

Appendix 1a

Federal Trading Partner Codes for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

The following crosswalk provides Financial Reporting Entity (FR Entity) codes used for GTAS. The information here reflects the determinations made using Statement of Federal Financial Accounting Standards (SFFAS) No. 47, *Reporting Entity* guidance. The below codes are used as the federal trading partner codes requirement for GTAS and are used to facilitate the preparation of the Financial Report of the United States Government (FR).

The crosswalk below provides Agency Identifiers (AID) used for GTAS. All federal entities are required to report Trading Partner Main Account (TPMA) for all TAS that have a Beginning Period of Availability (BPOA) of FY 2015 or later. When reporting Trading Partner Agency Identifier (TPAID) and TPMA, the AID for the trading partner must be used for the first half of the TPMA code. The main account from the Treasury Account Symbol (TAS) that the partner uses should be used for the second half of the TPMA code. It is noted that Treasury is working to get AID and FR Entity in sync as both should denote reporting entity responsibility.

Refer to the below table as reference:

Example 1: TAS 020 X 1045 000 has federal trading activity with Millennium Challenge Corporation (MCC). This TAS has an AID of 020 (Department of Treasury) and has a FR Entity of 2000 (Department of Treasury). Since they are trading with MCC (AID 524), you would need to choose 524 as the TPAID and 2750 as the TPMA. This results in a TPMA code of 524 2750.

Example 2: TAS 089 X 5231 000 has federal trading activity with Tennessee Valley Authority (TVA). This TAS has an AID of 089 (Department of Energy) and has a FR Entity of 8900 (Department of Energy). Since they are trading with TVA (AID 455), you would need to choose 455 as the TPAID and 4110 as the TPMA. This results in a TPMA code of 455 4110.

| Examples | TAS that has federal activity: | FR entity assigned to TAS: | TAS the trading partner is using: | TPAID (the AID of the trading partner): | TPMA (the main account of the trading partner TAS): | TPMA code to use for bulk file |
|-----------|--------------------------------|----------------------------|-----------------------------------|---|---|--------------------------------|
| Example 1 | 020 X 1045 | 2000 | 524 X 2750 | 524 | 2750 | 524 2750 |
| Example 2 | 089 X 5231 | 8900 | 455 X 4110 | 455 | 4110 | 455 4110 |

Some agencies operate under appropriation and are responsible for a TAS that has various AIDs. This means that there is not a singular AID for each federal entity. For example, the Department of the Treasury and the Department of State both report and incorporate TASs with an AID of 011 (Executive Office of the President) in their financial statements. Agencies that have activity with the Military Sales Fund should report the Security Assistance Accounts (AID 011, FR Entity 1137) as the trading partner.

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| <u>FR Entity</u> | <u>Agency Identifier</u> | <u>Federal Entity</u> |
|------------------------------|--------------------------|--|
| Significant Entities: | | |
| 1137 | 011 | Security Assistance Accounts |
| 1200 | 012 | Department of Agriculture |
| 1300 | 013 | Department of Commerce |
| 1400 | 014 | Department of the Interior |
| 1500 | 015 | Department of Justice |
| 1601 | 016 | Department of Labor |
| 1602 | 016 | Pension Benefit Guaranty Corporation |
| 1800 | 018 | Postal Service |
| 1900 | 019 | Department of State |
| 2000 | 020 | Department of the Treasury |
| 2400 | 024 | Office of Personnel Management |
| 2500 | 025 | National Credit Union Administration |
| 2700 | 027 | Federal Communications Commission |
| 2800 | 028 | Social Security Administration |
| 3100 | 031 | Nuclear Regulatory Commission |
| 3300 | 033 | Smithsonian Institution |
| 3600 | 036 | Department of Veterans Affairs |
| 4700 | 047 | General Services Administration |
| 4900 | 049 | National Science Foundation |
| 5000 | 050 | Securities and Exchange Commission |
| 5100 | 051 | Federal Deposit Insurance Corporation |
| 6000 | 060 | Railroad Retirement Board |
| 6002 | 060 | National Railroad Retirement Investment Trust |
| 6400 | 455 | Tennessee Valley Authority |
| 6800 | 068 | Environmental Protection Agency |
| 6900 | 069 | Department of Transportation |
| 7000 | 070 | Department of Homeland Security |
| 7200 | 072 | Agency for International Development |
| 7300 | 073 | Small Business Administration |
| 7500 | 075 | Department of Health and Human Services |
| 7700 | 071 077 | US International Development Finance Corporation |
| 7802 | 352 | Farm Credit System Insurance Corporation |
| 8000 | 080 | National Aeronautics and Space Administration |
| 8300 | 083 | Export-Import Bank of the United States |
| 8600 | 086 | Department of Housing and Urban Development |
| 8900 | 089 | Department of Energy |
| 9100 | 091 | Department of Education |
| 9563 | 524 | Millennium Challenge Corporation |
| 9900 | 099 | General Fund of the U.S. Government |
| DE00 | 017 | Department of the Navy* |
| DE00 | 021 | Department of the Army* |
| DE00 | 057 | Department of the Air Force* |
| DE00 | 096 | U.S. Army Corps of Engineers-Civil Works* |
| DE00 | 097 | Office of the Secretary of Defense-Defense Agencies* |

