

Account Data (All Federal Spending)

(A) Appropriations Account

Level: Treasury Account Symbol, excluding sub-account (TAS)

Reporting cadence: Monthly/Quarterly

Source: Agency financial management systems

Example elements:

- Budget authority appropriated (amount)
- Unobligated balance (amount)
- Amount of other budgetary resources

TAS

TAS & Object Class

(B) Object Class and Program Activity

Level: TAS, program activity, object class and DisasterEmergencyFundCode

Reporting cadence: Monthly/Quarterly

Source: Agency financial management systems

Example elements:

- Obligated amount (net by program activity & object class)
- Outlay (net)
- DEFC (ex. L,M,N, or O)

(C) Award Financial

Level: TAS & object class & award ID & DEFC

Reporting cadence: Monthly/Quarterly

Source: Agency financial management systems

Example elements:

- Award linkage
- Obligated amount
- TAS
- Object class
- (Program activity code - optional)
- DEFC

Award
Linkage
Identifiers

(FABS) Financial Assistance Broker Submission

Level: Linked at award document level (includes award modifications)

Reporting cadence: Twice Monthly

Source: Agency grant management Systems

Example elements: awardee/recipient unique identifier, award characteristics information, awarding entity information, award amount information, awardee legal entity name and address

Award/
Modification
Identifiers

(D1) Award and Awardee Attributes (Procurement) (Act Data Broker Extract: Monthly/Quarterly)

Level: Linked at award document level (includes award modifications)

Reporting cadence: Monthly/Quarterly extraction from FPDS by data broker; Daily submission to FPDS (in existing format)

Source: FPDS/agency procurement management systems

Example elements: awardee/recipient unique identifier, award characteristics information, awarding entity information, award amount information, awardee legal entity name and address

Awardee /
Recipient
Unique ID

(E) Additional Awardee Attributes (Act Data Broker Extract: Monthly/Quarterly)

Level: Awardee/Recipient Unique Identifier

Reporting cadence: Monthly/Quarterly extraction from SAM by data broker

Source: SAM (Highly Compensated Officer Data)

Example elements: Awardee/recipient top 5 highly compensated officers

(D2) Award and Awardee Attributes (Financial Assistance) (Act Data Broker Extract: Monthly/Quarterly)

Level: Linked at award document level (includes award modifications)

Reporting cadence: Monthly/Quarterly extraction from FABS by data broker; Bi-weekly submission to FABS (in new format)

Source: FABS /agency financial assistance management systems

Example elements: awardee/recipient unique identifier, award characteristics information, awarding entity information, award amount information, awardee legal entity name and address

Award
Linkage

(F) Sub-award Attributes (Act Data Broker Extract: Monthly/Quarterly)

Level: Award ID & sub-award number

Reporting cadence: Monthly/Quarterly extraction from SAM.gov by data broker

Source: SAM.gov

Example elements: Sub-award number and amount