

Governmentwide Accounting & Reporting Modernization

FMS Annual Government Financial Management Conference
August 2004

Key Goals/Objectives

Eliminate the two step classification process.

Capture the Treasury Account Symbol (TAS) at the earliest possible time for agency payment, collection and intragovernmental transactions and post directly to the fund balance with treasury

Provide timely and accurate accounting information.

Eliminate redundant reporting

What to Expect in 2004

Account Statement.....	Feb 04
Selection of Pilot participants.....	Complete
Agency Outreach Program.....	March 04
New Security and Admin process.....	Sept 04
Shared Accounting Module (SAM).....	Oct 04
Agency set up	
Second Release of NET and Borrowing applications (Approp. Warrants).....	Nov 04
New URL, ID and password	

Implementation Strategy

Developed to provide a method to bring on the maximum number of agencies as soon as possible.

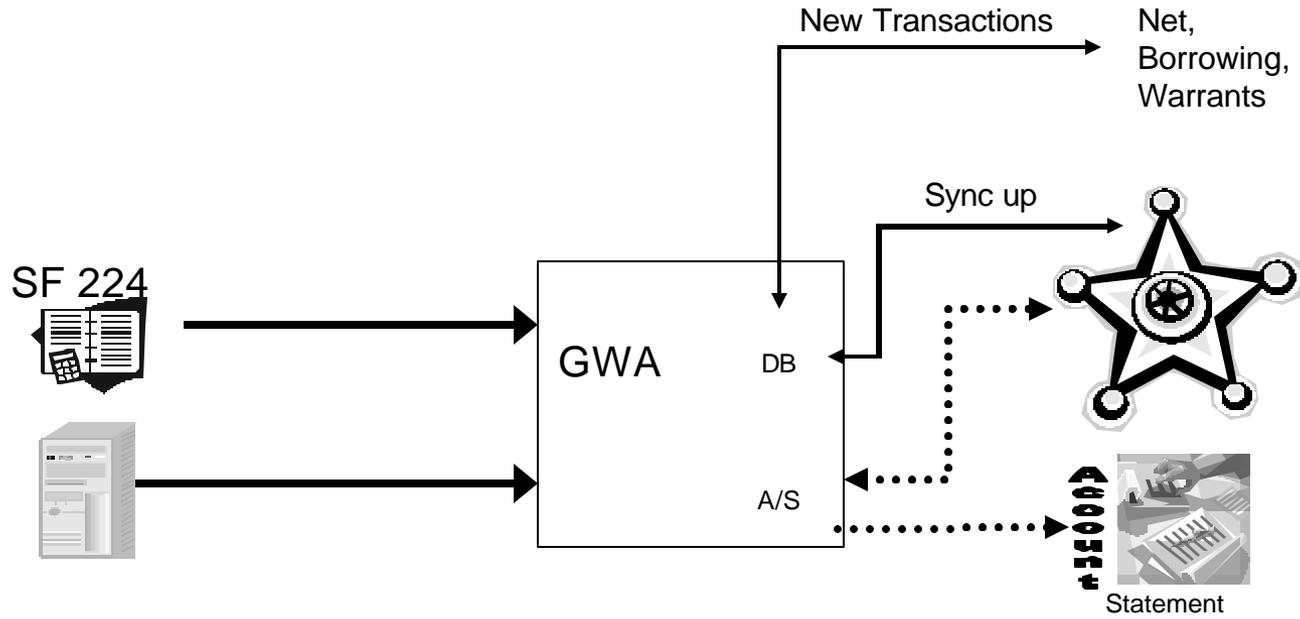
Take advantage of initiative to create a web based 224 application.

Provides for reclassification capability by using only section I of the 224.

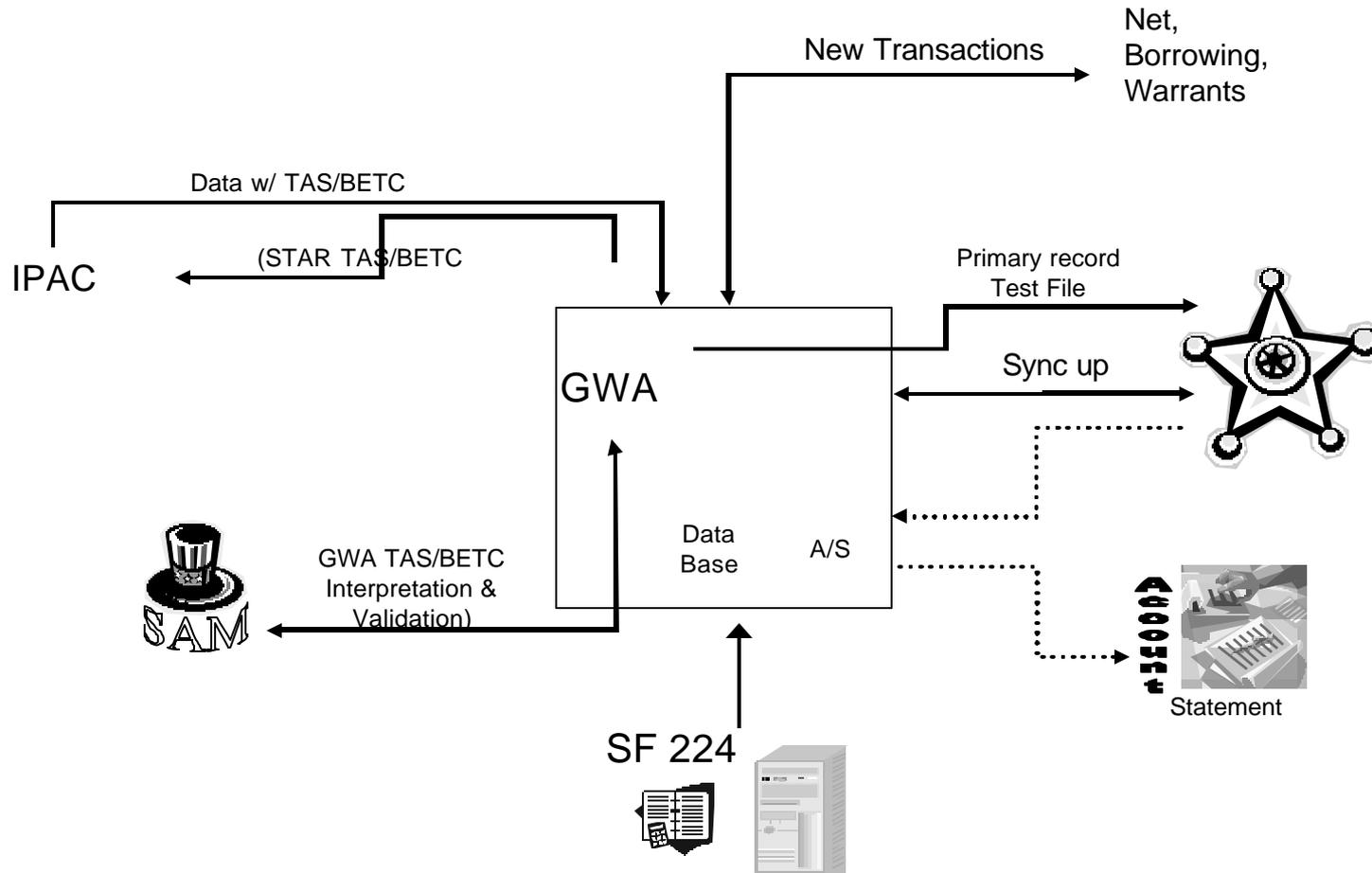
Ability to turn off sections of the 224.

