**­­­Department of Commerce FY2024 Financial Statements Guidance**

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

**Trial Balance Data**

**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.  The Department of the Treasury (Treasury) generates the Department’s adjusted trial balance (ATB) and reclassified financial statements directly from GTAS.  The Department compares data and fund accounts in HFM and GTAS each quarter to ensure consistency 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) and Volume 1, Part II, Chapter 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.

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

**III. Treasury Financial Manual (TFM), Volume I, Part II, Chapter 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 4700, *Federal Entity Reporting Requirements for the Financial Report of the United States Government*, updated in November 2023, at <https://tfm.fiscal.treasury.gov/v1/p2/c470.html> and the Year-end Closing Bulletin (Bulletin 2023-09, *2023 Year End Closing*) at <https://tfm.fiscal.treasury.gov/v1/bull/23-09>.

GTAS summary information and landing page link 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.**

Governmentwide Financial Report System ended use in FY 2018 for agencies to report their financial data to Treasury, and the related Closing Package was eliminated. Treasury's Bureau of the Fiscal Service reaches out directly to agencies, when necessary, to complete its government-wide reporting. Similarly, OFM may reach out to DOC bureaus for additional information to respond to these Fiscal Service requests.

**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 Q2 FY 2024.

**VI. FY 2024 Due Dates**

See Attachment I, *Due Dates*, 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 2024**

