

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Allocation Transfer Agency Identifier	The entity identifier of the entity receiving funds through an allocation transfer.	CARS: Central Accounting Reporting System	3
Agency Identifier	The entity identifier represents the department, entity, or establishment of the U.S. Government that is responsible for the TAS.	CARS: Central Accounting Reporting System	3
Beginning Period of Availability	In annual and multi-year TAS, identifies the first year of availability under law that an account can incur new obligations. - Null = no year (X), clearing/suspense (F), canceled (C) or unavailable receipt account - 4-Digit year = annual or multi-year account - For an annual account, the Beginning and Ending Period of Availability are the same	CARS: Central Accounting Reporting System	4
Ending Period of Availability	In annual and multi-year TAS, identifies the last year of availability under law that an account can incur new obligations. - Null = no year (X), clearing/suspense (F), canceled (C) or unavailable receipt account - 4-Digit year = annual or multi-year account - For an annual account, the Beginning and Ending Period of Availability are the same	CARS: Central Accounting Reporting System	4
Availability Type Code	X = No Year TAS F = Clearing/suspense TAS C = Canceled (GTAS derived TAS for reporting Assets)	CARS: Central Accounting Reporting System	1
Main Account Code	Identifies the type and purpose of the fund.	CARS: Central Accounting Reporting System	4
Sub Account Code	Identifies an available receipt or other Treasury-defined subdivision of the main account. Value range: 000-999, where 000 indicates no sub-account	CARS: Central Accounting Reporting System	3
Account Title	The title of the account per the Treasury Central Accounting system.	CARS: Central Accounting Reporting System	256

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Account Type Code	Indicates what type of account the TAS is. CANCEL - Expenditure Cancel CXPND - Clearing Accounts EXPND - Expenditure UAPPR - Unappropriated Receipt URCPT - Unavailable Receipt DEPST - Deposit Fund ZEROBAL - Expenditure Zero Balance	CARS: Central Accounting Reporting System	7
Appropriation Flag	Indicates if the TAS appropriation is definite or indefinite. Null = Definite I = Indefinite M = Mixed	CARS: Central Accounting Reporting System	1
Authority Duration Code	Indicates whether a TAS is an annual year account (A), multiyear account (M), receipt account (R), clearing/suspense account (F), no-year account (X), or canceled account (C).	Derived by GTAS	1
BEA Category Indicator	Budget Enforcement Act Code indicates if budget authority and outlays are controlled by annual appropriation acts (discretionary) or by permanent laws (mandatory). D = Discretionary G = Governmental M = Mandatory N = Net Interest S = Split Blank	CARS: Central Accounting Reporting System	1
Fiscal Service Organization (Org) Code	Fiscal Service and FPAs maintain and use the current two-digit distribution codes to group Treasury Account Symbols (TAS) by bureaus, according to congressional legislation and, in some instances, programs below the bureau level. The new Fiscal Service Org Code will serve the same purpose as distribution codes. Fiscal Service will establish a Fiscal Service Org Code if a Government organization is designated as a bureau in enacted legislation.	CARS: Central Accounting Reporting System	2

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Budget Agency	Identifies a department, entity or establishment of the U.S. Government that is responsible for the budget account. This is the same as the Entity Identifier shown as part of the TAS.	CARS: Central Accounting Reporting System and OMB	3
Budget Bureau Code	A Budget Bureau is an organizational unit within a Budget Agency and consists of one or more accounts for presentation in the President's Budget.	CARS: Central Accounting Reporting System and OMB	2
Budget Account Code	A budget account generally covers an organized set of activities, programs, or services directed toward a common purpose or goal. Used in conjunction with the Entity Identifier and the Budget Bureau Code, uniquely represents a budget account, which is an administrative or functional subdivision of an entity and sometimes a budget bureau. This is generally the same code as the Main Account code shown as part of the TAS unless it represents a consolidated account (more than one TAS).	CARS: Central Accounting Reporting System and OMB	6
Budget Subfunction Identifier	OMB assigns each expenditure and offsetting receipt account a three-digit code that corresponds to the account's sub-functional classification (e.g., national defense, income security, agriculture). Annually, OMB consults with CBO and other relevant budget and appropriation committee staff members regarding functional and sub-functional classification. This process, which is required by statute, typically occurs from October through December.	CARS: Central Accounting Reporting System and OMB	3
Chapter	Chapter used in the Treasury Combined Statement to represent a reporting entity.	CARS: Central Accounting Reporting System	100
Extended Disbursing Authority	Indicates the year beyond the 5 th expired year that the TAS legally can disburse funds. If no Extended Disbursing Authority, this field should be blank (four blanks/spaces).	CARS: Central Accounting Reporting System	4

