

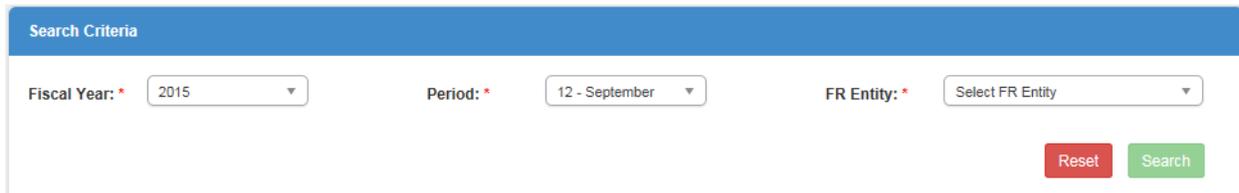
## What's new in GTAS? 2.8 Release

The latest release of GTAS includes functionality previously found in GFRS. By bringing this into GTAS, year-end reporting is more efficient and less prone to discrepancies between the two applications. Manual adjustments can be entered while viewing your ATB data and will automatically flow into the Intragovernmental module and reports. The new report, Reclassified Reconciliation is available to help agencies verify that Agency Audited Financial Statements tie back to Reclassified Financial Statements.

### Manual Adjustments

GTAS now has a new top level menu option titled "Financial Reporting". Under the Financial Reporting menu option you will see an option for Manual Adjustments. All agency users will be able to view the manual adjustment screen. The assigned Preparer is the only user who can enter manual adjustments. The assigned Certifier is the only user who can approve the manual adjustments entered.

To enter a manual adjustment, select your FR Entity from the drop down menu on the right of the screen.



The screenshot shows a search criteria form with the following fields and buttons:

- Fiscal Year:** \* 2015 (dropdown)
- Period:** \* 12 - September (dropdown)
- FR Entity:** \* Select FR Entity (dropdown)
- Buttons:** Reset (red), Search (green)

Once the FR Entity is selected, there are many ways to filter to find the appropriate statement line.

	Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action
All	All	All	All	All		All		All		

The first column allows you to select "Checked" and "Unchecked" lines. You can check lines to make them easier to find; it does not affect the adjustment.

The second and third columns refine the results by Statement (Reclassified Balance Sheet, Reclassified Statement of Changes in Net Position, and Reclassified Statement of Net Cost) and Detail Description.

The Fed Flag and TP FR Entity filters allow you to filter by the Fed Flag included in the bulk file and the Trading Partner FR Entity based on the Trading Partner AID in the bulk file.

The Adjustment filter displays either "Adjusted" or "Unadjusted" lines.

The UserID filter will select specific user IDs.

All columns, with the exception of the first and "Action", are sortable.

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.

**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					
<b>Net Adjustment Sub Total :</b>					<b>\$0.00</b>	<b>Balance</b>				

Showing 1 to 10 of 33 records      Show  records      Previous     Next

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

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 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
	RBS	Accounts Payable (RC 22)/1	F	0400		-125				<input checked="" type="checkbox"/>
		Accounts and Taxes								<input type="checkbox"/>

After selecting the green checkmark, the Adjusted Amount column will be populated and the Save button will be enabled. You should save your manual adjustments as they are entered, as navigating off the manual adjustment page will discard any entries that have not been saved. Once saved, the statement line will show the user id and date time of the action.

Manual Adjustment Search Results										Manual Adjustment Status: In Progress   Authorization Status: Authorized	
<input type="button" value="Add Row"/> <input type="button" value="Cancel"/> <input type="button" value="Save"/>		Filter <input type="text"/>									
	Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action	
All	All	All	All	All		All		All			
<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	Accounts Payable (RC 22)/1	F	0400		\$ (125.00)	\$ (125.00)			<input type="checkbox"/>	

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.

In the unusual case where all of the TASs associated with a statement line are not yet certified, the system will display a red x under the action column. In this case, selecting the red x will remove the adjustments. Selecting the red x again will give a message to the user that the statement line cannot be deleted.

