



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

GTAS – 2.8 Webinar

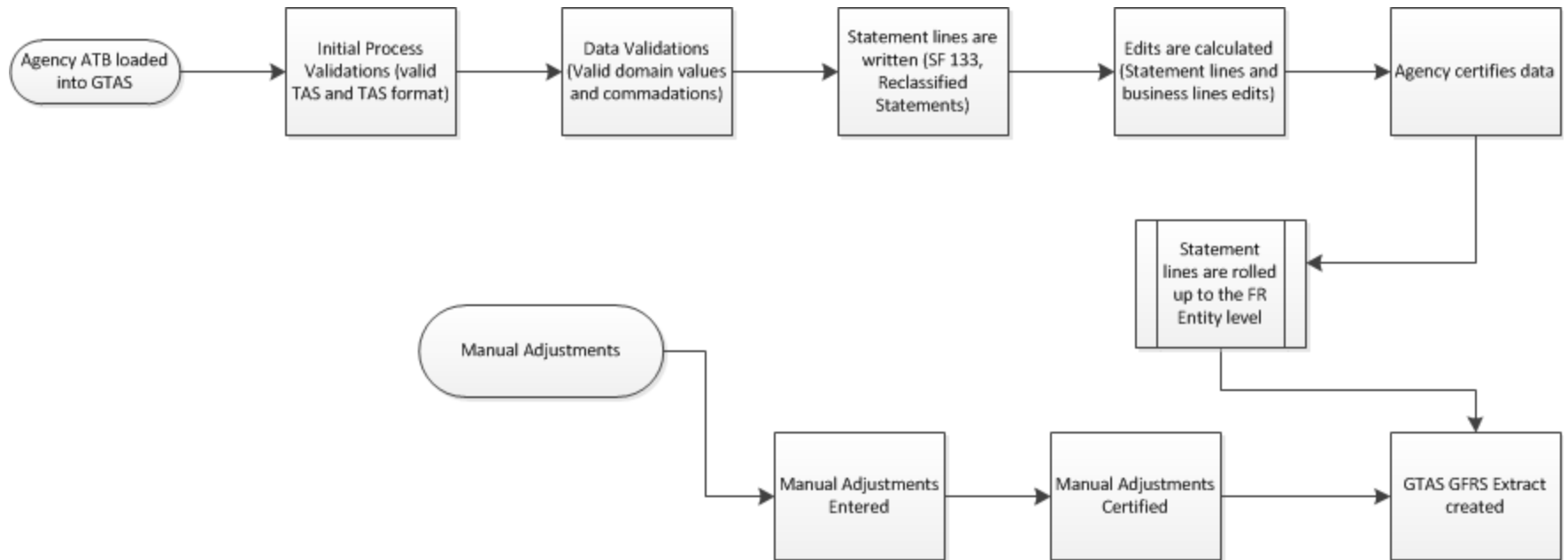
Luke Sheppard

Agenda

GTAS 2.8

- GTAS to GFRS Data Flow
- Reconciliation Reports
- Manual Authorizations
- Manual Adjustments Module
- AFR to Reclassified Reconciliation
- Intragov module – Manual Adjustments

