Rillor

METHODS NOTE

How to count federal contract dollars without double counting

Base and all options value vs obligated amount on federal contract records: which dollar field to sum, at which level, and how modifications, orders and outlays change a total.



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Summary

A federal contract total holds up when it adds one dollar field, once per transaction, at the level where the money is obligated.

- Base and all options value vs obligated amount: the obligated amount is money committed by signed contract actions, the sum of each action's Action Obligation, while base and all options value is what a contract could reach if every option were exercised [1, 4, 6]. USAspending's award amount is the obligated amount [4, 6].
- Each contract action reports its own change in obligation and value, and copies of the records add award-level totals beside those changes [4, 5, 7, 13]. On one public purchase order, adding the total shown on each of its four rows gave $181,988.24, four times the $45,497.06 obligated (by arithmetic) [31].
- De-obligations are negative Action Obligation values and belong in the sum [1, 13]. On one public purchase order, a funding-only modification removed $7,183.74 of obligations while its stated value stayed at $52,680.80 [2, 31, 32].
- An indefinite delivery vehicle (IDV) is a contract against which agencies place orders, and the orders carry their own obligations [13, 28]. An IDV's Base and All Options Value includes the estimated value of all potential orders [5, 30], so adding it to those obligations counts the same work twice.
- On 8 November 2026, 184 of 186 IDV records in one agency's series of procurement instrument identifiers (PIIDs) each showed a Base and All Options Value of $20 billion [33]. The 186 stated values add to $3.72 trillion, about 44 times the $85.4 billion obligated on their orders (by arithmetic) [33].
- An outlay is a payment that settles an obligation [13, 23]. Award outlays have been required monthly only since fiscal year 2022, apart from COVID-19 supplemental awards [13].
- Fiscal-year totals come from each transaction's action date [6]. USAspending's award summaries match a date filter when their first and latest transactions overlap the period, so their award amounts can carry other years' obligations [18, 19].
- The Government Accountability Office (GAO) reported $754.9 billion of fiscal year 2024 procurement obligations in the Federal Procurement Data System (FPDS) as of 3 April 2025, and USAspending showed $787.2 billion for contract award types on 8 November 2026 [30, 34].

Background

Federal contract data count actions, and a contract is a chain of them. In the words of the DATA Act standards paper, FPDS "reports all actions on a contract (e.g., the original award as well as modifications), so there are multiple entries for each contract" [4]. The Federal Acquisition Regulation (FAR) requires agencies to report any modification that changes previously reported data, regardless of dollar value, and makes indefinite delivery vehicles and their calls and orders over the micro-purchase threshold reportable [9]. Each row carries an obligation and two contract values [1, 4], and the copies that republish the rows add award-level totals beside them [5, 7, 13].

Funding rules shape the amounts. An action that mixes appropriated and non-appropriated funds reports only the appropriated portion, and its funding agency code names the agency that provided the predominant amount of funding [9]. A total by funding agency therefore assigns each action wholly to its main funder (derived from [9]).

Published totals differ. GAO reported that, as of 3 April 2025, agencies had reported $754.9 billion in procurement obligations to FPDS for fiscal year 2024, after $759.2 billion for 2023 [30]. On 8 November 2026, USAspending returned $795.2 billion for fiscal year 2023, $787.2 billion for 2024 and $828.6 billion for 2025 for contract award types A to D (calls under blanket purchase agreements, purchase orders, delivery orders and definitive contracts), grouped by the fiscal year of the action date [34, 35]. IDV records carried a further $13.9 billion, $15.4 billion and $14.8 billion of obligations in those years [34]. No source opened for this note explains the gap for 2024.

The amounts carry reporting error. GAO found the Department of Health and Human Services (HHS) at accuracy rates of 81.8%, 79.2% and 81.0% for Base and All Options Value in fiscal years 2021 to 2023, and 82.1%, 80.1% and 78.5% for Base and Exercised Options Value, while HHS and the Department of Veterans Affairs treat rates below 95% as needing corrective action [30]. The 24 CFO Act agencies self-certified their FPDS data for fiscal years 2017 to 2022 as, on average, 97.68% accurate for 25 key data elements [30].

