DATA Act Schema Summary

The DATA Act directs OMB and Treasury to establish government-wide financial data standards – or definitions – for federal funds made available to or expended by federal agencies and entities receiving such funds. Codifying this data in standard computer readable formats (i.e., a standard data exchange) will reduce the need for massive system changes across federal agencies to collect information and will allow agencies to focus on managing the data.

Accordingly, Treasury will issue data exchange guidelines that leverage industry standards to label financial and non-financial data with metadata, or structured information that describes, explains, locates, or otherwise makes it easier to transfer and consume the data. The DATA Act Schema will provide a comprehensive view of the data definition standards and the related metadata, including relationship and validation rules. Put simply, the Schema is a means of organizing information related to the data standards and for communicating, or "exchanging," the information.

Treasury has created a DATA Act Schema for financial data based upon the financial data elements required by the DATA Act, which is expressed in XBRL. This DATA Act Schema will be revised periodically and additional components will be created to capture other non-financial data elements. For data transmission within the federal government and to external stakeholders, Treasury will leverage a combination of XBRL, JSON, Protocol Buffer, CSV, and other formats, as appropriate. This will allow matching of the optimal format given data volume, performance, and data presentation needs.

The USSGL account transaction and the award are linked by the award identifier (awardNumber) in the DATA Act Schema.

Below is a list of the DATA Act elements contained in this Schema. These are considered summary-level and a description of how those values are derived from the detailed account transaction-level data available in the schema. DATA Act element definitions in the table below correlate directly to the DATA Act definition standards found here.

Data Element Name	Aggregate values
Appropriations Account	Summary based on the TAS/TAFS (i.e. 01X1234)
Amount of Budget Authority Appropriated	Calculated based on USSGL account balances, There are a number of USSGL accounts which make up this value including; Appropriated.
Obligated Amount	Calculated based on USSGL account balances and difference between opening and closing balances, Main USSGL accounts are 480100, 480200, 490100, 490200**
Unobligated Amount	Calculated based on USSGL account balances, Main USSGL accounts are 445000, 451000, 461000 and 465000**
Amount of other budgetary resources	Calculated based on USSGL account balances, including Contract, Borrowing, and Spending Authority from Offsetting Collections
Outlay	Calculated based on USSGL account balances and difference between opening and closing balances, Main USSGL accounts are 480200 and 490200**

**Note that the USSGL accounts listed do not make up the entire population of possible USSGL accounts for those balances, but those will be the biggest accounts.

Important: *The draft Schema does not constitute official USSGL guidance and should not be used as official guidance by federal agencies or the public. For official USSGL guidance, see http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html.*