Incremental approach allows for efficient planning and scheduling of resource utilization and testing in manageable parts.

STEP 1

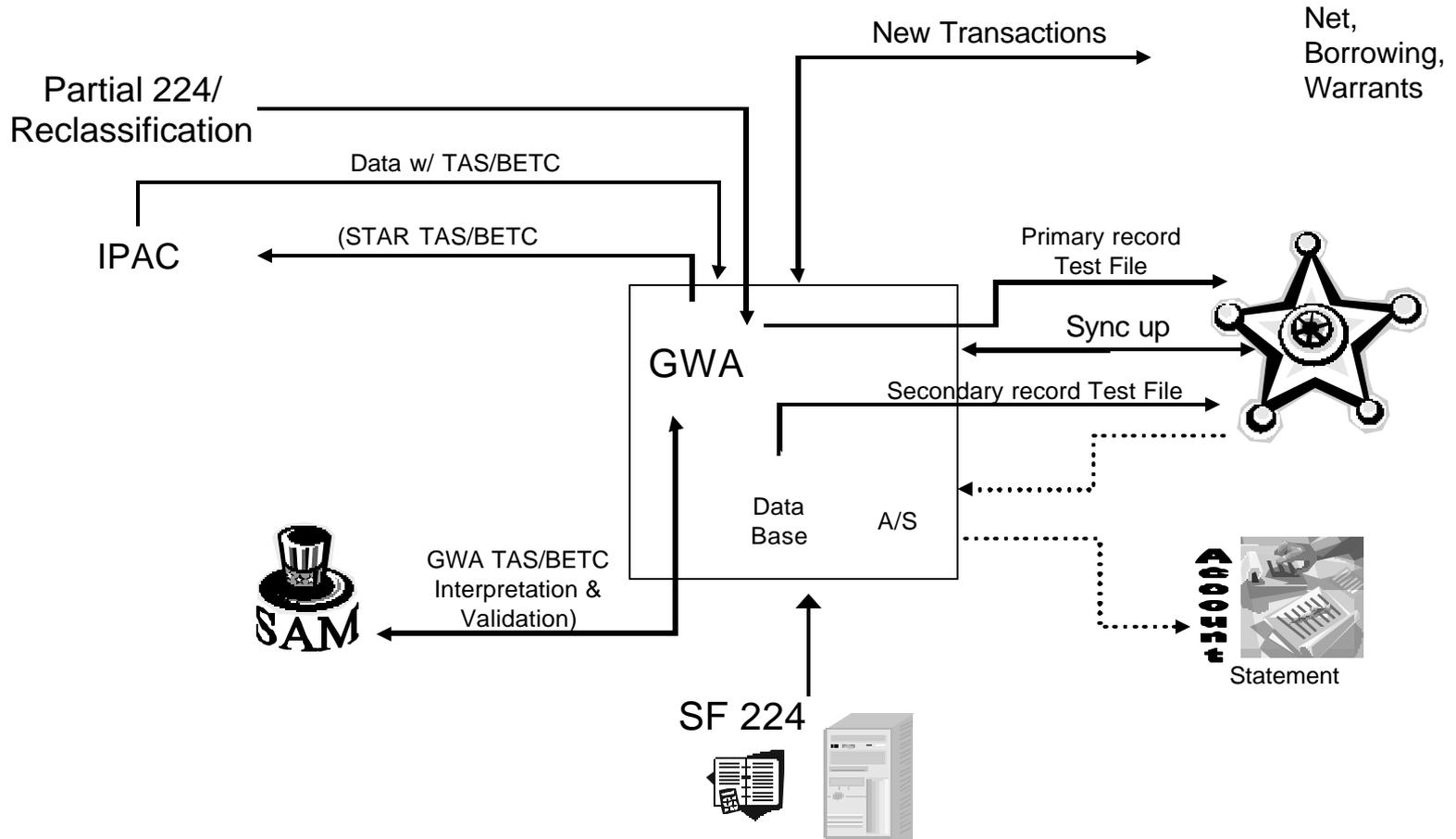


STEP 2

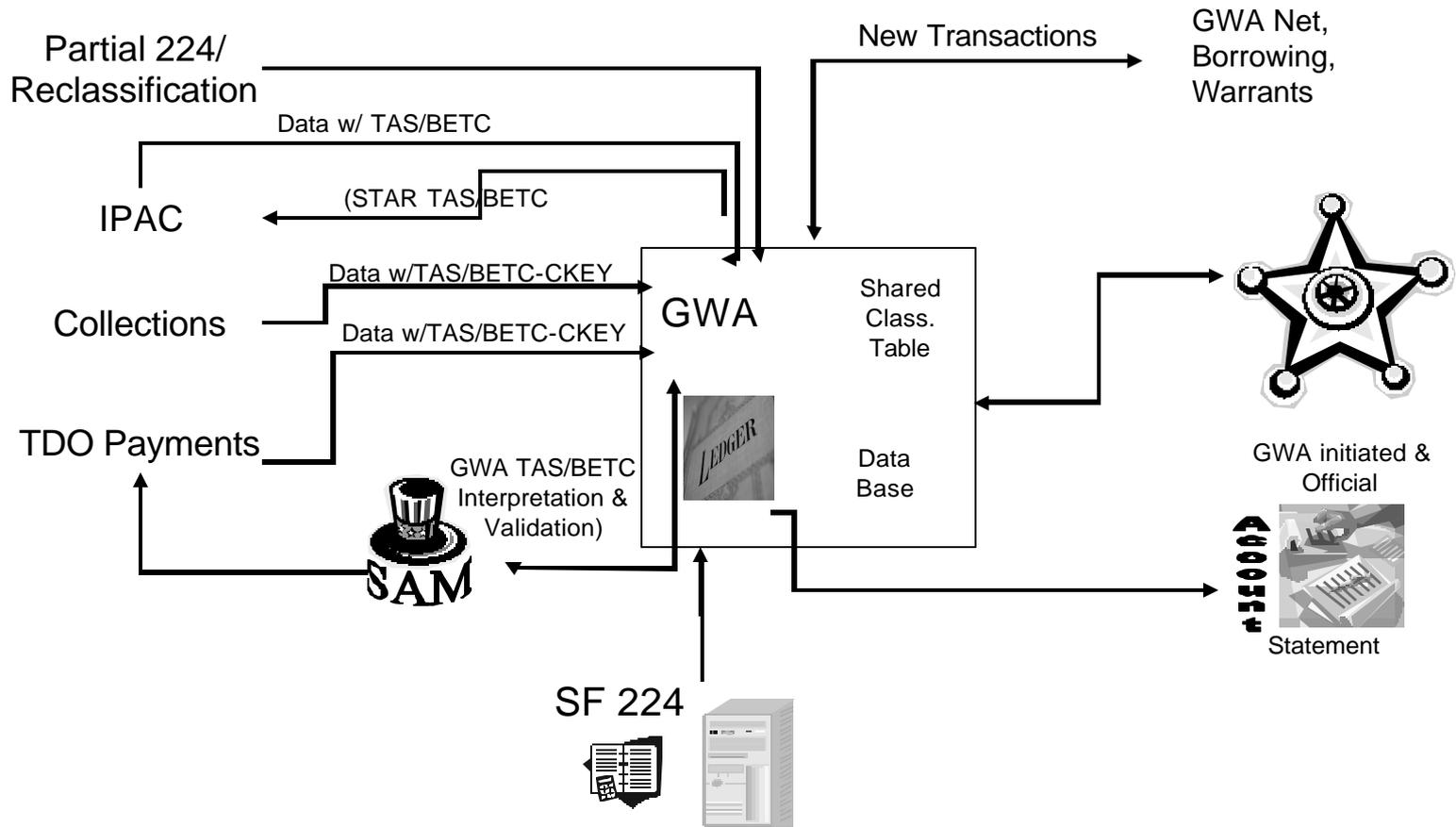


- Implement CAFÉ 1.2 and SAM
- Develop Partial 224
- TAS/BETC FILE
- Convert TAS
- Proof of concept phase

