

GTAS Super Master Account File (SMAF)

Data Element	Description	Source	Length
Allocation Transfer Agency Identifier	The agency identifier of the agency receiving funds through an allocation transfer.	CARS: Central Accounting and Reporting	3
Agency Identifier	The agency identifier represents the department, agency, or establishment of the U.S. government that is responsible for the TAS.	CARS: Central Accounting and Reporting	3
Beginning Period of Availability	In annual and multiyear 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 multiyear account - For an annual account, the Beginning and Ending Period of Availability are the same	CARS: Central Accounting and Reporting	4
Ending Period of Availability	In annual and multiyear 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 multiyear account - For an annual account, the Beginning and Ending Period of Availability are the same	CARS: Central Accounting and Reporting	4
Availability Type Code	X = No Year TAS F = Clearing/suspense TAS C = Canceled D = Default TAS for reporting Assets	CARS: Central Accounting and Reporting	1
Main Account Code	Identifies the type and purpose of the fund.	CARS: Central Accounting and Reporting	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 and Reporting	3
Account Title	The title of the account per the Treasury Central Accounting system.	CARS: Central Accounting and Reporting	256

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Last Update: 06/13/2016

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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 and Reporting	7
Appropriation Flag	Indicates if the TAS appropriation is definite or indefinite. Null = Definite I = Indefinite M = Mixed	CARS: Central Accounting and Reporting	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 and Reporting	1
FMS Organization (Org) Code	FMS 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 FMS Org Code will serve the same purpose as distribution codes. FMS will establish an FMS Org Code if a Government organization is designated as a bureau in enacted legislation.	CARS: Central Accounting and Reporting	2

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Budget Agency	<p>Identifies a department, agency or establishment of the U.S. Government that is responsible for the budget account.</p> <p>This is the same as the Agency Identifier shown as part of the TAS.</p>	CARS: Central Accounting and Reporting 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 and Reporting and OMB	2
Budget Account Code	<p>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 Agency Identifier and the Budget Bureau Code, uniquely represents a budget account, which is an administrative or functional subdivision of an agency and sometimes a budget bureau.</p> <p>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 on TAS).</p>	CARS: Central Accounting and Reporting and OMB	6
Budget Subfunction Identifier	<p>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).</p> <p>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.</p>	CARS: Central Accounting and Reporting and OMB	3
Chapter	Chapter used in the Treasury Combined Statement to represent a reporting agency.	CARS: Central Accounting and Reporting	100
Extended Disbursing Authority	<p>Indicates the year beyond the 5th expired year that the TAS legally can disburse funds.</p> <p>If no Extended Disbursing Authority, this field should be blank (four blanks/spaces).</p>	CARS: Central Accounting and Reporting	4

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Data Element	Description	Source	Length
Financing Account Code	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. G = Guaranteed D = Direct N = Nonfinancing	CARS: Central Accounting and Reporting and OMB	1
Fund Type	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. 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)	Derived by GTAS	2
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 and Reporting	22

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Data Element	Description	Source	Length
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 and Reporting	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
Trans. 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

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Reporting Type Code	Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities. E – Dedicated Collection F – Fiduciary U – Undesignated	CARS: Central Accounting and Reporting	1
Is First Year	Indicates whether or not the current year is the first year of the TAS. Y - Yes N - No	Derived by GTAS	1
Financial Reporting Entity Code (FR Entity)	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.	CARS: Central Accounting and Reporting	4
Backdated Transaction	Indicates whether or not a transaction has been backdated to a previous fiscal year in Treasury's Central Accounting System. Y - Yes N - No	CARS: Central Accounting and Reporting	1
Borrowing Authority from the Treasury	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. D - Definite I - Indefinite M - Mixed N - No borrowing authority from Treasury	CARS: Central Accounting and Reporting	1

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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 and Reporting	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 - Nutll M - Mixed</p>	CARS: Central Accounting and Reporting	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

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