USDA DATA Act Guidance 2025

July 2025

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1. Introduction

The purpose of this document is to provide the U.S. Department of Agriculture (USDA) agencies with an overview of the Digital Accountability and Transparency Act of 2014 (DATA Act) and corresponding USDA processes that have been put into place for implementation of the law. This document serves as a one-stop-shop for agencies and includes a brief background on transparency reporting, including links to all relevant official guidance from the Office of Management and Budget (OMB), the U.S. Department of Treasury (Treasury), USDA, and other relevant sources. It also provides agencies with an overview of DATA Act reporting requirements and processes, including steps that have been put into place to reduce data errors and to ensure a higher level of quality in DATA Act data elements.

This is a living document and serves as a reference to USDA agencies for the latest reporting requirements to ensure DATA Act compliance. Any new USDA and/or Federal requirements will be added to this document as they are released, including newly-developed USDA DATA Act standard operating procedure (SOP) documentation. This document includes links to legislative guidance within each section and an appendix, Appendix A: Legislation, Guidance, and Tools, where referenced links can be found. Additional appendices that are referenced throughout this document include, Appendix B: Non-Standard Program Activities and Appendix C: Acronym List.

2. Background

The Federal Funding Accountability and Transparency Act of 2006 (FFATA) legislation originally required that federal contract, grant, loan, and other financial assistance awards of more than $25,000[1] be displayed on USAspending.gov by which the public could access data on how the Federal government spends tax dollars. FFATA was amended by the Government Funding Transparency Act of 2008 to require prime recipients to report details on their first tier sub-recipients for awards made on or after October 1, 2010.[2]

In May of 2014, the FFATA was further amended with the enactment of the DATA Act, Public Law 113–101. The purpose of the DATA Act, as directed by Congress, was to:

- Expand FFATA by disclosing direct agency expenditures and linking federal contract, loan, and grant spending information to federal agency programs;
- Establish governmentwide data standards for financial data and provide consistent, reliable, and searchable data that is displayed accurately;
- Simplify reporting, streamline reporting requirements, and reduce compliance costs, while improving transparency;
- Improve the quality of data submitted to USAspending.gov by holding agencies accountable.

[1] USDA's policy is to report all financial assistance awards regardless of amount, so this threshold does not apply.
[2] Requirements for prime recipient reporting of sub-awards was codified in Federal Acquisition Regulation 52.204-10 and Title 2 of the Code of Federal Regulation (2 CFR) Part 170. As of March 8th, 2025, FSRS.gov has retired, and users must complete all subaward reporting in SAM.gov.

The DATA Act unified three categories of federal spending: cash-based agency budgets; accrual-based accounting data required by the Chief Financial Officers Act of 1990; and award data required by FFATA and the American Recovery and Reinvestment Act of 2009 (ARRA). As with FFATA, the DATA Act provides an efficient and transparent method for the public to understand the flow of Federal funds from appropriation through outlay via contracts, loans, and financial assistance. This is accomplished through streamlined reporting requirements and governmentwide data standardization. Data standardization ensures consistent reporting of each data element based on the application of a standard definition across all agencies of the Federal government. OMB worked with federal agencies to develop the first set of 57 data standards and Treasury used them to develop the initial draft of the DATA Act Information Model Schema (DAIMS) in May 2015.[3]

USDA published a DATA Act Data Quality Plan as required by OMB M-18-16. This plan outlines requirements for data quality and provides for testing of key data elements. Agencies are required to implement their own data quality plans to address specifics of their agency's data reporting. Each USDA component agency is responsible for ensuring the accuracy, timeliness, and completeness of information provided under DATA Act reporting.

3. DATA Act Reporting Requirements

OMB established reporting requirements for compliance with the DATA Act. Treasury developed data schemas for reporting of this required data originally called DATA Act Information Model Schema (DAIMS), renamed in 2023 as Governmentwide Spending Data Model (GSDM). USDA OCFO gathers agency data into the USDA DATA Act Repository (Repository), a business intelligence solution through which data is processed for final DATA Act submission to Treasury. The data is broken out into seven discrete files, identified as Files A, B, C, D1, D2, E, and F. Data for each file is either extracted from a USDA department-wide system or provided to OCFO in a manual process.[4] A description of each file is provided below. DATA Act policies, reporting schedules, and detailed reporting instructions can be accessed on the USDA DATA Act Resources web page.

