

## GTAS Bulk File Format

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
ALLOCATION TRANSFER AGENCY IDENTIFIER	3	1	3	X	Any valid department code, compliant with CGAC. This field can be null.
AGENCY IDENTIFIER	3	4	6	X	Any valid department code, compliant with CGAC.
BEGINNING PERIOD OF AVAILABILITY	4	7	10	X	<p>In annual and multiyear TAS, identifies the first year of availability under law that an account may incur new obligations.</p> <ul style="list-style-type: none"> <li>• BBBB – No year. The field is null when the funds are available until the purposes for which the funds were made available are accomplished. If this field is null, then the END_FY field must also be null. The Availability Type Code (avail_type) must be 'X' when BEG_FY and END_FY are both null.</li> <li>• 9999 - Annual and multiyear funds. The first year of fund availability under law that a TAS may incur obligations.</li> </ul> <p>Note: For an annual account, the Beginning and Ending Period of Availability are the same.</p>

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
ENDING PERIOD OF AVAILABILITY	4	11	14	X	<p>In annual and multiyear TAS, identifies the last year of availability under law that an account may incur new obligations.</p> <ul style="list-style-type: none"> <li>• BBBB – No year. The field is null when the funds are available until the purposes for which the funds were made available are accomplished. If this field is null, then the BEG_FY field must also be null. The Availability Type Code (avail_type) must be 'X' when BEG_FY and END_FY are both null.</li> <li>• 9999 - Annual and multiyear funds. The final year of fund availability under law that a TAS may incur obligations.</li> </ul> <p>Note: For an annual account, the Beginning and Ending Period of Availability are the same.</p>
AVAILABILITY TYPE CODE	1	15	15	X	<p>Identifies no-year TAS ("X"), clearing/suspense TAS ("F"), or multi-year TAS ("null").</p> <ul style="list-style-type: none"> <li>• X = no-year account. Both BEG_FY and END_FY must be null.</li> <li>• NULL = multi-year or annual account. BEG_FY and END_FY must not be null.</li> <li>• F = clearing/suspense TAS. BEG_FY and END_FY must not be null.</li> </ul>
MAIN ACCOUNT CODE	4	16	19	X	<p>Identifies the type and purpose of the fund.</p> <p>Must be 0000-9999.</p>
SUB ACCOUNT CODE	3	20	22	9	<p>Identifies an available receipt or other Treasury-defined subdivision of the main account.</p> <p>Value range: 000-999, where 000 indicates no sub account</p>

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USSGL ACCOUNT NUMBER	6	23	28	X	USSGL Account Number (required)
DEBIT OR CREDIT	1	29	29	X	Debit/Credit Indicator (required). This refers to the actual balance of the account (not the Normal Balance). <ul style="list-style-type: none"> <li>• D = Debit</li> <li>• C = Credit</li> </ul>
AUTHORITY TYPE	1	30	30	X	Identifies types of budgetary resources when it is not possible to do so by the USSGL account number. <ul style="list-style-type: none"> <li>• P = Appropriation</li> <li>• S = Spending Authority</li> <li>• B = Borrowing Authority</li> <li>• D = Advance Appropriation</li> <li>• R = Reappropriation</li> </ul>
DIRECT OR REIMBURSABLE	1	31	31	X	Indicates whether amounts for goods, services, or joint project support are financed by offsetting collections <ul style="list-style-type: none"> <li>• D = Direct</li> <li>• R = Reimbursable</li> </ul>
APPORTIONMENT CATEGORY	1	32	32	X	Identifies OMB apportionments by quarters (Category A) or by other specified time periods, programs, activities, projects, objects, or combinations of these (Category B), or are not subject to apportionment (Category C). <ul style="list-style-type: none"> <li>• A = Category A</li> <li>• B = Category B</li> <li>• C = Exempt from Apportionment</li> </ul>
APPORTIONMENT CATEGORY B PROGRAM	3	33	35	X	Apportionment Category B Program Code is a number from 001-255 that is required if APP_CAT = B. If the field is not required, the default value is null.

Field Name	Length	Starting Column	Ending Column	Type	Domain Values
APPORTIONMENT CATEGORY B TEXT	25	36	60	X	Apportionment Category B Text (Required if APP_CAT = B)
PROGRAM REPORT CATEGORY NUMBER	3	61	63	9	Program Reporting Category Number is a number from 001-255 that is required if APP_CAT = A or B. If the field is not required, the default value is null.
PROGRAM REPORT CATEGORY TEXT	25	64	88	X	Program Reporting Category Text. Required if APP_CAT = A or B.
PUBLIC LAW	7	89	95	X	This field is in the format of XXX-YYY where XXX is the Congressional Reference number. Valid alpha-numeric values for XXX include the numbers 54 through 110. If the XXX consists of a two digit number, such as 75, then nothing should be entered prior to the number (do not enter 075). Likewise, the last portion of the field YYY also should not have leading zeros for one or two digit values. You must enter a valid Public Law code. The default value for XXX is 3 blank spaces or 000.
FEDERAL OR NON-FEDERAL	1	96	96	X	Government Transaction Partner, also known as Government Code. Indicates the type of entity involved in transactions with the reporting entity. <ul style="list-style-type: none"> <li>• F = FEDERAL</li> <li>• N = NON FEDERAL</li> <li>• E = NON FEDERAL EXCEPTION</li> </ul>
TRADING PARTNER	3	97	99	999	Required if FED_NONFED attribute = F. Must be a valid department code. If the allocation transfer agency (TAS) is not null, then the trading partner must be the same as the allocation agency in the TAS.
TRADING PARTNER BUREAU	2	100	101	999	Bureau of the Government Transaction Partner. Must be a valid bureau. This is a required field when the F/N attribute is F.