Manual Adjustment Search Results										Manual Adjustment Status: In Progress   Authorization Status: Authorized				
<input type="button" value="Add Row"/> <input type="button" value="Cancel"/> <input type="button" value="Save"/>		Filter <input type="text"/>												
	Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action				
All	RSCNP	All	All	All		All		All						
<input type="checkbox"/>	RSCNP	Beginning Net Position Balance	N		\$ (4,180,954.03)									
<input type="checkbox"/>	RSCNP	Federal Securities Interest Revenue Including Associated Gains and Losses (Nonexchange) (RC 03) /1	F	2000	\$ (97,372.25)									
<input type="checkbox"/>	RSCNP	Imputed Financing Sources (RC 25) /1	F	2400	\$ (56,786.33)									
<input type="checkbox"/>	RSCNP	Other Taxes and Receipts	N		\$ (55,800.88)									
<input type="checkbox"/>	RSCNP	Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1	F	7200	\$ (50,000.00)									
<input type="checkbox"/>	RSCNP	Other Budgetary Financing Sources (RC 29) /1, 8	G	9900	\$ (50,000.00)									
<input type="checkbox"/>	RSCNP	Appropriations Received As Adjusted (Rescissions and Other Adjustments) (RC 41) /1	G	9900						<input type="checkbox"/>				
<input type="checkbox"/>	RSCNP	Expenditure Transfers-Out of Financing Sources (RC 09) /1	F	0905						<input type="checkbox"/>				
<input type="checkbox"/>	RSCNP	Appropriations Used (RC 39)	G	9900	\$ 50,000.00									
Net Adjustment Sub Total : \$0.00							Balance							
Showing 1 to 9 of 9 records (filtered from 33 total records)										Show	50 records	Previous	1	Next
<input type="checkbox"/> Amount Displayed is certified. However, it is associated with additional non-certified TAS data.										<input type="button" value="Revert All Adjustments"/> <input type="button" value="Move to Pending Certification"/>				



**Example:**

**Manual Adjustment Module**

A FR Entity makes a \$10 Million manual adjustment on BS line: 'Accounts Payable (RC 22)'.

Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action	
All	All	All	2800		All		All			
<input type="checkbox"/>	RBS	Accounts Payable (RC 22)/1	F	2800	\$ (187,746,919.51)	\$ 10,000,000.00	\$ (177,746,919.51)	PRGTAS15	09/21/16 3:18 PM	

**Intragovernmental Module**

The Adjusted Amount matches the Difference amount in the Intragov Module. The Total Difference amount matches the amounts on the various reports below.

FR	TP FR	RC	USSGL	Agency Amount	TP Amount	Difference	Total Difference
4700	2800	22		\$11,723,250.01	\$(39,091,502.18)	\$27,368,246.17	\$205,115,165.68
				\$(177,746,919.51)	\$0.00	\$177,746,919.51	

**Material Difference Report Part I**

### Material Differences Report - Part I

All Differences equal to or greater than \$100,000,000.00  
 Fiscal Year: 2015 Period: 12 - September

**Trading Partner Information**

Agency Code (FR Entity)/Name: 4700 - General Services Administration  
 Trading Partner Code (FR Entity)/Name: 2800 - Social Security Administration

**Difference Details**

Affected Reciprocal Category: 22 - Accounts Receivable/Accounts Payable, and Other Liabilities  
 Amount of Difference: **\$205,115,165.68**  
 Corrective Action(s) Made (Please attach back-up when returning this form):

Manual adjustments will not be shown in the Material Differences Part III (Z) and Part III (G) reports and the IGT Raw Data File.

**Example:**

**Manual Adjustment Module**

A FR Entity makes a \$10 Million manual adjustment BS line: 'Accounts Payable (RC 22)'.

Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action
All	All	All	2800		All		All		
<input type="checkbox"/>	RBS	Accounts Payable (RC 22)/1	F	2800	\$ (187,746,919.51)	\$ 10,000,000.00	\$ (177,746,919.51)	PRGTAS15	09/21/16 3:18 PM

The Amount total matches the amount for Difference 2 in the IGT Raw Data File not the Adjusted Amount.

	A	B	C
1	<b>Intragovernmental Raw Data File</b>		
2	<b>Fiscal Year: 2015 Period: 12</b>		
3	Reciprocal Category		
4	Accounting Relationship	Diff. Type	22
5	47002800	Difference 1	\$ 27,368,246.17
6		Difference 2	\$ 187,746,919.51

**Example:**

**Manual Adjustment Module**

A FR Entity makes a \$10 Million manual adjustment with no trading partner (Z) on SCNP line: 'Other Non-Budgetary Financing Sources (RC 29)'.