3.1 File A: Appropriations Account Detail

The DATA Act File A Appropriations Account Detail report is generated monthly according to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) timelines for agency review and submitted to Treasury monthly. It is created based on the SF-133 data pulled from GTAS after the window has closed. File A data is extracted directly from GTAS into the Repository via the FMMI Dropbox using File Transfer Protocol (FTP). This same process takes place for all USDA agencies (FMMI users and non-FMMI users) and Federal Shared Service Provider (FSSP) clients. The data is then submitted to the DATA Act Broker Submission (DABS) system using Treasury's Reporting Submission Specification (RSS) schema each month. This file's Treasury Account Symbol (TAS) components balance with the SF-133. Any TAS reported in File A must also exist in File B.

[3] These documents are updated annually and were rebranded as Governmentwide Spending Data Model (GSDM) in November 2023 due to subsequent legislation reporting requirements, such as the 2020 CARES Act.
[4] Agencies outside of FMMI and ezFedGrants submit data by flat file to the Repository.

File A includes the following data:

- TAS components
- U.S. Standard General Ledger Accounts 4XXX – Budget Authority, Obligations and Outlays

For a full list of the File A data elements, see the GSDM RSS at the Treasury Fiscal Experience Data Transparency website.

3.2 File B: Object Class and Program Activity Detail

The DATA Act File B Object Class and Program Activity Detail report is generated monthly according to GTAS timelines for agency review and submitted to Treasury. File B requires reporting of obligations and outlays by program activity and object class. The TAS components listed in File B should exist in File A. The File B data is generated from the agencies' FMMI data monthly and transmitted to the Repository. Agencies not using FMMI for financial transactions submit their data monthly as a flat file to the Repository via the FMMI Dropbox using File Transfer Protocol (FTP). The data is then submitted to DABS using the RSS schema each month. File B file includes the following data:

- TAS components
- Program Activity (How to report obligations, defined in OMB Circular A-11 (2024), Section 82.5, Combined Schedule X)
- Object Class (OMB Circular A-11 (2024), Section 83.6)
- Disaster Emergency Fund Code (OMB Circular A-11 (2024), Appendix F)
- Obligations and Outlays

In instances where the Program Activity does not match the Budget Program or Financing Schedule, agencies should use the Non-Standard Program Activities listed in Appendix B: Non-Standard Program Activities. For a full list of the File B data elements, see the see the GSDM RSS at Treasury Fiscal Experience website.

3.3 File C: Award Financial Detail

The DATA Act File C Award Financial Detail report is generated monthly for agency review and submitted to the Treasury Broker. It is refreshed weekly during each monthly period with new activity to assist agency review of File C errors. It requires reporting of obligations and disbursements related to the agencies' financial assistance and procurement awards. Agencies not using FMMI for financial transactions submit their data monthly as a flat file to the Repository via the FMMI Dropbox using File Transfer Protocol (FTP). The data is then submitted to DABS using the RSS schema each month. File C includes the following data:

- TAS information
- Budget Object Classification (BOC)
- Program Activity
- Disaster Emergency Fund Code (DEFC)
- Procurement Instrument ID (PIID)
- Federal Award Identification Number (FAIN)
- Transaction Obligated Amount
- General Ledger Account information and amounts

For a full list of the File C data elements, see the GSDM RSS at Treasury Fiscal Experience website.

3.3.1 Non-reportable Transactions

Obligations and disbursements incurred with federal agencies (USDA or other federal agencies) and federal employees are non-reportable under File C. For certain types of obligations and disbursements (e.g. Government Purchase Card[5] or SmartPay Fleet Expenses[6]) incurred with non-federal vendors, a threshold limit applies for reporting under File C.

3.3.2 Award Identifiers

For agencies that use FMMI, per the Job Aid - Entering Award ID on Manually-entered FMMI Documents per CFO Bulletin 23-01 new DATA Act fields and transaction codes have been created to allow agencies to enter Award IDs (i.e., PIID or FAIN) within the header of manually-entered awards that may have bypassed the Integrated Acquisition System (IAS) or ezFedGrants. Agencies should work to ensure that all transactions, past and future, have an Award ID within the FMMI system. If no Award ID is available for a transaction because it is not reportable under File C, agencies should include the term "NONDATAACT" within the FAIN field. Agencies that do not use FMMI should incorporate Award IDs into their financial management systems for past and future awards to be included on flat file data being submitted for their File C reports.

