

**\*VOLUME 6A, CHAPTER 3: “REPORTING OF OUTLAYS, RECEIPTS, AND ADJUSTED TRIAL BALANCES”**

**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 **January 2018** is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Consolidated information from Chapter 6 into Chapter 3. Revised the title of Chapter 3 to reflect the consolidation of Chapter 6 and Chapter 3. Chapter 6 is cancelled upon publication of this chapter.	Addition
All	Removed references to the Governmentwide Financial Report System as the Bureau of the Fiscal Service (Fiscal Service) discontinued its use by reporting entities external to Fiscal Service.	Deletion
All	Deleted references to the Closing Package as Fiscal Service discontinued use of the Closing Package in fiscal year 2019.	Deletion
030101	Added an overview paragraph identifying the need to reconcile reported amounts between the Central Accounting Reporting System (CARS) and the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), to ensure financial reports contain accurate information.	Addition
All	Deleted information on the Standard Form 1220, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, as Fiscal Service discontinued use of the form for CARS daily reporters.	Deletion
030201, 030203.A, 030203.B	Replaced subclass codes used to report Government securities and borrowing authority amounts with a reference to current Business Event Type Code classifications.	Revision

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
030202.A-D	Deleted reporting processes and data elements used by CARS reporters.	Deletion
030203.C	Revised subparagraph on cash to reflect current Treasury Financial Manual and DoD Financial Management Regulation policies for accounting and reporting cash and investments held outside of the U.S. Treasury.	Revision
030301	Clarified the amounts in GTAS must reconcile with amounts reported in CARS to verify the accuracy of reported balances.	Revision
030302.B	Revised to reflect DoD Component trial balance policies identified in the Office of the Under Secretary of Defense (Comptroller) memorandum, "Department of Defense Component Agency Financial Report Requirement," dated April 12, 2019.	Revision
030304.B	Added Significant Entity reporting responsibilities used to generate the Financial Report of the United States Government.	Addition
030306.B	Revised reference to the current authoritative guide used to assist agencies in complying with the Digital Accountability and Transparency Act.	Revision
Table 3-1	Modified the listing of DoD reporting entities to align with Office of Management and Budget Bulletin 19-03, "Audit Requirements for Federal Financial Statements," allowing the Navy General Fund audit to be satisfied with separate U.S. Marine Corps statements, and non-Marine Corps Navy statements. Clarified inclusion of the U.S. Marine Corps Working Capital Fund within the Navy Working Capital Fund.	Revision

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## CHAPTER 3

**REPORTING OF OUTLAYS, RECEIPTS, AND ADJUSTED TRIAL BALANCES**

## 0301 GENERAL

## \*030101. Overview

DoD reporting entities, including DoD Components, submit monthly outlay and receipt information via the Central Accounting Reporting System (CARS). The data in CARS interfaces with trial balance data submitted through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) to produce the financial reports. Reporting entities, including DoD Components, are responsible for reconciling information between CARS and GTAS to ensure financial reports contain accurate information and provide an audit trail for the reporting period presented. The DoD Financial Management Regulation Glossary identifies DoD Components included as a part of DoD reporting.

## 030102. Purpose

This chapter prescribes guidance for reporting outlays, receipts, and adjusted trial balances (ATBs) to the U.S. Department of the Treasury (Treasury). The policies included in this chapter apply to DoD reporting entities authorized to prepare and submit consolidated monthly reports of outlays and receipts, and reporting entities authorized to prepare and submit consolidated annual financial statements, to the Treasury, Bureau of the Fiscal Service (Fiscal Service).

## 030103. Authoritative Guidance

A. The Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 3300 ([ITFM 2-3300](#)) requires a monthly detailed reporting of disbursements and collections (outlays/receipts).

B. [ITFM 2-4700](#) prescribes how agencies provide data for the Financial Report of the United States Government ([FR](#)).

## 0302 CARS REPORTING

## \*030201. CARS

[CARS](#) handles Treasury-level accounting and reporting for all federal agencies and is the system of record for Fiscal Service. CARS captures and records Treasury Account Symbol (TAS) information for payments, deposits, and intragovernmental transactions and provides agencies a daily status of their Fund Balance with Treasury. All agencies must use the [CARS Modules](#) and submit the CARS TAS/Business Event Type Code ([BETC](#)) reporting classification for each payment, deposit, and intragovernmental transaction. The [CARS Glossary](#) identifies and defines the reporting processes and data elements used by CARS reporters.