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TRADING PARTNER ACCOUNT	4	102	105	9999	Treasury account code of receiving agency. Must be a valid account for the TRAD_PART. The default value for this field is 4 blank spaces. This field, along with trading partner, is edited against UCAD data for confirmation that the reporting agency actually had activity with this TP/Account in the central accounting system.
NEW OR BALANCE	1	106	106	X	Identifies the fiscal year in which a TAS is provided with new no-year budget authority. It is used only for a no-year TAS in order to distinguish outlays from new obligational authority vs. outlays from balances carried forward. <ul style="list-style-type: none"> <li>• N = New</li> <li>• B = Balance</li> </ul>
ADVANCE FLAG	1	107	107	X	Indicates that a portion of the appropriation was advanced from a future year, advanced in a prior year, or not applicable. <ul style="list-style-type: none"> <li>• F = Advance from future year</li> <li>• P = Advance in prior year</li> <li>• X = Not Applicable</li> </ul>
CURRENT OR SUBSEQUENT	1	108	108	X	Identifies whether an USSGL account's budgetary resource availability is in the current period or in a subsequent period. <ul style="list-style-type: none"> <li>• A = Available in current period</li> <li>• S = Available in subsequent period</li> </ul>
BEA CATEGORY CODE	1	109	109	X	Indicates whether the BEA (Budget Enforcement Act) category is mandatory or discretionary. <ul style="list-style-type: none"> <li>• M = Mandatory</li> <li>• D = Discretionary</li> </ul>

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BORROWING SOURCE	1	110	110	X	Indicates whether borrowing took place from the public, Treasury, or a Federal financing bank (required if AUTHORITY_TYPE = B and USSGL attribute BORROW_SOURCE_IND = Y). <ul style="list-style-type: none"> <li>• P = Public</li> <li>• T = Treasury</li> <li>• F = Federal Financing Bank</li> </ul>
DEFINITE OR INDEFINITE	1	111	111	X	Identifies whether the amount of the budget authority is definite (specified amount or amount not to exceed a specified amount) or indefinite (determined by other factors). <ul style="list-style-type: none"> <li>• D= Definite</li> <li>• I = Indefinite</li> </ul>
EXCHANGE OR NONEXCHANGE	1	112	112	X	Indicates whether the revenue is exchange revenue or nonexchange revenue. <ul style="list-style-type: none"> <li>• X = Exchange</li> <li>• T = Nonexchange</li> </ul>
BUDGET SUBFUNCTION	3	113	115	999	A classification of data according to major purpose served or national need addressed. Required by the Congressional Budget Act of 1974. Must be a valid program as listed by OMB.
CUSTODIAL OR NONCUSTODIAL	1	116	116	X	Indicates whether the balance being reported is custodial or noncustodial and whether it was reported by the agency in a Statement of Custodial Activity or a separate footnote of custodial activity. <ul style="list-style-type: none"> <li>• S = Custodial</li> <li>• A = Non-custodial</li> </ul>
ENTITY OR NONENTITY	1	117	117	X	Indicates whether the asset is Entity or Non-Entity. Entity - assets an entity has authority to use in its operations; Non-Entity - assets held by an entity but are not available to the entity. <ul style="list-style-type: none"> <li>• E = Entity</li> <li>• O = Non Entity</li> </ul>

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COVERED OR NOT COVERED	1	118	118	X	Used for generation of the agency BS. The attribute is part of the crosswalk to allocate the correct USUSSGL amounts to the associated lines on the BS. <ul style="list-style-type: none"> <li>• C = Covered</li> <li>• U = Not Covered</li> </ul>
PRODUCTION OR NONPRODUCTION	1	119	119	X	Indicates whether a cost is Production or Non Production; Production - costs related to events in the production of goods, services, and outputs; Non Production - costs linked to events other than the production of goods and services. <ul style="list-style-type: none"> <li>• P = production</li> <li>• N = non production</li> </ul>
EARMARKED	1	120	120	X	Indicates whether the funds are earmarked or non earmarked. Earmarked - Statutory dedication of specifically identified revenues and other financing sources to designated activities, benefits or purposes. <ul style="list-style-type: none"> <li>• E = Earmarked</li> <li>• N = Non earmarked</li> </ul>
BUDGETARY	1	121	121	X	Indicates whether there is a budgetary impact. <ul style="list-style-type: none"> <li>• N = No Budgetary Impact</li> <li>• Y = Budgetary Impact</li> </ul>
PRIOR YEAR ADJUSTMENT	1	122	122	X	Used to identify prior year data from current year data on the 133. This attribute is supplied by the agency, not derived by FMS. The default value, meaning this is not an adjustment to prior-year reporting, is one blank space. Optional if USSGL attribute PY ADJ = Y. <ul style="list-style-type: none"> <li>• B = for adjustments to prior-year reporting - backdated in Treasury's central accounting system.</li> <li>• P = for adjustments to prior-year reporting - not backdated in Treasury's central accounting system</li> </ul>

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COHORT	2	123	124	99	Fiscal year used when direct loans are obligated or guarantees committed by a program, even if disbursements occur in subsequent fiscal years and used only for credit financing TAS. If the account is a Federal Account, then a cohort is NOT needed and a Fiscal year should not be entered. When no cohort is needed, two blank spaces should be entered for the default value.
BEGINNING BALANCE	1	125	125	X	Field that indicates whether the amount represents a beginning balance.
DOLLAR AMOUNT	21	126	147	9	Dollar Amount. Last two positions assumed decimal.