3.4 File D1: Award and Awardee Attributes (Procurement)

The DATA Act File D1 Award and Awardee Attributes for Procurement requires the reporting of procurement award and awardee data. Federal agencies record this data on a daily basis in the Federal Procurement Data System-Next Generation (FPDS-NG). File D1 data is imported to the Repository on a monthly basis and used to validate the Award ID in File C. If the two files do not match, agencies should work to reconcile the data. For a full list of the File D1 data elements, see the GSDM Interface Definition Document (IDD) at the at the Treasury Fiscal Experience website.

3.5 File D2: Award and Awardee Attributes (Financial Assistance)

The DATA Act File D2 Award and Awardee Attributes for Financial Assistance report is generated twice each month and requires reporting of financial assistance award and awardee data.[7] The File D2 is generated using the agencies' data recorded in the ezFedGrants[8] system and transmitted to the Repository. Agencies not using ezFedGrants submit their data as a flat file twice monthly to the Repository via the FMMI Dropbox using File Transfer Protocol (FTP). File D2 data is compared to File C data on a monthly basis. If the two files do not match, agencies should work to reconcile the data. Please refer to Section 4 of this document for more information on File D2 data correction process. The D2 file is

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[5] Government Purchase Card transactions under the micro purchase threshold are not DATA Act reportable. The threshold is maintained at Federal Acquisition Regulation Subpart 13.201.
[6] SmartPay Fleet Expense transactions under the micro purchase threshold are not DATA Act reportable. The threshold for acquisitions of services is maintained at Federal Acquisition Regulation Subpart 2.101 and 13.201.
[7] This file replaces the FFATA report, incorporating or adjusting old data requirements and adding some additional fields regarding place of performance and agency codes.
[8] ezFedGrants is the USDA Department grants management system. One agency calls this system Grantor. Both are based on the SAP Customer Relationship Management (CRM) module.

submitted to Treasury's Financial Assistance Broker Submission (FABS) system twice monthly using the GSDM RSS schema.

For a full description of the File D2, see the GSDM Practices and Procedures. For a full list of the File D2 data elements, see the GSDM RSS. The OCFO required layout for the File D2 submission is available upon request from OCFO Transparency and Accountability Division (TARD) via email sm.ocfo.tard@usda.gov and on the DATA Act Resources for Web page where the current D2 Error and Value Workbook is maintained. Inside the workbook is a tab marked "D2 Template."

3.6 File E: Additional Awardee Attributes[9]

The DATA Act File E Additional Awardee Attributes report contains Awardee/Recipient Highly Compensated Officers information. This data is extracted from the System Award Management (SAM), a Federal registration site for entities who desire to do business with the Federal government. Unlike the Files A, B, C, and D reports, this file is generated from data the Awardee has entered into the SAM system.

For a full list of the File E data elements, see the E-Additional Awardee Attributes tab in the GSDM IDD at the Treasury Fiscal Experience website.

3.7 File F: Subaward Attributes[10]

The DATA Act File F Subaward Attributes report contains Awardee ID and Subaward numbers. This data is extracted from the FFATA Subaward Reporting System (FSRS), a Federal system in which details of the sub-award activities are recorded by the prime awardee. Like File E, this file is generated from data the Awardee has entered into the federal system.

For a full list of the File F data elements, see the F-Sub-award Attributes tab in the GSDM IDD at the Treasury Fiscal Experience website.

4. USDA DATA Act Reporting Process

The following diagram is a high-level USDA DATA Act System Process Map for the Files A, B, C, and D2. It describes the flow of information from various source systems (FMMI and non-FMMI based), consolidation into the SAP BW/HANA system, and submission to the DABS and FABS portals. A detailed description of the DATA Act Reporting Process can be found in the USDA DATA Act Systems Process Map in Figure 1 below. Since Files D1, E, and F are derived from non-USDA Federal systems, they are not included in this overall process.

[9] This reporting is required by Federal Acquisition Regulation Subpart 4.14 and 52.204-10, and Title 2 of the Code of Federal Regulation (2 CFR) part 170.
[10] Ibid.

