

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 2061  
OFFERED BY MR. ISSA OF CALIFORNIA**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

2 (a) SHORT TITLE.—This Act may be cited as the  
3 “Digital Accountability and Transparency Act of 2013”.

4 (b) TABLE OF CONTENTS.—The table of contents for  
5 this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Purposes.

Sec. 3. Amendments to the Federal Funding Accountability and Transparency  
Act of 2006.

Sec. 4. Pilot program to evaluate consolidated recipient reporting.

Sec. 5. Classified and protected information.

Sec. 6. American Recovery and Reinvestment Act of 2009 amendments.

Sec. 7. Disaster Relief Appropriations Act of 2013 amendments.

Sec. 8. Executive agency accounting and other financial management reports  
and plans.

**6 SEC. 2. PURPOSES.**

7 The purposes of this Act are to—

8 (1) expand the Federal Funding Accountability  
9 and Transparency Act of 2006 by disclosing direct  
10 Federal agency expenditures and linking Federal  
11 contract, loan, and grant spending information to  
12 programs of Federal agencies in order to enable tax-

1 payers and policy makers to track Federal spending  
2 more effectively;

3 (2) provide consistent, reliable, and searchable  
4 Government-wide spending data that is displayed ac-  
5 curately for taxpayers and policy makers on  
6 USASpending.gov;

7 (3) analyze Federal spending data to  
8 proactively prevent waste, fraud, abuse, and im-  
9 proper payments;

10 (4) simplify reporting for entities receiving Fed-  
11 eral funds by streamlining reporting requirements  
12 and reducing compliance costs while improving  
13 transparency; and

14 (5) improve the quality of data submitted to  
15 USASpending.gov by holding Federal agencies ac-  
16 countable for the completeness and accuracy of the  
17 data submitted.

18 **SEC. 3. AMENDMENTS TO THE FEDERAL FUNDING AC-**  
19 **COUNTABILITY AND TRANSPARENCY ACT OF**  
20 **2006.**

21 Section 2 of the Federal Funding Accountability and  
22 Transparency Act of 2006 (31 U.S.C. 6101 note) is  
23 amended—

24 (1) in the section heading, by striking “**FULL**  
25 **DISCLOSURE OF ENTITIES RECEIVING FED-**

1       **ERAL FUNDING**” and inserting “**DISCLOSURE OF**  
2       **FEDERAL FUNDING**”;

3               (2) in subsection (a)—

4                       (A) by redesignating paragraphs (2) and  
5                       (3) as paragraphs (3) and (7), respectively;

6                       (B) by inserting after paragraph (1) the  
7                       following new paragraph (2):

8               “(2) **FEDERAL AGENCY**.—The term ‘Federal  
9               agency’ has the meaning given the term ‘Executive  
10              agency’ under section 105 of title 5, United States  
11              Code.”;

12                      (C) by inserting after paragraph (3), as re-  
13                      designated by subparagraph (A), the following  
14                      new paragraphs:

15              “(4) **FEDERAL FUNDS**.—The term ‘Federal  
16              funds’ means any funds that are made available to  
17              or expended by a Federal agency.

18              “(5) **OBJECT CLASS**.—The term ‘object class’  
19              means the category assigned for purposes of the an-  
20              nual budget of the President submitted under sec-  
21              tion 1105(a) of title 31, United States Code, to the  
22              type of property or services purchased by the Fed-  
23              eral Government.

1           “(6) PROGRAM ACTIVITY.—The term ‘program  
2           activity’ has the meaning given that term under sec-  
3           tion 1115(h) of title 31, United States Code.”; and

4           (D) in paragraph (7), as redesignated by  
5           subparagraph (A)—

6           (i) in subparagraph (B), by striking  
7           “paragraph (2)(A)(i)” and inserting “para-  
8           graph (3)(A)(i)”;

9           (ii) in subparagraph (C), by striking  
10          “paragraph (2)(A)(ii)” and inserting  
11          “paragraph (3)(A)(ii)”;

12          (3) in subsection (b)—

13          (A) in paragraph (1)—

14          (i) by striking “the Office of Manage-  
15          ment and Budget” and inserting “the Sec-  
16          retary of the Treasury” each place it ap-  
17          pears;

