



Treasury Financial Manual

Chapter 4200

AGENCY YEAR-END REPORTING ON UNEXPENDED BALANCES OF APPROPRIATION ACCOUNTS

This chapter provides guidance for reporting year-end unexpended balances of appropriations to the Bureau of the Fiscal Service (Fiscal Service) through Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). GTAS and the Year-end Transaction Module replace the legacy Federal Agencies Centralized Trial-Balance System II (FACTS II): Year-end Closing Statement. The Year-end Module in addition to GTAS are needed to initiate year-end cancellation and adjustment transactions that were previously accomplished in FACTS II on the 2108.

GTAS was implemented to improve consistency in agency trial balance reporting. This is accomplished through validations and edits. The validations ensure that the attributes reported in agencies' GTAS trial balance submissions are valid for the USSGL account. 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). Edits compare the agency trial balances with USSGL rules and with data from authoritative sources such as the Central Accounting Reporting System (CARS), Fiscal Service, and the Federal Financing Bank.

GTAS users may find applicable guidance on GTAS closing edits and validations on the GTAS website at https://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm

The Year-end Module is a CARS/ATM (Agency Transaction Module) application. GTAS reporters will need access to this application to submit adjusted trial balances at year-end. For more information on Year-end Transaction Module, please see Year-end Closing Training on Fiscal Services CARS website:

<https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/training.htm>

The following transactions are accomplished in the Year-end 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)
- Indefinite, Year-end Closing Adjustment

This guidance applies to all departments and agencies of the executive branch. Treasury strongly encourages all U.S. Government entities to report through GTAS and in the Year-end Module as defined in this chapter.

Section 4210—Scope and Applicability

Agencies must report accounting data through GTAS using budgetary and certain proprietary USSGL accounts in accordance with the Fiscal Year GTAS Reporting Window Schedule at https://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/reporting_schedule.htm

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 agency budget execution reports and in preparation of the President's Budget.

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

Refer to the USSGL TFM, Section V and VI, for the USSGL account crosswalks for the SF 133 and other external reports and Reclassified Statements on the USSGL website at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

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 agency to furnish the Secretary all reports and information on the agency's financial conditions and operations, as required.

Section 4220—Definition of Terms

Accounts Payable—Amounts owed on the basis of invoices or evidence of receipt of goods and services, and payables for amounts owed for other than goods and services from suppliers. Included in this category are the following: accrued salaries, rents, interest payable on borrowings, refunds payable, disbursements in transit, funded accrued annual leave, and unbilled costs of contractors under the constructive delivery concept (provided the amounts are used as part of the agency's accounting system).

Borrowing Authority—A type of budget authority that permits an agency to incur obligations and make payments for specified purposes from the proceeds of borrowed funds. It may be definite or indefinite in nature (see the definitions for definite and indefinite budget authority). Borrowing authority may be one of the following types:

- **Authority to borrow from the public**—Authority to sell agency debt securities to the public or to other federal agencies. Usually, the law authorizes borrowing from the Treasury, but in a few cases it authorizes borrowing directly from the public. Laws usually authorize borrowing for business-like operations, such as the Tennessee Valley Authority, which generates and sells electrical power. Such laws require the program to repay the borrowing, with interest, out of business proceeds.

Authority to borrow from Treasury—Authority to borrow funds derived from the sale of Treasury securities.

- **Authority to borrow from the Federal Financing Bank (FFB)**—Authority to borrow from FFB rather than borrowing from Treasury or issuing securities to the public.

Cashier Fund—Cash held at personal risk kept on hand by authority of the Secretary, and not deposited into Treasury's General Account, to make change and miscellaneous cash payments, and for other authorized purposes. (See also, Imprest funds USSGL Accounts & Definitions.)

Cash Held Outside of the Treasury—Funds under the custodial responsibility of federal government agencies and/or their employees, officers, or agents that are deposited in non-Treasury general accounts. (Refer to I TFM 2-3400.)

Central Accounting Reporting System (CARS)—As of March 21, 2015, the Central Accounting Reporting System (CARS) is the central accounting System of Record for the Department of the Treasury, Bureau of the Fiscal Service.

Closed Account—An account for which obligated and unobligated balances have been withdrawn and canceled.

Contract Authority—Permits an agency to incur obligations in advance of an appropriation, offsetting collections, or receipts to make outlays to liquidate the obligations. Typically, Congress provides contract authority in an authorizing statute to allow agencies to incur obligations in anticipation of the collection of receipts or offsetting collections that will be used to liquidate the obligations. Refer to the OMB Circular No. A-11, Section 20-(2) for more details concerning contract authority.

Expired Account—An account for which authority to incur new obligations has expired.

Fund Equities—The value of the unobligated balance and unpaid obligations (undelivered orders and contracts, accounts payable, and other liabilities).