## 030202. CARS Reporting

A. CARS Daily Reporters. “CARS Daily Reporters” submit the TAS/BETC reporting classification for each payment or collection daily to CARS via the Payment Information Repository (PIR) or Collections Information Repository (CIR), respectively. DoD disbursing officers report cash disbursements via the Classification, Transactions, and Accountability system.

1. PIR. The PIR serves as a repository for all Government payment data and supports Government transparency initiatives by improving the way Fiscal Service collects, analyzes, and reports on payment-related data. Reporting entities submit payment and accounting data to the PIR using the Standard Reporting Format.

2. CIR. Reporting entities use the CIR to obtain detailed and summary-level information on collections and deposits received.

B. CARS Non-Daily Reporters. Agencies not classified as “CARS Daily Reporters” must report disbursements and collections through monthly reporting on the Standard Form (SF) 224, “Statement of Transactions;” SF 1219, “Statement of Accountability;” or SF 1220, “Statement of Transactions According to Appropriations, Funds, and Receipt Accounts,” in accordance with I TFM 4A-4000. Entities that receive disbursing support from Fiscal Service (with regard to the operations of designated Defense Agencies) must report using the SF 224. I TFM 2-3300 contains reporting policies for the SF 224.

## 030203. Special Reporting

\* A. Government Securities. Refer to I TFM 2-4300 for guidance on reporting the purchase and sale of U.S. Government securities, including the purchase of unrealized discount on investments. Report U.S. Government securities, purchased as an investment by a trust fund, as a disbursement at par value and the sale of securities at par value as a receipt. See the Fiscal Service BETC listing for approved TAS/BETC combinations used to report the purchase and sale of U.S. Government securities.

\* B. Borrowing Authority. Borrowing authority is statutory authority to incur obligations and make payments for specified purposes out of borrowed money. It must be established as needed by the acquisition of property subject to a mortgage, and withdrawn upon payment of the mortgage principal. When the buyer assumes the mortgage, the borrowing authority is disestablished. See the Fiscal Service BETC listing for approved TAS/BETC combinations used to report mortgage transactions.

1. A DoD Component becomes the mortgagor when it acquires property subject to a previous mortgage under the DoD Homeowners Assistance Program, or when it borrows money to finance, or issues a mortgage instead of immediate payment, for new construction under the DoD Family Housing Program. See Volume 3, Chapter 15 for additional guidance on borrowing authority.

2. Report the total acquisition cost of the property, including mortgages payable included in the sale of non-guaranteed Government agency securities, as a disbursement to liquidate the entire related obligation. Report the amount of the mortgage assumed, which is included in the sale of non-guaranteed Government agency securities, as a reimbursement.

3. Report payments to the mortgagee in two parts: Payments on principal, which are associated with the redemption of non-guaranteed Government agency securities, as disbursements; and [the associated](#) interest payments.

4. Report the sale of property subject to a previous mortgage assumed by the buyer as a reimbursement [for](#) the total sales price. Report only the portion of this balance that relates to the redemption of non-guaranteed Government agency securities. Report the amount of the existing mortgage assumed by the buyer, related to the redemption of non-guaranteed Government agency securities, as a disbursement.

\* C. [Cash](#). [ITFM 2-3400](#) contains guidance on [reporting](#) cash held outside of the U.S. Treasury. See [Volume 4, Chapter 2](#) and [Volume 5](#) for additional information on [establishing financial control over fund balances with the U.S. Treasury and cash resources not part of the Fund Balance with Treasury](#).

#### 030204. [Monthly Reporting Process](#)

A. Fiscal Service coordinates with reporting entities to ensure appropriate submission and reporting procedures are in place to accomplish the monthly reporting requirements. Reporting entities compile expenditure accounting information from their reporting activities and electronically submit a monthly consolidated report to Fiscal Service in accordance with due dates established by Fiscal Service. Due dates are consistent with the requirements of the Office of the Under Secretary of Defense (Comptroller) Program/Budget, Program and Financial Control Directorate.

