

FEDERAL SPENDING TRANSPARENCY DATA STANDARDS

Pursuant to the *Digital Accountability and Transparency Act of 2014* (DATA Act), Pub. L. No. 113-101, the Office of Management & Budget and the Department of the Treasury established the following set of final Government-wide data standards for Federal funds made available to or expended by Federal agencies and entities receiving Federal funds. Agencies should refer to M-15-12, *Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable*, on the implementation of these data standards. Additional information about the data element standardization process can be found at: <http://fedspendingtransparency.github.io/>. Any future final data standards to be used on USA Spending.gov (or a successor site) will be included on this page.

***New Data Elements added July 13, 2015.**

****New Data Elements added August 31, 2015.**

Account Level Data Standards

This list of data elements describes the appropriations accounts from which agencies fund Federal awards.

The DATA Act requirements for data definitions and reporting financial data did not necessitate developing new definitions, as agencies have collected and reported these data to OMB and Treasury for decades. The definitions for the financial data elements below were written explicitly to inform the public and others not well versed in the nuances of the Federal Government's budgeting and accounting laws, administrative guidance, operational systems, and audited agency financial systems. Agencies will continue to follow the detailed guidance in OMB Circular A-11 and the Treasury Financial Manual (TFM) in recording financial data in their systems and reporting the same to OMB and Treasury. The data standards below are drawn from these more detailed definitions that agencies will continue to follow.

Data Element	Data Definition
Appropriations Account	The basic unit of an appropriation generally reflecting each unnumbered paragraph in an appropriation act. An appropriation account typically encompasses a number of activities or projects and may be subject to restrictions or conditions applicable to only the account, the appropriation act,

	<p>titles within an appropriation act, other appropriation acts, or the Government as a whole.</p> <p>An appropriations account is represented by a TAFS created by Treasury in consultation with OMB. (defined in OMB Circular A-11)</p>
Budget Authority Appropriated	<p>A provision of law (not necessarily in an appropriations act) authorizing an account to incur obligations and to make outlays for a given purpose. Usually, but not always, an appropriation provides budget authority. (defined in OMB Circular A-11)</p>
Object Class	<p>Categories in a classification system that presents obligations by the items or services purchased by the Federal Government. Each specific object class is defined in OMB Circular A-11 § 83.6. (defined in OMB Circular A-11)</p>
Obligation	<p>Obligation means a legally binding agreement that will result in outlays, immediately or in the future. When you place an order, sign a contract, award a grant, purchase a service, or take other actions that require the Government to make payments to the public or from one Government account to another, you incur an obligation. It is a violation of the Antideficiency Act (31 U.S.C. § 1341(a)) to involve the Federal Government in a contract or obligation for payment of money before an appropriation is made, unless authorized by law. This means you cannot incur obligations in a vacuum; you incur an obligation against budget authority in a Treasury account that belongs to your agency. It is a violation of the Antideficiency Act to incur an obligation in an amount greater than the amount available in the Treasury account that is available. This means that the account must have budget authority sufficient to cover the total of such obligations at the time the obligation is incurred. In addition, the obligation you incur must conform to other applicable provisions of law, and you must be able to support the amounts reported by the documentary evidence required by 31 U.S.C. § 1501. Moreover, you are required to maintain certifications and records showing that the amounts have been obligated (31 U.S.C. § 1108). The following subsections provide additional guidance on when to record</p>

	<p>obligations for the different types of goods and services or the amount.</p> <p>Additional detail is provided in Circular A-11.</p>
Other Budgetary Resources	<p>New borrowing authority, contract authority, and spending authority from offsetting collections provided by Congress in an appropriations act or other legislation, or unobligated balances of budgetary resources made available in previous legislation, to incur obligations and to make outlays. (defined in OMB Circular A-11)</p>
Outlay	<p>Payments made to liquidate an obligation (other than the repayment of debt principal or other disbursements that are “means of financing” transactions). Outlays generally are equal to cash disbursements but also are recorded for cash-equivalent transactions, such as the issuance of debentures to pay insurance claims, and in a few cases are recorded on an accrual basis such as interest on public issues of the public debt. Outlays are the measure of Government spending. (defined in OMB Circular A-11)</p>
Program Activity	<p>A specific activity or project as listed in the program and financing schedules of the annual budget of the United States Government. (defined in OMB Circular A-11)</p>
Treasury Account Symbol (excluding sub-account)	<p>Treasury Account Symbol: The account identification codes assigned by the Department of the Treasury to individual appropriation, receipt, or other fund accounts. All financial transactions of the Federal Government are classified by TAS for reporting to the Department of the Treasury and the Office of Management and Budget. (defined in OMB Circular A-11)</p> <p>Treasury Appropriation Fund Symbol: The components of a Treasury Account Symbol – allocation agency, agency, main account, period of availability and availability type – that directly correspond to an appropriations account established by Congress. (defined in OMB Circular A-11)</p>
Unobligated Balance	<p>Unobligated balance means the cumulative amount of budget authority that remains available for obligation under law in unexpired accounts at a point in time. The term “expired</p>