Fund Resources—The collective value of the undisbursed balance (by year account), investments held (at par), unfunded contract authority, borrowing authority, funds held outside of the Treasury, unrealized discount, unamortized premium and discount, and accounts receivable (reimbursements earned, refunds only when collected, and unfilled customer orders). Refer to the OMB Circular No. A-11, Section 20-4, for more detail about budget authority.

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)—GTAS is used by agencies to submit proprietary and budgetary data simultaneously in one submission.

GTAS Super Master Account File (SMAF)—The SMAF contains the valid TAS balances and attributes used for budgetary and proprietary adjusted trial balance submissions. See the GTAS website for more information: https://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm

Imprest Fund—A fixed-cash or petty-cash fund in the form of currency, coin, or government check. It is advanced as funds held outside of the Treasury and charged to a specific appropriation account by a government agency official to an authorized cashier for cash payments or other cash requirements as specifically authorized.

Investments Held in Federal Securities—Investments in securities issued by Treasury or other agencies

of the federal government.

Investments Held in Non-Federal Securities—Investments in securities other than those issued by Treasury or other agencies of the federal government.

Negative Balance Account—An account for which disbursements exceed the available cash balance. A negative balance may indicate an Anti-Deficiency Act violation. See Section 4325.20.

Obligated Balance—The cumulative amount of budget authority that has been obligated but not yet outlayed. It also is known as unpaid obligations, which are made up of accounts payable and undelivered orders. Refer to the OMB Circular No. A-11, Section 20-(4)(g).

Open Account—An account for which the availability to incur new obligations has not expired (such as an “X” account) or for which the availability to incur new obligations has expired, but five years have not passed since its availability period ended.

Unamortized Premium and Discount—The difference between the face value and the purchase amount of the security minus amounts realized.

Undelivered Unpaid Orders—The value of goods and services ordered and obligated but not received.

Unfilled Customer Orders—The amount of orders accepted for goods and services not yet provided or performed with or without an advance.

Unobligated Balance—The portion of budget authority that has not yet been obligated. The unobligated balance for unexpired accounts is still available for new obligations. The unobligated balance for expired accounts is not available for new obligations. However, valid obligations may be adjusted (such as, adding unrecorded obligations), and payments may be made from expired accounts.

Year-end Module—CARS Agency Transaction Module (ATM) requires agencies to report transactions at the end of a fiscal year according to the schedule published in the annual Year-end Closing: <http://fm.fiscal.treasury.gov/v1/bull.html>. The Year-end Module is the application which accomplishes this function.

Section 4225—Year-end Transaction Module

Items previously reported and presented on the legacy FACTS II are listed for historical reference and informational purposes. GTAS and CARS are the systems of record which compile agency financial data for unexpended balances of appropriations and funds. The Year-end Module has replaced the legacy 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 for more specific guidance on year-end closing and processes as applicable: <https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/training.htm>

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)

- Indefinite, Year-end Closing Adjustment

4225.20a—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)

Agencies 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 Appropriation and Analysis Section (BAAS) must issue a warrant to allow an agency 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 The request should contain the following:

The legislative authority for the request;

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 Cheat Sheet) at the USSGL website:

https://www.fiscal.treasury.gov/fsreports/ref/ussgl/ussgl_home.htm

4225.20b—Adjustments to Indefinite Accounts

Agencies 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. Agencies cannot report any increases or decreases to definite authority on the GTAS submission. If the agency is unsure whether the account had definite or indefinite authority, it should contact BAAS at 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

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

The agencies should report the following activity:

Write-offs—Amounts written off that were either rescinded by law or administratively canceled by the agency. Accounts with indefinite authority write off their unobligated balance.

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, report amounts written off that were rescinded by law or administratively canceled by the agency.

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

Contract authority 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. Agencies should report this as a gross amount. The amounts represent an increase to an agency's borrowing authority.

Indefinite borrowing authority represents the amount of actual borrowings (gross) the agency made during the fiscal year to liquidate those obligations. These borrowings decrease an agency's borrowing authority. For indefinite borrowing authority only, represents reductions of borrowing authority when fund resources other than borrowings were used or are available to liquidate or cover unpaid obligations reported.

For 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 agencies 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, agencies 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 agency has not received an advance, since a valid obligation exists with the ordering account. If an agency accepts an order without an advance, which can only be the case with other government accounts, the agency does report the transaction as “accounts receivable – unfilled customer order”. However, the agency must not disburse fund balances into a negative position on the basis of this receivable.

Unfilled customer orders do not exist for orders placed by the public, since agencies must receive advances with the orders for goods or services from the public. If an agency 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 Section 1311 of Public Law 83-663 (68 Stat. 830). 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 Section 4220).

If by the last business day of the fiscal year the ordering or customer agency has not received goods or services for which it has placed an order, the agency 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 Section 4220). Exclude advances received with orders for goods and services.

