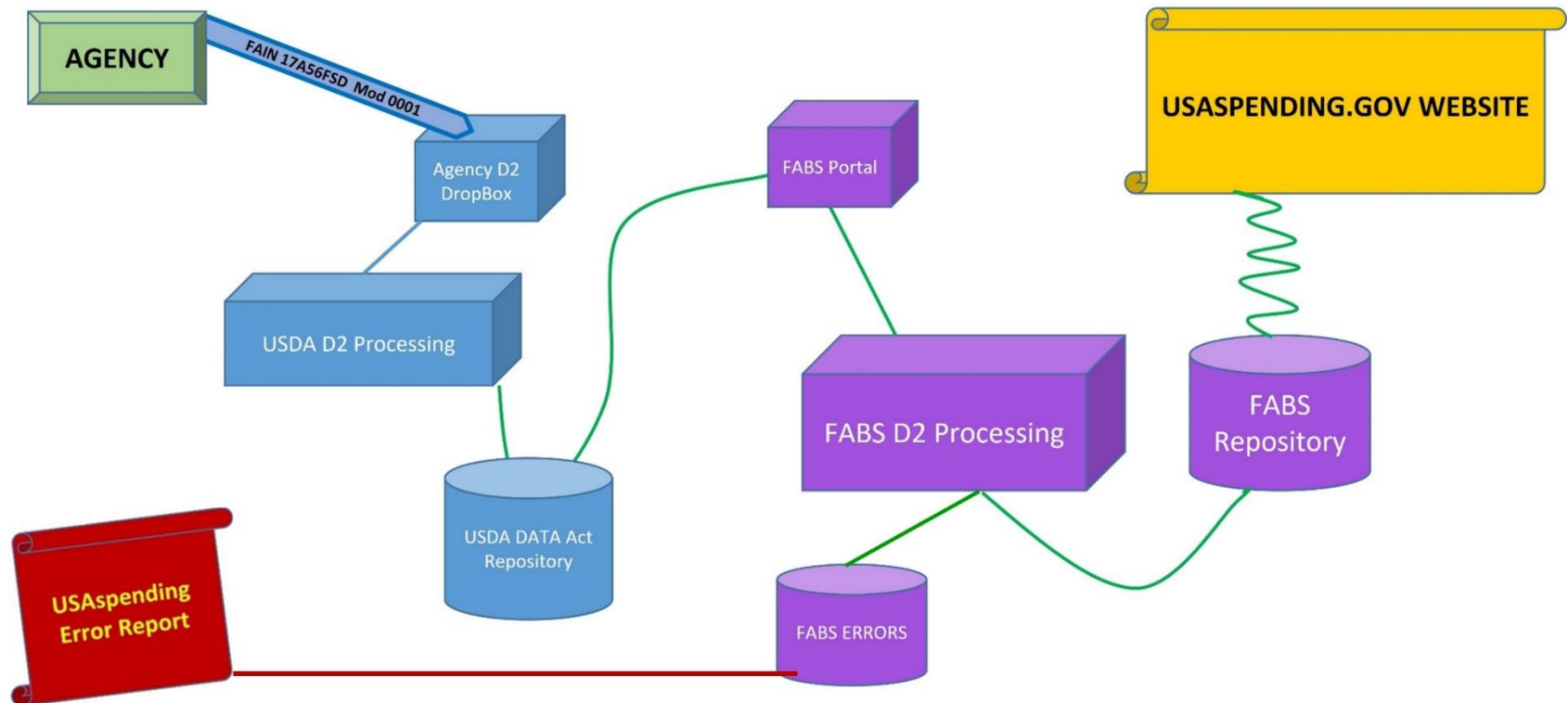
Records with Warnings are published to the public and resubmission is not required. However, the agency should review warnings and revise processes or systems to avoid future warnings.
(!) Watch for Warnings 3.3 and 3.5 which indicate the original record was not reported.

NOTES:

- FAINs reported on File D2 must exist in the financial system for File C reporting.
- All obligations/deobligations reported on File D2 should match File C financial system data.
- D2 records published on USAs are compared to File C data on a monthly basis.