| **Bureau Code** | **Bureau Name** | **Treasury Fund Group** | **Fund** **Name** | **Fund Type** | **Dedicated Collection Fund** | **BSF\*** |
| --- | --- | --- | --- | --- | --- | --- |
| 51 | OS | 0110 | Office of the Inspector General, Recovery Act, Departmental Management | 1 | N | 376 |
| 0120 | Salaries and Expenses, Departmental Management | 1 | N | 376 |
| 0123 | Renovation and Modernization, Departmental Management,  | 1 | N | 376 |
| 0126 | Office of Inspector General, Departmental Management, Commerce | 1 | N | 376 |
| 0127 | National Intellectual Property Law Enforcement Coordination Council, Departmental Management | 1 | N | 376 |
| 0133 | Nonrecurring Expenses Fund, Departmental Management  | 1 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3220 | Miscellaneous Receipts - OS | 10 | N | 809 |
| 3241 | Monies Derived from the General Fund Returned to the General Fund of US Treasury | 1 | N | 000 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4327 | Emergency Oil and Gas Guaranteed Financing Account, Departmental Management | 3 | N | 376 |
| 4328 | Emergency Steel Guaranteed Loan Financing Account, Departmental Management | 3 | N | 376 |
| 4511 | Working Capital Fund, Departmental Management | 4 | N | 376 |
| 8501 | Gifts & Bequests, Departmental Management | 7 | N | 376 |
| 52 | EDA | 0118 | Salaries & Expense, Recovery Act, EDA | 1 | N | 452 |
| 0125 | Salaries & Expenses, EDA | 1 | N | 452 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1410 | Interest on Investment, Economic Development Revolving Fund | 10 | N | 452 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 2050 | Economic Development Assistance Programs, EDA | 1 | N | 452 |
| 2051 | Economic Development Assistance Programs, EDA - Recovery Act  | 1 | N | 452 |
| 2814 | Other Repayments of Investments and Recoveries | 10 | N | 452 |
| 3200 | Collections of Receivables from Canceled Accounts | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4406 | Economic Development Revolving Fund, Liquidating Account, Commerce  | 3 | N | 452 |
| 6276 | Other Federal Payroll Withholding, Allotments | 6 | N | 452 |
| 6501 | Small Escrow Amounts | 6 | N | 452 |
| 53 | ESA | 1500 | Salaries & Expenses, ESA | 1 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4323 | Economics and Statistics Administration Revolving Fund, Economic and Statistical Analysis | 3 | N | 376 |
| 6540 | Special Studies, Services and Projects, Economic and Statistical Analysis  | 6 | N | 376 |
| 54 | NOAA | 0891 | Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified | 10 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 1440 | Operations, Research, and Facilities, Recovery Act, NOAA | 1 | N | 306 |
| 1450 | Operations, Research, and Facilities, NOAA | 1 | N | 306 |
| 1451 | Expenses, Pacific Coastal Salmon Recovery, NOAA | 1 | N | 306 |
| 1454 | Procurement, Acquisitions, and Construction, Recovery Act, NOAA | 1 | N | 306 |
| 1455 | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | 1 | Y | 304 |
| 1456 | Fisheries Finance Program Account, NOAA | 1 | N | 376 |
| 1460 | Procurement, Acquisition, and Construction, NOAA | 11 | N | 306 |
| 1462 | Coastal Impact Assistance, NOAA | 1 | N | 306 |
| 1465 | NOAA Accrual Contribution to the Uniformed Services Retiree Health | 1 | N | 376 |
| 1499 | Interest Received from Credit Reform Financing Accounts | 10 | N | 306 |
| 2055 | Fisheries Disaster Assistance, NOAA  | 10 | N | 376 |
| 2717 | Fisheries Finance Negative Subsidies and Downward Estimates of Subsidies, NOAA | 10 | N | 376 |
| 2814 | Other Repayments of Investments and Recoveries | 10 | N | 376 |
| 3200 | Collections of Receivables from Canceled Accounts | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 9 | N | 376 |
| 3233 | Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the U.S. Treasury, NOAA | 10 | N | 376 |
| 3240 | Spending Auth. From Offsetting Collections Returned to the General Fund U.S. Treasury | 1 | N | 306 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4313 | Coastal Zone Management Fund, NOAA | 3 | N | 306 |
| 4314 | Federal Ship Financing Guaranteed Loan Financing Account, NOAA  | 3 | N | 376 |
| 4316 | Damage Assessment and Restoration Revolving Fund, NOAA | 3 | Y | 376 |
| 4324 | Fisheries Finance, Direct Loan Financing Account, NOAA | 3 | N | 376 |