18          (ii) by redesignating subparagraphs  
19          (A) through (G) as clauses (i) through  
20          (vii), respectively, and adjusting the mar-  
21          gin accordingly;

22          (iii) by striking “for each Federal  
23          award—” and inserting the following: “for  
24          all Federal funds—

1           “(A) for each Federal agency, component  
2 of a Federal agency, appropriations account,  
3 program activity, and object class (including  
4 any subcomponent of an object class), and other  
5 accounts or data as appropriate—

6           “(i) the amount of budget authority  
7 available;

8           “(ii) the amount obligated;

9           “(iii) the amount of outlays;

10          “(iv) the amount of any Federal funds  
11 reprogrammed or transferred; and

12          “(v) the amount of expired and unex-  
13 pired unobligated balances; and

14          “(B) for each Federal award—”; and

15           (iv) in subparagraph (B)(iii), as so  
16 designated by this subparagraph, by insert-  
17 ing “, which shall be assigned a unique  
18 identifier,” after “information on the  
19 award”;

20          (B) in paragraph (3)—

21           (i) by striking “The Director of the  
22 Office of Management and Budget” and  
23 inserting “The Secretary of the Treasury”;  
24 and

1 (ii) by striking “the Director” and in-  
2 serting “the Secretary”;

3 (C) in paragraph (4)—

4 (i) by striking “the Director of the  
5 Office of Management and Budget” and  
6 inserting “the Secretary of the Treasury”;  
7 and

8 (ii) by striking “the Director” and in-  
9 serting “the Secretary”, each place it ap-  
10 pears; and

11 (D) by adding at the end the following:

12 “(5) APPLICATION OF DATA STANDARDS.—The  
13 Secretary of the Treasury shall apply the data  
14 standards established under subsection (e) to all  
15 data collection, data dissemination, and data publi-  
16 cation required under this section.”.

17 “(6) DATA FEED TO RECOVERY ACCOUNT-  
18 ABILITY AND TRANSPARENCY BOARD.—The Sec-  
19 retary of the Treasury shall provide the data de-  
20 scribed in paragraph (1) to the Recovery Account-  
21 ability and Transparency Board so that it can be in-  
22 cluded in the Recovery Operations Center described  
23 in subsection (h).”;

24 (4) in subsection (c)—

25 (A) in paragraph (1)—

1 (i) in the matter preceding subpara-  
2 graph (A), by striking “and Grants.gov”  
3 and inserting “Grants.gov, the Payment  
4 Automation Manager and Financial Infor-  
5 mation Repository and other data or data-  
6 bases from the Department of the Treas-  
7 ury, the MAX Information System of the  
8 Office of Management and Budget, and  
9 other data from Federal agencies collected  
10 and identified by the Office of Manage-  
11 ment and Budget”;

12 (ii) in subparagraph (B), by adding  
13 “and” at the end; and

14 (iii) by adding at the end the fol-  
15 lowing:

16 “(C) specify such search shall be confined  
17 to Federal funds;”;

18 (B) in paragraph (2), by inserting “the  
19 Payment Automation Manager and Financial  
20 Information Repository and other data or data-  
21 bases from the Department of the Treasury, the  
22 MAX Information System of the Office of Man-  
23 agement and Budget, other data from Federal  
24 agencies collected and identified by the Office of

1 Management and Budget,” after “Grants.gov  
2 website,”;

3 (C) in paragraph (4)—

4 (i) by striking “shall be updated not  
5 later” and inserting the following: “shall  
6 be updated—

7 “(A) not later”; and

8 (ii) by adding at the end the fol-  
9 lowing:

10 “(B) not less than once each quarter with  
11 information relating to Federal funds;”;

12 (D) in paragraph (5)—

13 (i) by inserting “Federal funds and”  
14 before “Federal awards” the first place it  
15 appears;

16 (ii) by striking “subsection  
17 (a)(2)(A)(i) and those described in sub-  
18 section (a)(2)(A)(ii)” and inserting “sub-  
19 section (a)(3)(A)(i) and those described in  
20 subsection (a)(3)(A)(ii)”;

21 (iii) by striking the period at the end  
22 and inserting a semicolon; and

23 (E) by adding at the end the following:



