GOVERNMENTWIDE ACCOUNTING & REPORTING
gwa Modernization

Will Your Agency be Ready?

AGA Conference
San Diego, CA
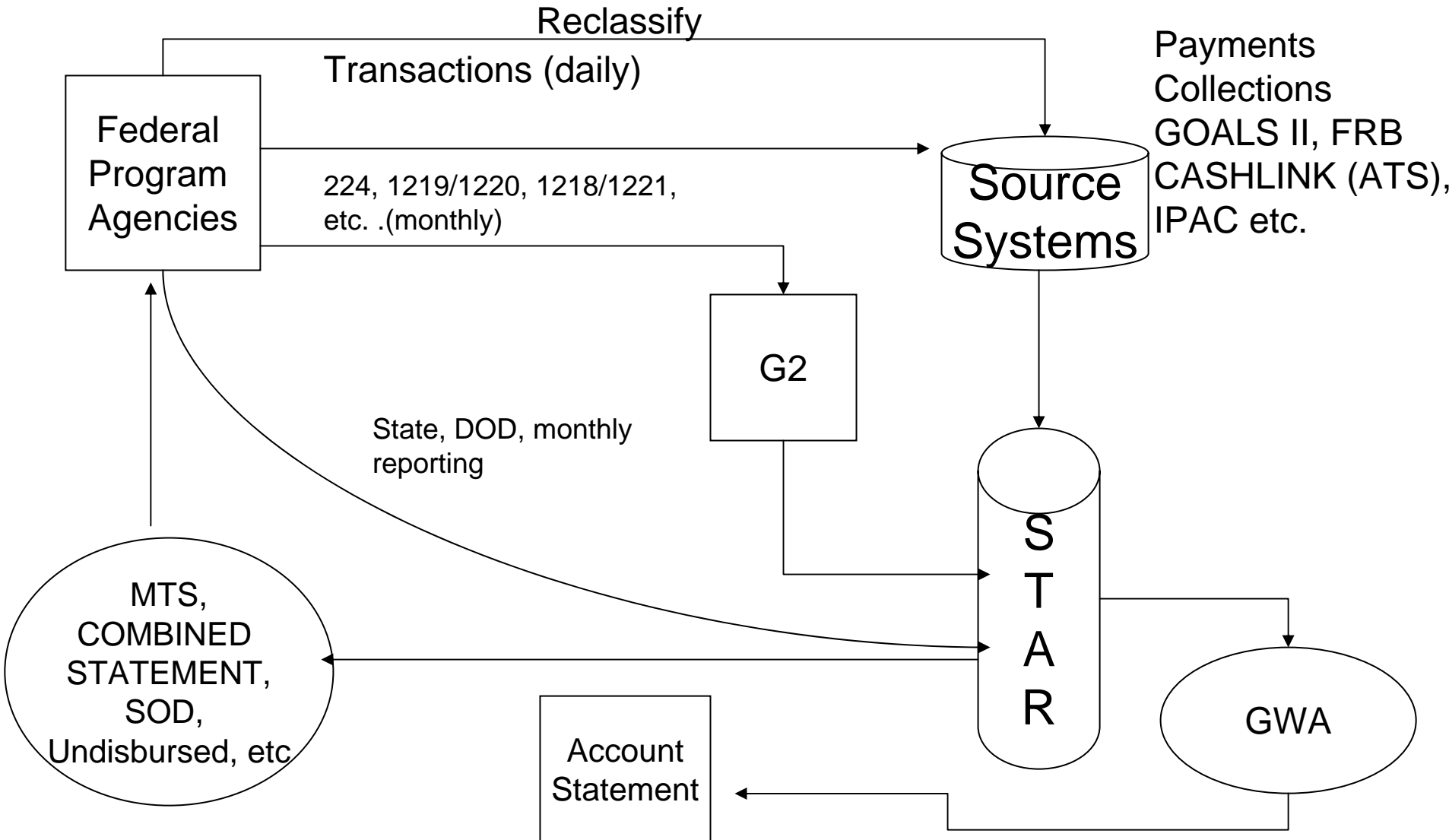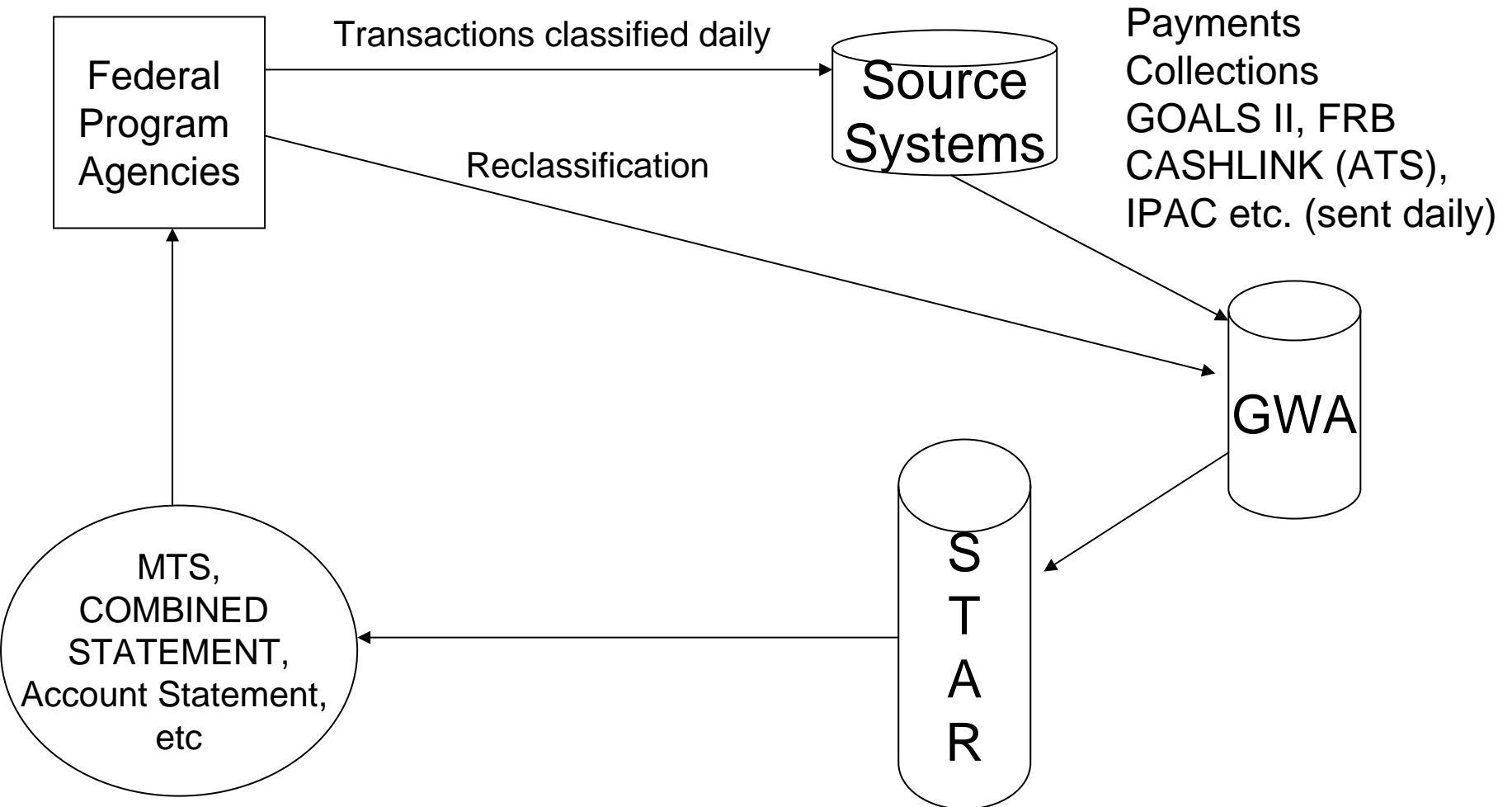**June 19, 2006**

