



Overview: Treasury Account Symbols (TAS) and Business Event Type Codes (BETC) as a CARS Reporter

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Presentation Outline

- Basic TAS Structure
- What is a BETC
- Format
- BETC Categories
- In need of help -- find a friend in SAM Public and the CARs website
- Questions

Basic TAS Facts

- TAS - Treasury Account Symbol
 - aka TAFS, fund symbols, appropriation accounts, and receipt accounts
- Format Standardization - move to Component TAS
 - Expansion of Dept Agency Codes from 2 to 3 digits
 - Expansion of Fiscal Year into 3 separate fields
 - Elimination of Standard Subclasses – replaced by BETC

TASs are displayed in the 2-digit and 3-digit formats on the SAM Public web site. Note that Treasury applications may limit the format that financial transactions may be submitted in.

For more information, please refer to:

https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/ref_guidance.htm

Component TAS Structure

Component Name	Acronym/ Field Length	Definition
1. Sub-Level Prefix Code	SP/2	A programmatic breakdown of the account for Treasury publication purposes.
2. Allocation Transfer Agency Identifier	ATA/3	The Agency identifier of the agency receiving funds through an allocation transfer.
3. Agency Identifier	AID/3	Represents the department, agency, or establishment of the U.S. Government that is responsible for the TAS. Used in conjunction with the main account code.

- Current standard sub class codes will be replaced by a BETC.
- Agency Identifiers are 3 digits in length.

Component TAS Structure (cont'd)

Component Name	Acronym/ Field Length	Definition
4. Beginning Period of Availability	BPOA/4	In annual and multi-year funds, identifies the first year of availability under law that an appropriation account may incur new obligations.
5. Ending Period of Availability	EPOA/4	In annual and multi-year funds, identifies the last year of funds availability under law that an appropriation account may incur new obligation.
6. Availability Type Code	A/1	Identifies no-year accounts “X”, clearing/suspense accounts “F”, Treasury’s central summary general ledger accounts “A”.

- BPOA and EPOA must be the entire 4-digit year (Ex: 2012).
- Period of Availability (BPOA/EPOA) and Availability Type Code are mutually exclusive.

Component TAS Structure (cont'd)

Component Name	Acronym/ Field Length	Definition
7. Main Account Code	MAIN/4	Identifies the type and purpose of the fund.
8. Sub-Account Code	Sub/3	Identifies an available receipt or other Treasury-defined subdivision of the main account.

- Main Account Code remains the same.
- Sub-Account Code is a mandatory field.

WHAT IS A BETC?

- BETC is the acronym for Business Event Type Code that refers to the data element (up to 8-characters) that indicates the type of activity being reported for a specific transaction (e.g. receipt, disbursement, payments, collections, borrowing, etc.)
- A BETC must accompany the Treasury Account Symbol (TAS) and the dollar amount in order to classify the transaction against the Fund Balance With Treasury.
- The BETC replaces transaction codes and standard sub-classes but at a more intuitive level of detail.
- For more information please refer to:
https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/ref_guidance.htm

BETC FORMAT

Old Format			New Format	
Transaction Code	Standard Subclass	Transaction Effect	BETC	BETC Description
61		Dr (Decrease)	DISB	Gross Disbursement
61		Cr (Increase)	DISBAJ	Adjustment To Gross Disbursements
61	46	Dr (Decrease)	DISBCA	Payments for Obligations Of Closed Accounts
61	88	Dr (Decrease)	INVTSEC	Investment In US Treasury Securities
61	41	Dr (Decrease)	FHOTXD	Funds Held Outside The Treasury

BETC FORMAT (CONT.)