Method

What was examined. The dollar fields of U.S. federal contract records: what each measures, whether a row holds a change or an award total, how orders link to vehicles, how obligations relate to outlays and which date assigns an amount to a fiscal year.

Sources. Definitions from FPDS help [1, 2, 3], the DATA Act element definitions [4], USAspending's data dictionary and glossary [5, 6] and the SAM.gov Contract Awards API documentation [7]. Rules from the Department of Defense (DoD) guidance in DFARS PGI 204.6 [8], the FAR [9, 10, 11, 12] and Title 31 of the U.S. Code [25, 26]. The Treasury's Analyst's Guide [13], code [14, 15, 16, 17, 22] and site pages [18, 19, 20, 21]. Work by GAO and the Congressional Research Service (CRS) [23, 27, 28, 29, 30], the Treasury's Fiscal Data guide [24] and live retrievals [31, 32, 33, 34].

How. Definitions were read first, then the entry rules, then the code that adds the amounts, and each was checked against live records retrieved on 8 November 2026. Those were one firm-fixed-price purchase order, PIID 15B61524P00000105, from the FPDS public ATOM feed and the USAspending API [31, 32], the IDV records for PIIDs NNG15SC01B to NNG15SC99B and NNG15SD01B to NNG15SD99B under agency code 8000 (NASA) [33], and fiscal-year totals [34]. The FPDS data dictionary files redirected to SAM.gov, so each FPDS help claim is paired with a Treasury, GAO or DFARS source. The API is described from its documentation and example responses [7]. Records are cited by PIID without naming any awardee, and arithmetic is labelled.

Findings

1. Three amounts on every contract action

FPDS help defines three amounts [1]. Action Obligation is "the net amount of funds (in dollars and cents) obligated or de-obligated by this transaction", with a minus sign for a de-obligation. Base and Exercised Options Value is the base contract plus the options exercised at the time of award. Base and All Options Value, also called Total Contract Value, is "the mutually agreed upon total estimated contract or order value", including all options "whether they have been exercised or not" [1].

The DATA Act definitions, finalized by the Treasury and the Office of Management and Budget (OMB) after public feedback in August 2015, give the same measures [4]. Current Total Value of Award is, for procurement, the total obligated to date including the base and exercised options, and Potential Total Value of Award is the total "that could be obligated on a contract, if the base and all options are exercised". The paper adds that "Action Obligation is the amount of the award that agencies report to USAspending.gov for contracts" [4].

USAspending's data dictionary maps each measure to a field for the action and one for the award [5, 13]:

Measure	Per action: FPDS field, USAspending column	Award total: FPDS field, USAspending column
Obligation	Action Obligation, `federal_action_obligation`	Total Dollars Obligated, `total_obligated_amount`
Current value	Base and Exercised Options Value, `base_and_exercised_options_value`	Total Base and Exercised Options Value, `current_total_value_of_award`
Potential value	Base and All Options Value, `base_and_all_options_value`	Total Base and All Options Value, `potential_total_value_of_award`

The per-action value columns sit only in the transaction files. The award-level value columns and the total obligated amount sit in both the award summary and the transaction files [5, 13].

An option is a unilateral right by which, for a specified time, the government may elect to buy more of what the contract calls for or to extend its term [10]. USAspending's glossary gives an example: a $10 million base contract with three option years at $1 million each has a potential award amount of $13 million [6]. Its award endpoint describes the field as "The ceiling and amount of the award" [17]. For a contract, an amount is recorded as an obligation only when documentary evidence supports it, such as a binding agreement in writing [26], and GAO defines it as a definite commitment that creates a legal liability of the government to pay [23].

So the obligated amount is what USAspending reports as spending, and base and all options value is a potential [4, 6, 24]. USAspending's award amount for procurement "is the sum of Federal Action Obligations" [4, 6]. Its glossary describes the current award amount as what the government has "promised (obligated)" to pay [6]. On the purchase order in finding 2, the current value was $52,680.80 and the obligations $45,497.06 [31, 32].

2. Per-action changes and award totals on the same record

On a modification, Base and All Options Value records the change, positive or negative, in the DATA Act paper, the USAspending dictionary and GAO's element list [4, 5, 30]. DoD's guidance applies this to all three amounts: report the net value of the change in the "Current" field, and FPDS calculates the new totals [8]. That text is DoD's. For civilian records, the live record below and the Treasury's code show the same pattern: USAspending's award helper sums `federal_action_obligation`, `base_and_all_options_value` and `base_exercised_options_val` over each award's transactions [14].