- ➢ **Massive redesign of Federal Government Central Accounting process**

- ➢ **Affects every federal agency; over 1,700 reporting locations (domestic and foreign)**

- ➢ **Changes over 40 years of agency business practices**

- ➢ **Many system interfaces**

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Future GWA Reporting Flow

Federal Program Agencies

Transactions classified daily

Reclassification

Source Systems

Payments
Collections
GOALS II, FRB
CASHLINK (ATS),
IPAC etc. (sent daily)

GWA

S T A R

MTS,
COMBINED
STATEMENT,
Account Statement,
etc

GWA Modernization – Time for Change

- **Evolution – What have we grown into?**

  - The current accounting and reporting process has become Inefficient, Outdated, and Untimely. (IOU)

- **Present Day Requirements – Time to pay off the IOU.**

  - Accelerated Reporting Requirements

  - President's Management Agenda - Scorecard

  - Audited Financial Statements

- **The Future – Unknown….But we'll be ready.**

  - Consolidated, web-based system for the collection, processing, reporting, and storage of all financial information.

How is GWA going to accomplish this?

- Fundamental Changes to the current process
- Developed a New Database
- Developing the infrastructure to Support GWA Players
  - ATM, Account Statement, CAFÉ, P224, SAM, IPAC, Collections, Payments
  - Automated Enrollment – User-based Access Control
- Phase in GWA Players
  - Authority Transactions, IPAC, Payments, and Collections
- Streamline GWA's Architecture
- Provide Agencies with GWA initiated Account Statement
- Support NTDO GWA Players
- Fully Replace Legacy Accounting System

User Enrollment

- Web-based user enrollment – links available on the GWA website and will be available on the GWA System login page by the end of this month
- Certifying supervisors must be enrolled first paper process
- User enrollment time frame has been reduced from 2-3 weeks to 2-3 days
- Agency users will also be able to reset their own passwords
- All Account Statement users are currently in the user provisioning system
- Current Release1 users (approx. 1200) started enrolling for ATM this month, June.

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TAS Definition

- Acronym for Treasury Account Symbol (TAS)

- The receipt, appropriation, expenditure and other fund account symbols and titles as assigned by the Department of the Treasury

- A 27-character field – with 24 currently identified characters

- Supercedes 21 position TAS and any other suggested formats

BETC Definition

- Acronym for Business Event Type Code

- 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 FBWT.

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

Shared Accounting Module SAM

SAM

- **Utility** responsible to ensure a valid TAS/BETC is posted to all transactions entering the GWA System

- **Developed to assist agencies** in complying with GWA standard transaction classification

- **GWA will provide** SAM with a table of **valid TAS/BETCs**

- **Agencies will define** in SAM valid TAS/BETCs for:
  - ✓ Default rules and
  - ✓ Classification (Ckey) translations

SAM

- **CAFE will send SAM transactions with:**
  - ✓ TAS/BETCs or
  - ✓ CKeys

- **SAM will:**
  1. Validate TAS/BETC or
  2. Derive valid TAS/BETC from Ckey or
  3. Default a valid TAS/BETC

- ✓ Return transactions to GWA w/valid TAS/BETC.
- ✓ Provide valid TAS/BETC reference lists for Agencies

IPAC Impact

IPAC – Agency Impact

- IPAC added new fields to collect both the sender and receiver TAS/BETC on every detail record

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

- A TAS/BETC list for IPAC is available on the IPAC/GWA web pages

- F Accounts should not be used in IPAC

IPAC – Agency Impact

- Must work with your trading partners – Now

- Pilots – Effective May 1, 2006

- All Agencies

- Transition to a Single TAS format instead of the 6+ formats available today – TBD

Partial 224
Agency Implementation

Web based application

➢Ability to turn off sections of the P224

➢Provides for reclassification capability by using only section I of the P224.

