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

GFRS

User Manual

Objective

The objective of this manual is to provide a comprehensive understanding of the Governmentwide Financial Report System (GFRS) application. Specifically, users will be able to reference this guide for assistance when processing data in the system, running standard system reports, and trouble-shooting when system issues occur.

- Access and Navigate within GFRS Desktop
- Create Financial Statement Templates
- Enter Audited Financial Statement data
- Reclassify Audited Financial Statement data to Closing Package Line Items
- Identify Intragovernmental Trading Partners
- Enter Closing Package Note Data and Other Info Data
- Approve modules
- View ATB data in standard report format
- Generate and Print Reports

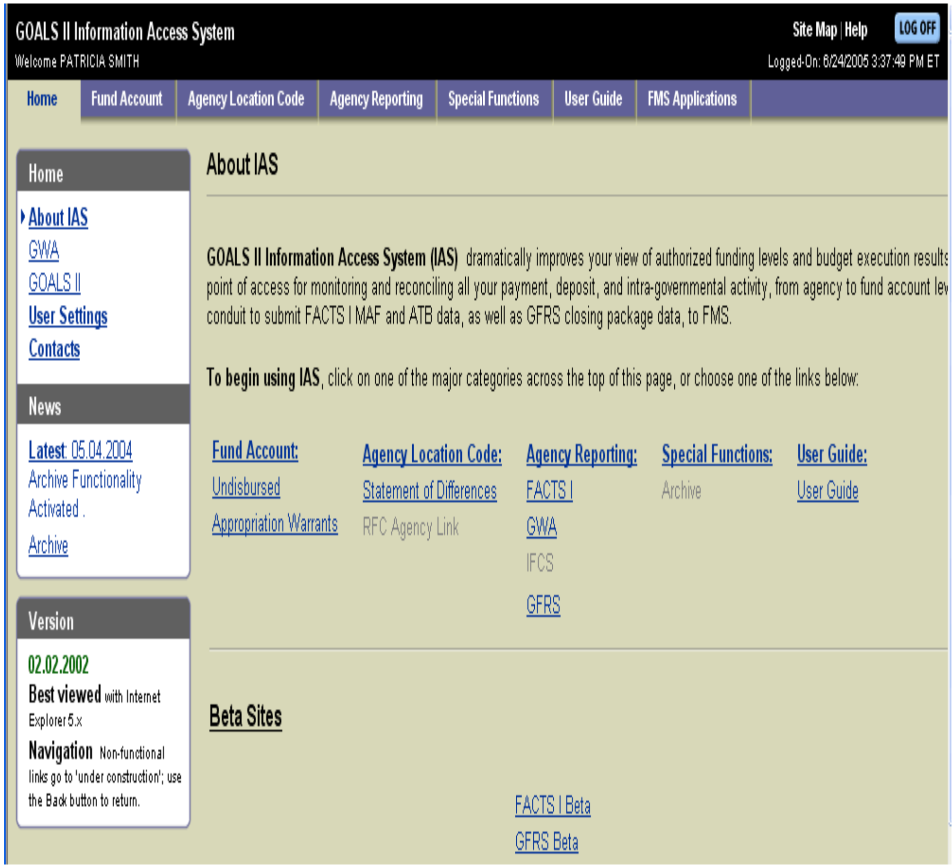
1.1 GFRS Overview

The Governmentwide Financial Report System (GFRS) Desktop User Manual was designed for the Department of Treasury, Bureau of the Fiscal Service (Fiscal Service) users and all subsequent agency users across the United States Government. GFRS is a straightforward, easy-to-use, easy-to-train product.

GFRS was built to grant certain permissions to different user roles that will allow each user to navigate to separate locations within in the system. Further, only certain roles have permission to input data, modify data, and approve data. This manual will focus on the Federal Program Agency (FPA) role and all approval roles required for accurate entry and review of Financial Statement Data by the entities. These roles include Federal Program Agency – Verifying, Federal Program Agency – Non Verifying, Chief Financial Officer, Inspector General and Agency Approver.

1.2 GOALS II Information Access System Screen for GFRS

Once the user logs on to GOALS II IAS to input current year audited financial statement data into the GFRS system, be certain to select the GFRS Production link and NOT GFRS Beta. GFRS Beta region exists for agencies to view prior year data with "Read Only" access.



1.3 GFRS Applications

GFRS is an integrated financial consolidation and reporting tool that is composed of the following modules:

- GF001: Financial Statement Template Module enables the individual agencies to create financial statement templates for entry of the audited financial statement data. The agency has the flexibility to manually create line item descriptions, assign line attributes, and create a USSGL crosswalk to each relevant line item for access to ATB data in subsequent modules.
- GF002: Agency Audited Financial Statement Module enables the user to enter the actual audited financial statement amounts into the system using the template format created in GF001. The user will also assign a reporting method and decimal point location to instruct the system how to translate the amounts from the financial statements to whole dollars in the database.
- GF003: Reclassification Module enables the user to reclassify the agency financial statement line items to Closing Package line items (established by Fiscal Service).
- GF004: Trading Partner Note Module enables the agency to identify Trading Partners for each federal line item to which an agency line item was reclassified.
- GF005: Non-Verifying Intragovernmental Trading Partner Identification Module enables users from non-verifying agencies to view trading partner information from ATB FACTS I submission in standard GFRS screens.
- GF006: Closing Package Notes Module enables the user to enter closing package note data for all notes set up by the System Administrator.
- GF007: Other Data Module enables the user to enter Other Data related to the Consolidated Financial Statements in the format created by the System Administrator.
- GF008: Completions and Approvals Module enables the user and all roles as designated as such in the module to complete and approve the financial statements by individual module.
- GF010: USSGL-Based Financial Statements Module enables all users to view their ATB FACTS I data in standard Closing Package template format.

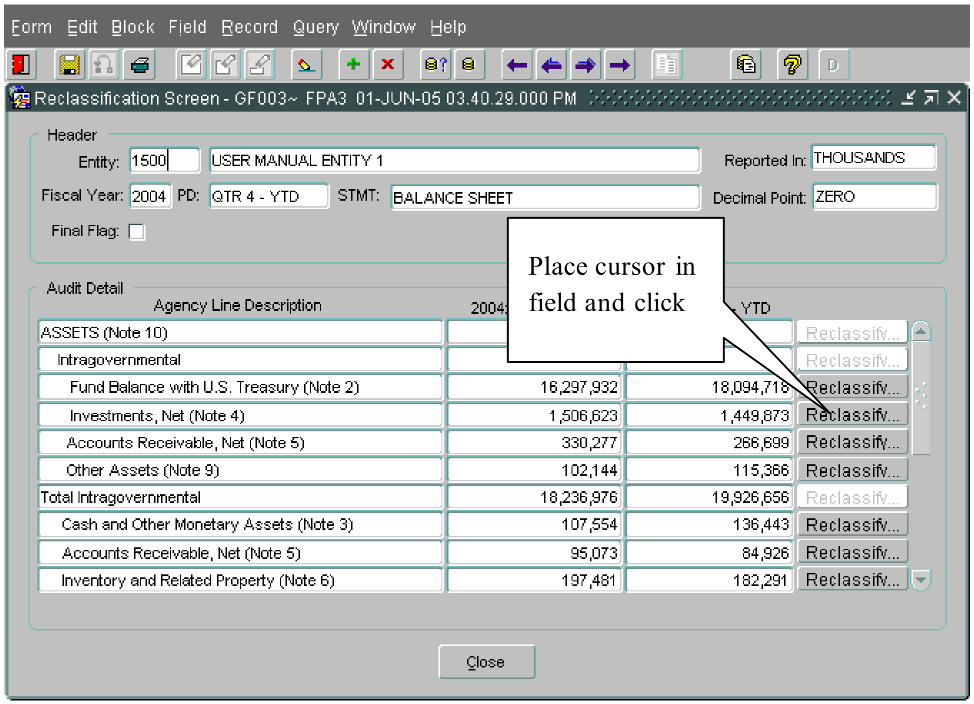
1.4 GFRS Elements

Maintenance screens contain information the system requires to process transactions, reports, and programs. For example, in order to assign an account type for a line item in GF001, the system administrator must first create account types and all relative attributes in the database administration module Access to maintenance screens is limited to assigned Fiscal Service personnel

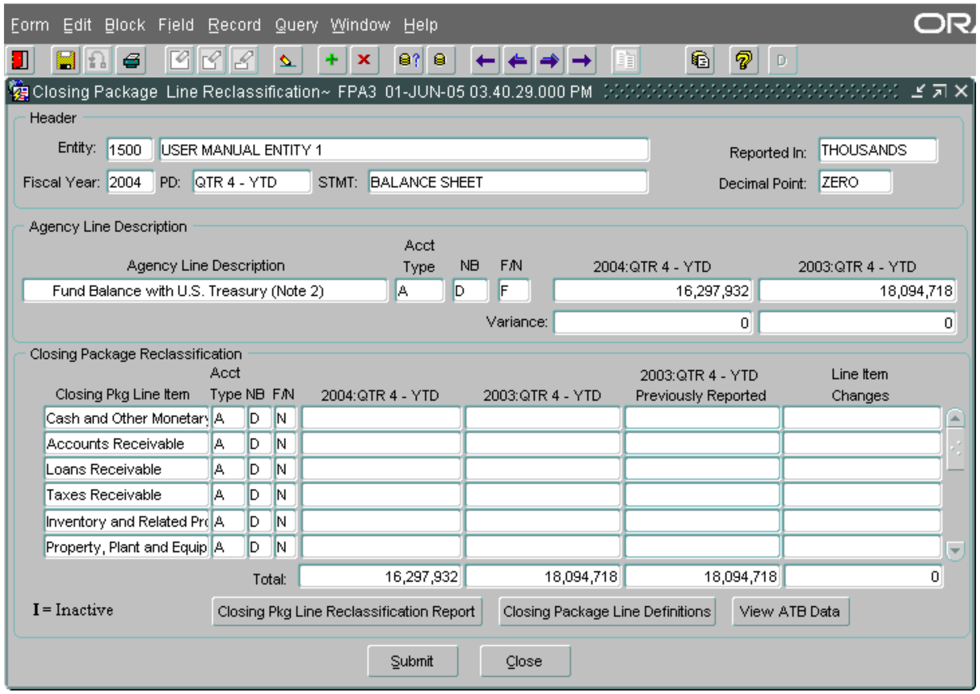
1.5 GFRS Design Types

GFRS is a series of modules that contain a main module form and sub-forms within those modules. See below for example:

Main Form



Sub - Form



GFRS consists of customized screen designs developed through use of Oracle Forms Builder. There are three basic screen designs in the GFRS:

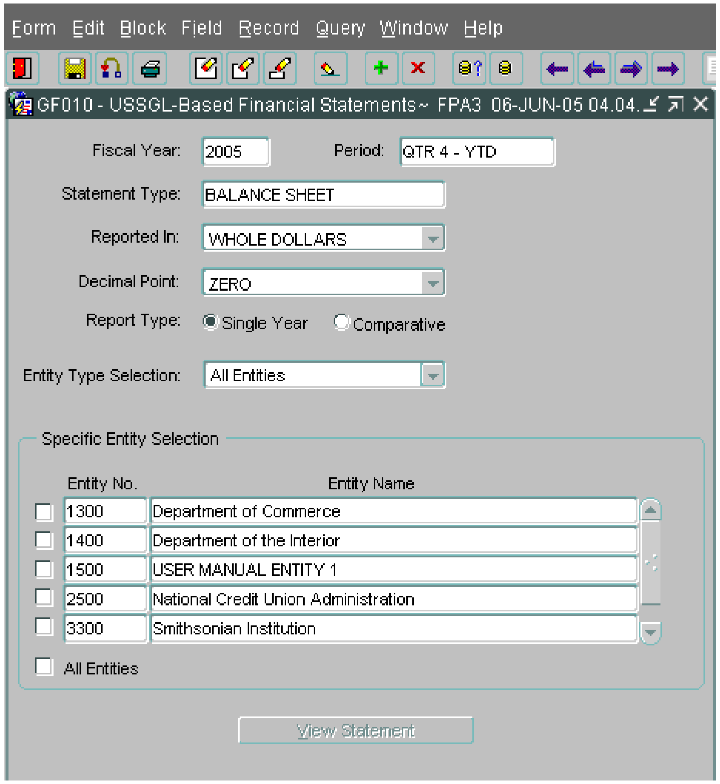
1. Single-Block Screen
2. Multiple-Block Screen
3. Multiple-Tabs Screen

Single-Block screen

A Single-Block screen is a one-page screen containing and displaying all associated fields which do not associate with any header fields.

Navigation: In the GFRS software, navigation follows a logical order of fields, usually moving from left to right, and up to down. In a single-canvas/single-block screen, the NEXT RECORD <SHIFT + DOWN> or PREVIOUS RECORD <SHIFT + UP> keys move the cursor to the previous record or next record, respectively. Users can navigate through a screen by using the mouse to click from field to field or by pressing NEXT FIELD <TAB>.

Example: USSGL-Based Financial Statements (GF010)

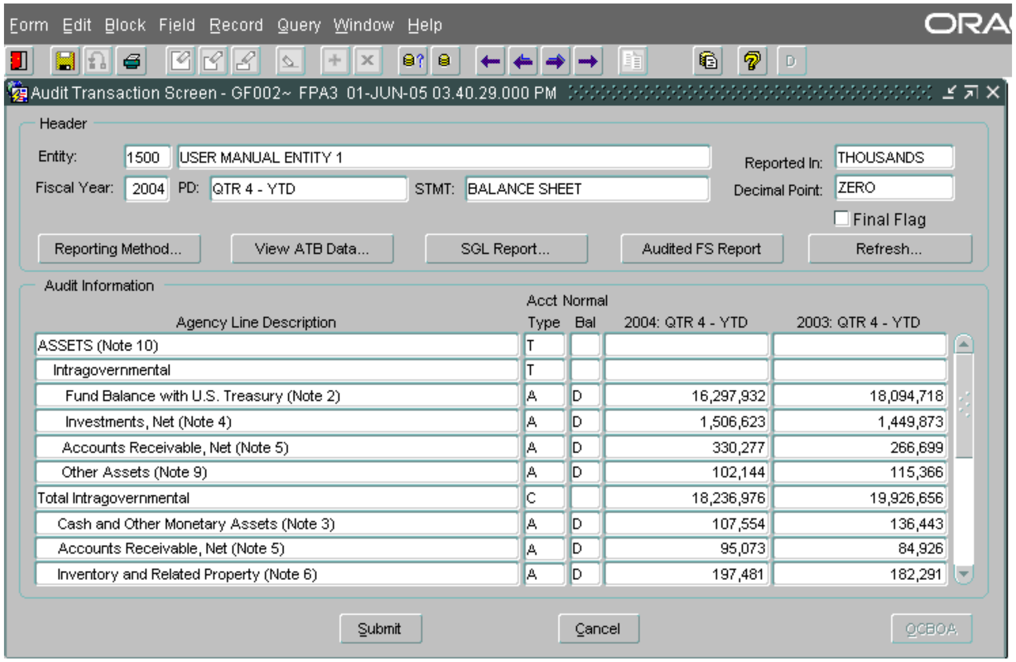


Multiple-Block Screen

The Multiple-Block screen consists of more than one block of information. This type of screen is used when a group of data elements has a one-to-many relationship with another group. Usually, the first block represents a set of controlling data elements and the subsequent blocks contain a lower level of detail associated with the preceding block.

Information recorded in multiple tables can exist in multiple blocks on a screen. This occurs when a one-to-many relationship exists. See the figure below for an example of a Multiple-Block screen.

Navigation: To move from block to block within a tab, use the mouse to click in each block or the PREVIOUS BLOCK <CTRL + PAGE UP> and the NEXT BLOCK <CTRL + PAGE DOWN> key commands.

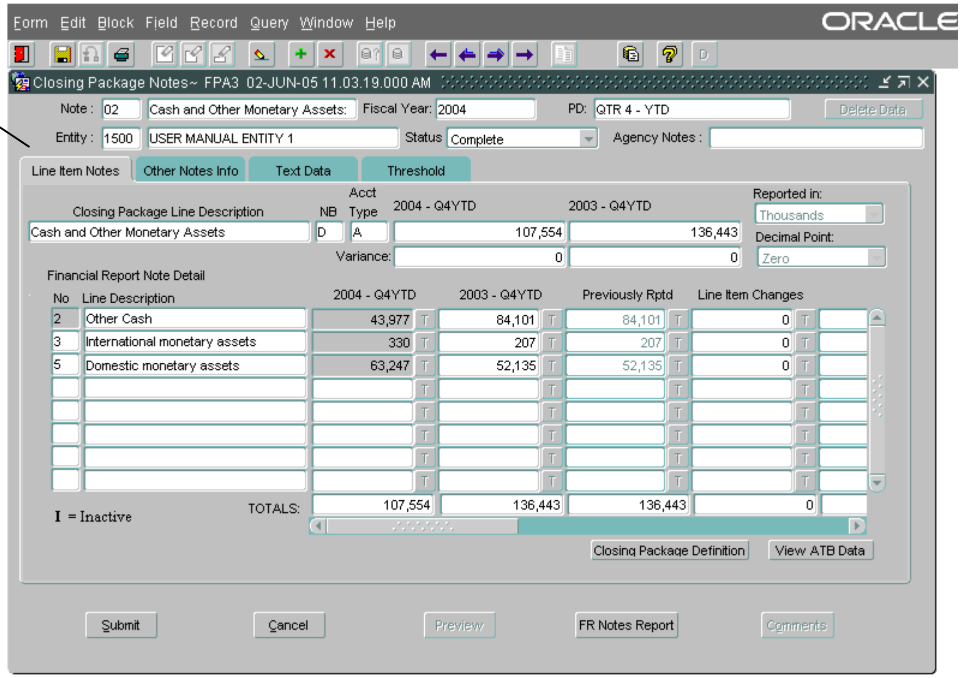


Multiple-Tab Screens

A Multiple-Tab screen contains more than one tab and each tab could contain more than one block. Typically, this type of screen is used for GFRS screens requiring more than one page of data and/or data with multiple functions, i.e., Closing Package Notes.

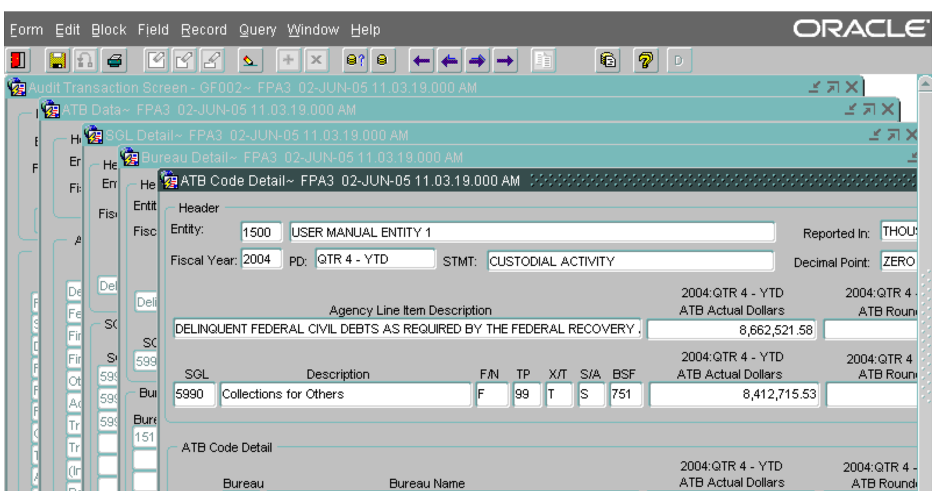
Navigation: To navigate from tab to tab, simply click on the desired graphical tab. To move from block to block within a tab, use the PREVIOUS BLOCK <CTRL + PAGE UP> and the NEXT BLOCK <CTRL + PAGE DOWN> key commands.

