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# Treasury Financial Manual

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Bulletin No. 2009-03

Volume I

Retention: December 31, 2011

**To: Heads of Government Departments, Agencies, and Others Concerned**

**Subject: Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)**

## 1. Purpose

This Treasury Financial Manual (TFM) bulletin provides Federal Program Agencies (FPAs) with guidance on FMS's implementation of GTAS and agencies' GTAS reporting requirements.

## 2. Authority

In accordance with 31 United States Code 3513, the Secretary of the Treasury (the Secretary) must prepare reports that will inform the President, the Congress, and the public on the financial operations of the U.S. Government. The reports must include the financial information that the President requires. In addition, the head of each executive agency must give the Secretary reports and information on the agency's financial conditions and operations that the Secretary requires to prepare the reports.

## 3. Background

FPAs report financial information to the Financial Management Service (FMS) in a variety of formats and groupings using several individual systems that do not share data ("stovepipe" systems). These stovepipe reporting methods and lack of reconciliation across FMS systems have led to incomplete and inconsistent financial reporting of the Federal Government's activities.

In an effort to address the deficiencies in the current stovepipe reporting structure, FMS will be implementing GTAS to replace the functionality of the following four systems:

- Federal Agencies' Centralized Trial-Balance System I (FACTS I)—Agencies use FACTS I to report proprietary adjusted trial balances.
- Federal Agencies' Centralized Trial-Balance System II (FACTS II)—Agencies use FACTS II to report budgetary trial balances that support the SF 133: Report on Budget Execution and Budgetary Resources, the FMS 2108: Yearend Closing Statement, and the prior-year column of the President's Budget.

- Intragovernmental Fiduciary Confirmation System (IFCS)—Agencies use IFCS to confirm fiduciary intragovernmental transactions.

AND

- Intragovernmental Reporting and Analysis System (IRAS)—Agencies use IRAS to reconcile fiduciary and nonfiduciary intragovernmental transactions.

FPA's will use GTAS as the primary means to report agency trial-balance data to FMS. GTAS will facilitate data consistency checks, save FMS significant maintenance costs, and save agencies substantial reporting costs. Agencies will submit proprietary and budgetary data simultaneously in one submission, saving the user time and avoiding the need to use four separate systems. A single data collection system will result in more consistent and complete financial data and will allow for better analytical reporting. Data validations will verify the integrity of the data, and accounting edits will check the data for both budgetary and proprietary reporting. In addition, GTAS will enable FMS to provide agencies with better feedback and to identify key discrepancies in financial information.

#### 4. Preimplementation and Reporting Guidance

FPA's will use GTAS to submit a single trial balance for each Treasury account symbol (TAS) during each of the quarterly reporting windows. The trial balance will consist of budgetary and proprietary U.S. Government Standard General Ledger (USSGL) accounts, beginning and ending balances, and the applicable USSGL account attributes and domain values. FPA's will submit the beginning trial balance one time only, and it will be used for the subsequent quarters.

FPA's will submit the trial balances by bulk file using the bulk file formats prescribed by FMS. See the GTAS Web site at <http://www.fms.treas.gov/gtas/bulk-file.html> for bulk file formats. FPA's will not have an online data entry option for GTAS. They must submit TAS in the bulk file using the Common Governmentwide Accounting Classification Structure (CGAC) format because GTAS is CGAC compliant. See the CGAC requirements on the Financial Systems Integration Office's Web site at [http://www.fsio.gov/fsio/fsiodata/fmlob\\_cgac.shtml](http://www.fsio.gov/fsio/fsiodata/fmlob_cgac.shtml).

GTAS will perform data validations that verify the integrity of the data and ensure that all attributes are submitted according to USSGL attribute and domain value rules. Each validation will have a corresponding error message that will be displayed if the validation fails upon upload. Data validation failures will always be fatal. The user will not be able to proceed until the data has been fixed on the bulk file and the validations have been passed. Preparers must make any changes required to correct data validation failures in the bulk file offline since GTAS will not have an online data entry module. See the GTAS Web site at <http://www.fms.treas.gov/gtas/edits-validates.html> for a complete list of data validations. This list is still in draft and will be updated periodically throughout the next 12 months.

GTAS will run accounting edits after all data validations have been passed. It will use accounting edits to ensure the rules of accounting are followed and will run all edits against each individual TAS. Each edit will have a corresponding error message that will be displayed if the edit fails upon upload. If a bulk file contains multiple TAS and one TAS passes the edits while the other TAS fail the edits, GTAS will accept the TAS that passed the edits and reject only the TAS that failed the edits. The existing edits in FACTS I and FACTS II will be fatal edits in GTAS, and, initially, the new edits in GTAS will be informational only. However, eventually and at FMS's discretion, FMS will phase in the new edits as fatal. FMS will notify the FPA's in advance that an edit will become fatal. See the GTAS Web site at

<http://www.fms.treas.gov/gtas/edits-validates.html> for a complete list of accounting edits. This list is still in draft and will be updated periodically throughout the next 12 months.

The expected GTAS implementation date is first quarter fiscal 2012. When GTAS is implemented, it will be available to FPAs 24 hours a day, 7 days a week, allowing the FPAs to verify their data during the nonreporting windows. Prior to implementation, FPAs will be able to test bulk files in GTAS beginning third quarter fiscal 2011.

## 5. Effective Date

This bulletin is effective immediately.

## 6. Inquiries

Direct questions concerning this bulletin to:

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