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August 2016

# FOREIGN ASSISTANCE

## Actions Needed to Improve Transparency and Quality of Data on [ForeignAssistance.gov](http://ForeignAssistance.gov)

# GAO Highlights

Highlights of [GAO-16-768](#), a report to the Chairman, Committee on Foreign Relations, U.S. Senate

## Why GAO Did This Study

The overarching goal of ForeignAssistance.gov is to enable a variety of stakeholders—including U.S. citizens, civil society organizations, the U.S. Congress, federal agencies, partner countries, and other donors—to research and track U.S. government foreign assistance investments in an accessible and easily understood format.

GAO was asked to review the collection and reporting of ForeignAssistance.gov data. GAO examined (1) State's data collection and publishing process; (2) key impediments, if any, that agencies face in collecting and reporting data to State; and (3) the data published on ForeignAssistance.gov. GAO reviewed agency documents, assessed ForeignAssistance.gov data for completeness by comparing them to USAID's Foreign Aid Explorer data on U.S. foreign assistance for fiscal year 2014, and conducted semistructured interviews with the 22 agencies on their data collection and verification processes. GAO also interviewed OMB officials.

## What GAO Recommends

To improve the transparency and quality of the data on ForeignAssistance.gov, State (1) should provide guidance to agencies on identifying data limitations and clearly disclose those limitations on the website; and (2) in consultation with the OMB Director and the USAID Administrator, undertake a review of efforts to ensure data quality and develop guidance on improving the quality of ForeignAssistance.gov data. State, OMB, and USAID concurred with the recommendations.

View [GAO-16-768](#). For more information, contact David B. Gootnick at (202) 512-3149, or [GootnickD@gao.gov](mailto:GootnickD@gao.gov).

August 2016

## FOREIGN ASSISTANCE

### Actions Needed to Improve Transparency and Quality of Data on ForeignAssistance.gov

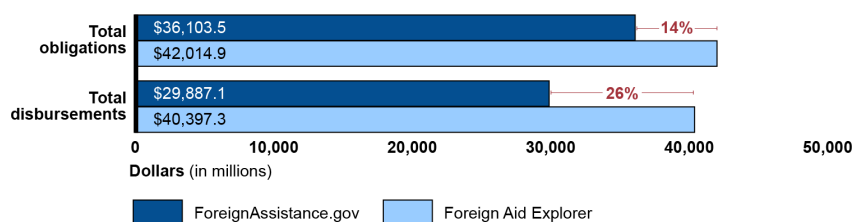
## What GAO Found

Since 2013, the Department of State (State) has collected and published quarterly data on ForeignAssistance.gov from 10 agencies that provide the majority of U.S. foreign assistance and more recently has initiated a process to prepare the 12 remaining agencies to collect and report data. The 2012 Office of Management and Budget (OMB) Bulletin No. 12-01 outlined requirements for collecting and publishing data from 22 agencies and designated State as the lead agency for implementing ForeignAssistance.gov.

GAO's survey showed that most of the 10 agencies reporting data for ForeignAssistance.gov identified limitations in their information technology systems and data availability as key impediments in collecting and reporting data, while most of the 12 agencies not yet reporting data identified lack of staff time as a potential key impediment.

GAO found that the data on ForeignAssistance.gov were incomplete and that State was not fully transparent about such limitations on the website. In addition, State has not updated ForeignAssistance.gov with verified annual data to ensure quality. GAO's analysis of fiscal year 2014 data showed that ForeignAssistance.gov did not report over \$10 billion in disbursements and about \$6 billion in obligations provided by the 10 reporting agencies, compared to U.S. Agency for International Development (USAID)-verified data (see fig.). A 2009 OMB memorandum requires agencies to improve transparency in published information, which includes identifying high-value information not yet available online. However, State, as the publisher of this information, does not provide agencies with guidance to identify data limitations that it can clearly disclose on the website and noted that it relies on agencies to report these. The absence of clear information on data limitations may undermine the goal of ForeignAssistance.gov to improve public knowledge and accountability of U.S. foreign assistance. Moreover, State, as the lead agency, has not updated ForeignAssistance.gov with verified data even though OMB Bulletin No. 12-01 indicates that these data should be updated annually using USAID-verified data. State and USAID officials told GAO that they are unable to update ForeignAssistance.gov with verified data because of differences in their datasets. OMB also noted that a review to assess whether agencies had sufficient internal data quality controls did not take place, although it was required by the bulletin. In the absence of a review or additional guidance to address the quality of the data on ForeignAssistance.gov, data will likely remain incomplete.

**Comparison of Foreign Assistance Funding Data Reported by 10 U.S. Agencies and Published on ForeignAssistance.gov and Foreign Aid Explorer, Fiscal Year 2014**



Source: GAO analysis of ForeignAssistance.gov (<http://www.foreignassistance.gov>) and Foreign Aid Explorer data. | GAO-16-768

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## Abbreviations

Bulletin	Office of Management and Budget Bulletin No. 12-01
Commerce	Department of Commerce
DAC	Development Assistance Committee
DATA Act	Digital Accountability and Transparency Act of 2014
DHS	Department of Homeland Security
DOD	Department of Defense
DOE	Department of Energy
DOI	Department of the Interior
DOJ	Department of Justice
DOL	Department of Labor
DOT	Department of Transportation
EPA	Environmental Protection Agency
Ex-Im	Export-Import Bank of the United States
FTC	Federal Trade Commission
Greenbook	U.S. Overseas Loans and Grants: Obligations and Loans Authorizations
HHS	Department of Health and Human Services
IAF	Inter-American Foundation
IATI	International Aid Transparency Initiative
IT	information technology
MCC	Millennium Challenge Corporation
ODA	official development assistance
OECD	Organisation for Economic Co-operation and Development
OMB	Office of Management and Budget
OPIC	Overseas Private Investment Corporation
PC	Peace Corps
State	Department of State
Toolkit	Department of State's Agency Reporting Toolkit for ForeignAssistance.gov
Treasury	Department of the Treasury

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## Abbreviations Continued

USADF	U.S. African Development Foundation
USAID	U.S. Agency for International Development
USDA	Department of Agriculture
USTDA	U.S. Trade and Development Agency
XML	extensible markup language

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August 24, 2016

The Honorable Bob Corker  
Chairman  
Committee on Foreign Relations  
United States Senate

Dear Mr. Chairman:

For more than a decade, partner countries and U.S. stakeholders have raised concerns about the lack of timely and detailed data on foreign assistance activities. Since 2009, the U.S. government has taken steps to provide greater transparency on its foreign assistance activities around the world.<sup>1</sup> A series of international and domestic initiatives have outlined key areas in which transparency could be enhanced, including timely reporting and ensuring data accessibility to a variety of users. In 2011, the United States became a signatory to the International Aid Transparency Initiative (IATI), a global campaign that seeks to provide timely, forward-looking, and comprehensive data on foreign assistance funding and activities in a standard electronic format.<sup>2</sup> In 2012, the Office of Management and Budget (OMB) issued Bulletin No. 12-01 (bulletin) to provide guidance on its requirement for agencies to publicly report data on their foreign assistance activities for ForeignAssistance.gov.<sup>3</sup> Congress also established standards and requirements, including a

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<sup>1</sup>In 2009, the Office of Management and Budget (OMB) issued a memorandum—Open Government Directive (M-10-06) (Dec. 8, 2009)—directing executive branch departments and agencies to take specific actions to implement the principles of transparency, participation, and collaboration, including, among other things, publishing government information online and improving the quality of the information.

<sup>2</sup>IATI is a voluntary multi-stakeholder initiative that was designed, in part, to support donor commitments on aid transparency.

<sup>3</sup>Issued on September 25, 2012, OMB Bulletin No. 12-01—*Guidance on Collection of U.S. Foreign Assistance Data*—directed executive branch departments and agencies to provide foreign assistance data from all U.S. government agencies. The bulletin defines foreign assistance as tangible or intangible resources (goods, services, or funds) provided by the U.S. government to a foreign country or an international organization for the purpose of assistance to foreign entities or populations as authorized under the Foreign Assistance Act of 1961, as amended, or any other act.

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common definition, for comprehensive reporting of all federal spending.<sup>4</sup> The overarching goal of ForeignAssistance.gov is to enable a variety of stakeholders—including U.S. citizens, civil society organizations, the U.S. Congress, federal agencies, partner countries, and other donors—to research and track U.S. government foreign assistance investments in an accessible and easily understood format.<sup>5</sup> The bulletin identifies the Department of State (State) as the lead agency responsible for collecting and publishing data from 22 U.S. agencies for ForeignAssistance.gov.<sup>6</sup>

You asked us to review the collection and reporting of data for ForeignAssistance.gov. In this report, we examine (1) State's data collection and publishing process for ForeignAssistance.gov; (2) key impediments, if any, that agencies face in collecting and reporting data for

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<sup>4</sup>The Digital Accountability and Transparency Act (DATA Act), Pub. L. No. 113-101 (May 9, 2014), amended the Federal Funding Accountability and Transparency Act of 2006, Pub. L. No. 109-282 (Sept. 26, 2006) (codified at 31 U.S.C. § 6101 note). Among other things, the DATA Act requires OMB and the Department of the Treasury, in consultation with the heads of other federal agencies and public and private stakeholders, to establish governmentwide data standards and requires federal agencies to begin reporting financial and payment data in accordance with these standards no later than 2 years after the standards are established. OMB issued Memorandum M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, on May 8, 2015, establishing these standards and requiring agencies to comply by May 9, 2017.

<sup>5</sup>ForeignAssistance.gov was also developed to address the principles of transparency emphasized in international efforts such as the High Level Fora on Aid Effectiveness, which were held in Rome, Paris, Accra, and Busan in 2003, 2005, 2008, and 2011, respectively. At these fora, the heads of multilateral and bilateral development institutions and representatives of the International Monetary Fund, other multilateral financial institutions, the United States, and other donor and beneficiary countries formulated principles of aid effectiveness to improve the quality of aid and its impact on development. See ForeignAssistance.gov, accessed May 17, 2016, <http://www.ForeignAssistance.gov>.

<sup>6</sup>In 2010, State launched ForeignAssistance.gov to publish data on budget requests and appropriations for U.S. foreign assistance administered by State and the U.S. Agency for International Development (USAID). The 22 U.S. agencies are the Departments of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, Justice, the Interior, Labor, State, Transportation, and the Treasury; the U.S. African Development Foundation; the Environmental Protection Agency; the Export-Import Bank of the United States; the Federal Trade Commission; the Inter-American Foundation; the Millennium Challenge Corporation; the Overseas Private Investment Corporation; the Peace Corps; the U.S. Agency for International Development; and the U.S. Trade and Development Agency. The bulletin also notes that additional agencies not listed above that fund or implement foreign assistance are expected to report data for ForeignAssistance.gov.



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ForeignAssistance.gov; and (3) the data published on ForeignAssistance.gov.

To address these objectives, we analyzed key guidance documents relating to the data collection process, including the 2012 OMB Bulletin No. 12-01 (bulletin) and State's November 2015 Agency Reporting Toolkit (toolkit).<sup>7</sup> To examine the data collection process, we conducted semistructured interviews with officials of the 22 U.S. agencies on the following topics: (1) data collection and validation processes; (2) guidance provided by State on the data collection process; (3) resources needed to collect data, such as infrastructure, staff, and training; and (4) impediments that agencies may face in collecting and reporting ForeignAssistance.gov data. We also interviewed OMB on its role in providing guidance for ForeignAssistance.gov. Based on the agency responses in the fourth area, we surveyed the same 22 U.S. agencies to identify key impediments that agencies may face in collecting and reporting data for ForeignAssistance.gov, including agency reporting systems; required data fields in ForeignAssistance.gov; resources; and sufficiency of the guidance provided. Finally, we assessed the data by comparing fiscal year 2014 funding data published on ForeignAssistance.gov to comparable funding assistance data collected by the U.S. Agency for International Development (USAID) and published on a website known as Foreign Aid Explorer.<sup>8</sup> We determined that the data were sufficiently reliable to serve as a reasonable comparison for the purposes of our reporting objectives. Additionally, we analyzed a random probability sample of 106 fiscal year 2014 transactions to assess the completeness and consistency of the information provided by agencies

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<sup>7</sup>U.S. Department of State, Office of U.S. Foreign Assistance Resources, *ForeignAssistance.gov Agency Reporting Toolkit* (Washington, D.C.: November 2015).

<sup>8</sup>According to both websites, foreign assistance data available on the sites are based on the same definition of foreign assistance. USAID, Foreign Aid Explorer, accessed May 17, 2016, <http://explorer.usaid.gov>. Congress recently passed, and the President signed into law, the Foreign Aid Transparency and Accountability Act of 2016, Pub. L. No. 114-191 (July 15, 2016), which notes the sense of Congress that by the end of fiscal year 2018, the Secretary of State and the Administrator of the U.S. Agency for International Development should have coordinated the consolidation of data collection and presentation for State's website, ForeignAssistance.gov, and USAID's website, Explorer.USAID.gov, to the extent possible to maximize efficiencies.

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for selected data fields with State's definition for each data field.<sup>9</sup> We also interviewed key users of ForeignAssistance.gov, including representatives from a consortium of nongovernmental organizations and IATI. See appendix I for more details on our objectives, scope, and methodology.