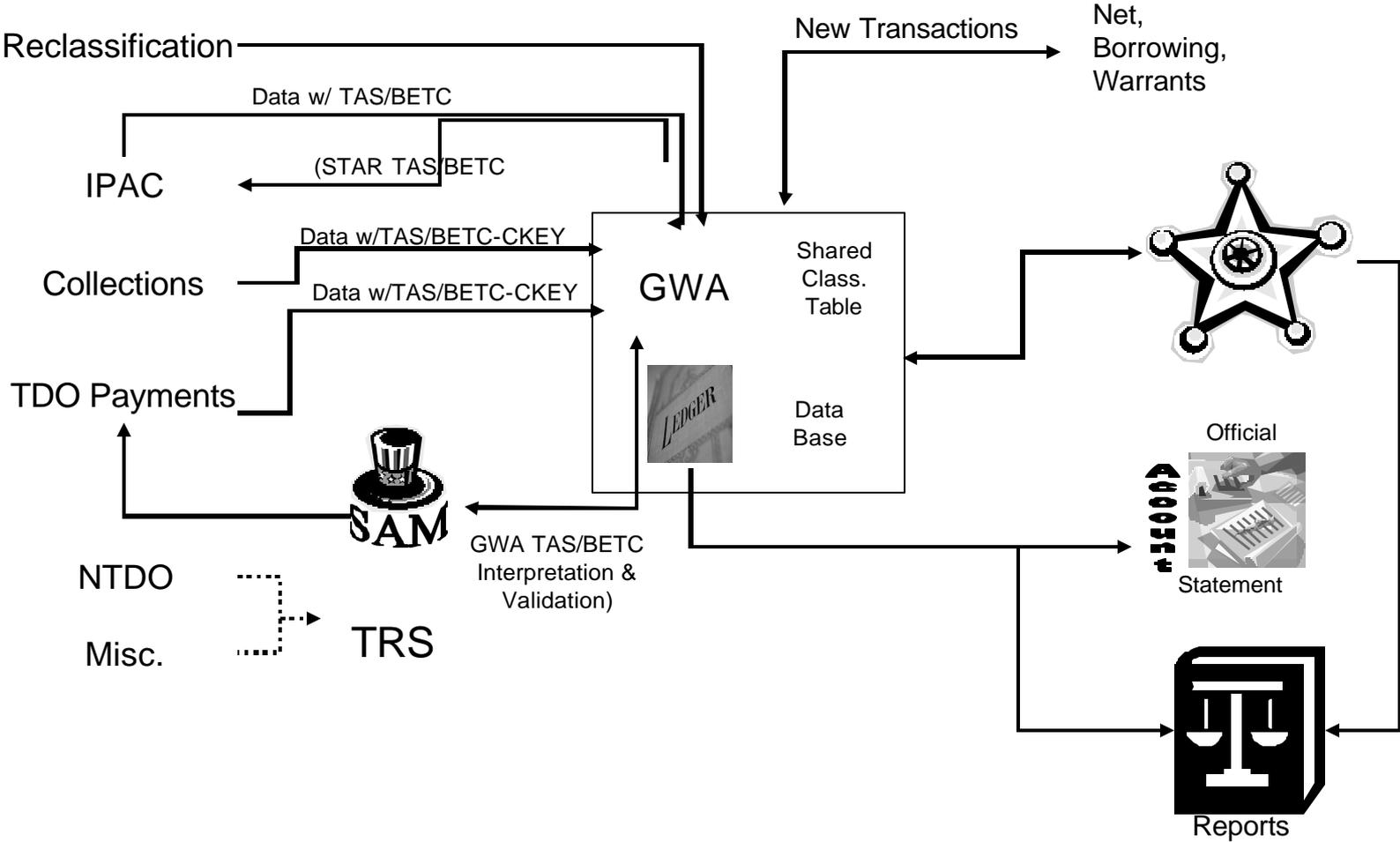
STEP 3



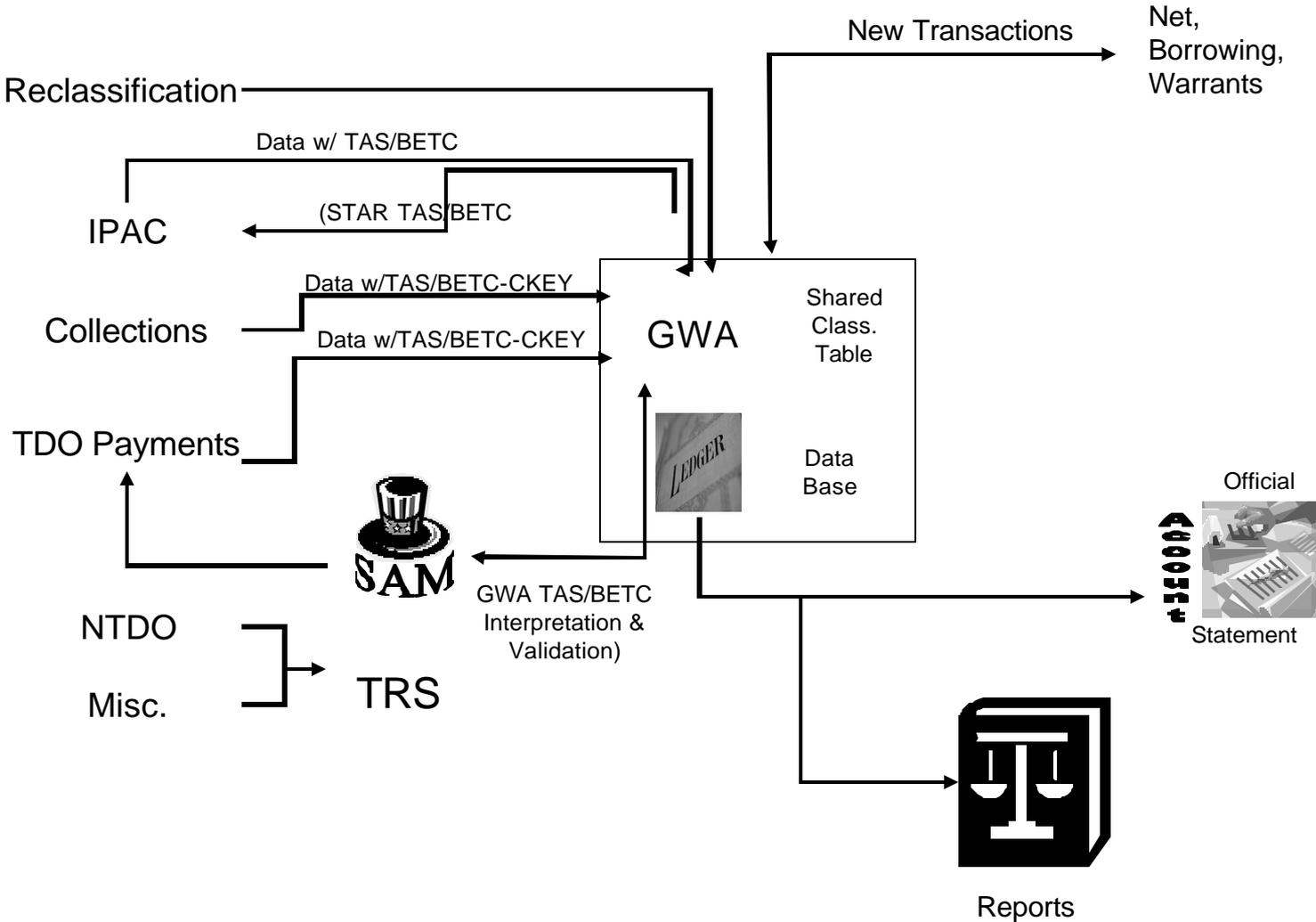
STEP 4



Step 5



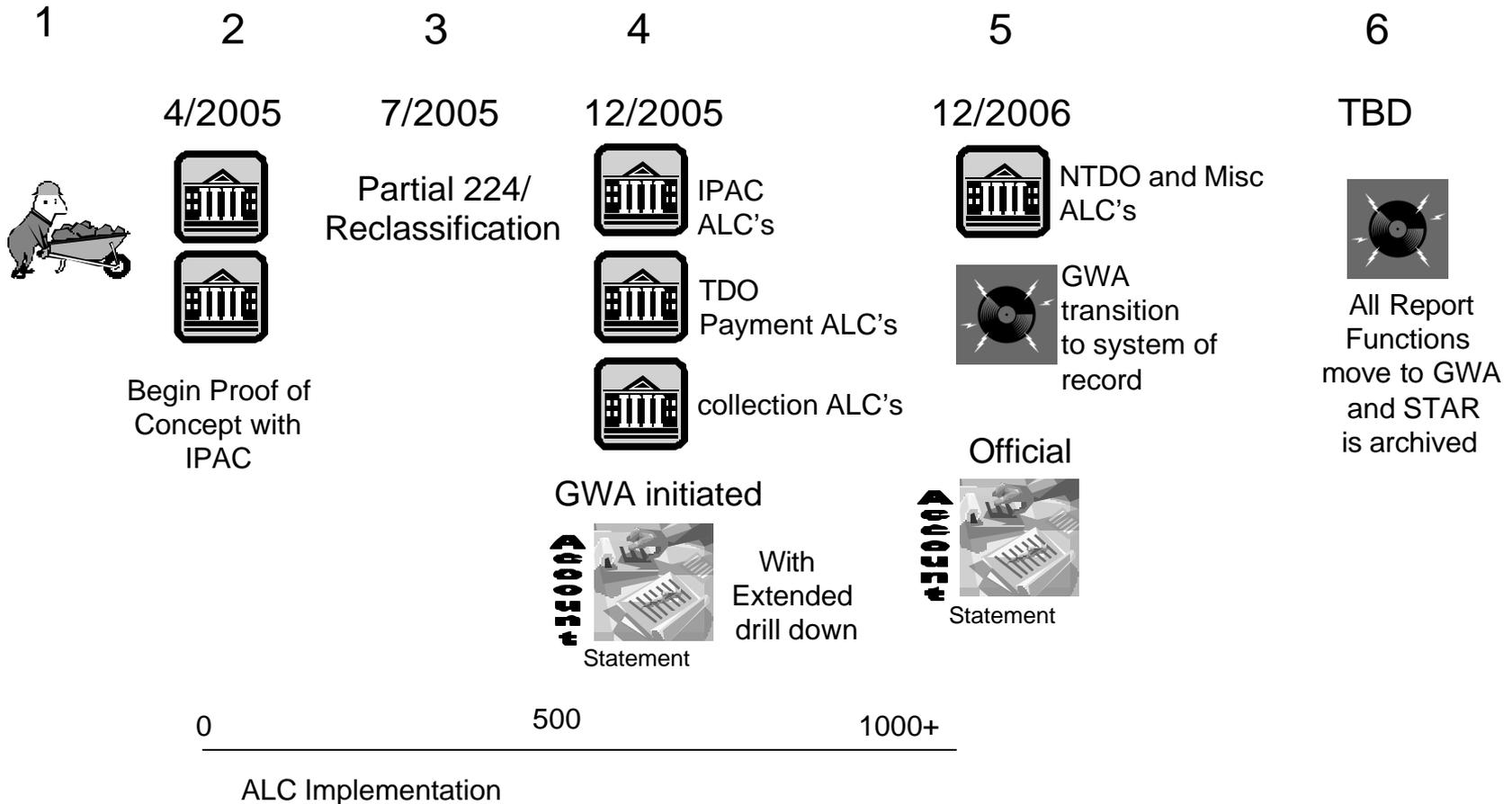
Step 6



•Reports generated by GWA

Agency Implementation Time line

STEP:



TAS Definition

Acronym for Treasury Account Symbol, TAS refers to the receipt, appropriation, and other fund account symbols and titles as assigned by the Department of the Treasury.

TAS is a 27-character field that is a concatenation (all fields joined, no blank spaces) of 6 separate elements that are described in the following slide.

This final format supercedes any previous drafts of other proposed TAS formats.

TAS Format

- The Subclass (if populated) is the first two characters of the TAS, separated by parenthesis. The Subclass represents an account breakdown requested by an agency and approved and implemented by Treasury FMS. (01)
- The Treasury Agency Code of the Agency Owner. (01)14
- If authority for the Account has been transferred from the Agency Owner to another agency, the third element of the TAS will be the Treasury Agency Code of the transferred Agency (Agency Co-Owner) presented immediately after the Agency Owner, separated by a hyphen. (01)14-11
