**Department of Commerce FYs 2021/2022 Financial Statements Guidance**

**Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) Trial Balance Data**

**NOTE: TREASURY has eliminated the closing package and GFRS entry requirements effective with FY 2019 Reporting. This Financial Statement Guidance Attachment has been modified to remove guidance related to the closing package requirements, and additional updates will be made to the other Guidance documents reflecting the additional Footnote Disclosures required in the Financial Statements as a result of new OMB A-136 requirements.**

**I. Purpose**

This attachment provides instructions and guidance to the Department of Commerce (Department) reporting entities (hereinafter referred to as bureaus) on the preparation and submission of Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) trial balance data.

Please notethat the fiscal year-end financial statement submissions to OMB are generated from the Hyperion Financial Management (HFM) system.  Treasury generates the Department’s adjusted trial balance (ATB) and reclassified financial statements directly from GTAS.  The Department performs a comparison between HFM and GTAS each quarter to ensure consistent data between these systems.

**II. Background**

Section 405 of the Government Management Reform Act of 1994 requires the Secretary of the Treasury to annually prepare and submit to the President and the Congress audited financial statements for the preceding fiscal year, covering all accounts and associated activities of the executive branch of the Federal government. Section 114 of the Budget and Accounting Procedures Act of 1950 requires each executive agency to furnish financial and operational information as the Secretary of the Treasury may stipulate. The Governmentwide Treasury Account Symbol Adjusted Trial-Balance System (GTAS) is Treasury's fiscal year reporting system for agencies’ USSGL account balances. Annually (often in May), Treasury issues a Bulletin that releases an updated USSGL supplemental to the Treasury Financial Manual (TFM), Volume 1, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government*. This chapter includes relevant bureau requirements for the Department to fulfill Treasury's requirements for executive agencies for the current fiscal years’ electronically transmitted ATB.

The Department began reporting in GTAS in Q1 FY 2015 and HFM was updated to include only those GTAS attributes needed for consolidated financial reporting.

**III. Treasury Financial Manual (TFM), Volume I, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government***

The requirements for GTAS and Year-End Closing are contained in TFM, Volume 1, Part II, Chapter 2-4700, *Agency Reporting Requirements for the Financial Report of the United States Government*, issued in June 2020, at <https://tfm.fiscal.treasury.gov/v1/p2/c470.html> and the Year-end Closing Bulletin (No. 2020-19), issued in August 2020, at <https://tfm.fiscal.treasury.gov/v1/bull/20-19.pdf>

Complete information pertaining to GTAS can be found at <https://www.fiscal.treasury.gov/gtas/about.html>

Treasury began compiling the reclassified financial statements directly from GTAS for federal agencies, starting with fiscal 2016 year-end. Now, OFM prepares the Department’s financial statement note, *Reclassification of Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for FR Compilation Process* based on the amounts from these GTAS-driven reclassified financial statements. Therefore, OFM **requires a $0 threshold for the GTAS vs. HFM explanations for all quarters.**

Beginning in FY 2019, GFRS is no longer used by federal entities for closing package reporting. However, the Bureau of Fiscal Service will be reaching out to Departments for follow-up questions if additional information is needed in order to complete the Government-wide reporting requirements. OFRP may reach out to bureaus for additional information if requests are received from the Bureau of Fiscal Service.

**IV. DOC Funds List**

OFM will perform a comparison of the DOC Funds List to the most recent Federal Account Symbol and Titles Book (FAST Book) and follow up with those bureaus where there are differences between the two. Exhibit 1 contains the most recently updated DOC Funds List as of Q1 FY 2021.

**VI. 2021 Due Dates**

See FY 2021/2022 Financial Statements Guidance, Attachment I, *Due Date Calendar*, for applicable due dates. OFM will monitor bureaus’ submissions against the due dates. A deadline may be considered missed if the data is incomplete or inaccurate.