We conducted this performance audit from June 2015 to August 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Background

The OMB bulletin establishes ForeignAssistance.gov as an official site for U.S. government foreign assistance data and requires U.S. agencies to report, among other things, funding and activity-level data by implementing mechanism (e.g., contract or grant), including activity purpose, description, and location.<sup>10</sup> In addition, the bulletin indicates that agencies are required to provide transaction-level data for each activity. Transactions are individual financial records of obligations and disbursements in an agency's accounting system. Data on the website are categorized under the nine U.S. foreign assistance framework categories (economic development; education and social services; health; peace and security; democracy, human rights, and governance; environment; humanitarian assistance; program management; and

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<sup>9</sup>*Transactions* are individual financial records for each activity in an agency's accounting system that has been processed in a given time period for program work with implementing partners and other administrative expenses.

<sup>10</sup>According to State's toolkit, an *activity* is defined by the U.S. government as contracts, cooperative agreements, grants, interagency agreements, fixed amount reimbursement and performance agreements, cash transfers to host country governments, debt relief, and other potential mechanisms which fund foreign assistance programs and projects. A *program* is a group of activities that aims to address a certain foreign assistance sector or issue; an *award* is the grant or contract behind activities and projects.

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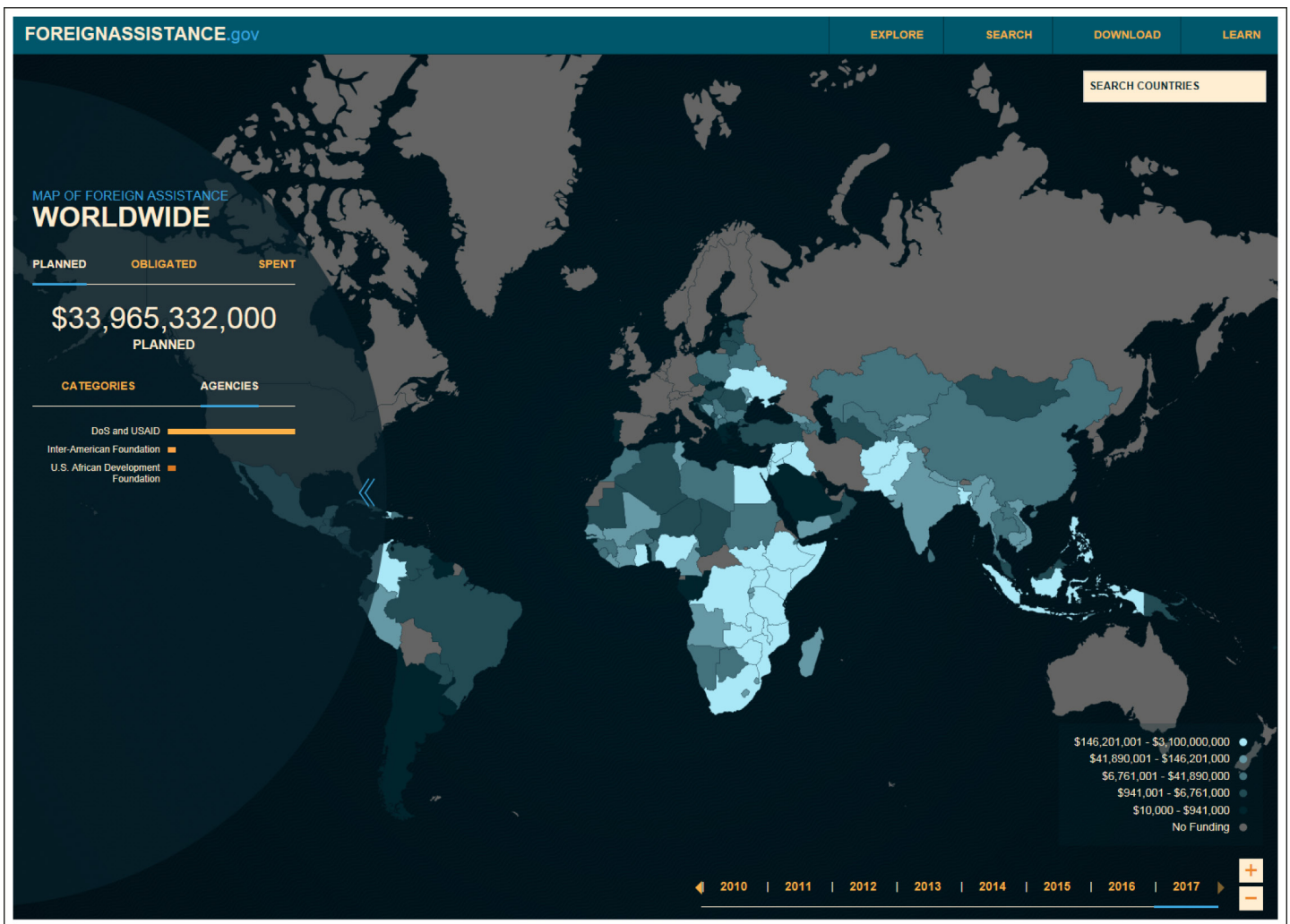
multisector).<sup>11</sup> In general, as of July 2016, data were available from fiscal years 2006 to 2017.<sup>12</sup> Users can view the data through graphic presentations, including maps; filter data by agency, country, and sector; and download data in a spreadsheet. Figure 1 shows a graphic presentation of data (funding, agencies, and fiscal year) available on ForeignAssistance.gov.

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<sup>11</sup>The framework generally aligns with the Standardized Program Structure and Definitions (SPSD). The SPSD consists of broadly agreed-upon definitions for State and USAID programs, providing a common language to describe programs. The common language allows for different types of programs to be aggregated regionally or globally within a country, allowing for the comparison and analysis of budget and performance data. ForeignAssistance.gov data also include sectors that align with international reporting of U.S. foreign assistance funding (e.g., IATI and others).

<sup>12</sup>Not all agencies reported data beginning in fiscal year 2006.

Figure 1: Screenshot of ForeignAssistance.gov, as of July 2016



Source: Screenshot of ForeignAssistance.gov captured in July 2016. | GAO-16-768

Note: "Spent" refers to disbursed funds. DOS and USAID refer to the Department of State and the U.S. Agency for International Development, respectively.

Among other things, the United States is publishing data on ForeignAssistance.gov to meet international commitments and domestic data transparency initiatives. The website incorporates key elements

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necessary for the United States to meet its IATI commitment, such as frequency of reporting (quarterly), activity-level data, and publishing format.<sup>13</sup> In addition, a 2015 State guidance document (toolkit) indicates that ForeignAssistance.gov is expected to meet key domestic data reporting requirements on U.S. government activities, including those in the Digital Accountability and Transparency Act of 2014 (DATA Act). The DATA Act aims to improve the transparency and quality of the federal spending data by requiring that agencies begin reporting data on all federal spending—including grants, contracts, and other types of financial assistance—using governmentwide data standards by May 2017 and publish these data in a computer-readable format by May 2018.

The specific reporting guidelines for ForeignAssistance.gov are outlined in the bulletin, which also notes two existing reports on U.S. foreign assistance—the *U.S. Overseas Loans and Grants: Obligations and Loans Authorizations* (Greenbook) report to Congress and the *U.S. Annual Assistance Report* to the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC).<sup>14</sup> The bulletin states that USAID will be the lead agency for verifying the data

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<sup>13</sup>IATI developed a format and framework referred to as the IATI Standard for foreign assistance data using the extensible markup language (XML) format, which enables the data to be compared across organizations. The IATI Standard was designed in consultation with key users of development cooperation data in developing countries to ensure its relevance and utility for a variety of different data users. Organizations and governments, including the United States, implement their commitment to IATI by posting their foreign assistance data in IATI's agreed-upon electronic format, the IATI Standard. A website known as the IATI Registry serves as an online catalogue and index of links to all the published foreign assistance data. Prior to linking their data to the IATI Registry, the publishers usually post their XML data on their own websites. See the IATI Registry, accessed June 7, 2016, <https://iatiregistry.org/>.

<sup>14</sup>The Greenbook is the annual report to Congress on U.S. overseas loans and grants, obligations, and loan authorizations. The OECD/DAC is an international committee that includes representatives of the 29 OECD member countries, including the United States. The committee reports data on official development assistance (ODA), an internationally accepted and widely used indicator on development assistance flows. USAID, on behalf of the U.S. government, submits data on ODA and other official flows to OECD/DAC, which publishes the data on a website (<http://www.oecd.org>). USAID submits data to OECD/DAC twice a year: preliminary data in the spring and complete data in the fall. OECD/DAC's definition of ODA, for the most part, is a subset of the foreign assistance activities authorized under the Foreign Assistance Act of 1961, as amended, or any other act. Military assistance is not included in OECD/DAC reporting, but it is included in ForeignAssistance.gov and the Greenbook. In addition, according to USAID, donor refugee costs are included in ODA but not included in overall U.S. foreign assistance.

and assembling these reports. USAID publishes Greenbook and OECD/DAC data on Foreign Aid Explorer.<sup>15</sup> Table 1 describes the key characteristics of U.S. foreign assistance reporting, including lead agency, frequency, and type of data collected.

**Table 1: U.S. Government Foreign Assistance Reporting**

<b>Reporting characteristics</b>	<b>ForeignAssistance.gov</b>	<b><i>U.S. Overseas Loans and Grants: Obligations and Loan Authorizations (Greenbook) Report to Congress</i></b>	<b><i>U.S. Annual Assistance Report to Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD/DAC)</i></b>
Lead agency that collects and reports the data	Department of State (State)	U.S. Agency for International Development (USAID)	
Number of agencies submitting data to the lead agency	10	22	22
U.S. government website name and online address	<a href="http://www.foreignassistance.gov">http://www.foreignassistance.gov</a>	Foreign Aid Explorer, <a href="http://explorer.usaid.gov">http://explorer.usaid.gov</a> <sup>a</sup>	
Frequency of data collection and reporting	Quarterly (fiscal year)	Annually (fiscal year) <sup>b</sup>	Annually (calendar year) <sup>b</sup>
Level at which data are reported	Transaction <sup>c</sup>	Recipient country and funding account <sup>d</sup>	Activity <sup>e</sup>
Types of funding data reported	Appropriations, obligations, disbursements	Obligations in the report to Congress; obligations and disbursements online	Obligations, disbursements
Years covered	Fiscal years going back to 2006	Fiscal years going back to 1945	Calendar years going back to the late 1990s

<sup>15</sup>See Foreign Aid Explorer (<http://explorer.usaid.gov>). USAID launched the website in July 2015. Prior to July 2015, USAID maintained two separate websites for the Greenbook and for OECD/DAC data.

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Definition of foreign assistance

Foreign assistance means any tangible or intangible item provided by the U.S. government to a foreign country or international organization under the Foreign Assistance Act of 1961, as amended, or any other act, including, but not limited to, any training, service, or technical advice; any item of real, personal, or mixed property; any agricultural commodity; U.S. dollars; and any currencies of any foreign country that are owned by the U.S. government. Provided by the U.S. government includes, but is not limited to, foreign assistance provided by means of gift, loan, sale, credit, or guaranty.<sup>f</sup>

Official development assistance (ODA) is defined as those flows to countries and territories on the Development Assistance Committee list of ODA recipients and to multilateral development institutions that are provided by official agencies, including state and local governments, or by their executive agencies, where the main objective of each transaction is to promote economic development and welfare of developing countries, and the assistance is concessional in character and conveys a grant element of at least 25 percent. The data reported by USAID to OECD/DAC generally represent a subset of the U.S. foreign assistance included in the Greenbook.

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Source: GAO analysis of State, USAID, and Office of Management and Budget (OMB) information. | GAO-16-768

<sup>a</sup>USAID launched Foreign Aid Explorer in July 2015. It is a website that displays the Greenbook and OECD/DAC foreign assistance data. Users can view data through graphic presentations, including maps; filter data by agency, country, and other factors; and download data in spreadsheet format. These features are similar to the features of ForeignAssistance.gov. Prior to July 2015, USAID maintained two separate websites for the Greenbook and for OECD/DAC data. According to USAID officials, these websites had fewer capabilities to present and query data than Foreign Aid Explorer.

<sup>b</sup>The Greenbook report is published once a year. The Greenbook data available on Foreign Aid Explorer can be revised as significant updates are available. USAID submits data on behalf of U.S. agencies to OECD/DAC twice a year: preliminary data in the spring and complete data in the fall.

<sup>c</sup>Transaction is an individual financial record for each activity in an agency's accounting system that has been processed in a given time period for program work with implementing partners and other administrative expenses.

<sup>d</sup>Funding account is a budgetary account composed of moneys collected and spent by the federal government other than those designated as trust funds. Federal fund accounts include general, special, public enterprise, and intra-governmental fund accounts.

<sup>e</sup>According to OECD/DAC, aid activities include projects and programs, cash transfers, deliveries of goods, training courses, research projects, debt relief operations, and contributions to nongovernmental organizations.

<sup>f</sup>This definition is from Section 634 of the Foreign Assistance Act of 1961, as amended, which is the definition required for the Greenbook report to Congress. According to OMB Bulletin 12-01, the official guidance for ForeignAssistance.gov, the scope of foreign assistance information reported by the U.S. government is drawn largely from Section 634. According to agency officials and ForeignAssistance.gov, both definitions are essentially the same, as are the data reported.

The bulletin outlines a quarterly data collection process for agencies to submit data for ForeignAssistance.gov. The process begins with State providing agencies a data submission template to assist with the collection of agency data.