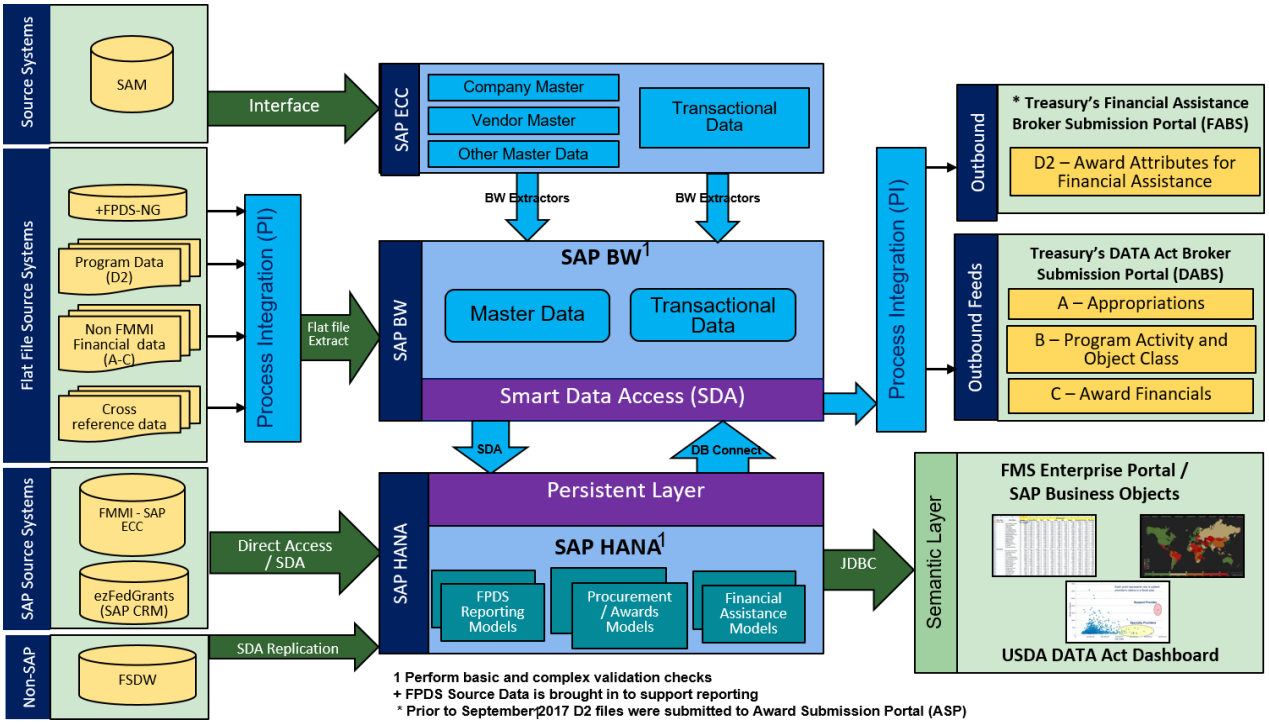

Figure 1. USDA DATA Act Systems Process Map

4.1 Data Collection Process

The Repository is a business intelligence solution that was developed using a set of OCFO rules that were based on the OMB and Treasury requirements for Files A, B, C, and D2, the corresponding data elements, and the RSS and IDD schemas. During the DATA Act reporting, process data is collected from various sources for the File A, B, C and D2 reports. These sources include the USDA financial management system – FMMI, the grants management system – ezFedGrants, and other agency-based financial and grants management systems. Data is pulled from each of these sources into the Repository which performs validations for the data prior to submission to the Treasury based systems (FABS and DABS). Descriptions of the various data collection processes are listed below.

4.1.1 Reporting Process Communication

USDA uses a Shared Mailbox procedure that allows communication between OCFO and the reporting agencies. The Shared Mailbox is used for the following actions:

- Agencies receive an email confirmation from FMS to their Shared Mailbox when FMS receives their files from the agency Dropbox.
- Agencies no longer receive File D2 certification and error reports to their Shared Mailboxes. Note: Agencies can access Error and Warning reports for all files in the Canned Reports area in FMMI. Instructions for accessing the FMMI reports can be found on the USDA DATA Act Resources page: "Accessing Certification and Error Reports in FMMI Fiori."
- The OCFO TARD Shared Mailbox, SM.OCFO.DCWA2.TARD, is the source of emails sent to notify agencies when the DATA Act FY25 Quarterly Assurance Statement templates are available on the DATA Act PowerApps site and to invite them to participate in quarterly Office Hours. The

agency Quarterly DATA Act Reporting Assurance Statement includes the D2 Certification Statement that previously was included in the File D2 Certification Letter.