B. Fiscal Service uses outlay and receipt information submitted by reporting entities to produce the Monthly Treasury Statement ([MTS](#)), which summarizes the financial activities of the Federal Government and conforms to the Budget of the U.S. Government. MTS data includes information provided by federal entities, disbursing officers, and Federal Reserve Banks. It presents a summary of receipts and outlays, surplus or deficit, and means of financing on a modified cash basis.

#### 030205. [Reconciliation of Monthly Information](#)

A. The Defense Finance and Accounting Service (DFAS) and Components must incorporate controls into their processes to ensure amounts reported daily or monthly to Treasury reconcile to collections and disbursements processed through the disbursing systems and reflect amounts reported in the accounting systems. Treasury reporting includes SF 224 submissions by reporting entities. See [Volume 1, Chapter 3](#) for information on [providing accurate, reliable, and timely financial management information to achieve compliance with the Federal](#)

Financial Management Improvement Act. Refer to subparagraph 030304.C for additional information on GTAS edits and validations.

B. DFAS and Components must perform timely reconciliations and implement effective and efficient reconciliation processes. Effective reconciliations serve as a detection control for identifying unauthorized and unrecorded transactions at the entities and Treasury. Volume 4, Chapter 2 prescribes DoD policy for reporting and reconciling transactions affecting an entity's Fund Balance with Treasury. Effective reconciliations are also important in preventing entity disbursements from exceeding appropriated amounts and providing an accurate measurement of the status of available resources.

#### 030206. Supplemental Reporting

A supplemental report may be submitted to Fiscal Service to adjust [previously submitted data](#). Under special circumstances, Fiscal Service may request a supplemental report from the reporting entity. The totals reported on the supplemental reports will be consistent with the summarized net disbursements submitted by the reporting entities.

### 0303 GTAS REPORTING

#### \*030301. GTAS

Fiscal Service administers and maintains GTAS to facilitate preparation and consolidation of the FR. [Within GTAS](#), reporting entities submit both proprietary and budgetary data simultaneously in the [Bulk File Format](#). Systemic edits validate data across both budgetary and proprietary reporting, including the Governmentwide Accounting System [Account Statement](#). Reporting entities reconcile GTAS data with amounts reported in CARS to verify the accuracy of reported balances.

#### 030302. GTAS Reporting

A. The GTAS data submitted by agencies are United States Standard General Ledger (USSGL)-based trial balances used to populate the Statement of Budgetary Resources (SBR); the [SF 133](#), Report on Budget Execution and Budgetary Resources; and the [prior](#)-year column of the Program and Financing Schedule of the Budget. Agencies must ensure budgetary information used to prepare the SBR is consistent with budgetary information reported to GTAS during the fourth quarter [reporting](#) window. Reporting entities [submit GTAS data](#) according to the annual Fiscal Service [Reporting Window Schedule](#). The [GTAS Glossary](#) identifies and defines the reporting processes and data elements used by GTAS reporters.

\* B. Agencies [must ensure the data in their Agency Financial Reports is exactly the same as the data reported in GTAS and the Defense Departmental Reporting System-Audited Financial Statements as of the GTAS close date](#).

C. GTAS establishes the default [Canceled \("C"\) TAS](#) used to report canceled proprietary payables, 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 of [OMB Circular A-11](#), "Preparation, Submission, and Execution of the Budget," requires a tracking process monitoring obligations pertaining to canceled appropriations in order to prevent overpayment.

D. The [DoD Financial Reporting Guidance](#) provides DoD processes for reporting GTAS information, in addition to the quarterly and year-end schedules.

030303. FR

The FR [provides a comprehensive view](#) of the Federal Government's financial position and condition, its revenues and costs, assets and liabilities, and other [obligations](#) and commitments. The FR includes consolidated financial statements and related disclosures, as well as reports on stewardship responsibilities. I TFM 2-4700 and [OMB Circular A-136](#), "Financial Reporting Requirements," describe how agencies provide data for the FR using GTAS.

030304. Submission and Verification of Data

A. [Reporting](#). DoD reporting entities will:

1. Comply with Fiscal Service (GTAS) reporting [policies](#) for the reconciliation and confirmation of balances;
2. Ensure submitted data is timely and reliable; and
3. Verify due dates are met according to I TFM 2-4700, DoD Financial Reporting Guidance, and this chapter, for both Significant Entities and Other Entities.