1           “(6) shall have the ability to aggregate data for  
2           the categories described in paragraphs (1) through  
3           (5) without double-counting data; and

4           “(7) shall permit all information published  
5           under this section to be downloaded in bulk.”;

6           (5) by redesignating subsections (e), (f), and  
7           (g) as subsections (i), (j), and (k), respectively; and

8           (6) by inserting after subsection (d) the fol-  
9           lowing new subsections:

10          “(e) DEPARTMENT OF THE TREASURY REQUIRE-  
11          MENTS FOR DATA STANDARDS.—

12           “(1) IN GENERAL.—The Secretary of the  
13          Treasury, in consultation with the Director of the  
14          Office of Management and Budget, the Adminis-  
15          trator of General Services, and the heads of Federal  
16          agencies, shall establish Government-wide financial  
17          data standards for Federal funds, which shall—

18           “(A) include common data elements, such  
19          as codes, unique award identifiers, and fields,  
20          for financial and payment information required  
21          to be reported by Federal agencies and entities  
22          receiving Federal funds, including identifiers for  
23          Federal awards and entities receiving Federal  
24          awards;

1           “(B) to the extent reasonable and prac-  
2           ticable, ensure interoperability and incor-  
3           porate—

4                   “(i) common data elements developed  
5                   and maintained by an international vol-  
6                   untary consensus standards body, as de-  
7                   fined by the Office of Management and  
8                   Budget, such as the International Organi-  
9                   zation for Standardization;

10                   “(ii) common data elements developed  
11                   and maintained by Federal agencies with  
12                   authority over contracting and financial as-  
13                   sistance, such as the Federal Acquisition  
14                   Regulatory Council; and

15                   “(iii) common data elements devel-  
16                   oped and maintained by accounting stand-  
17                   ards organizations; and

18           “(C) include data reporting standards  
19           that—

20                   “(i) incorporate a widely accepted,  
21                   nonproprietary, searchable, platform-inde-  
22                   pendent computer-readable format;

23                   “(ii) are consistent with and imple-  
24                   ment applicable accounting principles;

1           “(iii) are capable of being continually  
2           upgraded as necessary;

3           “(iv) are structured to specifically  
4           support the reporting of financial and per-  
5           formance-related data, such as that any  
6           data produced, regardless of reporting  
7           need or software used for creation or con-  
8           sumption, is consistent and comparable  
9           across reporting situations;

10           “(v) establish, for each data point, a  
11           standard method of conveying the report-  
12           ing period, reporting entity, unit of meas-  
13           ure, and other associated attributes; and

14           “(vi) incorporate nonproprietary  
15           standards in effect on the date of enact-  
16           ment of the Digital Accountability and  
17           Transparency Act of 2013.

18           “(2) DEADLINES.—

19           “(A) GUIDANCE.—The Secretary of the  
20           Treasury, in consultation with the Director of  
21           the Office of Management and Budget, shall  
22           issue guidance on the data standards estab-  
23           lished under paragraph (1) to Federal agencies  
24           not later than 1 year after the date of enact-

1           ment of the Digital Accountability and Trans-  
2           parency Act of 2013.

3           “(B) WEBSITE.—Not later than 1 year  
4           after the date on which the guidance under  
5           clause (i) is issued, the Secretary of the Treas-  
6           ury shall ensure that the website required under  
7           this section makes data publicly available in ac-  
8           cordance with the data standards established  
9           under paragraph (1).

10          “(C) AGENCIES.—Not later than 180 days  
11          after the date on which the guidance under sub-  
12          paragraph (A) is issued, each Federal agency  
13          shall collect, report, and maintain data in ac-  
14          cordance with the data standards established  
15          under paragraph (1).

16          “(3) CONSULTATION.—The Secretary of the  
17          Treasury shall consult with public and private stake-  
18          holders in establishing data standards under this  
19          subsection.

