

Governmentwide Spending Data Model (GSDM¹) v1.1

Release Notes

November 15, 2024

GSDM v1.1 updates the reporting requirements for USAspending.gov, focusing on implementing regulatory mandates and OMB policy updates, which will allow agencies to ensure full compliance with these changes. The release is also lighter in scope compared to the previous years, which reflects our commitment at Treasury to limiting the reporting burden for federal agencies.

Additionally, this release reflects the benefits of our continuous collaboration through the GSDM working group. Throughout the year, the group has engaged in co-creation, open conversations, ideation and feedback, all which have contributed to a more focused and efficient release.

The key drivers for the 2024 release include:

- updates to the Financial Assistance Broker Submissions (FABS) to ensure compliance with recent OMB policy and/or 2 CFR requirements;
- updates to the Interface Definition Document (IDD) to maintain alignment with FPDS v1.5, particularly regarding metadata such as FPDS definitions, XML Tags, domain values, etc;
- new Guidance on the Data Broker report for comparing File B and GTAS data elements, including Budget Object Class; and
- continued rebranding of the GSDM and Data Broker.

To understand the full set of changes and for specific line-item details, agencies should review the change logs of the following documents:

- Reporting Submission Specifications (RSS)
- Interface Definition Document (IDD)
- Validation Rules
- Practices and Procedures (P&P)

Below are highlighted key changes for each document, including general reminders, and a timeline of upcoming events. All updates are effective immediately unless otherwise noted.

GSDM v1.1 Release Implementation Timeline:

October 2024

- Updated validation rules FABS31.4, FABS31.5, FABS31.6, and FABS31.7 to comply with the new 2 CFR 25.110 (a)(2)(iii) that allows for an exception to the general SAM.gov registration requirement for foreign entities (up to \$500K). The Broker will use *LegalEntityCountryCode* to validate foreign entities that fall within this exception. (Broker implementation October 1, 2024.)
- Updated *ProgramActivityReportingKey* (PARK) Max Field Length to 15.

¹ Formerly known as the DATA Act Information Model Schema (DAIMS)

October 2025

- Added validation rule FABS34.3 which states that *PeriodOfPerformanceStartDate* and *PeriodOfPerformanceCurrentEndDate* are required for Grants and Cooperative Agreements and updated FABS32.1, FABS33.1, and FABS34.2 accordingly. Also updated the RSS to change the Required/Optional field for both of these data elements from Optional to Conditional per Validation Rule. In addition, added Practices and Procedures guidance for revisions and updates to the *PeriodOfPerformanceCurrentEndDate*. These changes ensure that the Broker implementation complies with OMB policy M-22-02 and 2 CFR 200. (Broker implementation October 1, 2025.)

Highlighted changes to the GSDM Reporting Submission Specification (RSS)

1. Overview Tab and throughout other RSS tabs:
 - Updated references for the renaming of Data Accountability Broker Submission (DABS) and updated the Information Flow Diagram to reflect this name change.
 - Updated DAIMS and Data Broker references to be consistent with GSDM rebranding as well.
2. File A, B, C:
 - Updated *AgencyIdentifier* definition to align with the TFM definition. This is not a change in guidance, only updates the language for consistency and clarity.
3. File B & C:
 - Updated *ProgramActivityReportingKey* Max Field Length to 15 and updated the example.
 - Updated *ProgramActivityCode* and *ProgramActivityName* from required to conditional per validation rule starting in FY25 Pd 01/02.
4. File C:
 - Updated *TransactionObligatedAmount* to include USSGL accounts 480110 and 490110.
 - Updated the Instruction column from DAIMS to GSDM for the data elements: *TransactionObligatedAmount* and *GrossOutlayAmountByAward_CPE*.
5. FABS:
 - Updated the Required/Optional field for *PeriodOfPerformanceStartDate* and *PeriodOfPerformanceCurrentEndDate* from Optional to Conditional per Validation Rule to comply with OMB policy M-22-02 and 2 CFR 200.
6. Domain Values:
 - Updated the Code Source column for the data element *ByDirectReimbursableFundingSource* with the new TFM link due to the migration of the TFM to the TFX.
 - Updated *LegalEntityCountryCode*, *PrimaryPlaceOfPerformanceCode*, and *PrimaryPlaceOfPerformanceCountryCode* adding a link that these codes can be found on the Data Broker Sources page.
 - Added new domain value AAJ for the *DisasterEmergencyFundCode* element.

