Citizens want to see how federal money is spent.

The Digital Accountability and Transparency Act of 2014:
- Covers additional federal budget and financial information, including:
  - purchases of goods and services
  - personnel compensation
  - costs related to public-private partnerships
- Requires more data on the federal spending lifecycle, such as:
  - appropriations
  - outlays
- Calls for improved data quality— for example, by requiring agency inspectors general to conduct audits of data, which GAO will review

In 2015, the Office of Management and Budget (OMB) and Treasury issued a final rule for 57 data elements for reporting federal spending. These 57 definitions describe what is included in each data element with the aim of ensuring that information will be consistent and comparable across the federal government.

However, GAO found several definitions that could lead to inconsistent reporting. Despite these challenges, the three agencies GAO reviewed have begun addressing the requirements of the DATA Act, including assessing the changes to policies, processes, or technology that may be needed for successful implementation.

Also, GAO identified the need for OMB and Treasury to provide more timely technical guidance. Agencies need finalized technical guidance to prevent unnecessary implementation costs or delays in meeting key implementation milestones.

To ensure effective and timely implementation:
- GAO recommends that OMB and Treasury:
  - Take steps to align the release of finalized technical guidance to agency implementation timeframes.
  - Provide agencies with clarifications to address potential quality issues with the definitions.