Information is sorted by TAB



Displaying Multiple GFRS Screens

Users can display all open screens within one module simultaneously by selecting an arrangement method from the Window pull down menu. These methods include Cascade or Tile displays. See the figure below for an example of a cascade display. The active screen is indicated by the highlighted title bar.

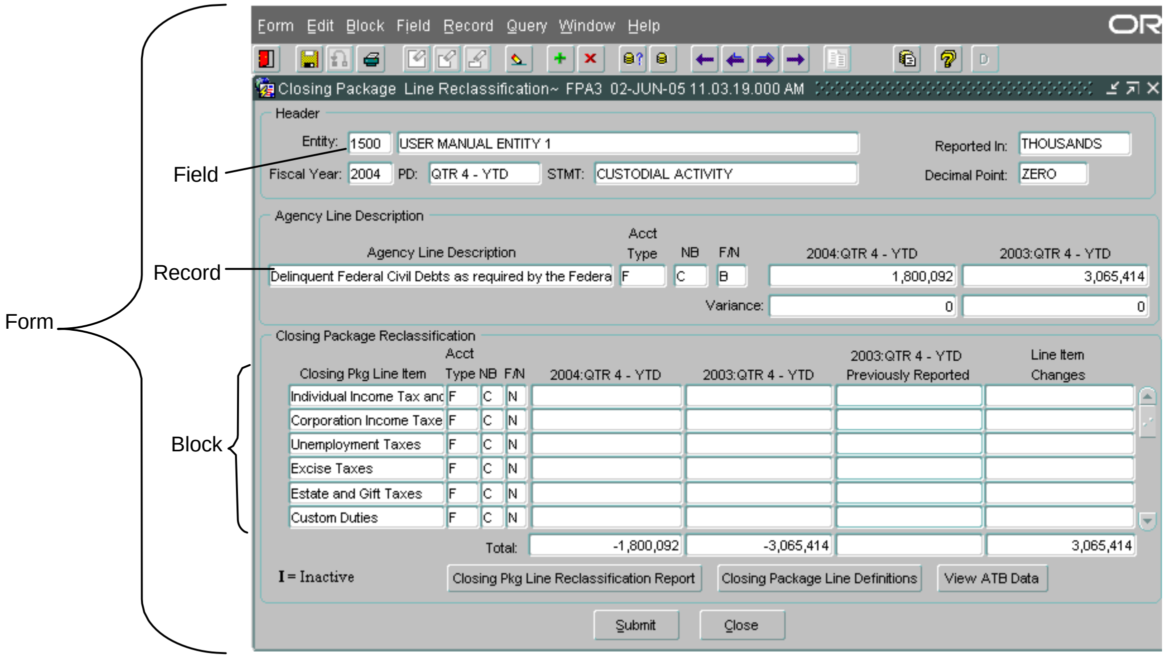


GFRS Screen Standards and Conventions

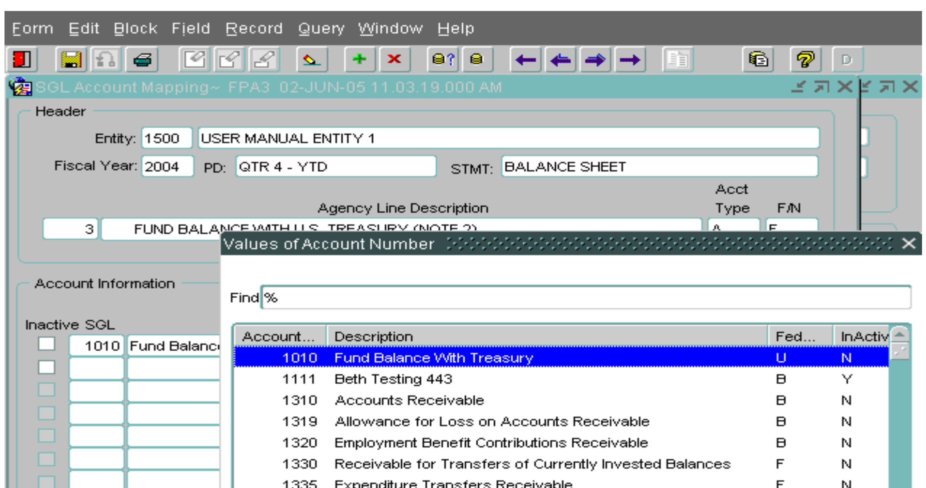
Before getting started, it is important for the user to understand basic Oracle user conventions required for operating in GFRS. Each GFRS screen uses the same classification conventions as Oracle FORMS®:

- FORM (SCREEN) - A fill-in-the blank arrangement that facilitates data entry, update, delete, and/or query of the database. The terms SCREEN and FORM are used interchangeably.
- BLOCK - A section of a form that presents information from a single table in the database. A block can contain one or more records from the table.
- RECORD - Data from one row in one table in the database.
- FIELD - A column in a database table. A field is displayed as a highlighted area on the screen that can either contain an existing value from the database or accept a new value from the user.
- TABLE - A table is a logical grouping of related records (e.g., customers, purchase orders). A table is arranged like a spreadsheet with each row corresponding to an individual record and each column corresponding to a particular field. (See Field and Record.)
- DATE FIELDS - All date fields use the Oracle default format of DD-MON-YYYY, e.g., 12-JUN-2004.
- POP-UPS - Pop-up screens are denoted by a push button on a screen and are accessed by clicking on the push button. The pop-up screen can be an entire screen or a small screen depending on the information recorded/displayed.
- DRILL-DOWNS - The drill-down functionality allows users to access a detail source of a transaction they are currently viewing screen and allows the user to view further information
- CURSOR MOVEMENT - Cursor movement through a screen is always left to right.
- TEXT - All text recorded in any field is in upper case for ease in querying data.
- COUNT - The count appears in the lower left hand corner of the screen and indicates the number of records retrieved from executing a query or the number of records displayed on the screen. An "*" next to the count value (e.g., "Count: *1") indicates only record was retrieved.

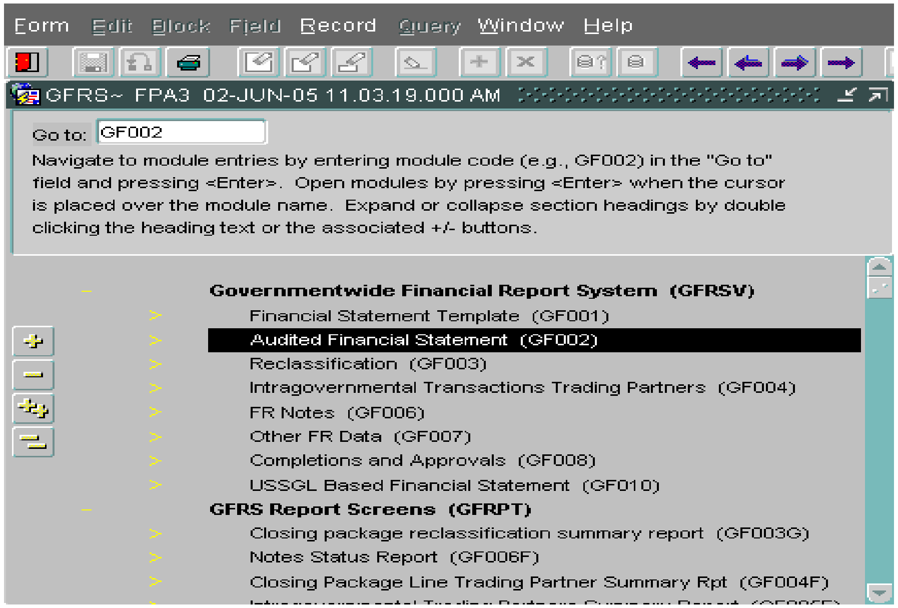
The screen below displays a block, field, and set of records that all belong to a form.



- LIST OF VALUES (LOV) – Certain fields have several options for selection. To view the options, the user should double-click on the field or use the CTRL + L key combination on the keyboard to display the list of values available for selection.



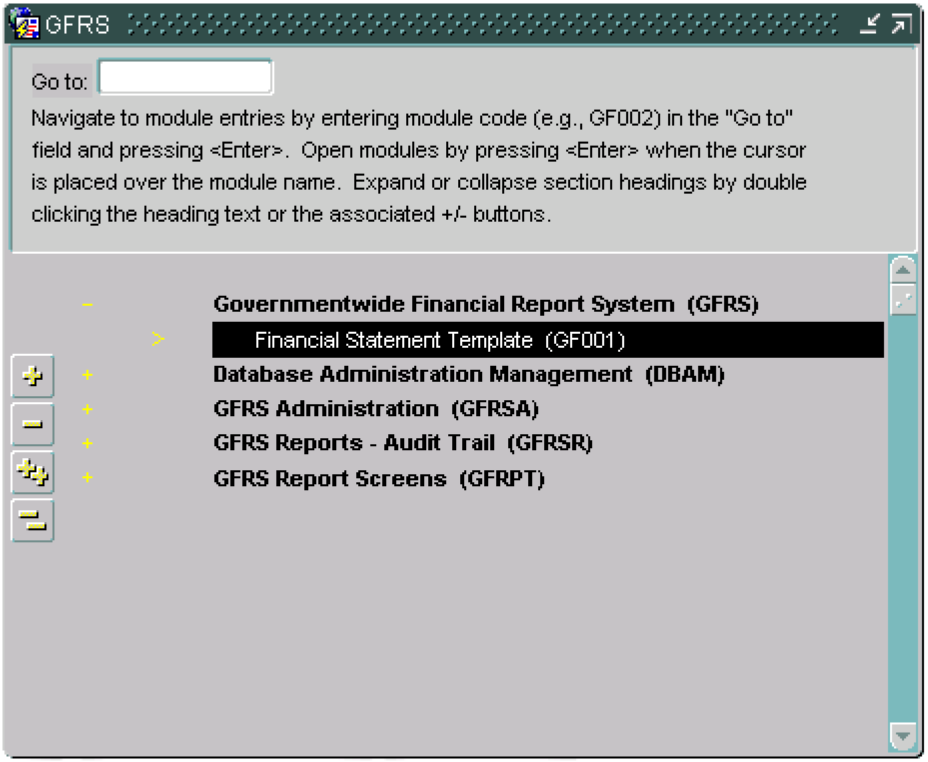
- OPTION CODE – The option code follows the screen name and is an alphanumeric means for referencing each screen. For example, GF002 is the option code for the Agency Audited Financial Statement module. Each report also has its own code.



1.6 GFRS Navigation

GFRS Locator

The GFRS Locator screen is a multi-level menu containing the module and report names and other options in the GFRS application. The Locator is a GUI screen that allows access to any screen with a click of the mouse. However, if the module number or code is known (i.e. GF001), the Locator also allows the user to directly access the screen by typing it in the "Go To:" field. This administrator-definable Locator screen ensures that users can only access the screens, reports, and programs to which the System Administrator has granted them access.



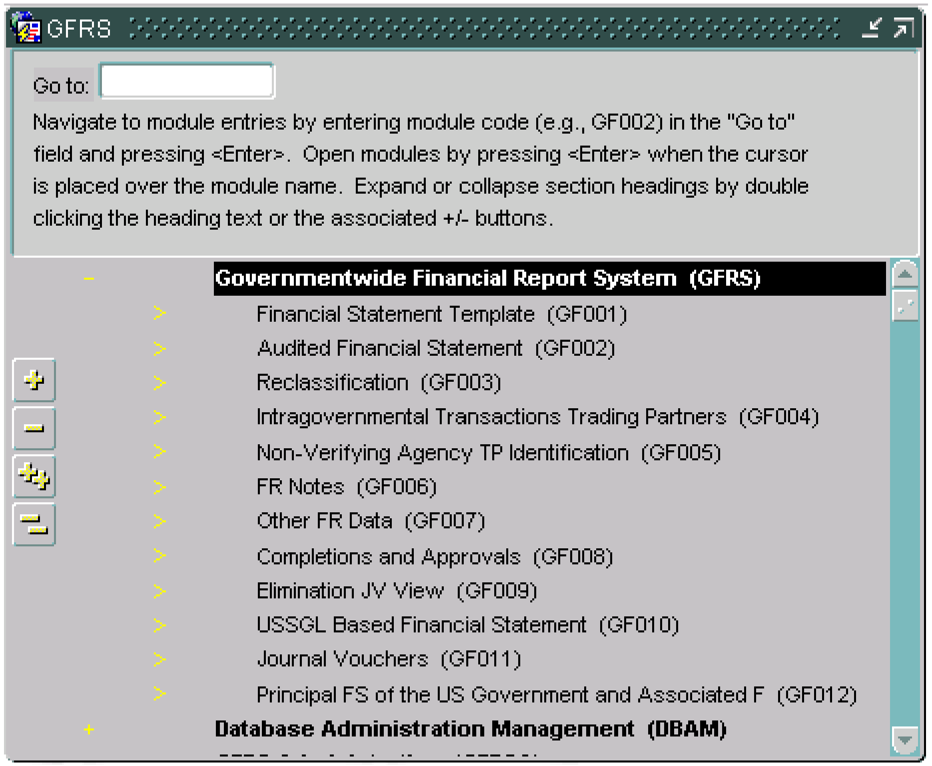
Using the Locator

There are three methods for using the Locator. The first two methods are helpful if the module number or option code of the screen/report is unknown, while the third method is most useful when the user knows the module number or option code. Following is a description of the three methods.

Method 1:

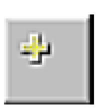
Scrolling Through the Locator - From the Locator screen, press DOWN <↓> to scroll through the main menu of applications to the desired application group, and press RETURN <ENTER>. Next, scroll through the sub-menu to the desired screen group, highlight it, and press RETURN <ENTER>. Finally, scroll to the desired user screen, highlight it, and press RETURN <ENTER>.

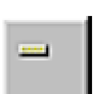
Or, instead of scrolling, double-click on the desired application group, sub-menu, or user screen with the

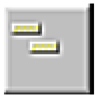


Method 2:

Expand - The Expand/Collapse buttons are located on the left side of the Locator screen and contain icons that allow users to perform functions by simply clicking on the selected icon with the mouse. The Expand Buttons, (+) and (++), allow users to view a more detailed listing of screens within an application. The Collapse Buttons, (-) and (--), allow users to close the detailed lists and return to the higher application list. The following provides a list of the available icons and their functions:

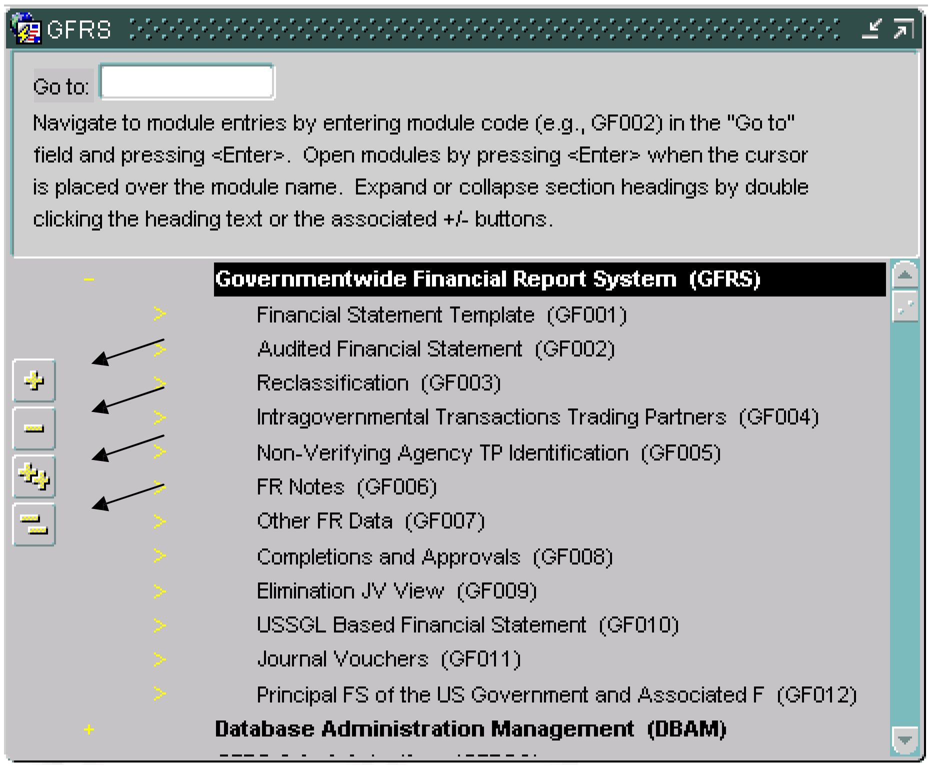
 Expand



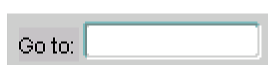
 Collapse All

To expand the list, highlight the desired application group and click on the (+) Expand button. Next, highlight the desired screen group (for example Lookup Screens) and click the (+) Expand button again to access a more detailed list of Lookup screens. Finally, highlight the desired Lookup screen and press RETURN <ENTER>, or double click to open the screen.

To collapse the detailed listing, highlight the screen group Lookup Screens, and click the (-) Collapse button. This returns the user to the main menu. At the lowest level of detailed list on the Locator, the Collapse All (--) button closes all opened detailed lists at once.



Method 3:

The "Go To" Field - The "Go To" field  at the top of the Locator screen provides a short cut for users to locate a desired screen. In the Go To field, simply type the code of the desired screen and press RETURN <ENTER>twice.

Keyboard Commands

The following table lists the default Oracle FORMS® keyboard functions available in the GFRS application. Users can access this information by selecting the Key options from the Help drop-down menu on the main toolbar.

Function	Key	Function	Key
Accept	F10	Left	Left Arrow
Block Menu	F5	List of Values	F9
Cancel	Esc	New Record	F6
Clear Block	Shift + F5	Next Block	Ctrl + Page Down
Clear Field/Item	Ctrl + u	Next Field/Item	Ctrl + Tab
Clear Form	Shift + F7	Next Field/Item	Tab
Clear Record	Shift + F4	Next Primary Key	Shift + F3
Copy Existing Record	F4	Next Record	Shift + Down Arrow
Count Matching Records	Shift + F2	Next Set of Records	Ctrl + >
Delete Backward	Backspace	Previous Block	Ctrl + Page Up
Delete Backward	Delete	Previous Field/Item	Shift + Tab
Delete Record	Shift + F6	Previous Field/Item	Shift + Ctrl + Tab
Display Error	Shift + F1	Previous Menu	Ctrl + Enter
Down	Ctrl + i	Previous Record	Shift + Up Arrow
Down	Down Arrow	Print (Screen)	Shift + F8
Duplicate Field/Item	F3	Return	Enter

Execute Query	F8	Show Keys	Ctrl + F1
Exit	Ctrl + q	Up	Ctrl + p
Help	F1	Up	Up Arrow

Tool Bar

The TOOL BAR menu, located at the top of the GFRS screens, contains icons that allow users to perform functions by simply clicking on the selected icon with the mouse. The following table provides a list of the available icons, their function, and (where applicable) their keyboard equivalent.

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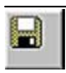
Icon	Function	Keyboard Command
	Exit	Ctrl + q
 *	Save/Accept	F10
	Rollback	Shift + F7
	Print (Screen)	Shift + F8
	Clear Form	Shift + F7
	Clear Block	Shift + F5
	Clear Record	Shift + F4
	Edit Field	Ctrl + e
	Insert Record	F6

	Up (Previous Record)	Shift + Up Arrow
	Scroll Up (Previous Record)	Page Up
	Scroll Down (Next Record)	Page Down
	Down (Next Record)	Shift + Down Arrow
	Document Approval	
	Messages	
	Help	F1

* GFRS automatically saves changes as the user navigates from section to section within one form, and prompts the user to save changes if he attempts to exit a form without saving.