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The quarterly process outlined in the bulletin includes the following key steps:

- Agencies are required to submit data on their ongoing foreign assistance activities on a quarterly basis.<sup>16</sup>
- State is responsible for working with each agency's designated point of contact to coordinate on the data submitted for ForeignAssistance.gov and identify areas in which agencies may need to make corrections.
- State is responsible for publishing agency data on ForeignAssistance.gov. In addition, on a quarterly basis, State is responsible for developing the U.S. government IATI-formatted file and submitting it to the IATI Registry.

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## State Has Established a Process for Collecting and Publishing ForeignAssistance.gov Data

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### State Is Collecting and Publishing ForeignAssistance.gov Data for 10 Agencies

Since 2013, State has collected and published data from 10 of the 22 agencies identified in the bulletin. State focused on these 10 agencies because they are responsible for providing 98 percent of U.S. foreign assistance, according to State. In addition, State officials told us that they prioritized improving data quality before collecting data from the 12 agencies that are not yet reporting data for ForeignAssistance.gov.

Figure 2 illustrates State's data collection and publishing process for the 10 agencies currently reporting data to ForeignAssistance.gov. The 10

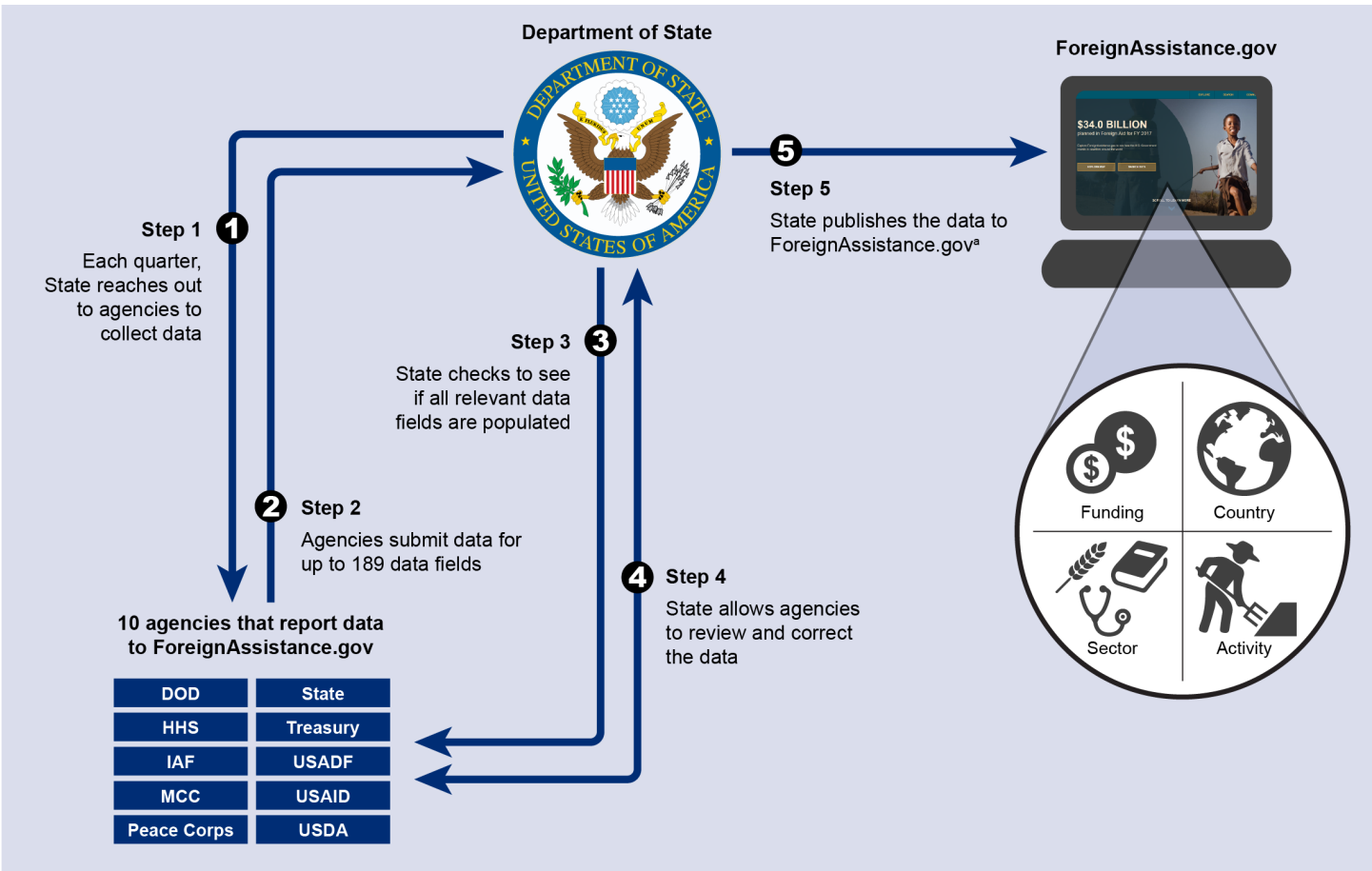
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<sup>16</sup>The bulletin notes that agency data will be published on ForeignAssistance.gov in a systematic and incremental way and that the quarterly reporting requirement will apply once agencies' data are published to the site. It also states that prioritization of the agencies should reflect the relative size of their foreign assistance portfolio.



agencies are the Department of Defense (DOD), the Department of Health and Human Services (HHS), the Inter-American Foundation (IAF), the Millennium Challenge Corporation (MCC), the Peace Corps, State, the Department of the Treasury (Treasury), the U.S. African Development Foundation (USADF), USAID, and the Department of Agriculture (USDA).

Figure 2: State’s Quarterly Data Collection and Publishing Process for ForeignAssistance.gov



<b>DOD</b> Department of Defense	<b>MCC</b> Millennium Challenge Corporation	<b>USADF</b> U.S. African Development Foundation
<b>HHS</b> Department of Health and Human Services	<b>State</b> Department of State	<b>USAID</b> U.S. Agency for International Development
<b>IAF</b> Inter-American Foundation	<b>Treasury</b> Department of the Treasury	<b>USDA</b> U.S. Department of Agriculture

Source: GAO analysis of agency documentation and interviews. | GAO-16-768

Note: ForeignAssistance.gov reports funding and activity-level data for U.S. foreign assistance.

<sup>a</sup>State reports ForeignAssistance.gov data to the International Aid Transparency Initiative (IATI), a global campaign that seeks to collect timely, forward-looking, and comprehensive data on foreign assistance funding and activities in a common online format.

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The process consists of five key steps, which occur on a quarterly basis:

1. State's ForeignAssistance.gov team reaches out to each of the agency points of contact to collect that quarter's data and provides technical guidance documents, including the bulletin.<sup>17</sup>
2. Each agency point of contact e-mails data to State in a spreadsheet or the extensible markup language (XML) format, which can contain as many as 189 data fields per activity.<sup>18</sup> In 2014, State expanded the number of data fields to a total of 189 to align with the IATI Standard. State officials indicated that some of the fields (e.g., currency and U.S. government) are auto-populated by the ForeignAssistance.gov team and that not all data fields are relevant to every agency. State officials told us that 55 of the 189 data fields are the most relevant to users and can be downloaded from ForeignAssistance.gov in spreadsheet format (see fig. 3). In November 2015, State prioritized 37 data fields that are critical to the U.S. government's foreign assistance reporting, according to State.<sup>19</sup> According to State officials, on average, the 10 agencies reporting data for ForeignAssistance.gov submit quarterly data for 40 to 50 data fields.

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<sup>17</sup>As of May 2016, in addition to State officials, the ForeignAssistance.gov team was composed of eight contractor staff.

<sup>18</sup>In 2012, the bulletin listed 118 data fields per activity that agencies were expected to populate on a quarterly basis for ForeignAssistance.gov.

<sup>19</sup>The 37 priority data fields generally overlap with the 55 data fields. See appendix III for detailed information on the 55 data fields.

**Figure 3: Illustration of Downloadable Transaction-Level Data on ForeignAssistance.gov**

	Data field 1	Data field 55
Transaction 1		
Transaction x		

**Transaction:**  
Each individual financial record for every activity in an agency's accounting system that has been processed in a given time period for program work with implementing partners and other administrative expenses. An award can involve several transactions.

**Data field:**  
Key information for each transaction, including obligations and disbursements, agency name, award title, description, purpose, and location.

Source: GAO analysis of data published on ForeignAssistance.gov (<http://www.foreignassistance.gov>). | GAO-16-768

3. After converting the agency-submitted spreadsheet data to XML format for agencies that do not have conversion capability, State checks the agency data to determine whether all required fields are populated.
4. State relays any missing values or possible data reporting errors to agencies and allows them to review and make corrections before it publishes the data on the public website.
5. Using the agency-corrected data, State creates and publishes downloadable data files on ForeignAssistance.gov. During this final step, State also simultaneously links the quarterly data files to the IATI Registry.

In November 2015, State created a community of practice website to allow agency points of contact to engage online, clarify any issues, and share lessons learned. However, as of May 2016, agencies had not posted comments or questions on the website.

State Has Made Some Progress in Preparing the 12 Agencies Not Yet Reporting data for ForeignAssistance.gov

In 2015, State developed a process to prepare the 12 agencies that had not yet reported data for ForeignAssistance.gov. The 12 agencies are the Department of Commerce (Commerce), the Department of Energy (DOE), the Department of Homeland Security (DHS), the Department of the Interior (DOI), the Department of Justice (DOJ), the Department of Labor (DOL), the Department of Transportation (DOT), the Environmental Protection Agency (EPA), the Export-Import Bank of the United States

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(Ex-Im), the Federal Trade Commission (FTC), the Overseas Private Investment Corporation (OPIC), and the U.S. Trade and Development Agency (USTDA). In September 2015, officials from all 12 agencies told us that State had not reached out to them with specific reporting instructions. Between November 2015 and May 2016, State provided the toolkit to all 12 agencies and conducted information sessions with most of them on reporting data for ForeignAssistance.gov.<sup>20</sup>

The toolkit contains descriptions of the data fields and resources to support the five-phase data publishing process.<sup>21</sup> It also includes a list of 37 priority data fields, which, according to State, will make it easier for agencies to identify where they should focus their data collection efforts. The five phases of the publishing process are the following:

1. **Planning phase:** Agencies collaborate with the ForeignAssistance.gov team to understand the general reporting requirements.
2. **Discovery phase:** Agencies review their systems to identify foreign assistance data and better understand the data sources and needs.
3. **Preparation phase:** Agencies create and submit data samples to the ForeignAssistance.gov team, which provides feedback.
4. **Processing phase:** Agencies submit a final dataset to the ForeignAssistance.gov team and conducts quality assurance checks.
5. **Execution phase:** State uploads the final approved dataset to ForeignAssistance.gov, and agencies can issue press releases to external stakeholders.<sup>22</sup>

Between December 2015 and January 2016, State conducted two information sessions on the toolkit. Six agencies (DOE, DOJ, DOL, EPA,

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<sup>20</sup>DHS officials indicated that, as of May 2016, the toolkit provided by State in November 2015 was not disseminated to all relevant officials within the agency and, as a result, many officials were not aware of it. However, DHS officials told us that as a result of OMB's outreach, they met with State in March 2016 to discuss the specific data reporting requirements.

<sup>21</sup>In November 2015, State also provided the toolkit to the 10 agencies reporting data.

<sup>22</sup>State also publishes on ForeignAssistance.gov "agency notes" submitted by reporting agencies, in which agencies provide information relevant for understanding their foreign assistance data.

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FTC, and OPIC) attended one or both sessions. As of May 2016, State had introduced all 12 agencies to the data publishing process, but none had published data on ForeignAssistance.gov. According to State, as of May 2016, of the 12 agencies,

- Six—Commerce, DHS, DOI, DOT, EPA, and USTDA—were in the planning phase. These agencies had received the toolkit, and some were beginning to review their systems to identify foreign assistance data and better understand the data required.
- Two—DOJ and Ex-Im—were in the preparation phase. These agencies prepared or provided sample activity-level and organization-level datasets for State to review as part of toolkit implementation.
- Four—DOE, DOL, FTC, and OPIC—were in the processing phase. These agencies had submitted at least one quarterly dataset for the ForeignAssistance.gov team to review.

State has identified limited staff resources as a key constraint in collecting and publishing ForeignAssistance.gov data. According to State officials, the ForeignAssistance.gov team would be challenged to manage data provided by the 12 agencies not yet reporting, while continuing to publish data and work on data quality improvements with the 10 agencies that are reporting.

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## Agencies Identified Various Impediments to Collecting ForeignAssistance.gov Data

Our analysis shows that agencies face impediments in collecting the required information. Most of the 10 agencies reporting data for ForeignAssistance.gov identified limitations in their information technology (IT) systems as a key impediment in collecting and reporting data, while most of the 12 agencies not yet reporting data identified lack of staff time as a key impediment that they anticipate facing. In November 2015, we surveyed officials at all 22 agencies to identify and rate key factors that may impede their ability to collect and report data for ForeignAssistance.gov.

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## Agencies Reporting Data Identified Limited Information Technology Systems and Availability of Data as Key Impediments

Based on our analysis of survey data, the top three factors most of the 10 agencies reporting data identified as presenting a moderate or great impediment to collecting and reporting data for ForeignAssistance.gov were (1) limitations in their IT systems, (2) lack of available data, and (3) having to adjust available data to fulfill ForeignAssistance.gov requirements (see table 2).