String TAS

(41)70120610

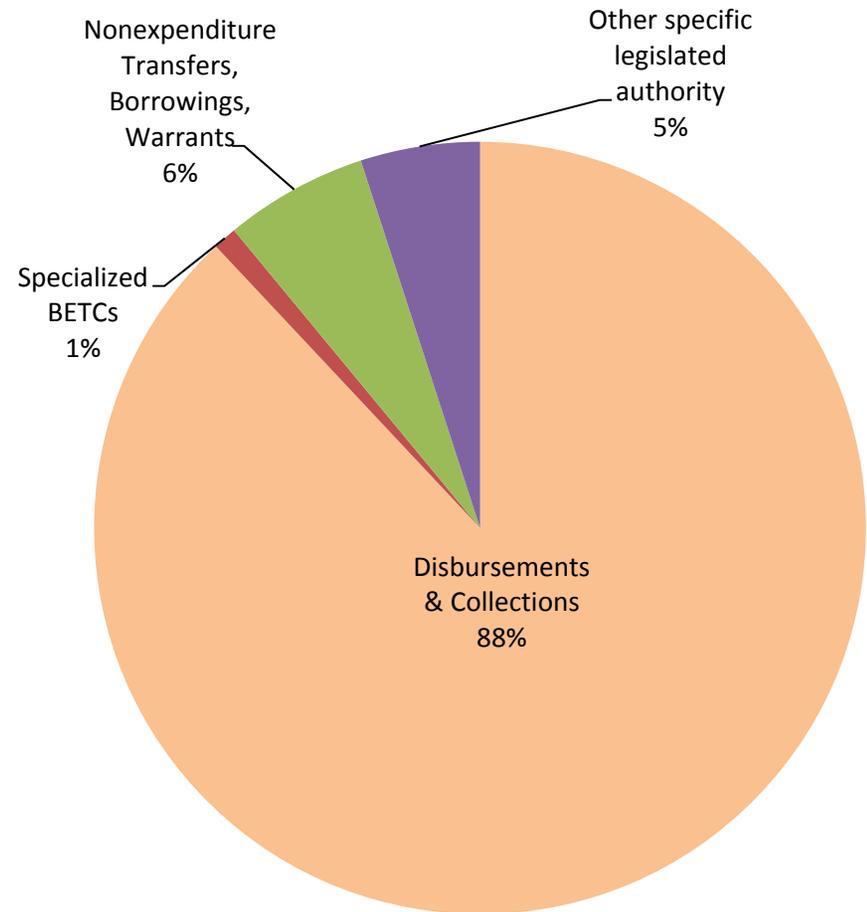
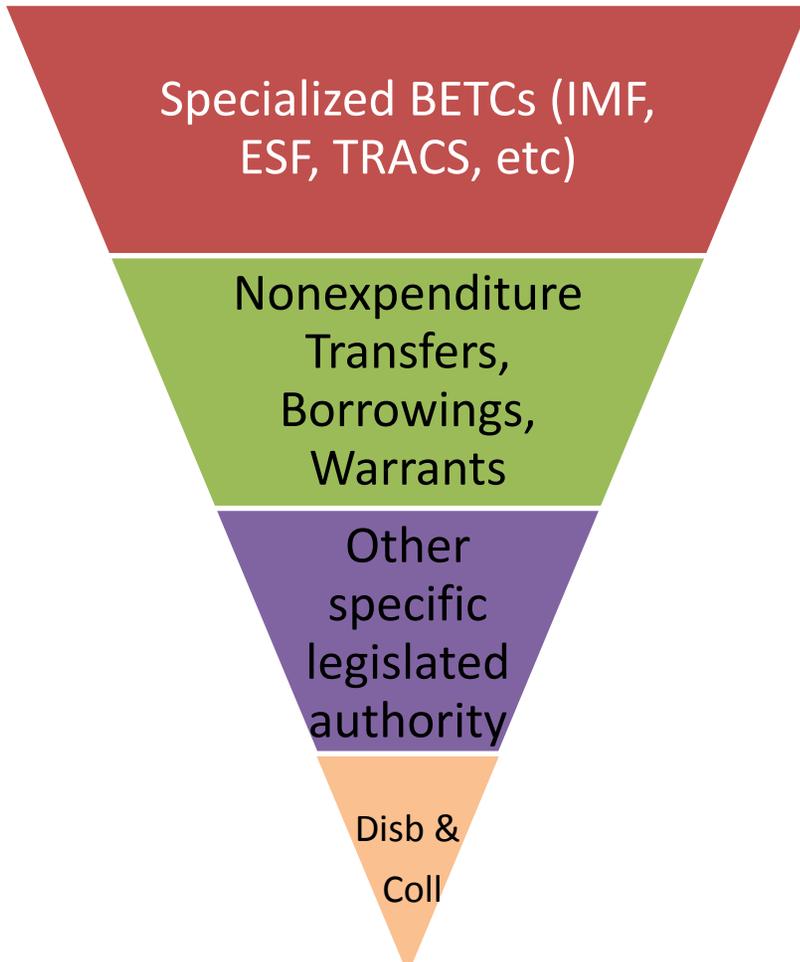
Component TAS/BETC

