**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:

Kristin Salzer-OFM

Tel: (202) 482-2715

Fax: (202) 482-1992

E-mail: [KSalzer@doc.gov](mailto:KSalzer@doc.gov)

**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 | 0110  0120  0123  0126  0127  0133  1099  3220  3800  4327  4328  4511  4564  8501 | Office of the Inspector General, Recovery Act, Departmental  Management  Salaries and Expenses, Departmental Management  HCHB Renovation and Modernization  Office of Inspector General, Departmental Management  National Intellectual Property Law Enforcement Coordination Council, Departmental Management  Nonrecurring Expenses Fund, Departmental Management  Office of Inspector General, Fines, Penalties, and Forfeitures, Not Otherwise Classified  Office of Inspector General, Not Otherwise Classified-All Other  Clearing Accounts  Emergency Oil and Gas Guaranteed Financing Account, Departmental Management  Emergency Steel Guaranteed Loan Financing Account, Departmental Management  Working Capital Fund, Departmental Management  Franchise Fund, Departmental Management  Gifts & Bequests, Departmental Management | 1  1  1  1  1  1  10  9  4  7  7 | N  N  N  N  N  N  N  N  N  N  N | 376  376  376  376  376  376  376  376  376  376  376  376  376  376 |
| 52 | EDA | 0118  0125  1099  1410  1435  2050  2051  2814  3200  3220  3800  4406  6276  6501 | Salaries & Expense, Recovery Act, EDA  Salaries & Expenses, EDA  Fines, Penalties, and Forfeitures, Not Otherwise Classified  Interest on Investment, Economic Development Revolving Fund  General Fund Proprietary Interest, Not Otherwise Classified  Economic Development Assistance Programs, EDA  Economic Development Assistance Programs, EDA - Recovery Act  Other Repayments of Investments and Recoveries  Collections of Receivables from Canceled Accounts  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Clearing Accounts  Other Federal Payroll Withholding, Allotments  Small Escrow Amounts | 1  1  10  10  10  1  1  10  10  10  9  3  6  6 | N  N  N  N  N  N  N  N  N  N N N N  N | 452  452  452  452  452  452  452  452  452  452  452  452  452  452 |
| 53 | ESA | 1500  3220  3800  4323  6540 | Salaries & Expenses, ESA  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Economics and Statistics Administration Revolving Fund, Economic and Statistical Analysis  Special Studies, Services and Projects, Economic and Statistical Analysis | 1  10  9  3  6 | N  N  N  N  Y | 376  376  376  376  376 |

