

GTAS SMAF File Layout
September 1, 2009

Data Element	Description	Source
Allocation Transfer Agency Identifier	The agency identifier of the agency receiving funds through an allocation transfer.	GWAMP: Central Accounting
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.	GWAMP: Central Accounting
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>	GWAMP: Central Accounting
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>	GWAMP: Central Accounting
Availability Type Code	<p>Identifies no-year TAS ("X"), clearing/suspense TAS ("F")</p> <p>Blank/spaces/empty—annual, multiyear, or unavailable receipt account</p>	GWAMP: Central Accounting
Main Account Code	Identifies the type and purpose of the fund.	GWAMP: Central Accounting
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>	GWAMP: Central Accounting
Account Title	The title of the account per the central accounting system.	GWAMP: Central Accounting

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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>	GWAMP: Central Accounting
Appropriation Flag	<p>Indicates if the TAS appropriation is definite or indefinite.</p> <p>D = Definite I = Indefinite</p>	GWAMP: Central Accounting
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>	Derived by GTAS
BEA Code	<p>Budget Enforcement Act Code indicates if budget authority and outlays are controlled by annual appropriation acts (discretionary) or by permanent laws (mandatory).</p> <ul style="list-style-type: none"> • D = Discretionary • M = Mandatory • S = Split 	GWAMP: Central Accounting and OMB
Legislative Bureau Code	<p>Provided by GWA. Indicates the bureau established by law.</p>	GWAMP: Central Accounting
Budget Bureau Code	<p>Provided by OMB. 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.</p>	GWAMP: Central Accounting and OMB
Chapter	<p>Chapter number used in the Combined Statement. Used by Budget Reports Division to represent a reporting agency. Ex: Chapter 15 represents Energy.</p>	GWAMP: Central Accounting

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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). Value must be greater than the Ending Period of Availability. If Availability Type Code is not blank/space, field must be blank.	GWAMP: Central Accounting
Financing Indicator	GWA will provide based on data in MAT file. <ul style="list-style-type: none"> • D = Direct • G = Guaranteed 	GWAMP: Central Accounting and OMB
Fund Type Code	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. 01–General Fund 02–Special Fund 03–Public Enterprise Revolving Fund 04–Intra-governmental Revolving or Management Fund 06–Deposit Fund 07–Trust Non-revolving Fund 08–Trust Revolving Fund 09–Clearing Account	Derived by GTAS
Fund Balance with Treasury	Amount representing the pre-closing undisbursed or unexpended balance as of the month-end for each business line. 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. 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".	GWAMP: Central Accounting
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.	GWAMP: Central Accounting

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Data Element	Description	Source
TAS Status	Derived by GTAS system upon receipt of GWA SMAF data: <ul style="list-style-type: none"> • Unexpired • Expired • Canceling • Canceled 	Derived by GTAS
Business Line	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 BETC).	GWAMP: Central Accounting
Business Line Balance	Amount representing the pre-closing undisbursed or unexpended balance as of the month-end for each business line. This amount will agree with the ending balance shown on the account statement for the corresponding period and year.	GWAMP: Central Accounting
Expiration Flag	Derived by GTAS upon receipt of the GWA SMAF data. Indicates whether an annual or multi year TAS will expire on September 30 of the fiscal year. For TAS with availability type X, indicates the amount of canceled authority.	TBD
Financial Receipt Type	Indicates at the TAS level activity related to non-Federal ownership interest or statutory dedication of specifically identified revenues to designated activities. E – Earmarked F – Fiduciary U – Undesignated	GWAMP: Central Accounting
Financial Reporting Entity	Indicates a specifically defined group of agencies, principally cabinet departments and other agencies of the executive branch, as stated in law and in accounting guidance that are included in the Financial Report of the United States Government. 1200 – Agriculture 1300 – Commerce Etc.	GWAMP: Central Accounting