GWA Reporters by:

➢ALC

➢Source system

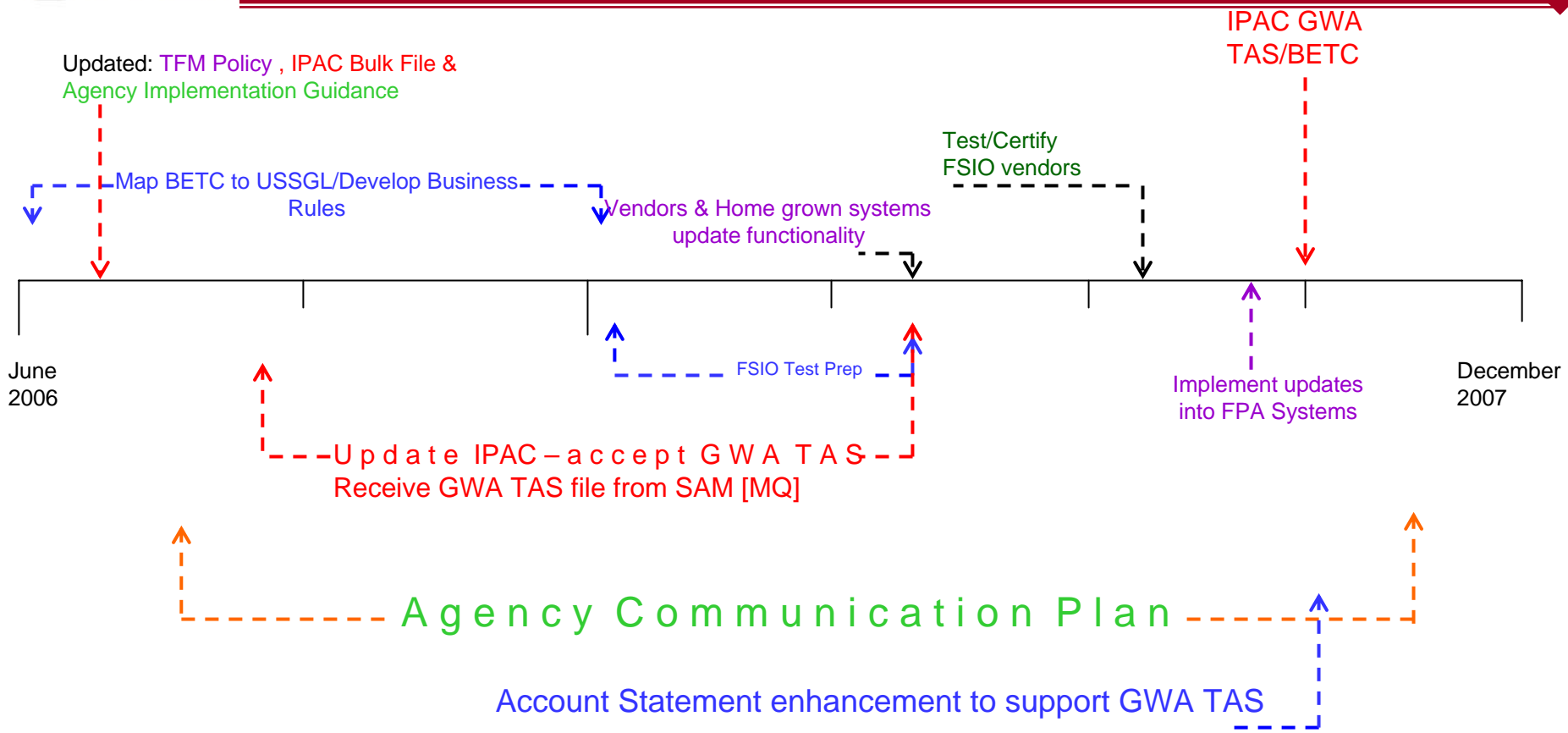➢Categories

Reporting Scenario

Trading Partners

- **ALC #1 = GWA REPORTER – Intra-governmental**
  - ➢ Transactions are classified with TAS/BETC when submitted
  - ➢ Transaction posted thru GWA to STAR
  - ➢ IPAC Transactions will not be reported on P224
  - ➢ Report Payments – section II
  - ➢ Report Collections – section III
  - ➢ Report Section I for Payments & Collections classification ONLY

    and any reclassified transactions (incl. IPAC)