- The Shared Mailbox, SM.OCFO.DCWA2, is used by two agencies that submit B and C file data from financial systems outside of FMMI to send their monthly Attestation Statement to OCFO TARD.
- OCFO TARD uses the Shared Mailbox to relay important DATA Act related announcements.

4.1.2 FMMI (ECC) Extract – Financial Transactions

Most USDA agencies use the FMMI (ECC) system for their financial postings. FMMI has been configured to comply with DATA Act requirements for Files A, B, and C, allowing agencies to capture all data elements as part of their regular FMMI data entry process. The Repository extracts that data directly from the FMMI system on behalf of the agency. Once the data is extracted into the Repository, data elements are run through a validation process. The system generates Certification reports in FMMI HANA for all data that was accepted and Error reports for data that did not meet the validation criteria. The agency is responsible for making corrections to the data directly in FMMI. The data then follows the same path as it had originally, beginning with the extraction into the Repository for validation to create final files for submission to Treasury each month.

4.1.3 ezFedGrants Extract – Award Transactions

Agencies that use the ezFedGrants system to manage financial assistance awards also benefit from preconfigured data fields that have been implemented within the system to comply with DATA Act File D2 requirements. As with the FMMI extract, the Repository extracts the DATA Act data directly from ezFedGrants on behalf of the agency. Once the data has been extracted into the Repository, data elements are run through a validation process. The system generates Certification reports in FMMI HANA for all data that was accepted and Error reports for data that did not meet the validation criteria. The agency is responsible for making corrections to the data in the ezFedGrants system and submitting a flat file with corrected data to OCFO via the agency's FMMI Dropbox. This manually submitted file will be processed as described in the section below, 4.1.4 Manual Submission.

4.1.4 Manual Submission

Not all USDA agencies and FSSP clients use FMMI and/or ezFedGrants systems. These agencies and clients use a manual form of submission and are responsible for maintaining their own internal systems and extracting their data into flat files for submission. Once an agency has extracted their data for each file, that flat file is submitted to the FMMI Dropbox and captured in the Repository. File B and C data undergo the validation and Certification/Error reporting process described in section 4.1.2. File D2 data is compiled into one file per agency for submission to Treasury. The system generates Certification reports in FMMI HANA for all data that was accepted and Error reports for data that did not meet the validation criteria. The agency is responsible for making corrections to their data in their internal systems and submitting corrected files to the FMMI Dropbox to resolve the errors in Repository.

4.1.5 Reference Data for Validation or Derivation

Based on federal DATA Act validation rules, the Repository runs its own validations on File A, B, and C data extracted from files submitted to the FMMI Dropbox or USDA FMMI. The Repository also performs

derivation of certain information (e.g., Program Activity, BOC, etc.) required for DATA Act reporting that may not be available from agency source financial systems.

Reference data collected from various external sources are used to validate collected data and derive any missing data elements to fulfill DATA Act requirements.

4.2 USDA Error and Validation Process

Figure 2, the USDA Error and Validation Process, is an overview of the validations performed in the Repository based on the GSDM. The data is validated and transformed in some cases to save the information in a data store like a database table. During this process the information sent by the agencies or extracted from the transactional system is not changed. Fatal errors related to data reconciliations with the SF-133 reports and other errors are investigated by the FMS BI team to re-validate the checks performed in the Repository. This is to improve data quality and reduce the errors during Treasury submission to the Broker.

