

VOLUME 6A, CHAPTER 6: “GOVERNMENTWIDE FINANCIAL REPORT SYSTEM AND GOVERNMENTWIDE TREASURY ACCOUNT SYMBOL ADJUSTED TRIAL BALANCE SYSTEM REPORTING”

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by **bold, italic, blue, and underlined font**.

The previous version dated **December 2015** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted the chapter for clarity. Revised references and added electronic links.	Revision
060201	Revised definition of the Governmentwide Financial Report System to mirror the definition used by the Bureau of the Fiscal Service (Fiscal Service).	Revision
060202	Added information pertaining to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System based on current Fiscal Service guidance.	Addition
060302.A.3	Clarified submission and verification of data guidance based on revisions to Treasury Financial Manual, Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the Financial Report of the United States Government.”	Revision
060303.A	Identified current Fiscal Service systems used to submit closing package information.	Revision
060303.C	Updated to reflect current process used to submit adjusted trial balance information to Fiscal Service.	Revision
060304	Included information on the Digital Accountability and Transparency Act requiring Federal agencies to report financial and payment information according to data standards established by the Department of the Treasury and the Office of Management and Budget.	Addition

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CHAPTER 6

**GOVERNMENTWIDE FINANCIAL REPORT SYSTEM AND GOVERNMENTWIDE
TREASURY ACCOUNT SYMBOL ADJUSTED TRIAL BALANCE SYSTEM
REPORTING**

0601 GENERAL

060101. Purpose

This chapter prescribes policy for the submission of financial data through the Governmentwide Financial Report System ([GFRS](#)) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System ([GTAS](#)). The chapter applies to Department of Defense (DoD) reporting entities authorized to prepare and submit consolidated annual financial statements to the Department of the Treasury ([Treasury](#)), Bureau of the Fiscal Service (Fiscal Service).

060102. Authoritative Guidance

The chapter addresses the basic reporting requirements detailed in Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4700 ([TFM 2-4700](#)), “Agency Reporting Requirements for the Financial Report of the United States Government” ([FR](#)).

0602 REPORTING

*060201. [GFRS](#)

[GFRS](#) is an application used to collect closing package information from populated reclassified financial statements from [GTAS](#) and Federal Program Agencies. The closing package is a set of prescribed financial statements of an agency’s department-level comparative, audited, financial data.

*060202. [GTAS](#)

Fiscal Service administers and maintains [GTAS](#) to facilitate preparation and consolidation of the [FR](#). [GTAS](#) is a web-based system that merges the functionality of former systems used to collect and report trial balance data. Reporting Agencies now submit both proprietary and budgetary data simultaneously in one [bulk file submission](#). Systemic edits validate data across both budgetary and proprietary reporting. Volume 6B addresses the form and content of DoD audited financial statements.

A. [GTAS Reporting](#). The [GTAS](#) data submitted by agencies are United States Standard General Ledger (USSGL)-based trial balances used to populate the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources; the past-year actual column of the Program and Financing Schedule (Schedule P) of the Budget; and the Statement of Budgetary Resources (SBR).

B. Reporting Schedule. Reporting entities must report budgetary data according to the yearly GTAS Reporting Window Schedule, which includes due dates for budgetary and proprietary submissions, extension requests, bulk file submissions, and material difference reporting.

C. Agency Financial Statements. Agencies may use the same trial balance information submitted to GTAS as the basis for compilation of agency financial statements and notes to aid in the alignment of agency financial statements with the closing package.

D. Consistency of Data. Agencies must ensure budgetary information used to prepare the SBR is consistent with the budgetary information reported to GTAS during the fourth quarter window. The information submitted through GTAS will be used to produce the fourth quarter SF 133 and much of the initial data that will appear in the prior year column of Schedule P.

E. GTAS Super Master Account File (SMAF). The SMAF is the combination of the legacy Federal Agencies' Centralized Trial Balance System I and II Master Appropriation Files and contains the valid Treasury Account Symbol balances and attributes used for budgetary and proprietary adjusted trial balance (ATB) submissions.