Reporting Process Overview

- The Route



Reporting and Data Quality Oversight

AGENCY RESPONSIBILITIES

- Agencies must ensure D2 file data meets all requirements, the file is properly named and submitted timely to correct DropBox folder.
- Agencies are responsible for tracking record progress from DropBox to the USAs website.
- Agencies are responsible to correct any identified errors and resubmit a corrected file as soon as possible. (See Timing on slide 4)
- Agencies should review Warnings and take steps to improve data quality going forward.
- Agencies must make corrections to their source systems to ensure data on the USAs website matches agency management system data per OMB.
- Agencies must certify on a quarterly basis that all D2 file data submitted complies with DATA Act requirements

Quarterly File D2 Certification

Agencies submit a D2 Certification Statement to OCFO quarterly as part of the Quarterly DATA Act Reporting Assurance Statement to provide reasonable assurance that the submitted data complies with DATA Act requirements and agency file layout instructions according to OMB and Treasury guidance.

- The signature on the Assurance Statement can be the DATA Act SAO or the person preparing and submitting the files. For ezFedGrants, the signature can be either the DATA Act SAO or the ezFedGrants POC.
- The Assurance Statement is submitted to the designated site, [DATA ACT QUARTERLY ASSURANCE STATEMENT REPORTS \(Power Apps\)](#).

USDA DATA Act Resources for Web

[USDA DATA Act Resources for Web](#)

OCFO provides valuable information on the *DATA Act Resources* webpage (referred to as Resources Page).

Error and Value Workbook (E&V)

Contains essential D2 file information sorted on a variety of tabs. This is of significant help when creating an accurate file or assistance in correcting errors.

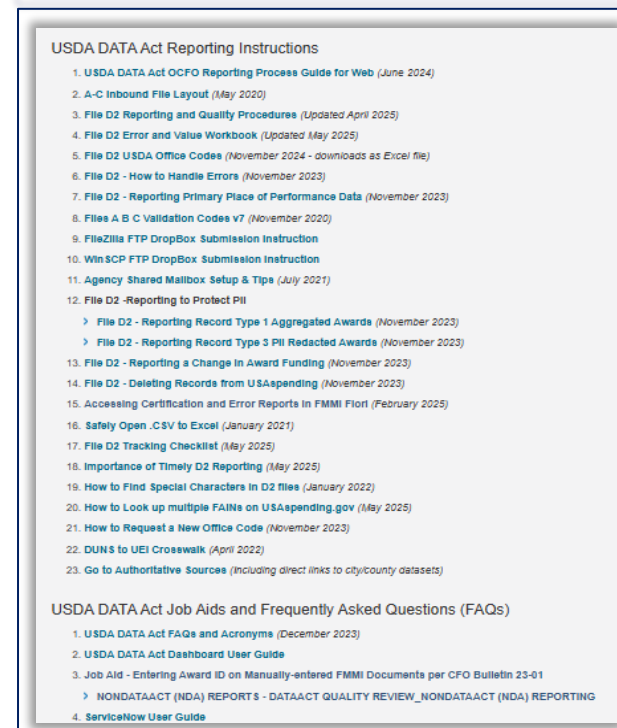
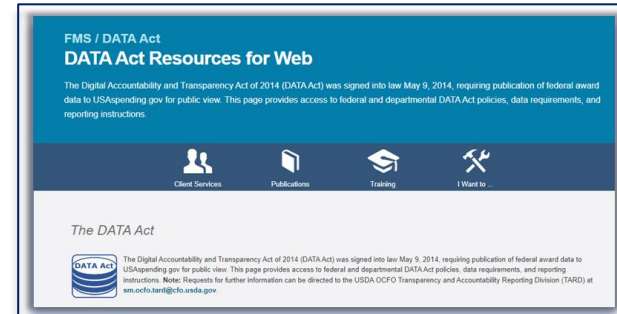
Departmental and Federal DATA Act Policies and Instructions

The Resources Page includes USDA Departmental policies, memos, and guidance as well as links to Federal policy documents, including OMB Memos and Treasury reporting instructions.

Other documents available

Reporting instructions, reporting schedules, points of contact, FAQs, and helpful “How to” documents are provided.