**VII. OFM Contact**

Questions relating to this attachment can be directed to:

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**Department of Commerce Funds List as of Quarter 1, FY 2021**

| **Bureau****Code** | **Bureau****Name** | **Treasury Fund Group** | **Fund Name** | **Fund****Type** | **Dedicated Collection Fund** | **BSF\*** |
| --- | --- | --- | --- | --- | --- | --- |
| 51 | OS |  01100120012301260127 0133 10993220380043274328451145648501 | Office of the Inspector General, Recovery Act, Departmental ManagementSalaries and Expenses, Departmental ManagementHCHB Renovation and ModernizationOffice of Inspector General, Departmental ManagementNational Intellectual Property Law Enforcement Coordination Council, Departmental ManagementNonrecurring Expenses Fund, Departmental Management Office of Inspector General, Fines, Penalties, and Forfeitures, Not Otherwise ClassifiedOffice of Inspector General, Not Otherwise Classified-All OtherClearing AccountsEmergency Oil and Gas Guaranteed Financing Account, Departmental ManagementEmergency Steel Guaranteed Loan Financing Account, Departmental ManagementWorking Capital Fund, Departmental ManagementFranchise Fund, Departmental ManagementGifts & Bequests, Departmental Management | 111111109477 | NNNNNNNNNNN | 376376376376376376376376376376376376376376 |
| 52 | EDA | 01180125109914101435205020512814320032203800440662766501 | Salaries & Expense, Recovery Act, EDASalaries & Expenses, EDAFines, Penalties, and Forfeitures, Not Otherwise ClassifiedInterest on Investment, Economic Development Revolving FundGeneral Fund Proprietary Interest, Not Otherwise ClassifiedEconomic Development Assistance Programs, EDAEconomic Development Assistance Programs, EDA - Recovery Act Other Repayments of Investments and RecoveriesCollections of Receivables from Canceled AccountsGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherClearing AccountsOther Federal Payroll Withholding, AllotmentsSmall Escrow Amounts | 11101010111010109366 | NNNNNNNNNNNNNN | 452452452452452452452452452452452452452452 |
| 53 | ESA | 15003220380043236540 | Salaries & Expenses, ESAGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherEconomics and Statistics Administration Revolving Fund, Economic and Statistical AnalysisSpecial Studies, Services and Projects, Economic and Statistical Analysis  | 110936 | NNNNY | 376376376376376 |

**Department of Commerce Funds List as of Quarter 1, FY 2021**

| **Bureau****Code** | **Bureau****Name** | **Treasury Fund Group** | **Fund Name** | **Fund****Type** | **Dedicated Collection Fund** | **BSF\*** |
| --- | --- | --- | --- | --- | --- | --- |
| 54 | NOAA | 089110991435144014501451145414551456146014621465149920552717281432003220324038004313431443164324441751205122513952835284532453625439558355845598 62146276650065016540654181458220 | Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise ClassifiedFines, Penalties, and Forfeitures, Not Otherwise ClassifiedGeneral Fund Proprietary Interest, Not Otherwise ClassifiedOperations, Research, and Facilities, Recovery Act, NOAAOperations, Research, and Facilities, NOAAExpenses, Pacific Coastal Salmon Recovery, NOAAProcurement, Acquisitions & Construction, Recovery Act, NOAAGulf Coast Ecosystem Restoration Science, Observation, Monitoring, and TechnologyFisheries Finance Program Account, NOAAProcurement, Acquisition, and Construction, NOAACoastal Impact Assistance, NOAANOAA Accrual Contribution to the Uniformed Services Retiree HealthInterest Received from Credit Reform Financing AccountsFisheries Disaster Assistance, NOAA Fisheries Finance Negative Subsidies and Downward Estimates of Subsides, NOAAOther Repayments of Investments and RecoveriesCollections of Receivables from Canceled AccountsGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherSpending Auth. From Offsetting Collections Returned to the General Fund U.S. TreasuryClearing AccountsCoastal Zone Management Fund, NOAAFederal Ship Financing Guaranteed Loan Financing Account, NOAA Damage Assessment and Restoration Revolving Fund, NOAAFisheries Finance, Direct Loan Financing Account, NOAAFederal Ship Financing Fund, Fishing Vessels, Liquidating Account, NOAA Fishermen’s Contingency Fund, NOAAForeign Fishing Observer Fund, NOAAPromote & Develop Fishery Products & Research Pertaining to American Fisheries, NOAAMarine Mammal Unusual Mortality Event Fund, NOAALimited Access System Administration Fund, NOAAFisheries Finance, NOAA, Negative SubsidiesEnvironmental Improvement and Restoration Fund, NOAAWestern Pacific Sustainable Fisheries Fund, NOAAFisheries Enforcement Asset Forfeiture FundSanctuaries Enforcement Asset Forfeiture FundNorth Pacific Fisheries Observer FundProperty Forfeitures and Seizures, NOAA, DOCOther Federal Payroll Withholding, AllotmentsAdvances Without Orders from Non-Federal SourcesSmall Escrow AmountsSpecial Studies, Services and Projects, NOAAInspection and Grading of Fishery Products, NOAAHazardous Substance Superfund - NOAANorth Pacific Marine Research Institute, NOAA, DOC | 101010111111111 110110101091 333121232222222222266666677 | NNNNNNNYNNNNNNNNNNNNNNYNNYYNYNNYNNNNNNNNNNNY | 376376376306306306306304376306306376306376376376376376306 306306376306 376376376376376306376376302306376376306376376376376376376304306 |