GTAS to GFRS Interface – FY 16



Reconciliation Reports

U.S. Department of Treasury Bureau of the Fiscal Service

GTAS

Reconciliation Report

Reclassified Balance Sheet

Fiscal Period:	2015, 12 - September		
Manual Adjustment Status:	Certified		
PER ENTITY: 2000			
		ATB Amount	Manual Adjustment
			Adjusted Amount
1	Assets		
2	Non-Federal		
2.1	Cash and Other Monetary Assets	272,365,945,479.57	272,365,945,479.57
2.2	Accounts and Taxes Receivable, Net	42,029,061,515.58	42,029,061,515.58
2.3	Loans Receivable, Net	20,681,836,011.37	20,681,836,011.37
2.5	Inventories and Related Property, Net	756,863,598.15	756,863,598.15
2.6	Property, Plant, and Equipment, Net	2,896,607,460.72	2,896,607,460.72
2.7	Debt and Equity Securities	11,736,702,911.07	11,736,702,911.07
2.8	Investments in GSEs	106,270,000,000.00	106,270,000,000.00
2.9	Other Assets	7,324,885,450.80	7,324,885,450.80
2.10	Total Non-Federal Assets	464,061,902,427.26	464,061,902,427.26
3	Federal		
3.1	Fund Balance With Treasury (RC 40)/1	1,595,018,051,301.15	1,595,018,051,301.15
3.2	Federal Investments (RC 01)/1	34,052,981,074.46	34,052,981,074.46
3.3	Accounts Receivable (RC 22)/1	1,132,798,424.56	1,132,798,424.56
3.5	Interest Receivable (RC 02)/1	357,074,624.44	357,074,624.44
3.6	Loans Receivable (RC 17)/1	1,394,732,840,972.15	1,394,732,840,972.15
3.7	Transfers Receivable (RC 27)/1	9,974,024.31	9,974,024.31
3.9	Advances to Others and Prepayments (RC 23)/1	1,879,936.24	1,879,936.24
3.10	Other Assets (Without Reciprocals) (RC 29)/1	808,618,000.00	808,618,000.00
3.12	Other Assets (RC 30)/1	16,636,834,945,073.90	16,636,834,945,073.90
3.13	Total Federal Assets	19,662,949,163,431.30	19,662,949,163,431.30
4	Total Assets	20,127,011,065,858.50	20,127,011,065,858.50
5	Liabilities:		
6	Non-Federal		
6.1	Accounts Payable	3,947,109,718.54	3,947,109,718.54
6.2	Federal Debt Securities Held by the Public and Accrued Interest	12,379,779,819,942.20	12,379,779,819,942.20
6.3	Federal Employee and Veteran Benefits Payable	662,424,240.58	662,424,240.58

2.1 is a hyperlink to open up detail making up this line

Manual Authorizations

Agencies must request access to the Manual Adjustments Module, for this access to be granted; there are 3 things at a minimum that need to be provided:

- Sufficient Justification (what is the underlying cause requiring manual adjustments)
 - Designated Preparer (can be switched, but only one preparer can be assigned at any given time)
 - Designated Certifier
-
- Once a Manual Adjustment request is approved, the agency is free to make as many line item adjustments as necessary to all statements
 - All Manual Adjustments must be certified by the Agency before it can be included in the Interface to GFRS (similar to how only certified TAS are sent to GFRS).

Manual Adjustments Module



System State: Reporting
 Current Period: Sep 2015
 Reporting Window Close: Aug 31, 2016

- HOME
- SMAF
- BULK FILE
- FINANCIAL REPORTING
- INTRAGOVERNMENTAL
- REPORTS
- REFERENCES
- HELP
- LOG OUT

Search Criteria

Fiscal Year: * Period: * FR Entity: *

Manual Adjustment Search Results

Manual Adjustment Status: In Progress | Authorization Status: Authorized

Filter

	Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action
<input type="checkbox"/>	RBS	Accounts and Taxes Receivable, Net	N		\$ 475.14					
<input type="checkbox"/>	RBS	Accounts Payable	N		\$ (566,065.31)					
<input type="checkbox"/>	RBS	Accounts Payable (RC 22)/1	F	0300	\$ (92.30)					
<input type="checkbox"/>	RBS	Benefit Program Contributions Payable (RC 21)/1	F	2400	\$ (3,366.95)					
<input type="checkbox"/>	RBS	Federal Employee and Veteran Benefits Payable	N		\$ (717.53)					
<input type="checkbox"/>	RBS	Federal Investments (RC 01)/1	F	2000	\$ 2,202,000.00					
<input type="checkbox"/>	RBS	Fund Balance With Treasury (RC 40)/1	G	9900	\$ 540,333.78					
<input type="checkbox"/>	RBS	Interest Receivable (RC 02)/1	F	2000	\$ 11,010.00					
<input type="checkbox"/>	RBS	Net Position - Funds Other Than Those From Dedicated Collections	B		\$ 3,514,686.47					
<input type="checkbox"/>	RBS	Other Assets	N		\$ 72,619.25					
Net Adjustment Sub Total : \$0.00							Balance			

Showing 1 to 10 of 33 records

Show records

Amount Displayed is certified. However, it is associated with additional non-certified TAS data.