The same rows carry award totals. The dictionary defines the total obligated amount as a system-generated sum of every Action Obligation for a PIID and agency, and its example contract shows $200 on any of its rows retrieved through the ATOM feeds [5]. The SAM.gov Contract Awards API returns a `dollars` block beside a `totalContractDollars` block, and offers `dollarsObligated` and `totalDollarsObligated` as separate search filters [7].

PIID 15B61524P00000105, a firm-fixed-price purchase order, had four actions in the FPDS public feed on 8 November 2026 [31]:

Action	Date signed	Action obligation	Base and all options value (this action)	Total obligated (shown on the row)	Reason code
0 (award)	1 Aug 2024	$28,735.00	$28,735.00	$45,497.06	none
P00001	31 Dec 2024	$4,789.16	$4,789.16	$45,497.06	C
P00002	24 Jan 2025	$19,156.64	$19,156.64	$45,497.06	C
P00003	2 Apr 2025	-$7,183.74	$0.00	$45,497.06	C

Code C is a funding only action [2]. Each row also showed a total base and exercised value and a total base and all options value of $52,680.80 [31]. The per-action obligations add to $45,497.06, the total on each row, and the per-action value changes add to $52,680.80 (by arithmetic) [31]. Adding the total column over the

four rows gives $181,988.24, four times the award (by arithmetic) [31]. All four rows showed the same last-modified time, 15 July 2025 at 12:46:51, later than every signing date [31]. USAspending's copy matched: $45,497.06 obligated, $52,680.80 in both value fields and the same four transactions, with P00001 to P00003 typed "FUNDING ONLY ACTION" [32].

Two copies of one record can disagree. The API documentation's example response for this PIID's modification P00003 shows a total base and exercised options value of 45497.06 and a total base and all options value of 52680.8 [7], where the FPDS feed and USAspending showed $52,680.80 for both on 8 November 2026 [31, 32]. No source opened explains the difference.

A filter can drop modifications. The API's first documented example asks for base contracts with `modificationNumber=0` [7]. For this order, a sum over such rows counts $28,735.00 of the $45,497.06 obligated (by arithmetic) [31].

3. Modifications and de-obligations

FPDS records a reason for each modification. Its codes include A additional work, B supplemental agreement for work within scope, C funding only action, D change order, E and F terminations for default and for convenience, G exercise an option, K close out, M other administrative action, S change PIID and X terminate for cause [2]. USAspending carries the code as `action_type_code` [5].

De-obligations occur "when agencies decrease previous obligations to correct errors or to reflect new information", for example when a project cost less than expected [13]. GAO's glossary adds that deobligated funds may be reobligated within the period of availability of the appropriation [23]. A total that drops negative values overstates obligations: leaving out P00003 adds $7,183.74 to the purchase order (by arithmetic) [31].

Rows with no dollars still appear. Modifications are reported when they obligate or de-obligate funds, and also when they change any reported data with no dollar change [8, 9]. A row count therefore includes administrative changes (derived).

One row can stand for many actions. FAR 4.606(a)(3) allows consolidated reports for a vendor, at least monthly, when reporting each action would be overly burdensome [9]. For these express reports, DoD sums the actions into "Number of Actions" and the obligations into the three amount fields [8]. Action counts come from Number of Actions.

A PIID can change, through a modification that identifies both the original and the new PIID, when numbering is exhausted or continued use is administratively burdensome [12]. The reason code is S [2], and the API carries the earlier identifiers in `oldContractId` [7]. A per-contract total joins the two PIIDs first (derived). The API documentation also describes returning contracts deleted within the last six months through `deletedStatus` [7].

4. How an award's obligated amount is computed

The DATA Act defines the award amount as "The cumulative amount obligated by the federal government for an award, calculated by USAspending.gov or a successor site", for procurement the sum of Federal Action Obligations [4, 6]. The code groups by award and sums each transaction's obligation [14].

