2nd Governmentwide Accounting Day

GSA Auditorium
October 20, 2008

GOVERNMENTWIDE
ACCOUNTING & REPORTING

gwa

Modernization

Governmentwide Accounting Modernization Overview & Update

GWA DAY

October 20, 2008

What are the Current Accounting and Data Issues?

- **Lack of Common Data Structures**

- **Lack of Consistent Reporting**

- **Lack of Understanding**

- **Redundant Reporting and Time Consuming Reconciliations**

- **Inconsistent Audit Opinions**

- **President's Management Agenda**
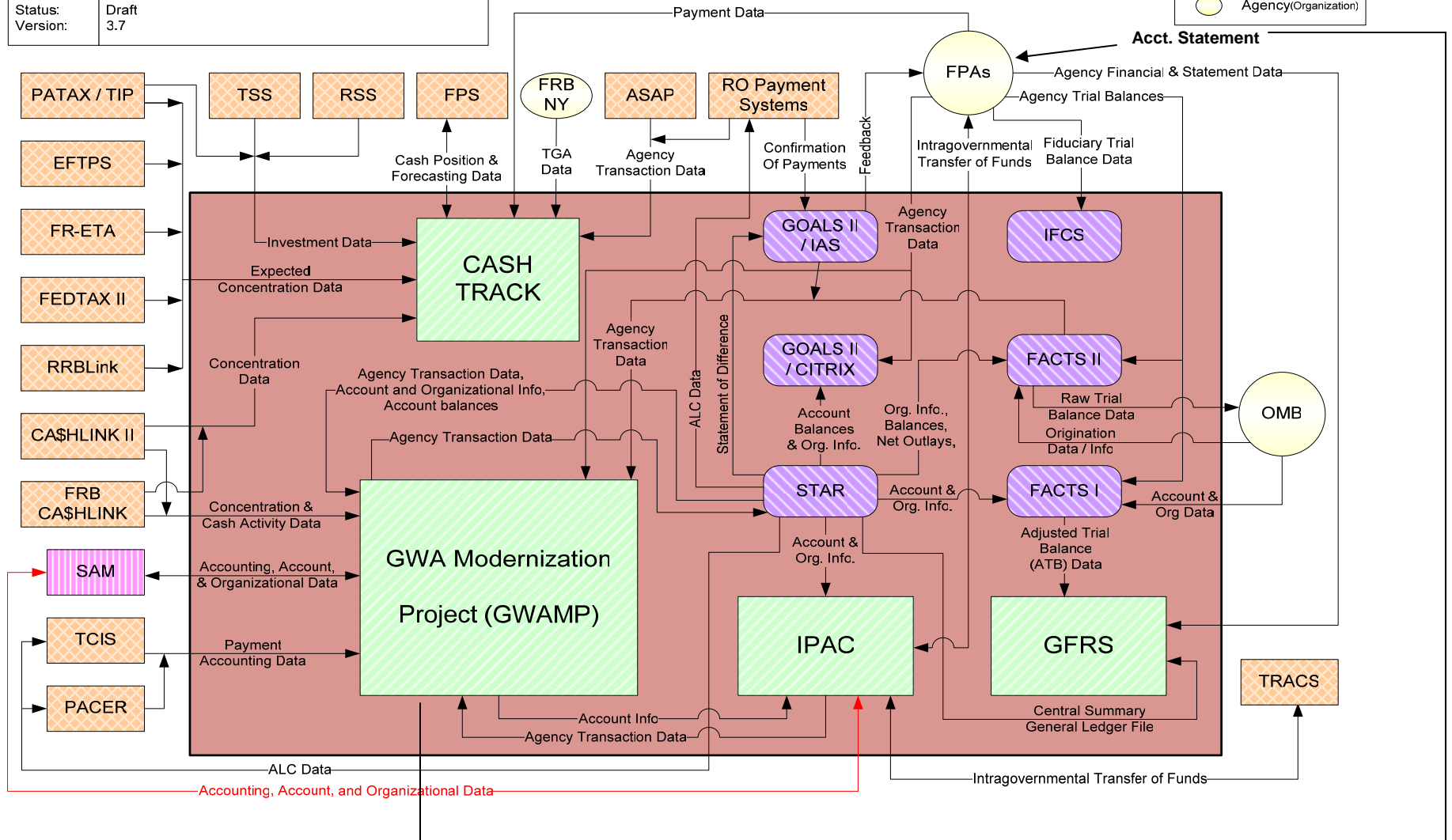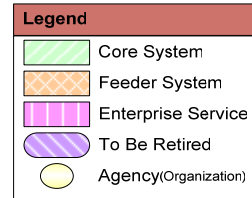
What are the GWA Modernization's goals?

- Create a new Accounting and Reporting System that promotes efficient financial reporting and reconciliation processes.

- Eliminate the two step classification process and outdated reporting systems

- Capture the Treasury Account Symbol (TAS) and Business Event Type Code (BETC) at the earliest possible time for agency payment, collection and intragovernmental transactions and post directly to the fund balance with Treasury

- Major redesign of the Federal Government Central Accounting process impacting all Federal Agencies with an end goal of eliminating inefficiencies while improving the reliability and integrity of all Federal Financial Accounting and Reporting.

Governmentwide Accounting (GWA)

As-Is: IT Architecture

Author:	FMS and DO Architects
Project:	Central Fiscal Operations Segment Architecture
Revision:	07/10/2008
Status:	Draft
Version:	3.7

Legend
- Core System
- Feeder System
- Enterprise Service
- To Be Retired
- Agency (Organization)

Acct. Statement

Payment Data

Feeder Systems (left column):
- PATAX / TIP
- EFTPS
- FR-ETA
- FEDTAX II
- RRBLink
- CA$HLINK II
- FRB CA$HLINK
- SAM
- TCIS
- PACER

Top row systems:
- TSS
- RSS
- FPS
- FRB NY
- ASAP
- RO Payment Systems
- FPAs

Agency Financial & Statement Data
Agency Trial Balances

TGA Data
Agency Transaction Data
Confirmation Of Payments
Feedback
Intragovernmental Transfer of Funds
Fiduciary Trial Balance Data

Cash Position & Forecasting Data

Investment Data
Expected Concentration Data
Concentration Data

CASH TRACK

GOALS II / IAS

Agency Transaction Data

IFCS

Agency Transaction Data, Account and Organizational Info, Account balances

Agency Transaction Data

Concentration & Cash Activity Data

Agency Transaction Data

ALC Data
Statement of Difference

GOALS II / CITRIX

Account Balances & Org. Info.

FACTS II

Raw Trial Balance Data
Origination Data / Info

OMB

Accounting, Account, & Organizational Data

GWA Modernization Project (GWAMP)

Org. Info., Balances, Net Outlays,

STAR

Account & Org. Info.

FACTS I

Account & Org Data

Account & Org. Info.

Adjusted Trial Balance (ATB) Data

Payment Accounting Data

IPAC

GFRS

TRACS

Account Info
Agency Transaction Data

Central Summary General Ledger File

ALC Data

Accounting, Account, and Organizational Data

Intragovernmental Transfer of Funds

Governmentwide Accounting (GWA)

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Legend

	Core System
	Feeder System
	Enterprise Service
	Agency (Organization)

Agency Financial Statement Data, ATB

Account Information

FPAs

OMB

Account & Organizational Data

ASAP

Agency Transaction Data

Large Dollar Notification (LDN)

Agency Balance Data

PAM

Authority Transaction Data, Acct. Statement

Detailed Accounting Data

CASH TRACK / Future Forecasting System

FIRST (GFRS, GTAS, SID)

PACER

Agency Transaction, Account Balances, & Organizational Data

Investment System

Investment Activity

Cash Position Data

Forecasting Info

GWA Modernization Project (GWAMP)

Payment Accounting Data

TCIS

ALC Data

TCMS

Transcripts / Cash Activity Data

Accounting, Account, and Organizational Data

SAM

TRS

Deposit Data

ALC Data

IPAC

TRACS

FRB NY

TGA Data

Agency Transaction Data

Intragovernmental Transfer of Funds

Intragovernmental Transfer of Funds

Major Accomplishments

- **Account Statement, the foundation to provide agencies real time FBWT**

- **ATM Component**
  - **Nonexpenditure Transfers (NETS)**
  - **Borrowings and Repayments to Treasury**

- **Automation of the Appropriation Warrant Process**

- **Ability to classify IPAC transactions and a limited number of payment transactions at the time of the transaction – eliminating Statement of Differences and monthly transaction reporting for these transactions**

- **Finalized the Treasury Account Symbol (TAS) and Business Event Type Code (BETC) formats that comply with the Common Government-wide Accounting Classification (CGAC)**

- **Implemented the GWA Database**

Agency Concerns

- **Agency Systems are complex and customized requiring extensive analysis to identify and implement changes**
  - Created Pilot Accounting Issue Resolution team (PAIR)

- **Need more information**
  - Increased agency outreach meetings and conferences
  - GWAMP Partnership Council meetings

- **Need direction and guidance on dates**
  - Guidance from OMB, FMLoB, FSIO

- **Differing amounts of time and money needed for system changes**

Benefits on Becoming a GWA Reporter

- Reduced end of month reporting
  - Eliminates some reporting of transactions (IPAC)

- Improved reconciliation processing
  - Federal program agencies know the information to classify transactions at the point the transaction is initiated

- Improved turnaround on processed data
  - Development is underway for GWA to provide GWA Reporters with Treasury Account Symbol/Business Event Type Code (TAS/BETC) information on the Account Statement and to have the data available immediately on the Account Statement

- Most current Fund Balance With Treasury (FBWT) available for Reconciliation and Reclassification
  - Provisional Account Statement (2009)
  - Reclassification functionality (2009)

- GWAMP resources available to assist

- Have a zero balance for Statement of Differences for the transaction type

- Establish Trading Partner Agreements for correct TAS/BETC reporting

- Identify changes to accounting systems to identify, provide and accept TAS/BETCs on IPAC transactions

- Work with SAM to set up Profiles and default validation rules

- Obtain access to required GWA applications

Transitioning to GWA Reporter Status

Three Phase Process

- ## Preparation phase
  - Initial discussions and planning
  - System Access, SAM Profiles and Defaults
  - TPAs and MOUs
  - Date selection and contact info

- ## Parallel phase
  - Mandate TAS/BETC's
  - Continue existing reporting
  - Data analysis and issue resolution

- ## Reporting phase
  - FMS reports transactions
  - Elimination of SOD's for GWA Reported Activity

GWA Reporters*

Current IPAC GWA Reporters

- 04000002 Government Printing Office (GPO)
- 20096500 Department of Treasury, Internal Revenue Service (IRS)
- 20091800 Department of Treasury, Internal Revenue Service (IRS)
- 20090004 Department of Treasury, Internal Revenue Service (IRS)
- 20180031 Department of Treasury, Financial Management Service (FMS)
- 20184904 Department of Treasury, Financial Management Service (FMS)
- 20552002 Department of Treasury, Bureau of Public Debt (BPD)
- 20550865 Department of Treasury, Bureau of Public Debt (BPD)
- 89000004 Department of Energy, Federal Energy Regulatory Commission (FERC)
- 11030001 Executive Office of the President
- 72000010 Agency for International Development (AID)
- 72000011 Agency for International Development (AID)
- 97000005 Defense Intelligence Agency (DIA)
- 95670000 Denali Commission
- 26000002 Federal Retirement Thrift Investment Board

Current TDO GWA Reporters

- 15100445 Department of Justice, Bureau of Prisons
- 95670000 Denali Commission
- 20090004 Department of Treasury, Internal Revenue Service (IRS)
- 20184904 Department of Treasury, Financial Management Service (FMS)
- 12360000 Commodity Credit Corp.

* As of October 2008

GWA Parallel Reporters*

Current IPAC GWA Parallel Reporters

- 20090700 Department of Treasury, Internal Revenue Service (IRS)
- 20091900 Department of Treasury, Internal Revenue Service (IRS)
- 20094900 Department of Treasury, Internal Revenue Service (IRS)
- 20092800 Department of Treasury, Internal Revenue Service (IRS)
- 20090800 Department of Treasury, Internal Revenue Service (IRS)
- 20091700 Department of Treasury, Internal Revenue Service (IRS)
- 20090900 Department of Treasury, Internal Revenue Service (IRS)
- 20092900 Department of Treasury, Internal Revenue Service (IRS)
- 20098900 Department of Treasury, Internal Revenue Service (IRS)
- 48110004 Office of Navajo and Hopi Indian Relocation
- Agency for International Development (AID) (15 ALCs)

Current TDO GWA Parellel Reporters

- 48110004 Office of Navajo and Hopi Indian Relocation

* As of October 2008

Agency Implementation Timeline

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2006	2007	2008	2009	2010	2011

2006
- Implemented initial IPAC GWA Reporters

2007
- Implemented TDO limited Payments GWA reporters
- Began to work to identify collection pilots
- Continued roll out of IPAC GWA Reporters
- Implemented ATM

2008
- Begin working with Collection Pilot agencies
- Partial 224 Transition
- Continued IPAC GWA Reporter roll out
- Began working with NTDO's

2009
- Implement Collection Pilot agencies
- Implement a full GWA Reporter (Payments, collection, IPAC)
- Implement first NTDO pilot

2010
- **Work to move additional Collection pilots to production**
- **Implement GWA Initiated view**
- **Begin TDO Payment ALC's pilots**

2011
- All FMS Systems enabled to Capture TAS/BETC

Contact Information

GWA Modernization Project

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- **Website** – www.fms.treas.gov/gwa
- **Email box** – GWA.Project@fms.treas.gov
- **GWA Help Desk** – 1-800-707-6575

IPAC Project

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- **Lori Makle-Sellman** - (202) 874-8782 – Lori.Makle-sellman@fms.treas.gov
- **IPAC Website** – http://fms.treas.gov/goals/ipac/index.html
- **IPAC Help Desk** – (866) 809-5218

SAM

- **JoJo Ferguson** – (202) 874-4094 – Jojo.Ferguson@fms.treas.gov
- **Ed Coia** – (202) 874-7039 – Ed.Coia@fms.treas.gov
- **SAM Website** - http://fms.treas.gov/sam/index.html
- **SAM Treasury Support Center** - (877) 255-9033

GWA Project Agency Relationship Management Division

- **Carolyn Dunston** – (202) 874-7491 – Carolyn.Dunston@fms.treas.gov
- **Peter Moore** – (202) 874-6578 - Peter.Moore@fms.treas.gov

GOVERNMENTWIDE ACCOUNTING & REPORTING

gwa

Modernization

Treasury Account Symbol (TAS)

Business Event Type Code (BETC)

GWA Day – GSA Auditorium

October 20, 2008   **Carolann Marker**

TAS & CGAC Impact

- Acronym for <u>Treasury Account Symbol (TAS)</u>, refers to the receipt, appropriation, and other fund account symbols and titles as assigned by the Department of the Treasury.

