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# Treasury Financial Manual

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## Chapter 4200

### AGENCY YEAR-END REPORTING ON UNEXPENDED BALANCES OF APPROPRIATION ACCOUNTS

This chapter prescribes guidance for reporting year-end unexpended balances of appropriations to the Bureau of the Fiscal Service (Fiscal Service) through Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS). The Year-end Module, in addition to GTAS, is needed to initiate year-end cancellation and adjustment transactions. This guidance applies to all departments and entities of the executive branch.

GTAS improves consistency in entity trial balance reporting through validations and edits. The validations ensure that the attributes reported in entities' GTAS trial balance submissions are valid for United States Standard General Ledger (USSGL) accounts. The validations encompass both USSGL-level attributes per the USSGL Attribute Table and Treasury Account Symbol (TAS)-level attributes found in the Super Master Account File (SMAF). The edits compare the entity trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Federal Investment Data, and Federal Borrowing Data.

GTAS users may find applicable guidance on GTAS closing edits and validations on the [GTAS](#) website.

The Year-end Module is a CARS/ATM (Agency Transaction Module) application. GTAS reporters need access to this application to initiate cancellation and adjustment transactions at year-end. For more information on the Year-end Transaction Module, please see the Year-end Closing Training on the [CARS](#) website.

#### Section 4210—Scope and Applicability

Entities must report accounting data through GTAS using budgetary and certain proprietary USSGL accounts in accordance with the Fiscal Year GTAS Reporting Window Schedule, which is located on the [GTAS](#) website. Year-end cancellation activity is reported in accordance with CARS year-end reporting window.

Fiscal Service compiles data from GTAS and CARS to report to the public unexpended balances of appropriations and other obligation authority in the

Combined Statement of Receipts, Outlays, and Balances of the United States Government. The Office of Management and Budget (OMB) uses GTAS data to compile entity budget execution reports and in preparation of the President's Budget.

GTAS formats the entity-submitted bulk file data to compile the Standard Form (SF) 133: Report on Budget Execution and Budgetary Resources, and other standard external reports in accordance with current reporting guidance from OMB, the Federal Accounting Standards Board (FASAB), and Fiscal Service.

Refer to the [USSGL](#), Sections V and VI, for the USSGL account crosswalks for the SF 133 and other external reports and Reclassified Statements.

### **Section 4215—Authority**

The provisions of 31 U.S.C. 3513 require:

- the Secretary of the Treasury (the Secretary) to prepare reports on the financial operations of the U.S. Government, and
- the head of each executive entity to furnish the Secretary all reports and information on the entity's financial conditions and operations, as required.

### **Section 4220—Terms and Definitions**

For terms and definitions related to this chapter, please view the [TFM Glossary](#).

### **Section 4225—Year-end Transaction Module**

GTAS and CARS are the systems of record which compile entity financial data for unexpended balances of appropriations and funds. The CARS Year-end Module is used for year-end reporting and processing. Validations, edits, and public law citations, requirements and references are maintained in GTAS and CARS.

Please refer to [Year-end Closing Training in CARS](#) for more specific guidance on year-end closing and processes.

The following transactions are accomplished in the Year-end Transaction Module:

- Surplus, Year-end Closing Cancellation of Expired Account Balances,
- Surplus, Year-end Closing Cancellation, Unavailable for Restoration,
- Surplus, Year-end Closing Cancellation of Special and Non-revolving Trust Fund Accounts (with Unavailable Receipts), and
- Indefinite, Year-end Closing Adjustment.

### **4225.10—Unobligated and Obligated Balance Withdrawn/Canceled, Unobligated and Obligated Balances of Accounts Subject to Withdrawal and Cancellation Pursuant to 31 U.S.C. 1552(a)**

Entities should not withdraw money from the following series of accounts:

- Revolving fund accounts (4000 series),
- Trust fund accounts (8000 series),
- Consolidated working fund accounts (3900 series), and
- No-year (X) accounts.

Fiscal Services' Budget and Appropriation Analysis Section (BAAS) must issue a warrant to allow an entity to withdraw or cancel funds for "X" accounts. The amount canceled should result in a zero balance after processing pursuant to 31 U.S.C. 1555. Submit a written request for a warrant to BAAS at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov). The request should contain the following:

- The legislative authority for the request,
- Confirmation that the purposes for which the appropriation was made have been carried out,
- The amount to be withdrawn/canceled, and
- Verification that no disbursement has been made against the account for two consecutive years.

