

# Congress of the United States

Washington, DC 20515

January 22, 2024

The Honorable Shalanda Young  
Director  
Office of Management and Budget  
1650 17th Street Northwest  
Washington, D.C. 205500

Timothy Gribben  
Commissioner  
Bureau of the Fiscal Service  
Department of Treasury  
401 14<sup>th</sup> Street Southwest #118  
Washington, D.C. 20227

Dear Director Young and Commissioner Gribben:

The Committee on Oversight and Accountability and the Committee on Budget are investigating the lack of completeness of federal spending information on USAspending.gov. In November 2023, the Government Accountability Office (GAO) released a report entitled “Federal Spending Transparency: Opportunities to Improve USAspending.gov Data,” which found 49 agencies did not report or reported inconsistent spending data to USAspending.gov.<sup>1</sup> We therefore request a staff-level briefing regarding the failure of many agencies to report accurate and timely spending data.

As you know, USAspending.gov serves as the official authoritative source for the public and Congress to track federal spending, including federal contracts, grants, and loans. We recognize the management challenges faced in ensuring this government-wide spending resource functions as intended under the law. We also recognize how the recent—and unprecedented—\$4.7 trillion in estimated federal spending promulgated by COVID-19 pandemic relief packages has stressed these financial transparency mechanisms. USAspending.gov is vital to Congress’s Constitutional oversight duty to ensure the financial transparency of the Executive Branch’s spending of taxpayer funds.

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<sup>1</sup> “Federal Spending Transparency: Opportunities to Improve USAspending.gov Data,” Government Accountability Office, November 7, 2023, at <https://www.gao.gov/products/gao-24-106214>.

GAO’s report raises important questions about the completeness and overall accuracy of the information reported to USAspending.gov. Specifically, the report identified 49 agencies—nearly a third of the 152 federal agencies included in the consolidated financial statements (CFS) report—that did not report spending data to the Department of Treasury.<sup>2</sup> Additionally, GAO found that “about half (25 of 49) of [the agencies that did not submit reports] were in the executive branch” accounting for “more than \$5 billion.”<sup>3</sup>

Moreover, GAO found that “data on USAspending.gov did not always agree with publicly available federal agency reports.”<sup>4</sup> For instance:

“[I]n its fiscal year 2022 agency financial report, Treasury reported COVID-19 obligations that exceeded the amounts it reported to USAspending.gov and to the budget report by more than \$195 billion. For the Department of Transportation, we [GAO] found a difference of \$10 million.”<sup>5</sup>

Given the shared role that the Office of Management and Budget (OMB) and Treasury maintain for the policy implementation and management of USAspending.gov, the Committee on Oversight and Accountability and the Committee on Budget are concerned by the lack of progress in ensuring agencies provide accurate, complete, and timely reports under the law. As GAO noted, OMB “and Treasury [Bureau of the Fiscal Service] did not provide an explanation as to why certain executive branch agencies did not report.”<sup>6</sup> Further, although Treasury’s DATA Act Information Model Schema (DAIMS) notes that “obligation amounts agencies report to USAspending.gov and their budget reports should be the same,” both OMB and Treasury cited they lack the authority to ensure financial records received through internal channels are consistent and comparable with the information agencies report to USAspending.gov.<sup>7</sup>

To assist the Committees in investigating the lack of proper agency reporting to USAspending.gov, we request a staff-level briefing no later than February 9, 2024.

To arrange the briefing, or ask any further questions, please contact the Committee on Oversight and Accountability Majority staff at (202) 225-5074. The Committee on Oversight and Accountability is the principal oversight committee of the U.S. House of Representatives and has broad authority to investigate “any matter” at “any time” under House Rule X. Additionally, the House Committee on Oversight and Accountability has legislative jurisdiction over “government management and accounting measures generally.”

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<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> “Federal Spending Transparency: Opportunities to Improve USAspending.gov Data,” Government Accountability Office, November 7, 2023, at <https://www.gao.gov/products/gao-24-106214>.

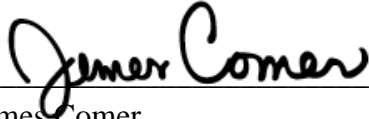
<sup>5</sup> Ibid.

<sup>6</sup> Ibid.

<sup>7</sup> Ibid.

Thank you in advance for cooperating with this inquiry.

Sincerely,



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James Comer  
Chairman  
Committee on Oversight and Accountability



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Jodey Arrington  
Chairman  
Committee on Budget

cc: The Honorable Jamie Raskin, Ranking Member  
Committee on Oversight and Accountability

The Honorable Brendan Boyle, Ranking Member  
Committee on Budget