

**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 **July 2013** is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
060101 & 060202	Included information on the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) that merges the functionality of the Federal Agencies' Centralized Trial Balance System (FACTS I and FACTS II), Intragovernmental Fiduciary Confirmation System, Intragovernmental Reporting and Analysis System, and United States Standard General Ledger Interactive Database.	Addition
060302.A	Updated titles to Verifying Entities and Non-verifying Entities as directed by Treasury Financial Manual Volume 1, Part 2, Chapter 4700 (TFM 2-4700). TFM 2-4700 changed Verifying Entity to “Significant Entity” and Non-verifying Entity to “Other Entity.”	Revision
060302.B	Included information on GTAS edits and validations used to verify the integrity of GTAS data submissions.	Addition
060302.C	Included information on the Standard Financial Information Structure used to categorize financial information supporting Department of Defense financial management and reporting functions.	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, 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. Governmentwide Financial Report System

A reporting system that captures closing package information at the DoD Agency-wide level and links the agencies’ comparative, audited consolidated, department-level financial statements to the FR.

\*060202. Governmentwide Treasury Account Symbol Adjusted Trial Balance System

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: Federal Agencies’ Centralized Trial Balance System (FACTS I and FACTS II); Intragovernmental Fiduciary Confirmation System; Intragovernmental Reporting and Analysis System; and United States Standard General Ledger Interactive Database. 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.

060203. [Financial Report of the United States Government](#)

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. The FR also includes consolidated financial statements and related disclosures, as well as reports on stewardship responsibilities.

## 0603 POLICY

060301. [Fiscal Service](#) and DoD Audited Financial Statements Reporting and Analysis Guidance

TFM 2-4700 provides specific reporting requirements, due dates, definitions of terms, and describes how agencies provide data for the FR using GFRS and GTAS. [Department of Defense Audited Financial Statements Reporting and Analysis \(DoD AFS R&A\)](#) 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: comply with [Fiscal Service](#) (GFRS and GTAS) reporting requirements for the reconciliation and confirmation of balances; ensure submitted data is timely and reliable; and verify due dates are met according to TFM 2-4700, DoD AFS R&A Financial Reporting Guidance, and this chapter, for both [Significant Entities](#) and [Other Entities](#). [Significant Entities](#) are required to 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](#). Characterize entities not listed in [Appendix 5](#) as [Other Entities](#). [Other Entities](#) will submit GTAS adjusted trial balance (ATB) data and complete GFRS FR Notes and other FR data. The [Defense Security Cooperation Agency](#) 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 United States Standard General Ledger (USSGL) attributes and domain value rules and exceptions, as defined by the USSGL. [Section VII](#) of the USSGL 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. Volume I 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 Agency-wide must provide **Fiscal Service** with required fiscal year-end data to prepare the FR. DoD must prepare and submit their financial data using the Closing Package process via GFRS 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 will 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** will collect ATB data to aid in its analytical process. ATB data should link directly to the agencies' comparative, audited consolidated, department-level financial statements. ATB data from **Significant Entities** are tools to facilitate the Closing Package, are not subject to coverage in the audit requirements of the Closing Package, and are not used to prepare the FR.

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 Treasury 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			