**Table 2: Top Factors Agencies Reporting Data Identified as Presenting a Moderate to Great Impediment to Collecting and Reporting Data for ForeignAssistance.gov**

<b>Factor</b>	<b>Number of agencies identifying the factor as a moderate to great impediment (out of 10)</b>
Limitations in your agency's information technology (IT) systems from which to collect and report data for ForeignAssistance.gov.	9
Your agency does not track data elements that ForeignAssistance.gov requires.	8
Your agency data have to be adjusted to fulfill data elements that ForeignAssistance.gov requires.	8
Lack of a single agency internal IT system from which to pull all ForeignAssistance.gov information.	7
The number of data fields required for ForeignAssistance.gov.	7

Source: GAO analysis of agency responses to survey. | GAO-16-768

Note: On November 9, 2015, we sent out a survey to the officials of the 10 reporting agencies of ForeignAssistance.gov. The survey listed 14 factors and asked the respondents to rate each factor that impedes their ability to collect and report data as follows: not at all an impediment, slight impediment, moderate impediment, great impediment, and no basis to judge. All 10 agencies responded to the survey.

More than half of the agencies reporting data also identified as moderate or great impediments to collecting and reporting ForeignAssistance.gov data the lack of a single agency internal IT system from which to pull all ForeignAssistance.gov data and the number of data fields required (see table 2). No agency reporting data identified that a lack of a State point of contact or a lack of a governmentwide dedicated server presented a moderate or great impediment.

Based on interviews conducted prior to the survey, most agency officials noted that their existing IT systems were limited in that they did not track data at a level of detail required by ForeignAssistance.gov. Several agencies whose main mission is not foreign assistance explained that updating their existing systems for these requirements was not a priority. Two agencies whose main mission is foreign assistance, State and USAID, undertook assessments of their current systems to understand and better align the capabilities of their systems with these reporting requirements. One agency, DOD, told us that it had plans to update its IT system to be able to report quarterly data, but that it would take some time.

Most agency officials we interviewed also told us that they lacked an integrated system to track both the financial and project data required for ForeignAssistance.gov. To fill out the ForeignAssistance.gov spreadsheet data template provided by State, they said they had to collect data from

key documents and multiple internal systems for accounting and project management. However, one agency—MCC—indicated in interviews that it already had an integrated system and was therefore able to consolidate its reporting. The agency noted recent updates to its existing IT system and attributed its upgraded system to being a newer agency.

Agencies Not Yet Reporting Data Identified Lack of Staff Time as a Key Anticipated Impediment

Based on our analysis of survey data, lack of staff time was the top factor identified as an anticipated impediment by most of the 12 agencies not yet reporting data for ForeignAssistance.gov (see table 3).<sup>23</sup>

Table 3: Top Factors Agencies Not Yet Reporting Data Identified as Potentially Presenting a Moderate to Great Impediment in Collecting and Reporting Data for ForeignAssistance.gov

Factor	Number of agencies identifying the factor as a moderate to great impediment (out of 12)
Lack of staff time to collect and report data for ForeignAssistance.gov.	8
Lack of funding to improve data collection and reporting for ForeignAssistance.gov.	7
The number of data fields required for ForeignAssistance.gov.	7
Limitations in your agency's information technology systems from which to collect and report data for ForeignAssistance.gov.	7

Source: GAO analysis of agency responses to survey. | GAO-16-768

Note: On November 23, 2015, we sent out a survey to officials of the 12 agencies not yet reporting data for ForeignAssistance.gov. The survey listed 14 factors and asked the respondents to rate each factor that may impede their ability to collect and report data as follows: not at all an impediment, slight impediment, moderate impediment, great impediment, and no basis to judge. All 12 agencies responded to the survey.

More than half of the agencies reporting data also identified lack of funding, number of data fields, and limitations in their IT systems as

<sup>23</sup>Some agencies told us that they could not properly assess what impediments they would face because they were not yet reporting to ForeignAssistance.gov. In the questionnaire responses, agencies not yet reporting data noted “no basis to judge” 24 times, while agencies reporting data noted “no basis to judge” 5 times. In its technical comments, FTC indicated that it had not directed the survey to the appropriate bureau for its initial set of responses. As a result, the agency resubmitted its responses for the bureau that does work directly with State on reporting for ForeignAssistance.gov.

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moderate or great impediments to collecting and reporting data for ForeignAssistance.gov (see table 3).

Based on interviews conducted prior to the survey, some of the agency officials noted that they would have to add ForeignAssistance.gov reporting duties to existing staff's primary job functions, which could be burdensome, especially for agencies with smaller foreign assistance portfolios. Other agency officials said they anticipated that staff time would be an issue, because the collection process would involve many people throughout the agency. Furthermore, some of the agency officials also noted their limited capacity to provide data quarterly for the number of data fields that ForeignAssistance.gov requires. Officials from one agency explained that completing the annual requests for data for the Greenbook and OECD/DAC was already time-consuming, as it required sending a data call to subcomponents and field staff, compiling the data into one spreadsheet, and going through multiple layers of review. See appendix II for key factors identified by agencies reporting and not yet reporting data as impediments to their data collection process.

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## ForeignAssistance.gov Is Not Transparent about Data Limitations, and Data Are Not Updated Annually to Ensure Quality

Data from some agencies that report on their foreign assistance to ForeignAssistance.gov are incomplete at the aggregate level. We found that in the aggregate, 14 percent of obligations and 26 percent of disbursements for fiscal year 2014 were not published on the website, when compared to USAID's verified data. We also found that for some high-priority data fields, information was missing or inconsistent with State's definition for each data field. In addition, although ForeignAssistance.gov discloses that published data are incomplete, we found that the website is not fully transparent about these data limitations. Moreover, the data published on ForeignAssistance.gov are not annually updated against verified—complete and accurate—foreign assistance data, as required in the bulletin.

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## Data Published on ForeignAssistance.gov Are Incomplete

We analyzed fiscal year 2014 data downloaded from ForeignAssistance.gov to assess the completeness of aggregate funding data as well as the completeness and consistency of information in selected data fields with State's definitions for those data fields. We found that data on ForeignAssistance.gov were incomplete at the aggregate funding level as well as for some disaggregated data at the transaction level. In addition, we found that data for selected high-priority data fields were inconsistent with State's definitions. State officials told us that they



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rely on agencies to provide complete and accurate information for ForeignAssistance.gov.

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Fourteen Percent of Obligations and 26 Percent of Disbursements for Fiscal Year 2014 Were Not Published on ForeignAssistance.gov

We found that in the aggregate, 14 percent of obligations and 26 percent of disbursements for fiscal year 2014 from the 10 agencies reporting data for ForeignAssistance.gov were not published on the website as of April 2016. Our comparison of funding data on ForeignAssistance.gov to funding data published on the Foreign Aid Explorer website showed that ForeignAssistance.gov did not reflect more than \$10 billion in disbursements and about \$6 billion in obligations provided by the 10 agencies in fiscal year 2014. Data on these two websites are generally comparable because both essentially use the same definition of foreign assistance, based on the Foreign Assistance Act of 1961, as amended. The OMB bulletin indicates that USAID's data are verified—checked for completeness and accuracy. The bulletin notes that USAID's verification includes checking for common errors, comparing with third-party sources to identify gaps and more complex errors, accommodating negative entries, and taking other steps to ensure data quality. Additionally, according to USAID officials, as part of the verification process for the data published on Foreign Aid Explorer, they check to ensure that there are no anomalies, errors, duplicates, or missing values. Furthermore, USAID checks to ensure that data are consistent with those for prior years and verifies the data against official U.S. government documents. We selected fiscal year 2014 because all 10 agencies published data for that year on both websites and because it was the most recent year for which fully reported and verified USAID foreign assistance data were available at the time of our analysis.

Based on our analysis of the fiscal year 2014 funding data for the 10 agencies (see table 4), the total obligations on ForeignAssistance.gov were \$36.1 billion, almost \$6 billion (14 percent) less than the \$42 billion identified on Foreign Aid Explorer. The total disbursements on ForeignAssistance.gov were \$29.9 billion, more than \$10 billion (26 percent) less than the \$40.4 billion on Foreign Aid Explorer in the same year. Specifically, fiscal year 2014 obligations and disbursements were about the same or identical for four agencies (IAF, MCC, the Peace Corps, and USADF) and had a difference of less than 10 percent for two agencies (Treasury and USAID). However, the differences in obligations or disbursements exceeded 10 percent for DOD, HHS, State, and USDA, with DOD's and USDA's data showing the largest differences.

**Table 4: Comparison of Foreign Assistance Funding Data Reported by 10 U.S. Agencies and Published on ForeignAssistance.gov and Foreign Aid Explorer, Fiscal Year 2014**

No.	Agency	Type of funding data	ForeignAssistance.gov (in millions of dollars)	Foreign Aid Explorer (in millions of dollars)	Difference (in millions of dollars) <sup>a</sup>	Difference (percent) <sup>a</sup>
1	DOD	Obligations	1,045	10,553	9,508	90
		Disbursements	136	10,141	10,004	99
2	HHS	Obligations	2,059	2,695	636	24
		Disbursements	1,027	2,346	1,318	56
3	IAF	Obligations	28	28	0	0
		Disbursements	27	27	0	0
4	MCC	Obligations	567	567	0	0
		Disbursements	1,079	1,079	0	0
5	PC	Obligations	406	406	0	0
		Disbursements	397	397	0	0
6	State	Obligations	5,007	6,824	1,817	27
		Disbursements	5,538	5,751	213	4
7	Treasury	Obligations	2,735	2,838	104	4
		Disbursements	2,581	2,833	252	9
8	USADF	Obligations	32	32	0	0
		Disbursements	26	26	0	0
9	USAID	Obligations	19,053	17,823	-1,230	-7
		Disbursements	18,810	17,539	-1,270	-7
10	USDA	Obligations	5,171	249	-4,923	-1,978
		Disbursements	265	259	-7	-3
<b>Total fiscal year 2014 obligations</b>			<b>36,104</b>	<b>42,015</b>	<b>5,911</b>	<b>14</b>
<b>Total fiscal year 2014 disbursements</b>			<b>29,887</b>	<b>40,397</b>	<b>10,510</b>	<b>26</b>

Source: GAO analysis of funding data published on ForeignAssistance.gov (<http://www.foreignassistance.gov>) and on Foreign Aid Explorer (<http://explorer.usaid.gov/>) as of April 2016. | GAO-16-768

Legend: DOD=Department of Defense, HHS=Department of Health and Human Services, IAF=Inter-American Foundation, MCC=Millennium Challenge Corporation, PC=Peace Corps, State=Department of State, Treasury=Department of the Treasury, USADF=African Development Foundation, USAID=U.S. Agency for International Development, USDA=Department of Agriculture.

<sup>a</sup>We calculated the difference in the dollar amount by subtracting the obligations and disbursements reported on ForeignAssistance.gov from those reported on Foreign Aid Explorer. We also calculated the difference as a percentage of the obligations and disbursements reported on Foreign Aid Explorer.

The four agencies whose fiscal year 2014 ForeignAssistance.gov funding data showed a difference of more than 10 percent from the Foreign Aid Explorer data for the same year provided the following explanations:

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- **DOD.** According to DOD officials, two factors explain the discrepancies. First, the two websites attribute funding for a significant portion of U.S. security assistance differently: on ForeignAssistance.gov, the assistance—which State funds and DOD implements—is attributed to State, whereas on Foreign Aid Explorer, it is attributed to DOD.<sup>24</sup> The second factor, according to DOD officials, is inconsistent reporting of fiscal year 2014 funding data for ForeignAssistance.gov: DOD reported obligations, but not disbursements, for some programs, and disbursements, but not obligations, for other programs. For example, DOD did not report \$4.7 billion in fiscal year 2014 obligations or disbursements for the Afghanistan Security Forces Fund on ForeignAssistance.gov.
  - **HHS.** HHS officials stated that the data the agency published on Foreign Aid Explorer more accurately reflect the agency’s foreign assistance portfolio than the data the agency published on ForeignAssistance.gov. HHS officials suggested that their agency data for fiscal years 2013, 2014, and 2015 on ForeignAssistance.gov should not be used until the quality of the data published on the website is improved. They did not explain the differences in the funding data on the two websites.
  - **State.** State officials told us that to some extent the discrepancies came about because funding for peacekeeping and U.S. contributions to international organizations was not included in the fiscal year 2014 data on ForeignAssistance.gov. State officials also noted that data published on Foreign Aid Explorer are considered to be more fully

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<sup>24</sup>The term *security assistance* is generally used to describe assistance provided to foreign military and other security forces under Title 10 of the U.S. Code (Armed Forces) and Title 22 (Foreign Relations and Intercourse). DOD officials told us that on ForeignAssistance.gov Title 10 funding is attributed to DOD and Title 22 to State, whereas on Foreign Aid Explorer, the funding for both titles is attributed to DOD. According to the Congressional Research Service, Congress traditionally authorized assistance to train, equip, and otherwise engage with foreign military and other security forces under Title 22 of the U.S. Code, specifically the Foreign Assistance Act of 1961, as amended (Pub. L. No. 87-195 (Sept. 4, 1961)), and the Arms Export Control Act, as amended (Pub. L. No. 90-629 (Oct. 22, 1968)), and appropriated the bulk of funds to State Department accounts. DOD has implemented and administered Title 22 activities under the Secretary of State’s direction and oversight. However, following the attacks on the United States of September 11, 2001, Congress has increasingly provided DOD with the means to provide similar assistance under Title 10 of the U.S. Code, provisions in the annual National Defense Authorization Acts, and funding under the DOD budget. See Nina M. Serafino, *Security Assistance and Cooperation: Shared Responsibility of the Departments of State and Defense*, CRS Report R44444 (Washington, D.C.: Apr. 4, 2016).