A key sets what counts as one award. The Treasury's Data Broker builds a contract award key from CONT_AWD, the PIID, the awarding agency, the parent award ID and the referenced IDV agency, and an IDV key from CONT_IDV, the PIID and the agency. Missing parts become "-none-", and the parts are joined by underscores and uppercased [15]. The purchase order's key is CONT_AWD_15B61524P00000105_1540_-NONE-_-NONE- [32], and an order under a vehicle reads like CONT_AWD_H907_9700_SPE2DX16D1500_9700 [17]. A transaction key adds the modification and transaction numbers [15]. Award summaries hold every transaction and modification that shares the unique award ID [19].

PIIDs alone do not identify awards. Under FAR 4.1601, each PIID is unique governmentwide for at least 20 years from award, and agencies had until 1 October 2017 to adopt the current format [12]. It runs 13 to 17 characters: positions 1 to 6 hold the issuing office's activity address code (AAC), positions 7 and 8 the fiscal year of issue or award, and position 9 the instrument type, such as D for an indefinite-delivery contract, F for an order under one and P for a purchase order [12]. 15B61524P00000105 reads as AAC 15B615, fiscal year 2024, a purchase order (derived from [12]).

Order PIIDs can repeat. The API documentation shows an order with PIID "0001" under the vehicle SPE4A214D0004, and its PIID aggregation needs the referenced IDV PIID when the PIID alone is not unique [7]. FAR 4.1602(a)(3) requires an order to identify both its own PIID and the contract's [12]. Grouping by PIID alone can merge unrelated orders (derived).

5. IDVs, orders and parent PIIDs

USAspending's guide lists the IDV types: government-wide acquisition contracts, requirements contracts, indefinite delivery / indefinite quantity (IDIQ) contracts, definite quantity contracts, Federal Supply Schedules (FSS), basic ordering agreements and blanket purchase agreements (BPAs) [13]. The contract award types are BPA calls, purchase orders, delivery orders and definitive contracts [35].

Orders point to their vehicles. "An IDV may contain many contract prime award summaries and other IDVs", and `parent_award_id_piid` holds the PIID of the IDV under which an award was issued [13]. The dictionary adds the parent's type, multiple-award code and agency [5]. Three levels occur: an order under a BPA set up on a Multiple Award Schedule contract identifies all three PIIDs [12]. USAspending's IDV amounts endpoint reports children and grandchildren apart, as in its example of 25 child awards with $363,410.59 obligated and 54 grandchild awards with $377,145.57 [16].

Obligations sit mostly on orders. GAO describes the order as what "obligates funds and authorizes work", within the contract's scope, period of performance and maximum [28]. DoD's guidance says DoD "does not obligate funds on indefinite-delivery contracts themselves" [8]. IDV records still carried $15.4 billion of fiscal year 2024 obligations in USAspending, $15.2 billion of it on IDIQ records [34]. Those are the IDV's own transactions, under a key separate from its orders' [15], so a transaction total counts each once. IDV value fields stay out of spending totals: for IDVs, Base and All Options Value includes "the estimated value of all potential orders" [5, 30].

A vehicle can obligate a minimum at award. FAR 16.504(a) requires a stated minimum of more than a nominal quantity [11], and GAO decided in B-302358 that an agency should have obligated a $25 million contract minimum on award [27].

One live vehicle shows the scale. IDV NNG15SD19B, multiple-award code M in the API's example [7], showed on 8 November 2026 an IDV obligation of $0 and a Base and All Options Value of $20,000,000,000. Its 4,561 orders carried $1,914,207,340.60 of obligations, $2,726,225,165.54 of base and all options value and $441,197,051.45 of outlays [33].

6. Multiple-award vehicles and stated maximums

FAR 16.504 lets an indefinite-quantity contract state its limits in units or in dollars, requires a stated total minimum and maximum, and prefers multiple awards under a single solicitation [11]. Each indefinite-delivery contract carries a code, M when it is one of several awarded under a single solicitation and S for a single award [3], stored as `multiple_or_single_award_idv_code`, and for orders as `parent_award_single_or_multiple_code` [5]. The `solicitation_identifier` field links FPDS transactions to solicitation information [5].

