Governmentwide Spending Data Model (GSDM[1]) v1.2
Release Notes
December 19, 2025

The GSDM 2025 v1.2 Annual Release incorporates the newly finalized Grants Data Standards for financial assistance type. These changes are essential for aligning with governmentwide data standardization efforts under the GREAT Act and OMB Memorandum M-24-11, and they ensure that the GSDM remains a forward-compatible schema that supports transparency, and improved data quality across federal financial assistance programs.

This release also includes enhancements to the financial assistance action types to better reflect the diversity of transactions, strengthen alignment with systems such as FPDS and GTAS, and refine validation rules within the Data Broker.

These updates are the result of sustained collaboration through the GSDM Work Group, whose co-creation, open dialogue, and continuous feedback over the past year have been instrumental in shaping a more focused and effective release.

The key drivers for the 2025 release:
- **Modifies the data elements related to financial assistance type:** Aligns with the Grants Data Standards v2.1 in accordance with the GREAT Act and OMB Memorandum M-24-11; new domain values available starting **03/01/26** old elements removed **effective 10/01/26**.
- **Updates the financial assistance action types**: Addresses longstanding gaps to reflect all financial assistance transactions, including terminations and financial closeouts, with clear definitions, **effective 10/1/26**.
- **Aligns the Interface Definition Document (IDD) with FPDS Data Dictionary updates**: Ensures continued alignment with FPDS v1.5 by incorporating four new Business Type elements, updates metadata including FPDS definitions, domain values, etc., **effective in FY26 Pd07**.
- **Updates to Freely Associated States:** Republic of Palau (PW), Federated States of Micronesia (FM), and Marshall Islands (MH) will be reclassified as foreign entities that should be submitted with their respective three-character GENC country code beginning **10/01/26**. Rules FABS19 and FABS24.2 were updated along with P&P section Appendix B.
- **Further implementation of Program Activity Reporting Key (PARK)**: Provides guidance on the Exception Request System (ERS) and enhances the Data Broker validation rules to prevent the submission of Program Activity Code (PAC) and Program Activity Name (PAN) after **FY26 Pd01/02**.
- **Aligns with GTAS Validations**: Removes BOC 920/9200 as a valid BOC in the Broker validation rules, **effective FY27 Pd01/02**.

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)

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

- Validation Rules
- Practices and Procedures (P&P)

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

GSDM v1.2 Release Implementation Timeline:

December 2025:
- Reworded B27 for PARK and add rules B27.5 and B27.6 to prevent PAC/PAN from being submitted starting in FY26 Pd 01/02. PARK will be the only valid program activity accepted in new submissions. **(Broker implementation in December prior to FY26 Pd01/02 reporting.)**
- Updated C23 rule language to clarify the rule only applies when the AllocationTransferAgencyIdentifier (ATA) and AgencyIdentifier (AID) are the same or for lines without an ATA. **(Broker implementation in December prior to FY26 Pd01/02 reporting.)**

March 2026:
- New AssistanceType domain values F001 - F010, can be submitted in the Broker FABS submissions starting **03/01/26**.
- Modifies validation rules C9, FABS5.1, FABS26.1, FABS26.2, FABS27, FABS28.1, FABS28.2, FABS29.1, FABS29.2, FABS31.2, FABS34.3, FABS46.1, FABS46.2, FABS47.1, FABS47.2, FABS48.1, FABS48.2 to include the new financial AssistanceType domain values, **effective 03/01/26.**

May 2026:
- Adds new FPDS Business Type elements SBA-CertifiedWomen-OwnedSmallBusiness, SBA-CertifiedEconomicallyDisadvantagedWomen-OwnedSmallBusiness, SmallBusinessJointVenture, and Service-DisabledVeteran-OwnedBusinessJointVenture to D1, **effective FY26 Pd07**.