After Fiscal Service issues a warrant, the year-end GTAS submission must reflect the withdrawal or cancellation of funds for "X" accounts.

More information is available in the USSGL Guide to Cancellations, Partial Adjustments, and Specific Permanent Reductions ([Cancellation Guidance](#)) on the [USSGL](#) website.

#### **4225.20—Adjustments to Indefinite Accounts**

Entities must report increases and decreases for indefinite authority in the Year-end Transaction Module. In most cases, this does not apply to credit reform program accounts for subsidy re-estimates and liquidating accounts. Entities cannot report any increases or decreases to definite authority on the GTAS submission. If the entity is unsure whether the account had definite or indefinite authority, it should contact BAAS at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov).

Fiscal Service requires the reporting of the public law for increases and decreases to indefinite authority.

#### **4225.30—Other Authorizations - Unfunded Contract Authority**

Entities may have statutory authority allowing them to enter into contracts or to incur other obligations in advance of (prior to) an appropriation (or the realization of revenues) for the payment of obligations. This authority may be current or permanent, with or without fiscal year limitation, and definite or indefinite in amount. Ordinarily, contract authority is used when more than a year is expected to elapse between the time the obligation was placed, and the time expenditures would begin in payment of the obligation. An entity may not make expenditures to liquidate obligations incurred by its contract authority until funds are specifically appropriated or otherwise become available for payment of the obligations. Refer to [OMB Circular No. A-11](#), Sections 20-3 and 20-4, for more detail.

An entity must report contract authority based on applicable legislation and on the entity's determination of write-offs or other adjustments made during the fiscal year. This authority may be current or permanent, and definite or indefinite in amount.

The entities should report the following activity:

- Write-offs—Amounts written off that were either rescinded by law or administratively canceled by the entity. Accounts with indefinite authority write off their unobligated balance, and
- Adjustments—An increase or decrease to an account resulting from adjusting entries. An example of an adjustment is the liquidation of contract authority by use of revolving fund receipts.

#### **4225.40—Definite and Indefinite Unfunded Contract Authority**

Definite contract authority represents the amount of new authority prescribed by law and effective during the reporting fiscal year. For definite contract authority, the entity reports amounts written off that were rescinded by law or administratively canceled by the entity.

Indefinite contract authority represents the amount of new obligations incurred in the reporting fiscal year covered by contract authority. For indefinite contract authority, the entity reports amounts written off or administratively canceled. Other adjustments to report include liquidation of contract authority by use of revolving fund receipts and write-off/reduction of obligated balances.

Contract authority (whether definite or indefinite) represents write-offs or adjustments.

#### **4225.50—Other Authorizations - Definite and Indefinite Borrowing Authority**

For definite borrowing authority, these amounts represent the balance of unused borrowing authority provided by law at the beginning of the fiscal year. Definite borrowing authority represents the amounts provided in new legislation that increased or rescinded the borrowing authority previously set by law. The amounts equal either new budget authority or a reduction in budget authority.

Definite borrowing authority represents the amounts of any borrowings made during the fiscal year that will reduce the legislative limit.

For indefinite borrowing authority, these amounts are equal to the unpaid obligations covered by borrowing authority at the beginning of the fiscal year. Indefinite borrowing authority represents the amount of additional borrowing authority equal to obligations recorded during the fiscal year against borrowing authority. Entities should report this as a gross amount. The amounts represent an increase to an entity's borrowing authority.

Indefinite borrowing authority represents the amount of actual borrowings (gross) the entity made during the fiscal year to liquidate those obligations.

These borrowings decrease an entity's borrowing authority. Indefinite borrowing authority represents reductions of borrowing authority when fund resources other than borrowings were used or are available to liquidate or cover unpaid obligations reported.

Indefinite borrowing authority represents the balance of borrowing authority, which is the amount equal to those unpaid obligations covered by borrowing authority at the close of the fiscal year.

#### **4225.60—Reimbursements Earned But Not Collected**

Reimbursements earned include current accounts and notes receivables (not included in loans receivables) arising from the sale of goods and services during the period (whether or not billed) resulting from transactions with other government entities that recorded valid obligations. Examples include interest earned, accrued rent, and certain anticipated collections under special authority of law. Deferred charges and long-term receivables, such as loans receivables, receivables from credit sales, and receivables from the public, are not considered reimbursements earned.

