



United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

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FINANCIAL MANAGEMENT MEMORANDUM 2015 - 023 (Vol. II-D)

To: Bureau Chief Financial Officers

From:  Douglas A. Glenn
Deputy Chief Financial Officer and Director
Office of Financial Management

Subject: GTAS Reporting Minimum Requirements

The purpose of this memorandum is to provide minimum reporting requirements across the Department of the Interior (DOI) that will strengthen entity level controls around the Department of the Treasury (Treasury) reporting. In 2014, the Treasury's Bureau of Fiscal Service began the migration of budgetary and proprietary reporting that was previously reported in four different systems at various times of the year to a single Government-wide Treasury Account Symbol (GTAS) Adjusted Trial-Balance (ATB) System.

According to the Treasury Financial Manual Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, all agencies are required to use GTAS to report trial balance data to Treasury by the first reporting period in Fiscal Year (FY) 2015. The DOI began reporting in GTAS in FY 2014. In an effort to strengthen DOI-wide entity level controls, minimum requirements have been established that each Bureau will implement by **June 30, 2015**.

These requirements were determined through a collaborative workgroup of representatives from each Bureau and the Office of Financial Management (PFM). Bureau processes were documented and discussed in open forums that allowed the sharing of information on best practices, inconsistencies and common areas of concern. The workgroup also analyzed GTAS submissions from FY 2014 in order to identify additional areas of strength and weakness. Controls were designed to ensure that ATB data submitted in GTAS reconciles to the balances in the Business Planning and Consolidation (BPC) module, which is the source of data for quarterly financial statement and footnote reporting. Establishing these minimum requirements across the Bureaus will also enhance communication with the PFM and provide consistency across DOI in areas of approvals and completeness.

The following are minimum requirements that each Bureau and PFM/the Financial Reporting Division within PFM are required to perform and document as specified. Please note that some requirements are required monthly, while others are only required quarterly or annually. Bureaus may choose to adopt more stringent controls as desired, and/or perform the mandatory controls more frequently than required.

MINIMUM REQUIREMENTS			
Requirement	Monthly	Quarterly	Annually
Submit all \$0 Treasury Accounting Symbol (TAS) Codes (excludes inactive "C" funds)	X		
Record retention – Save all certified GTAS ATB and GTAS Standard Form (SF) 133's (if applicable)	X		
Submit fiduciary balances in GTAS, unless otherwise documented and approved by PFM	X		
Reconcile and document differences between the GTAS ATB, BPC, and ECC at the TAS/Standard General Ledger level		X**	
Supervisor review and approval of GTAS Tracking Sheet *		X	
Obtain Bureau-level budget concurrence on GTAS SF133's. In the event that the Office of Budget (Budget) is unable to provide approval of the submission as an exception with notification to Budget.		X	
Supervisor review and approval of GTAS Status Report with explanations of any TAS codes not in the certified status		X**	
Review and approval of Bureau GTAS Super Master Account File (recommend additional reviews for any change in TAS codes)			X

* Attachment I – GTAS Tracking Sheet

** Deliverable to PFM

If you have any questions, please feel free to contact Kimberly Brislin, Staff Accountant in the Office of Financial Management, at (540) 400-6691 or via e-mail at Kimberly_Brislin@ios.doi.gov.

Attachment

cc: Bureau Finance Officers
Finance Officers Partnership
Financial Statement Guidance Team