October 2026:
- Modifies the data elements related to financial assistance type by adding new FABS & IDD elements: AwardRecipientBasisCode (RSS/FABS & IDD/Domain Values), AwardRecipientBasisName (IDD/Domain Values), AwardAmountBasisCode (RSS/FABS & IDD/Domain Values), and AwardAmountBasisName (IDD/Domain Values). Rules impacted: C9, FABS5.1, FABS5.2, FABS5.3, FABS5.4, FABS26.1, FABS26.2, FABS27, FABS28.1, FABS28.2, FABS29.1, FABS29.2, FABS31.2, FABS34.3, FABS46.1, FABS46.2, FABS47.1, FABS47.2, FABS48.1, FABS48.2. Remove old AssistanceType domain values 02 through 10, **effective 10/01/26**.
- B11 excludes BOC 920/9200 as a valid BOC. This aligns with GTAS's requirement to have no 920/9200 BOC ending balances as of FY26 PD05, **effective FY27 Pd01/02**.
- Republic of Palau (PW), Federated States of Micronesia (FM), and Marshall Islands (MH) will be reclassified as foreign entities that should be submitted with their respective three-character GENC country code beginning **10/01/26**. Rule FABS19 and FABS24.2 updates will be implemented.
- FABS3.2, FABS3.3, FABS3.4, FABS3.5, FABS31.5, FABS31.6, FABS31.7, FABS37.1, FABS37.2, FABS38.1, and FABS38.3 will take effect for new ActionTypes A1, A2, B1, C1, C2, C3, C4, D1, E1, EX, FX, and G1 replacing existing ActionTypes A, B, C, D, and E, **effective 10/01/26**.

Highlighted changes to the GSDM Reporting Submission Specification (RSS)

1. **FABS**
   - Updated ActionType example to reflect change to domain values, increased max field length, and Required/Optional implementation date.
   - Updated AssistanceListingNumber max field length from 7 to 6 so the RSS is aligned with SAM and Data Broker implementation. This does not impact agency submission as the field length has always been 6 in SAM and Data Broker.
   - Modified the data elements related to financial assistance type to align with the Grants Data Standards v2.1 adding AwardRecipientBasisCode, and AwardAmountBasisCode, **effective 10/01/26**.

2. **Domain Values:**
   - Updated ActionType Domain Values of A, B, C, D, E to ActionTypes A1, A2, B1, C1, C2, C3, C4, D1, E1, EX, FX, G1, **effective 10/01/26**.
   - Added new AssistanceType Domain Values F001, F002, F003, F004, F005, F006, F007, F008, F009, and F010 to align with the Grants Data Standards v2.1, **effective 03/01/26**. AssistanceType values of 02 through 11 to be removed, **effective 10/01/2026**.
   - Added new AwardRecipientBasisCode Domain Values R01, R02, R03, R04 to align with the Grants Data Standards v2.1, **effective 10/01/26**.
   - Added new AwardAmountBasisCode Domain Values A01, A02, A03, and A04 to align with the Grants Data Standards v2.1, **effective 10/01/26**.

Highlighted changes to the GSDM Interface Definition Document (IDD)

1. **File D1:**
   - Updated InherentlyGovernmentalFunctions and EconomicallyDisadvantagedWomenOwnedSmallBusiness to align with the FPDS Data Dictionary v1.5.
   - Added new FPDS Business Type elements: SBA-CertifiedWomen-OwnedSmallBusiness, SBA-CertifiedEconomicallyDisadvantagedWomen-OwnedSmallBusiness, SmallBusinessJointVenture, and Service-DisabledVeteran-OwnedBusinessJointVenture, **effective in FY26 Pd07**.

2. **File D2:**
   - Updated ActionType example to reflect change to domain values and increased max field length, **effective 10/01/26**.
   - Updated AssistanceListingNumber max field length to 6.
   - Added AwardRecipientBasisCode, AwardRecipientBasisName, AwardAmountBasisCode, AwardAmountBasisName elements to align with the Grants Data Standards v2.1, **effective 10/01/26**.

3. **Domain Values:**
   - Updated code N/A code source column links for PrimaryPlaceOfPerformanceCountyName, LegalEntityStateCode, PrimaryPlaceOfPerformanceStateName, LegalEntityCountyCode, LegalEntityCountyName, PrimaryPlaceOfPerformanceCountyCode, LegalEntityStateName.

- Updated ActionTypes A, B, C, D, E to ActionTypes A1, A2, B1, C1, C2, C3, C4, D1, E1, EX, FX, G1, **effective 10/01/26.**
- Updated AssistanceListingNumber and AssistanceListingNumbers to reflect the new alphanumeric format of NN.*XXX.*
- Added AssistanceType Domain Values F001, F002, F003, F004, F005, F006, F007, F008, F009, and F010 to align with the Grants Data Standards v2.1, **effective 03/01/26**.
- Added new AwardRecipientBasisCode and AwardRecipientBasisName Domain Values R01, R02, R03, R04 to align with the Grants Data Standards v2.1, **effective 10/01/26**.
- Added new AwardAmountBasisCode and AwardAmountBasisName Domain Values A01, A02, A03, and A04 to align with the Grants Data Standards v2.1, **effective 10/01/26**.