Inserting a Record

Authorized users may create (insert) maintenance or transaction records based on their user profile capabilities assigned by the System Administrator.

To insert a record:

1. Access the screen into which you wish to insert the record.
2. Click on the (Insert Record) icon or press NEW RECORD <F6>.

   Result: The data fields clear and the new information can be entered.

3. Click on the (Save) icon or press ACCEPT <F10>.

   Result: The system responds, "Transaction Completed."

Lookup Screens are designed to allow the user to query predefined information for a particular field or form.

Maintenance and Transaction Screens are designed to allow the user to query on most fields in the screen. For example, in the Department Maintenance Screen, users can query all bureaus that roll up to a department.

When a statement or record is retrieved from GFRS, the system displays the latest version of the statement/record. When the system retrieves records matching the search criteria, a "1/?" message at the bottom of the screen indicates there is more than one record to be displayed. For example, when the first of ten records is displayed, the user will see "1/10." Similarly, when the second record is displayed, the user will see "2/10."

The three methods a user can choose from to query a record are:

1. Query Buttons - Using the menu bar, click on the (Enter Query) icon. Enter the search criteria in the appropriate field. Next, click on the (Execute Query) icon. If the system finds records matching the search criteria, the results are retrieved and displayed. If there are no matching records, the system will remain idle.
2. Keystrokes - Using the keyboard, press ENTER QUERY <F7>. Enter the search criteria in the appropriate field, and press EXECUTE QUERY <F8>.
3. Pull Down Menus - From the toolbar, click on the Query pull down menu, select and click on the Enter option. Type the search criteria in the appropriate field. Re-access the Query menu, and click on the Execute option.

There are also several different types of queries a user can execute. They are:

General Queries - Executing a general query retrieves all records from the database for the particular screen.

To perform a general query:

Access the screen on which you wish to query records.

4. Click on the (Enter Query) icon.
5. Click on the (Execute Query) icon or press EXECUTE QUERY <F8>.

   Result: The system responds, "Working. . ." The result of the query is then displayed. The user may scroll through all record(s).

Specific Queries - Executing a specific query retrieves all records from the database with the specific

7. Click on the (Enter Query) icon or press ENTER QUERY <F7>. The system responds "Enter a query; press F8 to execute, Ctrl + q to cancel."
8. Enter a value for the desired field(s).
9. Click on the (Execute Query) icon or press EXECUTE QUERY <F8>. The system responds, "Working…" The result of the query is then displayed. The user may scroll through the record(s) by pressing UP <↑> or DOWN <↓>.

Wildcard Queries - Wildcards can be used when a query is performed. They are most often used when the user is unsure of a value for a field. The percent sign (%) is used to execute the wildcard function. The wildcard can be placed before or after the query, e.g., %-May-2003. Placing the wildcard before the value indicates the user wants to view all records that have a transaction date sometime in May 2003.

To perform a wildcard query:

10. Click on the (Enter Query) icon or press ENTER QUERY <F7>.

    Result: The system responds, "Enter a query; press F8 to execute, Ctrl + q to cancel."

11. Position the cursor on the field the user wants to perform a query on and enter a value containing a wildcard.
12. Click on the (Execute Query) icon or press EXECUTE QUERY <F8>.
13. The use of wildcards tells the database to select and display records matching the values the user has indicated in the fields. The more information the user enters in a query, the more specific the query result is.

Deleting a Record

Detail records on transaction screens may be deleted for an unapproved statement/note. To delete a record from an unapproved statement:

4. Click on the field or line number to delete from the system.

5.Click on the (Delete Record) icon or press DELETE RECORD <SHIFT + F6>.

Result: The detail record is deleted.

14. Click on the (Save) icon or press ACCEPT <F10>.

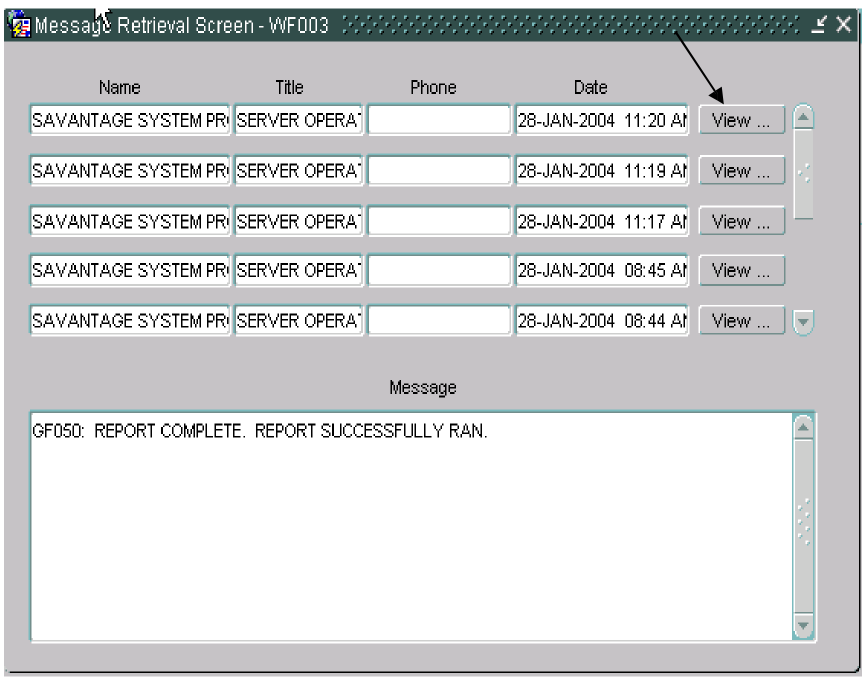
Result: The system responds, "Transaction Completed."

Message and Report

Standard reports are selections of pre-defined information in GFRS that can either be printed or viewed on-line. All reports have a cover page that specifies the time the report is processed, the title of the report, the period covered by the report, and other pertinent parameters.

The system notifies the user that a report process is complete when the user exits any screen by displaying the message, "You have received messages." at the bottom of the screen. The user can then access the Message Retrieval Screen (WF003) to view and/or print the report.

Access the Message Retrieval Screen (WF003), using the Locator screen or the Message icon  at the top the menu bar, to view, print, or receive messages regarding the report. To view a report, click on the View push button and the application displays the report in Adobe Acrobat® Reader 5.0. A user may retain multiple report requests on the Report Server. The system will automatically purge any reports from the queue that are four days old or more.



Help: Questions Regarding Access or Functionality

All questions and issues regarding GFRS should be addressed to:

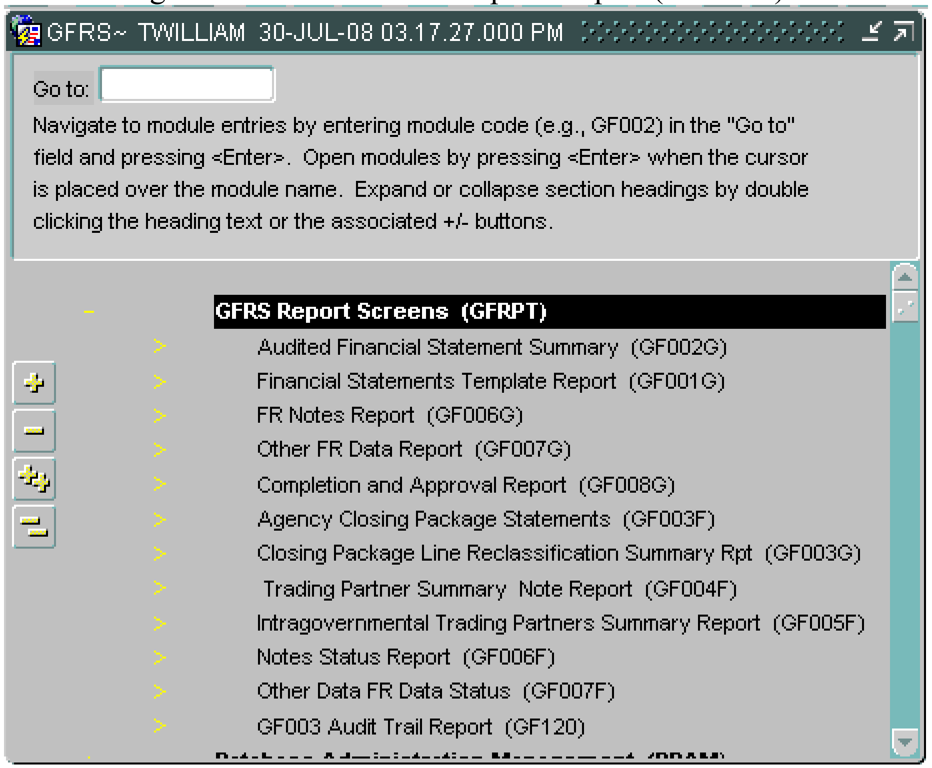
Treasury Support Center
(877) 440-9476
OR
GFRS@stls.frb.org

GFRS Reports Overview

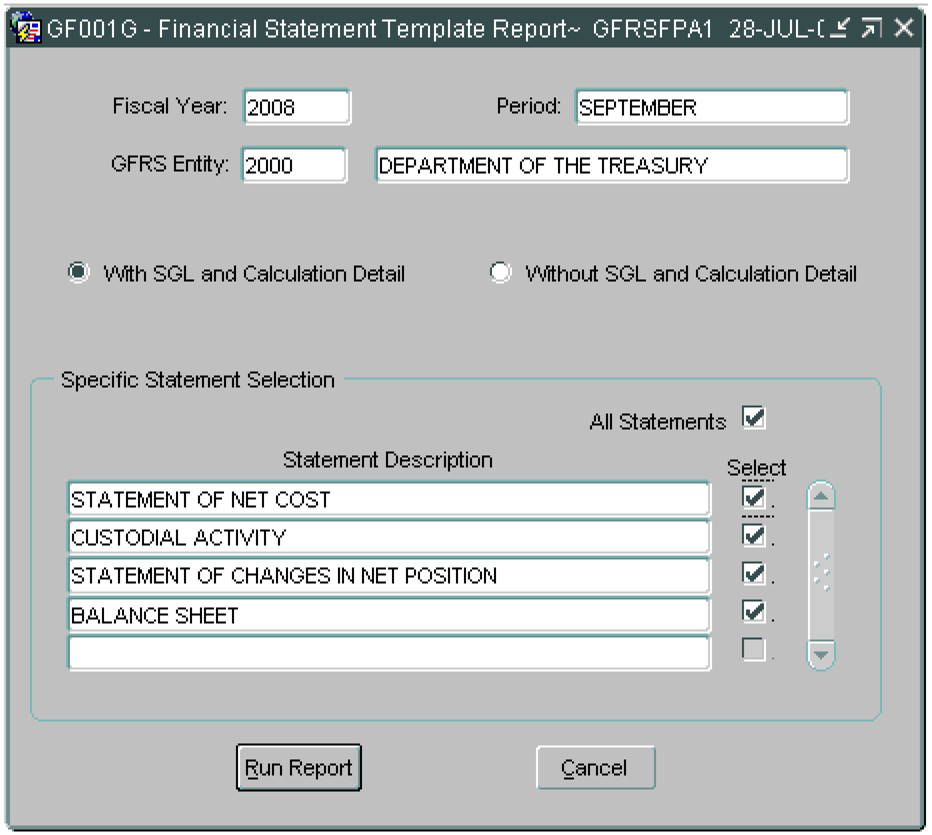
GF001G – Financial Statements Template Report

Purpose: This module generates a report that lists all template lines and attributes created on a financial statement template in module GF001. Reports may be run with or without SGL detail.

Open the form by entering “GF001G” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Financial Statement Template Report (GF001G) with the mouse.

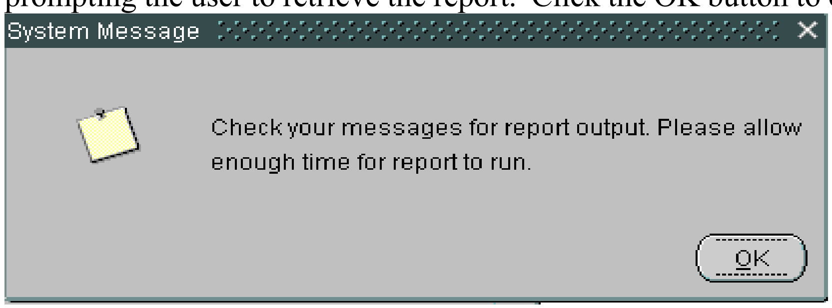


All header fields must be entered, and at least one statement must be selected in order to run the report. User can select to run reports with or without SGL and Calculation detail. User can select one or many statements. The All Statement checkbox will select all statements. Header fields can be changed by the user.



Click the Run Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.



To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

07/28/2008

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

Financial Statement Template with SGL Accounts

Statement: BALANCE SHEET **Fiscal Year:** 2008 **Period:** SEPTEMBER
Entity: 2000 - Department of the Treasury

ASSETS

Intra-governmental Assets

Fund Balance

SGL	Description	F/N	TP	X/T	S/A	BSF	ATB Code
1010	Fund Balance With Treasury	U	U	U	U	U	ALL

Loans and Interest Receivable

SGL	Description	F/N	TP	X/T	S/A	BSF	ATB Code

Without SGL and Calculation Detail:

07/28/2008

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

Financial Statement Template without SGL Accounts

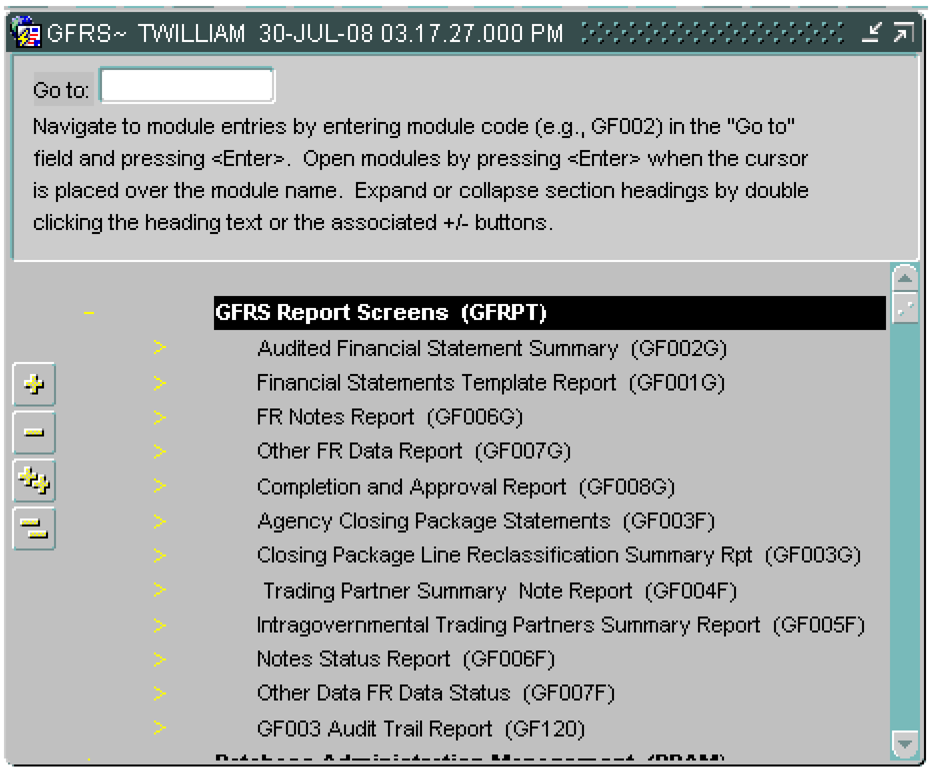
Statement: BALANCE SHEET **Fiscal Year:** 2008 **Period:** SEPTEMBER
Entity: 2000 - Department of the Treasury

Agency Line Description	Acct Type	Normal Bal	F/N	Display Sign-CP	Display Sign-PP
ASSETS	T				
Intra-governmental Assets	T				
Fund Balance	A	D	F	+	+
Loans and Interest Receivable	A	D	F	+	+

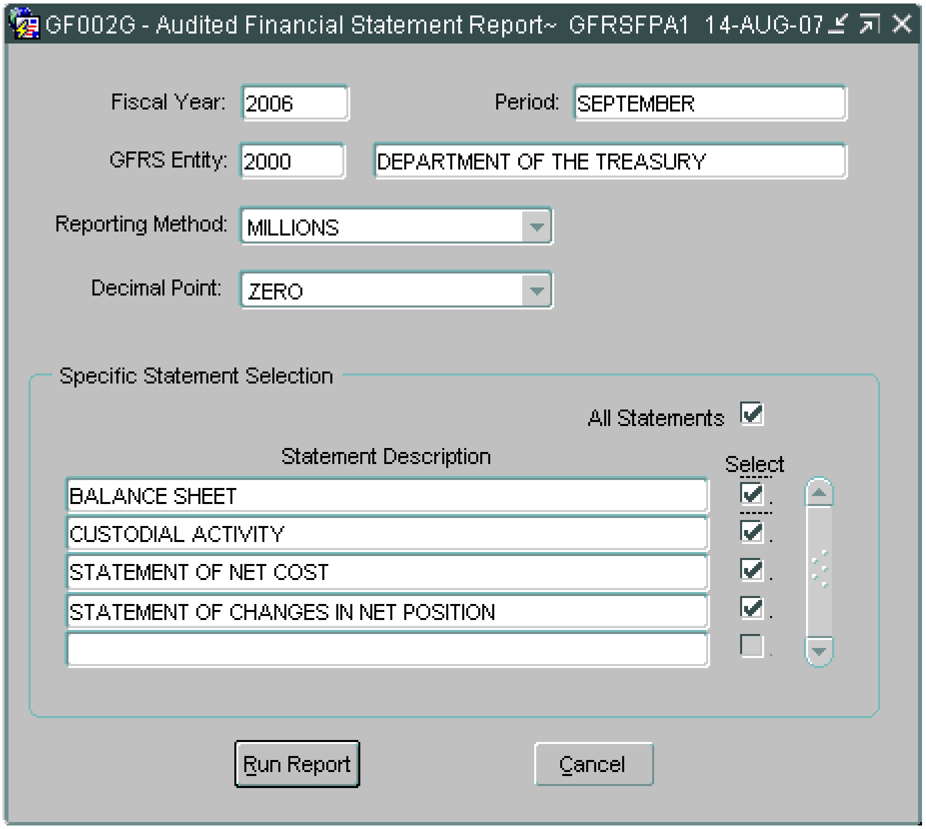
GF002G – Audited Financial Statements Report

Purpose: This report shows the Agency's audited financial statement data, as reported in module GF002.

Open the form by entering “GF002G” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Agency Closing Package Statements Report (GF002G) with the mouse.



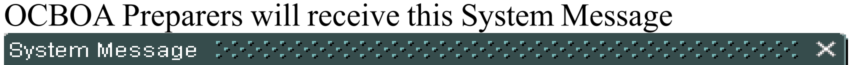
All header fields must be entered, and at least one statement must be selected in order to run the report. User can select one or many statements. The All Statement checkbox will select all statements. Header fields can be changed by the user.



Click the Run Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

OCBOA Preparers will receive this System Message



To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

The Message Retrieval Screen (WF003) will open and display all of the reports that the user has requests. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the report, press the View button; the report displays.

08/14/2007

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF002A - Audited FS Report

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER
Entity: 2000-Department of the Treasury **Reported in:** MILLIONS **Decimal:** ZERO

Agency Line Description	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
ASSETS		
Intra-governmental Assets		
Fund Balance	71,153	66,334
Loans and Interest Receivable	245,206	228,491
Advances to the Black Lung Trust Fund	9,632	9,186
Due From the General Fund	8,540,195	7,978,081
Accounts Receivable and Related Interest	483	626
Other Intra-governmental Assets	78	40
Total Intragovernmental Assets	8,866,747	8,282,758

Note: Three reports are available in GF002 to the OCBOA preparer.