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reported because they are submitted to USAID by State's bureaus, which manually enter detailed data; by comparison, State's data for ForeignAssistance.gov are generated from the agency's accounting system. In addition, State's accounting system at present includes transactions reported by State's main office in Washington, D.C., but does not include transactions of overseas locations.

- **USDA.** USDA officials told us that they reported incorrect fiscal year 2014 obligations for ForeignAssistance.gov because USDA misinterpreted State's guidance. They also noted that USDA is working with State and USAID to ensure that USDA's foreign assistance data are accurate and consistent on both websites.

DOD, HHS, State, and USDA officials said that they were aware of the differences in their funding data published on the two websites and were working on improving the quality of the data published on ForeignAssistance.gov. State officials could not indicate when the 10 reporting agencies would be able to report complete funding data for ForeignAssistance.gov and stated that it is the agencies' responsibility to report complete and accurate data.

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#### Information Was Missing or Inconsistent with Definitions for Some High-Priority Data Fields

In addition to discrepancies in the aggregate funding data, we found that for some of the high-priority data fields the information was either missing or inconsistent with definitions that State developed based on the IATI Standard. We analyzed fiscal year 2014 data for six of the data fields prioritized by IATI—implementing organization, award title, award description, award status, award location, and award sector—to determine if agencies populated these data fields with information and if the information was consistent with State's definitions. According to State, data fields prioritized by IATI should be populated because they provide key information necessary to track a specific activity. We analyzed the content of the six data fields using a probability sample of 106 transactions drawn from the fiscal year 2014 data. We found that for three data fields—implementing organization, award location, and award sector—information was provided and was consistent with State's definition for a majority or all of the transactions (see table 5).

For the other three data fields—award title, award description, and award status—the information was missing or inconsistent with the definitions for the majority of the transactions in the sample. For example, for award title, 82 percent of the transactions were either missing information or had information that was inconsistent with the definition for this data field. We also found that for award title, agencies often provided program or sector

descriptors, and for award description, agencies routinely provided shorthand descriptions, acronyms, or terminology that could only be understood by officials at the agency that made the award. For example, an award description would contain “Train, Eval & Oth Related Act” or “AIDSTAR Sector II Award.” Only three transactions in our sample contained award descriptions that were somewhat consistent with the definition of a brief narrative that provided an understanding of the undertaking for which the award was funded, its objectives, and the hypothesis of the award’s development impact. The lack of clarity for data fields, such as award description, could make it difficult for domestic and international users of ForeignAssistance.gov to understand the data.<sup>25</sup>

**Table 5: GAO Analysis of Select Data Fields Using ForeignAssistance.gov Data for Fiscal Year 2014**

Data field	Definition	GAO analysis
Award implementing organization—Name	The name of the organization or party that receives the funds from the implementing agency to carry out the foreign assistance work, e.g., an organization that has an assistance (grant/agreement/compact) or acquisition (contract) relationship with the implementing agency to use foreign assistance funds; a country’s government or ministry that receives a direct contribution from the U.S. government; a U.S. government agency, or entity that directly carries out the foreign assistance work.	Information is consistent with the definition for 79 percent of transactions
Award location—Name	The human-readable name for the location, at territory, country, region, or world level.	Information is consistent with the definition for 100 percent of transactions
Award transaction—Sector	The sector, subsector, and/or element that the requested funds intend to foster based on the sector framework established by the sub-working groups as a common structure and standardized definitions against which to classify funds.	Information is consistent with the definition for 100 percent of transactions
Award title	The official title of the implementing mechanism, preferably the name used in the official documents.	Information is missing or inconsistent with the definition for 82 percent of transactions

<sup>25</sup>Our findings are consistent with prior GAO work on the transparency and quality of federal government data. See GAO, *DATA Act: Progress Made but Significant Challenges Must Be Addressed to Ensure Full and Effective Implementation*, [GAO-16-556T](#) (Washington, D.C.: Apr. 19, 2016), and GAO, *Data Transparency: Oversight Needed to Address Underreporting and Inconsistencies on Federal Award Website*, [GAO-14-476](#) (Washington, D.C.: June 30, 2014).

Award description	A brief, but meaningful, narrative that provides an understanding of the undertaking for which the implementing mechanism has been funded, its objectives, and the hypothesis of the mechanism's development impact.	Information is missing or inconsistent with the definition for 83 percent of transactions
Award status	The current stage in the implementing lifecycle at the time the information is published.	Information is missing for 53 percent of transactions <sup>a</sup>

Source: GAO presentation of Department of State information, and GAO analysis of ForeignAssistance.gov data. | Source: GAO-16-768

Note: This table is based on GAO's analysis of a stratified random sample of 106 transactions drawn from the fiscal year 2014 data, with a population of 175,651 transactions, downloaded in April 2016. We stratified the records by agency and allocated sample units to each agency's stratum in proportion to its representation in the population of 176,651 transactions. The estimates in this table have a margin of error no greater than plus or minus 10 percentage points at the 95 percent level of confidence. See appendix III for detailed information, including an analysis of missing information, on the 55 data fields.

<sup>a</sup>Information is consistent with the definition for the remaining 47 percent of transactions.

State officials told us that our findings were consistent with their observations of the data. They explained that the reporting agencies' data systems were not currently capable of capturing and generating data that would fully meet IATI's expectations for detailed, transaction-level information. Our analysis also shows that most of the reporting agencies identified impediments in collecting and reporting data, including limitations in their IT systems and lack of available data required by ForeignAssistance.gov.

#### State Relies on Agencies to Provide Complete and Accurate Data

State officials told us that they rely on agencies to provide complete and accurate data because, according to the bulletin, reporting agencies are responsible for the accuracy, completeness, and integrity of their data submissions. Additionally, State officials noted that the ForeignAssistance.gov team has neither the expertise nor the resources to check the data for completeness or accuracy on a quarterly basis. They explained that collecting and publishing data from 10 agencies on a quarterly basis is inherently challenging and can lead to trade-offs between quality and timeliness. Nevertheless, State's ForeignAssistance.gov team conducts certain checks, such as ensuring that agency data are formatted properly and that dates are within valid ranges. (See table 6 in app. III for data field format values.)

#### ForeignAssistance.gov Is Not Fully Transparent about Data Limitations

Although ForeignAssistance.gov discloses—through a graphic summary and agency notes—that published data may not be complete, it is not fully transparent about data limitations. Specifically, we found that ForeignAssistance.gov does not clearly identify what data are missing and consistently identify and publish data limitations by agency.

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According to OMB's Open Government Directive, which is Memorandum M-10-06, agencies should take specific actions to implement the principles of transparency, among other things, in publishing government information online. The memorandum indicates steps to improve transparency in publishing information, which include identifying high-value information not yet available for online publication.<sup>26</sup> In addition, according to prior GAO work, useful practices that help foster transparency to the public and assist decision makers in understanding the quality of agency data include, among other things, discussion of data quality and limitations.<sup>27</sup>

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#### ForeignAssistance.gov Is Not Clear about Missing Data

Although ForeignAssistance.gov discloses that some data are not yet available, it does not clearly state what data are missing. State presents a graphic summary of data from the 10 reporting agencies published on the website (fig. 4). It uses the terms “full” and “partial” to characterize agency datasets, but does not explain what these terms mean. Specifically, as of July 2016, ForeignAssistance.gov indicated that six agencies—IAF, MCC, the Peace Corps, Treasury, USADF, and USAID—reported a full set of data and that four agencies—DOD, HHS, State, and USDA—reported a partial set of data (see fig. 4).<sup>28</sup> In particular, it is not clear whether full reporting means that an agency reported data (1) reflecting all of its foreign assistance funding or (2) across all of the required data fields.<sup>29</sup>

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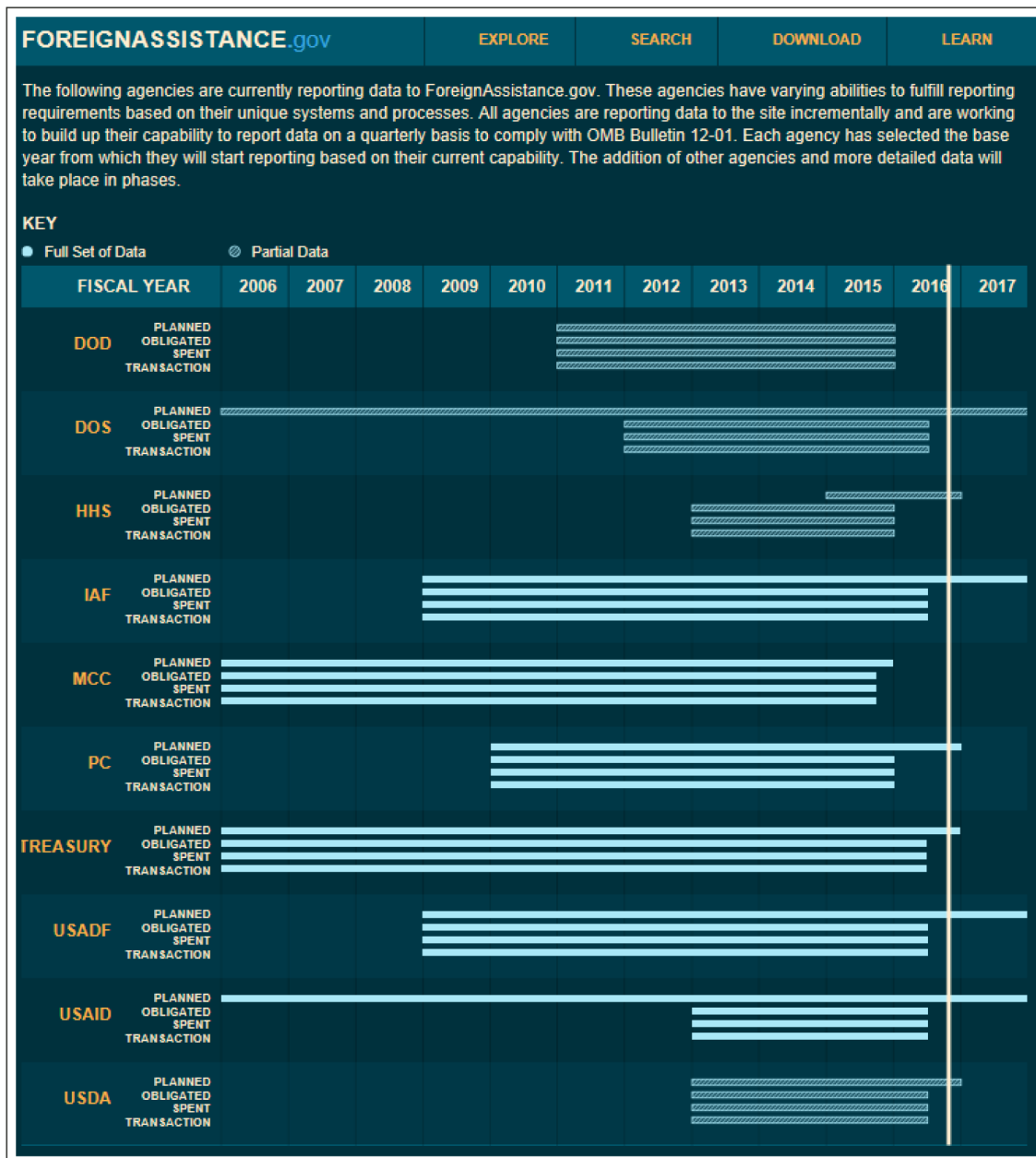
<sup>26</sup>According to OMB's Open Government Directive, which is Memorandum M-10-06, high-value information is information that can be used to increase agency accountability and responsiveness, improve public knowledge of the agency and its operations, further the core mission of the agency, create economic opportunity, or respond to need and demand as identified through public consultation.

<sup>27</sup>GAO, *Results-Oriented Government: GPRA Has Established a Solid Foundation for Achieving Greater Results* [GAO-04-594T](#) (Washington, D.C.: Mar. 10, 2004).

<sup>28</sup>As shown in table 4, these four agencies had the largest discrepancies in their fiscal year 2014 obligations or disbursements when we compared funding data published on ForeignAssistance.gov to funding data published on Foreign Aid Explorer.

<sup>29</sup>State officials told us that full reporting means that an agency is reporting at least some data on all of its foreign assistance programs. In other words, even if an agency reports incomplete funding data across all of its foreign assistance programs, ForeignAssistance.gov characterizes this as full reporting.

Figure 4: Screenshot of ForeignAssistance.gov Summarizing Status of Data by Agency and Fiscal Year, as of July 2016



Source: Screenshot of ForeignAssistance.gov captured in July 2016. | GAO-16-768

Legend: DOD=Department of Defense, DOS=Department of State, HHS=Department of Health and Human Services, IAF=Inter-American Foundation, MCC=Millennium Challenge Corporation, PC=Peace Corps, Treasury=Department of the Treasury, USADF=African Development Foundation, USAID=U.S. Agency for International Development, USDA=Department of Agriculture.