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| <u>FR Entity</u> | <u>Agency Identifier</u> | <u>Federal Entity</u> |
|------------------------|--------------------------|---|
| Other Entities: | | |
| 0000 | 000 | Congress (House & Senate) |
| 0100 | 001 | Architect of the Capitol |
| 0100 | 009 | Botanic Garden |
| 0200 | 002 | Capitol Police |
| 0300 | 003 | Library of Congress** |
| 0400 | 004 | Government Publishing Office** |
| 0500 | 005 | Government Accountability Office** |
| 0800 | 008 | Congressional Budget Office** |
| 0902 | 009 | Commission on Security and Cooperation in Europe |
| 0904 | 009 | John C. Stennis Center for Public Service Training and Development |
| 0905 | 009 | U.S. Capitol Preservation Commission |
| 0907 | 009 | Office of Congressional Workplace Rights |
| 0908 | 009 | Open World Leadership Center |
| 0912 | 000 | Senate Preservation Fund |
| 0915 | 009 | Medicaid and CHIP Payment and Access Commission |
| 1000 | 010 | The Judiciary |
| 1100 | 011 | Executive Office of the President |
| 1125 | 011 | Peace Corps |
| 1133 | 011 | Trade and Development Agency |
| 2300 | 023 | United States Tax Court |
| 2600 | 026 | Thrift Savings Fund |
| 2900 | 029 | Federal Trade Commission** |
| 3301 | 033 | John F. Kennedy Center for Performing Arts |
| 3302 | 033 | National Gallery of Art |
| 3303 | 033 | Woodrow Wilson International Center for Scholars |
| 3400 | 034 | International Trade Commission** |
| 4100 | 389 | Merit Systems Protection Board |
| 4500 | 045 | Equal Employment Opportunity Commission** |
| 4600 | 309 | Appalachian Regional Commission** |
| 4811 | 431 | Nuclear Waste Technical Review Board |
| 4812 | 435 | Office of Navajo and Hopi Indian Relocation |
| 4813 | 437 | Office of Nuclear Waste Negotiator |
| 4814 | 453 | State Justice Institute |
| 4823 | 235 | Medicare Payment Advisory Commission |
| 4829 | 295 | United States Commission on International Religious Freedom |
| 4830 | 292 | United States-China Economic and Security Review Commission |
| 4833 | 283 | Dwight D. Eisenhower Memorial Commission |
| 4838 | 376 | United States Interagency Council on Homelessness |
| 4841 | 575 | National Railroad Passenger Corporation Office of Inspector General |

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| <u>FR Entity</u> | <u>Agency Identifier</u> | <u>Federal Entity</u> |
|--|--------------------------|---|
| Other Entities (continued): | | |
| 4844 | 479 | Military Compensation and Retirement Modernization Commission |
| 4845 | 480 | World War I Centennial Commission |
| 4847 | 256 | Commission on Combatting Synthetic Opioid Trafficking |
| 4848 | 574 | Southeast Crescent Regional Commission |
| 4849 | 546 | Commission on the State of U.S. Olympics and Paralympics |
| 4850 | 130 | Civil Rights Cold Case Records Review Board |
| 5400 | 054 | Federal Labor Relations Authority** |
| 5901 | 417 | National Endowment for the Arts |
| 5902 | 418 | National Endowment for the Humanities |
| 5903 | 474 | Institute of Museum and Library Services |
| 6100 | 061 | Consumer Product Safety Commission** |
| 6200 | 062 | Office of Special Counsel** |
| 6300 | 420 | National Labor Relations Board** |
| 6500 | 065 | Federal Maritime Commission** |
| 6903 | 069 | Saint Lawrence Seaway Development Corporation |
| 7400 | 074 | American Battle Monuments Commission** |
| 7601 | 465 | Christopher Columbus Fellowship Foundation** |
| 7801 | 352 | Farm Credit Administration |
| 8400 | 084 | Armed Forces Retirement Home** |
| 8800 | 088 | National Archives and Records Administration** |
| 9000 | 090 | Selective Service System** |
| 9300 | 093 | Federal Mediation and Conciliation Service** |
| 9501 | 472 | Surface Transportation Board |
| 9502 | 306 | Advisory Council on Historic Preservation |
| 9503 | 310 | Access Board |
| 9504 | 313 | Barry Goldwater Scholarship and Excellence in Education Foundation |
| 9506 | 321 | Commission for the Preservation of America's Heritage Abroad |
| 9507 | 323 | Commission of Fine Arts |
| 9508 | 326 | Commission on Civil Rights |
| 9511 | 338 | Committee for Purchase from People Who Are Blind or Severely Disabled |
| 9512 | 339 | Commodity Futures Trading Commission |
| 9515 | 485 | Corporation for National and Community Service |
| 9516 | 347 | Defense Nuclear Facilities Safety Board |
| 9518 | 360 | Federal Election Commission |
| 9520 | 368 | Federal Mine Safety and Health Review Commission |
| 9521 | 372 | Harry S. Truman Scholarship Foundation |
| 9522 | 381 | James Madison Memorial Fellowship Foundation |
| 9523 | 382 | The Japan-United States Friendship Commission |
| 9524 | 387 | Marine Mammal Commission |
| 9527 | 394 | National Capital Planning Commission |