F. Canceled "C" Treasury Account Symbol (TAS). GTAS establishes the default "C" TAS used to report canceled proprietary payables and receivables and assets. Report expired obligated and unobligated balances as canceled on the final, September 30, SF 133 before closing a Treasury Appropriation Fund Symbol (TAFS). While budgetary USSGL balances are not required to be reported to Treasury and the Office of Management and Budget (OMB) after a TAFS is canceled, Section 130.14 of OMB Circular A-II requires a tracking process monitoring obligations pertaining to canceled appropriations in order to prevent overpayment.

060203. FR

The FR presents and discusses the Federal Government's financial position and condition, its revenues and costs, assets and liabilities, and other responsibilities and commitments, as well as important financial issues that affect the nation and its citizens both now and in the future. The FR also includes consolidated financial statements and related disclosures, as well as reports on stewardship responsibilities. All Executive agencies must submit their pre-closing ATBs through GTAS to be used in the compilation of the FR.

0603 POLICY

060301. Fiscal Service and DoD Financial Reporting Guidance

TFM 2-4700 describes how agencies provide data for the FR using GFRS and GTAS, along with specific reporting requirements, due dates, and definitions of terms. The DoD Financial Reporting Guidance (Annual and Quarterly Guidance) provides reporting requirements in addition to the quarterly and year-end schedules.

*060302. Submission and Verification of Data

A. Reporting Requirements. DoD reporting entities will:

1. Comply with Fiscal Service (GFRS and GTAS) reporting requirements for the reconciliation and confirmation of balances;

2. Ensure submitted data is timely and reliable; and

* 3. Verify due dates are met according to TFM 2-4700, DoD Financial Reporting Guidance, and this chapter, for both Significant Entities and Other Entities. Significant Entities **must** verify and submit a closing package and provide Chief Financial Officer Representations for Federal intragovernmental activity and balances. Appendix 5 of TFM 2-4700 provides a list of Significant Entities and Other Entities. Other Entities include all other executive branch agencies. All Treasury reporting entities (Significant or Other) submit GTAS ATB data and complete GFRS FR Notes and other FR data for fiscal year reporting. The Defense Security Cooperation Agency – Security Assistance Accounts will provide both GFRS and GTAS submissions as a Significant Entity.

B. Edits and Validations. Reporting entities must comply with established GTAS edits and validations to verify the integrity of data submissions and that all attributes are submitted according to the USSGL attributes and domain value rules and exceptions, as defined by the USSGL. Section VII of the bi-annual USSGL Bulletin contains a listing of edits and validations used in GTAS. In addition to Treasury-level tie-point type edits incorporated in GTAS, reporters will perform more detailed DoD-level tie-point reconciliations before submitting finalized data through GTAS.

C. Standard Financial Information Structure (SFIS). SFIS is a comprehensive data structure that supports requirements for budgeting, financial accounting, cost/performance, and external reporting needs across DoD. SFIS enables decision-makers to compare programs and their associated activities and costs across DoD and provides a basis for common valuation of DoD programs, assets, and liabilities. Entities reporting DoD financial information must use the SFIS reporting elements prescribed in the SFIS data structure.

*060303. TFM 2-4700 Reporting Requirements

* A. Closing Package Requirements. The closing package is a prescribed format of financial statements needed to prepare the FR. DoD Financial Reporting Directorate provides Fiscal Service with required fiscal year-end data to prepare the FR. DoD prepares and submits financial data using the closing package process via GFRS and GTAS at the department-level. The closing package is a designed methodology used to link the agencies' comparative, audited consolidated, department-level financial statements to the FR.

B. Intragovernmental Requirements. DoD reporting entities comply with Fiscal Service requirements for the reconciliation and confirmation of intragovernmental balances.

Volume 6B, Chapter 13 contains detailed guidance for accounting and reconciling intragovernmental balances.