- **ALC #2 = NON-GWA Reporter**
  - ➢ Transaction will need TAS/BETC when submitted
  - ➢ Transaction posted to STAR
  - ➢ Agency will still classify on their SF224 at end of month
  - ➢ Continue to use current 224

Note: Non-GWA players will report as usual on 224: will need to provide TAS/BETC for GWA players

Proposed Timeline for Implementation of IPAC GWA TAS/BETC

IPAC GWA
TAS/BETC

Updated: TFM Policy , IPAC Bulk File &
Agency Implementation Guidance

Map BETC to USSGL/Develop Business
Rules

Test/Certify
FSIO vendors

Vendors & Home grown systems
update functionality

June
2006

December
2007

FSIO Test Prep

Implement updates
into FPA Systems

U p d a t e IPAC – a c c e p t G W A T A S
Receive GWA TAS file from SAM [MQ]

A g e n c y C o m m u n i c a t i o n P l a n

Account Statement enhancement to support GWA TAS

Advantage of New Date
IPAC GWA TAS/BETC

- Remove complexity of having different TAS [STAR vs. GWA] formats
- FSIO vendors certified for IPAC GWA TAS/BETC functionality
- All Core Financial Systems updated to accept GWA TAS/BETC

SAM –

- Automatically provide F account exceptions to IPAC
- Public Website available to agencies for TAS/BETC download

More time for Change:

- To work out issues related to F accounts and other Policy changes decisions
- To provide agencies time to communicate with their trading partners
- To implement changes in agency systems

GWA
Account Statement

The GWA Account Statement

- **Definition:**
  - An online, daily refreshed, query based application designed to provide each Federal Program Agency with a central location for retrieving information relating to its Fund Balances with Treasury.

- **Objective:**
  - Designed to assist Agencies with their reconciliation processes.
  - Replaces the Monthly Undisbursed Ledgers and Trial Balance reports. (FMS – 6653, 6654, 6655) except for Unavailable Receipts accounts.
    - Effective June 30, 2006

- **Benefits:**
  - Access – Online at the Department level
  - Timeliness – Refreshed daily
  - Flexibility – Full query capability at both TAS and ALC level
  - Clarity – Clear description of balance and transaction data

The GWA Player

Membership Has Its Advantages

GWA Player - Payments

- **Modifications to SPS and PAM**
    - 100 TAS/BETC's per Payment - Tentative
    - 100 TAS/BETC's per Schedule – Tentative