20          “(f) CONSOLIDATED RECIPIENT FINANCIAL RE-  
21          PORTS.—The Director of the Office of Management and  
22          Budget shall—

23                 “(1) review the financial reporting required by  
24                 Federal agencies for Federal award recipients to  
25                 consolidate financial reporting and reduce duplica-

1       tive financial reporting and compliance costs for re-  
2       cipients;

3               “(2) request input from Federal award recipi-  
4       ents to reduce duplicative financial reporting, espe-  
5       cially from State and local governments and institu-  
6       tions of higher education;

7               “(3) not later than 1 year after the date of en-  
8       actment of the Digital Accountability and Trans-  
9       parency Act of 2013, provide guidance to the heads  
10      of Federal agencies regarding how to simplify the re-  
11      porting requirements for Federal award recipients to  
12      consolidate financial reporting, reduce duplicative re-  
13      porting, and reduce compliance costs, as appro-  
14      priate; and

15              “(4) not later than 18 months after the date of  
16      enactment of the Digital Accountability and Trans-  
17      parency Act of 2013, submit to Congress a report  
18      regarding any legislative action required to consoli-  
19      date, streamline, or reduce the cost of reporting re-  
20      quirements for Federal award recipients.

21      “(g) ACCOUNTABILITY FOR FEDERAL FUNDING.—

22              “(1) IN GENERAL.—Not later than 1 year after  
23      the date of enactment of the Digital Accountability  
24      and Transparency Act of 2013, and every 2 years  
25      thereafter until the date that is 6 years after such

1 date of enactment, the Inspector General of each  
2 Federal agency, in consultation with the Comptroller  
3 General of the United States, shall review a sam-  
4 pling of the data submitted under this Act by the  
5 agency, and shall submit to Congress and make pub-  
6 licly available a report on the completeness, timeli-  
7 ness, quality, and accuracy of the data sampled and  
8 the implementation and use of consistent data  
9 standards by the Federal agency.

10 “(2) COMPTROLLER GENERAL.—

11 “(A) IN GENERAL.—Not later than 2 years  
12 after the date of enactment of the Digital Ac-  
13 countability and Transparency Act of 2013, and  
14 every 2 years thereafter until the date that is  
15 6 years after such date of enactment, and after  
16 review of the reports submitted under para-  
17 graph (1), the Comptroller General of the  
18 United States shall submit to Congress and  
19 make publicly available a report on the com-  
20 pleteness, timeliness, quality, and accuracy of  
21 the data submitted under this Act by each Fed-  
22 eral agency and the implementation and use of  
23 consistent data standards by each Federal  
24 agency.

1           “(B) RANKING.—The Comptroller General  
2           of the United States shall make available a  
3           ranking of Federal agencies regarding data  
4           quality, accuracy, and compliance with this Act.

5           “(h) RECOVERY ACCOUNTABILITY AND TRANS-  
6 PARENCY BOARD.—

7           “(1) RESOURCES AND MECHANISMS.—The Re-  
8           covery Accountability and Transparency Board shall  
9           develop and test information technology resources  
10          and oversight mechanisms to enhance the trans-  
11          parency of and detect and remediate waste, fraud,  
12          and abuse in Federal spending for Inspectors Gen-  
13          eral.

14          “(2) WEBSITE.—The Recovery Accountability  
15          and Transparency Board shall maintain a website  
16          informing the public of its activities to identify  
17          waste, fraud, and abuse and increase transparency  
18          of Federal funds to provide support for Inspectors  
19          General.

20          “(3) RECOVERY OPERATIONS CENTER.—The  
21          Recovery Accountability and Transparency Board  
22          shall establish and maintain a Recovery Operations  
23          Center as a government-wide Internet-based data ac-  
24          cess system to carry out the functions described in  
25          paragraph (4).

1           “(4) FUNCTIONS OF THE RECOVERY OPER-  
2           ATIONS CENTER.—The functions referred to in para-  
3           graph (3) are the following:

4                   “(A) IN GENERAL.—The Recovery Oper-  
5                   ations Center shall incorporate—

6                           “(i) all information described in sub-  
7                           section (b)(1);

8                           “(ii) other information maintained by  
9                           Federal, State, local, and foreign govern-  
10                          ment agencies; and

11                          “(iii) other commercially and publicly  
12                          available information.

13                   “(B) SPECIFIC FUNCTIONS.—The Recovery  
14                   Operations Center shall be designed and oper-  
15                   ated to carry out the following functions:

16                           “(i) Combine information described in  
17                           subsection (b)(1) with other compilations  
18                           of information, including those listed in  
19                           subparagraph (A).