Manual Adjustments Module - TIPS

- When entering manual adjustments you may see an amount field **highlighted in blue**. This indicates that there are non-certified TAS associated with that statement line. The amount displayed always represents certified TAS amounts.
- Statement lines that you have added and saved can be removed by selecting the **red x** under the action column. Existing reclassified statement lines can never be deleted. You will note there is no red x under the action column for these entries.
- The **Add Row** button near the top of the screen is used to add a new statement line. The data entry for the new statement line proceeds from left to right: Statement, Statement Detail Description, Fed Flag, TP FR Entity, and Adjustment. In order to save the new statement line, you must first click out of the adjustment field and select the green checkmark under the action column.

Manual Adjustments Module - TIPS

- If Manual Adjustments are certified and a subsequent bulk file is loaded that moves previously certified data out of certification, then the previously certified manual adjustments will become uncertified.
- Only **CERTIFIED** data will flow to GFRS and the Intragov Module – Both ATB and Manual Adjustment Data must be certified.
- Calculated Lines cannot be manually adjusted directly – the sublines flowing into that have to be adjusted.
- Federal Lines will be presented at the TP FR entity level – Be very careful picking the correct FR entity to adjust.

GFRS to GTAS – Reconciliation

- **Reconciliation still needed to verify Agency Audited Financial Statements tie back to Reclassified Financial Statements**
 - TFM 2-4700 Appendix 2
 - Email Attachment verifying reconciliation
 - Template with instructions and reconciliation example
 - New Reclassified Reconciliation report will be provided in GTAS

GFRS to GTAS – Reconciliation

Link: https://www.fiscal.treasury.gov/fsservices/gov/acctg/gtas/gtas_home.htm

The screenshot shows the homepage of the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). On the left is a navigation menu with categories like 'Our Services', 'Government Agencies', 'Payments', 'Revenue Collections', 'Investments', 'Debt Collection', and 'Government-wide Accounting'. The 'Government-wide Accounting' section is expanded to show 'CARS', 'G-Invoicing', 'General Fund', 'GOALS II', 'Governmentwide Financial Report System (GFRS)', and 'Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)'. The 'GTAS' item is highlighted in yellow. Below the menu is a large banner image of a calculator and coins with the title 'Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)'. To the right of the banner is a red-bordered box containing the text: 'NEW Agency Financial Report to Closing Package reconciliation reporting template. To tie your Agency Financial Report (AFR) to certified GTAS data, use these links: [Agency Financial Report \(AFR\) to Closing Package reconciliation](#) and [Instructions](#).' A red arrow points from this box to the 'NEW' badge on the 'Reasons for Monthly GTAS Reporting' link. Below the banner are sections for 'Reasons for Monthly GTAS Reporting' (with a 'NEW' badge), 'GTAS 2.7 Enhancements' (listing items like 'Super Master Account File (SMAF)', 'Bulk File Export Report', 'Program Report Category Enhancement', and 'SF 133 Report Modification – Add ATB Status'), 'News & Updates' (with a link to 'Fiscal 2016 Reporting Window Schedule'), 'Quick Links' (with links to 'FASAB', 'GAO Yellow Book', 'OMB Guidance', 'Treasury Financial Manual', 'U.S. Standard General Ledger (USSGL)', and 'GTAS Status Report'), 'Receive E-Mail Updates' (with a link to 'Subscribe to Updates'), and 'Can't find it?' (with a 'Contact Us' button).

Template and Instructions can be found here

AFR to Reclassified Reconciliation Template

- AFR to Reclassified must tie by line item and in total
- Reconciliation report can be run in various dollar formats to support “apples to apples” comparisons
- Final Reconciliation to be submitted as part of the closing package submission

	A	B	C	D	E	F
1	Reclassified Balance Sheet Recon to Agency AFR					
2	as of September 30, 2016					
3	GTAS Submission			Agency's Audited Financial Statements		
4	LineNo	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)
5	1	Assets	TITLE			
6	2	Non-Federal	TITLE			
7	2.1	Cash and Other Monetary Assets		100.00	Cash	100
8					To be filled out by Agency	
9					To be filled out by Agency	
10					To be filled out by Agency	
11					To be filled out by Agency	
12					Total	100
13					Total Must Tie to Adjusted Balance	OK
14						
15	2.2	Accounts and Taxes Receivable, Net		150.00	Accounts Receivable	125
16					To be filled out by Agency	
17					To be filled out by Agency	
18					To be filled out by Agency	
19					To be filled out by Agency	
20					Total	125
21					Total Must Tie to Adjusted Balance	Error