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## ForeignAssistance.gov Does Not Disclose Data Limitations

While the agency notes published on ForeignAssistance.gov provide some information to help understand an agency's foreign assistance activities, not all agencies report this information and, moreover, these notes do not clearly identify data limitations for reporting agencies.

We found that 6 of the 10 reporting agencies (DOD, the Peace Corps, State, Treasury, USAID, and USDA) provided agency notes on ForeignAssistance.gov as of July 2016. All six agencies provided general descriptions of their foreign assistance programs and accounts. However, the agency notes for three of the four agencies characterized on ForeignAssistance.gov as reporting partial data (see fig. 4)—DOD, State, and USDA—did not identify data limitations for a given year. For example, they did not comment on gaps in obligation and disbursement amounts generally or by fiscal year. The fourth agency characterized on ForeignAssistance.gov as reporting partial data—HHS—did not post agency notes.<sup>30</sup> In contrast, other publishers of U.S. data provide more detailed information on data limitations or changes to the data in a given year. For example, the 2014 Greenbook identified an agency that provided data for two additional programs that year, an agency that continued to not report data, and another agency that was unable to report on certain data in detail.<sup>31</sup>

Agency notes are not required by State or the bulletin, which states that agencies may provide supplemental narratives and can include data explanations and other clarifying information. Additionally, State's most recent guidance (toolkit) on reporting to ForeignAssistance.gov does not mention agency notes or provide instructions for agencies to identify the limitations of their data.

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<sup>30</sup>HHS officials told us that HHS only reported foreign assistance provided by one HHS entity, the Centers for Disease Control and Prevention (CDC) and that CDC accounted for approximately 95 percent of the HHS foreign assistance portfolio. However, as we found with regard to funding levels (see table 4), the differences in the HHS data for fiscal year 2014 published on ForeignAssistance.gov and on Foreign Aid Explorer far exceeded 5 percent for both obligations and disbursements.

<sup>31</sup>USAID, *U.S. Overseas Loans and Grants: Obligations and Loan Authorizations, July 1, 1945–September 30, 2014*, CONG-R-0105 (Washington, D.C.). Another source, [USASpending.gov](http://USASpending.gov), which publishes federal government procurement data, includes a data quality summary that describes the extent of data completeness and accuracy by fiscal year.

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State officials told us that they rely on agencies to report data limitations. However, if State does not provide agencies with guidance to identify data limitations that State can clearly disclose on ForeignAssistance.gov, it may undermine the website's goal of improving public knowledge and accountability of U.S. foreign assistance.

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### ForeignAssistance.gov Data Are Not Updated Annually with Verified Foreign Assistance Data

As of May 2016, State had not updated ForeignAssistance.gov data with verified—complete and accurate—annual foreign assistance data to improve the quality and ensure consistency in the reporting of U.S. foreign assistance. OMB indicates in its bulletin that ForeignAssistance.gov data should be updated at the end of each calendar year using verified data reported by USAID for the Greenbook and OECD/DAC to ensure consistency in published information.<sup>32</sup> Additionally, the bulletin indicated that in 2014, USAID, State, OMB, the National Security Staff, and the Office of Science and Technology were expected to undertake a review of the first 2 years' experience to assess whether agencies whose data are published on ForeignAssistance.gov had demonstrated sufficient internal data quality control to graduate from the USAID verification process. However, as of May 2016, this interagency review had not taken place because, according to OMB officials, only 3 of the 10 reporting agencies were providing data to ForeignAssistance.gov of sufficient quality to meet the Greenbook and OECD/DAC reporting requirements.<sup>33</sup> Since the majority of the agencies' data were not yet of sufficient quality, OMB officials noted that a review to graduate agencies from USAID's verification process was premature.

State and USAID officials told us that they are unable to update ForeignAssistance.gov with USAID's verified data because of differences between the two datasets.<sup>34</sup> State officials cited three key differences:

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<sup>32</sup>According to the bulletin, USAID was expected to verify agency data submitted for ForeignAssistance.gov following the issuance of the bulletin. USAID officials told us that their agency was expected to verify the data submitted for ForeignAssistance.gov to determine whether it could use them to fulfill its Greenbook and OECD/DAC reporting.

<sup>33</sup>These three agencies are IAF, MCC, and the Peace Corps.

<sup>34</sup>USAID officials also indicated that because of the differences, the dataset published on ForeignAssistance.gov would have to be removed and replaced with USAID's verified data.

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- **Number of data fields.** ForeignAssistance.gov data includes up to 189 data fields;<sup>35</sup> however, USAID verifies the information only for a subset of about 20 data fields.
  - **Frequency of data reported.** ForeignAssistance.gov captures quarterly data; however, USAID uses annual data.
  - **Transaction-level data are stored differently.** ForeignAssistance.gov captures transaction-level data for each activity; however, USAID aggregates the transaction-level data to the activity level.<sup>36</sup>

USAID noted that reconciling ForeignAssistance.gov data with verified Greenbook and OECD/DAC data would be problematic, especially for the seven agencies whose data do not meet the quality standards for Greenbook and OECD/DAC reporting.<sup>37</sup> For these agencies, USAID (1) obtains missing information for some data fields (e.g., recipient country) directly from agency officials or units that report the information, and (2) assigns sector codes and other fields—which are not always provided in the data that agencies report for ForeignAssistance.gov—based on OECD/DAC statistical reporting directives and methodologies.

OMB officials agreed that the bulletin’s requirement for annually updating data published on ForeignAssistance.gov with USAID-verified data has not been feasible. They also acknowledge that the quality of ForeignAssistance.gov data needs to be improved.

Since State, USAID, and OMB recognize that a key step outlined in the bulletin to ensure data quality may not be feasible, and in the absence of the 2-year review on data verification or guidance on how to address the quality of the data on ForeignAssistance.gov, data will likely remain inconsistent across the range of U.S. foreign assistance reporting.

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<sup>35</sup>According to State officials, 55 of the 189 data fields are the most relevant to users. These can be downloaded from ForeignAssistance.gov (see app. III).

<sup>36</sup>According to USAID, although there is no difference in the dollar value of funding data because of this aggregation, USAID does not maintain the actual dates of the transactions in its database.

<sup>37</sup>These seven agencies are DOD, HHS, State, Treasury, USADF, USAID, and USDA.

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## Conclusions

In response to domestic and international initiatives in the last decade, the U.S. government has increased the frequency and amount of foreign assistance data made available to the public. In 2011, the U.S. government made an international commitment to publishing more detailed and timely funding and activity data for users, including partner country governments, civil society organizations, and taxpayers. As the U.S. government's lead agency for this reporting, State established ForeignAssistance.gov, with guidance from OMB, to provide detailed foreign assistance data on a quarterly basis. Given the magnitude and frequency of data collection, State prioritized collection and publishing of data for 10 agencies that account for the majority of U.S. foreign assistance. Facing trade-offs—which agencies recognize—between data quality and timeliness in reporting, State has experienced challenges in ensuring transparency and data quality on ForeignAssistance.gov. In particular, in the absence of guidance from State to reporting agencies to clearly identify their data limitations, State has not fully disclosed data limitations of ForeignAssistance.gov, thereby undermining the website's goal of increasing the transparency of U.S. foreign assistance information. Moreover, because updating ForeignAssistance.gov with USAID verified data has not been feasible and the interagency assessment of the process to ensure sufficient quality control has not been done, gaps in data quality remain unaddressed, and users may risk using inaccurate or incomplete information for decision-making and accountability purposes.

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## Recommendations for Executive Action

To improve the transparency of ForeignAssistance.gov, we recommend that the Secretary of State provide guidance to agencies to identify data limitations that State can clearly disclose on the website.

To improve the quality of the data published on ForeignAssistance.gov and help ensure consistency in published information, we recommend that the Secretary of State, in consultation with the Director of OMB and the USAID Administrator, take the following two actions:

- undertake a review of the efforts to date on ensuring data quality and
- develop additional guidance that takes into consideration current challenges to updating ForeignAssistance.gov with verified data.

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## Agency Comments and Our Evaluation

We provided a draft of this report to OMB and the 22 agencies reviewed in this report (Commerce, DHS, DOD, DOE, DOI, DOJ, DOL, DOT, EPA, Ex-Im, FTC, HHS, IAF, MCC, OPIC, PC, Treasury, State, USADF, USAID, USDA, and USTDA) for review and comment. In written comments, reprinted in appendix IV and V, State and USAID agreed with our recommendations. OMB also agreed with our recommendation and provided us with the following comments in an e-mail: it will continue to work with State and USAID to help guide agencies in improving the quality and consistency of the data published on ForeignAssistance.gov.

However, State expressed concern that the report did not provide specific, actionable recommendations to the other 20 agencies responsible for reporting ForeignAssistance.gov. As noted in the report, OMB Bulletin No. 12-01 provides overall guidance on data standards and requirements for the other 20 agencies. We made the recommendations to State, in consultation with OMB and USAID, because these agencies are responsible for improving guidance and reporting requirements that can help achieve the website's goal of improving public knowledge and accountability of U.S. foreign assistance. DOD, EPA, FTC, HHS, MCC, State, USAID, and USDA provided technical comments that we incorporated as appropriate.


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As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 13 days from the report date. At that time, we will send copies of this report to the Directors of the Office of Management and Budget, Peace Corps, and U.S. Trade and Development Agency; the Administrators of the Environmental Protection Agency and U.S. Agency for International Development; the Secretaries of State, Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, the Interior, Labor, Transportation, and the Treasury; the Attorney General of the United States; General Counsel of the Federal Trade Commission; and the Chief Executive Officers of the Export-Import Bank, Inter-American Foundation, Millennium Challenge Corporation, Overseas Private Investment Corporation, and U.S. African Development Foundation. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

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If you or your staff have any questions about this report, please contact me at (202) 512-3149 or [GootnickD@gao.gov](mailto:GootnickD@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix VI.

Sincerely yours,

A handwritten signature in black ink, appearing to read "David Gootnick". The signature is stylized with a large, looping initial "D" and a cursive "Gootnick".

David B. Gootnick  
Director, International Affairs and Trade

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# Appendix I: Objectives, Scope, and Methodology

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To review the collection and reporting of data for ForeignAssistance.gov, this report examines (1) the Department of State's (State) data collection and publishing process for ForeignAssistance.gov; (2) key impediments, if any, that agencies face in collecting and reporting data for ForeignAssistance.gov; and (3) the data published on ForeignAssistance.gov.

To conduct this work, we analyzed key guidance documents relating to the data collection process: the 2012 Office of Management and Budget (OMB) Bulletin No. 12-01, *Guidance on Collection of U.S. Foreign Assistance Data* (Sept. 25, 2012) (bulletin), the 2009 OMB Memorandum M-10-06, Open Government Directive (Dec. 8, 2009), and State's November 2015 *Agency Reporting Toolkit* (toolkit). We also reviewed key U.S. government plans and international agreements that outline steps for ensuring transparency in foreign assistance reporting, including the 2011 and 2013 U.S. Open Government National Action Plan, the 2005 Paris Declaration on Aid Effectiveness, and the 2011 Busan Outcome Agreement.

To examine State's data collection process for ForeignAssistance.gov, we conducted semistructured interviews with officials of 22 U.S. agencies—the Departments of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, Justice, the Interior, Labor, State, Transportation, and the Treasury; the Environmental Protection Agency; the Export-Import Bank of the United States; the Federal Trade Commission; the Inter-American Foundation; the Millennium Challenge Corporation; the Overseas Private Investment Corporation; the Peace Corps; the U.S. African Development Foundation; the U.S. Agency for International Development; and the U.S. Trade and Development Agency—concerning four areas of the data collection process, including (1) data collection and validation processes; (2) guidance provided by State on the data collection process; (3) resource needs to collect data, such as infrastructure, staff, and training; and (4) impediments that agencies may face in collecting and reporting data for ForeignAssistance.gov. We also interviewed OMB on its monitoring role for ForeignAssistance.gov.

To identify the impediments that agencies face in collecting and reporting data for ForeignAssistance.gov, we surveyed the same 22 U.S. agencies to identify key impediments, if any, that agencies may face in collecting and reporting data for ForeignAssistance.gov, including agency reporting systems; required data fields in ForeignAssistance.gov; resources; and guidance provided that may impede an agency's ability to collect and

report data for ForeignAssistance.gov. For the 12 agencies that do not yet report data for ForeignAssistance.gov, we modified our survey instrument to probe the extent to which they anticipated impediments in collecting and reporting foreign assistance data to State. The survey was administered in November 2015, and agencies provided their responses between November 2015 and January 2016. All 22 agencies responded to the survey.