GF002A – Audited FS Report

08/14/2007

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF002A - Audited FS Report

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER
Entity: 2500-National Credit Union Administration **Reported in:** DOLLARS **Decimal:** ZERO

Agency Line Description	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
ASSETS		

GF002B – OCBOA Statement Report

08/14/2007

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF002B - OCBOA Statement Report

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER
Entity: 2500-National Credit Union Administration **Reported in:** DOLLARS **Decimal:** ZERO

Agency Line Description	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
ASSETS		
ASSETS:		
Investments	5,215,105,425	4,579,614,356
Cash and cash equivalents	1,551,719,559	1,924,511,245
Accrued interest receivable	55,146,133	39,656,319
Due from NCUSIF	0	0
Employee Advances	778,730	181,000
Capital Assesment receivable	0	0
Other Accounts Receivable	556,590	601,262
Assets acquired in assistance to insured credit unions	11,955,575	25,904,947

GF002C – OCBOA Adjustment Report

08/14/2007

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF002C - OCBOA Adjustments Report

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER
Entity: 2500-National Credit Union Administration **Reported in:** DOLLARS **Decimal:** ZERO

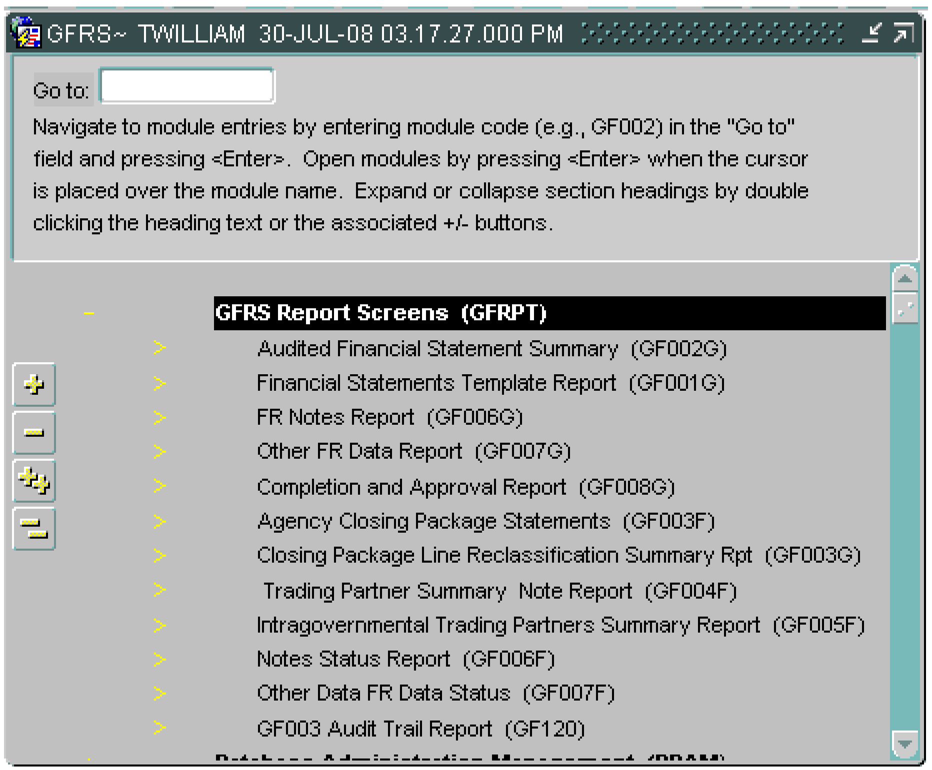
All Amounts Shown as Debits and Credits(-).

Agency Line Description	FY 2006-SEPTEMBER Audit Amt	FY 2006-SEPTEMBER OCBOA Amt	Diff	FY 2005-SEPTEMBER Audit Amt	FY 2005-SEPTEMBER OCBOA Amt	Diff
ASSETS						
ASSETS:						
Investments	4,808,209,570	5,215,105,425	406,895,855	4,485,590,646	4,579,614,356	94,023,710
Cash and cash equivalents	1,837,452,523	1,551,719,559	(285,732,964)	1,900,437,671	1,924,511,245	24,073,574
Accrued interest receivable	52,113,345	55,146,133	3,032,788	38,263,025	39,656,319	1,393,294
Due from NCUSIF	0	0	0	0	0	0
Employee Advances	835,076	778,730	(56,346)	539,854	181,000	(358,854)
Capital Assesment receivable	0	0	0	0	0	0
Other Accounts Receivable	474,936	556,590	81,654	137,890	601,262	463,372
Assets acquired in assistance to	17,588,253	11,955,575	(5,632,678)	16,626,863	25,904,947	9,278,084

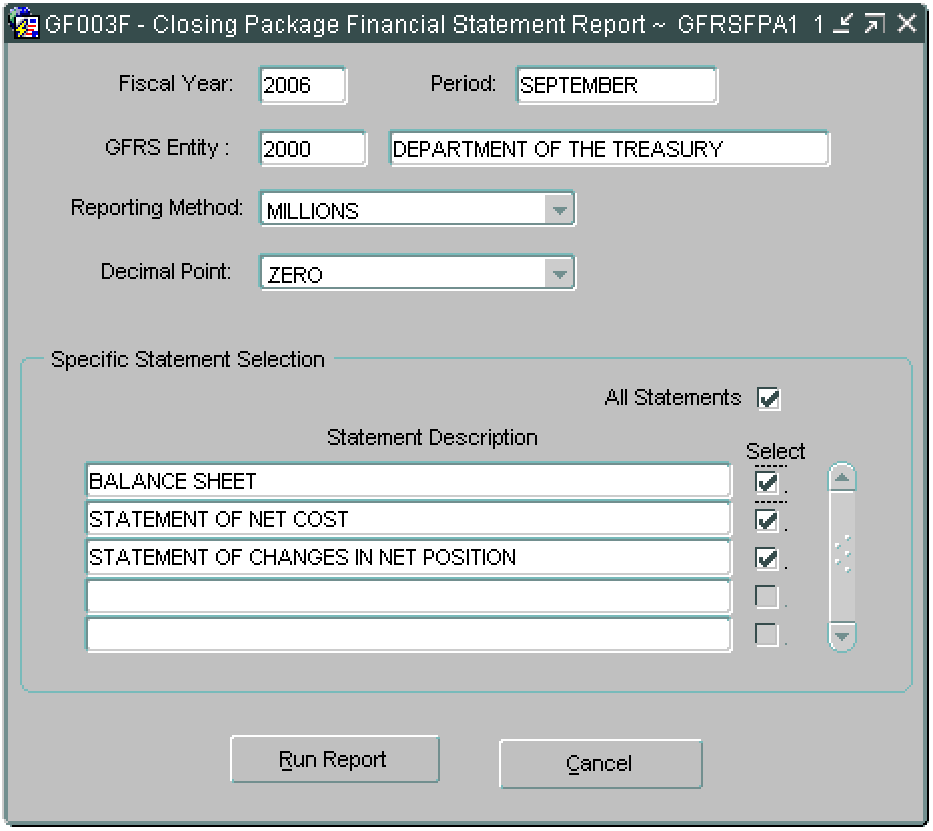
GF003F – Agency Closing Package Statements Report

Purpose: This report shows the entity's reclassification to the Closing Package line items on the statement level. There is no reference to agency line items.

Open the form by entering "GF003F" into the "Go to" field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Agency Closing Package Statements Report (GF003F) with the mouse.



All header fields must be entered, and at least one statement must be selected in order to run the report. User can select one or many statements. The All Statement checkbox will select all statements. Header fields can be changed by the user.



Click the Run Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the

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U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF003F-Closing Package Financial Statement Report

Entity: 2000-Department of the Treasury **Fiscal Year:** 2006 **Period:** SEPTEMBER

Reported In: MILLIONS **Decimal:** ZERO

Statement BALANCE SHEET

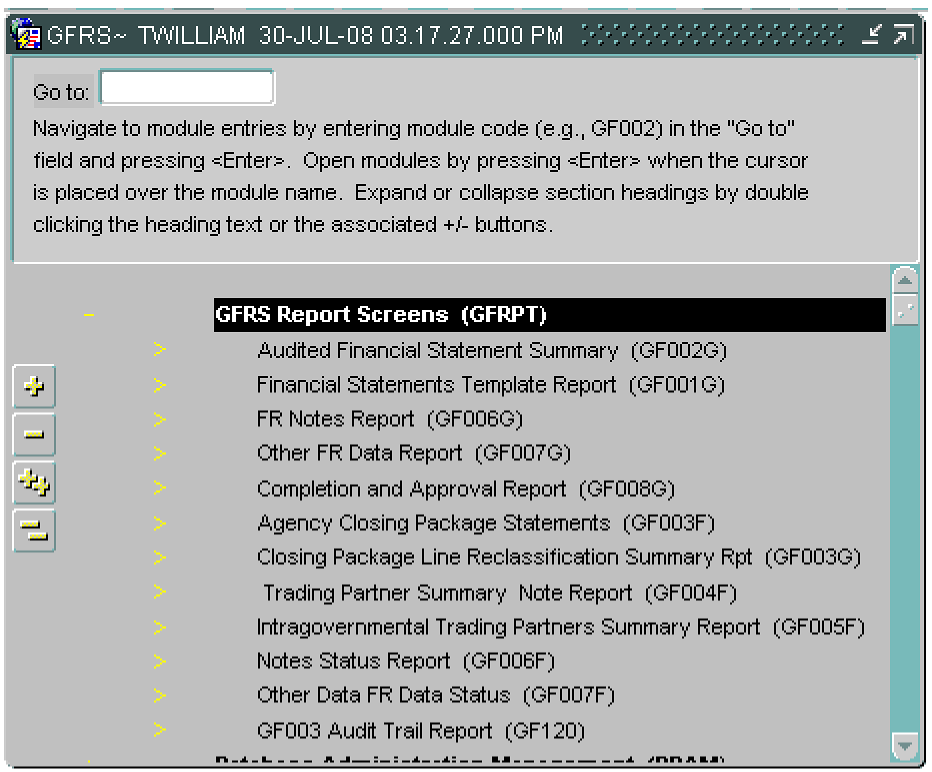
Amounts presented as debits and credits(-)

	2006-SEPTEMBER	2005-SEPTEMBER	Previously Reported
Assets:			
Non-Federal			
Cash and Other Monetary Assets	81,496	71,703	71,703
Accounts and Taxes Receivable	22,041	21,485	21,485
Loans Receivable	288	670	670
Inventory and Related Property	389	468	468
Property, Plant and Equipment	2,182	2,398	2,398
Securities and Investments	9,325	9,404	9,404
Other Assets	5,510	5,486	5,486
Total Non-Federal Assets	121,231	111,614	111,614
Federal			
Fund Balance with Treasury	71,153	66,334	66,334
Federal Investments	0	0	0
Accounts Receivable	483	626	626

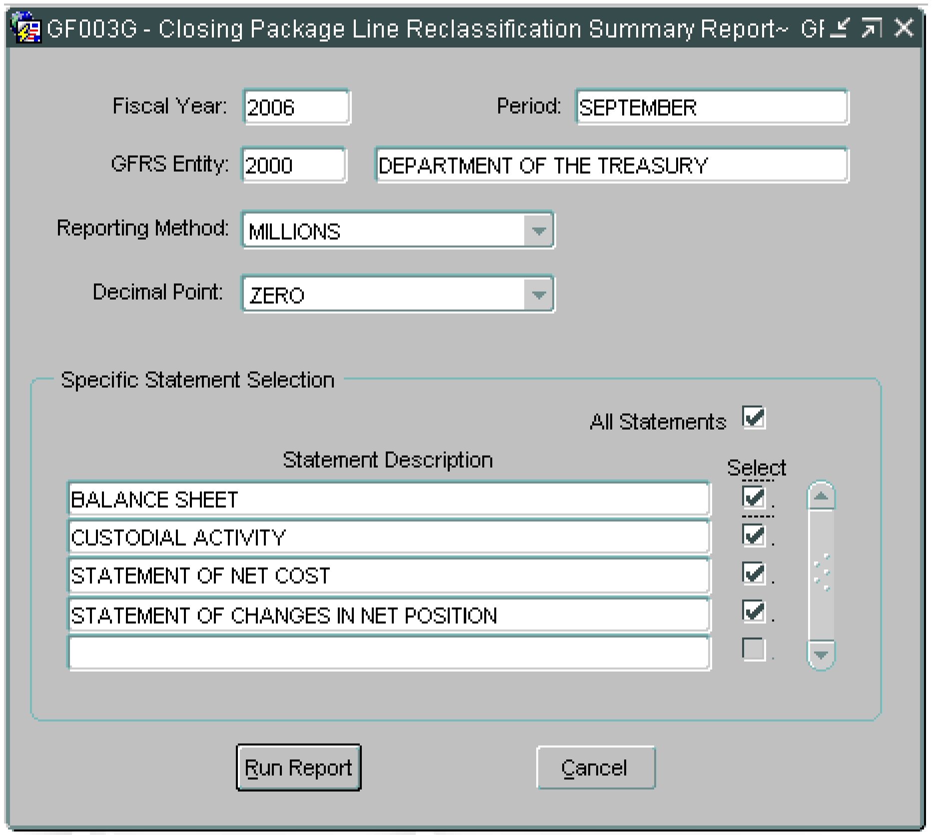
GF003G – Closing Package Line Reclassification Summary Report

Purpose: This report is a summary of all reclassifications by Agency Line item. Inactive Closing Package lines will show on this report due to previously reported data, but will have no recorded reclassifications.

Open the form by entering “GF003G” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Closing Package Line Reclassification Summary Report (GF003G) with the mouse.



All header fields must be entered, and at least one statement must be selected in order to run the report. User can select one or many statements. The All Statements checkbox will select all statements. Header fields can be changed by the user.



Click the Run Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the

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U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF003G-Closing Package Line Reclassification Summary Report

Statement: BALANCE SHEET | **Fiscal Year:** 2006 | **Period:** SEPTEMBER

Entity: 2000 - Department of the Treasury | **Reported in:** MILLIONS | **Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
3	Fund Balance	A	D	F	71,153	66,334
		Variance:			0	0

CP Line Reclassification

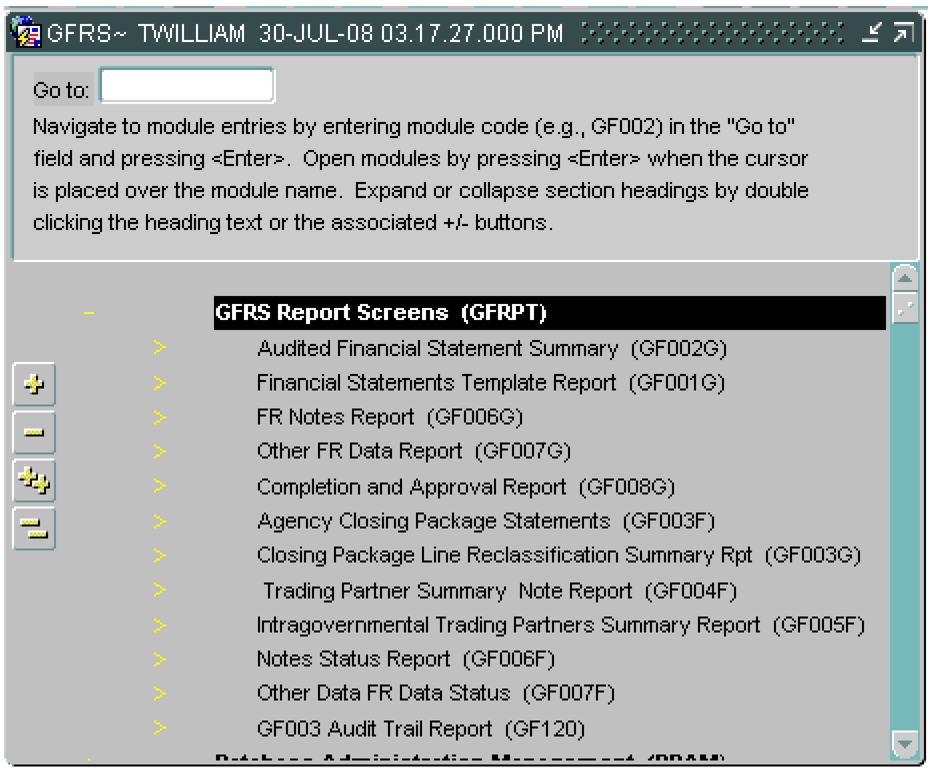
F/N	CP Line Description	FY2006-SEPTEMBER	FY2005-SEPTEMBER	Previously Reported	Line Item Changes
F	Fund Balance with Treasury	71,153	66,334	66,334	0
	Total:	71,153	66,334	66,334	0

Line#	Agency Line Description	Acct Type	NB	F/N	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER

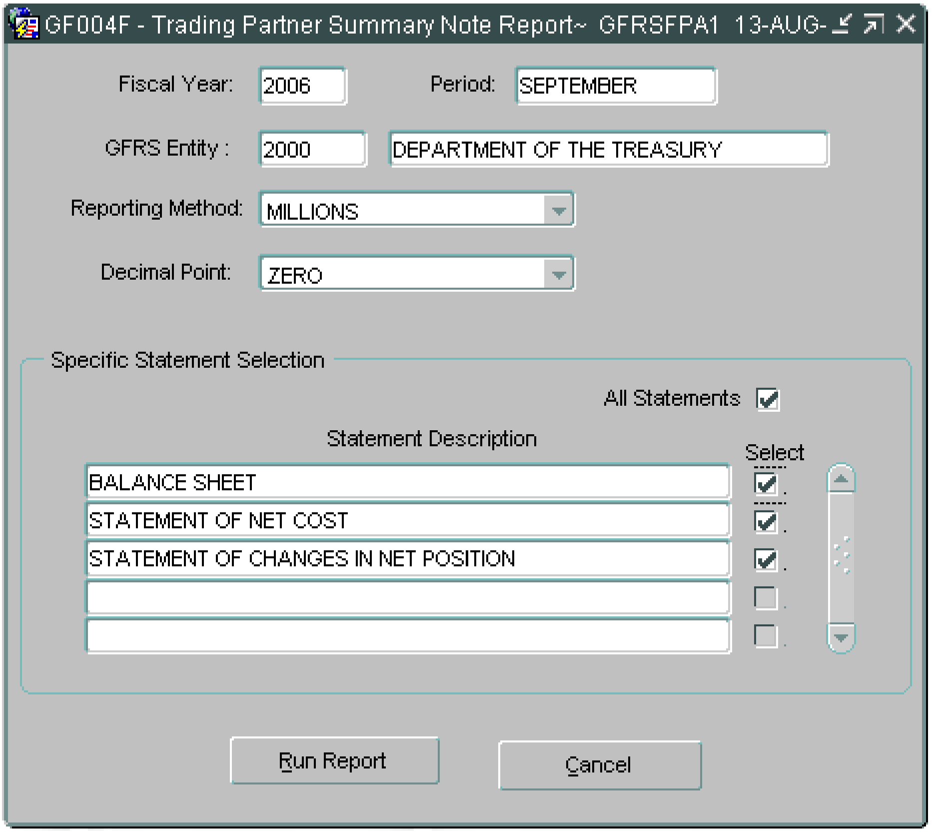
GF004F – Trading Partner Summary Note Report

Purpose: This report lists all Trading Partner allocations for all Closing Package lines for the selected statement, as reported in module GF004.

Open the form by entering “GF004F” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Trading Partner Summary Note Report (GF004F) with the mouse.



All Header fields must be entered, and at least one statement must be selected in order to run the report. User can select one or many statements. The All Statements checkbox will select all statements. Header fields can be changed by the user.