| 4417 | Federal Ship Financing Fund, Fishing Vessels, Liquidating Account, NOAA  | 3 | N | 376 |
| 5120 | Fishermen’s Contingency Fund, NOAA | 2 | Y | 376 |
| 5122 | Foreign Fishing Observer Fund, NOAA | 2 | Y | 376 |
| 5139 | Promote and Develop Fishery Products and Research Pertaining to American Fisheries, NOAA | 2 | N | 376 |
| 5283 | Marine Mammal Unusual Mortality Event Fund, NOAA | 2 | N | 306 |
| 5284 | Limited Access System Administration Fund, NOAA | 2 | Y | 376 |
| 5324 | Fisheries Finance, NOAA, Negative Subsidies | 2 | N | 376 |
| 5362 | Environmental Improvement and Restoration Fund, NOAA | 2 | Y | 302 |
| 5439 | Western Pacific Sustainable Fisheries Fund, NOAA | 2 | N | 306 |
| 5583 | Fisheries Enforcement Asset Forfeiture Fund | 2 | N | 376 |
| 5584 | Sanctuaries Enforcement Asset Forfeiture Fund | 2 | N | 376 |
| 5598 | North Pacific Fisheries Observer Fund | 2 | N | 306 |
| 6214 | Property Forfeitures and Seizures, NOAA, DOC | 6 | N | 376 |
| 6276 | Other Federal Payroll Withholding, Allotments | 6 | N | 376 |
| 6500 | Advances Without Orders from Non-Federal Sources | 6 | N | 376 |
| 6501 | Small Escrow Amounts | 6 | N | 376 |
| 6541 | Inspection and Grading of Fishery Products, NOAA | 6 | N | 376 |
| 8145 | Hazardous Substance Superfund - NOAA | 7 | N | 304 |
| 8220 | North Pacific Marine Research Institute, NOAA, DOC | 7 | Y | 306 |
| 8470 | Seafood Inspection Program, National Oceanic and Atmospheric Administration | 8 | Y | 376 |
| 55 | ITA | 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1250 | Operations and Administration, ITA | 1 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 2419 | Fees and Other Charges for Program Administrative Services, DOC | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Clearing Accounts | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 5521 | Grants to Manufacturers of Worsted Wool Fabrics, ITA Other  | 2 | N | 376 |
| 6050 | Employees' Payroll Allotment Account, United States Savings Bonds, Management Service Center | 6 | N | 376 |
| 6276 | Federal Payroll Withholding, Allotments | 6 | N | 376 |
| 6501 | Small Escrow Accounts | 6 | N | 376 |
| 6540 | Special Studies, Services and Projects, International Trade Administration | 6 | N | 376 |
| 56 | USPTO | 1006 | Salaries and Expenses, PTO | 1 | Y | 376 |
| 1008 | Patent and Trademark Fee Reserve Fund | 1 | Y | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 5127 | Patent and Trademark Surcharge Fund | 2 | Y | 376 |
| 6538 | Patent Cooperation Treaty Deposits, USPTO, DOC | 6 | N | 376 |
| 6542 | Customer Deposits, Patent and Trademark Office, DOC | 6 | N | 376 |
| 6554 | Madrid Protocol Deposits, U.S. Patent and Trademark Office | 6 | N | 376 |
| 57 | NIST | 0500 | Scientific and Technical Research and Services, NIST | 1 | N | 376 |
| 0513 | Wireless Innovation Fund (WIN) | 1 | Y | 376 |
| 0514 | Construction of Research Facilities, Recovery Act, NIST | 1 | N | 376 |
| 0515 | Construction of Research Facilities, NIST | 1 | N | 376 |
| 0520 | Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Fund, NIST, Commerce | 1 | N | 376 |
| 0521 | Creating Helpful Incentives to Produce Semi-Conductors (CHIPS) For America Fund – CHIPS Loan Program Account | 1 | N | 376 |
| 0525 | Industrial Technology Services, NIST | 1 | N | 376 |
| 0549 | Scientific and Technical Research and Services, Recovery Act, NIST | 1 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 908 |
| 3200 | Collections of Receivables from Cancelled Accounts | 10 | N | 809 |
| 3220 | General Fund Proprietary Receipts Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4392 | Creating Helpful Incentives to Produce Semi-Conductors (CHIPS) For America Fund – CHIPS Direct Loan Financing Account  | 4 | N | 376 |
| 4393 | Creating Helpful Incentives to Produce Semi-Conductors (CHIPS) For America Fund – CHIPS Guaranteed Loan Financing Account  | 4 | N | 376 |
| 4650 | Working Capital Fund, NIST | 4 | N | 376 |
| 6050 | Employee Payroll Allotment Account, United States Savings Bonds | 6 | N | 376 |
| 59 | MBDA | 0201 | Minority Business Development, MBDA | 1 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 3200 | Collections of Receivables from Cancelled Accounts | 10 | N | 809 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 9 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 61 | NTIA | 0516 | State and Local Implementation Fund | 1 | Y | 376 |