	Statement	Statement Detail Description	Fed Flag	TP FR Entity	Amount	Adjustment	Adjusted Amount	UserID	Date/Time	Action	
All	All	All	Z	All		Adjusted		All			
<input type="checkbox"/>	RSCNP	Other Non-Budgetary Financing Sources (RC 29) /1, 9	Z		\$ 142,501.24	\$ (10,000,000.00)	\$ (9,857,498.76)	PRGTAS15	09/21/16 3:19 PM		
Net Adjustment Sub Total : \$0.00							Balance				
Showing 1 to 1 of 1 records (filtered from 415 total records)											
								Show	10	records	Previous 1 Next

**Material Difference Report Part III (Z)**

The Amount total matches the Net Amount on the MDR Part III (Z) not the Adjusted Amount.

Material Differences Report - Part III of III	
All transactions affecting specific SGL accounts and identified with the Z attribute	
Fiscal Year: 2015 Period: 12 - September	
Trading Partner Information	
Affected USSGL:	579000Z - Other Financing Sources
Difference Details	
Net Amount:	\$142,501.24

Manual adjustments will not be carried over from the manual adjustments screen to the Intragov Module for MDR Part IIIs. This is due to Manual Adjustments being performed on the Financial Statement line level, while MDR Part IIIs are created on the USSGL level.

To create accurate Part III Material Difference Reports agencies will be requested to provide to Fiscal Service with the USSGL breakout of any Financial Statement lines affecting MDR Part IIIs, including:

- BS 3.11 Other Assets (Without Reciprocals) (RC 29)
- BS 7.11 Other Liabilities (Without Reciprocals) (RC 29)
- SCNP 3.1 Changes in Accounting Principles (RC 29)
- SCNP 3.2 Corrections of Errors (RC 29)
- SCNP 3.3 Corrections of Errors – Year Preceding the Prior Year (RC 29)
- SCNP 7.13 Other Budgetary Financing Sources (RC 29)
- SCNP 8.6 Other Non-Budgetary Financing Sources (RC 29)
- SNC 7.9 Other Expenses (without reciprocals) (RC 29)
- SNC 12.6 Other Revenue (without reciprocals) (RC 29)

Upon receipt of the USSGL breakout from the agency a manual MDR Part III will be created by Fiscal Service and returned to the agency to complete. The completed manual MDR Part III must be returned to Fiscal Service by 5 p.m. on December 5<sup>th</sup>, 2016.

### Reclassified Reconciliation Report

The Reclassified Reconciliation Report can be found in the Reports module under "Statements". It can be run for any of the three Reclassified statements by FR Entity or Agency Identifier. When run by FR Entity, there is a further option to run by Certified or Uncertified adjustments. When run by Agency Identifier, manual adjustments are not included. Only Certified bulk file data is included and there are no intradepartmental amounts in the report. It is available only in Excel format.

The report includes a main tab with the Reclassified statement which includes the selected Manual Adjustment Status toward the top of the report and three columns of data: ATB Amount, Manual Adjustment, and Adjusted Amount. Links on the line numbers will take you to a details tab for that particular line (statement line breakouts).

	A	B	C	D	E	F
1	<b>U.S. Department of Treasury Bureau of the Fiscal Service</b>					
2	<b>GTAS</b>					
3	<b>Reconciliation Report</b>					
4	<b>Reclassified Balance Sheet</b>					
5						
6	<b>Fiscal Period:</b>	2015, 12 - September				
7	<b>Manual Adjustment Status:</b>	Uncertified				
8						
9	<b>FR ENTITY: 2000</b>					
10			<b>ATB Amount</b>	<b>Manual Adjustment</b>	<b>Adjusted Amount</b>	
11	<b>1</b>	<b>Assets</b>				
12	<b>2</b>	<b>Non-Federal</b>				
13	<a href="#">2.1</a>	Cash and Other Monetary Assets	272,365,945,479.57	6.00	272,365,945,485.57	
14	<a href="#">2.2</a>	Accounts and Taxes Receivable, Net	42,029,061,515.58	3.00	42,029,061,518.58	
15	<a href="#">2.3</a>	Loans Receivable, Net	20,681,836,011.37		20,681,836,011.37	
16	<a href="#">2.5</a>	Inventories and Related Property, Net	756,863,598.15		756,863,598.15	
17	<a href="#">2.6</a>	Deposits, Loans, and Equipment, Net	2,896,607,460.73	1.00	2,896,607,461.73	

An asterisk will display to the right of the Adjusted Amount column for any statement line which has a Manual Adjustment value but no ATB Amount. A footnote will appear at the bottom of the report that reads \*Statement Line contains adjustment data only.