4225.60d—Unobligated Balance

Unobligated balances of no-year and multiyear 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 multiyear account to remain on the books and to be available for disbursement purposes only for a specified number of years. Agencies must notify BAAS at BAASgroup@fiscal.treasury.gov of the specific legislation for the account to remain on Treasury's books. Agencies must certify the obligated balances with the required attributes in GTAS. By the first business day of the fiscal year, agencies 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. 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 agencies may record withdrawals and cancellations only on the main account symbol. Agencies must close out cashier fund balances from one fiscal year account and must reestablish these balances in a new fiscal year account as a monthly transaction.

4235.20—Negative Balance Account

Agencies 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 agency also must cite the portion of the U.S. Code 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 agencies 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 agency's monthly statement of transactions.

Section 4240—Investments in Treasury Securities or Agency Securities and Unrealized Discount

For further information on investments in Treasury securities or agency securities and unrealized discount, see I TFM 2-4300.

Section 4245—Closed Accounts

Pursuant to 31 U.S.C. 1552, agencies must close accounts with fiscal year designations as of September

30th of the fifth fiscal year after the availability period to incur new obligations ends. Cancelled appropriation account balances are not available for obligation or expenditure for any purpose.

Agencies close annual year accounts via CARS – Year-end Module

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

The head of the agency 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.

Agencies should contact BAAS at BAASgroup@fiscal.treasury.gov to close a no-year account if both of the above criteria are met.

Agencies 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.

Agencies 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, at https://www.fiscal.treasury.gov/fsreports/ref/fastBook/fastbook_home.htm

On the fourth-quarter GTAS submission, before an account will be closed, agencies 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 Pre-closing and Closing Entries, on the USSGL website at

http://tfm.fiscal.treasury.gov/v1/supplements/ussgl/ussgl_part_1.html

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 agencies through CARS Account Statement Application. The annual Year-end Closing Bulletin on the TFM at <http://tfm.fiscal.treasury.gov/v1/bull.html> includes a schedule of reporting due dates.

Agencies 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, see the USSGL website at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Agencies 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. Agencies determine whether the parent or receiving entity report. If the parent agency certifies the transfer appropriation accounts, then the spending agency must

report the status of transfer appropriation accounts to the parent agency in time to be included in the parent agency'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 governmentwide.

Agencies should review carefully 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 Agencies

Treasury provides pre-closing unexpended balances through GTAS. The GTAS team requests that agencies log on to GTAS and verify their TAFS accounts. Agencies should contact 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;

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. Agencies should verify reported data immediately to assure that appropriations of fund symbols and pre-closing unexpended balances presented in GTAS agree. If an agency discovers discrepancies when reviewing year-end balances in GTAS it should contact BRD at budget.reports@fiscal.treasury.gov to request adjustments.

BRD instructs agencies to submit electronic copies of adjustments affecting the following reports:

Statement of Transactions (224) (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals);

SF 1219/1220: Statement of Accountability and Transactions;

SF 1218/1221: Statement of Accountability and Transactions (Foreign Service Account). BRD instructs agencies to submit their adjusted transactions through the GWA System ATM.

Agencies should retain copies of all adjusted transactions reported for Statement of Transactions (224), SF 1219/1220, and SF 1218/1221.

BRD reserves the right to review and determine if it will accept adjustments based on established criteria. If BRD accepts and approves the proposed adjustment, the adjustment is subsequently released to CARS, which then updates pre-closing balances immediately. BRD accepts requests for adjustments for inclusion in the publication of the Combined Statement of Receipts, Outlays, and Balances of the United States Government. See the Year-end Closing Bulletin on the TFM website at <http://tfm.fiscal.treasury.gov/v1/bull.html> for specific timeframes. Once the adjustments have been processed, BRD notifies agencies that they may proceed to complete and submit their GTAS data. In early December, agencies can access their final September data through the GWA 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 agency'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 transmitted 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 the agency 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.”

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

4250.50—Submission of Reports

Fiscal Service requires that agencies report annually according to the schedule of reporting dates furnished in the annual Year-end Closing Bulletin, see the TFM website at <http://tfm.fiscal.treasury.gov/v1/bull.html>

It is essential that agencies meet the scheduled dates so that BRD 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 agencies can bring their records into agreement earlier than the final submission date, they should report through GTAS at that time. Fiscal Service requests agency 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 ITIM provisioning services. To create an identity (Single Sign On user ID and password), access the Fiscal Service Self-

Enrollment page at <https://reg.fms.treas.gov/selfenroll/register>. 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 timeframe 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.

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

For specific guidance on reporting in GTAS, see GTAS website at https://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm

For crosswalks to standard external reports (SF 133), refer to the USSGL TFM, Section V. USSGL TFM, and Section IV, provides the most recent list of USSGL attributes used on the budgetary reports. See the USSGL website at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>

Contacts

Direct inquiries concerning this chapter to:

Department of the Treasury
Bureau of the Fiscal Service
Fiscal Accounting
Budget Reports Division
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 202-874-9936
Email: Budget.Reports@fiscal.treasury.gov