20                           “(ii) Permit agencies, in accordance  
21                           with applicable law, to detect and reme-  
22                           diate waste, fraud, and abuse.”.



1 **SEC. 4. PILOT PROGRAM TO EVALUATE CONSOLIDATED RE-**  
2 **CIPIENT REPORTING.**

3 (a) IN GENERAL.—Not later than 90 days after the  
4 date of enactment of this Act, the Recovery Accountability  
5 and Transparency Board, in consultation with the Sec-  
6 retary of the Treasury and the Director of the Office of  
7 Management and Budget, shall establish a pilot program  
8 relating to reporting by recipients of Federal funds (in this  
9 section referred to as the “pilot program”) for the purpose  
10 of increasing financial transparency to—

- 11 (1) display the full cycle of Federal funds;  
12 (2) improve the accuracy of Federal financial  
13 data; and  
14 (3) develop recommendations for reducing re-  
15 porting required of recipients of Federal funds by  
16 consolidating and automating financial reporting re-  
17 quirements across the Federal Government.

18 (b) REQUIREMENTS.—The pilot program shall—

- 19 (1) include recipients that collectively receive  
20 not less than \$1,000,000,000 in Federal funds each  
21 fiscal year;  
22 (2) include recipients that receive Federal funds  
23 under multiple programs across multiple agencies;  
24 and

1           (3) include recipients that collectively receive  
2       Federal funds under contracts, grants, and sub-  
3       awards.

4       (c) REPORTING AND EVALUATION REQUIRE-  
5       MENTS.—Each recipient of Federal funds participating in  
6       the pilot program shall submit to the Recovery Account-  
7       ability and Transparency Board reports on the finances  
8       of the selected Federal awards.

9       (d) PUBLICATION OF INFORMATION.—All the infor-  
10      mation collected by the Recovery Accountability and  
11      Transparency Board under the pilot program shall be  
12      made publicly available and searchable on the website es-  
13      tablished under section 2 of the Federal Funding Account-  
14      ability and Transparency Act of 2006 (31 U.S.C. 6101  
15      note).

16      (e) TERMINATION.—The pilot program shall termi-  
17      nate on the date that is 3 years after the date on which  
18      the Recovery Accountability and Transparency Board es-  
19      tablishes the pilot program.

20      (f) REPORT.—Not later than 90 days after the date  
21      on which the pilot program terminates under subsection  
22      (e), the Recovery Accountability and Transparency Board  
23      shall submit to the Office of Management and Budget, the  
24      Committee on Homeland Security and Governmental Af-  
25      fairs of the Senate, and the Committee on Oversight and

1 Government Reform of the House of Representatives a re-  
2 port on the pilot program, which shall include—

3 (1) a description of financial data collected  
4 under the pilot program, the accuracy of the data  
5 provided, and the cost to collect the data from re-  
6 cipients; and

7 (2) recommendations for—

8 (A) consolidating some or all aspects of  
9 Federal financial reporting to reduce the costs  
10 to recipients of Federal funds;

11 (B) automating some or all aspects of Fed-  
12 eral financial reporting to increase efficiency  
13 and reduce the costs to recipients of Federal  
14 funds; and

15 (C) improving financial transparency.

16 (g) GOVERNMENT-WIDE IMPLEMENTATION.—Not  
17 later than 90 days after the date on which the Office of  
18 Management and Budget receives the report required by  
19 subsection (f), the Director of the Office of Management  
20 and Budget shall determine whether to authorize the Re-  
21 covery Accountability and Transparency Board to extend  
22 the recipient reporting requirements of the pilot program  
23 to all Federal funds. The Recovery Accountability and  
24 Transparency Board shall begin requiring Government-  
25 wide recipient reporting at the start of the fiscal year that

1 commences after the fiscal year during which such author-  
2 ization is granted, and under such terms and conditions  
3 that the Board shall determine, in consultation with the  
4 Director.