**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 | 0891  1099  1435  1440  1450  1451  1454  1455  1456  1460  1462  1465  1499  2055  2717  2814  3200  3220  3240  3800  4313  4314  4316  4324  4417  5120  5122  5139  5283  5284  5324  5362  5439  5583  5584  5598  6214  6276  6500  6501  6540  6541  8145  8220 | Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified  Fines, Penalties, and Forfeitures, Not Otherwise Classified  General Fund Proprietary Interest, Not Otherwise Classified  Operations, Research, and Facilities, Recovery Act, NOAA  Operations, Research, and Facilities, NOAA  Expenses, Pacific Coastal Salmon Recovery, NOAA  Procurement, Acquisitions & Construction, Recovery Act, NOAA  Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology  Fisheries Finance Program Account, NOAA  Procurement, Acquisition, and Construction, NOAA  Coastal Impact Assistance, NOAA  NOAA Accrual Contribution to the Uniformed Services Retiree Health  Interest Received from Credit Reform Financing Accounts  Fisheries Disaster Assistance, NOAA Fisheries Finance Negative Subsidies and Downward Estimates of Subsides, NOAA  Other Repayments of Investments and Recoveries  Collections of Receivables from Canceled Accounts  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Spending Auth. From Offsetting Collections Returned to the General Fund U.S. Treasury  Clearing Accounts  Coastal Zone Management Fund, NOAA  Federal Ship Financing Guaranteed Loan Financing Account, NOAA  Damage Assessment and Restoration Revolving Fund, NOAA  Fisheries Finance, Direct Loan Financing Account, NOAA  Federal Ship Financing Fund, Fishing Vessels, Liquidating Account, NOAA  Fishermen’s Contingency Fund, NOAA  Foreign Fishing Observer Fund, NOAA  Promote & Develop Fishery Products & Research Pertaining to American Fisheries, NOAA  Marine Mammal Unusual Mortality Event Fund, NOAA  Limited Access System Administration Fund, NOAA  Fisheries Finance, NOAA, Negative Subsidies  Environmental Improvement and Restoration Fund, NOAA  Western Pacific Sustainable Fisheries Fund, NOAA  Fisheries Enforcement Asset Forfeiture Fund  Sanctuaries Enforcement Asset Forfeiture Fund  North Pacific Fisheries Observer Fund  Property Forfeitures and Seizures, NOAA, DOC  Other Federal Payroll Withholding, Allotments  Advances Without Orders from Non-Federal Sources  Small Escrow Amounts  Special Studies, Services and Projects, NOAA  Inspection and Grading of Fishery Products, NOAA  Hazardous Substance Superfund - NOAA  North Pacific Marine Research Institute, NOAA, DOC | 10  10  10  1  1  1  1  1  1  11  1  1  10  1  10  10  10  9  1  3  3  3  12  12  3  2  2  2  2  2  2  2  2  2  2  2  6  6  6  6  6  6  7  7 | | N  N  N  N  N  N  N  Y  N  N  N  N  N  N  N  N  N  N  N  N  N  N  Y  N  N  Y  Y  N  Y  N  N  Y  N  N  N  N  N  N  N  N  N  N  N  Y | 376  376  376  306  306  306  306  304  376  306  306  376  306  376  376  376  376  376  306  306  306  376  306  376  376  376  376  376  306  376  376  302  306  376  376  306  376  376  376  376  376  376  304  306 |