Except under special authority, entities must receive payment before performing reimbursable services for the public. Therefore, receivables from the public are never considered as a source of financing for reimbursable disbursements, since the public must pay for reimbursable work "up front."

#### **4225.60a—Unfilled Customer Orders**

An unfilled customer order exists with other government accounts when an entity has not received an advance, since a valid obligation exists with the ordering account. If an entity accepts an order without an advance, which can only be the case with other government accounts, the entity reports the transaction as "accounts receivable - unfilled customer order". However, the entity must not disburse fund balances into a negative position based on this receivable.

Unfilled customer orders do not exist for orders placed by the public, since entities must receive advances with the orders for goods or services from the public. If an entity does receive an advance with the order for goods or services (as with the public), it reports the transaction through GTAS in the pre-closing unexpended balance via monthly transaction reporting.

#### **4225.60b—Undelivered Orders and Contracts**

Unpaid obligations must represent valid obligations supported by documentary evidence to conform to 31 U.S.C. 1501(a). The amount of unpaid obligations represents the amount of orders for goods and services remaining unfilled at fiscal year-end for which the liability has not yet accrued (for definitions, see TFM Glossary).

If by the last business day of the fiscal year, the ordering or customer entity has not received goods or services for which it has placed an order, the entity

must report future payment of funds as a valid obligation in GTAS.

#### **4225.60c—Accounts Payable and Other Liabilities**

Accounts Payable and Other Liabilities are liabilities for goods and services received and other liabilities incurred, not involving the furnishing of goods and services, as of the end of the fiscal year (for definitions, see TFM Glossary). Entities must exclude advances received with orders for goods and services.

#### **4225.60d—Unobligated Balance**

Unobligated balances of no-year and multi-year accounts for which authority to obligate has not expired are available for obligation. Unobligated funds of an expired fiscal year account are not available for new obligations but may be used for payments of adjusted obligations.

#### **Section 4230—Reporting Requirements for Extended Authority to Liquidate Obligations**

Extended authority to liquidate obligations may be granted through specific legislation that allows the obligated balance for an annual year or multi-year account to remain on the books and to be available for disbursement purposes only for a specified number of years. Entities must notify BAAS at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov) of the specific legislation for the account to remain on Treasury's books. Entities must certify the obligated balances with the required attributes in GTAS. By the first business day of the fiscal year, entities must contact Fiscal Service's BAAS for the account to remain on Treasury's books.

Unobligated balances for Treasury Account Symbols (TAS) with extended disbursing authority will not be canceled at the end of the fifth expired year as stated in Sec 4245. The unobligated balance remains in the expired phase until the Treasury Appropriation Fund Symbol (TAFS) is closed. Note that Fiscal Service will not restore the canceled balance if the unobligated balance was canceled in a prior year.

#### **Section 4235—Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts**

##### **4235.10—Cashier Fund Balances**

For cashier fund balances, entities may record withdrawals and cancellations only on the main account symbol. Entities must close out cashier fund balances from one fiscal year account and must re-establish these balances in a new fiscal year account as a monthly transaction.

##### **4235.20—Negative Balance Account**

Entities with negative-balance accounts must provide information identifying the

expected financing of the over disbursement or whether an Anti-Deficiency Act violation exists.

An over disbursement of a fund (cash) balance may be funded by special financing authority or the receipt of outstanding receivables. The entity also must cite the relevant portion of the legislation that allows it to disburse against receivables from the public, or it must disclose that the negative balance is related to erroneous charges from other federal parties and must cite the information from the system used, for example, the Intra-Governmental Payment and Collection (IPAC) System.

#### **4235.30—Unamortized Premiums and Discounts**

Unamortized premium and discount reporting is limited to entities that issue securities under special financing authority or that are required by OMB to report amortization as a budgetary resource. The premium or discount is amortized over the life of the securities, and the amortization is reported on the entity's monthly statement of transactions.

#### **Section 4240—Investments in Treasury Securities or Entity Securities and Unrealized Discount**

For further information on investments in Treasury securities or entity securities and unrealized discount, see TFM [Volume I, Part 2, Chapter 4300](#).