5 **SEC. 5. CLASSIFIED AND PROTECTED INFORMATION.**

6 Section 3 of the Federal Funding Accountability and  
7 Transparency Act of 2006 (31 U.S.C. 6101 note) is  
8 amended to read as follows:

9 **“SEC. 3. CLASSIFIED AND PROTECTED INFORMATION.**

10 “Nothing in this Act shall require the disclosure to  
11 the public or to any person without an identifiable need  
12 to know—

13 “(1) information protected under section 552 of  
14 title 5, United States Code (commonly known as the  
15 ‘Freedom of Information Act’); or

16 “(2) information protected under section 552a  
17 of title 5, United States Code (commonly known as  
18 the ‘Privacy Act of 1974’), or section 6103 of the  
19 Internal Revenue Code of 1986.”.

20 **SEC. 6. AMERICAN RECOVERY AND REINVESTMENT ACT OF**  
21 **2009 AMENDMENTS.**

22 Public Law 111–5 is amended—

23 (1) in section 1501 of title XV, by striking  
24 paragraph (4) and inserting the following:

1           “(4) COVERED FUNDS.—The term ‘covered  
2 funds’—

3           “(A) except as provided in subparagraph  
4 (B), means any funds that are expended or ob-  
5 ligated from appropriations made under this  
6 Act; and

7           “(B) for purposes of sections 1522 and  
8 1524, means funds that are expended or obli-  
9 gated by an agency from appropriations made  
10 under this or any other Act.”;

11           (2) in section 1512 of title XV, by adding at  
12 the end the following:

13           “(i) EXPIRATION.—The requirements in this section  
14 shall expire on September 31, 2013.”;

15           (3) in section 1523 of title XV, by adding at  
16 the end the following:

17           “(d) EXPIRATION.—The requirements in this section  
18 shall expire on September 30, 2013.”;

19           (4) in section 1526 of title XV, by adding at  
20 the end the following:

21           “(e) EXPIRATION.—The requirements in this section  
22 shall expire on September 30, 2013.”; and

23           (5) in section 1530 of title XV, by striking  
24 “September 30, 2013,” and inserting “September  
25 30, 2017.”.

1 **SEC. 7. DISASTER RELIEF APPROPRIATIONS ACT OF 2013**  
2 **AMENDMENTS.**

3 Public Law 113–2 is amended in section 904(d)—

4 (1) by striking “for purposes related to the im-  
5 pact of Hurricane Sandy”;

6 (2) by striking “related to the impact of Hurri-  
7 cane Sandy” after “receiving appropriations”; and

8 (3) by striking “related to funds appropriated  
9 for the impact of Hurricane Sandy” after “on its ac-  
10 tivities”.

11 **SEC. 8. EXECUTIVE AGENCY ACCOUNTING AND OTHER FI-**  
12 **NANCIAL MANAGEMENT REPORTS AND**  
13 **PLANS.**

14 Section 3512(a) of title 31, United States Code, is  
15 amended—

16 (1) in paragraph (1), by inserting “and make  
17 available on the website described under section  
18 1122 of this title” after “appropriate committees of  
19 the Congress”;

20 (2) in paragraph (3)(B)(vi), by inserting “, sys-  
21 tem development, financial management workforce  
22 development, related risk assessment and mitigation  
23 for the Federal Government as a whole, related risk  
24 assessment and mitigation for executive agencies,  
25 development of capacity to prevent and detect  
26 fraud,” after “equipment acquisitions”; and

1           (3) in paragraph (4), by adding at the end the  
2 following:

3           “(C) Not later than 90 days after the date of enact-  
4 ment of the Digital Accountability and Transparency Act  
5 of 2013, and every 90 days thereafter, the Director shall  
6 make available on the website described under section  
7 1122 of this title a report regarding—

8           “(i) specific goals for the most recent full fiscal  
9 year, the fiscal year during which the report is sub-  
10 mitted, and the fiscal year following the year during  
11 which the report is submitted that are necessary  
12 steps toward implementing the Federal Funding Ac-  
13 countability and Transparency Act of 2006 (31  
14 U.S.C. 6101 note) fully and in an effective, efficient,  
15 and accurate manner; and

16           “(ii) the status and progress achieved toward  
17 each goal described in clause (i), including any  
18 changes to the cost, schedule, or performance base-  
19 lines of achieving each goal, using earned value man-  
20 agement where appropriate.”.