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| <u>FR Entity</u> | <u>Agency Identifier</u> | <u>Federal Entity</u> |
|--|--------------------------|---|
| Other Entities (continued): | | |
| 9530 | 413 | National Council on Disability |
| 9531 | 421 | National Mediation Board |
| 9532 | 424 | National Transportation Safety Board |
| 9533 | 432 | Occupational Safety and Health Review Commission |
| 9534 | 434 | Office of Government Ethics |
| 9536 | 166 | African Development Foundation |
| 9537 | 164 | Inter-American Foundation |
| 9538 | 345 | United States Court of Appeals for Veterans Claims |
| 9539 | 456 | United States Holocaust Memorial Museum |
| 9540 | 458 | United States Institute of Peace |
| 9542 | 487 | Morris K. Udall and Stewart L. Udall Foundation |
| 9543 | 362 | Federal Financial Institution Examination Council |
| 9548 | 510 | Chemical Safety and Hazard Investigation Board |
| 9549 | 487 | Environmental Dispute Resolution Fund |
| 9550 | 512 | Presidio Trust |
| 9551 | 349 | DC Courts-Defender Services |
| 9552 | 254 | District of Columbia Courts |
| 9553 | 511 | Court Services and Offender Supervision Agency for the District of Columbia |
| 9554 | 514 | U.S. Agency for Global Media |
| 9555 | 513 | Denali Commission |
| 9557 | 511 | Public Defender Service for the District of Columbia |
| 9558 | 272 | Congressional-Executive Commission on the People's Republic of China |
| 9559 | 517 | Delta Regional Authority |
| 9560 | 428 | Neighborhood Reinvestment Corporation |
| 9561 | 519 | Vietnam Education Foundation |
| 9564 | 525 | Election Assistance Commission |
| 9566 | 537 | Federal Housing Finance Agency |
| 9567 | 542 | Council of the Inspectors General on Integrity and Efficiency |
| 9568 | 539 | Recovery Accountability and Transparency Board |
| 9569 | 302 | Administrative Conference of the United States |
| 9570 | 573 | Northern Border Regional Commission |
| 9571 | 581 | Bureau of Consumer Financial Protection |
| 9572 | 579 | Patient-Centered Outcomes Research Trust Fund |
| 9573 | 537 | Federal Housing Finance Agency-Office of the Inspector General |
| 9577 | 471 | Gulf Coast Ecosystem Restoration Council** |
| 9578 | 535 | Privacy and Civil Liberties Oversight Board |
| 9579 | 237 | Women's Suffrage Centennial Commission |
| 9580 | 236 | National Commission on Military, National, and Public Service |
| 9581 | 290 | Public Buildings Reform Board |
| 9582 | 239 | United States Semiquincentennial Commission |
| 9583 | 245 | National Security Commission on Artificial Intelligence |
| 9584 | 242 | Western Hemisphere Drug Policy Commission |
| 9585 | 246 | National Commission on Military Aviation Safety |
| 9586 | 473 | Federal Permitting Improvement Steering Council |
| 9587 | 247 | 400 Years of African-American History Commission |
| 9588 | 545 | Alyce Spotted Bear and Walter Soboleff Commission on Native Children |
| 9999 | 999 | Unknown Trading Partners (Unidentified) |

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*The Department of Defense (DOD) trading partner code “DE00” in GTAS includes the Department of the Air Force, Department of the Army, Department of the Navy, the Defense agencies, and the U.S. Army Corps of Engineers.

**These federal entities, in addition to significant entities, are required to explain and certify quarterly material intra-governmental differences or are required to have IGT scorecards prepared.