- Format Standardization - move towards TAS component pieces, supports CGAC

What are the TAS Changes?

- Elimination of Standard Subclasses – replaced by BETC.
    - Example: Subclass "46" replaced by BETC "DISBCA"
    - "(46)17x1105" replaced by "17x1105 DISBCA"

- Former Subclass field renamed to "Sub-level Prefix" – only used for programmatic breakdowns of the TAS for Treasury publication purposes; have a unique meaning or unique need for sub-classification that is NOT based on transaction types or business events.
    - Example: Sub-level prefix "15" on 20x8005 represents "Refunds of Taxes"
    - Sub-level prefix "16" on 20x8005 represents "Admin Expenses"
    - Both sub-level prefixes of this TAS have same business event of DISB, but are presented on different tables of the Monthly Treasury Statement

What are the TAS Changes?

- Expansion of Dept Agency Codes – from 2 to 3
    - Current 2 digit department codes will be right justified and zero filled
    - Standardized names: From "Dept Regular" to "Agency Identifier"
    - From "Dept Transfer" to "Allocation Transfer Agency Identifier"

- Expansion of Fiscal Year –
    - Component-based GWA TAS expands FY to 4 characters each
        Beginning FY and Ending FY each have separate fields
        Alpha characters (X, F) are also in separate field

String TAS Format

Description of Data Element within the string	Example
The **Sub-level Prefix** (if populated) is the first two characters of the TAS separated from the rest of the TAS by parenthesis. The Sub-level Prefix represents a programmatic breakdown of the account for Treasury publication purposes.	(01)
The Agency Identifier - 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 Agency Owner will move to the third element of the TAS. The Co-Owner will move to the second position immediately before 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.	(01)14-11X0300
The Sub-Account Symbol Identifies an available receipt or other Treasury-defined subdivision of the main account. 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

* This format is used in the GWA Account Statement and Authority Transaction Module. The CGAC component format will eventually replace this.

String TAS Examples

Federal Account Symbols and Titles book (FAST book)

- Website :   www.fms.treas.gov/fastbook

- FAST Book is in sections:
  – Part I - Receipts
  – Part II - Expenditure Accounts

FAST Book Updates

FAST Book - Part I - Receipts

General Fund:	Class
Taxes	0100
Customs duties	0300
Receipts from monetary power	0600
Fees for regulatory and Judicial Services	0800
Fines, penalties and forfeitures	1000
Restitutions, reparations, and recoveriesunder military occupation	1100
Gifts and contributions	1200
Interest	1300-1400
Dividends and other earnings	1600
Rent, including bonuses	1800
Royalties	2000
Sale of products	2200
Fees and other charges for services and special benefits	2400
Sale of government property	2600
Negative Subsidies & Downward Re-estimates of Subsidies	2700
Realization upon loans and investments	2800-2900
Recoveries and refunds	3000
Clearing accounts	3800
Special Fund:	5000-5999
Trust Fund:	
Departments and agencies	8000-8399
	8500-8999

FASTBOOK-Part II
Expenditure Accounts by Fund Group

General Fund	0000-3899
Mgmt.&Consol.Working Fund	3900-3999
Revolving Funds:	
– Public Enterprise	4000-4499
– Intergovernmental	4500-4999
Special Fund	5000-5999
Deposit Fund	6000-6999
Trust Fund	8000-8999

Component TAS Format

Field Name and Description	Size	Example
Sub-level Prefix - if populated, is a programmatic breakdown of the account for Treasury publication purposes. If Sub-level Prefix does not apply, it shall be two spaces.	2	01
Allocation Transfer Agency Identifier - the agency identifier of the agency receiving funds through an allocation transfer. If Department Transfer does not apply, it shall be spaces. Current 2 digit department codes will be right justified and zero filled.	3	011
Agency Identifier – Agency Identifier of the Account Owner. Current 2 digit department codes will be right justified and zero filled.	3	014
Beginning Period of Avail – In annual and multiyear accounts, identifies the first year of availability under law that an appropriation account may incur new obligations. If single/annual year account, shall be same as Ending Period of Avail. No X or F accounts.	4	2001 2001
Ending Period of Avail - In annual and multi-year funds, identifies the last year of funds availability under law that an appropriation account may incur new obligations.	4	2001 2002
Availability Type Code – Identifies no-year "X" accounts, suspense/clearing "F" accounts, Treasury's Central Summary General Ledger "A" account, and merged-surplus "M" accts.	1	X
Main Account - represents the type of Fund and the purpose of the account within that Fund.	4	0300
Sub-Account - Identifies an available receipt or other Treasury-defined subdivision of the main account	3	001

BETC Definition

- Acronym for Business Event Type Code (BETC) refers to 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 standard 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	--
INVTSEC	Investment in Treasury Securities	D (decrease)	61	88
REDTSEC	Redemption of Treasury Securities	C (increase)	71	98

Key Points

- Currently only displaying TAS/BETCs for IPAC
  on GWA Website www.fms.treas.gov/gwa/ref_guidance.html

- Future will display TAS/BETCs for other interfacing systems

- Future will be SAM downloads

GWA Updates

TAS/BETCs in IPAC

Current IPAC TAS	Sub-level Prefix Code	Allocation Transfer Agency Identifier	Agency Identifier	Beginning Period of Availability	Ending Period of Availability	Availability Type Code	Main Account Code	Sub-Account Code	ACCOUNT TITLE	BUSINESS EVENT TYPE CODE	BETC DESCRIPTION	IPAC PMT COLL IND
2081801			20	2008	2008		1801	000	SALARIES AND EXPENSES, FINANCIAL MANAGEMENT SERVICE, TREASURY	COLL	Offsetting Collection	C
2081801			20	2008	2008		1801	000	SALARIES AND EXPENSES, FINANCIAL MANAGEMENT SERVICE, TREASURY	COLLAJ	Adjustment to Offsetting Collections	P
2081801			20	2008	2008		1801	000	SALARIES AND EXPENSES, FINANCIAL MANAGEMENT SERVICE, TREASURY	DISB	Gross Disbursement	P
2081801			20	2008	2008		1801	000	SALARIES AND EXPENSES, FINANCIAL MANAGEMENT SERVICE, TREASURY	DISBAJ	Adjustment to Gross Disbursements	C

TAS/BETCs in IPAC

Contact Information

GWA Modernization Project

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The GWA Provisional Account Statement

GWA Day

GSA Auditorium – Washington, DC

October 20, 2008

GWA Account Statement Overview

- Deployed in October 2003

- Replaced the FMS 6650 Series Reports

- Introduced Query Capability for customizing report content

- Established the foundation for all future GWA Reporting components

- Facilitated the ability for Agencies to begin transitioning their FBWT reconciliation process from monthly to daily

- Transitioned enrollment and access maintenance to a web-based format

GWA Account Statement Release Schedule

- ## Release 3.0 – April 2008
  - GWA Database and GWA TAS
  - Business Event Type Codes Displayed
  - Enhanced Access Group Permissions

- ## Release 4.0 – April 2009
  - Provisional Account Statement
  - Usability Enhancements

- ## Release 5.0 – September 2009
  - Interface capability with the GWA Reclassification functionality

Important Notes / Common Questions

- ## Access:
  - TWAI User Provisioning
    - http://fms.treas.gov/gwa/forms.html
  - Data permissions controlled through User Roles and Access Groups
    - Multi-Agency, Bureau, and Account access is available to support cross-servicing situations

- ## Application Availability
  - Operational 24/7
  - Homepage alerts for outages

Important Notes / Common Questions

- **Data Refresh Process**
  - Updated Daily for GWA-ATM Transactions
  - Nightly Updates for Manual STAR Activity
  - P-224, FMS-1220 Updated during month-end processing
  - Published Balances are generated as part of the Monthly Treasury Statement process and are available on the 7th workday of the month.
  - **KEY POINT:**
    - GWA Reporter submitted transactions with TAS/BETCs will not appear on the Account Statement until the monthly close-out process takes place.
    - Release 4.0 – The Provisional View will implement daily display of GWA Reporter Submitted Transactions

The Provisional Account Statement

- Daily updated transaction and balance reports showing GWA Reporter submitted transactions with TAS/BETCs

- Enhanced level of detail available for the current reporting month

- Enhanced download features to facilitate daily reconciliation procedures

- Release 5.0 will permit the reclassification of displayed transactions

Provisional Report Inquiry

New Balance Display

Provisional Account Summary Report

Account Statement ▼	ALC Statement ▶	Support Listings ▶
Account Summary ▼	Expenditure Activity ▶	Transactions ▶

Home > Reports > Account Statement > Account Summary Inquiry > Account Summary List

Account Summary List

Download ... | Print in PDF | Get Acrobat Reader | ▲ Account Summary Inquiry

Search Criteria

Agency:	**DEPARTMENT OF AGRICULTURE - (12)**	Bureau/Dist. Code:	**FOOD, SAFETY & INSPECTION SERVICE - (1201)**
Account Type:	**All (Expenditure)**	Fund Type:	**General Fund**
TAS:	view list	Accounting Period:	**2002 Fiscal Year, October - July**
Balance Display:	**Provisional**		

1-20 of 45 Accounts   ◀◀ Previous 20   Next 20 ▶▶   Page 1 2 3

▲ Indicates a prior period adjustment. View published balance in new window

Select	View Trans.	TAS	Account Type	Beginning Balance	Net Activity	Ending Balance	Activity For Period
☐	🗋	1201/021801	Expenditure	2,000.00	15,000.00	17,000.00	✔
	🗋	1201/021802	Clearing Expenditure	1,500.00	0.00	1,500.00	
☐	🗋	1201/021803	Expenditure	5,000.00	0.00	5,000.00	✔
☐	🗋	1201/021804 ▲	Expenditure	2,000.00	15,000.00	17,000.00	✔
	🗋	1201/021805	Clearing Expenditure	1,500.00	-500.00	1,000.00	✔
☐	🗋	1201/021806	Expenditure	2,000.00	15,000.00	17,000.00	✔
		1201/021807	Clearing Expenditure	1,500.00	0.00	1,500.00	
☐	🗋	1201/021808	Expenditure	5,000.00	0.00	5,000.00	✔
☐	🗋	1201/021809▲	Expenditure	2,000.00	15,000.00	17,000.00	✔

Provisional Expenditure Activity Report

Expenditure Activity List

Download ...   Print in PDF   Get Acrobat Reader   ▲ Account Summary

Search Criteria

Agency:	**DEPARTMENT OF AGRICULTURE - (12)**	Bureau/Dist. Code:	**All**
TAS:	**All**	Fund Type	**All**
Accounting Period:	**2002 Fiscal Year, October - July**	Balance Display:	**Provisional**

Merge Net Outlay

1-20 of 60 Transactions   ◄◄ Previous 20   Next 20 ►►   Page 1 2 3

View Trans.	Treasury Account Symbol▲	Account Type	Beginning Balance	Authority (+)	Transfers (+)	Gross Disbursements (-)	Offsetting Collections (+)	Ending Balance	Activity for Period
🗋	1220011007	Clearing Expenditure	0.00	56.57	864.00	0.00	6,224.54	7,145.11	✔
🗋	1220011008	Expenditure	0.00	50,000.00	2,000.00	0.00	0.00	52,000.00	✔
	Total		0.00	50,056.57	2,864.00	0.00	6,224.54	59,145.11	

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Provisional Transaction Report - Merged

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Account Statement ▾ | ALC Statement ▶ | Support Listings ▶

Account Summary ▶ | Expenditure Activity ▶ | Transactions ▾

Home > Reports > Account Statement > Transaction Inquiry > Account Transaction List

Account Transactions List

Download ... | Print in PDF | Get Adobe Acrobat Reader | ▲ Expenditure Activity

Search Criteria

Agency:	**DEPARTMENT OF AGRICULTURE - (12)**	Bureau/Dist. Code:	**All**
Account Type:	**All**	Fund Type	**All**
TAS:	**All**	Balance Display:	**Provisional**
Accounting Period:	2002 Fiscal Year, October - July	BETC:	**All**

Expand BETC

Account: 1220011007 **Net Activity: 7,145.11**   ◀◀ Previous Account Next Account ▶▶ Account ◀ 1 ▶

BETC	Acctg. Period▾	Increase to Balance	Decrease to Balance
Administrative Check Claims - (ACCC)	02/02	987.36	
Appropriation Transfer, increase - (AXFERC)	02/02		123.36
Gross Disbursement - (DISB)	02/02	5,241.31	
Gross Disbursement For Budget Clearing Accounts - (DISBBCA)	02/02	56.57	
Offsetting Collection - (COLL)	02/02	983.23	
Net Activity: 7,145.11	Total	7,268.47	-123.36

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Provisional Transaction Report - Expanded

Account Statement ▼ | ALC Statement ▶ | Support Listings ▶

Account Summary ▶ | Expenditure Activity ▶ | Transactions ▼

Home > Reports > Account Statement > Transaction Inquiry > Account Transaction List

Account Transactions List

Download ... | Print in PDF | Get Acrobat Reader | ▲ Expenditure Activity

Search Criteria

Agency:	DEPARTMENT OF AGRICULTURE - (12)	Bureau/Dist. Code:	All
Account Type:	All	Fund Type	All
TAS:	All	Balance Display:	**Provisional**
Accounting Period:	2002 Fiscal Year, October - July	BETC:	All

Merge BETC

Account: 1220011007   **Net Activity: 7,145.11**   ◀◀ Previous Account   Next Account ▶▶   Account ◀ 1 ▶

View Detail	Re-Classify Detail	BETC	Acctg. Period▼	Provisional Posting Date	Posting Date	Increase to Balance	Decrease to Balance	ALC	Defaulted for Period	ReClassified for Period
📄		Administrative Check Claims - (ACCC)	02/02	01/17/02	01/17/02	100.36		20180124		
📄		Administrative Check Claims - (ACCC)	02/02	01/17/02	01/17/02	96.10		20180124		
📄		Administrative Check Claims - (ACCC)	02/02	01/17/02	01/17/02	790.9		20180124		
📄		Appropriation Transfer, increase - (AXFERC)	02/02	01/17/02	01/17/02		42.87	20180124		
📄		Appropriation Transfer, increase - (AXFERC)	02/02	01/17/02	01/17/02		80.49	20180124		
📄	📄	Gross Disbursement - (DISB)	02/02	01/21/02		5,241.31		20180124		
📄	📄	Gross Disbursement For Budget Clearing Accounts - (DISBBCA)	02/02	01/19/02		10.57		20180124	✔	
📄		Gross Disbursement For Budget Clearing Accounts - (DISBBCA)	02/02	01/19/02		2.12		20180124	✔	✔
📄		Gross Disbursement For Budget Clearing Accounts - (DISBBCA)	02/02	01/19/02		1.23		20180124	✔	✔

IPAC Transaction Detail

IPAC Transaction Detail (cont.)