**Department of Commerce Funds List as of Quarter 1, FY 2021**

| **Bureau****Code** | **Bureau****Name** | **Treasury Fund Group** | **Fund Name** | **Fund****Type** | **Dedicated Collection Fund** | **BSF\*** |
| --- | --- | --- | --- | --- | --- | --- |
| 55 | ITA | 1099125014352419322038005521627665016540 | Fines, Penalties, and Forfeitures, Not Otherwise ClassifiedOperations and Administration, ITAGeneral Fund Proprietary Interest, Not Otherwise ClassifiedFees & Other Charges for Program Administrative Services, DOCGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherGrants to Manufacturers of Worsted Wool Fabrics, ITAOther Federal Payroll Withholding, AllotmentsSmall Escrow AccountsSpecial Studies, Services and Projects, International Trade Administration | 10110101092666 | NNNNNNNNNN | 376376376376376376376376376376 |
| 56 | USPTO | 1006100810991435322038005127653865426554 | Salaries and Expenses, PTOPatent and Trademark Fee Reserve FundFines, Penalties, and Forfeitures, Not Otherwise ClassifiedGeneral Fund Proprietary Interest, Not Otherwise ClassifiedGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherClearing AccountsPatent and Trademark Surcharge FundPatent Cooperation Treaty Deposits, USPTO, DOCCustomer Deposits, Patent and Trademark Office, DOCMadrid Protocol Deposits, U.S. Patent and Trademark Office | 1110101092666 | YYNNNNYNNN | 376376376376376376376376376376 |
| 57 | NIST | 05000513051405150525054910993220380046506050 | Scientific and Technical Research and Services, NISTWireless Innovation Fund (WIN)Construction of Research Facilities, Recovery Act, NISTConstruction of Research Facilities, NISTIndustrial Technology Services, NISTScientific and Technical Research and Services, Recovery Act, NISTFines, Penalties, and Forfeitures, Not Otherwise ClassifiedNot Otherwise Classified, All OtherClearing AccountsWorking Capital Fund, NISTEmployee Payroll Allotment Account, United States Savings Bonds | 1111111010946 | NYNNNNNNNNN | 376376376376376376376376376376376 |
| 59 | MBDA | 0201109932203800 | Minority Business Development, MBDAFines, Penalties, and Forfeitures, Not Otherwise ClassifiedGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherClearing Accounts | 11099 | NNNN | 376376376376 |
| 61 | NTIA | 0516055005510552055405561099322032313800435844215396650082338609 | State and Local Implementation FundSalaries and Expenses, NTIA, CommercePublic Telecommunication Facilities, Planning and Construction, NTIA, CommerceInformation Infrastructures Grants, NTIABroadband Technology Opportunities Program, Recovery ActDigital-to-Analog Converter Box Program, Recovery ActGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherNot Otherwise Classified, All OtherSpecial and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. TreasuryClearing AccountsNetwork Construction FundFirst Responder Network AuthorityDigital Television Transition and Public Safety FundAdvances Without Orders from Non-Federal Sources Public Safety Trust FundFirst Responder Network Authority, Gifts, Donations, and Bequests Trust Fund, NTIA | 1111111010109332677 | YNNNNNNNYNYYNNYY | 376376503503376376376376376376376376376376376376 |
| **Bureau****Code** | **Bureau****Name** | **Treasury Fund Group** | **Fund Name** | **Fund****Type** | **Dedicated Collection Fund** | **BSF\*** |
| 62 | NTIS | 3220380042956500 | Not Otherwise Classified, All OtherClearing AccountsNTIS Revolving Fund, NTISAdvances Without Orders from Non-Federal Sources | 10936 | NNNN | 376376376376 |
| 63 | Census Bureau | 040104500451106010993200 143532203800451260506275650065016540 | Current Surveys and Programs, Bureau of the Census, CommercePeriodic Censuses and Programs, Bureau of the CensusPeriodic Censuses and Programs, Recovery ActForfeiture of Unclaimed FundsFines, Penalties, and Forfeitures, Not Otherwise ClassifiedCollections of Receivables from Canceled AccountsGeneral Fund Proprietary Interest, Not Otherwise ClassifiedGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherClearing AccountsCensus Working Capital Fund, Bureau of the Census, DOCEmployees’ Payroll Allotment Account, United States Savings BondsWithheld State and Local TaxesAdvances without Orders from Non-Federal Sources Small Escrow AccountsSpecial Studies, Services and Projects, Bureau of the Census | 1111101010109466666 | NNNNNNNNNNNNNNN | 376376376376376376376376376376376376376376376 |
|  67 | BIS | 030010401435241932203800627665006501 | Operations & Administration, Export Administration, CommerceFines, Penalties and Forfeitures, Customs, Commerce and Antitrust LawsGeneral Fund Proprietary Interest, Not Otherwise ClassifiedFees & Other Charges for Program Administrative Services, DOCGeneral Fund Proprietary Receipts, Not Otherwise Classified, All OtherClearing AccountsOther Federal Payroll Withholding, AllotmentsAdvances Without Orders from Non-Federal SourcesSmall Escrow Amounts | 1101010109666 | NNNNNNNNN | 054/376376376376376376376376376 |