To assess the data from the 10 reporting agencies published on ForeignAssistance.gov, we compared fiscal year 2014 funding (obligation and disbursement) data published on Foreign Assistance.gov to the data collected and published by the U.S. Agency for International Development's (USAID) data on the Foreign Aid Explorer website (<http://explorer.usaid.gov/>).<sup>1</sup> Foreign assistance data available on these two websites are based on essentially the same definition of foreign assistance.<sup>2</sup> To determine the reliability of the Foreign Aid Explorer data, we interviewed USAID officials, reviewed documentation about the data, and examined the data published on USAID's website. We determined that USAID's verification processes for the Foreign Aid Explorer data include checks to identify potential anomalies, duplicates, missing values, and other errors. In addition, we found that USAID compares the agencies' data submissions to other available sources as completeness checks. We determined that data published on Foreign Aid Explorer were

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<sup>1</sup>The differences we are reporting in fiscal year 2014 funding data published on ForeignAssistance.gov and Foreign Aid Explorer are aggregate. Fully reconciling the data from these sources was beyond the scope of this review. Although at the aggregate level, fiscal year 2014 obligations and disbursements for the 10 agencies were lower on ForeignAssistance.gov than on Foreign Aid Explorer, and two agencies (USAID and USDA) reported higher fiscal year obligations and disbursements on ForeignAssistance.gov than on Foreign Aid Explorer (see table 4). According to USAID officials, the fiscal year 2014 data that USAID reported to ForeignAssistance.gov included funding that should not have been included. The data for that year were subsequently corrected on Foreign Aid Explorer but not on ForeignAssistance.gov. USDA officials told us that they reported incorrect obligations for fiscal year 2014 because USDA misinterpreted State's guidance.

<sup>2</sup>This definition is from Section 634 of the Foreign Assistance Act of 1961, which is the definition required for the Greenbook (*U.S. Overseas Loans and Grants: Obligations and Loans Authorizations*) report to Congress. According to OMB Bulletin 12-01, the official guidance for ForeignAssistance.gov, the scope of foreign assistance information reported by the U.S. government is drawn largely from Section 634. According to agency officials and ForeignAssistance.gov, both definitions are essentially the same, as are the data reported.



sufficiently reliable to serve as a reasonable comparison for the ForeignAssistance.gov data for the purposes of our reporting objectives. However, it was beyond the scope of this engagement to independently verify agency source data.

We downloaded fiscal year 2014 data from the two websites in April 2016. To examine the completeness of ForeignAssistance.gov data across data fields for the 10 reporting agencies, we analyzed the entire fiscal year 2014 dataset downloaded from ForeignAssistance.gov, which contained 176,651 transactions and 55 data fields, for missing values. We also conducted a more in-depth analysis of specific data fields using a random stratified sample of 106 transactions drawn from the fiscal year 2014 ForeignAssistance.gov data. We stratified the records by agency and allocated sample units to each agency's stratum in proportion to its representation in the population of 176,651 transactions. Using this sample, we analyzed the information reported by the agencies in six data fields—implementing organization, award title, award description, award status, award location, and award sector.

Because we followed a probability procedure based on random selections, our sample is only one of a large number of samples that we might have drawn. Since each sample could have provided different estimates, we express our confidence in the precision of our particular sample's results as a 95-percent confidence interval (e.g., plus-or-minus 10 percentage points). This is the interval that would contain the actual population value for 95 percent of the samples we could have drawn.

We also interviewed State officials and contractors on the ForeignAssistance.gov team as well as key users of ForeignAssistance.gov—representatives from a consortium of nongovernmental organizations and the International Aid Transparency Initiative (IATI).

We conducted this performance audit from June 2015 to August 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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## Appendix II: Key Factors Identified by Agencies Reporting and Not Reporting ForeignAssistance.gov Data as Impediments to Their Data Collection Process

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In November 2015, we surveyed officials of the 22 agencies identified in the OMB Bulletin No. 12-01 required to collect and report data for ForeignAssistance.gov. The survey asked the respondents to rate factors that impede their ability to collect and report data as follows: not at all an impediment; slight impediment; moderate impediment; great impediment; or no basis to judge. Figure 5 shows the factors that were identified by the 10 agencies reporting data for ForeignAssistance.gov that presented a great impediment.

**Appendix II: Key Factors Identified by Agencies Reporting and Not Reporting ForeignAssistance.gov Data as Impediments to Their Data Collection Process**

**Figure 5: Impediments to Collecting and Reporting Identified by Agencies Reporting ForeignAssistance.gov Data**

Factors	Agencies									
	DOD	HHS	IAF	MCC	Peace Corps	State	Treasury	USADF	USAID	USDA
<b>Collection and Reporting Systems</b>										
a. Lack of a single governmentwide dedicated server that allows your agency to submit data to State.										
b. Lack of a single agency internal IT system from which to pull all ForeignAssistance.gov information.		✓				✓				
c. Limitations in your agency's IT systems from which to collect and report data to ForeignAssistance.gov.					✓					✓
d. Requirement of reporting data quarterly to ForeignAssistance.gov.										
<b>Required Data Fields</b>										
e. Your agency does not track data elements ForeignAssistance.gov requires (e.g., agreement/compact data; Development Assistance Committee classification; sector codes).					✓				✓	
f. Your agency data has to be adjusted to fulfill data elements ForeignAssistance.gov requires (e.g., activity description).		✓			✓					✓
g. The number of data fields required for ForeignAssistance.gov.					✓					
<b>Resources</b>										
h. Lack of knowledgeable staff to collect and report data to ForeignAssistance.gov.										
i. Lack of staff time to collect and report data to ForeignAssistance.gov.	✓									
j. Lack of funding to improve data collection and reporting to ForeignAssistance.gov.										
k. Lack of technical capacity to report data to the ForeignAssistance.gov in extensible markup language (XML) format.						✓	✓	✓		
<b>Guidance</b>										
l. Lack of clear guidance from State on how to collect and report data to ForeignAssistance.gov.		✓								
m. Lack of point of contact at State (i.e., contractor or employee) to collect and report data to ForeignAssistance.gov.										
n. Lack of point of contacts at your agency from whom to collect and report data to ForeignAssistance.gov.										

✓ Agency-identified great impediment

Legend: IT=information technology, DOD=Department of Defense, HHS=Department of Health and Human Services, IAF=Inter-American Foundation, MCC=Millennium Challenge Corporation, State=Department of State, Treasury=Department of the Treasury, USADF=U.S. African Development Foundation, USAID=U.S. Agency for International Development, USDA=U.S. Department of Agriculture.

Source: GAO analysis of agency responses to survey. | GAO-16-768

**Appendix II: Key Factors Identified by Agencies Reporting and Not Reporting ForeignAssistance.gov Data as Impediments to Their Data Collection Process**

Figure 6 shows the factors that were identified by the 12 agencies that have yet to report data for ForeignAssistance.gov that they anticipate as presenting a great impediment.

**Figure 6: Anticipated Impediments to Their Data Collection Process Identified by Agencies Not Yet Reporting Data for ForeignAssistance.gov**

Factors	Agencies											
	COM	DHS	DOE <sup>a</sup>	DOI	DOJ	DOL	DOT	EPA	Ex-Im	FTC	OPIC	USTDA
<b>Collection and Reporting Systems</b>												
a. Lack of a single governmentwide dedicated server that allows your agency to submit data to State.												
b. Lack of a single agency internal IT system from which to pull all ForeignAssistance.gov information.			✓					✓				✓
c. Limitations in your agency's IT systems from which to collect and report data to ForeignAssistance.gov.			✓	✓	✓	✓		✓				✓
d. Requirement of reporting data quarterly to ForeignAssistance.gov.		✓	✓		✓	✓		✓				✓
<b>Required Data Fields</b>												
e. Your agency does not track data elements ForeignAssistance.gov requires (e.g., agreement/compact data; Development Assistance Committee classification; sector codes).		✓		✓	✓							
f. Your agency data has to be adjusted to fulfill data elements ForeignAssistance.gov requires (e.g., activity description).					✓							✓
g. The number of data fields required for ForeignAssistance.gov.		✓	✓		✓					✓		✓
<b>Resources</b>												
h. Lack of knowledgeable staff to collect and report data to ForeignAssistance.gov.				✓								
i. Lack of staff time to collect and report data to ForeignAssistance.gov.			✓	✓	✓							✓
j. Lack of funding to improve data collection and reporting to ForeignAssistance.gov.		✓	✓		✓	✓		✓				✓
k. Lack of technical capacity to report data to ForeignAssistance.gov in extensible markup language (XML) format.		✓				✓						
<b>Guidance</b>												
l. Lack of clear guidance from State on how to collect and report data to ForeignAssistance.gov.	✓											
m. Lack of point of contact at State (i.e., contractor or employee) to collect and report data to ForeignAssistance.gov.	✓			✓								
n. Lack of point of contacts at your agency from whom to collect and report data to ForeignAssistance.gov.	✓	✓										

✓ Agency-identified great impediment

Legend: IT=information technology, COM=Department of Commerce, DHS=Department of Homeland Security, DOE=Department of Energy, DOI=Department of the Interior, DOJ=Department of Justice, DOL=Department of Labor, DOT=Department of Transportation, EPA=Environmental Protection Agency, Ex-Im= Export-Import Bank of the United States, FTC=Federal Trade Commission, OPIC=Overseas Private Investment Corporation, USTDA=U.S. Trade and Development Agency.

Source: GAO analysis of agency responses to survey. | GAO-16-768

Note: <sup>a</sup>DOE noted that since December 2015, there has been significant progress in terms of guidance provided by State and points of contact at State and within DOE.

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# Appendix III: Analysis of Fiscal Year 2014 Transaction-Level Data on ForeignAssistance.gov

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We analyzed fiscal year 2014 data that we downloaded from ForeignAssistance.gov in April 2016. This downloadable data file, in the comma-separated values format published by the Department of State (State) on ForeignAssistance.gov, contained 55 data fields and 175,651 transactions for 10 agencies reporting foreign assistance data. In the data file, each data field is represented by a column and each transaction by a row of data. According to State officials, these 55 data fields contain the most useful information about U.S. foreign assistance for website users and are a subset of the 189 data fields for which State collects foreign assistance data for ForeignAssistance.gov. A transaction is an individual financial record for each activity in an agency’s accounting system that has been processed in the given time period for program work with implementing partners and other administrative expenses.

We found that 24 of the data fields had fully reported information for all transactions and that the remaining 31 data fields were missing information, including 17 data fields for which 50 to 100 percent of the transactions had no data. ForeignAssistance.gov does not explain the reasons for missing information. However, State and other agency officials told us that a data field without any data may not necessarily mean that the agency did not provide required information because (1) the data field may not be relevant to the agencies’ reporting of foreign assistance, or (2) such data are not yet available for U.S. foreign assistance. For example, the data field for award interagency transfer status may not be relevant for an agency if there are no interagency funds to report. Additionally, other data fields may not be reported by any agency because of the nature of U.S. foreign assistance. For example, data fields for the budget period may not be populated because U.S. agencies simply do not provide such information, according to State. Table 6 below provides the data field name, data field value format, and definition for each of the 55 data fields, as well as the number and percentage of transactions that contained no data for each data field. In the table, if all transactions for a data field were populated with data, then the number of transactions (and the percentage of transactions) with no data are zero.

Appendix III: Analysis of Fiscal Year 2014  
Transaction-Level Data on  
ForeignAssistance.gov

Table 6: Fifty-Five Data Fields in Downloadable Data Files Published on ForeignAssistance.gov, as of April 2016

	Data field	Data field value format	Data field description	Number of fiscal year 2014 transactions with no data	Percent of fiscal year 2014 transactions with no data
1	Award identifier	Text, numeric, or alphanumeric	The unique identifier for the implementing mechanism (e.g., grant or contract).	0	0
2	Award accountable organization—Name	Text (list)	The government agency, civil society, or private sector institution that established the legally binding relationship (e.g. grant, contract) with the implementing organization.	0	0
3	Award accountable organization—Office	Text	The bureau/division/office/service within the agency implementing the foreign assistance funds.	3,881	2
4	Award accountable organization—Organization reference code	Alphanumeric	Machine-readable identification string for the organization.	2,160	1
5	Award extending organization—Name	Text	The name of the agency to which the funds were appropriated. If the funds were received through an interagency transfer, the name of the agency that transferred the funds (the appropriated agency).	94	0
6	Award extending organization—Office	Text	The bureau/division/office/service within the agency/department to which the funds were appropriated.	175,651	100
7	Award extending organization—Organization reference code	Alphanumeric	Machine-readable identification string for the organization.	39,460	22
8	Award implementing organization—Name	Text	The name of the organization or party that receives the funds from the implementing agency to carry out the foreign assistance work e.g., an organization that has an assistance (grant/agreement/compact) or acquisition (contract) relationship with the implementing agency to use foreign assistance funds; a country's government or ministry that receives a direct contribution from the U.S. government; a U.S. government agency, or entity that directly carries out the foreign assistance work.	2,160	1

**Appendix III: Analysis of Fiscal Year 2014  
Transaction-Level Data on  
ForeignAssistance.gov**

9	Award implementing organization—Address—Street address	Text	The implementing organization's street address.	125,957	72
10	Award implementing organization—Address—City	Text	The implementing organization's city name.	125,961	72
11	Award implementing organization—Address—State/province	Text	The implementing organization's state or province.	127,064	72
12	Award implementing organization—Address—Zip code	Text	The implementing organization's zip code.	175,495	100
13	Award implementing organization—Address—Country code	Numeric	The implementing organization's country code.	0	0
14	Award implementing organization—Address—Country	Text (list)	The implementing organization's country.	151,803	86
15	Award implementing organization—DUNS number	9-digit numeric	The implementing organization's data universal numbering system (DUNS) number. A DUNS number is a unique nine-digit identification number for each physical location of a business.	0	0
16	Award implementing organization—Description	Text	A description of the implementing organization and its purpose.	152,091	87
17	Award title	Text	The official title of the implementing mechanism, preferably the name used in the official documents.	50,874	29
18	Award description	Text	A brief, but meaningful, narrative that provides an understanding of the undertaking for which the implementing mechanism has been funded, its objectives, and the hypothesis of the mechanism's development impact.	17,120	10
19	Award status	1-digit numeric and text (list)	The current stage in the implementing lifecycle at the time the information is published.	89,524	51
20	Award collaboration type	Text (list)	Identifies whether the funding flow is bilateral (from the implementing agency directly to the benefitting country) or multilateral (funds given via an intermediary international organization, such as the United Nations).	2,741	2
21	Award total estimated value	Numeric (U.S. dollars)	The maximum value of the implementing mechanism signed.	151,319	86
22	Award signing date	iso-date (YYYYMMDD)	The date when the implementing mechanism between the implementing agency and implementing organization becomes legally binding.	52,220	30