<u>SP</u>	<u>ATA</u>	<u>AID</u>	<u>BPOA</u>	<u>EPOA</u>	<u>A</u>	<u>MAIN</u>	<u>SUB</u>	<u>BETC</u>
		070	2012	2012		0610	000	FHOTXD

BETC Categories

- Specialized 224
- Warrants
- Non-Expenditure
- Borrowings
- Specific Legislative Authority
- Expenditure: Collections/Disbursements
- Receipt: Unavailable/Available

TYPES OF BETCs and TRANSACTION VOLUME



SPECIALIZED 224 BETCs

108 are specialized 224 BETCs that are assigned to unique/individualized TAS only, used for specific MTS presentation or exception reporting

- **BETC Example**

Transaction Effect	BETC	BETC Description
Cr (Increase)	CRIMFINC	United States Currency with the International Monetary Fund
Cr (Increase)	DDIMFINC	Dollar Deposits with the International Monetary Fund
Cr (Increase)	AIPEXINC	Accrued Int Payable of Exchanges of Deferred US Treasury Sec

SPECIALIZED 224 BETCs

TAS Name: Department of Treasury

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
	020	011			X	0003	000	CRIMFINC

TAS Name: Department of Treasury

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
	020	011			X	0003	000	DDIMFINC

TAS Name: Interest on the Public Debt (Indefinite), Bureau of the Public Debt, Treasury

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		020			X	0550	000	AIPEXINC

WARRANTS BETCs

72 BETCs will be assigned automatically through GWA's ATM application
(Nonexpenditure Transfers, Borrowings, Warrants)

- **BETC Example**

Transaction Effect	BETC	BETC Description
CR (Increase)	AP	Regular/Supplemental
DR (Increase)	SWYE	Surplus, Year End Closing Cancellation of Expired Account Balances
CR (Increase)	JRCR	Appropriation - Joint Resolution/Continuing Resolution

WARRANTS BETCs

TAS Name: Salaries & Expenses, Mine Safety and Health Administration

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		010			X	1200	000	AP

TAS Name: Working Capital Fund

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		016			X	4601	000	SWYE

TAS Name: Compensation and Mileage of the Vice President and Senators

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		000			X	0102	000	JRCR

NON-EXPENDITURE BETCs

72 BETCs will be assigned automatically through GWA's ATM application (Nonexpenditure Transfers, Borrowings, Warrants)

- **BETC Example**

Transaction Effect	BETC	BETC Description
Cr (Increase)	AXFERC	Appropriation Transfer
Dr (Decrease)	AXFERD	Appropriation Transfer
Cr (Increase)	BXFERC	Balance Transfer

NON-EXPENDITURE BETCs

TAS Name: Student Financial Assistance

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		091	2014	2015		0200	000	AXFERC

TAS Name: Flame Wildfire Suppression Reserve Fund, Department-Wide Programs

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		012			X	1127	000	AXFERD

TAS Name: Black Lung Disability Trust Fund

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		016			X	8144	000	BXFERC

BORROWINGS BETCs

72 BETCs will be assigned automatically through GWA's ATM application (Nonexpenditure Transfers, Borrowings, Warrants)

- **BETC Example**

Transaction Effect	BETC	BETC Description
CR (Increase)	CRBC	Credit Reform Borrowing From The US Treasury
DR (Increase)	PCRBD	Repayment of Credit Reform Borrowing From The US Treasury
CR (Increase)	NRCBC	Non-Credit Reform Borrowing From the US Treasury

BORROWINGS BETCs

TAS Name: Guaranteed Student Loans, Financing Account, Education

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		091			X	4251	000	CRBC

TAS Name: Amtrak Corridor Improvement Loans, Direct Loan Financing Account

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		069			X	4164	000	PCRBD

TAS Name: Federal Buildings Fund, General Services Administration

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		047			X	4542	001	NCRBC

SPECIFIC LEGISLATED AUTHORITY BETCs

72 of which apply to a subset of TAS based on specific legislated authority

- BETC Example

Transaction Effect	BETC	BETC Description
CR (Increase)	INVTSEC	Investment In US Treasury Securities
Dr (Decrease)	REDTSEC	Redemption (Sale) Of US Treasury Securities
Dr (Decrease)	DISBCA	Payments For Obligations Of Closed Accounts