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| --- |
| **Fund Type Codes:** |
| **Fund Type** | **Hyperion 13\_FUND\_TYPES Classification** | **Description** |
| 1 | GENERAL\_FUNDS | General Fund |
| 2 | SPECIAL\_FUNDS | Special Fund |
| 3 | REVOLV\_FUNDS | Public Enterprise Fund |
| 4 | REVOLV\_FUNDS | Intragovernmental Revolving or Mgmt. Fund |
| 5 | Not applicable to DOC | Summary Level ATBs |
| 6 | DEPOSIT\_FUNDS | Deposit Fund |
| 7 | TRUST\_FUNDS | Trust Fund |
| 8 | REVOLV\_FUNDS | Trust Revolving Fund |
| 9 | OTHER\_FUND\_TYPES | Clearing Accounts |
| 10 | OTHER\_FUND\_TYPES | Miscellaneous Receipt Accounts |
| 11 | GENERAL\_FUNDS | Credit Reform – Program Account |
| 12 | REVOLV\_FUNDS | Credit Reform – Financing Account |
| 13 | REVOLV\_FUNDS | Loans – Liquidating Account |

Source: FAST Book, June 2020.

 **Budget SubFunction (BSF) Codes:**

\*The BSF classifications by fund group shown in the above Departmental list of funds are the classifications for the Department’s Statement of Net Cost by Major  Budgetary Function Footnote

|  |  |
| --- | --- |
| **Code** | **Name** |
| **054** | Defense-related activities |
| 302 | Conservation and Land Management |
| 304 | Pollution Control and Abatement |
| 306 | Other Natural Resources |
| 376 | Other Advancement of Commerce |
| 452 | Area and Regional Development |
| 503 | Research and General Education Aids |

NOTE: The BSF codes shown in the table directly above are only ones that are included in the Department of Commerce’s funds list above and is not a comprehensive list of BSF codes.