\* B. [Significant Entities](#). I TFM 2-4700 provides a list of Significant Entities. Other Entities include all other executive branch agencies. All entities (Significant and Other) submit [pre-closing](#) GTAS ATB data and complete FR Notes and other FR data for fiscal year reporting. [Significant entities](#) will:

1. [Submit audited financial statements in the Agency Financial Report or the Performance and Accountability Report](#);
2. [Submit GTAS ATBs and provide an interim and year-end variance analysis to OMB](#);



3. Provide Fiscal Service with an electronic copy of the interim unaudited financial statements (the third-quarter financial statements), notes, required supplementary information, required supplementary stewardship information, and other information, if the information is not available in OMB MAX;

4. Comply with intragovernmental policies;

5. Review (with their auditors) the fifth quarter Scorecard to determine if a prior-year journal voucher was processed. If a prior-year journal voucher was processed, the Significant Entity must identify the reason for the journal voucher as well as how to prevent the adjustment in the current year; and

6. Provide Chief Financial Officer Representations for Federal intragovernmental activity and balances.

C. Edits and Validations. Reporting entities must comply with established GTAS edits and validations used to verify the integrity of data submissions. 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 Component-level tie-point reconciliations before submitting finalized data through GTAS.

D. Standard Financial Information Structure (SFIS). SFIS is a comprehensive data structure that supports GTAS reporting, as well as requirements for budgeting, financial accounting, cost/performance, and external reporting needs across DoD. Entities must use the SFIS reporting elements as prescribed in the SFIS data structure.

030305. I TFM 2-4700 Reporting Requirements

A. Intragovernmental Requirements. DoD reporting entities comply with Fiscal Service policy for the reconciliation and confirmation of intragovernmental balances. Volume 6B, Chapter 13 contains policy for accounting and reconciling intragovernmental balances.

B. ATB Requirements. Federal entities must prepare and submit pre-closing GTAS ATBs at the TAS level using USSGL accounts and attributes. Table 3-1 contains a list of DoD reporting entities required to submit ATBs. Fiscal Service collects ATB data to aid in its analytical processes. The GTAS ATBs must include USSGL accounts with the required attributes, while USSGL account balances must reflect the pre-closing adjusting entries needed to produce 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.

030306. Digital Accountability and Transparency Act

A. The Digital Accountability and Transparency Act (DATA Act) 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.

\* **B.** To help agencies comply with the DATA Act, OMB and Treasury created the [DATA Quality Playbook](#) identifying key steps that, if followed together, assist agencies in leveraging existing capabilities with DATA Act implementation. Accurate financial reporting through GTAS enables reporting entities to submit USSGL accounts and SFIS data elements required to comply with the DATA Act.

\*Table 3-1. DoD Reporting Entities Required to Submit ATBs

<b>DoD Reporting Entity</b> (Source: <a href="#">OMB Bulletin 19-03</a> , “Audit Requirements for Federal Financial Statements”)	<b>Treasury Index (TI)</b>	<b>Budget Functional Classification</b>	<b>Responsible Office for GTAS Submission to the Fiscal Service</b>
Department of the Navy	TI 17	051	DFAS-Cleveland
<a href="#">U.S. Marine Corps</a>	<a href="#">TI 17</a>	<a href="#">051</a>	<a href="#">DFAS-Cleveland</a>
Department of the Army	TI 21	051	DFAS- Indianapolis
Department of the Air Force	TI 57	051	DFAS-Columbus
U.S. Army Corps of Engineers (USACE)	TI 96	301/304	USACE Finance Center
Defense Working Capital Fund, Army	TI 97X4930.001	051	DFAS-Columbus
Defense Working Capital Fund, Navy*	TI 97X4930.002	051	DFAS-Cleveland
Defense Working Capital Fund, Air Force	TI 97X4930.003	051	DFAS-Columbus
Defense Working Capital Fund, Defense Commissary	TI 97X4930.004	051	DFAS-Columbus
Defense Working Capital Fund, Defense Agencies	TI 97X4930.005	051	DFAS- <a href="#">Columbus</a>
Other Defense Organizations General Funds	TI 97 all other	051	DFAS- Indianapolis
Medicare Eligible Retiree Health Care Fund	TI 97X5472	551	DFAS- Indianapolis
Military Retirement Trust Fund	TI 97X8097	602	DFAS- Indianapolis
*includes U.S. Marine Corps <a href="#">Working Capital Fund</a>			