[Agencies should bookmark this page.](#)



Federal DATA Act Resources

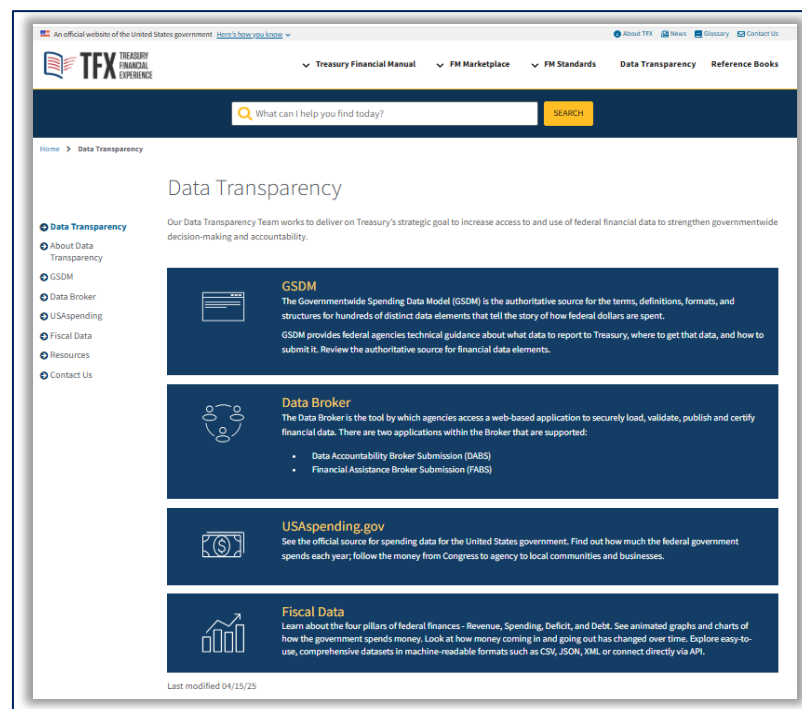
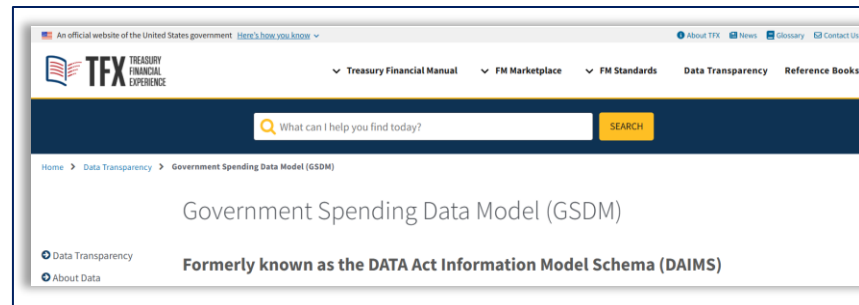
Federal DATA Act requirements and reporting parameters are outlined in Treasury's set of guidance documents called the GSDM: Governmentwide Spending Data Model (formerly DAIMS).

The GSDM documents are the authoritative source for the terms, definitions, file formats, and provide guidance on what data to report, where to get that data, and how to submit it.

Treasury's Data Transparency Site

Access to more general information including FAQs for USAspending.gov and Quick Links to reporting resources.

<https://fiscal.treasury.gov/data-transparency/>



Check Your Knowledge: Questions

True/False:

1. The D2 file provides data for procurement as well as grants awards.
2. OMB guidance directs agencies to report all financial assistance awards to USAspending.gov within 2 weeks of the award's issuance.
3. File D2 reporting methodology allows protection of Personally Identifiable Information (PII).

Multiple Choice:

4. Which is the initial action needed for DATA Act reporting?
 - a. Sending data files to Treasury
 - b. Providing data to OCFO for review and validation
 - c. Certify on a quarterly basis that all D2 file data submitted complies with DATA Act requirements.
5. Which files provide award recipient location details?
 - a. Files A and B
 - b. Files C and D
 - c. Files D1 and D2

Check Your Knowledge: Answers

1. Answer is False:
The D2 file only reports financial assistance awards.
2. Answer is False:
Financial Assistance awards that are not loans must be displayed on USAspending.gov within 2 weeks of issuance. However, loan awards must be reported within 30 days of issuance.
3. Answer is True:
When reporting an award to a PII-protected entity, an agency may use Record Type 3 rules which do not reveal the name or location of the recipient.
4. Answer is b:
Agencies own their data and must ensure the data is provided to OCFO either by ftp file submission or via ezFedGrants. It is then reviewed for final reporting to Treasury and publication to the public on USAspending.gov.
5. Answer is c:
Details about award recipients, including name and location are recorded on the D files (D1 for contracts, D2 for financial assistance)