Governmentwide Spending Data Model (GSDM) v1.3
Release Notes
November 6, 2026

The 2026 Governmentwide Spending Data Model (GSDM) v1.3 Annual Release focuses on improving data clarity, strengthening alignment with Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) and the Data Broker, and enhancing data quality across federal reporting processes. References to legacy terminology have been removed to ensure consistency, and several validation rules have been strengthened, or newly introduced, to support more accurate financial and award data. Key system changes reflect government-wide shifts, including the migration of Federal Procurement Data System (FPDS) data to SAM.gov and the addition of Budget Enforcement Act (BEA) Category field to distinguish mandatory and discretionary spending on USAspending.gov. Collectively, these updates streamline reporting, increase transparency, and improve the integrity of government financial data.

The key drivers for the 2026 release:

- **Removes "Formerly Known As DAIMS" references:** To eliminate outdated terminology and maintain consistency across all documentation.
- **Aligns with GTAS Validations**: Remove Budget Object Class (BOC) 000/0000 as a valid BOC except on lines where obligation and outlay balances are $0, making rule B11 fatal.
- **Strengthens BOC GTAS/Data Broker alignment:** To advance one step closer to a seamless Data Broker GTAS submission that will ensure consistent reporting across systems and reduce BOC data discrepancies between Data Broker and GTAS, BOC has been added to the unique Treasury Account Symbol (TAS) combination for comparisons in the validation rules.
- **Adds BEA Category to agency submissions:** Supports the display of discretionary and mandatory spending on USAspending.gov, which enhances transparency for public users and improves categorization of federal spending between the two.
- **Reflects the migration of FPDS to SAM.gov:** Updates references to align with the government-wide transition of FPDS to SAM.gov and the decommissioning of the FPDS atom feed ensuring the GSDM aligns with current federal data sources.
- **Enforces more accurate reporting of award actions:** New action type validation rules (FABS50, FABS51, and FABS52), will improve award data quality and reduce reporting errors.

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)

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 v1.3 Release Implementation Timeline:

Unless otherwise noted below all changes take effect immediately.

October 2026

- 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 Practices and Procedures (P&P) section Appendix B, and *LegalEntityStateCode, PrimaryPlaceOfPerformanceStateCode, SubAwardeeLegalEntityStateCode, SubAwardPlaceOfPerformanceStateCode*, and *LegalEntityStateCode* data element definitions.
- Updated FABS5.2, FABS47.2, and FABS48.2 that the new assistance type attributes (*AwardAmountBasisCode* and *AwardRecipientBasisCode*) are required on or after an *ActionDate* of **10/01/2026**.
- Renumbered FABS47.1 to FABS47.1.1 and created FABS47.1.2 to allow agencies to use "Not Applicable" when the assistance type attributes do not meet the *FundingOpportunityNumber* (FON) requirement, effective **10/01/2026**.
- Renumbered FABS48.1 to FABS48.1.1 and created FABS48.1.2 to allow agencies to use "Not Applicable" when the assistance type attributes do not meet the *FundingOpportunityGoalsText* (FOGT) requirement, effective **10/01/2026**.

FY27 Pd01/02

- Update C23 to handle Allocation Transfer Agency (ATA) transactions appropriately.

FY27 Pd07

- Rule B11 has been revised to align with GTAS validations by removing *ObjectClass* (BOC) 000/0000 as an allowable code, except when used on TAS lines with $0 balances. This update supports GTAS's requirement to eliminate all BOC 9999 ending balances by FY26 Pd10. Beginning **FY27 Pd07**, Rule B11 will be enforced as a fatal error.

FY28 Pd01/02

- *BudgetEnforcementAct* (BEA) is required in File B and C to support the display of discretionary and mandatory spending on USAspending.gov, including new validation rule B30, effective **FY28 Pd01/02**.
- Rule B14, B15, B19.2, B20.2, B21, B22, B25, B26, C3, C4, C5, C6, C7, C20, C21.2, C26, C27.2, and C28.2 were updated incorporating *ObjectClass* (BOC), ByDirectReimbursableFundingSource, and *BudgetEnforcementAct* (BEA) into the unique TAS level check to align the Data Broker with GTAS data, effective **FY28 Pd01/02**.