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Financing Account Code	<p>Indicates whether the Federal account is a Direct Loan Financing Account, a Guaranteed Loan Financing Account or is not a financing account as defined by the Federal Credit Reform Act of 1990.</p> <p>G = Guaranteed D = Direct N = Nonfinancing</p>	CARS: Central Accounting Reporting System and OMB	1
Fund Type	<p>Describes an account's relationship to the government. This classification is established in law. Fiscal Service maintains the individual fund type codes in the Super Master Account File (SMAF). The SMAF consists of a record for each Treasury/Appropriation Fund Group.</p> <p>EG – General Fund (0000 – 3899) UG – Unavailable General Fund Receipt (0000 – 3499) EC – Consolidated Working Fund (3900 – 3959) EM – Management Fund (3960 – 3999) EP – Public Enterprise Revolving Fund (4000 – 4499) ER – Intragovernmental Revolving Funds (4500 – 4999) ES – Special Fund (5000 – 5999) US – Unavailable Special Fund Receipt (5000 – 5999) DF – Deposit Fund (6000 – 6999) ET – Trust Non-revolving Fund (8000 – 8399 & 8500 – 8999) UT – Unavailable Trust Non-Revolving Fund Receipt (8000 – 8399 & 8500 – 8999) TR – Trust Revolving Fund (8400 – 8499) CF – Clearing Account (F3500 – F3885) GA – General Fund Authority MR – Miscellaneous Unavailable Receipts (9500 – 9550)</p>	Derived by GTAS	2

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Fund Balance with Treasury	Amount representing the pre-closing undisbursed or unexpended balance as of the month-end. This amount will agree with the ending balance shown on the GWA Account Statement for the corresponding period and year. It should also agree with the Fund Balance with Treasury, prior to posting closing entries.	CARS: Central Accounting Reporting System	22
Net Outlays	The amount representing the net of collections and disbursements reported to date for the current fiscal year for the TAS.	CARS: Central Accounting Reporting System	22
TAS Status	<p>Derived by GTAS system upon receipt of GWA SMAF data:</p> <ul style="list-style-type: none"> • E = Expired – time period the budget authority is no longer available for new obligations but is still available for disbursement. • U = Unexpired – time period the budget authority is available for incurring “new” obligations. Annual budget authority lasts for up to one fiscal year. Multi-year authority lasts for longer periods. No year authority last indefinitely. • C = Canceled – time period after the last expired year, the account is closed, and the balances are canceled. The authority to disburse is canceled and is no longer available for any purpose. 	Derived by GTAS	1

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
TAS Status Transitioning Code	<p>Expiring – Applies to annual and multi-year accounts only. TAS Status Transitioning Flag is set to expiring in period 12 of the ending year of availability.</p> <p>Canceling – Applies to annual, multi and no year accounts. For annual and multi-year accounts, the TAS Status Transitioning Flag is set to canceling in period 12 of the 5th expired year. For no year accounts, the TAS Status Transitioning Flag is set to canceling when the account has been discontinued.</p> <p>X – Expiring K – Canceling N – Not Applicable</p>	Derived by GTAS	1
Reporting Type Code	<p>Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities.</p> <p>E – Dedicated Collection F – Fiduciary U – Undesignated</p>	CARS: Central Accounting Reporting System	1
Is First Year	<p>Indicates whether or not the current year is the first year of the TAS.</p> <p>Y - Yes N - No</p>	Derived by GTAS	1
Financial Reporting Entity Code (FR Entity)	<p>The Reporting Entity Code identifies a Government entity for financial statement purposes. It captures all of the Treasury Account Symbols that are reported for that entity's financial statements.</p>	CARS: Central Accounting Reporting System	4
Backdated Transaction	<p>Indicates whether or not a transaction has been backdated to a previous fiscal year in Treasury's Central Accounting System.</p> <p>Y - Yes N - No</p>	CARS: Central Accounting Reporting System	1

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Borrowing Authority from the Treasury	<p>Indicates whether the TAS has the authority to borrow from Treasury. Borrowing authority from Treasury is a form of budget authority provided in law that authorizes obligations and outlays to be financed by borrowing from the Treasury.</p> <p>D - Definite I - Indefinite M - Mixed N - No borrowing authority from Treasury</p>	CARS: Central Accounting Reporting System	1
Borrowing Authority from the Public	<p>Indicates whether the TAS has the authority to borrow from the public. Borrowing authority from the public is a form of budget authority provided in law that authorizes obligations and outlays to be financed by borrowing from the Public.</p> <p>D - Definite I - Indefinite M - Mixed N - No borrowing authority from the public</p>	CARS: Central Accounting Reporting System	1
Contract Authority	<p>Indicates whether the TAS has contract authority. Contract authority is a form of budget authority provided in authorizing laws that permit a TAS to incur obligations in advance of an appropriation, offsetting collections or receipts that will be used to liquidate the obligations.</p> <p>D - Definite I - Indefinite N - Null M - Mixed</p>	CARS: Central Accounting Reporting System	1
Number of Certifies	<p>Indicates the number of times an ATB has been certified. The number of times increases with each replacement ATB submitted and certified.</p>	Derived by GTAS	2

This document is subject to change based on new reporting requirements identified.

Last Update: 03/10/2020