Click the Run Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER

Entity: 2000 - Department of the Treasury **Reported in:** MILLIONS **Decimal Point:** ZERO

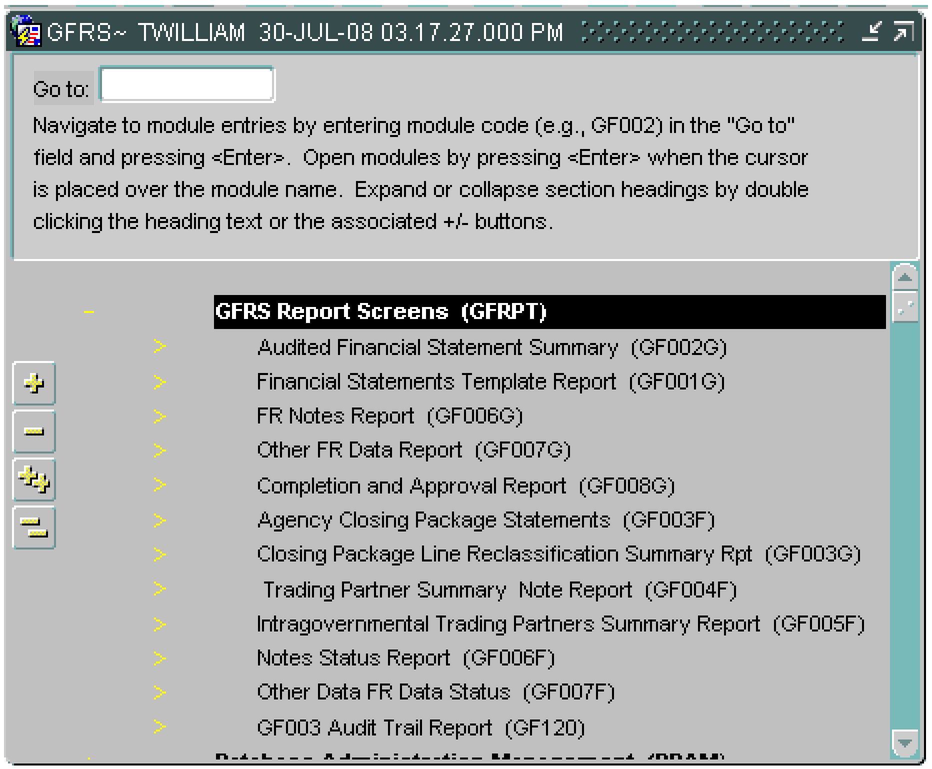
Agency FS	CP Line Description	Acct Type	NB	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER
BS	Accounts Receivable	A	D	483	626
			Variance:	0	0

TP	Trading Partner Name	FY 2006-SEPTEMBER	FY 2005-SEPTEMBER	FY 2005-SEPTEMBER Prev. Rpt.	FY 2005-SEPTEMBER Line item chgs.
1200	Department of Agriculture	14	12	12	0
1300	Department of Commerce	1	0	0	0
1400	Department of the Interior	55	80	80	0
1500	Department of Justice	1	3	3	0
1601	Department of Labor	1	1	1	0
1800	United States Postal Service	1	1	1	0
1900	Department of State	1	3	3	0
2800	Social Security Administration	3	3	3	0

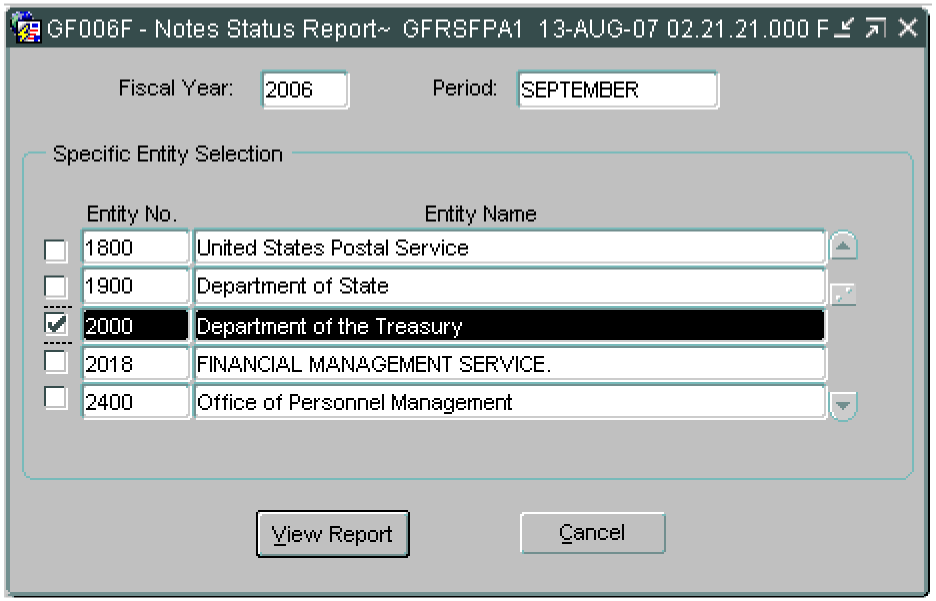
GF006F – Notes Status Report

Purpose: This report presents a list of FR Notes required by the entity to complete, and their respective status.

Open the form by entering “GF006F” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Notes Status Report (GF006F) with the mouse.



The Fiscal Year and Period will default to the current FY and Period; these fields are changeable by the user. A single Entity must be selected to run the report.



Click the View Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

The Message Retrieval Screen (WF003) will open and display all of the reports that the user has requests. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the report, press the View button; the report displays.

08/13/2007

U.S. Department of the Treasury/FMS
Governmentwide Financial Report System

Notes Status Report

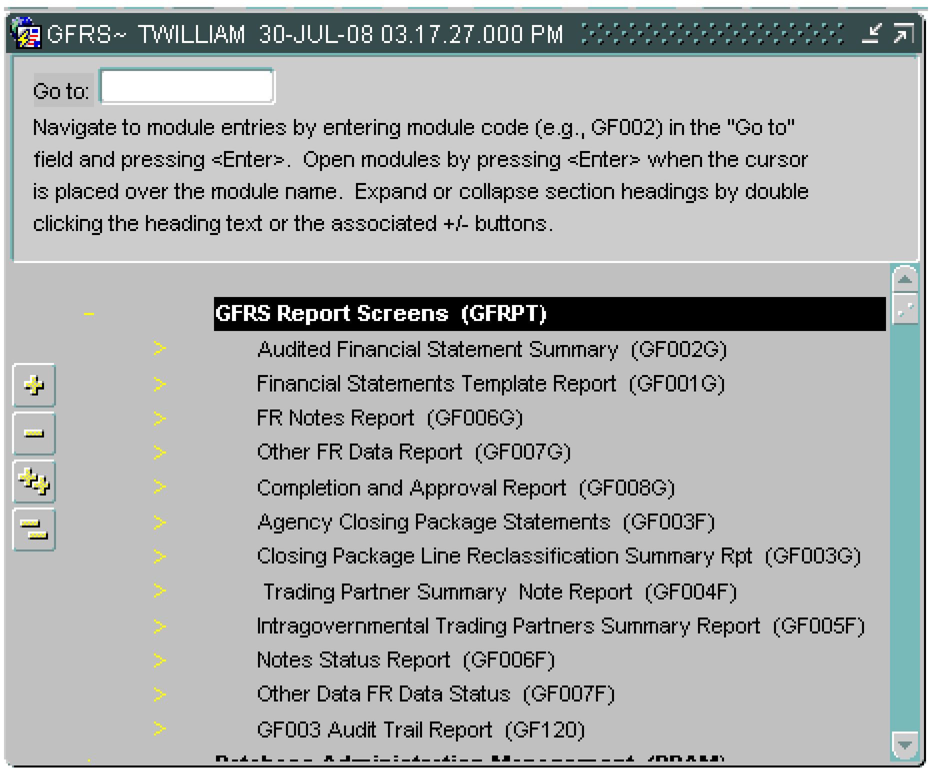
Entity: 2000-Department of the Treasury **Year:** 2006 SEPTEMBER

Number	Note Title	Status
01	Federal Reserve Earnings and Subsequent Events	SUBMITTED
02	Cash and Other Monetary Assets	SUBMITTED
03	Accounts and Taxes Receivable	SUBMITTED
04A	Direct Loans Receivable	SUBMITTED
04B	Loan Guarantees	SUBMITTED
05	Inventories and Related Property	SUBMITTED
06	Property, Plant, and Equipment	SUBMITTED
07	Securities and Investments	SUBMITTED
08	Other Assets	SUBMITTED
09	Accounts Payable	SUBMITTED
10A	Federal Debt Securities Held by the Public	SUBMITTED

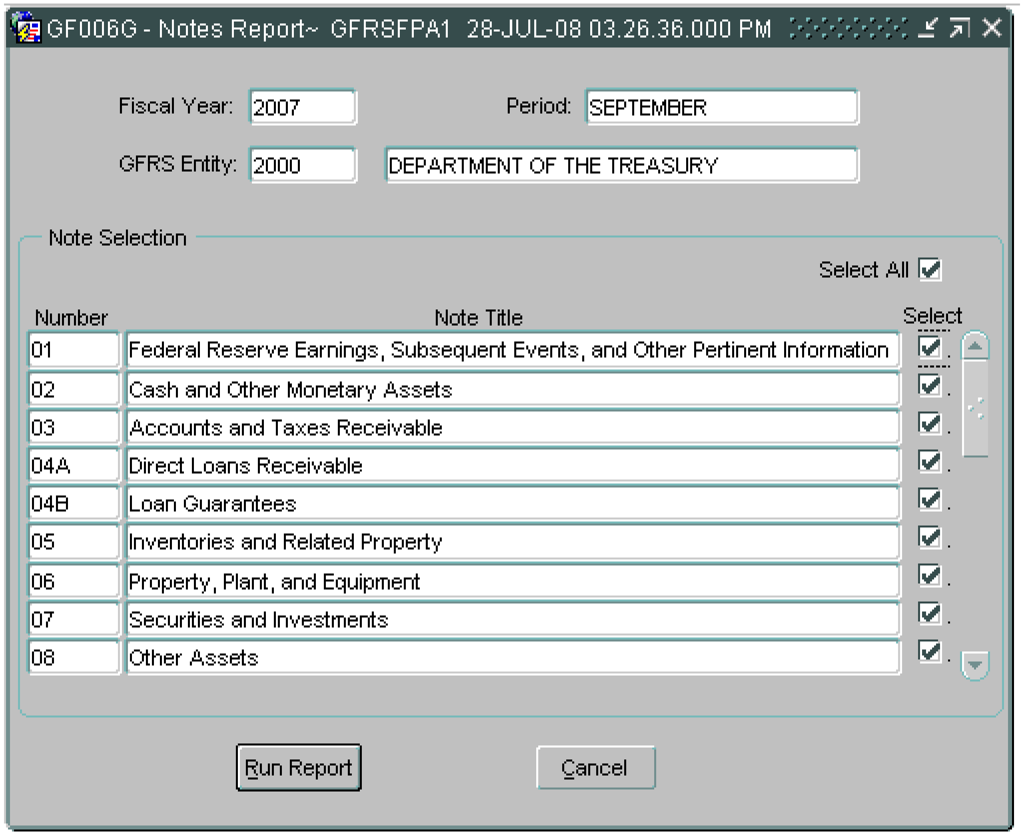
GF006G – FR Notes Report

Purpose: This report presents the data entered in the FR Notes in GF006. Only the data that has been started can appear in the GF006G module. If note status is “New” in GF006, that note will not appear in GF006G.

Open the form by entering “GF006G” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting FR Notes Report (GF006G) with the mouse.



The Fiscal Year and Period will default to the current FY and Period; these fields are changeable by the user. An entity and at least one note must be selected to run the report. The Select All checkbox will select all notes in the listing.



Click the View Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2007	Period: SEPTEMBER	
Entity: 2000	Department of the Treasury	Agency Notes:	Note 21 Collections and Disposition of Cust Rev	
Status: Complete				

Tab: Other Notes Info.

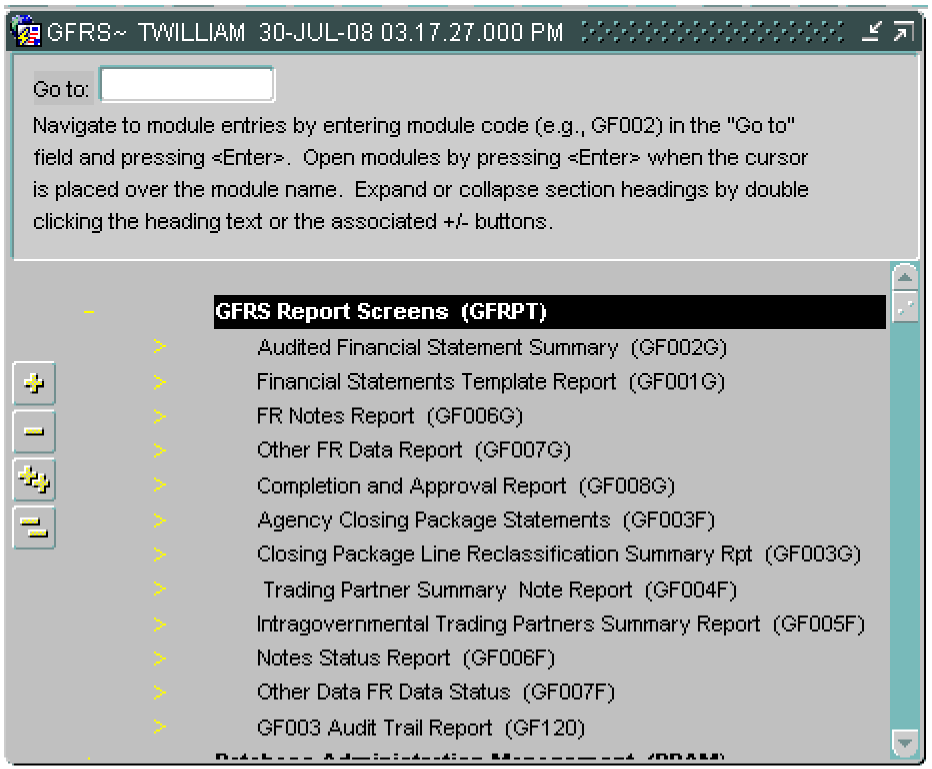
Section: A	Section Name: Federal Reserve Earnings	Rounding Method: Millions	Decimal: Zero

Line No	Line Description	2007 - SEPTEMBER	2006 - SEPTEMBER	Previously Rptd	Line Item Changes	Line Attributes	NB

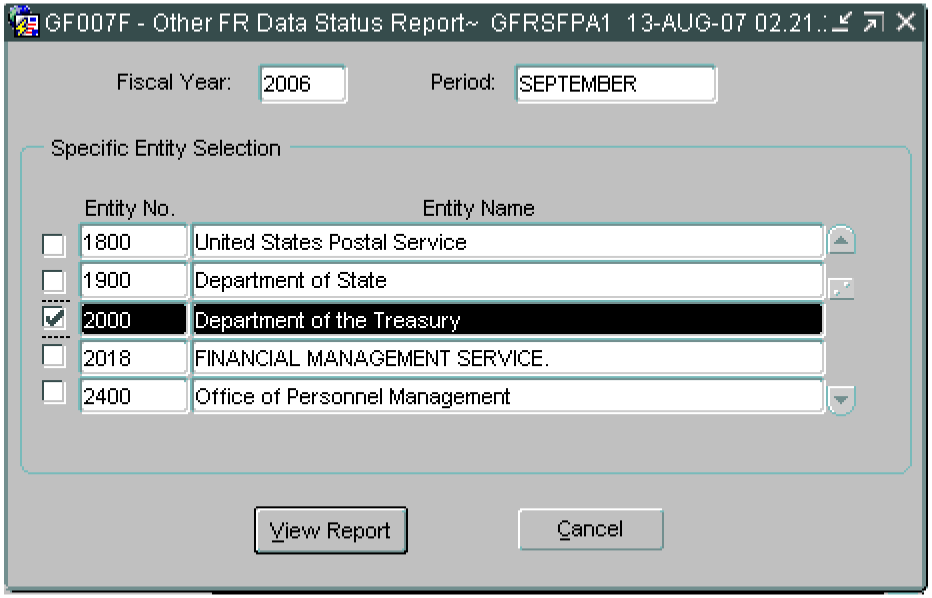
GF007F – Other Data Status Report

Purpose: This report presents a list of Other Data Notes required by the entity to complete, and their respective status.

Open the form by entering "GF007F" into the "Go to" field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Other Data Status Report (GF007F) with the mouse.



The Fiscal Year and Period will default to the current FY and Period; these fields are changeable by the user. A single Entity must be selected to run the report.



Click the View Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

The Message Retrieval Screen (WF003) will open and display all of the reports that the user has requests. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the report, press the View button; the report displays.

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U.S. Department of the Treasury/FMS
Governmentwide Financial Report System

Other FR Data Status Report

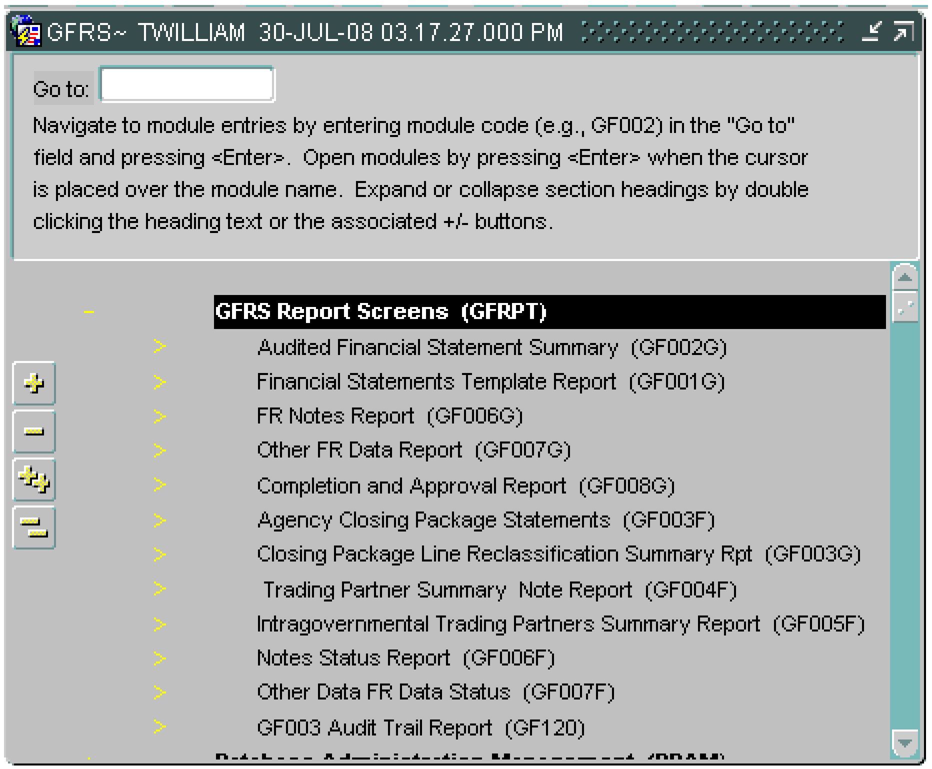
Entity: 2000-Department of the Treasury **Year:** 2006 SEPTEMBER

Number	Note Title	Status
01	Net Cost Statement:	SUBMITTED
02	Statement of Operations and Changes in Net Position	SUBMITTED
03	Taxes	SUBMITTED
04	Annual Revenues and Expenditures	SUBMITTED
10	Stewardship Investments	SUBMITTED
11	Deferred Maintenance	SUBMITTED
12	Unexpended Budget Authority	SUBMITTED
13	Tax Burden	SUBMITTED
14	Other information	SUBMITTED
16	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	SUBMITTED

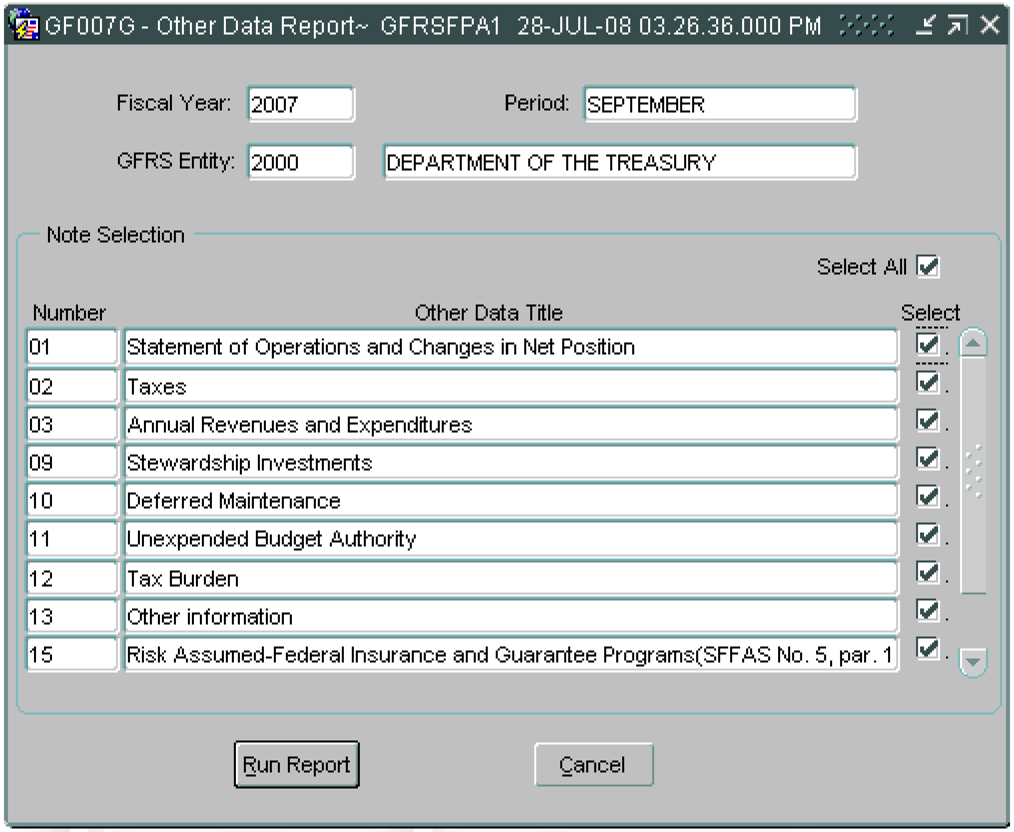
GF007G – Other FR Data Report

Purpose: This report presents the data entered in the Other FR Notes in GF007. Only the data that has been started can appear in the GF007G module. If other data status is "New" in GF007, that note will not appear in GF007G.