October 2027

- New action type validation rules FABS50, FABS51, and FABS52, effective **10/01/2027**.

Highlighted changes to the GSDM Reporting Submission Specification (RSS)

1. **Title & Overview**
   - Removes reference “Formerly Known as DAIMS”.
2. **Overview**
   - Information Flow Diagram & GSDM Element Relationships were updated for the migration of FPDS to SAM.gov.
   - Added *BudgetEnforcementAct* (BEA) to the Data Model Diagrams ("egg diagrams") for Files B and C.
3. **File B & C**
   - Added BEA, effective FY28 Pd01/02.
4. **FABS**
   - Updated data elements *AwardRecipientBasisCode* and *AwardAmountBasisCode* definitions to match Grants Data Standard v3.0.
5. **Domain Values**
   - Added new domain values AAM, AAN, AAO, AAP for the *DisasterEmergencyFundCode* (DEFC).
   - Added new BEA domain values Mandatory (M) and Discretionary (D).

Highlighted changes to the GSDM Interface Definition Document (IDD)

1. **Title & Overview**
   - Removes reference “Formerly Known as DAIMS”.
2. **Overview**
   - Information Flow & GSDM Element Relationships Diagrams were updated for the FPDS migration to SAM.gov.
3. **File D1**
   - FPDS migrated to SAM.gov, to reflect this change the “FPDS IDV ATOM Feed Path” column was removed. Updated the column headers "FPDS Element XML Tag Name" to "SAM Element Name" and "FPDS Award ATOM Feed Path" to "SAM API Feed Path”. Updated 260 FPDS Element names and FPDS ATOM feed paths accordingly.
   - Updated the definition for *LegalEntityStateCode* and *PrimaryPlaceOfPerformanceStateCode* to remove "Freely Associated States".
4. **File D2**
   - Updated the definition for *LegalEntityStateCode* to remove "Freely Associated States".
   - Updated data elements *AwardRecipientBasisCode*, *AwardRecipientBasisName*, *AwardAmountBasisCode*, and *AwardAmountBasisName* definitions to match Grants Data Standard v3.0.
5. **File F**
   - Updated the definition for *SubAwardeeLegalEntityStateCode*, *SubAwardPlaceOfPerformanceStateCode*, and *LegalEntityStateCode* to remove "Freely Associated States".
6. **Domain Values**
   - Updated the Code Label and Code Description for data elements *AwardRecipientBasisCode* and *AwardRecipientBasisName* to match the Grants Data Standard v3.0.

