



BUREAU OF THE  
**Fiscal Service**  
U.S. DEPARTMENT OF THE TREASURY

# **IGT Year-End Reporting, General Fund Reporting, and Moving into FY 2015**

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**August 11, 2014**

# FY 2013 Accomplishments

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- Decreased overall differences by ~\$20 billion
- Published the IGT Appendix 10 in TFM 2-4700
- Expanded the scope of the IGT Scorecards and Metrics program to all Significant Entities
- Implemented the enhanced Dispute Resolution Process



# FY 2013 Accomplishments

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- Lowered the Material Difference threshold
- Began General Fund reconciliations
- Enhanced Capital Transfers Guidance
- Decommissioned the Intragovernmental Reporting and Analysis System (IRAS)

**Enter GTAS...**

# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting

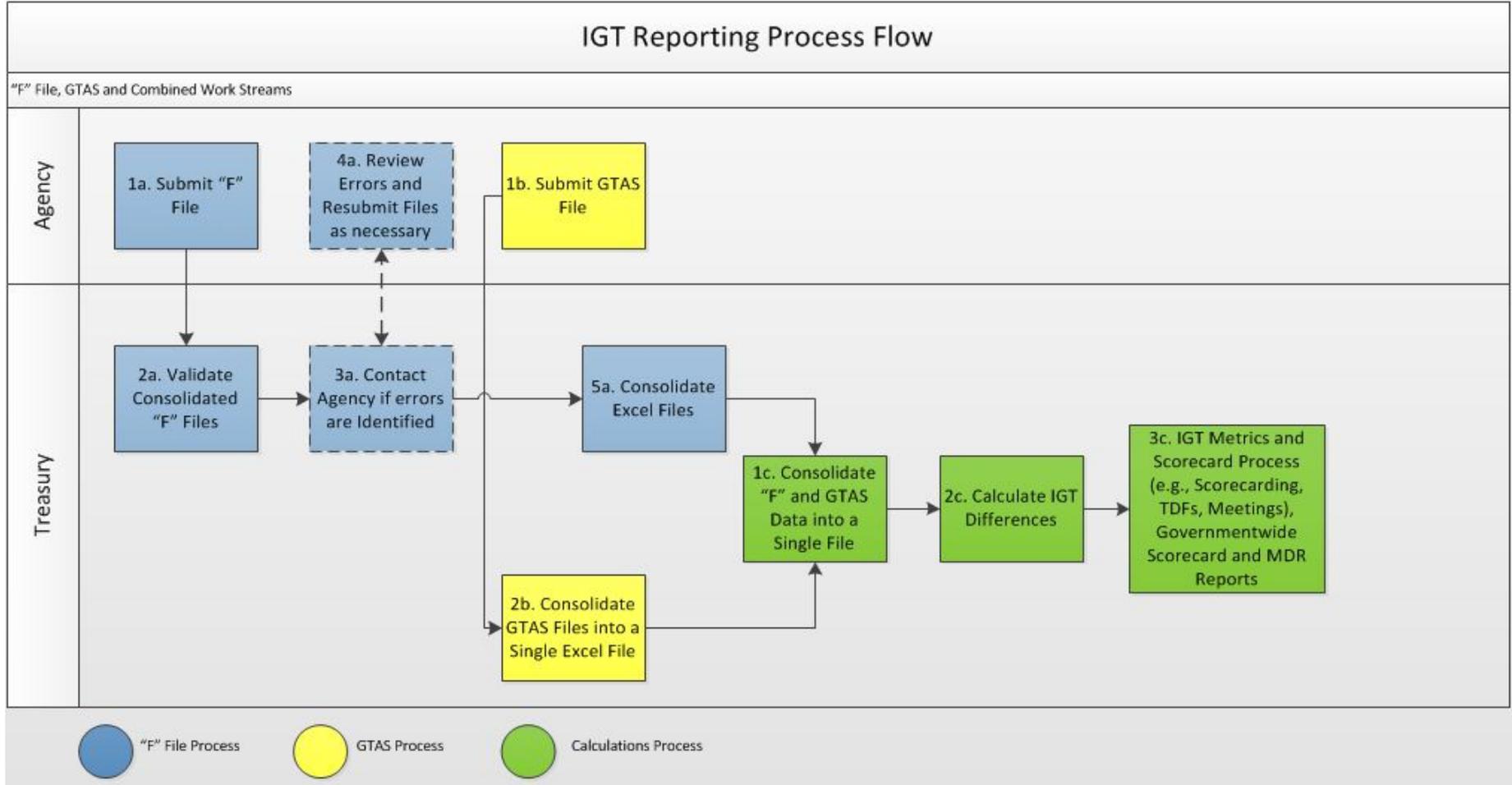
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- Agencies reporting to GTAS do not have to duplicate the IGT reporting process.
- Agencies not reporting to GTAS submit the legacy “IRAS File”
- USSGL account attributes are required regardless of reporting format

Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting:  
[http://www.fms.treas.gov/ussgl/tfm\\_releases/fiscal-14-01/part-1/part1\\_current.html](http://www.fms.treas.gov/ussgl/tfm_releases/fiscal-14-01/part-1/part1_current.html)

# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting



# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting Requirements

Reporting Requirement	GTAS Environment	Legacy Environment
Submission Format	GTAS Bulk File Format	IRAS (“F-File”) Format
Trading Partner Code	Three digit	Two digit
USSGL Requirement	Six digit	Four digit
Submissions Due	Per the GTAS Reporting Window Schedule	24 <sup>th</sup> calendar day of the month (after quarter end)
“Z” Domain Value Usage	Non-reciprocating federal activity (per USSGL attribute table)	N/A
Material Difference Reports (MDR) & IGT Scorecard	MDR is no longer available via Discoverer – reports will be provided via email from the agency’s assigned FRD Point of Contact	

**Agencies should refer to the FY 2014 USSGL Account Attributes to ensure proper attribute reporting, regardless of file format.**



# FY 2014 Intragovernmental Eliminations

## Transfer Logic Model (TLM)

- Current version available for download:

<http://www.fms.treas.gov/ussgl/training.html>



The screenshot shows the USSGL website interface. At the top left is the Bureau of the Fiscal Service logo, featuring a star and a stylized building. To the right is a photograph of the Jefferson Memorial in Washington, D.C. Below the logo and photo is a navigation menu with links: Home, FAQ's, Training & Events, Publications, Programs, About Us, A-Z Index, and Navigation Help. On the left side, there is a blue sidebar with a list of links: > [USSGL Homepage](#), > [Frequently Asked Questions](#), > [USSGL Archives](#), > [USSGL Meetings](#), > [Agency Contacts](#), > [USSGL Division Contacts](#), > [Issues Form](#), > [About the USSGL](#), and > [Transfers Logic Model](#). The main content area features the USSGL logo with the tagline "The cornerstone of financial systems Standard General Ledger". Below this is the heading "Transfers Logic Model" in green. The text explains that the tool helps determine the appropriate Intragovernmental Transaction (IGT) Reciprocal Category (RC) accounting posting based on user input. It notes that the TLM was built around Transfer RCs designated by the Department of the Treasury and that it does not currently include most IGT transactions within the Fiduciary, Borrowing or Buy/Sell Categories. A link for "Transfers Logic Model" is provided with a spreadsheet icon. A note at the bottom states: "NOTE: If you have difficulty opening the spreadsheet in your browser, right-click on the link, select 'Save Target As...' and change the extension from .zip to .xlsx. Then open the file from the saved location."

