

Agency Audited Financial Statements to GTAS Reclassified Statements – Detail Reconciliation Instructions.

Disclaimer: This instruction document assumes that your agency has completed and certified (signed off) both the GTAS and GFRS data submissions. Each agency should be performing this analysis throughout the concurrent submission of each system. The deliverable that Fiscal Service is expecting will be due the same day GFRS submissions are due.

Detailed Instructions:

1. Log into GTAS and Navigate to the reports Module – select Statements under report type, run the NEW GTAS Reclassified Reconciliation by your FR entity (each Statement will need to be run separately, do not run them by Agency Identifier). Please always select “Certified” as the Adjustment Status. Also, please select the correct dollar amount when running the Reclassified Reconciliation reports to help facilitate the “Apples to Apples” comparison (I.E. running the report in millions vs whole dollars) (see screen shots below).

System State: Reporting
Current Period: Sep 2016
Reporting Window Close: Oct 18, 2016

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Choose a Report Type

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

Report Parameters

Report Name *

Please choose a Report Name

- A-136 Statement/Reclassified Statement
- Bureau of the Fiscal Service 2108
- Reclassified Reconciliation**
- Reclassified Statement
- SF 133

Reports will be automatically deleted after 30 days

	Format	Status	Delete	
Creating Package Line Amounts	TXT	Complete	✖	
Closing Package Line Amounts		Oct 13, 2016 04:57:05 PM ET	Timeout	✖
Closing Package Line Download	TXT	Complete	✖	
Closing Package Line Download	TXT	Complete	✖	

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

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

FR 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:			

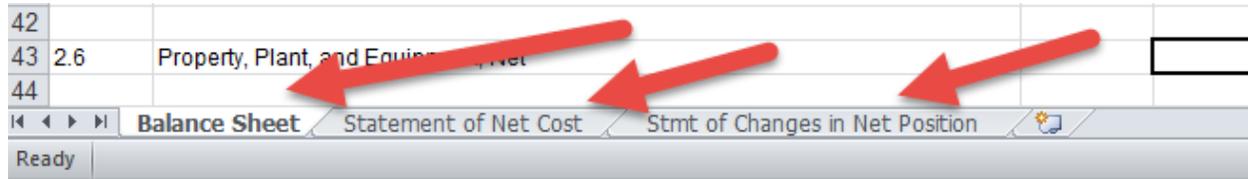
2. Gather your Agency's Audited Financial Statements – this includes the Balance Sheet, the Statement of Net Cost and the Statement of Changes in Net Position. Other statements that could be included are the Income Statement or the Statement of Custodial Activity.

3. Open the Fiscal Service produced Reconciliation template – this document has all of the reclassified closing package lines that are available to use (see screen shot below). The template may be found under "Updates" on the following webpage.

- https://fiscal.treasury.gov/fsreports/rpt/finrep/fr/fr_index.htm

Reclassified Balance Sheet Recon to Agency AFR as of September 30, 2016						
GTAS Submission				Agency's Audited Financial Statements		
LineNo	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)	
1	Assets	TITLE				
2	Non-Federal	TITLE				
7	2.1	Cash and Other Monetary Assets	0.00	To be filled out by Agency		
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 OK	0
13					Total Must Tie to Adjusted Balance	
14						
15	2.2	Accounts and Taxes Receivable, Net	0.00	To be filled out by Agency		
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 OK	0
21					Total Must Tie to Adjusted Balance	
22						
23	2.3	Loans Receivable, Net	0.00	To be filled out by Agency		
24				To be filled out by Agency		
25				To be filled out by Agency		
26				To be filled out by Agency		
27				To be filled out by Agency		
28					Total OK	0
29					Total Must Tie to Adjusted Balance	

4. Pick the appropriate tab of the Reconciliation template for the Reclassified Statement you are reconciling (see screen shot below).



5. Manually input the amounts that appear on the GTAS Reclassified Reconciliation report you ran in Step 1 in Column D of the Reconciliation template for the applicable closing package lines (see screen shot below). You will do this for every non calculated closing package line item.