CRS gives an example of a shared maximum: a five-year multiple-award IDIQ awarded to five vendors, with a minimum of $100,000 for each and a maximum of $10,000,000 in cumulative task orders across all five [29]. If each of the five records showed the $10,000,000, a sum would read $50,000,000 (by arithmetic, an illustration).

The records can be tested. USAspending's IDV records for two PIID series of one agency on 8 November 2026 [33]:

Test	Result
IDV records answering, NNG15SC01B to NNG15SC99B and NNG15SD01B to NNG15SD99B	186 (98 SC, 88 SD)
Base and All Options Value of $20,000,000,000	184 records

Test	Result
Other values	$40,000,000,000 (NNG15SC93B), $0 (NNG15SC32B, signed 7 October 2014, period of performance 1 to 7 November 2014)
Solicitation NNG13451284R named on the latest transaction	171 records, 15 blank
Obligations on the IDV records themselves	$0 on every record
Child orders and their obligations	199,519 orders, $85,377,268,421.85
Grandchild obligations	$0

Added together, the 186 stated values reach $3,720,000,000,000, about 44 times the $85.4 billion obligated on the orders (by arithmetic) [33]. The SD records were signed mostly in April 2015 and the SC records mostly in October 2014, and most periods end on 31 January 2027 [33]. Neither the records nor the sources opened state whether $20 billion is one cap for the vehicle or one for each contract [33]. The test that follows: group IDVs by solicitation identifier and multiple-award code, and treat identical values across a group as one figure repeated on each record. A spending total never adds them.

GAO measured these vehicles from FPDS-NG data for fiscal years 2011 to 2015. IDIQ contracts accounted for about a third of total contract obligations, more than $130 billion a year in fiscal year 2015 dollars, about 60% of it through single-award IDIQs, with DoD at about 68% of all IDIQ obligations [28]. Those figures cover those years only.

7. Obligations versus outlays

USAspending's guide puts it plainly: "An obligation is a promise made by the government to spend funds", and "An outlay occurs when money is actually paid out" [13]. OMB Circular A-11, quoted in the dictionary and glossary, calls outlays "the measure of Government spending" [5, 6], and GAO defines an outlay as a payment made to liquidate a federal obligation [23]. The Treasury's Fiscal Data guide uses outlays for spending and notes that "Other sources, such as USAspending, may display spending as obligations" [24].

Outlay coverage is shorter. All agencies have had to submit award outlays every month since fiscal year 2022, and COVID-19 supplemental awards since April 2020. Earlier outlay reporting was optional and may be incomplete [5, 13]. An award found only in governmentwide award systems, outside agency financial systems, lacks outlays [21].

Outlay values accumulate within a year. The File C column `gross_outlay_amount_FYB_to_period_end` runs from the beginning of the fiscal year to the end of the period [5, 21], and USAspending's award outlay query reads only rows holding a fiscal year's final balances [22]. Adding every monthly submission would count the same payments again (derived from [5, 22]).

On live records, outlays trail obligations: $16,789.98 against $45,497.06 on the purchase order [32], and $441,197,051.45 against $1,914,207,340.60 on the orders under NNG15SD19B [33].

8. Dates, fiscal years and late records

The fiscal year runs from 1 October to 30 September [25], so 1 October 2018 is the first day of fiscal year 2019 [5]. USAspending ties award obligations to the action date, when the action was signed or a binding agreement reached, and searches spending by it in place of period of performance dates [6].

Award summaries cross years. A prime award summary matches a time period when its first and latest transaction dates overlap it [18, 19], and "Individual transactions for any Single award summary result may not exist within the selected time period" [18]. A fiscal-year total built from award amounts therefore includes other years' obligations (derived).

The purchase order splits across two years. The award, signed on 1 August 2024, puts $28,735.00 in fiscal year 2024. P00001 to P00003, signed from 31 December 2024 to 2 April 2025, put a net $16,762.06 in fiscal year 2025 (by arithmetic) [25, 31, 32]. The award amount belongs to neither year alone. The PIID's year digits give the fiscal year of issue or award [12], while each modification carries its own date signed [31], so obligations go to fiscal years by action date (derived).