- The Fiscal Year, if presented, will contain a two-character year field, a five character multi-year field (two years separated with a '/'), or a single alpha character. (01)14-11X
(01)14-1101
(01)14-1101/02
- The Main Account Number represents the type of Fund and the purpose of the account within that Fund. For example, Trust Fund: 8501, Trust Revolving Fund: 8402 , General Fund (customs duties): 0300. (01)14-11X0300
- The Sub-Account Symbol may be indicative of an available receipt account or may be requested by the Agency for further expenditure account breakdown. Valid ranges are 1 – 999 and are presented immediately following the Main Account Number separated by a '.'. There will be no leading zeroes in this field. (01)14-11X0300.1

BETC Definition

An 8-character code that indicates the type of activity being reported (e.g. receipt, disbursement, etc.)

BETC determines the transaction effect on the Treasury Account Symbol's Fund Balance with Treasury

BETC replaces transaction codes and sub-classes but at a more intuitive level of detail.

Sample BETC

Code	Activity	Transaction affect on TAS	Trans Code	Sub Class
DISB	Gross Disbursement	D (decrease)	61	--
COLL	Offsetting Collection	C (increase)	71	--
INVPDSEC	Investment in Public Debt Securities	D (decrease)	61	88
REDPDSEC	Redemption of Public Debt Securities	C (increase)	71	98

What should my agency be doing
to prepare?

Analyze your reporting procedures

Analyze your accounting systems

Make necessary modifications

Set up agency to use SAM

Agency Outreach

Contact Information

GWA Modernization Project

Cindi Jansohn – (202) 874-8464 – cindi.jansohn@fms.treas.gov

David Metler – (202) 874-9991 – david.metler@fms.treas.gov

Michael Norman – (202) 874-8788 – michael.norman@fms.treas.gov

General questions – gwa.project@fms.treas.gov

Enrollment – gwa.enrollment@fms.treas.gov

GWA Project web page – www.fms.treas.gov/gwa

IPAC Project

Dara Seaman – (202) 874-1618 – dara.seaman@fms.treas.gov

Lori Makle, (202) 874-8782 – lori.makle@fms.treas.gov

SAM/TGAnet

Fred Lehnhoff – (202) 874-3327 – fred.lehnhoff@fms.treas.gov

GWA Project Agency Outreach

Sheryl Morrow - 202-874-6847 – sheryl.morrow@fms.treas.gov

Karen Price - 202-874-6702 – karen.price@fms.treas.gov

Account Statement

Welcome, Keith Jarboe

08/05/2003 01:09:40 PM EDT

- [Account Statement](#) ▾ [ALC Statement](#) ▶ [Support Listings](#) ▶
- [Account Summary](#) ▾ [Expenditure Activity](#) ▶ [Transactions](#) ▶