**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 | 1099  1250  1435  2419  3220  3800  5521  6276  6501  6540 | Fines, Penalties, and Forfeitures, Not Otherwise Classified  Operations and Administration, ITA  General Fund Proprietary Interest, Not Otherwise Classified  Fees & Other Charges for Program Administrative Services, DOC  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Grants to Manufacturers of Worsted Wool Fabrics, ITAOther Federal Payroll Withholding, Allotments  Small Escrow Accounts  Special Studies, Services and Projects, International Trade Administration | 10  1  10  10  10  9  2  6  6  6 | N  N  N  N  N  N  N  N  N  N | 376  376  376  376  376  376  376  376  376  376 |
| 56 | USPTO | 1006  1008  1099  1435  3220  3800  5127  6538  6542  6554 | Salaries and Expenses, PTO  Patent and Trademark Fee Reserve Fund  Fines, Penalties, and Forfeitures, Not Otherwise Classified  General Fund Proprietary Interest, Not Otherwise Classified  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Clearing Accounts  Patent and Trademark Surcharge Fund  Patent Cooperation Treaty Deposits, USPTO, DOC  Customer Deposits, Patent and Trademark Office, DOC  Madrid Protocol Deposits, U.S. Patent and Trademark Office | 1  1  10  10  10  9  2  6  6  6 | Y  Y  N  N  N  N  Y  N  N  N | 376  376  376  376  376  376  376  376  376  376 |
| 57 | NIST | 0500  0513  0514  0515  0525  0549  1099  3220  3800  4650  6050 | Scientific and Technical Research and Services, NIST  Wireless Innovation Fund (WIN)  Construction of Research Facilities, Recovery Act, NIST  Construction of Research Facilities, NIST  Industrial Technology Services, NIST  Scientific and Technical Research and Services, Recovery Act, NIST  Fines, Penalties, and Forfeitures, Not Otherwise Classified  Not Otherwise Classified, All Other  Clearing Accounts  Working Capital Fund, NIST  Employee Payroll Allotment Account, United States Savings Bonds | 1  1  1  1  1  1  10  10  9  4  6 | N  Y  N  N  N  N  N  N  N  N  N | 376  376  376  376  376  376  376  376  376  376  376 |
| 59 | MBDA | 0201  1099  3220  3800 | Minority Business Development, MBDA  Fines, Penalties, and Forfeitures, Not Otherwise Classified  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Clearing Accounts | 1  10  9  9 | N  N  N  N | 376  376  376  376 |
| 61 | NTIA | 0516  0550  0551  0552  0554  0556  1099  3220  3231  3800  4358  4421  5396  6500  8233  8609 | State and Local Implementation Fund  Salaries and Expenses, NTIA, Commerce  Public Telecommunication Facilities, Planning and Construction, NTIA, Commerce  Information Infrastructures Grants, NTIA  Broadband Technology Opportunities Program, Recovery Act  Digital-to-Analog Converter Box Program, Recovery Act  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Not Otherwise Classified, All Other  Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury  Clearing Accounts  Network Construction Fund  First Responder Network Authority  Digital Television Transition and Public Safety Fund  Advances Without Orders from Non-Federal Sources  Public Safety Trust Fund  First Responder Network Authority, Gifts, Donations, and Bequests Trust Fund, NTIA | 1  1  1  1  1  1  10  10  10  9  3  3  2  6  7  7 | Y  N  N  N  N  N  N  N  Y  N  Y  Y  N  N  Y  Y | 376  376  503  503  376  376  376  376  376  376  376  376  376  376  376  376 |
| **Bureau**  **Code** | **Bureau**  **Name** | **Treasury Fund Group** | **Fund Name** | **Fund**  **Type** | **Dedicated Collection Fund** | **BSF\*** |
| 62 | NTIS | 3220  3800  4295  6500 | Not Otherwise Classified, All Other  Clearing Accounts  NTIS Revolving Fund, NTIS  Advances Without Orders from Non-Federal Sources | 10  9  3  6 | N  N  N  N | 376  376  376  376 |
| 63 | Census Bureau | 0401  0450  0451  1060  1099  3200  1435  3220  3800  4512  6050  6275  6500  6501  6540 | Current Surveys and Programs, Bureau of the Census, Commerce  Periodic Censuses and Programs, Bureau of the Census  Periodic Censuses and Programs, Recovery Act  Forfeiture of Unclaimed Funds  Fines, Penalties, and Forfeitures, Not Otherwise Classified  Collections of Receivables from Canceled Accounts  General Fund Proprietary Interest, Not Otherwise Classified  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Clearing Accounts  Census Working Capital Fund, Bureau of the Census, DOC  Employees’ Payroll Allotment Account, United States Savings Bonds  Withheld State and Local Taxes  Advances without Orders from Non-Federal Sources  Small Escrow Accounts  Special Studies, Services and Projects, Bureau of the Census | 1  1  1  1  10  10  10  10  9  4  6  6  6  6  6 | N  N  N  N  N  N  N  N  N  N  N  N  N  N  N | 376  376  376  376  376  376  376  376  376  376  376  376  376  376  376 |
| 67 | BIS | 0300  1040  1435  2419  3220  3800  6276  6500  6501 | Operations & Administration, Export Administration, Commerce  Fines, Penalties and Forfeitures, Customs, Commerce and Antitrust Laws  General Fund Proprietary Interest, Not Otherwise Classified  Fees & Other Charges for Program Administrative Services, DOC  General Fund Proprietary Receipts, Not Otherwise Classified, All Other  Clearing Accounts  Other Federal Payroll Withholding, Allotments  Advances Without Orders from Non-Federal Sources  Small Escrow Amounts | 1  10  10  10  10  9  6  6  6 | N  N  N  N  N  N  N  N  N | 054/376  376  376  376  376  376  376  376  376 |

|  |  |  |
| --- | --- | --- |
| **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.