Intra-governmental Payments and Collections (IPAC) Details
Partner ALC: 12360000
Partner Treasury Account Symbol: 20X6181
Partner BETC: Gross Disbursement - (DISB)

TDO Payment Details
Regional Finance Center:
Schedule Number:
Check Symbol:
Check Range:
Document Type Code:
Document Type Description:

Collection Details
Document Date:
Document Number:
Deposit Date:
ABA Number:
Report Location:
Sending Trading Partner:

Classification Details
Reported Treasury Account Symbol: 1220011007
Reported BETC: Offsetting Collection - (COLL)
Reported Classification Key:
Reported Classification Value:
Classified Treasury Account Symbol: 1220011007
Classified BETC: Offsetting Collection - (COLL)
Classification Reason:

Re-Classification Details
Re-Classified from Treasury Account Symbol:
Re-Classified from BETC:
Re-Classified to Treasury Account Symbol:
Re-Classified to BETC:

- **Final Thoughts and Questions:**

  – **Does this provide value?**

  – **Will it help?**

  – **Is there anything else that you need?**

FIRST

GWA Day

October 20, 2008
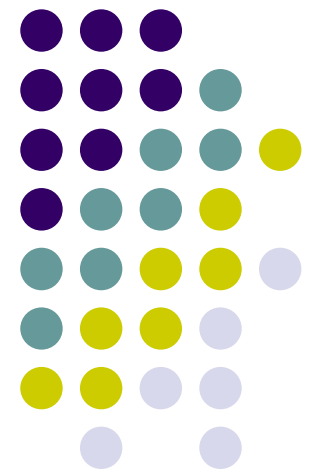
What We Want to Talk About

- What is FIRST?
- Why do we need it?
- What are the key concepts behind it?
- What benefits can we expect?
- What are some of the system characteristics?
- When are you going to grant me the privilege of participating?

Future Look

GFRS

USSGL
Database:
SID

USSGL based
Reporting: GTAS
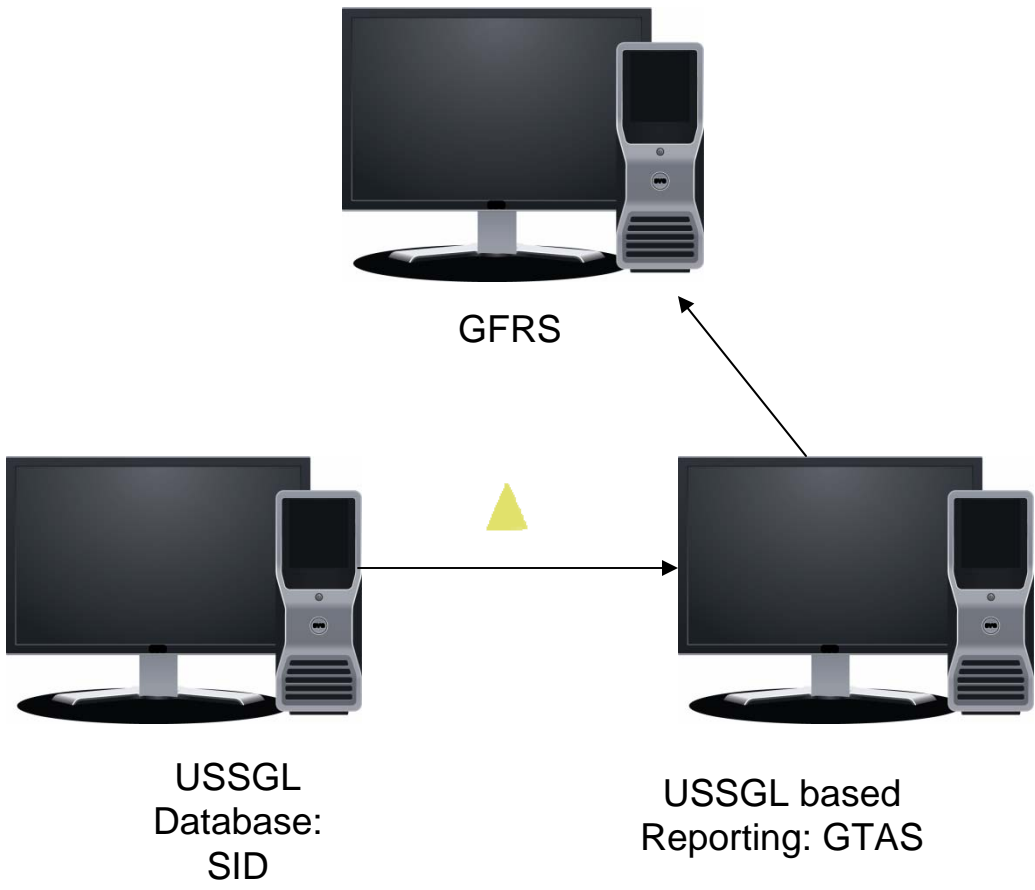
Integrity
from Merriam-Webster

- Firm adherence to a code of especially moral or artistic values: **incorruptibility**

- An unimpaired condition: **soundness**

- The quality or state of being complete or undivided: **completeness**

- Synonyms, see **honesty**

Reporting to Treasury and OMB

Reporting by agencies to Treasury and OMB is:

- inconsistent
- redundant

And…

- It emphasizes reporting rather than accounting.

A Consistency Problem

- FMS collects financial and budget data through many systems.

- When we analyze, much of it is inconsistent.

- The FIRST Initiative addresses the problem.

- It is on the way, and it is time to get ready.

3 types of inconsistency

1. Inconsistent data in Agency Statements vs. the Financial Report of the U. S. Government. (GFRS addresses this type)

2. Inconsistent data in agency financial statements vs. agency monthly reporting to Treasury and Warrant and NET transactions (Not addressed)

3. Agency financial statement data not consistent with USSGL. (Not addressed)

FIRST-Key Concepts
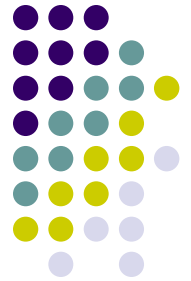
- The Financial Report of the U. S. Government has primacy over all component financial statements.

- The federal government has no special dispensation to ignore the principles of the accounting profession. According to the Accounting Cycle, accountants prepare financial statements from trial balances.

- The USSGL is the common accounting language we all speak or should speak. Therefore, the collection of USSGL-based trial balances will be the key to our future success.

- We will replace FACTS I, FACTS II, IFCS and the input part of IRAS, reducing the number of agency reports and standardizing them.

- We will validate and edit every incoming trial balance using every tool available (USSGL rules, central accounting system, BPD data, etc) and provide instant feedback.

- We will support the Financial Report of the U.S. Government with trial balances, just like the Canadians, Australians, New Zealanders, British and every corporation in the free world.

Current Stovepipes

STAR ➔ FACTS II

Undisbursed Trial-balance reports…

224 – Statement of Transactions

2108

133

P&F

Stovepipes

FACTS I

IFCS

IRAS

GFRS

THOR

Future Look

GFRS

GWAMP/USSGL

USSGL
Database:
SID

USSGL based
Reporting: GTAS
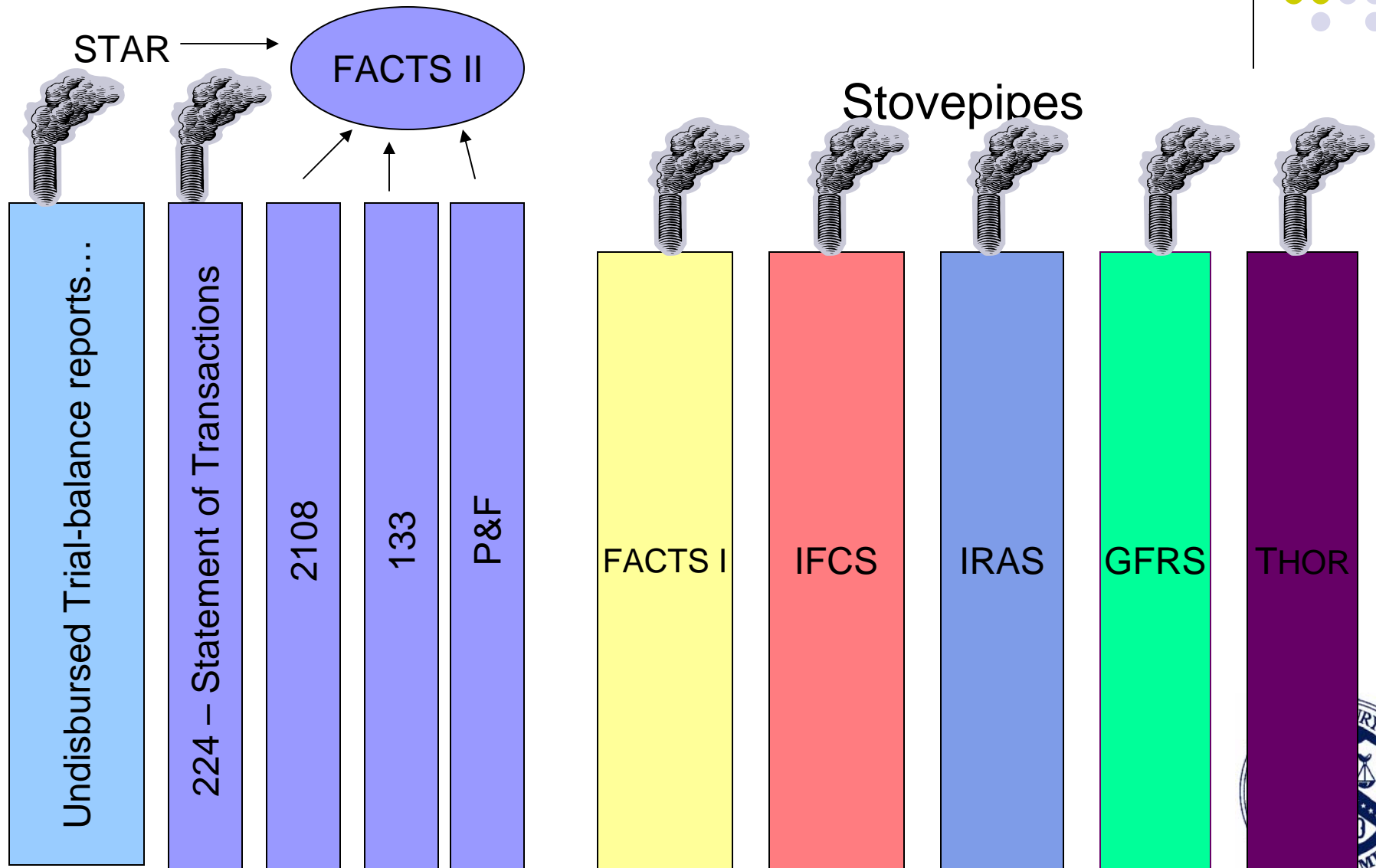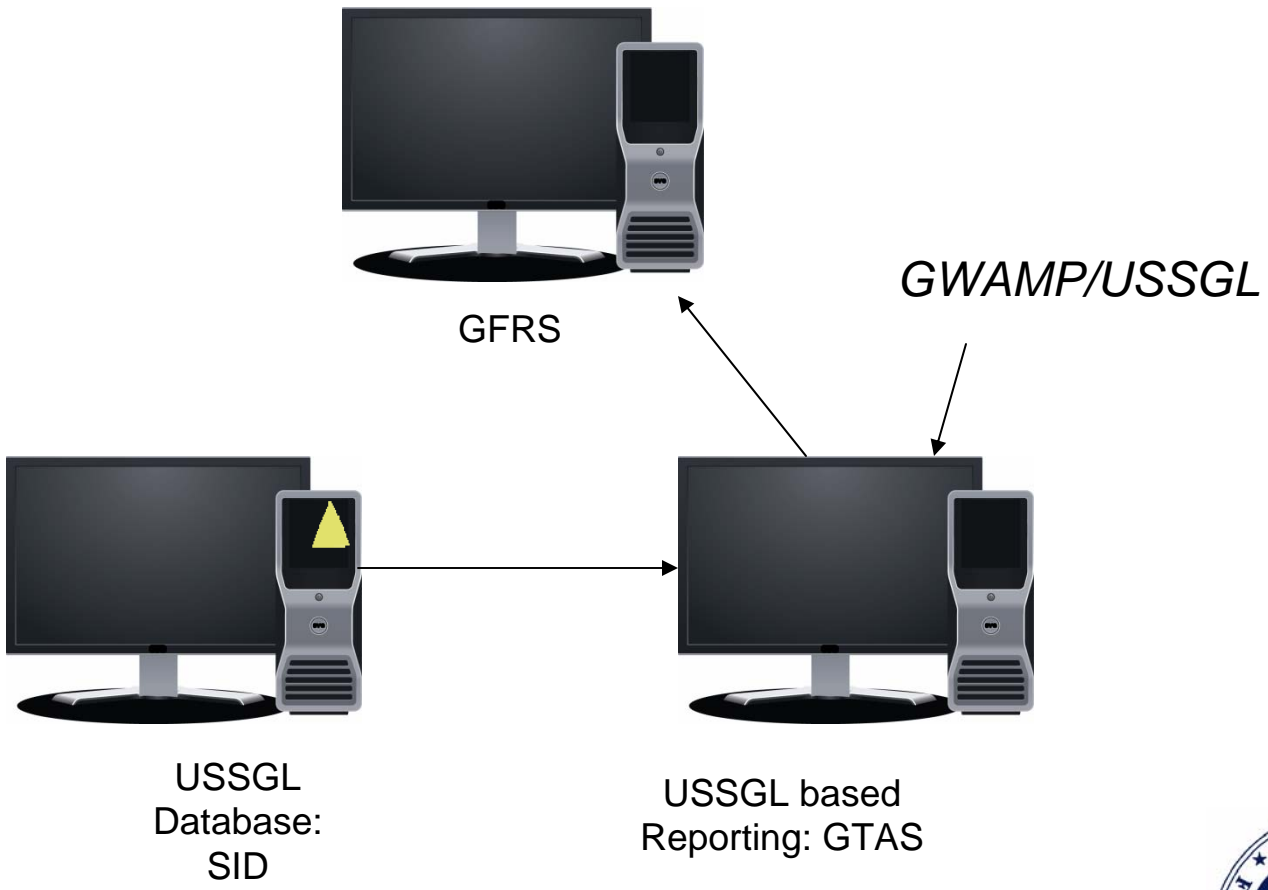
Getting to the Benefits

- **Streamlined reporting:** fewer reports mean fewer reconciliations.