Highlighted changes to the GSDM Interface Definition Document (IDD)

1. Overview Tab and throughout other IDD tabs:
 - Updated references for the renaming of Data Accountability Broker Submission (DABS) and updated the Information Flow Diagram to reflect this name change.
 - Updated DAIMS reference to GSDM to be consistent with rebranding as well.

2. File D1:
 - Updated several FPDS Data Dictionary Elements to align with changes in the FPDS Data Dictionary for Element Name, Definition, XML Tag Name, and/or Max Field Length.
3. Domain Values:
 - Updated several FPDS Data Dictionary Elements to align with changes in the FPDS Data Dictionary for Code Label and/or Code Description.
 - Deprecated CDO and NDO for domain values *ExtentCompeted* and *Extent Competed Description Tag*.
 - Added four new domain values for *FairOpportunityLimitedSources*, *Fair Opportunity Limited Sources Description Tag*, *SolicitationProcedures*, *Solicitation Procedures Description Tag*, *RecoveredMaterials/Sustainability* and *Recovered Materials/Sustainability Description Tag*.

Highlighted changes to the GSDM Validation Rules

1. Overview Tab and throughout other tabs:
 - Updated references for the renaming of Data Accountability Broker Submission (DABS).
 - Updated DAIMS references to GSDM to be consistent with rebranding as well.
2. Broker Rules Tab:
 - Updated the "Rule" number column for B20.1, B20.2, B27, and C26 to include the enumerated 'Dot rules' that appear in Broker error/warning reports.
 - Updated rules FABS31.4, FABS31.5, FABS31.6, and FABS31.7 for the new exception for foreign organizations that do not have to register in SAM.gov (up to \$500K) in compliance with the new 2 CFR 25.110 (a)(2)(iii), effective 10/1/24.
 - Clarified language for rules FABS31.4, FABS31.5, FABS31.6, and FABS31.7 by removing "This rule will not trigger in the case where a Treasury-defined identifier is provided", which agencies were incorrectly conflating with the new foreign exception to the rule. This language clarification does not change Broker logic, as the rule will operate the same for the Treasury-defined identifiers.
 - Updated rules FABS32.1, FABS33.1, and FABS34.2, from "optional" to "when provided" to comply with OMB policy M-22-02 and 2 CFR 200, effective 10/1/25. These rule updates do not change Broker logic.
 - Added FABS34.3 rule to comply with the OMB policy M-22-02 and 2 CFR 200 that *PeriodOfPerformanceStartDate* and *PeriodOfPerformanceCurrentEndDate* are required for Grants and Cooperative Agreements (AssistanceType = 02, 03, 04, and 05), effective 10/1/25.
 - Updated the Status column for FABS43.4, FABS43.5, FABS44.3, FABS44.5 from "To be implemented December 20, 2023" to "Implemented".
 - Updated the Status column to fully "Implemented" for FABS21.1, FABS21.2, FABS23.1, FABS23.2, FABS38.2.1, FABS38.2.2, FABS38.4.1, FABS38.4.2, FABS47.2, FABS47.3, and FABS48.2
 - Updated the Severity column to Fatal Error for FABS47.2, FABS47.3, and FABS48.2.
 - Updated the Data Element column to accurately reflect which Data Elements apply to each rule.
3. Rules Reference Tab:
 - Updated the Rules Reference tab to accurately reflect which rules apply to each Data Element.