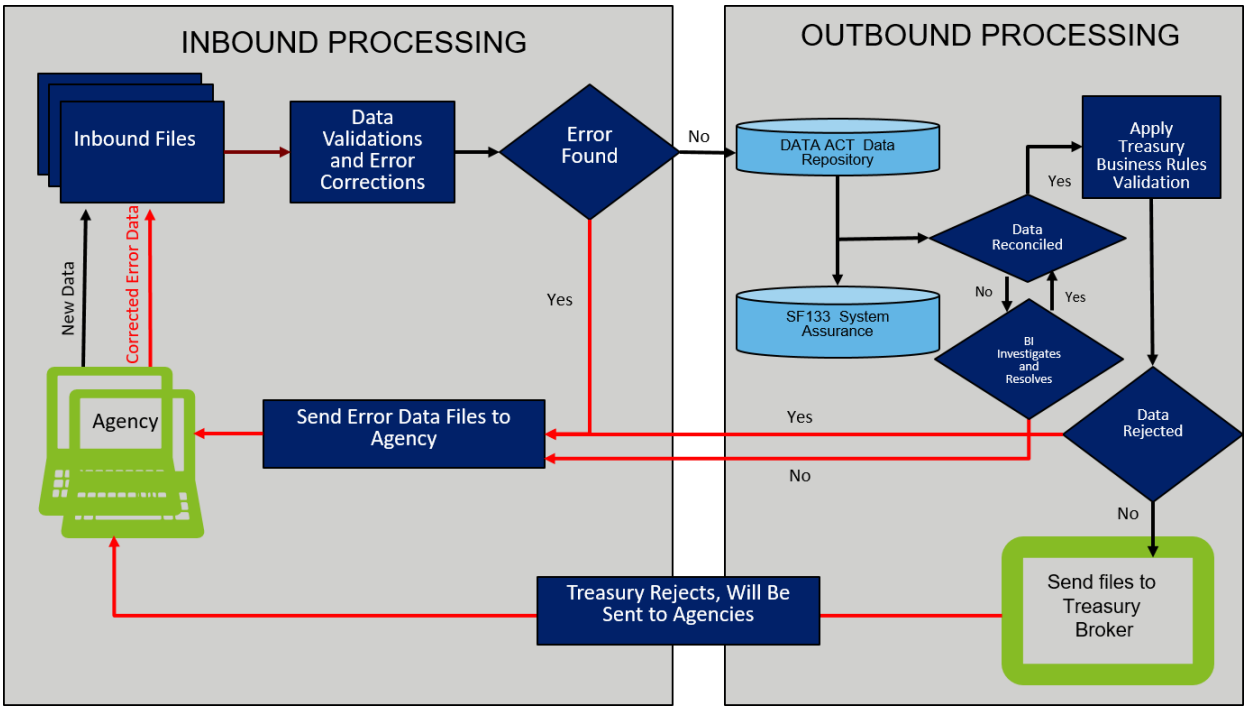

Figure 2. USDA Error and Validation Process

Each File follows its own error and validation process path. The following provides unique characteristics for each file:

File A:

- Generated based on the SF-133 and the Repository data.
- Error log from the previous month is not considered because SF-133 is cumulative (inception-to-date).

- File B:
    - Generated based on Repository data which is inception-to-date (not just year-to-date) for active funds.
    - The error log from the previous month is not considered since it is cumulative (inception-to-date).
    - If there was an error in a previous month, it will appear in the current File B error report if error has not been resolved timely.
    - If there was an error in a previous month, the same record may not appear on the current error report if that record was for cancelled funds.
    - Agencies make corrections to File B errors directly in FMMI. Agencies outside of FMMI and FSSP clients make corrections within their management systems and submit a file with corrected records to FMS.
- File C:
    - Generated based on Repository data for the current reporting period plus outstanding cumulative errors from previous month(s).
    - The error log from previous month(s) is considered.
    - If there was an error in a previous month, it should appear on the current error report (if error has not been resolved).
    - If there was an error in a previous month, it may not appear on the current error report if that record was for cancelled funds.
    - Error logs of previous month(s) remain static and corrections are reflected in the cumulative error log of each month in which correction was performed.
- File D2:
    - Treasury performs validation checks when files are submitted to USAspending via FABS portal.
    - Some FABS errors are noted as warnings. Records with warnings will be published to USAspending. Agencies wishing to correct these errors must send a correction record in a subsequent flat file submission. These files are processed during the following reporting window.
    - Errors and Warnings identified at the FABS portal are available for agency review within the FMMI Canned Reports area.
    - Agencies make corrections to File D2 errors identified at FABS within ezFedGrants or their own management systems and submit corrected records in flat files to the FMMI Dropbox. These files are processed during the following reporting window.
    - Visit the DATA Act Resources web page to see further details in “File D2 Reporting and Quality Procedures” and “File D2 How to Handle Errors.”

5. Data Quality Assurance

While agencies are ultimately responsible for the quality and accuracy of their data, OCFO has taken several steps to help ensure that USDA is reporting the highest quality of data compliant with the DATA Act requirements to create transparent and useful Federal spending information. This section describes activities occurring within OCFO for data quality assurance.

5.1 Data Quality Attestations and Assurances

USDA and its component agencies submit statements regarding data quality throughout the reporting process. Agency statements are submitted to OCFO and USDA statements are submitted to Treasury. These statements assert that reported data complies with DATA Act requirements and is of high quality.