- **Standardization:** we can actually understand what you are trying to tell us and you can automate the submission.

- **Metrics:** we will all be able to see how we are doing. You can't measure success without a standard.

- **Instant feedback:** GTAS is USSGL. USSGL is law. It is time to use it.
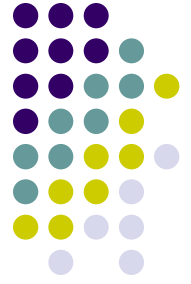
Long Term Benefit: A Foundation for Constant Incremental Improvement
FMS makes $1 trillion worth of JVs for the FR each fall.
Where will the next problem pop out?
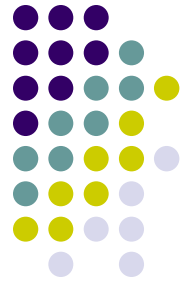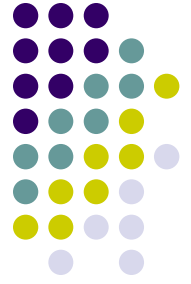
Quick Demo

- Warrant for $10
- NET Current year outbound $2
- Investment $2
- Expense $2

Proprietary

- 1010 d 5
- 1610 d 2
- 3101 c   10
- 3103 d 2
- 3107 d 1
- 5700 c   1
- 6100 d 1
- *To the handout*

Authority Transaction Module and UCAD

- Borrowing from Treasury
- Non-Expenditure Transfers
- Warrants Journal Voucher
- Appropriation Warrants

- Packaged for Financial Statement Preparers = UCAD.

Some things we need before full benefits are realized: BETC

- Acronym for Business Event Type Code, BETC refers to 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 standard 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	--
INVTSEC	Investment in Treasury Securities	D (decrease)	61	88
REDTSEC	Redemption of Treasury Securities	C (increase)	71	98

And another thing we need: CGAC Component TAS Format

Field Name and Description	Size	Example
Sub-level Prefix - if populated, is a programmatic breakdown of the account for Treasury publication purposes. If Sub-level Prefix does not apply, it shall be two spaces.	2	01
Agency Identifier – Agency Identifier of the Account Owner. Current 2 digit department codes will be right justified and zero filled.	3	014
Allocation Transfer Agency Identifier - the agency identifier of the agency receiving funds through an allocation transfer. If Department Transfer does not apply, it shall be spaces. Current 2 digit department codes will be right justified and zero filled.	3	011
Beginning Period of Avail – In annual and multiyear accounts, identifies the first year of availability under law that an appropriation account may incur new obligations. If single/annual year account, shall be same as Ending Period of Avail. No X or F accounts.	4	2001 2001
Ending Period of Avail - In annual and multi-year funds, identifies the last year of funds availability under law that an appropriation account may incur new obligations.	4	2001 2002
Availability Indicator – Identifies no-year "X" accounts, suspense/clearing "F" accounts, Treasury's Central Summary General Ledger "A" account, and merged-surplus "M" accts.	1	X
Main Account - represents the type of Fund and the purpose of the account within that Fund.	4	0300
Sub-Account - Identifies an available receipt or other Treasury-defined subdivision of the main account	3	001

FMS transition to CGAC

- GTAS goes FIRST!

- 3rd quarter FY 2011, GTAS accepts data in CGAC format only!

- Other FMS applications will accept in both formats for unspecified period.

What will we receive?

- A trial balance for every Treasury Account Symbol
- Expenditure accounts like FACTS II, plus
- Receipt accounts
- Deposit Funds
- Clearing accounts
- And anything not yet known.

How will we get them?

- Bulk files only
- Why?

- Practice time
- Monthly updates

Improved FR Data Edits

Agency Accounting Systems → Agency Financial Statements → GFRS

USSGL Database   USSGL based Reporting

2007 Financial Report of the United States Government

Financial Report of the U. S. Government

FIRST

GWA

Feedback loop

New Process

Federal Agency

Standard General Ledger

Central Accounting System Edits

FIRST

GFRS

2007 Financial Report of the United States Government

FMS

OMB

FMS 2108

SF 133

Program and Financing Schedule

Treasury Annual Reporting

President's Budget

Status

- Phased development and release approach
  - ➢ **Phase 1:** Put the USSGL on a database (Complete)
  - ➢ **Phase 2:** Build interfaces from GTAS to GFRS, OMB, GWAMP (In progress)
  - ➢ **Phase 3:** Build GTAS (FACTS I /FACTS II) replacement (Contract to be issued this week)
  - ➢ Testing summer 2010
  - ➢ Production summer 2011

Government-wide Benefits

- Faster classification to correct fund symbol
- Streamline reporting requirements on agencies
- Focus on accounting, not reporting
- Improved quality of financial information
- Ease of use of the USSGL for agencies
- Logical, long range approach that attacks core problems (i.e., intra-gov eliminations & budgetary vs. proprietary data consistency)

Things to do this year

- FACTS II users: introduce yourselves to your SBR preparer. Show him/her your department-wide 133 and the receipts data on the FMS web-site for SBR line 19C.

- List all the fund symbols covered by your financial statements and send them to me.

- Use the bulk file capability in FACTS II next year.

- Stop pretending to be USSGL compliant: commit!

- Send me some ideas about depreciating fixed assets purchased with funds that are now canceled.

Contact Information

FIRST

GTAS Website – http://fms.treas.gov/gtas
Jeff Hoge -(202) 874-6719 – Jeffrey.Hoge@fms.treas.gov

SGL

Judy Yuran – (202) 874-6308 – Judy.Yuran@fms.treas.gov

SGL Website – http://fms.treas.gov/ussgl

GWA Modernization Project

Michael Norman – (202) 874-8788 – Michael.Norman@fms.treas.gov
Luz Davila – (202) 874-8599 – Luz.Davila@fms.treas.gov
Website – www.fms.treas.gov/gwa
Email box – GWA.Project@fms.treas.gov
GWA Help Desk – 1-800-707-6575
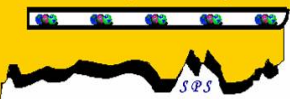
PM – GWA TAS-BETC

Handling Government-wide Accounting Modernization Project's requirement to capture Treasury Account Symbol-Business Event Type Code when transactions are initiated for Treasury Disbursing Office Payments for Federal Program Agencies
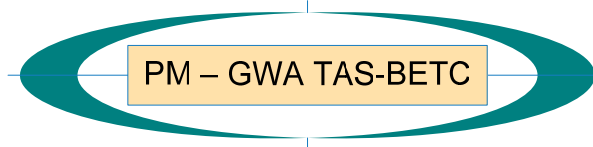
System Changes

Federal Program Agencies (FPA)

Secure Payment System (SPS)

Payment Automation Manager (PAM)
(replacing FMS Legacy Payments)

PACER On-line (PACER)

Shared Accounting Module (SAM)

Government-wide Accounting (GWA)
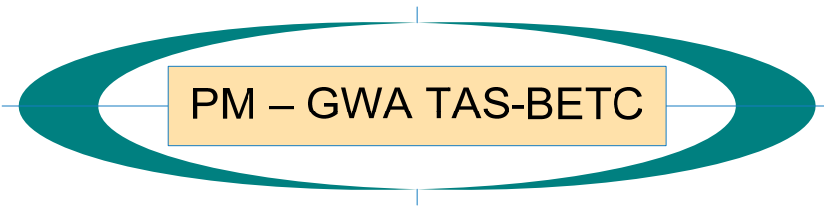
SPS and interfacing systems PAM, SAM, GWA/FSIO changing.

2009 & 2010

SPS streaming Schedule Certifications to PAM. PAM implementing schedule types.

2010

SAM providing ALCs with GWA Reporters Identified and TAS-BETCs.

2011

SPS validate TAS-BETC for GWA Reporter ALCs for SPS.

PM – GWA TAS-BETC

➤ *SPS will make component-based GWA TAS-BETC entry <u>available</u> in early calendar year **2011** for GWA Reporter ALCs.   GWA will work with agencies to convert them into GWA Reporter ALCs.*

    ➤ *GWA Reporter ALCs for SPS, per SAM, must enter valid GWA TAS-BETCs for all certified payment schedules and cannot go back to being non-GWA Reporter ALCs.*

➤ *Non-GWA Reporter ALCs will continue to enter the current Account Symbol Field (except Same Day Payments) until the agency becomes a GWA Reporter ALC.*

    ➤ *Although no date is mandated yet for TAS-BETC entry, all agencies are expected to eventually be converted to GWA Reporter ALCs.*

TAS-BETC standardization and FMLOB/FSIO/CGAC:

- President's priority of Financial Management Lines of Business (FMLOB) includes standardizing systems, business process and data elements.

- The Financial System Integration Office (FSIO) with OMB and the Chief Financial Officers (CFOs) -

    - Core Financial Systems Requirements,
    - Development, Testing and Product Certification.
    - Common Government-wide Accounting Classification Structure (includes the component-based TAS-BETC format)

FSIO

Financial Systems Integration Office

Federal Financial Management Standards

Common Government-wide Accounting Classification Structure

Version 1.0
July 2007
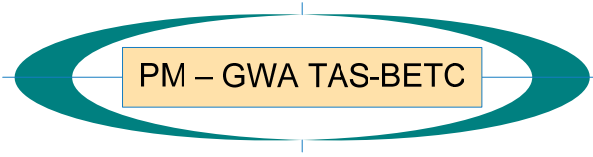
GWA TAS-BETC vs. old TAS format

- SP = Sub-level Prefix Code
- ATA = Allocation Transfer Agency Identifier*
- AID = Agency Identifier*
- BPOA = Beginning Period of Availability
- EPOA = Ending Period of Availability
- A = Availability Type Code
- MAIN = Main Account Code
- SUB = Sub-Account Code
- BETC = Business Event Type Code

See SAM Public Website for potential changes to Agency Identifier

TAS								BETC	Former Account Symbol String
SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB		
01		011			X	0074	000	DISB	(01)11X0074
		020	2007	2008		2000	000	DISB	2007/082000
	014	020			X	3000	123	DISB	14-20X3000.123
		020	2006	2006		4000	000	DISB	20064000

BETCs for SPS TDO Payments per GWA:

DISB - Gross Disbursements
DISBCA – Payment for Obligations of Closed Accounts
INVNFED – Investment in Non-Federal Securities
INVNFS – Investment in Non-Federal Securities (Market Value)
REFTAXD – Refund of Taxes, Debit
FHOTXD – Funds Held Outside of Treasury

Note: Only TAS associated with TDO Payment BETCs defined by GWA will be valid in SPS.