Last Updated: July 29, 2014

# FY 2014 Intragovernmental Eliminations

## Transfer Logic Model (TLM)

- The TLM is an automated tool used to generate the accounting treatment for transfer transactions. The purpose of the tool is to:
  - Simplify the identification of transfers and resulting USSGL usage
  - Use commonly understood questions to generate the accounting treatment (i.e., ‘Turbo Tax style’)
  - Utilize standard software applications to solve business problems.

What is the Source of Funds/Authority Being Transferred?

Current Authority

n/a

Prior-Year Balances

What is the appropriation type?

n/a

Financing Sources-Appropriated Receipts (Please Answer Blue, Purple and Green Questions)

Unexpended Appropriations (Please Answer Blue and Green Questions)

What is the obligation status?

Obligated Delivered Unpaid

Obligated Undelivered Unpaid

Unobligated (Answer Blue, Orange and Green Questions)

Unfilled Customer Orders Unpaid

Based on your selections, the accounting for your transaction is as follows:

Transfer Transaction	Transferring Budgetary SGL(s)	Transferring Proprietary SGL(s)	Receiving Budgetary SGL(s)	Receiving Proprietary SGL(s)
Transfer of Obligations - Unpaid, Delivered Orders	4931	2110	4931	1310

Select from a set of multiple choice questions and receive a recommended accounting treatment

# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting – Treasury General Fund Eliminations

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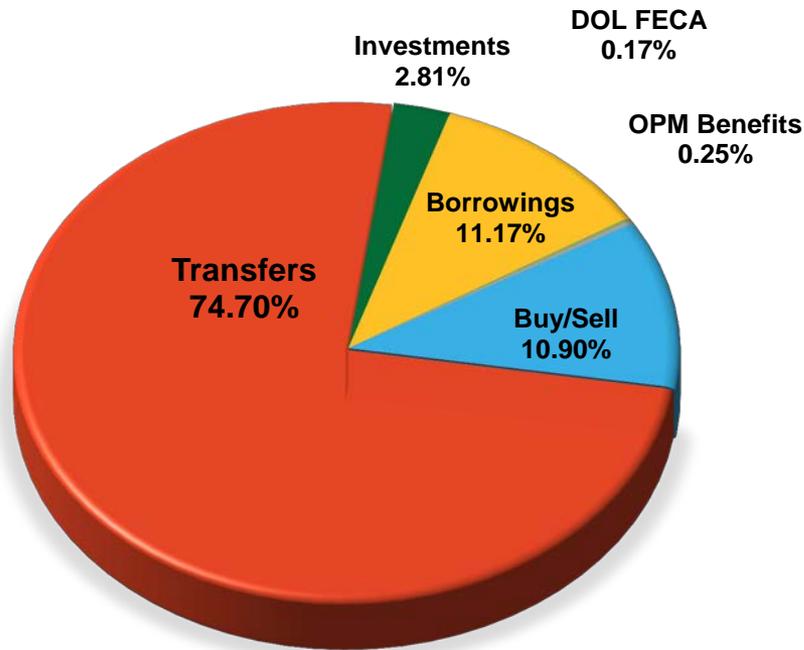
- Focus is to remediate the material weakness related to intragovernmental differences
- Results of Treasury General Fund reporting:
  - Changes to *TFM 2-4700: Appendix 7*
  - Treasury General Fund eliminations integrated into Quarterly intragovernmental reporting process
  - Quarterly IGT Scorecard issued to the Treasury General Fund

In second quarter of fiscal year 2014, RC 40  
*Fund Balance with Treasury/Liability for Fund  
Balance with Treasury*  
was integrated into intragovernmental reporting.