- Agencies which handle financial assistance awards submit statements to affirm that File D2 award-specific data complies with DATA Act requirements and file layout. These statements are included in the Assurance Statement and provided to OCFO each quarter.
- Non-FMMI agencies submit File A, B, and C data to OCFO and are responsible for attesting to the reliability and validity of the data by providing an Attestation Statement to OCFO each month. An attestation is a statement of accountability to confirm an agency's efforts supporting data quality. FMMI activity will be attested by OCFO. No monthly attesting is required by agencies using FMMI as the core financial system.
- All agencies submit an Assurance Statement regarding all reported data to OCFO each quarter. Within this document, agencies provide information regarding known issues affecting the quality of data provided to USAspending and describe actions planned to remedy the issues.
- On behalf of USDA, OCFO submits Attestations and Assurances to Treasury on a monthly and quarterly basis, respectively.

5.2 Reports and Tools

OCFO has developed reports and tools to provide continuous monitoring and improvement of USDA DATA Act reporting. The following activities demonstrate these reports and tools:

- Error reports are provided in the Canned Reports area within the Public Folders in FMMI to ensure agencies have access to the most current information and the ability to monitor errors on an ongoing basis to ensure data of the highest quality and accuracy. Instructions for accessing reports can be found on the USDA DATA Act Resources page: "Accessing Certification and Error Reports in FMMI Fiori."
- An FTP process is available for USDA agencies to submit data files and provide corrections to records with identified errors (including errors related to ezFedGrants data).
- A DATA Act Dashboard will be available within FMMI. It leverages SAP BusinessObjects toolset to track Key Performance Indicators (KPIs) related to overall DATA Act compliance.
- The USDA DATA Act Data Quality Plan is available on the USDA DATA Act Resources for Web page. This plan outlines how agencies and staff offices should establish a data quality plan and manage their data.
- The annual Office of Management and Budget Circular A-123 which defines management's responsibility for internal control in Federal agencies requires testing of DATA Act key data elements found in Appendix D of the USDA DATA Act Data Quality Plan. Testing Steps are in Appendix B.

5.3 Documentation

OCFO regularly updates the DATA Act requirements documentation to ensure that existing USDA DATA Act documents remain current. These documents are available on the USDA DATA Act Resources for Web page.

5.4 DATA Act Monitoring

OCFO regularly monitors existing and new Treasury DATA Act requirements as updated on the Treasury Financial Experience (TFX) Data Transparency web site. New requirements are reviewed by TARD and an initial evaluation is conducted to determine how the new requirements will translate to the USDA systems and processes. Once the initial evaluation is completed, a ticket is submitted to USDA's ServiceNow system describing the new requirements and the results of the initial evaluation. That ticket is processed through the FMS Configuration Management Process for approval. This process includes a technical evaluation to determine a requirement definition as well as development, system testing, quality assurance, user acceptance testing, and deployment activities.

Appendix A: Legislation, Guidance, and Tools

Guidance	URL or File
Digital Accountability and Transparency Act of 2014 (DATA Act)	https://www.gpo.gov/fdsys/pkg/PLAW-113publ101/pdf/PLAW-113publ101.pdf
Federal Funding Accountability and Transparency Act of 2006 (FFATA)	https://www.gpo.gov/fdsys/pkg/PLAW-109publ282/pdf/PLAW-109publ282.pdf
Treasury Financial Experience (TFX) Data Transparency Web Site	https://tfx.treasury.gov/data-transparency
Government Funding Transparency Act	https://www.congress.gov/bill/110th-congress/house-bill/3928/text
Chief Financial Officers Act of 1990	https://www.gpo.gov/fdsys/pkg/STATUTE-104/pdf/STATUTE-104-Pg2838.pdf
American Recovery and Reinvestment Act of 2009	https://www.gpo.gov/fdsys/pkg/BILLS-111hr1enr/pdf/BILLS-111hr1enr.pdf
Build America, Buy America Act	https://www.congress.gov/bill/117th-congress/senate-bill/1303