Open the form by entering "GF007G" into the "Go to" field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Other FR Data Report (GF007G) with the mouse.



The Fiscal Year and Period will default to the current FY and Period; these fields are changeable by the user. An entity and at least one note must be selected to run the report. The Select All checkbox will select all notes in the listing.



Click the View Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

To view the report, press the Message Retrieval button on the toolbar to display the

07/28/2008 15:32:12

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
GF007 - Other Data Report

Other Data: 01 Statement of Operations and Changes in Net Position
Fiscal Year: 2007 Period: SEPTEMBER
Entity: 2000 Department of the Treasury
Agency Notes: Treasury
Status: Complete

Tab: Other Data Info.

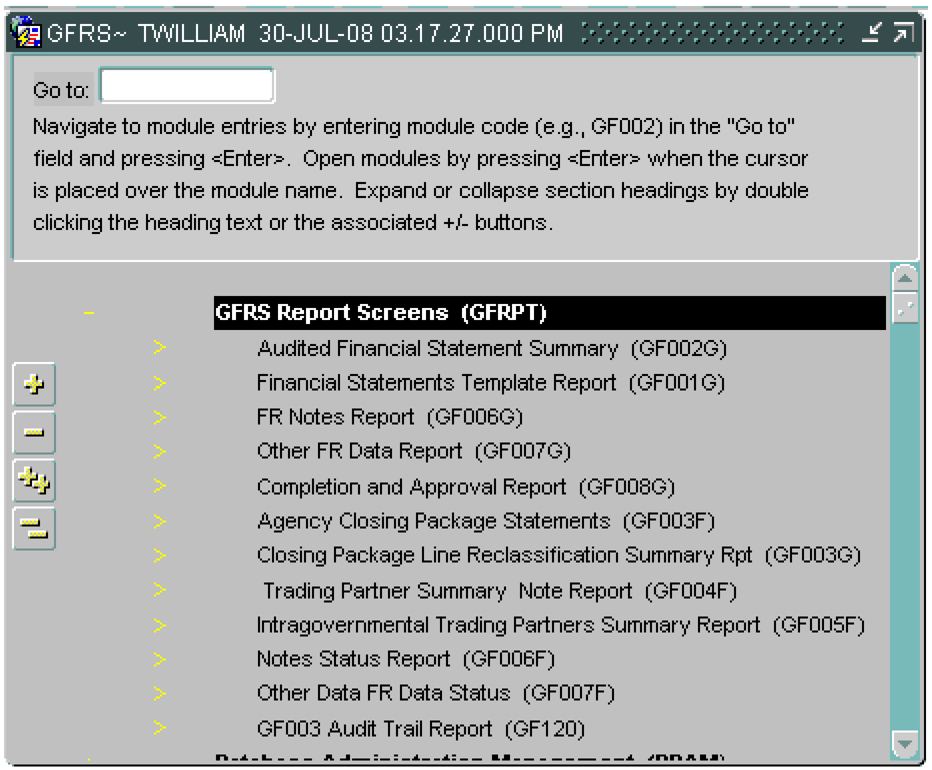
Section: A Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting. No Data: YES Rounding Method: Millions Decimal: Zero

Line No	Line Description	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	Line Attributes	NB
1						Dollars	Debit

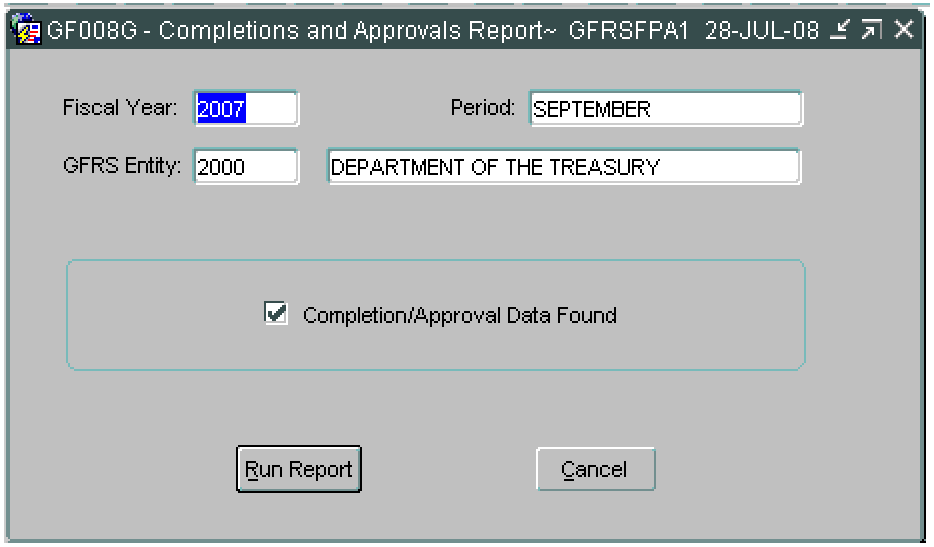
GF008G – Completion and Approval Report

Purpose: This report displays the status of approval by each role and by each module in GF008 at the time that the report is run.

Open the form by entering "GF008G" into the "Go to" field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Completion and Approval Report (GF008G) with the mouse.



The Fiscal Year and Period will default to the current FY and Period; these fields are changeable by the user. An entity must be selected and the Completion/Approval Data Found checkbox must be automatically checked in order to run the report.



Click the View Report button.

A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.

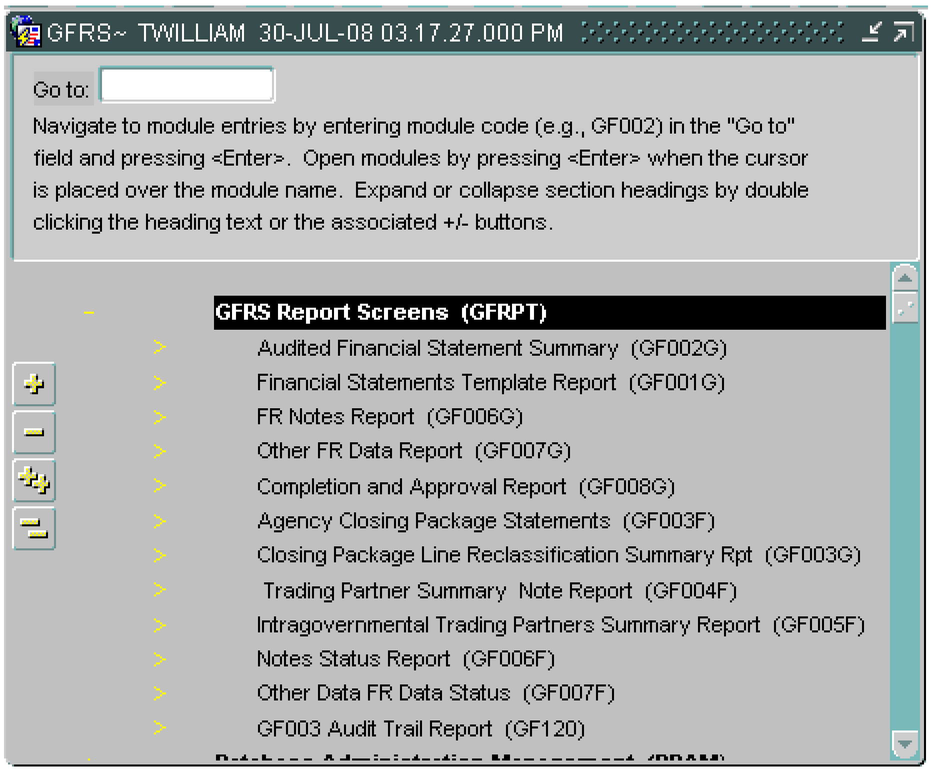
To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

The Message Retrieval Screen (WF003) will open and display all of the reports that the user has requests. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the report, press the View button; the report displays.

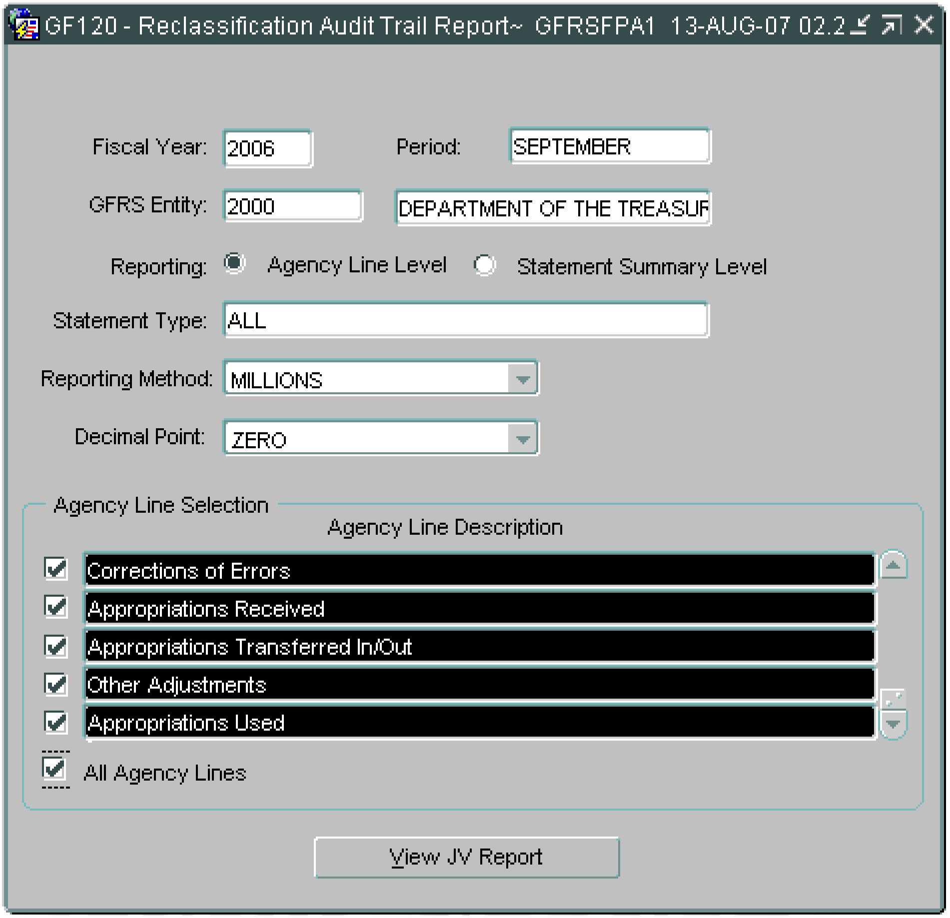
GF120 – GF003 Audit Trial Report

Purpose: The report displays all JV transactions created when an agency line is reclassified to a Closing Package line item. All modifications made while reclassifying a line are recorded by the system. The report can be run on an Agency Line Level for a single or multiple lines. The Agency Line Level report can be viewed for only the most recent JV transaction for the selected line/s or for all JV transactions for the selected line/s. The report can also be run on a Summary Statement Level. All reports can be viewed for a single agency statement or for all agency statements.

Open the form by entering “GF120” into the “Go to” field and pressing <enter> twice. The form can also be opened by double-clicking on the GFRS Report Screens (GFRPT) and selecting Audit Trial Report (GF120) with the mouse.

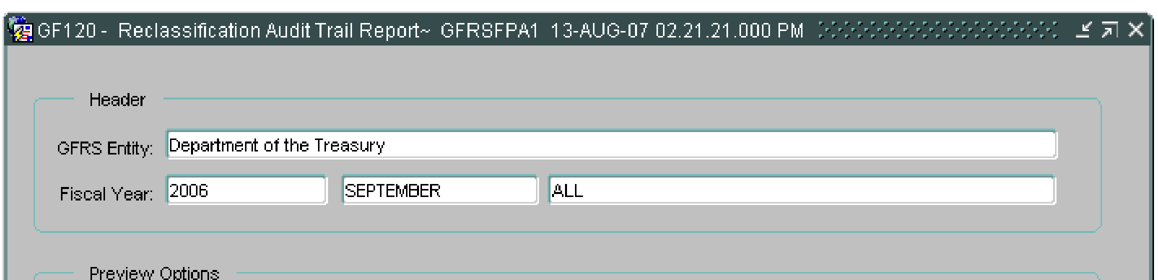


All header fields must be entered in order to run the report. These fields can be changed by the user. A Statement Type must be selected in order to run the report. At least one



Click the View JV Report button.

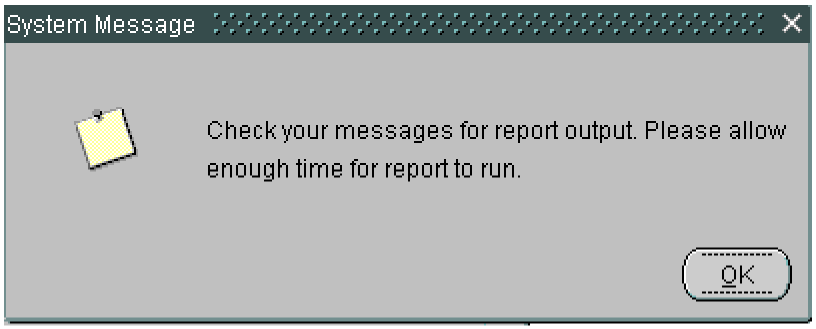
If Agency Line Level was selected as the Reporting type, the Preview Options screen will appear. The user has the choice to run the report for just the most recent JVs or for All the JV's History.



If the selected Reporting type is Statement Summary Level, the Preview Options screen will not display; the confirmation message will display instead.

Click Submit

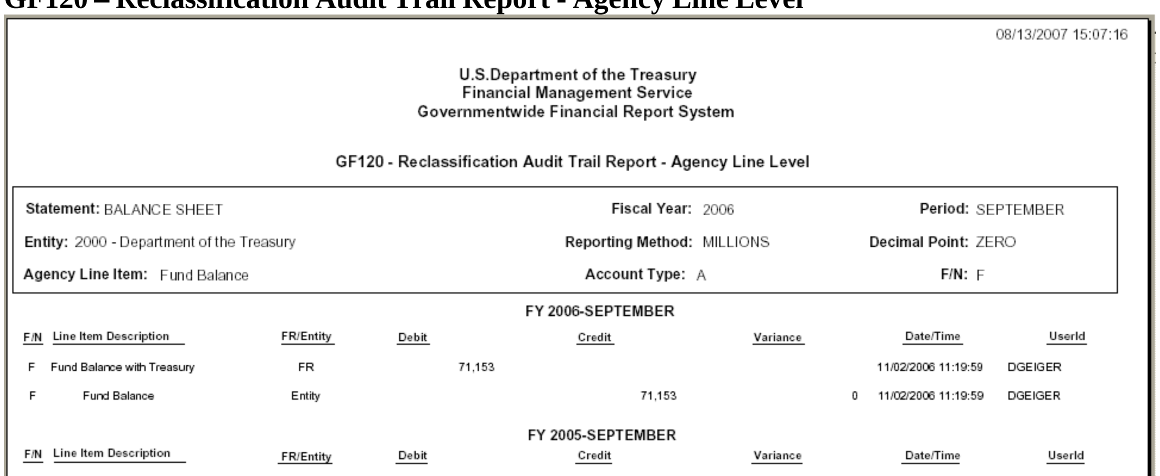
A confirmation message will display confirming that the report has been run and prompting the user to retrieve the report. Click the OK button to close the message.



To view the report, press the Message Retrieval button on the toolbar to display the reports in the queue.

The Message Retrieval Screen (WF003) will open and display all of the reports that the user has requests. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the report, press the View button; the report displays.

GF120 – Reclassification Audit Trail Report - Agency Line Level



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U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF120 - Reclassification Audit Trail Report - Agency Line Level

Statement: BALANCE SHEET | **Fiscal Year:** 2006 | **Period:** SEPTEMBER

Entity: 2000 - Department of the Treasury | **Reporting Method:** MILLIONS | **Decimal Point:** ZERO

Agency Line Item: Fund Balance | **Account Type:** A | **F/N:** F

FY 2006-SEPTEMBER

F/N	Line Item Description	FR/Entity	Debit	Credit	Variance	Date/Time	UserId
F	Fund Balance with Treasury	FR	71,153			11/02/2006 11:19:59	DGEIGER
F	Fund Balance	Entity		71,153	0	11/02/2006 11:19:59	DGEIGER

FY 2005-SEPTEMBER

F/N	Line Item Description	FR/Entity	Debit	Credit	Variance	Date/Time	UserId

GF120 – Reclassification Audit Trail Report - Statement Summary Level

08/13/2007 15:17:43

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF120 - Reclassification Audit Trail Report - Statement Summary Level

Statement: BALANCE SHEET **Fiscal Year:** 2006 **Period:** SEPTEMBER

Entity: 2000 - Department of the Treasury **Reporting Method** MILLIONS **Decimal Point:** ZERO

Debit/(Credit)

F/N	Agency Line Item	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
F	Fund Balance	(71,153)	F	Fund Balance with Treasury	71,153	0	2006	11/02/2006 11:19:59	DGEIGER
F	Fund Balance	(66,334)	F	Fund Balance with Treasury	66,334	0	2005	11/02/2006 11:19:59	DGEIGER
F	Loans and Interest Receivable	(245,206)	F	Interest Receivable	1,971	0	2006	11/02/2006 11:20:59	DGEIGER
			F	Loans Receivable	243,235				
F	Loans and Interest Receivable	(228,491)	F	Interest Receivable	1,463	0	2005	11/02/2006 11:20:59	DGEIGER
			F	Loans Receivable	227,028				
F	Advances to the Black Lung Trust Fund	(9,632)	F	Loans Receivable	9,632	0	2006	11/02/2006 15:10:06	DGEIGER
F	Advances to the Black Lung Trust Fund	(9,186)	F	Loans Receivable	9,186	0	2005	11/02/2006 15:10:06	DGEIGER
F	Due From the General Fund	(8,540,195)	F	Other Assets (without reciprocals)	8,540,195	0	2006	11/02/2006 15:10:41	DGEIGER
F	Due From the General Fund	(7,978,081)	F	Other Assets (without reciprocals)	7,978,081	0	2005	11/02/2006 15:10:41	DGEIGER
F	Accounts Receivable and	(483)	F	Accounts Receivable	483	0	2006	11/03/2006	DGEIGER

Module GF001: Financial Statement Template Module

1.1 Module Overview

This module allows verifying agencies to build templates for their financial statements which will later be reclassified to the Closing Package Financial Statements. These statements are listed below:

Balance Sheet

Statement of Net Cost

Income Statement

Statement of Changes in Net Position

Statement of Custodial Activity

Verifying agencies will use this module to crosswalk the audited financial statements line item descriptions to the USSGL accounts and to identify the attributes for each line item.