balances available for adjustment only” refers to unobligated amounts in expired accounts.

Additional detail is provided in Circular A-11.

Award Characteristic Data Standards

These data elements describe characteristics that apply to specific financial assistance and/or procurement awards. These data have been reported publicly for decades, however, did not use similar terminology in such reporting, making it difficult for public users to compare and analyze data. The definitions for these shared data elements below were written explicitly to inform the public and others not well versed in the nuances of the Federal Government’s financial assistance and procurement laws, regulations, and operations. To maintain the integrity of the Federal awarding processes, agencies will continue to follow the detailed regulatory and policy guidance that governs the making and management of awards using Federal tax.

Data Element	Data Definition
Action Date**	The date the action being reported was issued / signed by the Government or a binding agreement was reached.
Action Type**	Description (and corresponding code) that provides information on any changes made to the Federal prime award. There are typically multiple actions for each award. (Note: This definition encompasses current data elements ‘Type of Action’ for financial assistance and ‘Reason for Modification’ for procurement)
Award Description	A brief description of the purpose of the award.
Award Identification (ID) Number	The unique identifier of the specific award being reported, i.e. Federal Award Identification Number (FAIN) for financial assistance and Procurement Instrument Identifier (PIID) for procurement.
Award Modification/Amendment Number	The identifier of an action being reported that indicates the specific subsequent change to the initial award.
Award Type**	Description (and corresponding code) that provides information to distinguish type of contract, grant, or loan and provides the user with more granularity into the method of delivery of the outcomes.

Business Types**	A collection of indicators of different types of recipients based on socio-economic status and organization / business areas.
Catalog of Federal Domestic Assistance (CFDA) Number**	The number assigned to a Federal area of work in the Catalog of Federal Domestic Assistance.
Catalog of Federal Domestic Assistance (CFDA) Title**	The title of the area of work under which the Federal award was funded in the Catalog of Federal Domestic Assistance.
North American Industrial Classification System (NAICS) Code	The identifier that represents the North American Industrial Classification System Code assigned to the solicitation and resulting award identifying the industry in which the contract requirements are normally performed.
North American Industrial Classification System (NAICS) Description	The title associated with the NAICS Code.
Ordering Period End Date**	For procurement, the date on which, for the award referred to by the action being reported, no additional orders referring to it may be placed. This date applies only to procurement indefinite delivery vehicles (such as indefinite delivery contracts or blanket purchase agreements). Administrative actions related to this award may continue to occur after this date. The period of performance end dates for procurement orders issued under the indefinite delivery vehicle may extend beyond this date.
Parent Award Identification (ID) Number	The identifier of the procurement award under which the specific award is issued, such as a Federal Supply Schedule. This data element currently applies to procurement actions only.
Period of Performance Current End Date**	The current date on which, for the award referred to by the action being reported, awardee effort completes or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.

Period of Performance Potential End Date**	For procurement, the date on which, for the award referred to by the action being reported if all potential pre-determined or pre-negotiated options were exercised, awardee effort is completed or the award is otherwise ended. Administrative actions related to this award may continue to occur after this date. This date does not apply to procurement indefinite delivery vehicles under which definitive orders may be awarded.
Period of Performance Start Date**	The date on which, for the award referred to by the action being reported, awardee effort begins or the award is otherwise effective.
Primary Place of Performance Address**	The address where the predominant performance of the award will be accomplished. The address is made up of components for: City, State Code, and ZIP+4 or Postal Code.
Primary Place of Performance Congressional District**	U.S. congressional district where the predominant performance of the award will be accomplished. This data element will be derived from the Primary Place of Performance Address.
Primary Place of Performance Country Code**	Country code where the predominant performance of the award will be accomplished.
Primary Place of Performance Country Name**	Name of the country represented by the country code where the predominant performance of the award will be accomplished.
Record Type**	Code indicating whether an action is an individual transaction or aggregated (for financial assistance).