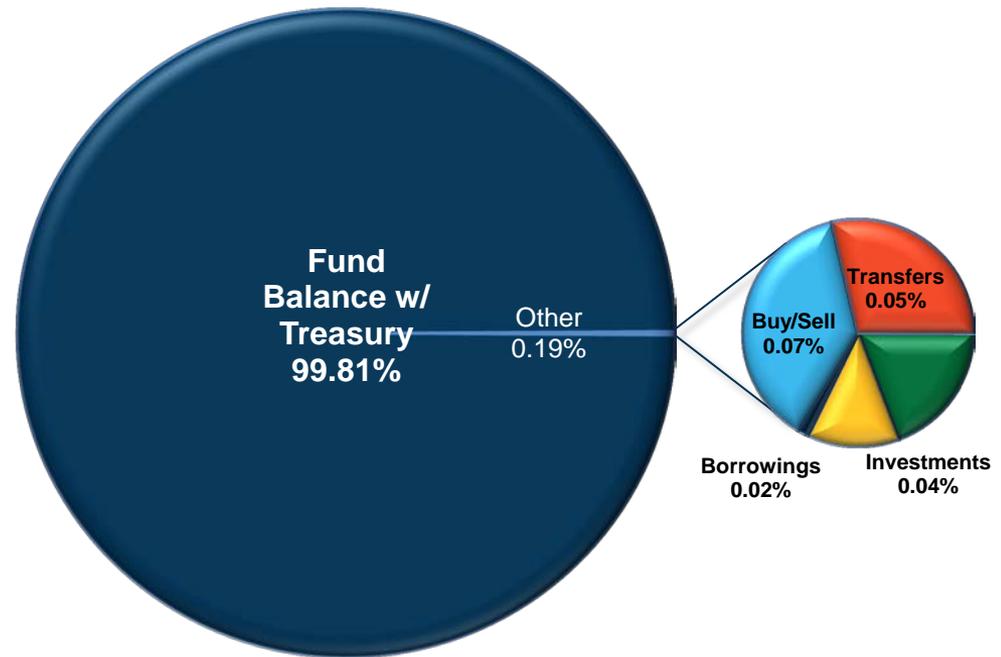
# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting – Treasury General Fund Eliminations

**Total Intragovernmental Differences – Q1**  
(by IGT subcategory)



**Total Intragovernmental Differences – Q2**  
(by IGT Subcategory)



# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting – Treasury General Fund Eliminations

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### Additional Treasury General Fund Reciprocal Categories – Q3

- **RC 45:** *Trust Fund Warrants Issued Net of Adjustments/Other Taxes and Receipts*
- **RC 46:** *Asset for Agency's Custodial and Non-Entity Assets/Liability to the General Fund for Custodial and Other Non-Entity Assets*

Introducing additional Treasury General Fund RCs for Intragovernmental Eliminations...