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			
FRENCHY: 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
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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:			

Reclassified Balance Sheet Recon to Agency AFR as of September 30, 2016					
GTAS Submission			Agency's Audited Financial Statements		
LineNo	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)
5	Assets	TITLE			
6	Non-Federal	TITLE			
7	2.1	Cash and Other Monetary Assets	272,365,945,479.57	To be filled out by Agency	
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 Error
13				Total Must Tie to Adjusted Balance	0
14					
15	2.2	Accounts and Taxes Receivable, Net	42,029,061,515.58	To be filled out by Agency	
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 Error
21				Total Must Tie to Adjusted Balance	0
22					
23	2.3	Loans Receivable, Net	20,681,836,011.37	To be filled out by Agency	
24				To be filled out by Agency	
25				To be filled out by Agency	
26				To be filled out by Agency	
27				To be filled out by Agency	
28					Total Error
29				Total Must Tie to Adjusted Balance	0

6. Manually fill out each Audited Financial Statement Line item from your Agency Audited Financial Statements* (see screen shot below).

- Line Title = Column F
- Line Amount = Column E

Reclassified Balance Sheet Recon to Agency AFR as of September 30, 2016				Agency's Audited Financial Statements	
GTAS Submission				Agency's Audited Financial Statements	
LineNo	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)
1	Assets	TITLE			
2	Non-Federal	TITLE			
2.1	Cash and Other Monetary Assets		272,365,945.479.57	Cash	272,365,945.479.57
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	272,365,945.479.57
				Total OK	
				Total Must Tie to Adjusted Balance	
2.2	Accounts and Taxes Receivable, Net		42,029,061.515.58	Accounts Receivable, Net	20,000,000,000.00
				Excise Tax Receivable	5,000,000,000.00
				Sales Tax Receivable	17,029,061,515.58
				To be filled out by Agency	
				To be filled out by Agency	42,029,061,515.58
				Total OK	
				Total Must Tie to Adjusted Balance	
2.3	Loans Receivable, Net		20,681,836.011.37	Loans Receivable, Net	20,500,000,000.00
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	20,500,000,000.00
				Total Error	
				Total Must Tie to Adjusted Balance	

“Error”, please research discrepancies and resolve the difference. Below are a couple helpful suggestions in researching and resolving the discrepancy.

- Check to make sure every Treasury Account Symbol and/or Manual Adjustment is certified in GTAS. Data that is not certified will not pull into the Reclassified Reconciliation report. The Reclassified Reconciliation report contains both bulk file data and any applicable manual adjustments.
- Utilize the bulk file data tabs on the Reclassified Reconciliation report to determine exactly how GTAS is calculating each closing package line item.

Reclassified Balance Sheet Recon to Agency AFR as of September 30, 2016				Agency's Audited Financial Statements	
GTAS Submission				Agency's Audited Financial Statements	
LineNo	Line Title	Line Type	Adjusted Balance (Calculated Amount) *	Line Description (Please Fill out)**	Amount (Please enter)
1	Assets	TITLE			
2	Non-Federal	TITLE			
2.1	Cash and Other Monetary Assets		272,365,945.479.57	Cash	272,365,945.479.57
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	272,365,945.479.57
				Total OK	
				Total Must Tie to Adjusted Balance	
2.2	Accounts and Taxes Receivable, Net		42,029,061.515.58	Accounts Receivable, Net	20,000,000,000.00
				Excise Tax Receivable	5,000,000,000.00
				Sales Tax Receivable	17,029,061,515.58
				To be filled out by Agency	
				To be filled out by Agency	42,029,061,515.58
				Total OK	
				Total Must Tie to Adjusted Balance	
2.3	Loans Receivable, Net		20,681,836.011.37	Loans Receivable, Net	20,500,000,000.00
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	
				To be filled out by Agency	20,500,000,000.00
				Total Error	
				Total Must Tie to Adjusted Balance	

*Notes: Fiscal Service has provided 5 text lines for each Closing Package Line (this is for instances where there is not a 1 to 1 relationship between the Audited Statements Line and the Reclassified Closing Package Line).

There is no need to utilize every closing package line provided in the Reconciliation template we have provided. If your agency has no data for that particular line item, please leave it blank.

If you should need more than 5 text lines for a particular closing package line, please email the GTAS Team (GTAS.Team@fiscal.treasury.gov) detailing your needs and we will modify the template for your agency.

Additional Instructions

Per the "Supplemental Guidance to TFM Chapter 4700" email distributed to the governmentwide community, please follow the below instructions when submitting the Reclassified Reconciliation reports to your auditors.

1. Add in your FR entity name to the Reconciliation template:

- On Row 9, right next to "FR Entity", type in your FR entity name (use appendix 5 of TFM 2-4700 if you do not know your exact FR entity name (see screen shot below)).