Account Summary 

[Download ...](#) [Print in PDF](#)  [Account Summary Inquiry](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**

Bureau/Dist. Code: **- (1200)**

Account Type: **Expenditure** Fund Type: **Revolving Funds(Public Ent)**

TAS: **12X4230** Balance Display: **Accounting**

Accounting Period: **2002 Fiscal Year, Month of July**

1 - 1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

Select	View Trans.	Treasury Account Symbol▲	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
<input checked="" type="checkbox"/>		12X4230	Expenditure	1,363,862,225.00	125,665,485.47	1,489,527,710.47	✓
Total				1,363,862,225.00	125,665,485.47	1,489,527,710.47	

Select all items

1 - 1 of 1 Records ◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

Welcome, Keith Jarboe

08/05/2003 01:11:20 PM EDT

Account Statement ▾ ALC Statement ▸ Support Listings ▸

Account Summary ▸ Expenditure Activity ▾ Transactions ▸

Expenditure Activity 

Download ... Print in PDF  [▲ Account Summary](#)

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**
 Bureau/Dist. Code: **- (1200)**
 TAS: **12X4230** Fund Type: **Revolving Funds(Public Ent)**
 Accounting Period: **2002 Fiscal Year, Month of July** Balance Display: **Accounting**

1-1 of 1 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Trans.	Treasury Account Symbol▲	Beginning Balance	Authority (+)	Transfers (+)	Gross Disbursements (-)	Offsetting Collections (+)	Ending Balance	Activity for Period
	12X4230	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	✓
	Total	1,363,862,225.00	0.00	-113,499,031.96	154,563,509.20	393,728,026.63	1,489,527,710.47	

1-1 of 1 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

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08/05/2003 01:11:59 PM EDT

Account Statement ▾ ALC Statement ▸ Support Listings ▸

Account Summary ▸ Expenditure Activity ▸ Transactions ▾

Transactions



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▲ Expenditure Activity

Search Criteria

Agency: **DEPARTMENT OF AGRICULTURE - (12)**
 Bureau/Dist. Code: **- (1200)**
 Account Type: **Expenditure**
 TAS: **12X4230**
 Accounting Period: **2002 Fiscal Year, Month of July**

Fund Type: **Revolving Funds(Public Ent)**
 Balance Display: **Accounting**
 Activity Type: **All**

Account: 12X4230

◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

1-8 of 8 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

View Detail	Activity Type	Sub Acct.	Sub Class	Acctg. Period	Posting Date	Increase to Balance	Decrease to Balance	ALC
	BORROWING FROM THE FEDERAL FINANCING BANK	000	92	07/2002	07/18/2002	4,089.65		
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		111,915,518.57	
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	07/18/2002		1,583,531.42	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/02/2002		154,514,509.20	20010004
	REPAYMENT OF BORROWING FROM THE FEDERAL FINAN	000	82	07/2002	08/02/2002		4,071.62	
	Gross Disbursement for Budget Clearing Accoun	000		07/2002	08/07/2002		49,000.00	12200408
	OFFSETTING COLLECTION	000		07/2002	08/07/2002	393,663,357.71		12200408
	OFFSETTING COLLECTION	000		07/2002	08/13/2002	64,668.92		12200408
Total						393,732,116.28	268,066,630.81	

Account: 12X4230

◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

1-8 of 8 Records

◀◀ Previous 20 Next 20 ▶▶ Page ◀ 1 ▶

SAM – The Business Problem

GWA Modernization changes certain central accounting parameters (i.e., timing and information flow)

Payments and collections must be classified to Treasury Account Symbols (TAS) and Business Event Type Code (BETC) as early as possible, replacing the monthly SF 224 reporting cycle

Collections must be classified when the money is received - a particular challenge in the new GWA model

Master reference information on ALCs, TAS, and BETC's must be readily available to feeder systems and for input validation

SAM - the Technical Solution

To facilitate GWA Modernization, FMS is building a Shared Accounting Module (SAM) which will:

Leverage existing agency processes to derive TAS-BETC classifications for collections and other transactions as needed

NOT place the burden of central accounting financial institutions processing collections

Provide basic reference tables of TAS, BETC, and ALC data.

Validate TAS-BETC data wherever it is submitted through feeder systems

Populating SAM

For each collections cash flow, FMS will:

Work with agencies to identify key elements in collections transaction data which lead to TAS-BETC classifications

Assist agencies with loading the TAS-BETC classification rules in SAM

Analysis is beginning with new General Lockbox Network

TGAnet – Key Objectives

Allow agencies to classify over-the-counter collections as they are received (rather than at month end)

Provide agencies with an easy-to-use Web utility for this purpose

Create and accumulate GWA related data in one authoritative database (minimize data entry, document creation, data movement)

Eliminate stock and use of paper 215 and 5515 documents (as well as 224 and Statement of Differences process)

OTC Collections – Current Process

Agency creation of paper 215

Bank entry of 215 data into Ca\$hlink II

Monthly agency classifications on SF 224

Statements of Differences

New TGAnet Process

On a Web site, agencies enter deposit data and subtotals by agency accounting codes and descriptions.

Agency accounting codes and descriptions are pre-loaded on Web site for easy classification (Web 215)

Agency accounting codes may be specific to the agency's accounting structure, or they may be TAS-BETC combinations

New TGAnet Process

Agencies may print a copy of their Web 215 for their records or to attach to deposit

TGA bank goes online to confirm or adjust deposit totals entered on Web site by agency

Bulk reporting interfaces to Ca\$hlink II for forwarding to GWA database

If TAS-BETCs are not present, Agency Accounting Codes are translated to TAS-BETC by SAM to update the Account Statement

Upcoming Changes to IPAC

Why a change? In support of...