Reconciliation Detailed Instructions

- <https://www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/AFRtoClosingPackageReconciliationInstructions.pdf>

Detailed Instructions:

1. Log into GTAS and Navigate to the reports Module – select Statements under report type, run the NEW GTAS Reconciliation Reports by your FR entity (each Statement will need to be run separately). Please always select “Certified” as the Adjustment Status (see screen shots below).

Please make sure to select "Certified" as the Adjustment Status

System State: Draft
Current Period: Apr 2016
Current Period Close: May 31, 2016

FINANCE MODULES | BULK FILE | INTRAGOVERNMENTAL | **REPORTS** | REFERENCES | HELP | LOG OUT

Choose a Report Type

- ATB
- GFRS Download
- Intragovernmental
- OMB
- References
- SMAF
- Statements**
- Status
- USSGL TFM Download
- Validations/Edits

Report Parameters

Report Name *

Please choose a Report Name

My Reports

Report Name	Format	Submitted	Status	Delete
SMAF Print Results		May 18, 2016 07:51:18 PM ET	Complete	
SMAF Print Results		May 18, 2016 07:50:59 PM ET	Complete	

In this drop down you will select the Reconciliation report

Changes to Year-End MDR Certification

- Closing Package Material Difference Reports (MDRs) explained and certified in GTAS

Intragovernmental Differences Summary				View All		Print Summary		
FR	TP FR	RC	USSGL	Agency Amount	TP Amount	Difference	Total Difference	Ready for Explanation
0200	2000	22	000000	\$2,150,911.98	\$(411,042.66)	\$1,739,869.31	\$2,119,609.01	
				\$(379,736.70)	\$0.00	\$379,736.70		
0000	0000	00	000000	\$00,000,000,000.00	\$00,000,000,000.00	\$00,000,000,000.00	\$00,000,000,000.00	
				\$0.00	\$0.00	\$0.00		
0000	0000	00	000000	\$0.00	\$0.00	\$0.00	\$0.00	
				\$0.00	\$0.00	\$0.00		
0000	0000	00	000000	\$0.00	\$0.00	\$0.00	\$0.00	
				\$0.00	\$0.00	\$0.00		
0000	0000	00	000000	\$0.00	\$0.00	\$0.00	\$0.00	
				\$0.00	\$0.00	\$0.00		
0000	0000	00	000000	\$0.00	\$0.00	\$0.00	\$0.00	
				\$0.00	\$0.00	\$0.00		

« 1 2 3 4 5 »

Intragovernmental Reports

- MDR Reports match the Total Difference amount in the Intragovernmental Module.
- MDR Reports include any certified manual adjustments entered in the Manual Adjustments module.
- Comparative Status of Disposition is available via GTAS rather than on Fiscal Service website.

MDR Part III – RC 29

- If a Manual Adjustment does not exist for a particular RC 29 financial statement line, then explain MDR Part III in GTAS as normal.
- If a Manual Adjustment is created for a RC 29 financial statement line, agencies must provide the USSGL(s) affected in justification for manual adjustment.
- Agencies will receive a manual MDR Part III if a Manual Adjustment affects RC 29 financial statement line, to be completed and returned to Fiscal Service.

Helpful Links

- Reconciliation template
 - <https://fiscal.treasury.gov/files/gtas/AFRtoClosingPackageReconciliation.xlsx>
- Reconciliation Instructions
 - <https://fiscal.treasury.gov/files/gtas/AFRtoClosingPackageReconciliationInstructions.pdf>
- GTAS 2.9 FAQ
 - <https://www.fiscal.treasury.gov/files/gtas/gtas2.9FAQ.pdf>

Contact Information

- Luke Sheppard

Luke.Sheppard@fiscal.treasury.gov

(304) 480-5104