#### **Section 4245—Closed Accounts**

Pursuant to 31 U.S.C. 1552, entities must close accounts with fiscal year designations as of September 30th of the fifth fiscal year after the availability period to incur new obligation ends. Canceled appropriation account balances are not available for obligation or expenditure for any purpose.

Entities close annual year accounts via CARS - Year-end Module.

Pursuant to 31 U.S.C. 1555, entities close no-year (X) accounts under the following conditions:

- The head of the entity or the President determines the purposes for which the appropriation was made have been carried out, and
- No disbursement has been made against the appropriation for two consecutive fiscal years.

Entities should contact BAAS at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov) to close a no-year account if both of the above criteria are met.

Entities may charge unliquidated obligations for a closed account to a current appropriation established for the same general purpose, if among other things, cumulative payment(s) from current funds to liquidate canceled obligations do not exceed 1 percent of the current appropriation or cause cumulative outlays to exceed the unexpended balance of the original appropriation. Refer to [OMB](#)

[Circular No. A-11](#), Section 130.14.

Entities must deposit collections received after an account has been closed in miscellaneous receipt account 3200. See the Federal Account Symbols and Titles ([FAST](#)) Book, a supplement to the TFM.

On the fourth quarter GTAS submission, before an account will be closed, entities must present all unobligated and obligated balances, including receivables and payables, as canceled. For further accounting guidance, refer to the [USSGL](#) Section III, Account Transactions, Part F, Year-end.

## **Section 4250—Reporting Requirements**

### **4250.10—Reporting Responsibilities**

GTAS reports pre-closing unexpended balances of appropriation and fund accounts and balances of unfunded contract authority, borrowing authority, investments held (at par), unrealized discount, unamortized premium and discount, and funds held outside of the Treasury. Transactions to support the unexpended balance are provided to entities through CARS Account Statement Application. The annual Year-end Closing on the TFM Volume I Bulletin page includes a schedule of reporting due dates.

Entities must transmit electronically, through GTAS, pre-closing Adjusted Trial-Balances (ATBs) at the Treasury appropriation/fund symbol-level using budgetary and certain proprietary [USSGL](#) accounts.

Entities should not round balances but should report the balances in complete amounts, including cents. Either the parent or the receiving entity, but not both, may report transfer appropriation accounts under the control of a receiving entity through GTAS. Entities determine whether the parent or receiving entity should submit a report. If the parent entity certifies the transfer appropriation accounts, then the spending entity must report the status of transfer appropriation accounts to the parent entity in time to be included in the parent entity's GTAS submission. Transfer appropriation account funds should be returned to the parent/advancing account for disposition before year-end for accounts that must close.

### **4250.20—Agreement of Figures**

Both the TFM and OMB Circular No. A-11, require data agreement.

GTAS replaces the need to submit separate reports to Treasury and OMB, since the output of GTAS results in the ability to print the SF 133 reports from one set of budgetary data. While eliminating duplicate reporting, GTAS also improves the consistency of data reported government-wide.

Entities should carefully review their procedures for identifying and classifying available special and trust fund receipts to prevent these receipts from being classified as appropriation reimbursements. They also must ensure

that the budget schedules and Treasury reports are in agreement with these items.

#### **4250.30—Verification and Adjustment of Reports by Entities**

Treasury provides pre-closing unexpended balances through GTAS. The GTAS team requests that entities log on to GTAS and verify their TAFS accounts. Entities should contact [gtas.team@fiscal.treasury.gov](mailto:gtas.team@fiscal.treasury.gov) for assistance if they:

- have not received all of their accounts,
- have received accounts not belonging to them,
- have balance discrepancies, or
- have reporting errors.

The pre-closing unexpended balances provided through GTAS agree with the ending balances shown on the CARS/GWA Account Statement for September. The pre-closing balances cannot be changed in GTAS. Entities should verify reported data immediately to assure that appropriations of fund symbols and pre-closing unexpended balances presented in GTAS agree. If an entity discovers discrepancies when reviewing year-end balances in GTAS, it should contact the Budget Reporting Branch (BRB) at [budget.reports@fiscal.treasury.gov](mailto:budget.reports@fiscal.treasury.gov) to request adjustments.

BRB instructs entities to submit electronic copies of adjustments affecting the following reports:

- Statement of Transactions (CTA) (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals),
- SF 1219/1220: Statement of Accountability and Transactions, or
- SF 1218/1221: Statement of Accountability and Transactions (Foreign Service Account).