FMS' Governmentwide Accounting and
Modernization Effort (GWA Project)

Governmentwide Intra-governmental Transaction
Elimination Efforts

OMB's Intra-governmental Transaction Project
(IGTP/IGTE) ("The Portal")

GWA Project – Agency Impact

Treasury Account Symbol (TAS)

Changed from 21 positions to 27 positions

All IPAC transactions will be required to have both sender and receiver TAS'

Business Event Type Code (BETC)

IPAC will add new fields to collect both the sender and receiver BETC on every detail record

All IPAC transactions will be required to have both sender and receiver BETC's

GWA Project – IPAC System Impact

Eliminate interface with current Central Accounting System (STAR)

IPAC currently sends a file to STAR on a monthly basis that contains all IPAC transaction activity for the month

IPAC will send a daily file to GWA instead of a monthly file to STAR

Agencies will continue to perform their normal month-end reporting (FMS 224, FMS 1219/1220) until they are reporting “the GWA way”.

Eliminations Effort

Standard General Ledger (SGL) Information

All IPAC transactions will be required to have both sender and receiver SGL data

Receiver SGL will be required by Policy (TFM Guidance) and will not be a programmatic requirement. The transaction recipient will be required to supplement the initial IPAC transaction with the Receiver SGL within an established timeframe.

OMB's IGTP Project

Dun & Bradstreet Universal Numbering System
(DUNS Numbers)

IPAC's on-line screens, reports and bulk file layout were modified to include fields for sender and receiver DUNS numbers.

DUNS numbers are optional in IPAC.

IPAC does not validate DUNS Numbers.

Phases 1 and 2

Phase 1 – Implemented October 11, 2003

Sender TAS	Required		
Sender SGL	Required		
Sender DUNS	Optional	IGTP initiated transactions contain both DUNS #, but not required from others	Re-certification required
Receiver DUNS	Optional		
Receiver TAS	Optional	IGTP initiated transactions contain both sender and receiver TAS and SGL data	
Receiver SGL	Optional		

Phase 2 – Date To Be Determined

Sender BETC	Optional	Sender and Receiver BETC fields will be added to the on-line screens in Phase 2 but will not be required until Phase 3.	Re-certification optional
Receiver BETC	Optional		
Receiver TAS	Optional		
Receiver SGL	Optional		

RITS Transactions

RITS – Retirement & Insurance Transfer System

The IPAC RITS application is being modified to have payroll offices provide TAS, BETC and SGL data on a RITS profile screen.

A major change for payroll offices is required in order for them to submit their RITS data by TAS.

The drawdown process is being revised to carry the Sender and Receiver TAS, BETC and SGL data from the RITS application to the IPAC transactions.

TRACS Transactions

TRACS – Treasury Receivable Accounting & Collection System

The TRACS application was modified to provide sender TAS data on every transaction.

Sender SGL data is being provided for Check Forgery Insurance Fund (CFIF) transactions only.

TRACS is being modified to provide receiver TAS and sender and receiver BETC data on each transaction.

The use of Consolidated transactions was discontinued effective October 2003.

GWA Security/Administration Module

What is it?

The GWA System - Security and Administration Module is an online security and enrollment system that allows Users to easily obtain and manage their access to GWA Modules.

Key Features:

- Electronic enrollment and approval

- User-based password maintenance

- Online capability for user profile management

- Agency-level control of cross-servicing capabilities

What if I'm already enrolled as a GWA User?

Current GWA Account Statement Users will be required to perform their annual re-certification by agreeing to the GWA System Terms of Use.

All other GWA Users will need to re-enroll.

GWA Security/Administration Module

Implementation Process

Letter to CFO's was distributed in early June

Requested designation of primary and secondary Organizational Security Administrators (OSA's)

OSA's will be responsible for creating a hierarchy of GWA Security Module Approving Officials within their Organization.

Agency Level Approving Officials:

Organizational Security Administrator – OSA (Department Level)

Unit Security Administrator – USA (Bureau Level)

Certifying Supervisor – CS (Office Level)

Certifying Supervisors will be responsible for the online approval of end-user enrollment forms.

GWA Logon

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ACCOUNTING
SYSTEM

Logon

Logon

Logon

User ID:

Password:

[Enroll](#) [Forgot Password](#)

WARNING! You are using an official United States Government System, which may be used only for authorized purposes. Unauthorized use or modification of any information on this system is a violation of federal law and may subject you to civil and criminal penalties. The Government may monitor and audit the usage of this system, and all persons are hereby notified that the use of this system constitutes consent to such monitoring and auditing.

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Click Here To Begin Enrolling

Enter User Group and Contact Information

User Enrollment Form

Select User Group

- | | |
|--|--|
| <input checked="" type="checkbox"/> User | <input type="checkbox"/> FMS Administrator |
| <input type="checkbox"/> Organization Security Administrator | <input type="checkbox"/> Unit Security Administrator |
| <input type="checkbox"/> Supervisor | <input type="checkbox"/> Chief Financial Officer |
| <input type="checkbox"/> GWA Module Administrator | |

Provide User Information

*First Name	<input type="text" value="Keith"/>	*
Middle Initial	<input type="text" value="A"/>	
*Last Name	<input type="text" value="Jarboe"/>	*
Suffix	<input type="text"/>	
*E-mail	<input type="text" value="keith.jarboe@fms.treas.gov"/>	*
*Re-Type E-mail	<input type="text" value="keith.jarboe@fms.treas.gov"/>	*
*Telephone	<input type="text" value="202-874-7818"/>	*

* indicates a required field

Cancel

Next>>

Choose Your Agency/Department



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User Enrollment Form

GOALS User ID

GWA User ID

Agency/Department *

Company

* indicates a required field

- Defense Nuclear Facilities Safety Board
- Department of Agriculture
- Department of Commerce
- Department of Defense
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Homeland Security
- Department of Housing and Urban Development
- Department of Justice
- Department of Labor
- Department of State
- Department of Transportation
- Department of Veterans Affairs
- Department of the Interior
- Department of the Treasury
- Environmental Protection Agency
- Equal Employment Opportunity Commission
- Executive Office of the President
- Executive Residence at the White House
- Export-Import Bank of the United States
- Farm Credit Administration
- Federal Communications Commission
- Federal Deposit Insurance Corporation