**Appendix III: Analysis of Fiscal Year 2014  
Transaction-Level Data on  
ForeignAssistance.gov**

23	Award interagency transfer status	Text (list)	Identifies whether the funding was directly appropriated to the agency or transferred from another agency.	147,152	84
24	Award date—Start date—Date	iso-date (YYYYMMDD)	The actual (or planned) start date identified in the implementing mechanism.	48,220	27
25	Award date—Start date—Type	Text (list)	Types of date for activities.	2,160	1
26	Award date—End date—Date	iso-date (YYYYMMDD)	The actual (or planned) end date identified in the implementing mechanism.	87,799	50
27	Award date—End date—Type	Text (list)	Types of date for activities.	2,160	1
28	Award location—Name	Text	The human-readable name for the location, at territory, country, region, or world level.	0	0
29	Award location—Activity scope	1-digit numeric (list)	Identifies the geographical scope of the award (e.g., global, regional, national, etc.).	0	0
30	Award location—Reach	1-digit numeric (list)	Identifies if the location is where the activity takes place or where the intended beneficiaries reside.	0	0
31	Award budget—Period start	iso-date (YYYYMMDD)	The start of the budget period.	175,651	100
32	Award budget—Period end	iso-date (YYYYMMDD)	The end of the budget period.	175,651	100
33	Award budget—Value	Numeric (U.S. dollars)	The budget for this period.	175,651	100
34	Award transaction—Value	Numeric (U.S. dollars)	The dollar amount of the obligation or disbursement made against the implementing mechanism.	0	0
35	Award transaction—Value date	iso-date (YYYYMMDD)	The date that this value was set (to allow historical currency conversion).	0	0
36	Award transaction—Type	Text	Type of unique transaction being incurred against the implementing mechanism.	0	0
37	Award transaction date	iso-date (YYYYMMDD)	The date the funds were obligated or disbursed.	0	0
38	Award transaction-Disbursement channel	1-digit numeric (list)	The channel through which the funds will flow for this transaction.	175,651	100
39	Award transaction—Recipient country—Name	Text (list)	The name of the partner country that will benefit from this activity.	173,491	99
40	Award transaction—Recipient region—Name	Text (list)	The name of the geopolitical region (above the country level) that will benefit from this activity. If the country-level location information is reported, region should not be reported.	103,671	59



**Appendix III: Analysis of Fiscal Year 2014  
Transaction-Level Data on  
ForeignAssistance.gov**

41	Award transaction—Aid type	Text	Default type of aid being supplied (budget support, debt relief, etc.).	0	0
42	Award transaction—Tied status	Text	Specifies whether the aid is untied, tied, or partially tied, using a code list created by the International Aid Transparency Initiative (IATI).	0	0
43	Award transaction—Flow type	Text	Necessary for Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee reporting. It distinguishes official development assistance, other official flows, and private flows.	0	0
44	Award transaction—Finance type	Text	Type of finance for the report (i.e., debt relief).	0	0
45	Award transaction—DAC sector code	5-digit numeric (list)	The OECD Development Assistance Committee code used to identify the sector of destination of a contribution.	0	0
46	Award transaction—Sector	Text	The sector, subsector, and/or element that the requested funds intend to foster based on the sector framework established by the sub-working groups as a common structure and standardized definitions against which to classify funds.	0	0
47	Award transaction—Category	Text	The category the award is supporting, or the purpose of the activities.	0	0
48	Award transaction—Treasury account—Main account code	4-digit numeric (list)	The account to which the requested funds will be appropriated. Represented by a four-digit code, assigned by the Treasury, representing the type and purpose of each fund.	1,719	1
49	Award transaction—Treasury account—Regular code	2-digit numeric (list)	Represented by a two-digit code, assigned by the Treasury, that represents the department, agency, or establishment of the U.S. government that appropriated the funds.	2,599	1
50	Award transaction—Treasury account—Account title	Text (list)	The title of the account to which the requested funds will be appropriated.	439	0
51	Treasury account—Beginning fiscal funding year	YYYY	In annual and multiyear funds, identifies the first fiscal year of availability under law that an appropriation account may incur new obligations.	0	0
52	Treasury account—Ending fiscal funding Year	YYYY	In annual and multiyear funds, identifies the last fiscal year of funds availability under law that an appropriation account may incur new obligations.	0	0
53	Data reporting date	iso-date (YYYYMMDD)	Date when the data are submitted to ForeignAssistance.gov.	73,039	42

Appendix III: Analysis of Fiscal Year 2014  
Transaction-Level Data on  
ForeignAssistance.gov

54	Award transaction fiscal year—Quarter	1-digit numeric	The fiscal quarter of the fiscal year in which the transaction (obligation or disbursement) was made.	0	0
55	Award transaction fiscal year—Year	YYYY	The fiscal year in which the transaction (obligation or disbursement) was made.	0	0

Source: GAO presentation of Department of State information, and GAO analysis of ForeignAssistance.gov data. | GAO-16-768

Note: The last two columns in the table present the results of GAO’s statistical analysis of the fiscal year 2014 data downloaded from ForeignAssistance.gov in April 2016. The fiscal year 2014 data for 10 agencies that report foreign assistance data for ForeignAssistance.gov contained 175,651 transactions; the last two columns present the number and percentage of transactions that contained no values for each data field.

# Appendix IV: Comments from the Department of State



**United States Department of State**

*Washington, DC 20520*

**AUG 12 2016**

Dr. Loren Yager  
Managing Director  
International Affairs and Trade  
Government Accountability Office  
441 G Street, N.W.  
Washington, D.C. 20548-0001

Dear Dr. Yager:

We appreciate the opportunity to review your draft report, "FOREIGN ASSISTANCE: Actions Needed to Improve Transparency and Quality of Data on ForeignAssistance.gov." GAO Job Code 100180.

The enclosed Department of State comments are provided for incorporation with this letter as an appendix to the final report.

If you have any questions concerning this response, please contact Jennifer Daugherty, Congressional and Public Affairs Advisor, Office of U.S. Foreign Assistance Resources at (202) 647-2768.

Sincerely,

A handwritten signature in black ink that reads "Chris H. Flagg".

Christopher H. Flagg

Enclosure:  
As stated

cc: GAO – David B. Gootnick  
F – Hari Sastry  
State/OIG - Norman Brown

**Department of State Comments on GAO Draft Report**

**FOREIGN ASSISTANCE: Actions Needed to Improve Transparency  
and Quality of Data on ForeignAssistance.gov**  
**(GAO-16-768, GAO Code 100180)**

The Department of State (State) appreciates the opportunity to comment on the draft report, “*Foreign Assistance: Actions Need to Improve Transparency and Quality of Data on ForeignAssistance.gov.*”

Recommendation: To improve the transparency of ForeignAssistance.gov, we recommend that the Secretary of State provide guidance to agencies to identify data limitations that State can clearly disclose on the website.

Response: State concurs with the recommendation and plans to work with the interagency to implement this recommendation. State has already taken steps to implement this recommendation through the development of an “Agency Notes” guide. In June 2016, agencies were provided with this guide and they were requested to comply by July 31, 2016, for those agencies who are currently onboarded, and September 1, 2016, for those agencies who are in the process of onboarding. The above mentioned guidance document, and others developed in concert with the interagency, will be incorporated into the ForeignAssistance.gov toolkit.

Recommendation: To improve the quality of the data published on ForeignAssistance.gov and help ensure consistency in published information, we recommend that the Secretary of State in consultation with the Director of OMB and the USAID Administrator undertake a review of the efforts to date on ensuring data quality and develop additional guidance which takes into consideration current challenges to updating ForeignAssistance.gov with verified data.

Response: State concurs with the recommendation. The goal of ForeignAssistance.gov is to be the central repository for all U.S. Government foreign assistance data that can be used to fulfill multiple reporting responsibilities including: (1) Publication of the annual U.S. Overseas Loans and Grants (informally known as the Greenbook) for Congress, (2) the U.S. Government's Annual Assistance Report to the Development Assistance Committee of the Organization for Economic Cooperation and Development, and (3) The International Aid Transparency Initiative Standard (IATI). To be able to accomplish this, agencies reporting data to ForeignAssistance.gov need to provide

accurate, high-quality, complete, and reliable data in a timely manner. State will continue to work with counterparts at USAID in consultation with OMB to assess whether additional existing resources are required to meet this demand.

State feels a significant opportunity has been missed to provide specific, actionable recommendations to the other agencies responsible for reporting to ForeignAssistance.gov. The U.S. Government can only achieve high data quality if the reporting entities (i.e. all 22 agencies) provide quality information per the US government wide guidance in an accurate and timely manner. State, alongside USAID and OMB, can improve guidance and provide specific recommendations for reporting improvements, but State cannot mandate agencies implement these changes.

Data quality is the responsibility of all parties and State continues to stress the integral role each agency plays in ensuring high quality, timely, comprehensive data. Data quality improvements require an increased effort on data collection, reporting, and verification by all parties. To this end, State believes the report could be strengthened by providing recommendations to the other agencies that they work to meet the data standards and requirements laid out in the OMB Bulletin and are equally responsible for moving the U.S. foreign assistance transparency agenda forward.

The Secretary of State looks forward to working with the USAID Administrator, the Director of OMB, and the interagency to implement these recommendations.

# Appendix V: Comments from the U.S. Agency for International Development



AUG 09 2016

Mr. David B. Gootnick  
Director, International Affairs and Trade  
U.S. Government Accountability Office  
441 G Street, NW  
Washington, DC 20548

Re: FOREIGN ASSISTANCE: Actions Needed to Improve Transparency and Quality of  
Data on ForeignAssistance.gov, GAO-16-768

Dear Mr. Gootnick:

I am pleased to provide the United States Agency for International Development's (USAID) formal response to the U.S. Government Accountability Office (GAO) draft report entitled, "*FOREIGN ASSISTANCE: Actions Needed to Improve Transparency and Quality of Data on ForeignAssistance.gov*" (GAO-16-768).

This letter and the enclosed USAID comments are provided for incorporation as an appendix to the final report. Thank you for the opportunity to respond to the GAO draft report and for the courtesies extended by your staff while conducting this GAO engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Angelique M. Crumbly".

Angelique M. Crumbly  
Assistant Administrator  
Bureau for Management

Enclosure: a/s

- 2 -

**USAID COMMENTS ON GAO DRAFT REPORT**

No. GAO-16-768

There is one recommendation in this report that involves USAID, set forth on page 27 of the draft report, as follows:

*Recommendation 1:* To improve the quality of the data published on ForeignAssistance.gov and help ensure consistency in published information, we recommend that the Secretary of State in consultation with the Director of OMB and the USAID Administrator undertake a review of the efforts to date on ensuring data quality and develop additional guidance which takes into consideration current challenges to updating ForeignAssistance.gov with verified data.

*Response:* USAID concurs with the recommendation. The goal of ForeignAssistance.gov is to be a one-stop shop for the collection and visualization of all U.S. Government foreign assistance data for use by a wide variety of stakeholders. Ultimately, USAID aims to use the data on ForeignAssistance.gov to fulfill its two international aid reporting responsibilities on behalf of the U.S. Government: (1) Publication of the annual U.S. Overseas Loans and Grants (informally known as the Greenbook) for Congress, and (2) the U.S. Government's Annual Assistance Report to the Development Assistance Committee of the Organization for Economic Cooperation and Development. To do so, the data reported to ForeignAssistance.gov must be comprehensive, complete, and of high quality.

The U.S. Government can only achieve high data quality if the reporting entity provides the information requested, takes into account technical feedback provided after data verification, and provides updated data. USAID will continue to work with counterparts at the Department of State to verify data. Data quality is the responsibility of all parties and USAID will continue to stress the integral role each agency plays in ensuring high quality, timely, comprehensive data. Data quality improvements, among other things, require an increased emphasis on data verification by all parties. USAID will work with the Department of State, in consultation with OMB, to assess whether additional resources are required for USAID to meet this demand.

The USAID Administrator looks forward to working with the Secretary of State and the Director of OMB to help the Department of State implement this recommendation.

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# Appendix VI: GAO Contact and Staff Acknowledgments

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## GAO Contact

David B. Gootnick, (202) 512-3149 or [GootnickD@gao.gov](mailto:GootnickD@gao.gov)

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## Staff Acknowledgments

In addition to the contact named above, Mona Sehgal (Assistant Director), Farahnaaz Khakoo-Mausel, Sada Aksartova, Melissa Wohlgemuth, Bridgette Savino, Debbie Chung, Martin De Alteriis, Carl Ramirez, Alexander Welsh, David W. Hancock, Julie Hirshen, David Dayton, Neil Doherty, and Alexandra Jeszeck made key contributions to this report. Kevin Walsh, Peter DeToro, and Shirley Hwang provided technical assistance.



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