	FR ENTITY: Department of the Treasury - 2000	
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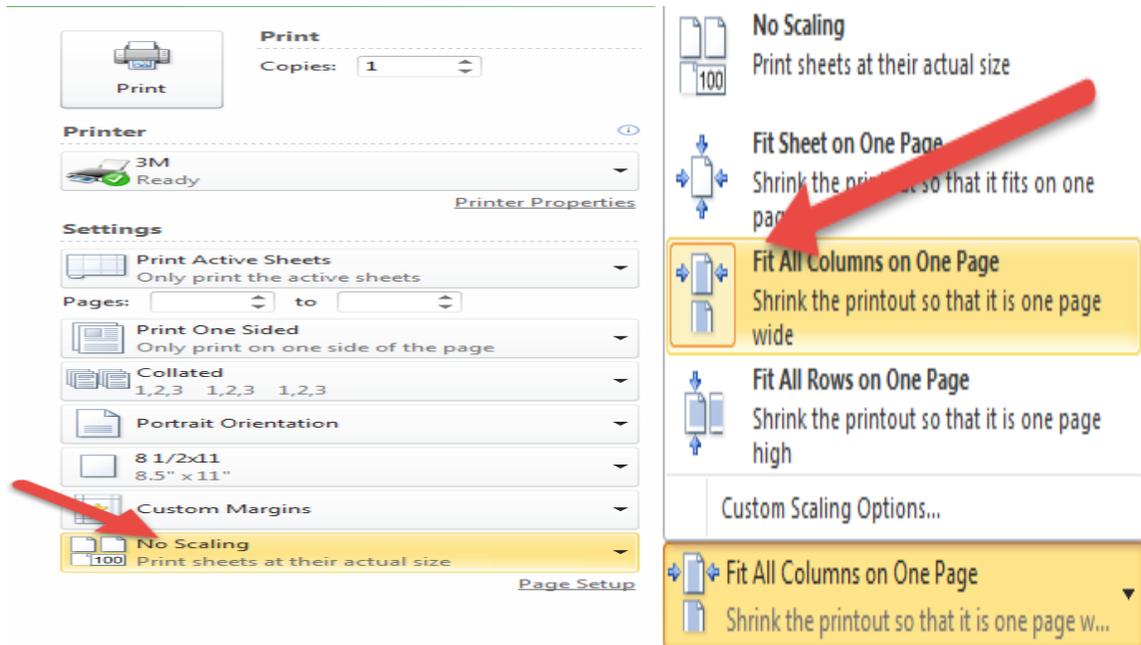
2. Hide the ATB amount and Manual Adjustment Columns

	B	C	D	E	F	G	H
1	U.S. Department of Treasury Bureau of the Fiscal Service						
2	GTAS						
3	Reconciliation Report						
4	Reclassified Balance Sheet						
5							
6	2016, 11 - August						
7	Certified						
8							
9	<u>FR ENTITY: 1137</u>						
10		ATB Amount	Manual Adjustment				
11	Assets						
12	Non-federal						
13	Cash and other monetary assets	20,068,138,406.92			20,068,138,406.92		
14	Accounts and taxes receivable, net	34,035,839.10			34,035,839.10		
15	Loans receivable, net	424,580,209.96			424,580,209.96		
16	Other assets	36,756,371,705.11			36,756,371,705.11		
17	Total non-federal assets	57,283,126,161.09			57,283,126,161.09		
18	Federal						
19	Fund balance with Treasury (RC 40)1	38,679,674,752.17			38,679,674,752.17		
20	Total federal assets	38,679,674,752.17			38,679,674,752.17		
21	Total assets	95,962,800,913.26			95,962,800,913.26		
22	Liabilities:						
23	Non-federal						
24	Accounts payable	481,877,656.55			481,877,656.55		
25	Federal employee and veteran benefits payable	636,061.00			636,061.00		

Highlight Columns C and D, Right Click, scroll down and select Hide.

3. Print first Tab to PDF – to eliminate the extraneous TABS not needed for submission to the auditors.

- While on the First TAB, and after Columns C and D have been hidden, click the print icon in the top ribbon (will vary depending on your version of Excel)
- Most likely you will need to format the report so that it is print ready, to do this you will need to format so that all columns fit on one page (see screen shots below).



- Once the report is formatted properly, ensure “Print Active Sheets” is selected under settings (this ensures only the first TAB is printed), then select “Adobe PDF” in the dropdown menu, then click print (see screen shot below).