1.2 Detail Line Feature List

Line Field Name	Functional Description	Attributes	Setting Options
Description	The description field is a text field used to describe the agency financial statement line items	1. Description is a required field for lines with all account types except type “T” for title lines. 2. For “T” account types, the user has the option of entering a description or leaving the field blank. 3. The maximum length is 240 characters. User must include spacing and indentations when entering the line description.	Description will accept any value or combination of values.

Line Field Name	Functional Description	Attributes	Setting Options
Account Type	Account type defines each financial line in terms of its classification in the financial statement template. Users should select an account type that best describes the line item on the financial statement template.	1. Account Type is a required field. 2. Account types are selected by the user through a list of values (LOV) or manually by entering the value. 3. The type of financial statement selected in the STMT (Financial Statement) field determines what account types will be displayed in the account type lookup. 4. When an account type is selected, the related normal balance is also selected and automatically populated into the balance field. 5. The account type selection determines if the "SGL" and /or the "CALC" push buttons are active or inactive. • When account type "C" is selected, the "CALC" push button is active so calculations can be created for the related line. • The selection of any	The GFRS system administrator is responsible for creating the account types that are associated with each financial statement. If there are questions concerning the account types available to the FPA in the LOV, please contact your FRD representative immediately.

Line Field Name	Functional Description	Attributes	Setting Options
Normal Balance	Normal balance is the regular balance of a line item and is either debit or credit. Normal balance is used in later modules to translate manually entered values to appropriate stored balances.	1. The Normal balance field does not accept any data entry. Normal balance is mandatory attribute driven by account type. When an account type is selected, the corresponding Normal Balance is automatically populated into the Normal Balance field. 2. Normal balance is a required field except when the account type is set to "C" or "T."	There are three possible settings for the Normal balance field: C = Credit Balance Normal D = Debit Balance Normal N = No Balance Normal

F/N	Federal /Non Federal "F/N" (Federal/ Non-Federal) defines a template as having intergovernmental balances or not.	1. The F/N indicator defines each line item as if it related to Federal (F), not related to Federal (N) or related to both (B).	2. F/N is a required field

The LOV for the field has three possible selections:

F = Federal

N = Non-Federal

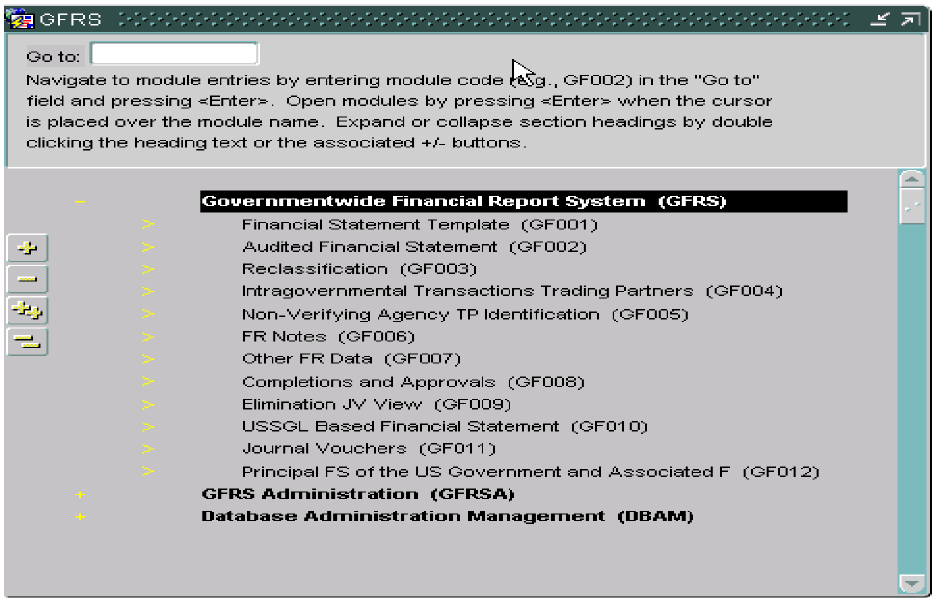
B = Both Federal and Non-Federal

Line Field Name	Functional Description	Attributes	Setting Options
Current Period Display Sign	Current period display sign is an attribute for each line that defines how the current period amount for the line should be displayed on all reports generated from the system.	1. Display sign is a required field except for lines with an account type of "T" & "C." 2. The default setting for display sign is "+" but the selection can be either "+" or "-."	The lookup for the Display Sign field are: + Positive - Negative
Prior Period Display Sign	Prior period display sign is an attribute for each line that defines how the prior period amount for the line should be displayed on all reports generated from the system.	1. Display sign is a required field except for lines with an account type of "T" & "C." 2. The default setting for display sign is "+" but either "+" or "-."	The lookup for the Display Sign field are: + Positive - Negative

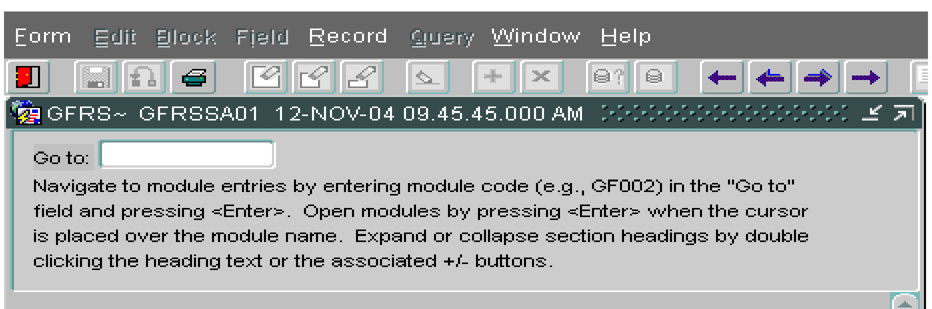
1.3 Opening GF001

A module is an independent branch of the system available to users based on their role type.

Double-click on the GFRS (Governmentwide Financial Report System) menu to expand the menu and display the modules from which the user can select.

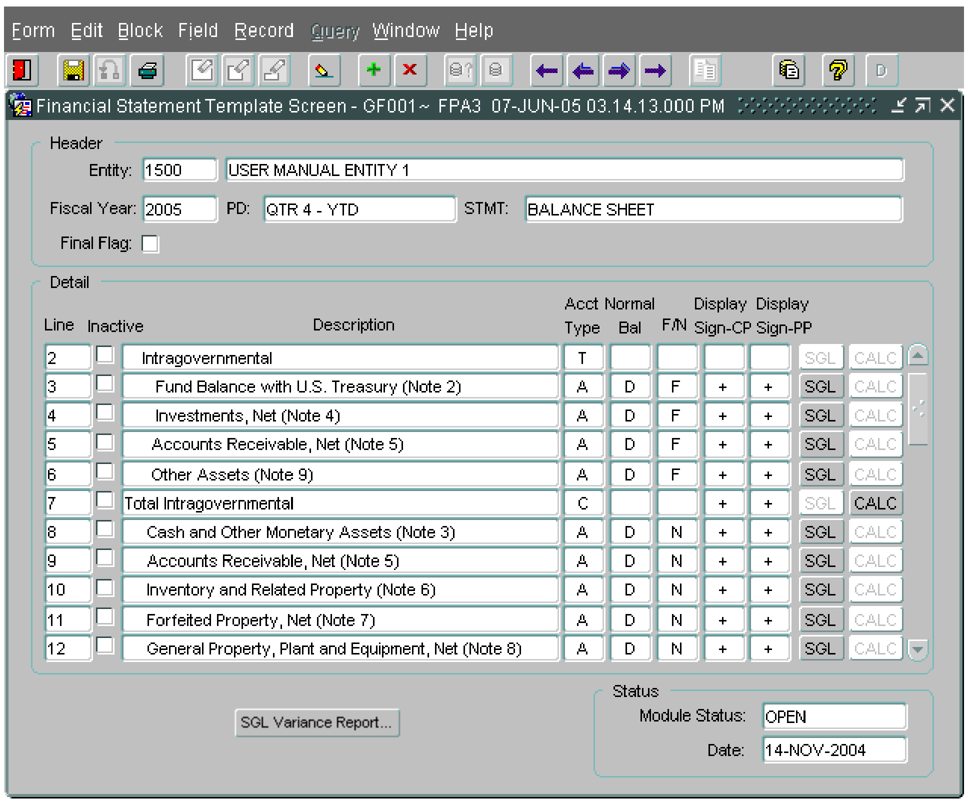


1. Double-click on the Financial Statement Template Module (GF001). The user can also type 'GF001' in the 'Go To:' field and hit the ENTER key twice.



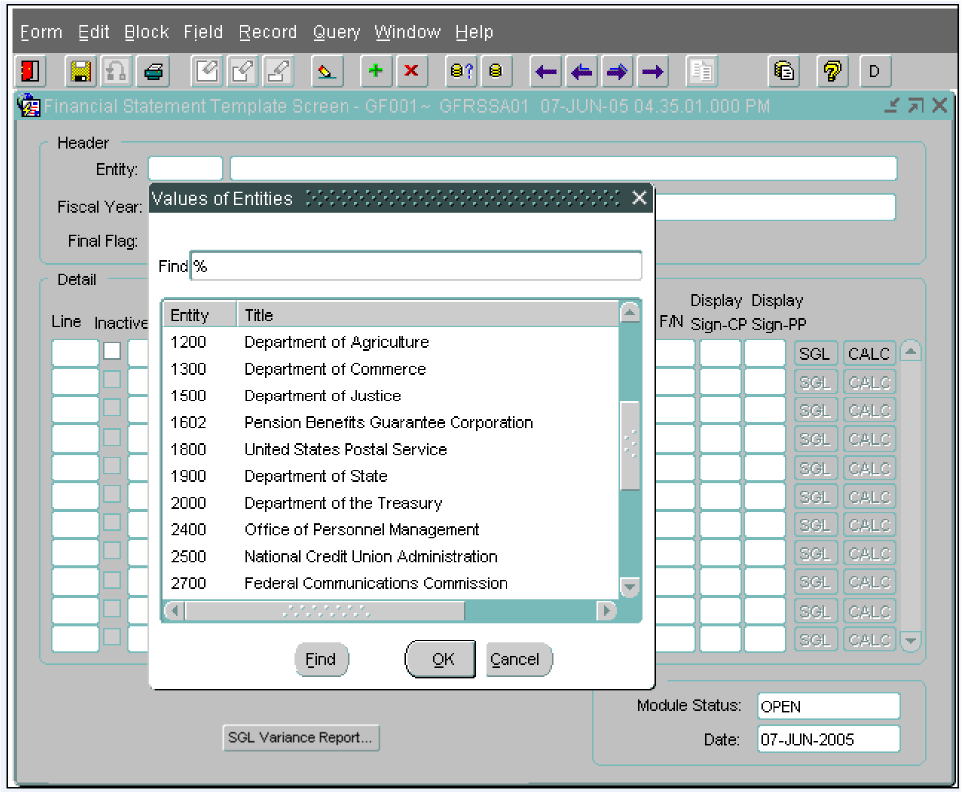
1.4 Retrieving a Financial Statement Template

1. Upon entry into the module, the system will retrieve any statements that have already been created in the system for the entity(s) to which the user has access. Data will be populated in the form. The user will have access to all entities to which the System Administrator has granted him access.



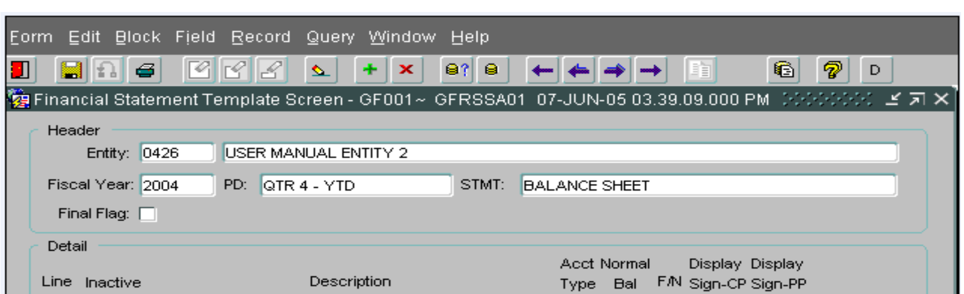
2. To retrieve an existing financial statement, place the cursor in the STMT field and use the up and down arrows on the keyboard to scroll through the existing statements for that entity. If the user needs to see the templates for a different entity, click the ENTER QUERY button in the toolbar, double-click in the Entity field, select the entity from the LOV, and then click the EXECUTE QUERY button in the toolbar. Use the up and down arrows in the STMT field to find the correct template.

3. To create a new financial statement template, place the cursor on the entity field and press



5. Press the TAB key from the ENTITY field and the cursor will move to the Fiscal Year field. The values displayed in the Fiscal Year and PD fields are defined by the System Administrator. These values cannot be changed by the user.

6. Press the TAB key to move the cursor from the Fiscal Year field to the STMT field. Select one of the financial statements from the STMT field using the LOV. The user will be able select a financial statement based on the statements required for that entity as defined by the System Administrator.

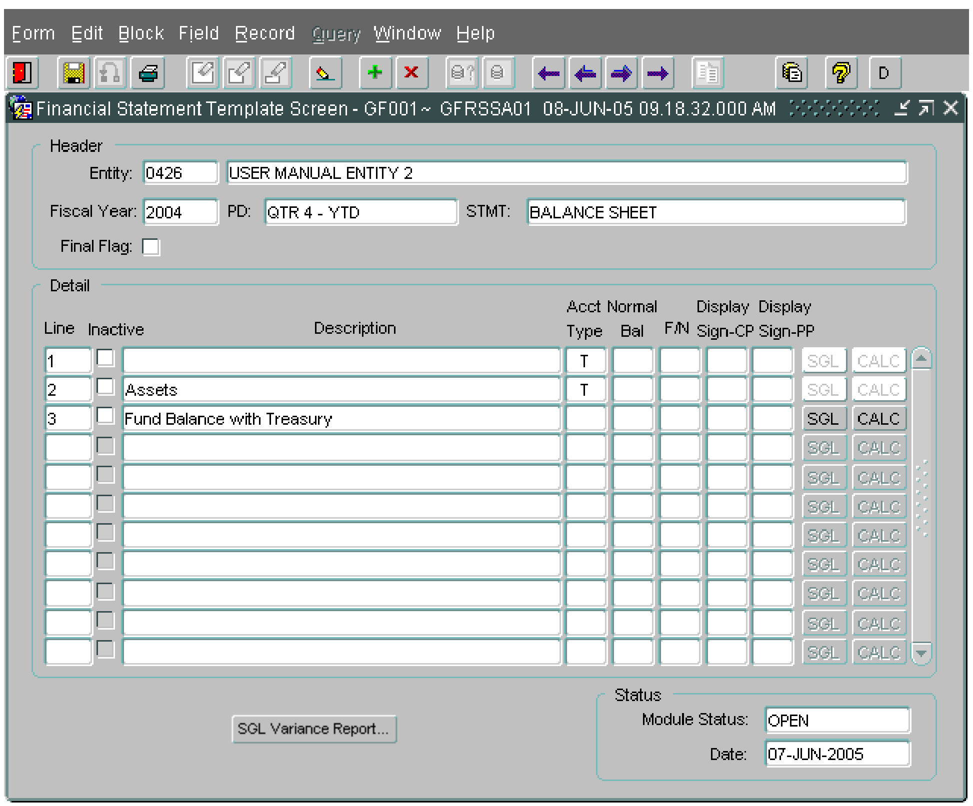


7. Press the TAB key after a financial statement selection has been made. The cursor will move to the FINAL FLAG field. The statement cannot be finalized at this time because no line items have been created. Hit the tab key to navigate to the first line of the statement.

1.5 Creating a Line item with Attributes

1. To create the first line item description on a statement, click on the line field or press the tab key twice from the statement field and the system will automatically populate the LINE field with line number. Line numbers are unique, sequential, system-generated numbers that order the lines of the financial template for display purposes.

2. Enter a financial statement line description. The description field can be left blank by using an account type of "T" (Title). A blank line will not require any data input in GF002. Line descriptions must be manually indented for display purposes. Refer to section 1.2 for a description of account types.



3. Tab from the Description field to the Account type field and double click on the field or use (Ctrl

enabled. For all other account type selections, the SGL button will be enabled and the CALC button disabled.

5. Once the Account Type has been selected from the LOV, both the account type and normal balance will be populated with the selected values. Normal Balance is assigned to the account type by the FRD administrator and has three value possible settings:

    "D" (Normal Debit Balance)

    "C" (Normal Credit Balance)

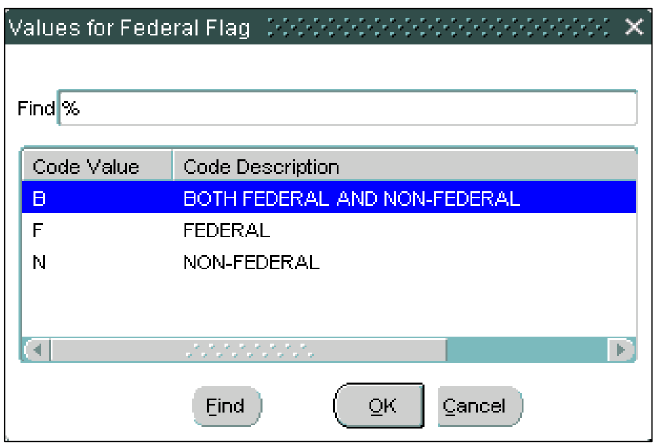
    "N" (No Normal Balance)

6. Press the TAB key or use the mouse to navigate to the Federal/Non-Federal attribute field. From the LOV, select an F/N attribute for the template line item. The three possible selections are:

    "F" (Federal, associated with intra-governmental balances & trading partners)

    "N" (Non-Federal, not associated with intra-governmental balances and trading partners)

    "B" (Both, Both Federal and Non-Federal amounts)



6. Press the TAB key to navigate to the Display Sign – CP field. The "Display Sign – CP field" tells the system how the amount should be displayed on REPORTS ONLY for the current period. The display sign has no effect on the way the amounts are displayed in later modules. The DISPLAY SIGN defaults to '+'. The user has the option to display the amount as a credit by changing the display sign to '-'. To change the display sign, double-click on the field to display the list of values and select the appropriate sign.

