

GTAS
Super Master Account File (SMAF)

| Data Element | Description |
|--|---|
| Allocation Transfer Agency Identifier | The agency identifier of the agency receiving funds through an allocation transfer. |
| Agency Identifier | Used in conjunction with the main account code, the owner agency identifier represents the department, agency, or establishment of the U.S. government that is responsible for the TAS. |
| Beginning Period of Availability | <p>In annual and multiyear TAS, identifies the first year of availability under law that an account may incur new obligations.</p> <p>4-digit year–annual or multiyear account Null = no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same</p> |
| Ending Period of Availability | <p>In annual and multiyear TAS, identifies the last year of availability under law that an account may incur new obligations.</p> <p>4-digit year–annual or multiyear account Null = no-year, clearing/suspense, Treasury central summary general ledger, merged surplus, or unavailable receipt account For an annual account, the Beginning and Ending Period of Availability are the same</p> |
| Availability Type Code | <p>Identifies no-year TAS ("X"), clearing/suspense TAS ("F"), Treasury's central summary general ledger TAS ("A"), and merged-surplus TAS ("M")</p> <p>Blank/spaces/empty–annual, multiyear, or unavailable receipt account</p> |
| Main Account Code | Identifies the type and purpose of the fund. |

| Data Element | Description |
|-------------------------|---|
| Sub Account Code | <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> |
| Account Type | <p>Indicates what type of account the TAS is.</p> <p>AVAIL - Available Receipt CXPND - Clearing Accounts EXPND - Expenditure UAPPR - Unappropriated Receipt URCPT - Unavailable Receipt</p> |
| Appropriation Flag | <p>Indicates if the TAS appropriation is definite or indefinite.</p> <p>B or blank = Definite I = Indefinite</p> |
| Authority Duration Code | <p>Indicates whether a TAS is an annual year account (A), multiyear account (M), receipt account (R) or no-year account (X).</p> <p>Note: This data element will be derived upon receipt of data file from GWA. The data is not available in GWA, but can be derived based on values of other fields.</p> |
| BEA Code | <p>Received from OMB:</p> <ul style="list-style-type: none"> • D = Discretionary • M = Mandatory • S = Split |
| Budget Bureau Code | <p>Required for Proprietary Reporting. FACTS I formerly required BUREAU and provided dept/bureau info to GFRS for financial statement reporting.</p> |
| Business Line | <p>Indicates the type of activity being reported (e.g. funds held outside of Treasury, Borrowings from the Public, Investments in US Treasury Securities, and Investments in Agency Securities). It represents a BETC (or combination of</p> |

| Data Element | Description |
|-------------------------------|--|
| | BETC). |
| Chapter | Chapter number used in the Combined Statement. Used by Budget Reports Division to represent a reporting agency. Ex: Chapter 15 represents Energy. |
| Ending Balance | <p>Amount representing the pre-closing undisbursed or unexpended balance as of the month-end for each TAS. This amount will agree with the ending balance shown on the account statement for the corresponding period and year. It should also agree with the fund balance with Treasury, prior to posting closing entries. Last two positions assumed decimal.</p> <p>Note: The FACTS II Client program calls this the "Undisbursed Balance" while the printed version of the FMS Form 2108 calls this amount the "Pre-closing Unexpended Balance".</p> |
| Extended Disbursing Authority | <p>If no Extended Disbursing Authority, this field should be blank (four blanks/spaces).</p> <p>Value must be greater than the Ending Period of Availability.</p> <p>If Availability Type Code is not blank/space, field must be blank.</p> |
| Financing Indicator | <p>Received from OMB:</p> <ul style="list-style-type: none"> • D = Direct • G = Guaranteed |
| Fund Type Code | <p>Describes an account's relationship to the government. This classification is established in law. FMS maintains the individual fund type codes in the Master Account File (SMAF). The SMAF consists of a record for each Treasury/Appropriation Fund Group.</p> <p>01-General Fund 02-Special Fund 03-Public Enterprise Revolving Fund 04-Intra-governmental Revolving or Management Fund 06-Deposit Fund</p> |

| Data Element | Description |
|--------------|---|
| | 07–Trust Non-revolving Fund 08–Trust Revolving Fund 09–Clearing Account |
| Net Outlays | The amount representing the net of collections and disbursements reported to date for the current fiscal year for the TAS. Last two positions assumed decimal. |
| TAS Status | Derived by GTAS system upon receipt of GWA SMAF data: <ul style="list-style-type: none"> • Unexpired • Expired • Canceling • Canceled |