SPECIFIC LEGISLATED AUTHORITY BETCs

TAS Name: United States Government Life Insurance Fund

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		036			X	8150	000	INVTSEC

TAS Name: Gifts and Donations, National Endowment for the Arts

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		417			X	8040	000	REDTSEC

TAS Name: Payments For Obligations Of Closed Accounts

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		003	2010	2010		0141	000	DISBCA

EXPENDITURE BETCs - Collections

2 of which apply to 100% of all Expenditure TAS (COLL, COLLAJ)

- BETC Example

Transaction Effect	BETC	BETC Description
Cr (Increase)	COLL	Offsetting Collection
Dr (Decrease)	COLLAJ	Adjustment to Offsetting Collections

EXPENDITURE BETCs - Collections

TAS Name: Periodic Censuses and Programs, Commerce

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		013	2009	2010		0451	000	COLL

TAS Name: Management of Lands and Resources, Bureau of Land Management

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		014			X	1109	000	COLL

TAS Name: Buildings and Facilities, Agricultural Research Service, Agriculture

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		012			X	1401	000	COLLAJ

EXPENDITURE BETCs - Disbursements

2 of which apply to 100% of all Expenditure TAS (DISB and DISBAJ)

- BETC Example

Transaction Effect	BETC	BETC Description
Dr (Decrease)	DISB	Gross Disbursement
Cr (Increase)	DISBAJ	Adjustment to Gross Disbursements

EXPENDITURE BETCs - Disbursements

TAS Name: Periodic Censuses and Programs, Commerce

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		013	2009	2010		0451	000	DISB

TAS Name: Management of Lands and Resources, Bureau of Land Management

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		014			X	1109	000	DISB

TAS Name: Buildings and Facilities, Agricultural Research Service, Agriculture

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		012			X	1401	000	DISBAJ

RECEIPT BETCs - Unavailable

2 of which apply to 100% of all Unavailable Receipt TAS (COLUVRCT and COLUVRAJ)

- BETC Example

Transaction Effect	BETC	BETC Description
Cr (Increase)	COLUVRCT	Collection To An Unavailable Receipt Account, Credit
Dr (Decrease)	COLUVRAJ	Debit Adjustment of Collection for an Unavailable Receipt Account

RECEIPT BETCs - Unavailable

TAS Name: Fines, Penalties, and Forfeitures, Not Otherwise Classified

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		011				1099	000	COLUVRCT

TAS Name: Contributions to Conscience Fund

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		010				1210	000	COLUVRCT

TAS Name: Immigration, Passport, and Consular Fees

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		014				0830	000	COLUVRCT

RECEIPT BETCs - Available

2 of which apply to 100% of all Available Receipt TAS (COLAVRCT and COLAVRAJ)

- BETC Example

Transaction Effect	BETC	BETC Description
CR (Increase)	COLAVRCT	Collection To An Available Receipt Account, Credit
Dr (Decrease)	COLAVRAJ	Debit Adjustment of Collection for an Available Receipt Account

RECEIPT BETCs - Available

TAS Name: Earnings on Investment

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		003			X	8031	002	COLAVRCT

TAS Name: Gift, Senate Preservation Fund

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		000			X	5509	001	COLAVRCT

TAS Name: Fees from JSCT (Jukebox, Satellite, and Cable Television) for Operating Costs

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		003			X	5175	001	COLAVRCT

TAS/BETC Reference: SAM Public Website

- is a “go to” source for open and available TAS/BETCs relationships.
- includes component TAS/BETC and String TAS.
- variety of file formats to choose from.
- username and password are not required.
- updated daily to provide the latest TAS/BETC accounts.

SAM Public Website

<https://www.sam.fms.treas.gov/sampublic/tasbetc.htm/>

TAS/BETC Reference: SAM Public Website

- SAM Public Website
 - TAS/BETC Download

Click on a file's link to view it in a separate browser window.

To retrieve a file in compressed format, right-click on the ZIP hyperlink, select "Save Target As..." and save the file to your computer. Note: CSV and CSV for Excel files of more than 65,500 lines must be saved to disk and opened in a text editor (e.g., Wordpad or Notepad), as Excel cannot open them due to size limitations.