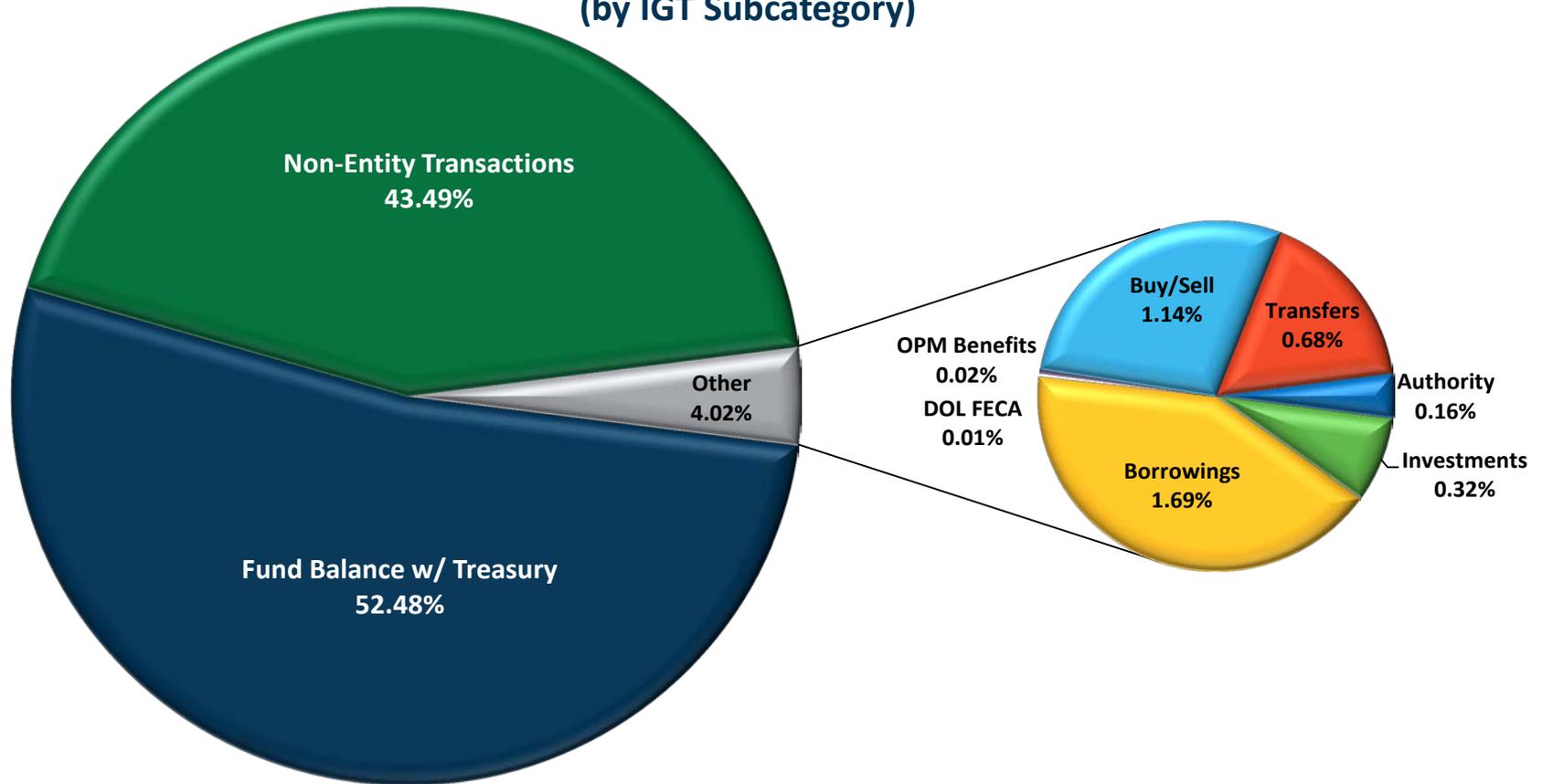
### Additional Treasury General Fund Reciprocal Categories – Q4

- **RC 30:** *Other Assets/Liabilities*
- **RC 41:** *Warrants Issued / Appropriations Received as Adjusted*
- **RC 44:** *Transfer in of Agency Unavailable Custodial and Non-Entity Collections/ Collections for Others and Non-Entity Collections Transferred to General Fund*
- **RC 48:** *Accrual of Agency Amounts to be Collected/Accrual for Non-Entity Amounts to be Collected and Transferred to the General Fund*

# FY 2014 Intragovernmental Eliminations

## Intragovernmental Reporting – Treasury General Fund Eliminations

Total Intragovernmental Differences  
Preliminary Q3  
(by IGT Subcategory)



# FY 2015 Intragovernmental Eliminations

## Intragovernmental Reporting Module

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- GTAS Intragovernmental Module available in Q1
- Module available during all reporting months
- View intra-departmental differences before certifying
- View differences with trading partners after certifying