Highlighted changes to the GSDM Validation Rules

1. **Title & Overview**
   - Removes reference “Formerly Known as DAIMS”.
2. **Overview**
   - Information Flow Diagram & GSDM Element Relationships were updated for the migration of FPDS to SAM.gov.
   - Added *BudgetEnforcementAct* (BEA) to the Data Model Diagrams ("egg diagrams") for Files B and C.
3. **DABS**
   - Updated B11 to restrict the use of *ObjectClass* (BOC) 000/0000 except on $0 TAS lines. Rule will become a fatal error beginning FY27 Pd07.
   - Updated B14, B15, B19.2, B20.2, B21, B22, B25, B26, C3, C4, C5, C6, C7, C20, C21.2, C26, C27.2, and C28.2 incorporating BOC, *ByDirectReimbursableFundingSource*, and BEA into the unique TAS level check to align the Data Broker with GTAS data, effective FY28 Pd01/02.
   - Added Rule B30 to meet the requirement for the new BEA data element, effective FY28 Pd01/02.
   - Updated C9 to remove the deprecated *AssistanceTypes* from the rule, effective 10/01/2026 in conjunction with the updated FABS rules.
   - Update C23 to handle *AllocationTransferAgencyIdentifier* (ATA) transactions appropriately.
4. **FABS**
   - Updated 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, and FABS48.2 to remove the deprecated *AssistanceTypes* from the rules, effective 10/01/2026.
   - Updated FABS5.2, FABS47.2, and FABS48.2 that the new assistance type attributes (*AwardAmountBasisCode* and *AwardRecipientBasisCode*) are required on or after an *ActionDate* of 10/01/2026.
   - 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 10/01/2026.
   - Renumbered FABS47.1 to FABS47.1.1 and created FABS47.1.2 to allow agencies to use “Not Applicable” when the assistance type attributes do not meet the *FundingOpportunityNumber* (FON) requirement, effective 10/01/2026.
   - Renumbered FABS48.1 to FABS48.1.1 and created FABS48.1.2 to allow agencies to use “Not Applicable” when the assistance type attributes do not meet the *FundingOpportunityGoalsText* (FOGT) requirement, effective 10/01/2026.
   - Added new *ActionType* validation rules FABS50, FABS51, and FABS52, effective 10/01/2027.
5. **Rules Reference**
   - Updated *BudgetEnforcementAct* (BEA) and *CorrectionDeleteIndicator* for all the rules that apply.

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

- Removed reference “Formerly Known as DAIMS”.
- Throughout document italic formatting applied to all data elements.
- Throughout document standardized the formatting of all tables.
- Throughout document updated references to reflect the migration from FPDS to SAM.gov.
- Section 1.3.12: Added section for validation rule updates related to Budget Object Class (BOC) and Budget Enforcement Act (BEA) being incorporated into the unique TAS-level comparison structure of TAS, Disaster Emergency Fund Code (DEFC), Object Class, Reimbursable Flag, Budget Enforcement Act (BEA) category, and Prior Year Adjustment (PYA).
- Section 1.8.6.1 & 1.10.5: Updated section that B11 will become a fatal error FY27 Pd07 removing BOC 000/0000 as an allowable code, except when used on TAS lines with $0 balances.
- Section 2.1.21.1: Added section explaining how the new 4-character *AssistanceType* will be used for USAspending.
- Section 2.1.22: Updated to remove the old *AssistanceType* domain values.
- Section 2.1.23: Updated section to add *ActionDate* clarification when the Assistance Type Attributes are required.
- Appendix A: Updated the max field length for AwardeeOrRecipientUEI from 9 to 12.
- Appendix A: Updated Footnotes 7 and 10 to reflect the *ActionDate* of 10/01/2026 and added clarification on required submissions when the Funding Opportunity Number or Funding Opportunity Goals Text are not met.
- Appendix A: Updated table to add two data elements—*AwardRecipientBasisCode* and *AwardAmountBasisCode*.
- Appendix A: *FundingOpportunityNumber* (FON) and *FundingOpportunityGoalsText* (FOGT) were updated to be required dependent on *AssistanceType*.
- Appendix A: Added a new table detailing the FON and FOGT requirements providing clarity on the applicable rules.
- 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).

GSDM Architecture

Removed the phrase “Formerly Known as DAIMS”, removed references of FPDS due to the migration from FPDS to SAM.gov, and corrected broken links.

GSDM Overview

Removed the phrase “Formerly Known as DAIMS”. Updated Consensus-based Approach, section 4, to clarify how the GSDM standards are developed. Also revised the document text to remove “Receipts & Financing,” and updated broken links throughout document.

Consumption-Focused Metadata (CFM)

Updated the Overview tab to remove the reference “Formerly Known as DAIMS” and updated the GTAS SF-133 tab to include the *PriorYearAdjustment* (PYA), *BudgetEnforcementAct* (BEA), and *ObjectClass* (BOC) data elements.

Warning and Error Report Specification (WERS)

Updated the Title and Overview tabs to remove the reference “Formerly Known as DAIMS”.

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

FY27 Pd 01/02

- 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. (GSDM v1.2)