Award Amount Data Standards

These data elements describe characteristics that apply to amount information for financial assistance and/or procurement awards.

Data Element	Data Definition
Amount of Award**	The cumulative amount obligated by the Federal Government for an award, which is calculated by USAspending.gov or a successor site. For procurement and financial assistance awards except loans, this is the sum of Federal Action Obligations .

	For loans or loan guarantees, this is the Original Subsidy Cost .
Current Total Value of Award**	For procurement, the total amount obligated to date on a contract, including the base and exercised options.
Federal Action Obligation**	Amount of Federal Government’s obligation, de-obligation, or liability, in dollars, for an award transaction.
Non-Federal Funding Amount**	For financial assistance, the amount of the award funded by non-Federal source(s), in dollars. Program Income (as defined in 2 C.F.R. § 200.80) is not included until such time that Program Income is generated and credited to the agreement.
Potential Total Value of Award**	For procurement, the total amount that could be obligated on a contract, if the base and all options are exercised.

Awardee & Recipient Entity Data Standards

These data elements describe the recipients/awardees of Federal funds.

Data Element	Data Definition
Awardee/Recipient Legal Entity Name*	The name of the awardee or recipient that relates to the unique identifier. For U.S. based companies, this name is what the business ordinarily files in formation documents with individual states (when required).
Awardee/Recipient Unique Identifier*	The unique identification number for an awardee or recipient. Currently the identifier is the 9-digit number assigned by Dun & Bradstreet referred to as the DUNS® number.
Highly Compensated Officer Name	<p>First Name: The first name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Middle Initial: The middle initial of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p> <p>Last Name: The last name of an individual identified as one of the five most highly compensated “Executives.” “Executive” means officers, managing partners, or any other employees in management positions.</p>

Highly Compensated Officer Total Compensation	The cash and noncash dollar value earned by the one of the five most highly compensated “Executives” during the awardee's preceding fiscal year and includes the following (for more information see 17 C.F.R. § 229.402(c)(2)): salary and bonuses, awards of stock, stock options, and stock appreciation rights, earnings for services under non-equity incentive plans, change in pension value, above-market earnings on deferred compensation which is not tax qualified, and other compensation.
Legal Entity Address	The awardee or recipient’s legal business address where the office represented by the Unique Entity Identifier (as registered in the System for Award Management) is located. In most cases, this should match what the entity has filed with the State in its organizational documents, if required. The address is made up of five components: Address Lines 1 and 2, City, State Code, and ZIP+4 or Postal Code.
Legal Entity Congressional District	The congressional district in which the awardee or recipient is located. This is not a required data element for non-U.S. addresses.
Legal Entity Country Code	Code for the country in which the awardee or recipient is located, using the ISO 3166-1 Alpha-3 GENC Profile, and not the codes listed for those territories and possessions of the United States already identified as “states.”
Legal Entity Country Name	The name corresponding to the Country Code.
Ultimate Parent Legal Entity Name*	The name of the ultimate parent of the awardee or recipient. Currently, the name is from the global parent DUNS® number.
Ultimate Parent Unique Identifier*	The unique identification number for the ultimate parent of an awardee or recipient. Currently the identifier is the 9-digit number maintained by Dun & Bradstreet as the global parent DUNS® number.

Awarding Entity Data Standards

These data elements describe the characteristics of the entity that made the award.

Data Element	Data Definition
Awarding Agency Code	A department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).

Awarding Agency Name	The name associated with a department or establishment of the Government as used in the Treasury Account Fund Symbol (TAFS).
Awarding Office Code**	Identifier of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Office Name**	Name of the level n organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Code**	Identifier of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.
Awarding Sub Tier Agency Name**	Name of the level 2 organization that awarded, executed or is otherwise responsible for the transaction.

Funding Entity Data Standards

These data elements describe the characteristics of the entity that provided the funding for an award.

Data Element	Data Definition
Funding Agency Code**	The 3-digit CGAC agency code of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Agency Name**	Name of the department or establishment of the Government that provided the preponderance of the funds for an award and/or individual transactions related to an award.
Funding Office Code**	Identifier of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Office Name**	Name of the level n organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Code**	Identifier of the level 2 organization that provided the preponderance of the funds obligated by this transaction.
Funding Sub Tier Agency Name**	Name of the level 2 organization that provided the preponderance of the funds obligated by this transaction.