Logout

Choose Your Bureau



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User Enrollment Form

GOALS User ID

GWA User ID

Agency/Department *

Bureau

- Company
- Select Bureau -
 - Bureau of Alcohol- Tobacco and Firearms
 - Bureau of Engraving and Printing
 - Bureau of the Public Debt
 - CAWTest
 - Community Development Financial Institutions
 - Departmental Offices
 - District of Columbia
 - Federal Financing Bank
 - Federal Law Enforcement Training Center
 - Financial Management Service
 - Inspector General
 - Internal Revenue Service
 - Office of Thrift Supervision
 - Office of the Comptroller of the Currency
 - Office of the Inspector General for Tax Administration
 - Office of the Secretary
 - United States Customs Service
 - United States Mint
 - United States Secret Service

* indicates a required field

Logout

Service

Enter Contact Information

User Enrollment Form

Building Designation

Room Number

*Address 1 *

Address 2

*City *

*State or Province *

*Country *

*Zip Code *

FAX

* indicates a required field

Select Your Certifying Supervisor

User Enrollment Form

Selection of Supervisor

Provide your supervisor's name by searching for and then click on Find User. An asterisk (*) is a wildcard character.

**More than one user found who satisfies criteria!
Select a user from the list or specify another search**

User ID	<input type="text" value="*"/>	and
Last Name	<input type="text" value="J*"/>	and
First Name	<input type="text" value="*"/>	and
Email	<input type="text" value="*"/>	
Supervisor Name	<input type="text" value="Jillene Jiles"/> <input type="button" value="v"/>	*

* indicates a required field

Supervisor E-mail

Supervisor Telephone

Create Your Password and PIN

User Enrollment Form

Please create your password and PIN.

* Password *

* Confirm
Password *

* PIN *

* Confirm PIN *

* indicates a required field

Note: Password must be a minimum of eight (8) characters; one must be a number, a capital letter, and a special character (such as slashes, dashes or asterisks).

Note: PIN must be six (6) non-repeating numbers; not all even (246810); not all odd(103579); not sequential (123456).

Request Access To GWA Modules

gwa GOVERNMENTWIDE ACCOUNTING SYSTEM

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User Enrollment/Administrative Approval

Select Module(s) and Role(s) that you require access to:

	Module	Role	Contact
<input checked="" type="checkbox"/>	-Select Module- -Select Module- ACCTSTMT APPOR	-Select Role- -	

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Request Roles For GWA Modules

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User Enrollment/Administrative Approval

Select Module(s) and Role(s) that you require access to:

	Module	Role	Contact
<input checked="" type="checkbox"/>	ACCTSTMT	AR	

-Select Role-

AR

GR

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Accept The GWA System Terms Of Use

*Read and accept the Terms of Use in order to initiate your enrollment request.

Terms of Use

GENERAL

Exercise only those GWA System (GWA System) capabilities assigned to you by your GWA Organization or Unit Security Administrator.

Each user registered to access the GWA System will have a unique User ID. One or more specific roles may be assigned to each user. The level of authority available to a user in a role will determine the level of user authentication required to allow execution of the role. Both User ID and authentication information are the property of the GWA System and the user. Transfer of User ID and authentication to another can result in loss of GWA System access privileges. Attempting to exercise roles other than those assigned by any means can result in loss of GWA System access.

Only one GWA Organization or Unit Security Administrator will give each GWA System user access authority. Each OSA and USA must have a backup.

Provide appropriate controls over sensitive information available from the GWA System.

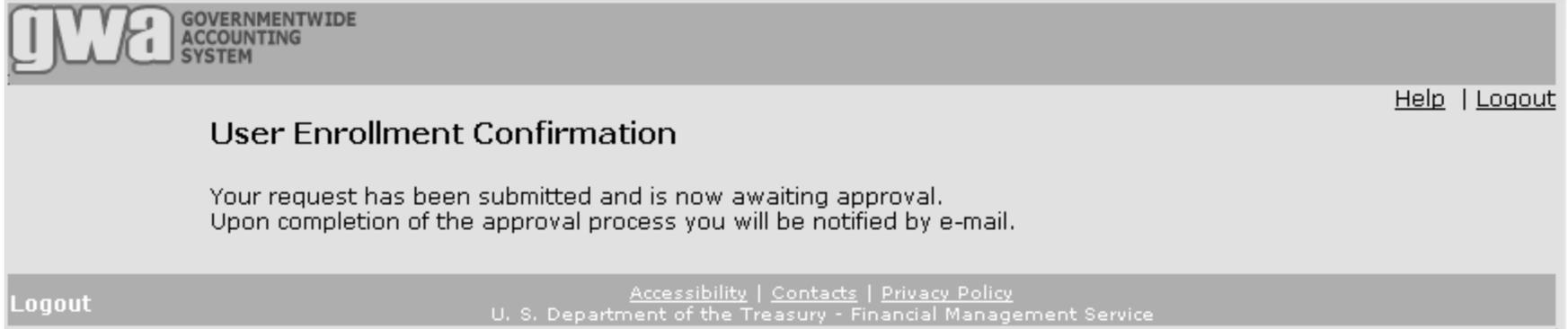
Information available from the GWA System may be considered sensitive (Privacy Act), sensitive (Business), restricted or classified.

Sensitive (Privacy Act) information is information that relates an individual by name, social security number or traceable characteristic (User ID, telephone number, etc.)

Accept

Do Not Accept

Congratulations... You're Done



The screenshot shows a web page for the Governmentwide Accounting System (GWA). The header includes the GWA logo and the text "GOVERNMENTWIDE ACCOUNTING SYSTEM". On the right side of the header, there are links for "Help" and "Logout". The main content area is titled "User Enrollment Confirmation" and contains the message: "Your request has been submitted and is now awaiting approval. Upon completion of the approval process you will be notified by e-mail." At the bottom of the page, there is a footer with a "Logout" link on the left and a row of links for "Accessibility", "Contacts", and "Privacy Policy" in the center. Below these links is the text "U. S. Department of the Treasury - Financial Management Service".

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ACCOUNTING
SYSTEM

[Help](#) | [Logout](#)

User Enrollment Confirmation

Your request has been submitted and is now awaiting approval.
Upon completion of the approval process you will be notified by e-mail.

[Logout](#)

[Accessibility](#) | [Contacts](#) | [Privacy Policy](#)
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Upon approval by your Certifying Supervisor, your User ID will be sent to you via e-mail.