Records arrive late and change. A contract action report is due within three business days after award, or 30 days for some urgent awards [9]. DoD reports reach public view 90 days after the date signed [8], which on 8 November 2026 holds back DoD actions signed after about 10 August 2026 (by arithmetic). The purchase order's four rows were all last modified on 15 July 2025 [31], and `last_modified_date` maps to the FPDS "Date/Time Stamp Accepted" [5]. Advanced Search data begin in fiscal year 2008 and downloads in fiscal year 2001 [18].

9. A counting procedure with checks

Each step names what it rests on.

1. Pick the measure. Obligations, the sum of Action Obligation, measure spending as USAspending reports it, and outlays measure payments. Base and All Options Value is a stated potential, never added to obligations [1, 4, 6, 13, 24].
2. Sum the per-transaction `federal_action_obligation` within the period by action date. Never add the award-level `total_obligated_amount` that repeats on each row [5, 6, 13, 31].
3. Keep de-obligations, the negative values, in the sum [1, 8, 13].

4. Group transactions by the unique award key, the PIID with its agency and parent PIID [7, 12, 15].
5. Count each obligation once, where it is recorded. Roll orders up by `parent_award_id_piid`, include obligations on IDV rows themselves, and keep IDV value fields out of spending totals [5, 8, 13, 16, 34].
6. Group IDVs by solicitation identifier and multiple-award code, and treat identical Base and All Options Values across a group as one repeated figure [3, 5, 29, 33].
7. Keep subawards apart. USAspending's glossary says subaward amounts are funded by prime award obligations and outlays, and advises against summing the two, to avoid double counting [6]. Its subaward notes add that prime recipients often re-report all subawards to date, which duplicates records and can push subaward amounts above the prime award, with controls added at the March 2025 move to SAM.gov [20].
8. For outlays, use each fiscal year's final submission [22], and treat years before fiscal year 2022 as incomplete [13].
9. Run the checks. An award's per-action obligations add to its total obligated amount [5, 31], and its per-action value changes to its current and potential values [14, 31]. Express reports carry their Number of Actions [8]. The funding agency names the predominant funder only [9, 30]. The total reconciles to a published figure stated with its source and date [30, 34].

Implications

For analysts. A market or supplier total needs its measure, date field and level stated with it. Obligations summed per transaction by action date give a period's spending as USAspending reports it [5, 6, 13, 24]. Stated values and vehicle maximums describe what contracts allow, and on the series tested here they reach about 44 times the obligations on the orders (by arithmetic) [33]. Each total needs its source and pull date, because the fiscal year 2024 figures of GAO and USAspending differ and DoD records reach public view 90 days after signing [8, 30, 34].

For data engineers. Store the per-action fields and the unique keys, and keep the award-level totals as checks [5, 14, 15]. Records change after signing [31], so keeping each version of a record shows what a total was on a given day. Supplier totals depend on matching every record of one supplier across names and identifiers.

For readers of published figures. GAO found HHS accuracy for the two value fields between 78.5% and 82.1% in fiscal years 2021 to 2023 [30]. A figure built on those fields inherits that error.

Rillor's public procurement records keep each change to a notice or award as a new version, so earlier versions stay readable next to the current one. Each delivery carries its version and its datasheet, so an analysis can name the exact records it used.

Limits of this analysis

- This note describes data fields and their definitions. It is not legal, accounting or investment advice.
- The live records were retrieved on one day, 8 November 2026 [31, 32, 33, 34], and records change.
- The worked example is one purchase order, and the vehicle test covers one agency's PIID series. Neither is a sample of all contracts.
- No record or source opened states whether the $20 billion on the tested IDVs is one cap for the vehicle or one for each contract [33].
- No source opened explains the gap between GAO's and USAspending's fiscal year 2024 totals [30, 34], or why the API documentation's example differs from the FPDS feed and USAspending [7, 31, 32].
- The explicit rule that every amount on a modification is a net change is DoD's guidance [8]. FPDS help describes values at the time of award [1]. The civilian pattern rests on one record and the Treasury's code [14, 31].
- The FPDS data dictionary files redirected to SAM.gov, so FPDS definitions come from undated help pages [1, 2, 3].
- GAO's IDIQ shares cover fiscal years 2011 to 2015 [28]. No later share, and no measure of how often de-obligations occur, was found.
- A count of awards sharing an order number such as "0001" was not obtained: USAspending's exact-match award query failed on the retrieval day.

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