* C. ATB Requirements. DoD Components and the offices responsible for the preparation and submission of ATBs, listed in Table 6-1, will ensure timely and reliable GTAS data is prepared and electronically submitted to Fiscal Service. Fiscal Service collects ATB data to aid in its analytical process. ATB data should link directly to the agencies' comparative, audited consolidated, department-level financial statements. Agencies prepare and submit pre-closing GTAS ATBs at the TAS level using USSGL accounts and attributes. The GTAS ATBs include USSGL account balances reflecting the pre-closing adjusting entries needed to produce the financial statements. Significant entities and other entities use the same USSGL data on the GTAS ATBs used to prepare the current fiscal year audited entity consolidated financial statements due to OMB.

*060304. Digital Accountability and Transparency (DATA) Act

A. The DATA Act, enacted in FY 2014, requires Federal agencies to report financial and payment information according to data standards established by Treasury and OMB. The purpose of the DATA Act is to make Federal spending data more accessible, searchable, and reliable while also serving as a tool for better oversight, data-centric decision-making, and innovation both inside and outside of government. To help agencies comply with the DATA Act, OMB and Treasury created the DATA Act Playbook identifying key steps that, if followed together, assist agencies in leveraging existing capabilities with DATA Act implementation. Accurate financial reporting through GTAS and GFRS enables reporting entities to submit USSGL accounts and SFIS data elements required to comply with the DATA Act.

B. The purposes of the DATA Act are to:

1. Expand the Federal Funding Accountability and Transparency Act of 2006 by disclosing direct Federal agency expenditures and linking Federal contract, loan, and grant spending information to programs of Federal agencies to enable taxpayers and policy makers to track Federal spending more effectively;

2. Establish governmentwide data standards for financial data and provide consistent, reliable, and searchable governmentwide spending data that is displayed accurately for taxpayers and policy makers on USASpending.gov;

3. Simplify reporting for entities receiving Federal funds by streamlining reporting requirements and reducing compliance costs while improving transparency;

4. Improve the quality of data submitted to USASpending.gov by holding Federal agencies accountable for the completeness and accuracy of the data submitted; and

5. Apply approaches developed by the Recovery Accountability and Transparency Board to spending across the Federal Government.

C. Submitting information for the DATA Act is a multi-step process requiring the identification of Federal contract, loan, and grant spending information, the submission of relevant information, the validation of submissions for accuracy, and the certification of final data for publication.

Table 6-1. DoD Reporting Entities Required to Submit ATBs

DoD Reporting Entity	Treasury Index (T.I.)	Budget Functional Classification	Responsible Office for GTAS Submission to the Fiscal Service
Defense Security Cooperation Agency – Security Assistance Accounts	T.I. 11	152	DFAS-Indianapolis
Department of the Navy*	T.I. 17	051	DFAS-Cleveland
Department of the Army	T.I. 21	051	DFAS-Indianapolis
Department of the Air Force	T.I. 57	051	DFAS-Columbus
U.S. Army Corps of Engineers (USACE)	T.I. 96	301/304	USACE Finance Center
Defense Working Capital Fund, Army	T.I. 97X4930.001	051	DFAS-Columbus
Defense Working Capital Fund, Navy*	T.I. 97X4930.002	051	DFAS-Cleveland
Defense Working Capital Fund, Air Force	T.I. 97X4930.003	051	DFAS-Columbus
Defense Working Capital Fund, Defense Commissary	T.I. 97X4930.004	051	DFAS-Columbus
Defense Working Capital Fund, Defense Agencies	T.I. 97X4930.005	051	DFAS-Indianapolis
Other Defense Organizations General Funds	T.I. 97 all other	051	DFAS-Indianapolis
Medicare Eligible Retiree Health Care Fund	T.I. 97X5472	551	DFAS-Indianapolis
Military Retirement Trust Fund	T.I. 97X8097	602	DFAS-Indianapolis
*includes U.S. Marine Corps			