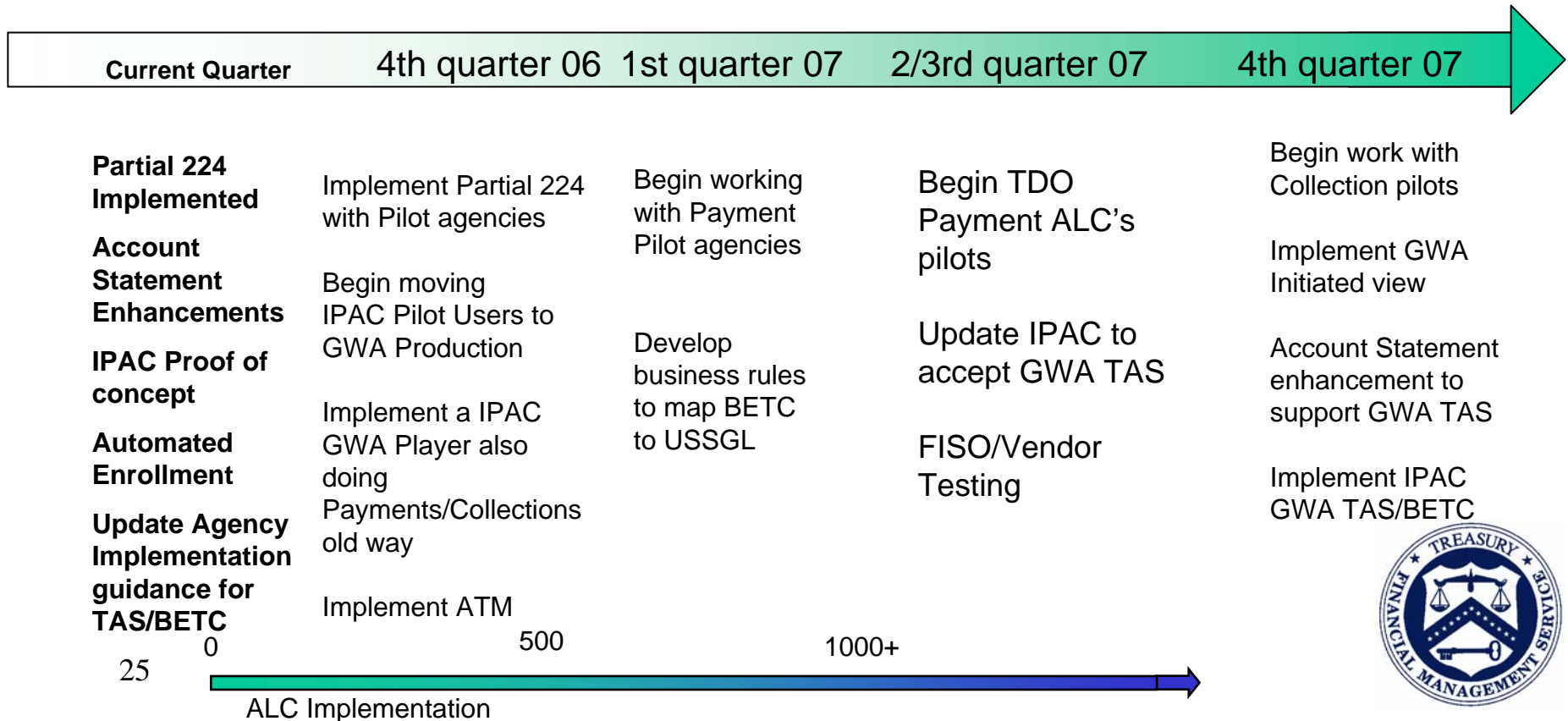- **Routine to roll up Bulk File data by TAS and Amounts.**

- **Out of Balance Reports**

- **Aftermath**

- **Level of Detail on Account Statement**
    - Schedule level

Agency Implementation Time line

Current Quarter	4th quarter 06	1st quarter 07	2/3rd quarter 07	4th quarter 07
Partial 224 Implemented	Implement Partial 224 with Pilot agencies	Begin working with Payment Pilot agencies	Begin TDO Payment ALC's pilots	Begin work with Collection pilots
Account Statement Enhancements	Begin moving IPAC Pilot Users to GWA Production		Update IPAC to accept GWA TAS	Implement GWA Initiated view
IPAC Proof of concept		Develop business rules to map BETC to USSGL		Account Statement enhancement to support GWA TAS
Automated Enrollment	Implement a IPAC GWA Player also doing Payments/Collections old way		FISO/Vendor Testing	Implement IPAC GWA TAS/BETC
Update Agency Implementation guidance for TAS/BETC	Implement ATM			

0   500   1000+

ALC Implementation

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The Cheat Sheet

- Sunset of the Undisbursed Application – June 30, 2006
- New User enrollment process – Available Now
- Valid TAS/BETC's on all IPAC Transactions – New strategy being developed
  - Must use Proper TAS/BETC
- Proper classification will be a must!!
  - More control over TAS'
  - Implementation of ATM – August 2006
- Look at upgrading your COTS Package or Modify your Legacy system
  - Vendors have passed Partial 224 (P224) testing
- Valid TAS/BETC's on Payment Transactions – Pilots begin mid 2007
  - 100 TAS/BETC's per Payment
- Valid TAS/BETC's on Collection Transactions – 2008
- Implementation of GWA Initiated Account Statement - 2007
- Review your systems and process that are based on monthly processing and determine how to do business by reporting TAS/BETC's daily on each transaction

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