Guidance	URL or File
SF-133, Report on Budget Execution and Budgetary Resources	https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf#page=16
OMB Circular A-11, Section 82.5, Reporting Obligations by Program Activity	https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf#page=196
OMB Circular A-11, Section 83.6, Object Classification	https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf#page=244
Job Aid - Entering Award ID on Manually-entered FMMI Documents per CFO Bulletin 23-01	https://nfc.usda.gov/FSS/ClientServices/FMS/DATA_Act/documents/DATA_Act_FAQs/Job_Aid-Entering_Award_ID.pdf
DATA Act, Public Law 113–101	https://www.gpo.gov/fdsys/pkg/PLAW-113publ101/pdf/PLAW-113publ101.pdf
OMB Memorandum 20-21: COVID Reporting Affecting DATA Act Reporting	https://www.whitehouse.gov/wp-content/uploads/2020/04/Implementation-Guidance-for-Supplemental-Funding-Provided-in-Response.pdf

Appendix B: Non-Standard Program Activities

Instances can occur in the File B, Object Class and Program Activity Detail report where the Program Activity does not match the Budget Program or Financing Schedule. When these instances occur, agencies should use the Non-Standard Program Activities listed below.

- Code: 9901, Set Aside
    - Extramural Budgets to include but not limited to Small Business Innovation Research as such funding does not align with the Budget Appendix Program and Finance Schedule and is currently legislatively required by eleven Federal agencies.
- Code: 9902, Program Support
    - Use of multiple Budget Appendix Program and Finance Schedule Program Activities as outlined by legislation to support and carry out the work necessary for the Agency / Department. Program Support includes but is not limited to Program Activity support, Administrative Support, and Overhead cost when not specifically outlined in an independent Program Activity.
- Code: 9903, Supplemental Funding
    - Use in cases when Federal Funding is released outside the Budget cycle and a Budget Appendix Program and Finance Schedule Program Activity is not provided during a period of execution.
- Code: 9904, Below Threshold
    - Use in cases when Federal Funding is provided below the Budget threshold of $1 million within the Budget Appendix Program and Finance Schedule Program Activity.
- Code: 9905, Other Unmapped
    - Use in cases when Program Activity is outside the range of existing Standard or Non-Standard Program Activity Codes / Definitions.
- Code: 9906, Recovery Act
    - Use in cases related to the American Recovery and Reinvestment Act of 2009 (ARRA).
- Code: 9907, Child Nutrition
    - Use in cases of reimbursement for Child Nutrition program meals through the National School Lunch Program, School Breakfast Program, Child and Adult Care Food Program, Summer Food Service Program and Special Milk Program. The meals are reimbursed at paid, reduced price, and free rates. The CN07 serves to fully capture Federal Funds used for meal reimbursements across the various Child Nutrition programs.
- Code: PM08, Pending Mapping
    - Use in cases of activity mapping pending to a valid Budget Appendix Program Activity or an existing Non-Standard Program Activity for USDA.
- Code: FS09, FSDW (Financial Statement Data Warehouse)
    - Use in cases when activity is driven by Financial Statement adjustments and/or SF-133 adjustments. Mapping is not linked to a Budget Appendix Program Activity but internal to the USDA FSDW.

Appendix C: Acronym List

ARRA: American Recovery and Reinvestment Act of 2009

BOC: Budget Object Classification

CRM: Customer Relationship Management (CRM is also referred to as ezFedGrants and Grantor)

DABS: DATA Act Broker Submission

DAIMS: DATA Act Information Model Schema, now called GSDM

DATA Act: Digital Accountability and Transparency Act of 2014

FABS: Financial Assistance Broker Submission

FAIN: Federal Award Identification Number

FAQ: Frequently Asked Questions

FFATA: Federal Funding Accountability and Transparency Act of 2006

FMMI: Financial Management Modernization Initiative

FMS: Financial Management Services

FPDS-NG: Federal Procurement Data System-Next Generation

FSA: Farm Service Agency

FSDW: Financial Statement Data Warehouse

FSSP: Federal Shared Service Provider

FSRS: FFATA Subaward Reporting System (retired, now in SAM.gov)

FTP: File Transfer Protocol

GSDM: Governmentwide Spending Data Model (formerly DAIMS)

GTAS: Governmentwide Treasury Account Symbol Adjusted Trial Balance System

IAS: Integrated Acquisition System

IDD: Interface Definition Document

KPI: Key Performance Indicators

OMB: Office of Management and Budget

PIID: Procurement Instrument ID

Repository: USDA DATA Act Repository

RD: Rural Development Agency

RSS: Reporting Submission Specification

SAM: Federal System Award Management

SOP: Standard Operating Procedure

USDA: U.S. Department of Agriculture

TARD: Transparency and Accountability Reporting Division

TAS: Treasury Account Symbol

Treasury: U.S. Department of Treasury