BRB instructs entities to submit their adjusted transactions through the CARS ATM.

Entities should retain copies of all adjusted transactions reported for Statement of Transactions (CTA), SF 1219/1220, and SF 1218/1221.

BRB reserves the right to review and determine if it will accept adjustments based on established criteria. If BRB accepts and approves the proposed adjustment, the adjustment is subsequently released to CARS, which then updates pre-closing balances immediately. BRB accepts requests for adjustments for inclusion in the publication of the Combined Statement of Receipts, Outlays, and Balances of the United States Government. For specific times, see the Year-end Closing Bulletin located on the TFM Volume I Bulletin page. Once the adjustments have been processed, BRB notifies entities that they may proceed to complete and submit their GTAS data. In early December, entities can access their final September data through the CARS Account Statement Application.

**Note:** After TAFS data are complete and pass all edits, change the status of

each TAFS to pending for certification.

#### **4250.40—Certification of Reports**

For fourth quarter (year-end) GTAS submission, Treasury requires certification by the entity's Chief Financial Officer (CFO), or authorized designee, for all accounts, including those with a zero balance.

The certification reads as follows:

"Pursuant to the authority vested in me, I hereby transmit to the Bureau of the Fiscal Service of the Department of the Treasury, by electronic means, my certification that the obligation balances in each appropriation account of this entity reflect proper existing obligations, and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise meet the criteria of 31 U.S.C. 1501(A). In doing so, I submit my electronic certification."

Entities must maintain an up-to-date contact profile in GTAS.

#### **4250.50—Submission of Reports**

Fiscal Service requires that entities report annually according to the schedule of reporting dates furnished in the annual Year-end Closing Bulletin located on the TFM Volume I Bulletin page.

It is essential that entities meet the scheduled dates so that BRB can submit the Combined Statement of Receipts, Outlays, and Balances of the United States Government to the Bureau of the Fiscal Service Commissioner and OMB within the deadlines supported by law. If entities can bring their records into agreement earlier than the final submission date, they should report through GTAS at that time. Fiscal Service requests entity cooperation in coordinating processing of data between budget and accounting staffs to ensure timely and accurate submissions of related data to Fiscal Service and OMB. Timely submission of data permits Fiscal Service and OMB to schedule the preparation and reconciliation of material needed for their respective annual publications.

#### **Section 4255—Accessing GTAS New User Registration**

The term "new user" refers to an individual who does not currently have an identity (Single Sign On user ID and password, or SSO account) established to access Treasury applications via the ISIM provisioning services. To create an identity (Single Sign On user ID and password), access the Fiscal Service [Self-Enrollment](#) page. When the page opens, enter information in all required fields (denoted with an asterisk) and proceed with the instructions. Access to the GTAS application requires a government email address. Email addresses will be reviewed on an ongoing basis. Once application is complete, it could take up to 14 days for your process to complete. Your supervisor has seven days to approve the request, after which the Treasury Support Center has another seven days to complete its approval. If your supervisor does not approve the request within

the seven-day time frame designated for supervisor approval, the request will fail, and you will need to resubmit it. Should you encounter any issues with the request, please contact the Treasury Support Center at (877) 440-9476 or via email at [gtas@stls.frb.org](mailto:gtas@stls.frb.org).

### Section 4260—Instructions for Reporting Year-end Closing Data in GTAS

For specific guidance on reporting in GTAS, see the [GTAS](#) website.

For crosswalks to standard external reports (SF 133), refer to the [USSGL](#), Section V. It provides the most recent list of [USSGL](#) attributes used on the budgetary reports.

### Contacts

Direct inquiries concerning this chapter to:

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 Bureau of the Fiscal Service  
 Fiscal Accounting  
 Budget Reporting Branch  
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 Parkersburg, WV 26106-1328  
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### Summary of Updates

Section No.	Section Title	Summary of Change
Whole Document		Updated 'agency' to 'entity' throughout whole chapter.
4220	Terms and Definitions	Removed terms and definitions and linked new glossary.
4225.10	Unobligated and Obligated Balance Withdraw/Canceled, Unobligated Balances of Accounts Subject to Withdrawal and Cancellation Pursuant to 31	Added a requirement to the list for the written

	U.S.C. 1552(a)	request.
4225.40	Definite and Unfunded Contract Authority	Further clarified contract authority.