Data Type	Data Files (and approximate file sizes)					
	XML - ZIP	XML	CSV - ZIP	CSV	Excel CSV - ZIP	Excel CSV
Intragovernmental	1 MB	48 MB	740 KB	16 MB	888 KB	18 MB
Collection	1 MB	40 MB	740 KB	16 MB	750 KB	17 MB
Payment	640 KB	22 MB	440 KB	7 MB	450 KB	8 MB
NTDO Payment	1 MB	40 MB	700 KB	18 MB	700 KB	19 MB
Authority Transaction	2 MB	108 MB	1 MB	55 MB	2 MB	60 MB
Total Files	2 MB	140 MB	1 MB	70 MB	2 MB	75 MB

These files contain all data elements and attributes necessary to map between the STAR TAS, GWA TAS, and new Component TAS.

Multiple File Formats Available

Where can I find a list of BETCs?

https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/factsheet_betc.htm

<https://www.fiscal.treasury.gov/fsservices/gov/acctg/cars/betc-factsheet-03-01-12.xls>

1 Disbursement, Collection, Intragov (224) BETCs that GWA Reporters will need to submit through Source Systems like IPAC and SPS							
2	Business Event Type Code (BETC)	BETC Description	Debit/Credit	IPAC Pymt/Coll Indicator	Related Adjusting BETC	Equiv 224 Transaction Code	Equiv 224 Standard Sub-Class
3							
4	COLLBCA	Available Receipts For Budget Clearing Accounts	C	C	COLLBCAJ	16	
5	COLLBCAJ	Adjustment to Available Receipts for Budget Clearing Accounts	D	P	-	16	
6	COLAVRCT	Collection To An Available Receipt Account, Credit	C	C	COLAVRAJ	17	
7	COLAVRAJ	Debit Adjustment of Collection for an Available Receipt Account	D	P	-	17	
8	COLUVRCT	Collection To An Unavailable Receipt Account, Credit	C	C	COLUVRAJ	51	
9	COLUVRAJ	Debit Adjustment of Collection to an Unavailable Receipt Account	D	P	-	51	
10	DISB	Gross Disbursement	D	P	DISBAJ	61	
11	DISBAJ	Adjustment to Gross Disbursements	C	C	-	61	
12	DISBBCA	Gross Disbursement For Budget Clearing Accounts	D	P	DISBBCAJ	61	
13	DISBBCAJ	Adjustment to Gross Disbursements for Budget Clearing Accounts	C	C	-	61	
14	NETD	Nonexpenditure Transfer, Debit	D	P	NETDAJ	61	38
15	NETDAJ	Adjustment to Nonexpenditure Transfers, Debit	C	C	-	61	38
16	FHOTXD	Funds Held Outside The Treasury, Debit	D	P	FHOTXDAJ	61	41
17	FHOTXDAJ	Adjustment to Funds Held Outside The Treasury, Debit	C	C	-	61	41
18	INVNFS	Investment In Non-Federal Securities (Market Value)	D	P	INVNFSAJ	61	42
19	INVNFSAJ	Adjustment to Investment In Non-Federal Securities (Market Value)	C	C	-	61	42
20	CNFNSD	Change In Non-Federal Securities (Market Value)	D	P	CNFNSDAJ	61	43
21	CNFNSDAJ	Adjustment to Change In Non-Federal Securities (Market Value)	C	C	-	61	43
22	OCNFNSD	Offset Of Change In Non-Federal Securities (Market Value), Debit	D	P	OCNFNSDAJ	61	44
23	OCNFNSDAJ	Adjustment to Offset Of Change In Non-Federal Securities (Market Value), Debit	C	C	-	61	44
24	DISBCA	Payments For Obligations Of Closed Accounts	D	P	DISBCAAJ	61	46
25	DISBCAAJ	Adjustment to Payments For Obligations Of Closed Accounts	C	C	-	61	46
26	UNAMPREM	Unamortized Discount, Premium and Unpaid Interest, Debit	D	P	UNAMPRAJ	61	62
27	UNAMPRAJ	Credit Adjustment of Unamortized Discount/Premium	C	C	-	61	62
28	DISBPCD	Subsidy Payment From Program To Financing Account, Credit Refund	D	P	DISBPCDAJ	61	65

Got Questions?