PM – GWA TAS-BETC
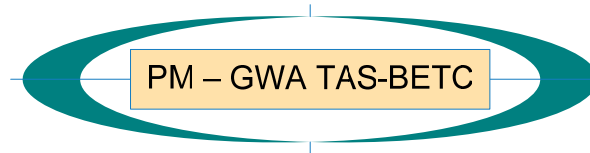
Type A Schedules
Regular Check, Manual Check, ACH, ACH Prenotes, Same Day Payment
1-60 detail payments and summary information on schedule

Agency ALC

Schedule →

SPS

Secure Payment System

Certified Schedule Information

Legacy Payments (PAM in future)

Legacy Payments to be replaced by
Payment Automation Manager (PAM)
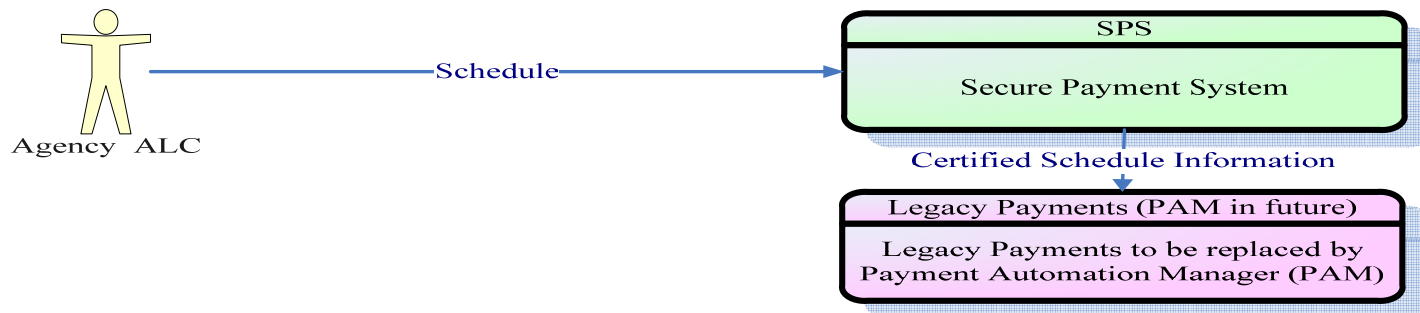
Type B Schedules
Summary and Summary Prenotes for Check, ACH, ACH Prenotes, or Check and ACH Mixed
Summary Totals Information on Schedule to SPS; Payment Bulk File to Legacy Payments (PAM in future)

Agency ALC

Summary
Schedule →

Payment
Bulk File

SPS

Secure Payment System

Certified Schedule Information

Legacy Payments (PAM in future)

Legacy Payments to be replaced by
Payment Automation Manager (PAM)

PM – GWA TAS-BETC

Secure Payment System
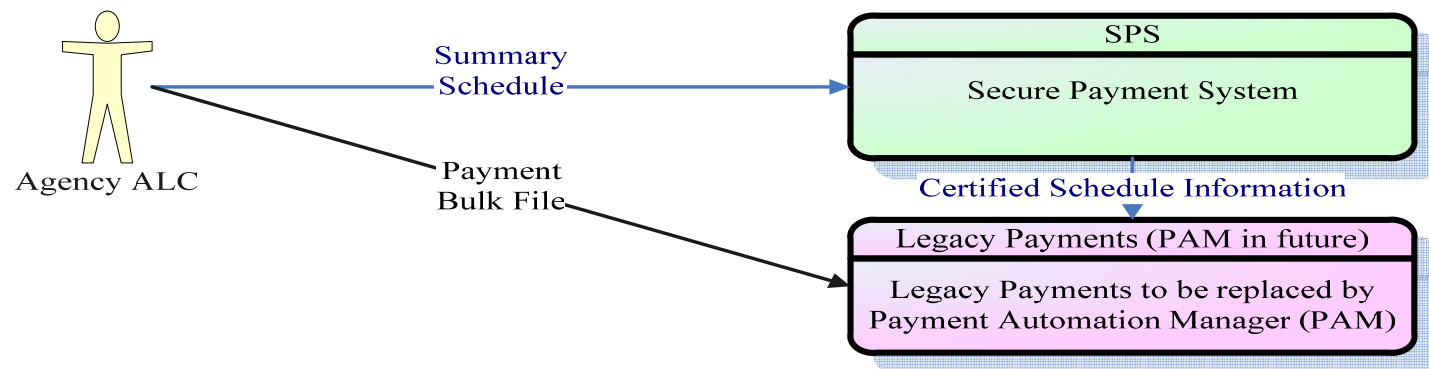
Current Payment Processing with Account Symbol

FPA
ALC in SPS

Schedules
1 Account Symbol per Payment (except not on SDP or Summary),
1-10 Account Symbols per Schedule (except not on SDP),

Bulk Payment File
sent to RFC

SPS
- SPS requires a 7-16 position Account Symbol (except for SDP) before Schedule can be Certified

All certified schedules extracted/autoextracted

Payment System
- RFC Matches Certified Summary Schedule to Bulk Payment Files
- Processes all payments

SDP
no account symbol

BCS

Payment info

TDO Payments
(formerly GOALS II)

Payment info
(TDO Transactions)

PACER
- PACER stores account symbol as appropriation symbol
- Provides for accounting and claims

RFC Agency Link Data

GWA/Cafe

1219

STAR

Payment info

Secure Payment System

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM

-SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC
Per SAM

ALC ;
GWA TAS-BETC

SPS

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM

- SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC Per SAM

From **1 to 300** TAS-BETC amount(s) per Schedule,
From **1 to 100** TAS-BETC amount(s) per Payment,
(Type A=Regular Check,Manual Check,ACH,Same Day Pay
have from 1 to 60 payment(s) per Type A Schedule)

ALC ;
GWA TAS-BETC

SPS

- SPS validates TAS-BETC and amounts before Schedule can be Certified

Secure Payment System

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM
- SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC Per SAM

From 1 to **300** TAS-BETC amount(s) per Schedule,
From 1 to **100** TAS-BETC amount(s) per Payment,
(Type A=Regular Check,Manual Check,ACH,Same Day Pay
have from 1 to 60 payment(s) per Type A Schedule)

From 1 to **300** TAS-BETC amount(s) per Schedule,
(Type B=Summary Totals on Schedule in SPS)

Bulk Payment File
sent to PAM
Includes TAS-BETC
For payments

ALC ;
GWA TAS-BETC

SPS
- SPS validates TAS-BETC and amounts before Schedule can be Certified

All certified schedules
(Includes TAS-BETC
At Schedule Level)

PAM
- PAM matches Certified Summary Schedule to bulk payment file detail.
- processes all payments
- sends information for each schedule to PACER

Secure Payment System

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM

-SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC Per SAM

From 1 to 300 TAS-BETC amount(s) per Schedule,
From 1 to 100 TAS-BETC amount(s) per Payment,
(Type A=Regular Check,Manual Check,ACH,Same Day Pay have from 1 to 60 payment(s) per Type A Schedule)

From 1 to 300 TAS-BETC amount(s) per Schedule,
(Type B=Summary Totals on Schedule in SPS)

Bulk Payment File sent to PAM
Includes TAS-BETC For payments

ALC ;
GWA TAS-BETC

SPS

- SPS validates TAS-BETC and amounts before Schedule can be Certified

All certified schedules
(Includes TAS-BETC At Schedule Level)

PAM

- PAM matches Certified Summary Schedule to bulk payment file detail.
- processes all payments
- sends information for each schedule to PACER

Payment info (includes TAS-BETC)

Same Day Payments

PACER

-PACER uses TAS-BETC information when processing aftermath transactions — holds, returns, cancellations.
-calculates debits/credits to FPA at TAS-BETC level based on PAM information.
-sends information to GWA at document level for **PAYMENTS** and **AFTERMATH**.

BCS

Secure Payment System

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM

-SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC Per SAM

From 1 to 300 TAS-BETC amount(s) per Schedule,
From 1 to 100 TAS-BETC amount(s) per Payment,
(Type A=Regular Check,Manual Check,ACH,Same Day Pay
have from 1 to 60 payment(s) per Type A Schedule)

From 1 to 300 TAS-BETC amount(s) per Schedule,
(Type B=Summary Totals on Schedule in SPS)

Bulk Payment File
sent to PAM
Includes TAS-BETC
For payments

ALC ;
GWA TAS-BETC

SPS

- SPS validates TAS-BETC and amounts before Schedule can be Certified

All certified schedules
(Includes TAS-BETC
At Schedule Level)

PAM

- PAM matches Certified Summary Schedule to bulk payment file detail.
- processes all payments
- sends information for each schedule to PACER

Reported
TAS-BETC

Reported
TAS-BETC
And
Classified
TAS-BETC

Payment info
(includes TAS-BETC)

Same Day
Payments

**Café
(GWA)**

Payment Info
(includes TAS-BETC
At Document Level)

PACER

-PACER uses TAS-BETC information when processing aftermath transactions – holds, returns, cancellations.
-calculates debits/credits to FPA at TAS-BETC level based on PAM information.
-sends information to GWA at document level for **PAYMENTS** and **AFTERMATH**.

BCS

Secure Payment System

PM – GWA TAS-BETC

TDO Payment Processing with GWA TAS-BETC (when ALC becomes GWA Reporter ALC in SAM)

SAM
- SAM provides ALCs with GWA Reporter ALCs identified;
- SAM provides TAS-BETCs
- SAM validates information from Cafe

SAM provides valid TAS-BETCs
FPA create users and rules

FPA GWA Reporter ALC Per SAM

From 1 to 300 TAS-BETC amount(s) per Schedule,
From 1 to 100 TAS-BETC amount(s) per Payment,
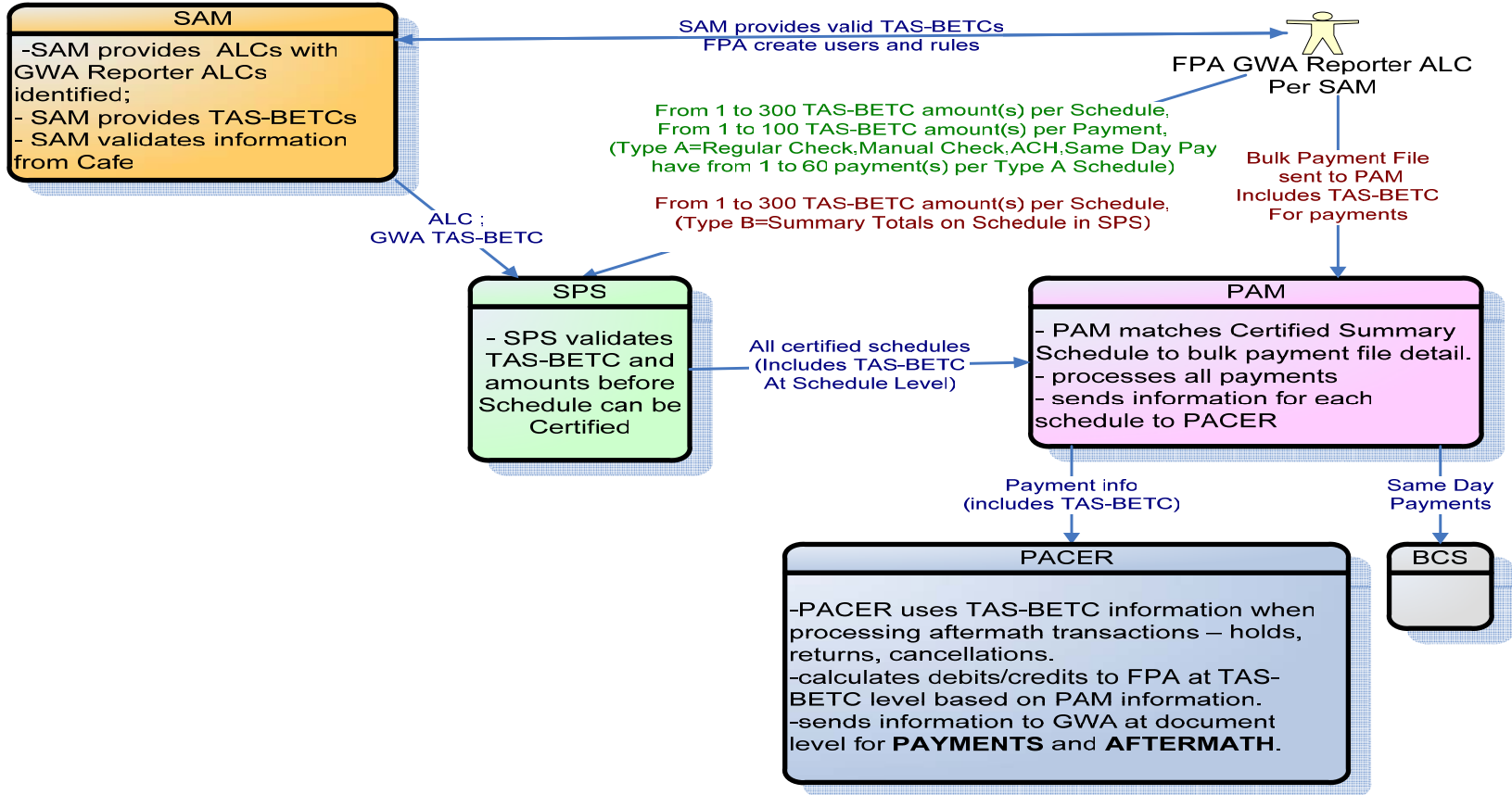(Type A=Regular Check,Manual Check,ACH,Same Day Pay have from 1 to 60 payment(s) per Type A Schedule)

From 1 to 300 TAS-BETC amount(s) per Schedule,
(Type B=Summary Totals on Schedule in SPS)