Highlighted changes to the GSDM Practices and Procedures (P&P)

1. Updated references for the renaming of Data Accountability Broker Submission (DABS).
2. Updated Data Broker to be more consistent throughout. Note that Data Broker more generally refers to both DABS and FABS.
3. Updated URLs and formatting for consistency.
4. Updated Section 1.3.1.1 and Statutory and Regulatory Authorities section links for the migration of the TFM to the TFX.
5. Updated links throughout for GSDM and Data Broker Sources page.
6. Section 1.3.3: Updated Financial Reporting Entity FREC 1137 and DE00 to be grouped with DOD.
7. Section 1.3.5: Clarified language that if a TAS is in File A to include a \$0 TAS in File B.
8. Section 1.8.6: Updated section to better clarify Budget Object Class (BOC) and added section 1.8.6.1 for the new GTAS Comparison Report in the Broker.
9. Section 1.10.5: Added instructions for the Broker-generated GTAS Comparison Report. This report assists agencies in identifying differences between GTAS SF 133 and submitted Broker File B data.
10. Section 2.1.27: Added guidance for revisions and updates to the Period of Performance End Date based on M-22-02.
11. Appendix D: Updated List of obligation USSGLs for *TransactionObligatedAmounts* to include new USSGLs 480110 and 490110.
12. Appendix F: Updated Cadence information for several Data Sets.

Highlighted changes to the GSDM Consumption-Focused Metadata (CFM)

1. CFM Overview Tab and throughout other CFM tabs:
 - Updated references for the renaming of Data Accountability Broker Submission (DABS).
 - Updated Data Broker references to be consistent with GSDM rebranding as well.
 - Updated Context for Data Broker certifications to state "Agencies submit in the Data Broker monthly and certify either monthly or quarterly".
2. Submission Metadata tab:
 - Updated *FiscalYear* definition to align with the TFM definition. This is not a change in guidance, only updates the language for consistency and clarity.
3. TAS and Related Information tab:
 - Added Data Element *ProgramActivityReportingKey* to catch up to GSDM v1.0.
4. GTAS SF 133 tab:
 - Updated *AgencyIdentifier* definition to align with the TFM definition.
 - Update Data Element Label *DeobligationsRecoveriesRefundsByTAS* to *DeobligationsRecoveriesRefundsOfPriorYearByTAS* to catch up to RSS v2.2.2.
5. OMB Master Account Title
 - Updated Context columns to reflect Data Broker rebranding for: *BureauTitle* and *CGACAgencyCode*.

General Reminders

GSDM v1.0 rebranded DAIMS as the Governmentwide Spending Data Model (GSDM) in November 2023. The rebranding was done to reflect the inclusion of legislation and policies that go beyond the DATA Act. This is an ongoing effort and impacts all DAIMS documents and websites.

Timeline Reminders of Upcoming changes as published in previous DAIMS/GSDM releases:

As of FY25 PD 01/02:

- USSGL487200 and USSGL497200 in File C will become conditionally required, with the 'condition' being that the row is a non-TOA (balance) row. This requirement is enforced by rule C30. (DAIMS v2.2)
- FABS47.2, FABS47.3, and FABS48.2 will become fatal errors as of October 1, 2024. These rules are to support approved changes for Funding Opportunity Number and Funding Opportunity Goals Text. (DAIMS v2.2.2)
- PYA is required in File B, optional in File C. Rules Impacted: A18, A19, A35, B3, B4, B5, B6, B7, B13, B14, B15, B19.1, B20.1, B21, B22, B25, B26, B29, C3, C4, C5, C6, C7, C20, C21.1, C26, C27.1, C28.1. (GSDM v1.0)
- New *ProgramActivityReportingKey* header will be required in File B and C, and available for testing. (GSDM v1.0)
- B12 edited rule to remove "excluding USSGL accounts for downward adjustments and transfers". (GSDM v1.0)
- USSGL480110 and USSGL490110 headers in Files B and C will become required but data values will be optional. Rules impacted: B3, B4, C3, C4. (GSDM v1.0.1)

As of FY25 PD 07:

- Either PAC/PAN or PARK will be accepted for monthly submissions. (GSDM v1.0)

As of FY26 PD 01/02:

- PARK will be the only program activity indicator accepted for submissions for new activity. PAC/PAN will be accepted for resubmissions of periods prior to FY26 PD 01/02. (GSDM v1.0)