	A	B	C	D	E	F
4	<b>Reclassified Balance Sheet</b>					
5						
6	<b>Fiscal Period:</b>	2015, 12 - September				
7	<b>Manual Adjustment Status:</b>	Uncertified				
8						
9	<b>FR ENTITY: 0913</b>					
10			<b>ATB Amount</b>	<b>Manual Adjustment</b>	<b>Adjusted Amount</b>	
11						
12	<b>TAS: 009-X-0600-000</b>					
13						
14	<b>1</b>	<b>Assets</b>				
15	<b>2</b>	<b>Non-Federal</b>				
16	2.6	Property, Plant, and Equipment, Net		-5.00	-5.00	*
17	2.10	Total Non-Federal Assets	0.00	-5.00	-5.00	
18	<b>3</b>	<b>Federal</b>				
19	3.1	Fund Balance With Treasury (RC 40)/1	0.00	-5.00	-5.00	
20	3.13	Total Federal Assets	0.00	-5.00	-5.00	
21	4	Total Assets	0.00	-10.00	-10.00	
22	<b>5</b>	<b>Liabilities:</b>				
23	<b>6</b>	<b>Non-Federal</b>				
24	<b>7</b>	<b>Federal</b>				
25	7.1	Accounts Payable (RC 22)/1		-10.00	-10.00	*
26	7.13	Total Federal Liabilities	0.00	-10.00	-10.00	
27	8	Total Liabilities	0.00	-10.00	-10.00	
28	<b>9</b>	<b>Net Position:</b>				
29	11	Total Liabilities and Net Position	0.00	-10.00	-10.00	
30						
31	*Statement Line contains adjustment data only.					
32						
33	08/25/2016 05:24:01 PM				MAONEG01	
34						

When run by AID, the tabs for the List of Included TAS, Bulk File data, and statement line breakouts are all still available on the report, but do not list any Manual Adjustment data, only ATB values derived from Bulk File upload.

	A	B	C	D	E	F	G	H
1	<b>Fiscal Period:</b>	2015, 12 - September						
2								
3								
4	<b>Statement:</b>	Reclassified Balance Sheet						
5	<b>Statement Line:</b>	2.1 Cash and Other Monetary Assets						
6	<b>AID:</b>	020						
7								
8								
9	<b>ATB Amount</b>	264,050,631,473.88						
10								
11	<b>Allocation Transfer Agency Identifier</b>	<b>Agency Identifier</b>	<b>Beginning Period of Availability</b>	<b>Ending Period of Availability</b>	<b>Availability Type Code</b>	<b>Main Account Code</b>	<b>Sub Account Code</b>	<b>USSGL Account Number</b>
12		020	2015	2015		0106	000	112000
13		020	2015	2015		0119	000	112000

When run by FR Entity, the tabs for the List of Included TAS, Bulk File data, and statement line breakouts are all available on the report and the statement line breakout tabs displays the Manual Adjustment Status at the top of the report, as well as the ATB Amount, Manual Adjustment, and Adjusted Amount.

The statement line breakouts show all the relevant bulk file lines and will display the adjustment amount where applicable.

	A	B	C	D	E	F	G	H
1	<b>Fiscal Period:</b> 2015, 12 - September							
2								
3								
4	<b>Statement:</b> Reclassified Balance Sheet							
5	<b>Statement Line:</b> 2.1 Cash and Other Monetary Assets							
6	<b>FR ENTITY:</b> 2000							
7	<b>Manual Adjustment Status:</b> Uncertified							
8								
9	<b>ATB Amount</b>		272,365,945,479.57					
10	<b>Manual Adjustment</b>		6.00					
11	<b>Adjusted Amount</b>		272,365,945,485.57					
12								
13	<b>Allocation Transfer Agency Identifier</b>	<b>Agency Identifier</b>	<b>Beginning Period of Availability</b>	<b>Ending Period of Availability</b>	<b>Availability Type Code</b>	<b>Main Account Code</b>	<b>Sub Account Code</b>	<b>USSGL Account Number</b>
14	020	011			X	0003	000	119000
15	020	011			X	0003	000	119300
16								

The report will display data for any Fiscal Year and Period when run by AID or FR Entity but the FR Entity report will display data in the Manual Adjustment column for Period 12 only.

If no TAS or only a single TAS has been included in the report, the TAS Tab will be suppressed. Reports with single TAS will display TAS information on the Main tab

If no Bulk file data has been included in the report, the Bulk File Tab will be suppressed.