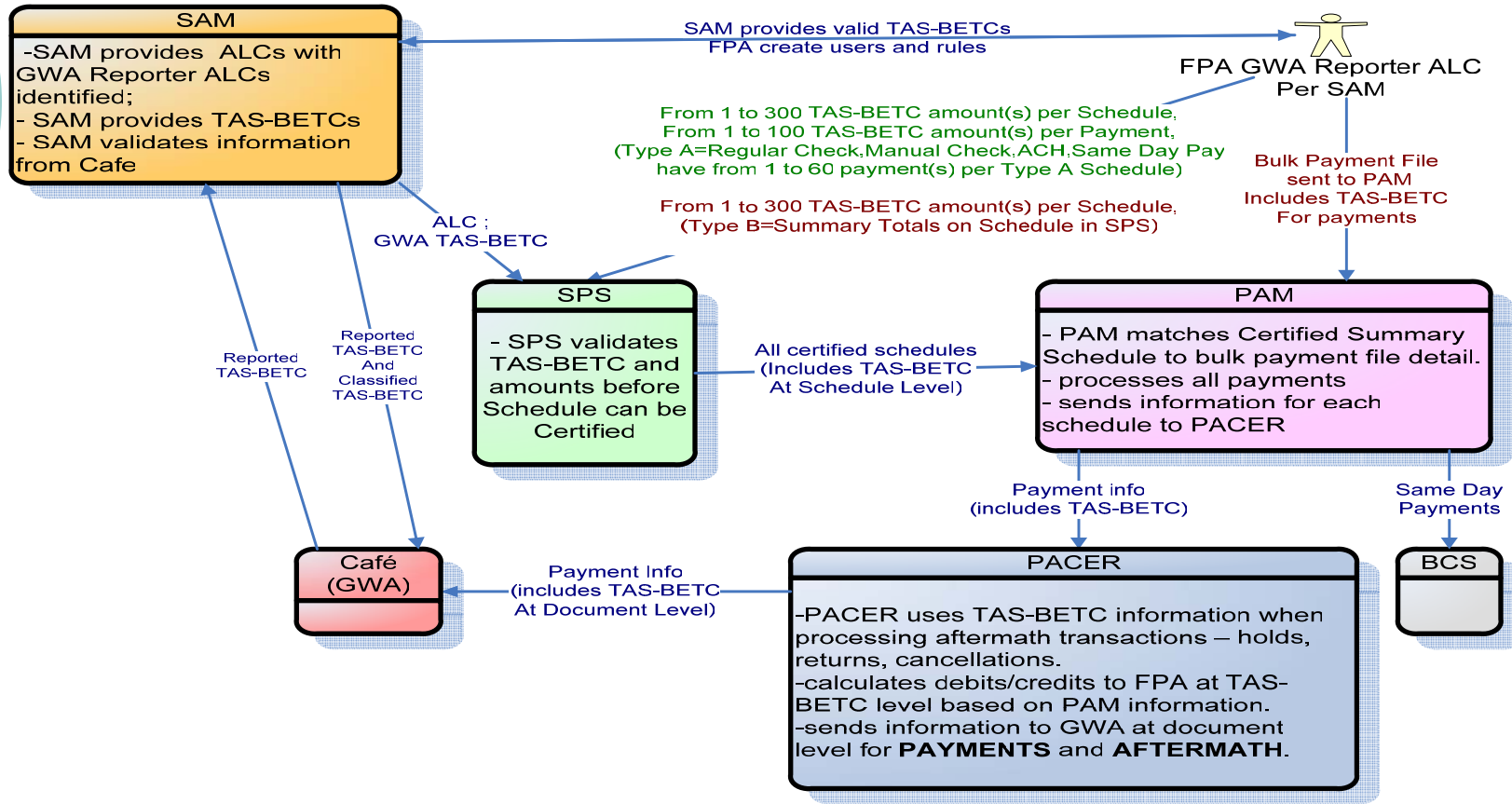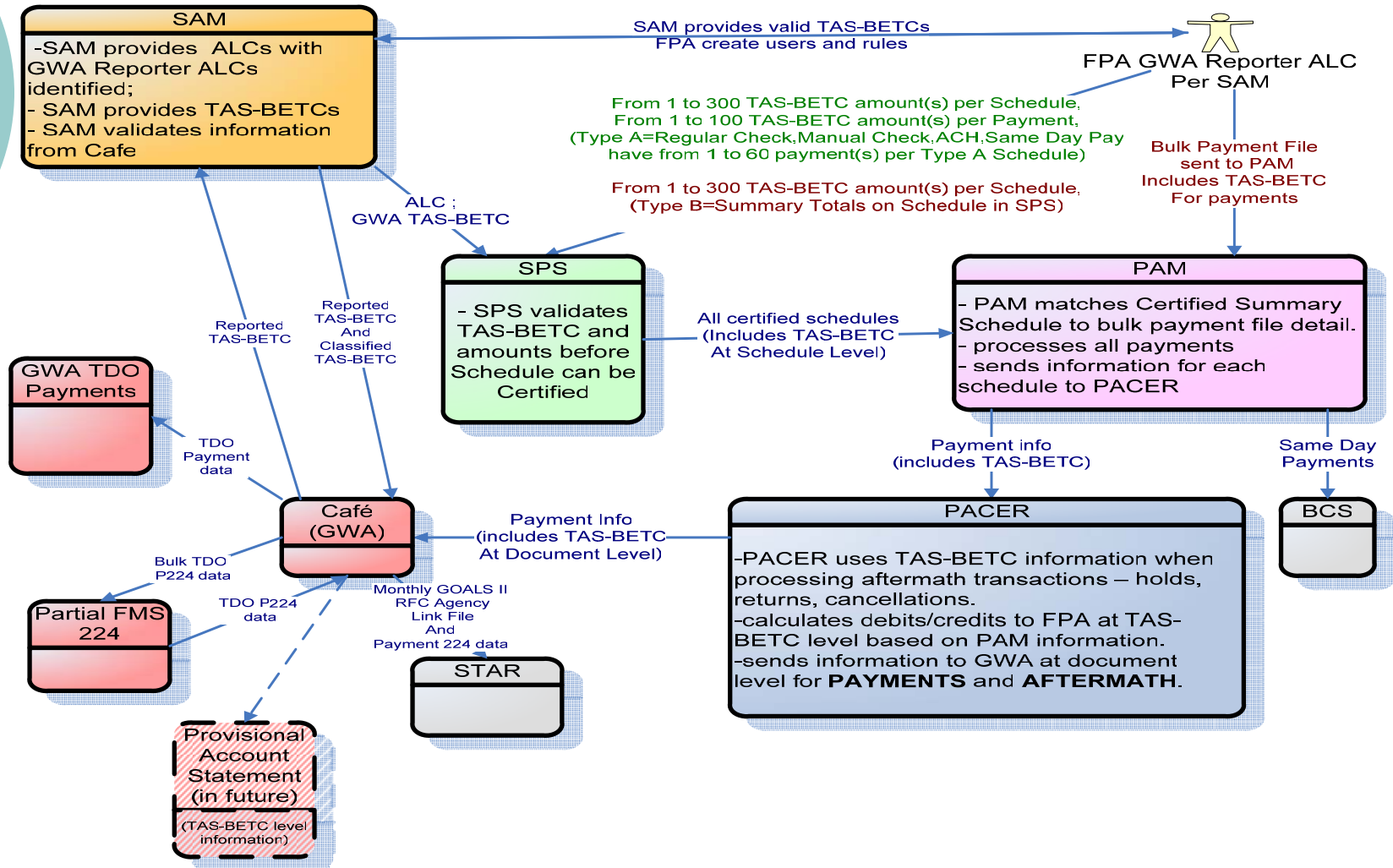Bulk Payment File sent to PAM Includes TAS-BETC For payments

ALC ;
GWA TAS-BETC

SPS
- SPS validates TAS-BETC and amounts before Schedule can be Certified

All certified schedules
(Includes TAS-BETC At Schedule Level)

PAM
- PAM matches Certified Summary Schedule to bulk payment file detail.
- processes all payments
- sends information for each schedule to PACER

Reported TAS-BETC

Reported TAS-BETC And Classified TAS-BETC

GWA TDO Payments

TDO Payment data

Payment info
(includes TAS-BETC)

Same Day Payments

Café (GWA)

Bulk TDO P224 data

Payment Info (includes TAS-BETC At Document Level)

BCS

PACER
- PACER uses TAS-BETC information when processing aftermath transactions – holds, returns, cancellations.
- calculates debits/credits to FPA at TAS-BETC level based on PAM information.
- sends information to GWA at document level for **PAYMENTS** and **AFTERMATH**.

Partial FMS 224

TDO P224 data

Monthly GOALS II RFC Agency Link File And Payment 224 data

STAR

Provisional Account Statement (in future)
(TAS-BETC level information)

PM – GWA TAS-BETC

EXAMPLE – Type A Schedules with detail and more than 1 TAS-BETC
1-60 payments

Schedule Type: (Type A - Regular Check, Manual Check, ACH, SDP)
Total Number of Payments: 4
Total Amount: $300
ALC: (GWA Reporter ALC for SPS)   **Schedule Number:** 00001234567892

TAS-BETC Schedule Summary
TAS-BETC #1 $100   ⬅
TAS-BETC #2 $200

Rule - 1-300 unique TAS-BETCs per schedule

Payment Info	TAS-BETC Amt	Payment Amt
Payment #1		Payee A $50
TAS-BETC #1 $ 50		
Payment #2		Payee B $30
TAS-BETC #1 $ 30		
Payment #3		Payee C $75
TAS-BETC #2 $ 75		
Payment #4		Payee D $145
TAS-BETC #1 $20		
TAS-BETC #2 $125		

Here are 4 payments, but at most only have 2 unique TAS-BETCs for a payment.

Rule - 1-100 unique TAS-BETCs per payment

Schedule level **– Information that will be passed to GWA**
(through PAM and PACER)

EXAMPLE – Type B Summary Schedules with more than 1 TAS-BETC (Check or ACH)

Schedule Type: (Type B - Summary)
Total Number of Payments: 1,000
Total Amount: $30,000
ALC: (GWA Reporter ALC for SPS) **Schedule Number:** 00001234567894
Control Number: C388778

TAS-BETC Schedule Summary
TAS-BETC #1 **$20,000**
TAS-BETC #2 **$10,000** ⬅

1-300 unique TAS-BETCs per summary schedule; but can have more than 300 individual payments on bulk file to PAM. Note: More than one payment can have the same TAS-BETC.

Schedule level information passed to PAM to PACER to GWA

Methods of Creating Schedules in SPS:

- **Agency Creates File**
  - Agency creates schedule file based on 'SPS Schedule Upload 440 File Format'. Agency/Shared Service Provider may use Commercial-Off-the-Shelf (COTS) product. XML file format will be offered in future.
  - DEO signs onto SPS and uploads schedule file into SPS.
  - CO signs onto SPS and certifies schedule.
  - (SPS Schedule Upload 440 File Format was formerly known as Technical Note 16, Formats and Edit Criteria for FPA Third Party 440 File from Client to FMS Server)

- **SPS Offline**
  - Agency creates schedule file using SPS Offline software.
  - Data Entry Operator (DEO) signs onto SPS and uploads schedule file into SPS.
  - Certifying Officer (CO) signs onto SPS and certifies schedule.

- **SPS On-line**
  - DEO signs onto SPS and enters schedule on-line.
 - CO signs onto SPS and certifies schedule.

PM – GWA TAS-BETC

Key Points:

➢ Certified Amounts at Schedule Level are official Agency Accounting Entries.

➢ GWA Reporter ALCs for SPS must use valid GWA TAS-BETCs compliant with CGAC.

➢ Only valid open *TDO 8-digit ALCs will be valid in SPS.* (4 leading zeros are not valid.)

➢ The Total TAS-BETC Amounts for individual Payments must equal the Total TAS-BETC Amounts at the Schedule Level.

➢ Same Day Payment Schedules will need TAS-BETC.

➢ Plan is for GWA to phase in agencies as GWA Reporter ALCs for SPS after the feature becomes available.

PM – GWA TAS-BETC
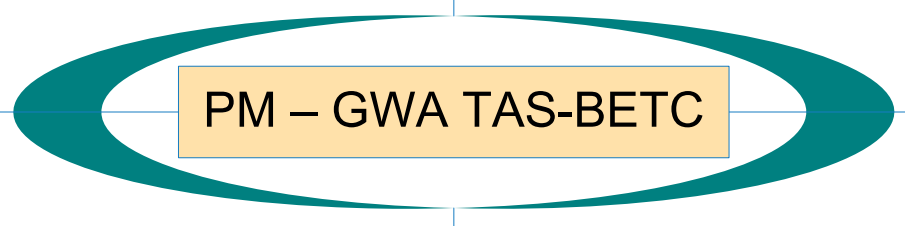
Key Points:

- ➤ PACER will provide schedule level/document level TAS-BETC information to Café/GWA.

- ➤ PACER will be calculating accounting entries for aftermath transactions based on TAS-BETC information provided by PAM. Possible to have one document with a lot of different TAS-BETCs (ex. 1098, 215, 5515, etc.).

- ➤ **PACER** will **not** display TAS-BETC information on their screens/reports.

- ➤ GWA Provisional Account Statement will display TAS-BETC.

- ➤ **PAM's automation** will involve schedules being streamed through faster and payments processed with **less manual intervention.** Certifying Officers should be sure that information is correct before certifying.

- For Summary - Mixed Check and ACH, GWA TAS-BETC Amounts must be broken out by Check and by ACH.

PM – GWA TAS-BETC

Agency Preparation Steps:

➢ Ensure appropriate users know the valid TDO Payment TAS-BETCs to use. View valid payment TAS-BETCs on SAM Public website (https://www.sam.gov/sampublic). SAM will be providing valid TDO Payment component-based GWA TAS-BETCs in FY 2009.

➢ Determine if any future plans to comply with the Financial Management Lines of Business (FMLOB) and CGAC will impact your agency http://www.fsio.gov/fsio/fsiodata/default.asp, http://www.whitehouse.gov/omb/financial/ffs/fmlob_update_01-2008.pdf)

➢ If agency will be using SPS Schedule Upload 440 flat file, see SPS website (http://fms.treas.gov/sps/SPS-changes.html).

➢ Set up profiles in SAM.

Agency Preparation Steps:

- ➤ Subscribe to FMS Websites and attend presentations.

- ➤ Plan to have the DEO and CO get familiar with SPS changes using SPS Off-line.

- ➤ Ensure DEO and CO have working access. Ensure users are ready to enter data. Ensure SF 210 Designation of Certifying Officer is up-to-date.

- ➤ Ensure all TDO payments for the ALC are ready to report the GWA TAS-BETC. (ex. Regular Check, Manual Check, ACH, Same Day Payment, Summary)

- ➤ If sending bulk file to PAM work with PAM and view PAM website (http://fms.treas.gov/pam/formats.html.)

- ➤ Work with PACER on information for aftermath transactions.