Highlighted changes to the GSDM Validation Rules

- Updated B3, B4, B5, B6, B7, and B13 rule language to clarify the unique combination defined and created in rule B19.
- Updated B11 to exclude BOC 920/9200 to coincide with GTAS's restriction of the BOC on ending balances in FY25 Pd05, **effective FY27 Pd01/02**.
- Updated B27 to clarify that PAC/PAN will only be accepted for resubmissions prior to FY26.
- Updated C23 rule language to clarify the rule only applies when the AllocationTransferAgencyIdentifier (ATA) and AgencyIdentifier (AID) are the same or for lines without an ATA, **effective FY26 Pd01/02**.
- Updated Financial AssistanceType:
  - Updated C9, FABS5.1, FABS26.1, FABS26.2, FABS27, FABS28.1, FABS28.2, FABS29.1, FABS29.2, FABS31.2, FABS34.3, FABS46.1, FABS46.2, FABS47.1, FABS48.1 to include the new financial AssistanceType domain values, **effective 03/01/26.**
  - Updated FABS47.2 and FABS48.2 to include the new financial AssistanceType domain values, **effective 03/01/26** and updated rule to include the new AssistanceType attribute, AwardRecipientBasisCode, AwardRecipientBasisCode, **effective 10/01/2026**.
  - Added rules FABS5.2, FABS5.3, FABS5.4, for the new financial Assistance Type elements and, **effective 10/01/26**.
- Updated FABS3.2, FABS3.3, FABS3.4, FABS3.5, FABS31.5, FABS31.6, FABS31.7, FABS37.1, FABS37.2, FABS38.1, and FABS38.3 for new ActionType domain values, **effective 10/01/26**.
- Updated FABS19 and FABS24.2 rules classifying the Republic of Palau (PW), Federated States of Micronesia (FM), and Marshall Islands (MH) as foreign entities that should be submitted with their respective three-character GENC country code beginning **10/01/26**.
- Deprecated FABS36 due to its redundancy to FABS37.3.

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

1. Section 1.3.5.1 and 1.8.9: Updated section for the new Exception Request System (ERS) for PARK.
2. Section 2.1.26: Updated for the micro-purchase threshold increase to $15,000.
3. Revised and added the following sections for the new financial assistance **AssistanceType** updates, including new domain values, and new D2 elements AwardAmountBasisCode,

AwardAmountBasisName, AwardRecipientBasisCode, AwardRecipientBasisName: Section 2.1.4, Section 2.1.21.1, Section 2.1.22, Section 2.1.23, Section 2.5.4, Appendix A.
4. Revised the following sections to incorporate the new **ActionType** updates: Section 2.1, Section 2.1.11, Section 2.1.11.1, Section 2.4.3, Section 2.5.4, Appendix A, and Appendix E.
5. Appendix A: Updated AssistanceListingNumber max field length to 6.
6. Appendix B: Updated tables and added context for freely associated states, Republic of Palau (PW), Federated States of Micronesia (FM), and Marshall Islands (MH) being classified as foreign entities versus domestic by the United States Board of Geographic Names (USGS website).
7. Appendix B: Removed duplicate sections updated in GSDM v1.0.1.
8. Appendix C: Added guidance on preserving leading zeros in new Excel document prompts.

Warning & Error Report Specification (WERS)

The WERS captures the structure used in the Warning and Error Reports from the Data Broker and provides description and example values for the header columns. Though originally developed as an internal document, this resource was identified by agencies as beneficial and will be published on the Data Broker Resources Help Page in the v1.2 release.

GSDM Architecture & Overview

Updated Figure 1 GSDM Conceptual Information Model, to remove the "Receipts & Financing" component, as the receipts and financing data are now published through Treasury Fiscal Data website (fiscaldata.treasury.gov).

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 GSDM releases:

As of FY26 Pd 01/02:
- PeriodOfPerformanceStartDate and PeriodOfPerformanceCurrentEndDate are required for Grants and Cooperative Agreements (AssistanceType = 02, 03, 04, and 05) to comply with the OMB policy M-22-02 and 2 CFR 200, **effective 10/01/25**. 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 data elements from Optional to Conditional per Validation Rule. In addition, 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. (GSDM v1.1) (**Broker implementation October 1, 2025**.)
- 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)
- New Data Element headers will be required in Files B and C for USSGLs 480210 and 497210. Reporting is required in File B but optional in File C. Rules impacted B6, B13, C6, C18. (GSDM v1.1.1) (**Broker implementation in December prior to FY26 Pd01/02 reporting.**)