| 0550 | Salaries and Expenses, NTIA, Commerce | 1 | N | 376 |
| 0551 | Public Telecommunication Facilities, Planning and Construction, NTIA, Commerce | 1 | N | 503 |
| 0552 | Information Infrastructures Grants, NTIA | 1 | N | 503 |
| 0554 | Broadband Technology Opportunities Program, Recovery Act | 1 | N | 376 |
| 0556 | Digital-to-Analog Converter Box Program, Recovery Act | 1 | N | 376 |
| 0560 | Broadband Connectivity Fund, NTIA | 1 | N | 376 |
| 0561 | Connecting Minority Communities Fund | 1 | N | 376 |
| 0562 | Broadband Equity, Access, and Development Program | 1 | N | 376 |
| 0563 | Digital Equity, NTIA | 1 | N | 376 |
| 0564 | Middle Mile Deployment | 1 | N | 376 |
| 0565 | Public Wireless Supply Chain Innovation Fund, National Telecommunications and Information Administration, Commerce | 1 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 908 |
| 3200 | Collections of Receivables from Cancelled Accounts | 10 | N | 809 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3231 | Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury | 10 | Y | 376 |
| 3233 | Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the US Treasury | 10 | Y | 959 |
| 3234 | Special and Trust Fund Interfund Receipts Returned to the General Fund of the US Treasury | 10 | Y | 000 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4358 | Network Construction Fund | 3 | Y | 376 |
| 4421 | First Responder Network Authority | 3 | Y | 376 |
| 5396 | Digital Television Transition and Public Safety Fund | 2 | Y | 376 |
| 6500 | Advances Without Orders from Non-Federal Sources  | 6 | N | 376 |
| 8233 | Public Safety Trust Fund | 7 | Y | 376 |
| 8609 | First Responder Network Authority, Gifts, Donations, and Bequests Trust Fund, NTIA | 7 | Y | 376 |
| 62 | NTIS | 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4295 | NTIS Revolving Fund, NTIS | 3 | N | 376 |
| 6500 | Advances Without Orders from Non-Federal Sources | 6 | N | 376 |
| 63 | Census Bureau | 0401 | Current Surveys and Programs, Bureau of the Census, Commerce | 1 | N | 376 |
| 0450 | Periodic Censuses and Programs, Bureau of the Census | 1 | N | 376 |
| 0451 | Periodic Censuses and Programs, Recovery Act | 1 | N | 376 |
| 1060 | Forfeitures of Unclaimed Money and Property  | 10 | N | 376 |
| 1099 | Fines, Penalties, and Forfeitures, Not Otherwise Classified | 10 | N | 376 |
| 3200 | Collections of Receivables from Canceled Accounts | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 4512 | Census Working Capital Fund, Bureau of the Census, DOC | 4 | N | 376 |
| 6050 | Employees’ Payroll Allotment Account, United States Savings Bonds | 6 | N | 376 |
| 6275 | Withheld State and Local Taxes | 6 | N | 376 |
| 6500 | Advances without Orders from Non-Federal Sources  | 6 | N | 376 |
| 6501 | Small Escrow Accounts | 6 | N | 376 |
| 6540 | Special Studies, Services and Projects, Bureau of the Census | 6 | N | 376 |
| 67 | BIS | 0300 | Operations and Administration, Export Administration, Commerce | 1 | N | 376 |
| 1040 | Fines, Penalties and Forfeitures, Customs, Commerce and Antitrust Laws | 10 | N | 376 |
| 1435 | General Fund Proprietary Interest, Not Otherwise Classified | 10 | N | 376 |
| 2419 | Fees & Other Charges for Program Administrative Services, DOC | 10 | N | 376 |
| 3220 | General Fund Proprietary Receipts, Not Otherwise Classified, All Other | 10 | N | 376 |
| 3800 | Clearing Accounts | 9 | N | 376 |
| 6276 | Other Federal Payroll Withholding, Allotments | 6 | N | 376 |
| 6500 | Advances Without Orders from Non-Federal Sources | 6 | N | 376 |
| 6501 | Small Escrow Amounts | 6 | N | 376 |
|  |  |  |  |  |

| **Fund Type Codes:** |
| --- |
| **Fund Type** | **Hyperion Classification**(13\_FUND\_TYPES) | **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: Federal Account Symbols and Titles Book ([FAST Book](https://www.fiscal.treasury.gov/reference-guidance/fast-book/))

**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** |
| --- | --- |
| 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 |
| 809 | Deductions for Offsetting Receipts |
| 908 | Other Interest |
| 959 | Other Undistributed Offsetting Receipts |

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 this is not a comprehensive list of BSF codes.