- ➤ Decide when to convert and coordinate with GWA to become GWA Reporter ALC for SPS and cutover to reporting TAS-BETC. Once a GWA Reporter can't go back.
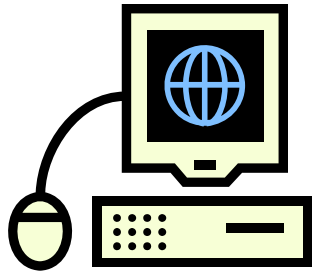
PM – GWA TAS-BETC

Providing Information to FPAs:

- Websites:
  - SPS Changes for GWA TAS-BETC - www.fms.treas.gov/sps/SPS-changes.html
    Includes Schedule File Upload Formats, Presentation, Common Questions, Agency Steps for GWA, links to other websites
  - Shared Accounting Module (SAM) Public – www.sam.gov/sampublic
    Includes TAS-BETCs that can be downloaded in XML, CSV or CSV for Excel
  - Shared Accounting Module (SAM) – www.fms.treas.gov/sam
    Used for setting up access groups, etc.
  - Payment Automation Manager (PAM) www.fms.treas.gov/pam/
    Includes Input File Specifications: Standard Format, Common Questions, etc.
  - RFC Websites (AFC,KFC,PFC,SFC)
    http://fms.treas.gov/afc/
    http://fms.treas.gov/kfc/
    http://fms.treas.gov/pfc/
    http://fms.treas.gov/sfc/
  - GWA TAS-BETC Factsheet Attachment B – www.fms.treas.gov/gwa/factsheet_tas.html
    Includes TAS-BETC Formats
  - Financial Systems Integration Office (FSIO)/Financial Management Lines of Business (FMLOB) Websites – www.fsio.gov
    Includes Common Government-wide Accounting Classification Structure (CGAC), Financial Management Lines of Business, etc.
  - **http://www.whitehouse.gov/omb/financial/ffs/fmlob_update_01-2008.pdf**

- Subscribe to FMS Informational Websites to get notification of updates.
  - (http://fms.treas.gov/scripts/subscription/)

- **RFC Director Letters, Agency Forums, CAB meetings, FMS Conferences**

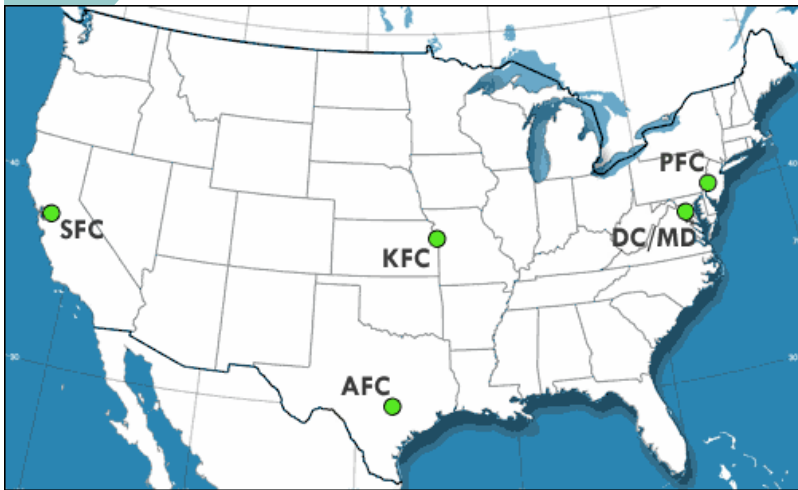## SPS Contacts:

➢ Continue to work through RFC Customer Assistance Branch.

Austin Financial Center
> AFC-GWA@fms.treas.gov 512-342-7300

Kansas City Financial Center
> kfchelpdesk@fms.treas.gov 816-414-2100

Philadelphia Financial Center
> philly@fms.treas.gov 215-516-8154

San Francisco Financial Center
> SFC@fms.treas.gov 510-594-7300

Secure Payment System

PM – GWA TAS-BETC

Reference Information Follows

Reference Information – Acronyms:

ALC – Agency Location Code

BCS – Bank Control System

BETC – Business Event Type Code (used with TAS as in TAS-BETC)

Café – GWA front end

FMS – U.S. Treasury, Financial Management Service

FPA – Federal Program Agency

GOALS – Government On-Line Accounting Link II System

GWA – Government-wide Accounting

GWAMP – Government-wide Accounting Modernization Project

P224 – Partial FMS 224

PACER/POL – Payments, Accounting, Claims and Enhanced Reconciliation/PACER On-Line

PAM – Payment Application Modernization Project/Payment Automation Manager System

PM – U.S. Treasury, Financial Management Service, Payment Management (Formerly Regional Operations)

RFC – U.S. Treasury, Financial Management Service, Regional Financial Center

SAM – Shared Accounting Module

SDP – Same Day Payment (Fedwire)

SPS – Secure Payment System

STAR – FMS Central Accounting System

TAS – Treasury Account Symbol (must be used with BETC as in TAS-BETC)

TDO – Treasury Disbursing Office

Type A – One (1) to 60 Payment(s) and Schedule Level detail in SPS

Type B - Summary Schedule Level in SPS matched to bulk payment file detail in PAM

GWA Component –based Treasury Account Symbol (TAS) as of 08/15/2007				
Component TAS Field Name (Abbreviation)	Size	Format	Component TAS Description	Component TAS Format/Validations
Sub-level Prefix (SP)	2	CC	The Sub-level Prefix (if populated) is a programmatic breakdown of the account for Treasury publication purposes.	If Sub-level Prefix does not apply, it shall be blank/spaces/empty. If Sub-level Prefix applies, it shall be 00-99.
Allocation Transfer Agency Identifier (ATA)	3	CCC	The Agency Identifier of the agency receiving funds through an allocation transfer.	If Allocation Transfer Agency Identifier does not apply, it shall be blank/spaces/empty. If Allocation Transfer Agency Identifier does apply, it shall be 000-999. Current 2 Allocation Transfer Agency Identifier shall be right justified and zero filled. (ex. Allocation Transfer Agency Identifier 75 = 075)
Agency Identifier (AID)	3	CCC	Agency Identifier of account owner. Used in conjunction with the main account code, the Agency Identifier represents the department, agency or establishment of the U.S. Government that is responsible for the TAS.	Value Required. Shall be 000-999. Current 2 digit Agency Identifier will be right justified and zero filled. (ex. Agency Identifier 20 = 020)
Beginning Period of Availability (BPOA)	4	CCCC	In annual and multi-year funds, identifies the first year of availability under law that an appropriation account may incur new obligations.	4 digit year shall be (0000-9999). If single/annual year account, it shall be the same value as the Ending Period of Availability. Value not applicable for no-year "X" accounts, clearing/suspense "F" accounts, merged surplus "M" accounts, central summary general ledger "A" accounts, and unavailable receipt accounts, it shall be blank/spaces/empty.
Ending Period of Availability (EPOA)	4	CCCC	In annual and multi-year funds, identifies the last year of funds availability under law that an appropriation account may incur new obligations.	4 digit year shall be (0000-9999). Value not applicable for no-year "X" accounts, clearing/suspense "F" accounts, merged surplus "M" accounts, central summary general ledger "A" accounts, and unavailable receipt accounts, it shall be blank/spaces/empty.
Availability Type Code (A)	1	C	Identifies no-year accounts "X", clearing/suspense accounts "F", Treasury's central summary general ledger accounts "A", and merged-surplus accounts "M".	Value not applicable for single/annual year accounts, multiyear accounts, or unavailable receipt accounts – it shall be blank/space/empty.
Main Account Code (MAIN)	4	CCCC	Identifies the type and purpose of the fund.	Value Required. Shall be "0000-9999".
Sub-Account Code (SUB)	3	CCC	Identifies an available receipt or other Treasury-defined subdivision of the main account.	Value Required. Shall be "000-999".

- ### *PAYMENTS:*

- **Payment** – *Individual payment information about the amount, payee* and reporting classification which includes:

- **Check** – includes Payment Amount, Account Symbols (TAS-BETCs in future), Payee ID/TIN, Payee Name, TOP Offset Eligibility, Enclosure Code and other information (destination RFC required for **Manual Check**) as applicable for the ALC and Schedule Number (and Agency Billing Address for Enclosure Code 2).

- **ACH** – includes Payment Amount, Account Symbols (TAS-BETCs in future), Payee ID/TIN, Depositor Account Number, Routing Transit Number, Payee Name, Account Type and TOP Offset Eligibility, and other information as applicable for the ALC and Schedule Number for the payment type and subtype/addendum code.

- **Same Day Payment (SDP)** – includes the Fedwire ABA/RTN, Product Code, Payment Amount, Type Code, Beneficiary Name, TOP Offset Eligibility, Payee ID/TIN, (*and TAS/BETCs in the future*) as well as other information as applicable for ALC, Schedule Number, Agency Billing Address for payment on the same day. Typically for payments >=$100,000.00.

PAYMENTS:

➢ **Bulk File Payments** – Check and/or ACH payment details for the ALC which are transmitted/sent to the Legacy Payment System (PAM in future) which must match the summary information on the Summary Schedule.

➢ **Summary Schedule (Type B)** – Summary Schedule Certification contains the Payment Date, Summary Type Codes, Sub-Type Codes, Control Number*, Account Symbols (TAS-BETCs in future), amount and other information as applicable for the ALC, Schedule Number, Destination RFC, Total Number of Payments and Agency Billing Address. The Summary Schedule is created and certified in SPS.

➢ (*Note: Control Number is given to FPA from FMS after successful bulk file upload and is cross-referenced on Summary Schedule.)

SYMBOLS:

➢ **Current Account Symbol** – The **current Federal Account Symbols** include receipt, appropriation, and other fund Account Symbols and titles assigned by the Department of Treasury. (See Federal Account Symbols and Titles (FAST) Book).

➢ (Currently, Account Symbol is allowed 7 -16 positions in SPS. Typically, the Account Symbol/Appropriation Code is entered in string format where only those portions that apply are strung together. Optional 2-digit subclass in parenthesis; required 2-digit department regular; optional 2-digit department transfer with a dash; multi year yy/yy, single year yy, or no year "X"; required 4-digit main account, and optional 3-digit sub account code preceded by a period.

Example "20X1000")

➢ This is to be replaced by the component TAS-BETCs in future.

SYMBOLS:

➢ **Treasury Account Symbol (TAS)** – The TAS is the unique alphanumeric code assigned by the Department of Treasury to receipt, appropriation and other fund account symbols in the **new GWA component-based format** that must be used in conjunction with the BETC to classify transactions. GWA TAS component format requires each component, larger size and new names. (**8 components for a total of 24 positions**)

➢ **Business Event Type Code (BETC)** – The BETC is a **1- 8 character code to indicate the type of activity** being reported, such as payments, collections, borrowings etc. This code must accompany the TAS and the dollar amounts in order to classify the transaction against the fund balance with Treasury. BETC in effect replaces the transaction codes and standard sub-classes that are currently used on the central accounting reports, such as those used on the Statements of Transactions (FMS Form 224) and the Undisbursed Ledger and Trial Balance Reports (FMS Forms 6653 and 6654). It does not replace all subclasses. (BETC examples: DISB, etc.)

PM – GWA TAS-BETC

Systems:

➢ **Secure Payment System (SPS)** - provides FMS and Federal Program Agencies (FPAs) with enhanced capabilities for creating, submitting, electronically signing and approving certifications for payment request schedules.

➢ **Payment Application Modernization Project/Payment Automation Manager (PAM)** – automates and streamlines the current Legacy Payment System for processing and issuing payments.

➢ **Payments, Accounting, Claims and Enhanced Reconciliation (PACER)/Pacer On-line (POL)** – system of record for payments which processes payments and claims and aftermath activities.

➢ **Shared Accounting Module (SAM)** – provides SPS with valid **ALCs and flags which are "GWA Reporter ALCs for SPS"** to identify who is required to enter component TAS-BETC. It also provides a list of **valid TAS-BETCs** to SPS and to the public. SAM validates information from GWA Café.

➢ **Governmentwide Accounting Modernization Project (GWAMP)** - addresses the central accounting and reporting functions and processes associated with budget execution, accountability, and cash/other asset management. This includes the collection and dissemination of financial management and accounting information from and to FPAs. It also includes the business processes in FMS that are related to ledger accounting for each appropriation, fund and receipt account's Fund Balance with Treasury (FBWT), General Ledger account for the cash and monetary assess of the Government, and the preparation of the Monthly Treasury Statement and Appendix.

PM – GWA TAS-BETC

SPS changes for:

PAM

SPS will be streaming certified schedules to PAM who is automating Legacy Payments processing.

SAM

SAM will provide to SPS:

-valid 8-digit Treasury Disbursing Office (TDO) ALCs,

-flag for GWA Reporter ALCs , and

-valid GWA TAS-BETCs.

GWA

SPS will be required to validate the new Treasury Account Symbol and Business Event Type Code (TAS-BETC) for GWA Reporter Agency Location Codes (ALCs) in calendar year 2011.

Transaction Reporting System Overview

2nd Governmentwide Accounting (GWA) Day

October 20, 2008

The Transaction Reporting System of the United States Treasury

- TRS Description
- TRS Business Drivers
- Current and Future Information Flow
- TRS Benefits
- TRS Users
- Incremental Implementation Strategy
- Agency Take-Away Items

Department of the Treasury
Financial Management Service fms

PNC

- Centralized repository containing detailed and summarized records of all revenue collection transactions processed by FMS systems

- Single touch point for the exchange of all financial transaction across all collection systems

- FMS-wide transaction broker, data warehouse, and reporting solution

- To facilitate Collections & Cash Management Modernization (CCMM)

- To provide business intelligence capabilities and to improve collections processes and management

- To support reporting of classification information for the Governmentwide Accounting (GWA) Modernization initiative

The Transaction Reporting System of the United States Treasury

The Transaction Reporting System of the United States Treasury

- Single touch point for all detailed collection transaction and deposit information

- Integrated Transaction and Deposit Report of all revenue activity across all collection systems

- More streamlined reporting and better analysis through data warehouse and business intelligence features

- Flexible reporting formats accommodating various business needs, transaction volumes, and technical capabilities

- Compliance with new GWA requirements for daily TAS classifications

- **Federal Program Agencies** that need to access their collection transaction and deposit information in TRS
- **FMS** to obtain business intelligence about the collections process
- **Collections agents** that provide collections services to report their collections data into TRS

Incremental Implementation Strategy

Task	Timeframe	Progress-to-Date
Implement Base Application	3Q CY2007	Implemented 9/28/2007
Integrate Collections Data Sources	Ongoing through 3Q CY2010	Implemented interfaces with PATAX / TIP, ECP, Pay.gov, EFTPS, and TGAnet
Implement Deposit Reporting & GWA Accounting Entries	Ongoing through 3Q CY2010	Implemented for TGAnet deposits at commercial banks

Department of the Treasury
Financial Management Service

PNC

Task	Timeframe	Progress-to-Date
Provide Standard Agency Reports	Ongoing through 3Q CY2009	Implemented Voucher Report and GWA Accounting Entries Report
Pilot TRS to an Agency	4Q CY2008	In Process
Conduct Agency Outreach	Ongoing through 2Q CY2009	In Process