# FY 2015 Intragovernmental Eliminations

## Intragovernmental Reporting Module

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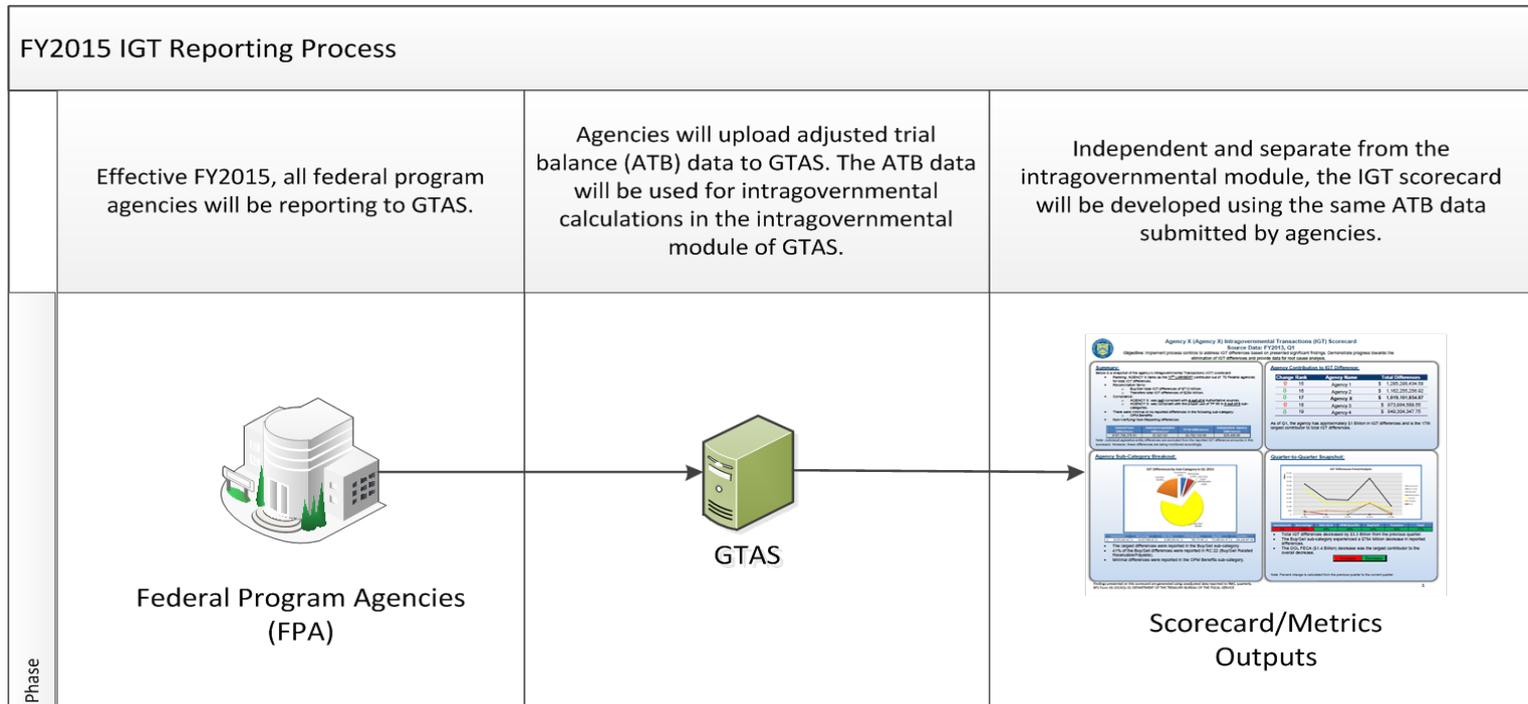
- Module capabilities include:
  - Material Differences Reporting (all parts)
  - Drill down capabilities (replaces Raw Data File)
  - Difference explanations (Preparer role required)
  - CFO Certification (Certifier role required)
  - Targeted Differences Forms generated by GTAS

# FY 2015 Intragovernmental Eliminations

## Intragovernmental Reporting Module

### • IGT Metrics and Scorecard Program

- Data source = GTAS for all agencies
- Calculations and methodology unchanged



- All Treasury General Fund RCs will be fully integrated

# Contact Information

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