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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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FR Entity	Agency Identifier	Federal Entity
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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FR Entity	Agency Identifier	Federal Entity
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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FR Entity	Agency Identifier	Federal Entity
Other Entities (continued):		
4843	584	Indian Law and Order Commission
4844	479	Military Compensation and Retirement Modernization Commission
4845	480	World War I Centennial Commission
4847	256	Commission on Combatting Synthetic Opioid Trafficking
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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FR Entity	Agency Identifier	Federal Entity
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
9565	534	Office of the Federal Coordinator for Alaska Natural Gas Trans. Projects
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.