The Transaction Reporting System of the United States Treasury

Task	Timeframe	Progress-to-Date
Provide Standard Agency Downloads / File Transfers	3Q CY2009	Future Task
Transition Agencies from CA$HLINK II	2Q CY2009 – 4Q CY2010	Future Task
Convert Agencies to Single Touch Point	2Q CY2009 and beyond	Future Task

Task	Timeframe	Progress-to-Date
Implement Collections Data Warehouse	1Q CY2010	Future Task
Implement Collections Data Marts	1Q CY2010 and beyond	Future Task

- Prepare your data intake processes for the single touch point / single format model

- Prepare for revised reconciliation of cash receipts to deposits

- Work with the SAM implementation team (FMS and FRB St. Louis) on identifying Classification Keys and Cash Flow Profiles

- Contact the TRS Project Manager:

  Christina Cox, PMP

  202-874-7207

  christina.cox@fms.treas.gov
- Visit the TRS website:

  www.fms.treas.gov/trs/index.html

Intra-governmental Payment and Collection System

GWA Day
October 20, 2008

- IPAC Release 11.3

- IPAC Support

- Release 11.3 – April 11, 2009

  - Focus Group
    - Agriculture
    - GSA
    - OPM
    - DOD
    - VA

  - Requirements
    - Sender Initiated Adjustments (SIA)
    - Capability to Receive CGAC transactions
    - Validate BPN

Release 11.3

Intra-governmental Payment and Collection System

- GWA Support

  - Allow for Sender Initiated Adjustments (SIA)

    - Transaction Processing:

      - Create a new bulk file format number 829 for SIA
      - Format is the same as 812 the Receiver Initiated Adjustment (RIA)
      - Identify an online adjustment as SIA or RIA when the ALC is entered
      - Follow the same edit rules as a RIA

Intra-governmental Payment and Collection System

Type	Originating ALC	Customer ALC	Sender TAS	Sender BETC	Receiver TAS	Receiver BETC	Transaction Report
Original Transaction-Payment	14010001	14010002	001/30127	DISB	001/30127	COLL	Display as an Payment transaction.
Receiver Initiated Adjustment	14010002	14010001	001/30127	COLLAJ	001/30127	DISBAJ	Display as an Adjustment (812) transaction
Sender Initiated Adjustment	14010001	14010002	001/30127	DISBAJ	001/30127	COLLAJ	Display as an Collection transaction since the original transaction was a Payment

- GWA Support
  - Downloads and Reports

    - SIAs will show up as a payment or collection transaction in the downloads and reports.

    - Users will be able to identify the SIA by looking at the BETC field
      - Adjustment BETC if BETC was on original transaction or
      - SIA is the value of the field when BETC is not on original transaction

    - The Miscellaneous field will be pre-populated with:
      - Original Transaction Type
      - Original Document Reference Number
      - Original Accomplished Date
      - Adjuster DO symbol
      - Original Accounting Date

- ## Support Central Reporting Team

  - ### Short-term

    - #### Business Partner Network (BPN) number

      - Identifies the organization submitting the transaction:
        - DUNS and DUNS + 4 combination
        - DODAAC

    - #### Options for Implementing BPN

      - Not required and validate only when reported
      - Make required and validate – transactions will reject without valid BPN
      - Require for senders only and validate for both (if entered for receivers)
      - If required, agencies will have to establish at least one BPN to avoid rejected transactions

Intra-governmental Payment and Collection System

- Long-Term

  - FMLoB is standardizing BPN Structure

    - Multiple levels that can identify the office initiating the transaction

- More info regarding BPN:

  - Federal Register: https://www.bpn.gov/FAR/FARWeb.aspx
  - Email Inquires: fedreg@bpn.gov

Intra-governmental Payment and Collection System

- Support FMLoB - CGAC

  - Accept multiple TAS formats Bulk Files
  - Online – CGAC Only
  - Provide Query Options on Report and Downloads
    - CGAC
    - STAR Component
    - As submitted on Bulk File

  - Capability will not be turned on until CGAC has completed standardization of TAS data element and GWAMP has implemented the data schema

- Miscellaneous

    - Provide the capability to query on Document Reference Number

    - Other

Training and Support

- Tutorials

- Training Environment

- Online Help

- Treasury Support Center

Intra-governmental Payment and Collection System

- Treasury Support Center: 866-809-5218

- FAX: 314-444-7346

- Email: IPAC@stls.frb.org

Intra-governmental Payment and Collection System

Susan Markland   202-874-9816
IPAC Director

Lori Makle-Sellman   202-874-8782
IPAC Deputy Director

Non Treasury Disbursing Officer (NTDO)

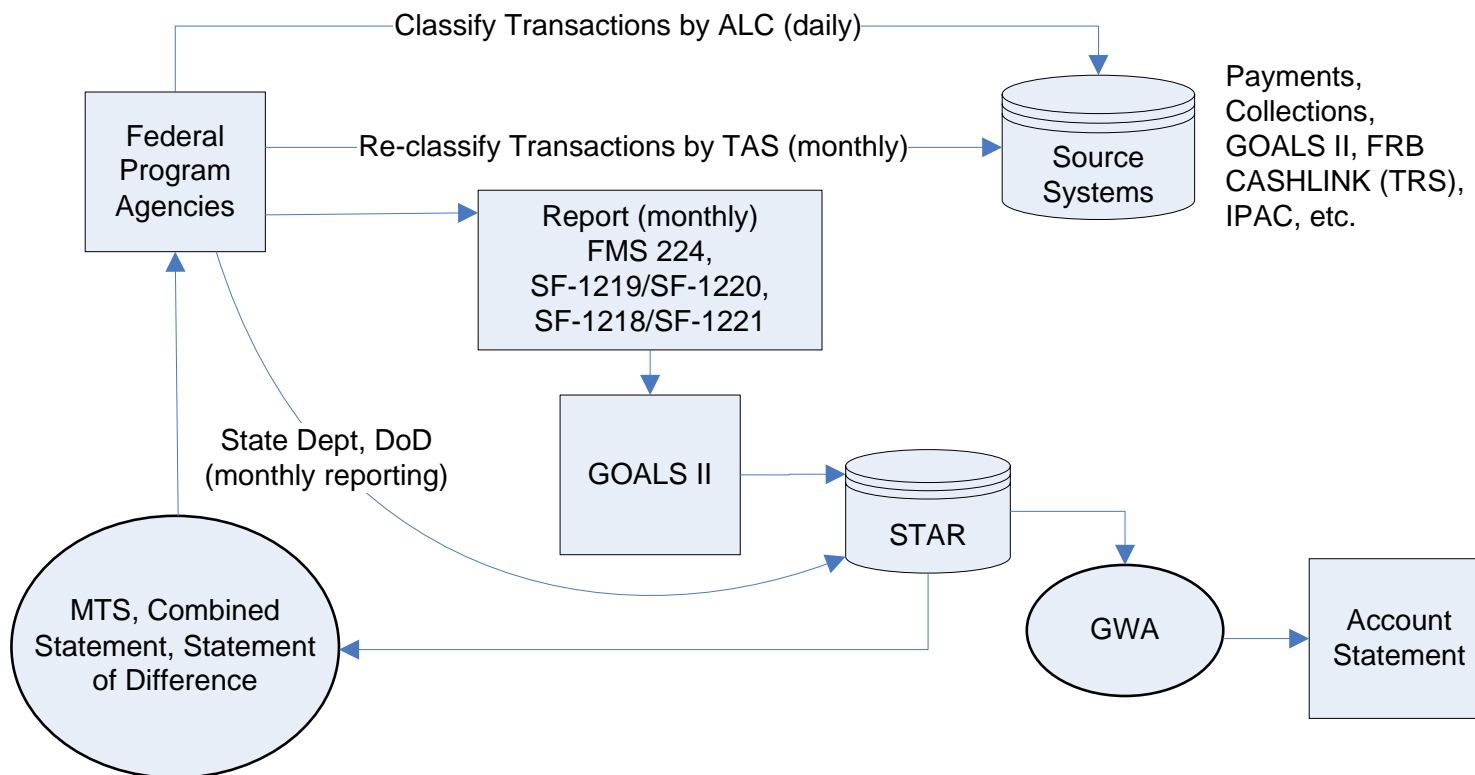*Implementation Strategy:*

IPAC and Payments

Non Treasury Disbursing Officer (NTDO)

- Overview
  - Capture 1219 data by Source System
    - IPAC
    - Payments
      - Check Issues
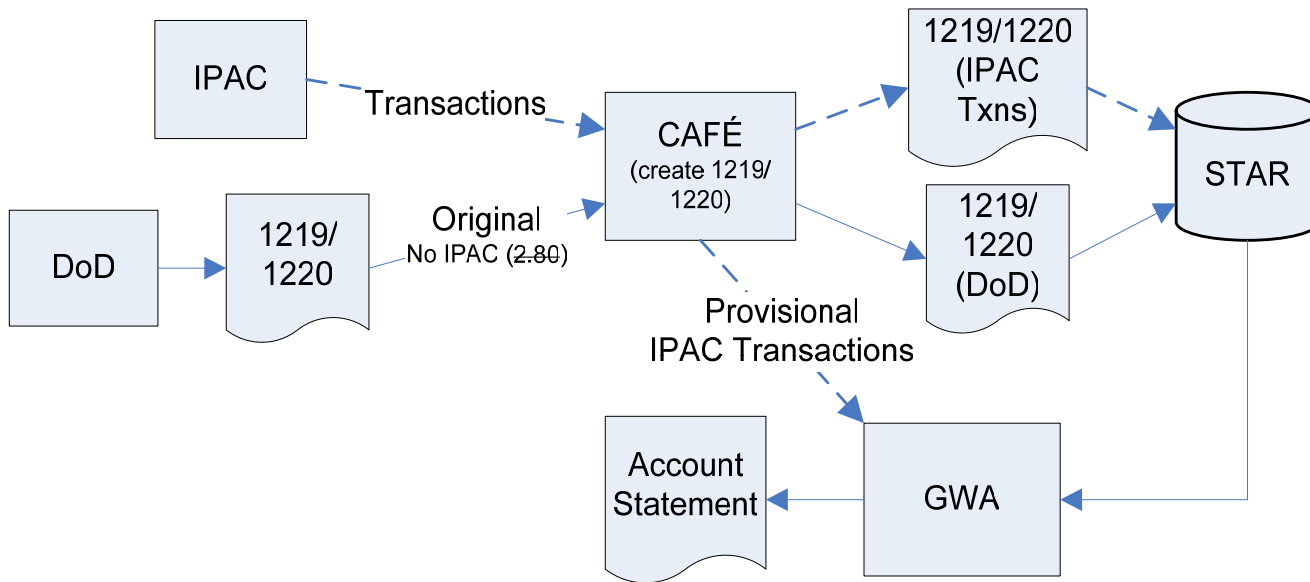   - Electronic Funds Transfers (EFTs)
    - Collections

IPAC Strategy

- ## Current 1219/1220 Process

IPAC Strategy

- Future: IPAC Strategy

Non Treasury Disbursing Officer (NTDO)

- **Pre-requisites for IPAC Reporting**
  - Pilot Phase
    - IPAC Update Trading Partner Agreements
    - Valid TAS/BETCs on all IPAC Transactions
    - Break out GWA Reporter IPAC Transactions on 1220
  - "Go-live"
    - Zero SOD
    - Zero accountability balance (1.00 and 5.00)

IPAC Strategy

- Transfers between DO's
  - Accountability Codes:
    - 236, 237, 436, and 437

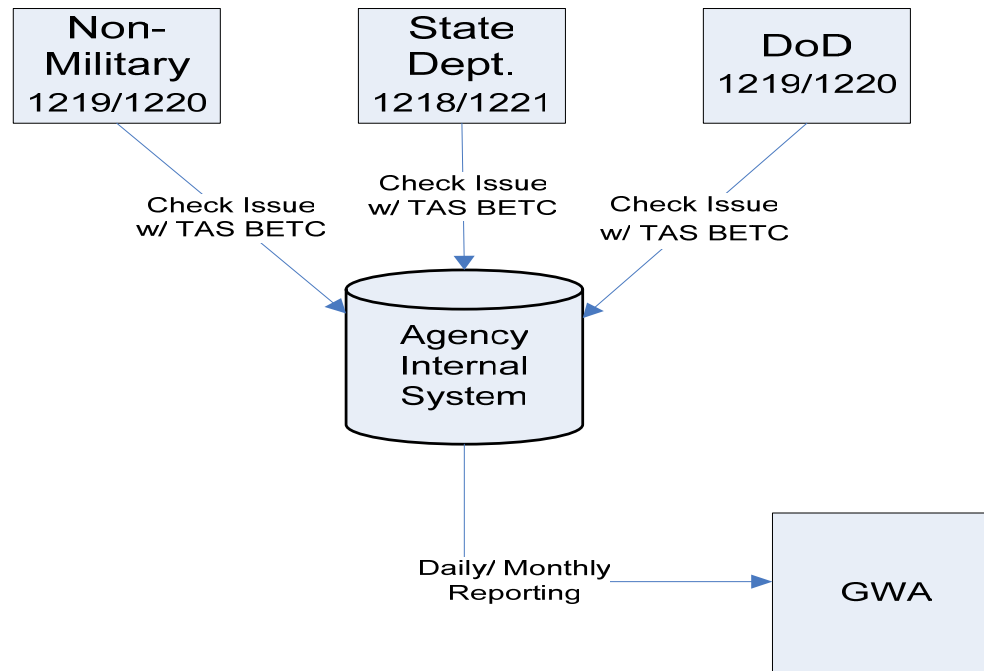 - How are they reported today?
  - How can GWA get this information?

Payments Strategy

- **Check Issues Challenges**
  - System changes
    - TAS/BETC(s) at point of initiation
  - Number of TAS/BETCs
    - 300 for TDOs
  - Timing of reporting
    - TCIS Level 8 transcripts
  - Aftermath activity

Payments Strategy

- Ideas/Suggestions for Implementing Check Issues
  - Open Discussion

Contact Information

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    NTDO Team Lead

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    Maria.Davis@fms.treas.gov