7. Press the TAB key again to navigate to the Display – Sign PP (Display sign – prior period).

user's work when the user creates a new line item and moves to the next line item. The user must save any work done within the same line before exiting the system.

1.6 Creating a USSGL Crosswalk for a Financial Statement

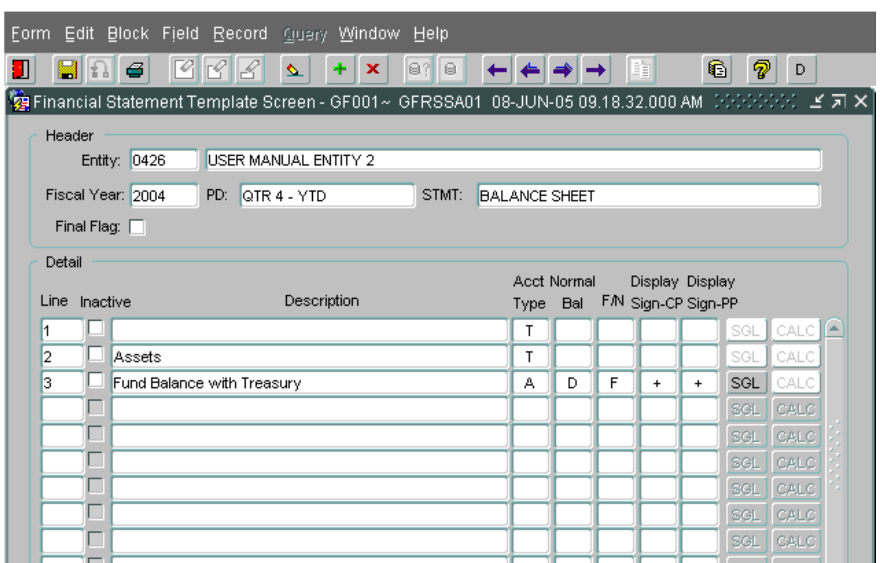
Financial statement lines with specific account types must be linked to USSGL accounts by using the SGL Account Mapping Screen. The selection of USSGL accounts for each template line translates the agency financial statement information into standardized USSGL format for reporting of FACTS I ATB data.

USSGL accounts are required for all line items with account types other than "T", "V", and "C."

Selection of SGL attributes is based on the SGL reference table created in FACTS I, which automatically interfaces with GFRS. All possible SGL attribute combinations are based on this table.

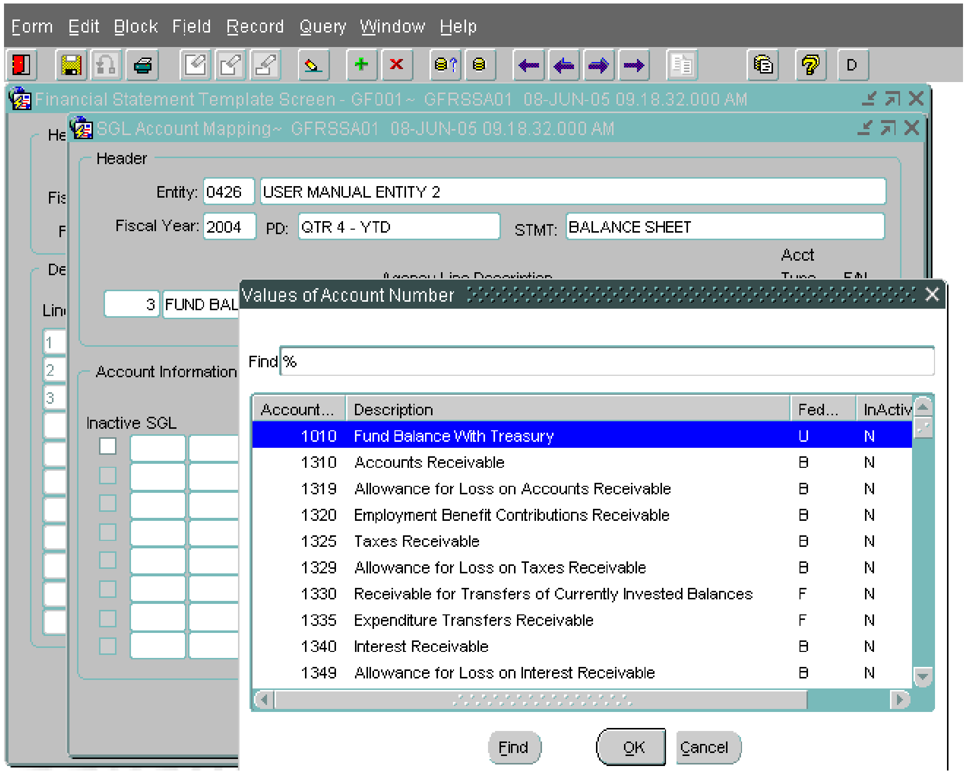
For Federal Standard General Ledger (SGL) accounts, the Trading Partner field will default to ALL. For Non-Federal SGL accounts, the Trading Partner field will default to NONE. When applicable, all Budget Sub-Function (BSF) and Adjusted Trial Balances Code (ATB CODE) fields will default to ALL. The user has the option to double-click and select a specific Trading Partner, BSF code, or ATB CODE from the list of values when applicable.

1. Press the SGL button on the main GF001 form to open the SGL Account Mapping screen.



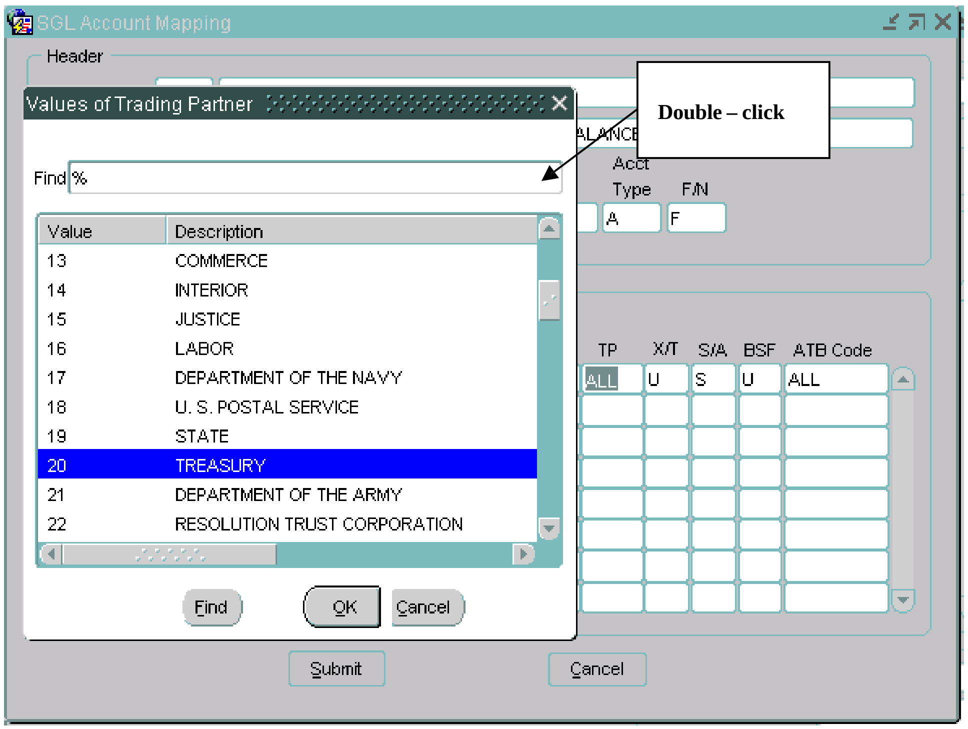
2. To select an SGL account, double-click (or press CTRL + L) on the SGL field to open the list of values. SGL accounts can also be selected by manually entering the SGL account number into the SGL field.

   When "F" (Federal) is selected for the F/N attribute of the line item, the SGL LOV is populated with SGL accounts with F/N attributes of "U" (Undefined), "F" (Federal) and "B" (both Federal and Non-Federal).
   When "N" (Non-Federal) is selected for the F/N attribute of the line item, the SGL LOV is populated with SGL accounts with F/N attributes of "U" (Undefined), "N" (Non-Federal) and "B" (both Federal and Non-Federal).
   When "B" (Both Federal and Non-Federal) is selected for the F/N attribute of the line item, the LOV will be populated with SGL accounts with federal flags of "B" (Both Federal and Non-Federal, "N" (Non-Federal), "U" (Undefined) and "F" (Federal).



5. Any attribute that is BLANK requires user input. The user must assign an attribute before assigning another SGL account.

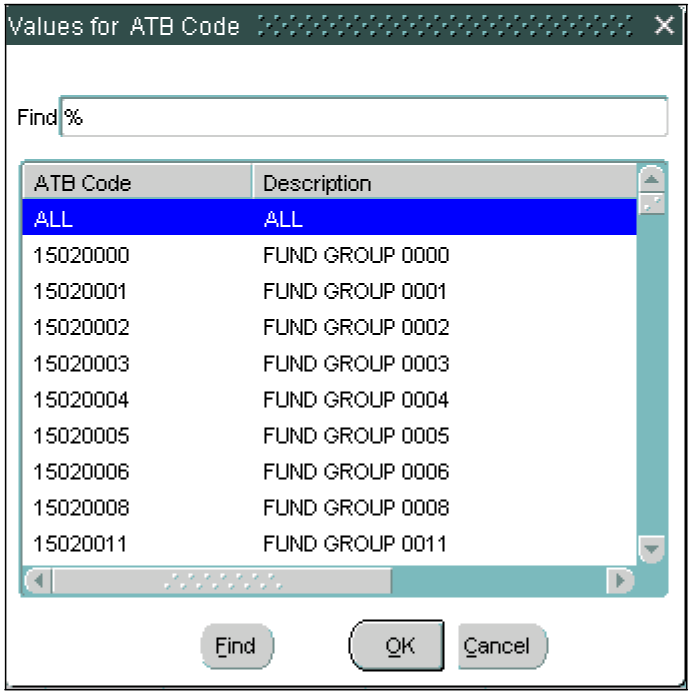
6. To change an attribute from ALL (default value) to a specific attribute, the user should double-click on the field to retrieve the list of values. In the example below, the user is changing the Trading Partner from ALL to Entity 20.



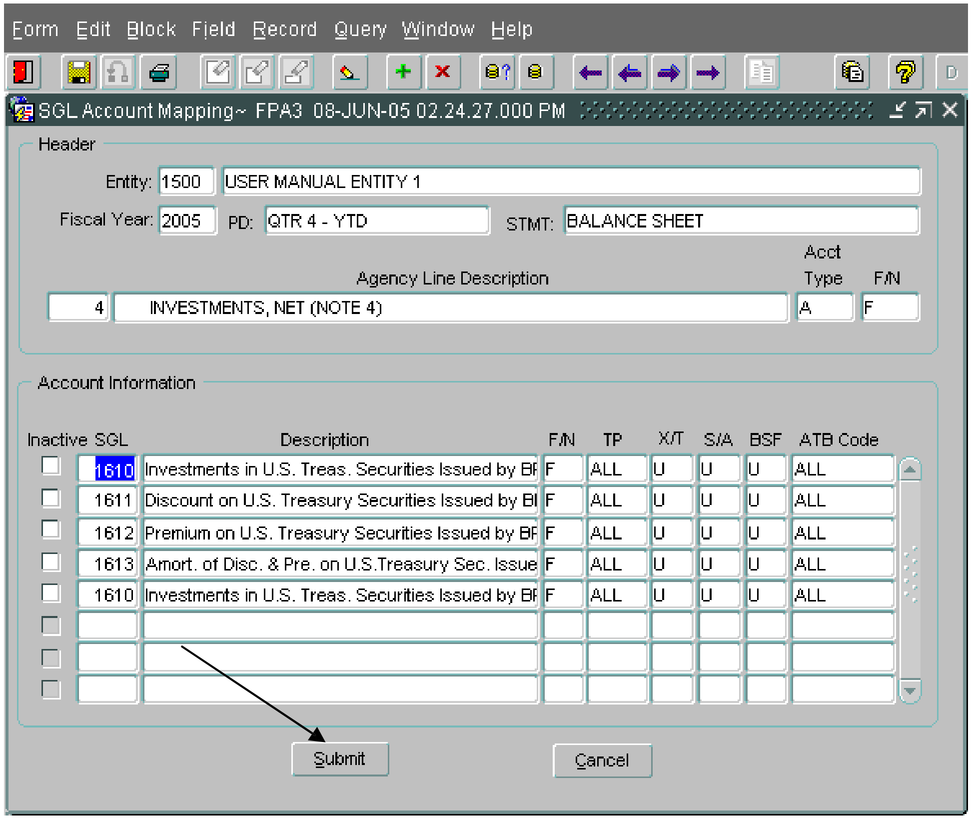
7. Values for the Exchange/Non Exchange Revenue field (X/T field) can be selected from the X/T LOV for an SGL account. The X/T LOV has three sections “X” (Exchange Revenue), “T” (Non-Exchange Revenue) and “U” (Undefined).

8. The S/A attribute will default to the attribute assigned in the SGL table. In some cases, the user may need to assign a specific attribute. One of the three values in the lookup must be selected “A” (Non-Custodial), “S” (Custodial) and “U” (Undefined).

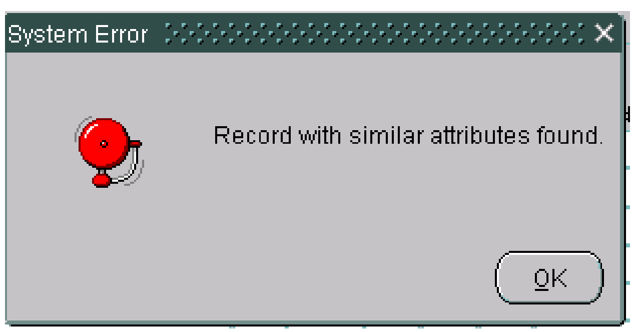
An example of an ATB LOV is shown below:



11. Once the user has assigned all relevant USSGL accounts and attributes, press the "Submit" push button to save the changes and close the SGL mapping screen. The system will validate that there are no duplicate records and that all necessary attributes have been assigned. If the user does receive an error, he must return to the SGL assignment screen, delete the duplicate record (or assign the missing attribute) and hit SUBMIT again.



An example of a duplicate record error is shown below:

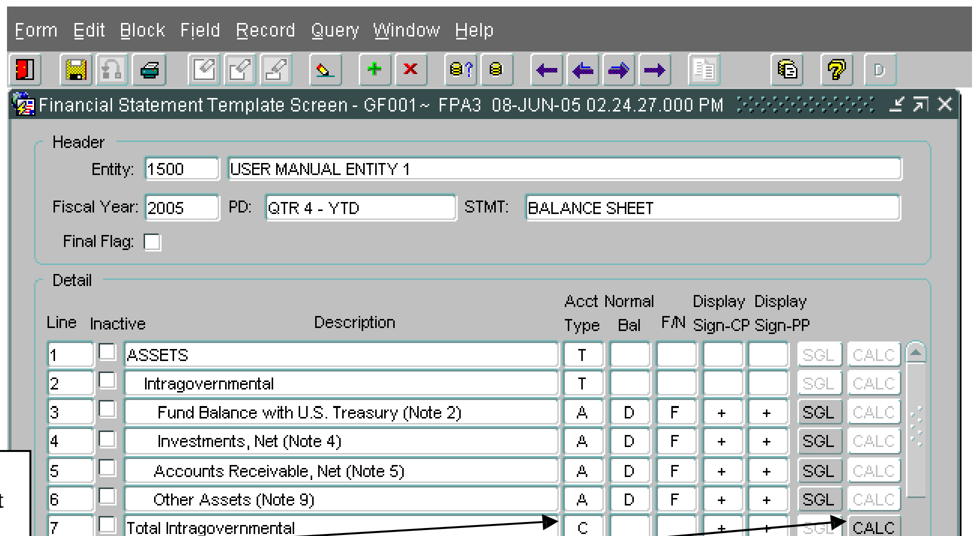


1.7 Defining a Calculation

Calculation lines can be included in a financial statement template to add and/or subtract financial line items and create totals or subtotals in the financial statement. Selection of “C” (calculation) as an account type designates the line to perform a calculation. By pressing the “CALC” push button, the calculation screen is displayed. Financial statement lines that are to be included in the calculations are selected from the LOV and entered as a line in the calculation.

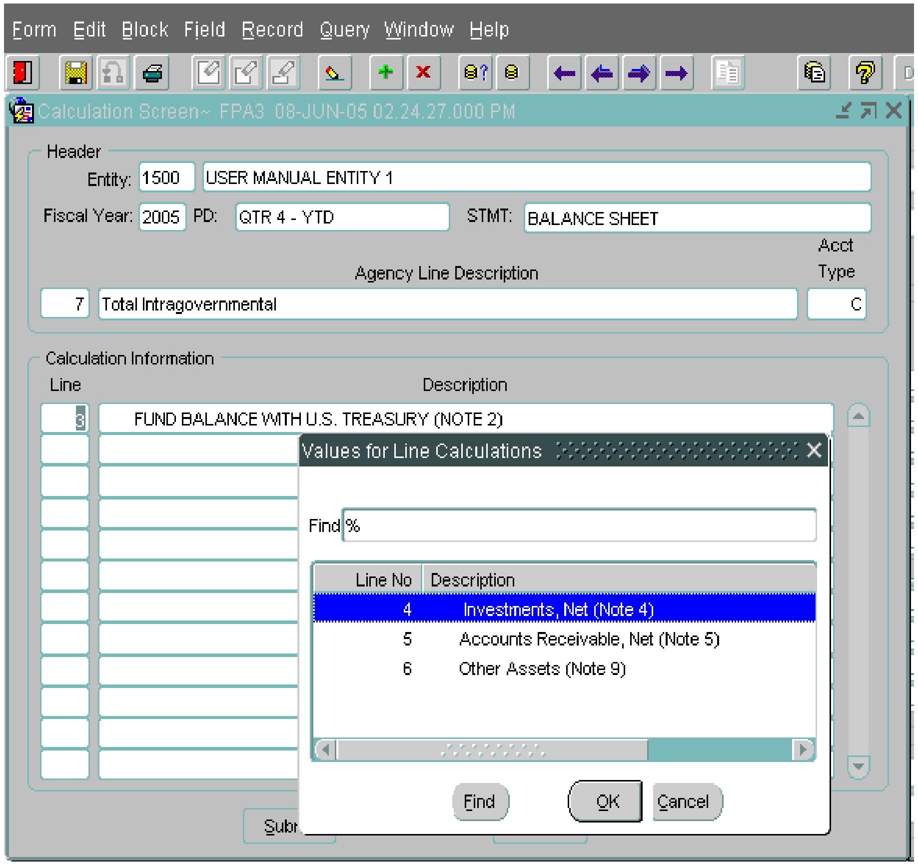
Calculations are performed using normal balance as the operation.

(Debits = Addition, Credits = Subtraction)

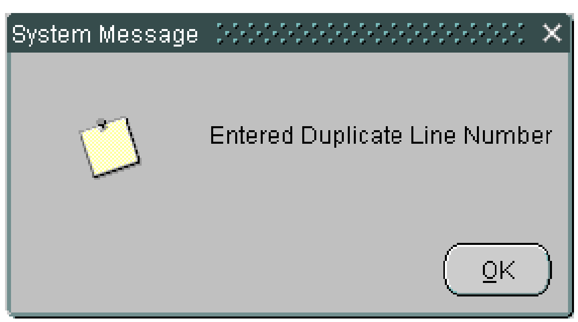


Select “C” for the account type and press the “CALC” button to set up the calculation.

1. Double-click on the Line field in the calculation screen to display the LOV. The LOV will display all of the template lines that can be included in the calculation. Select the line to be included in the calculation and press “OK.” Lines must be selected one at a time.



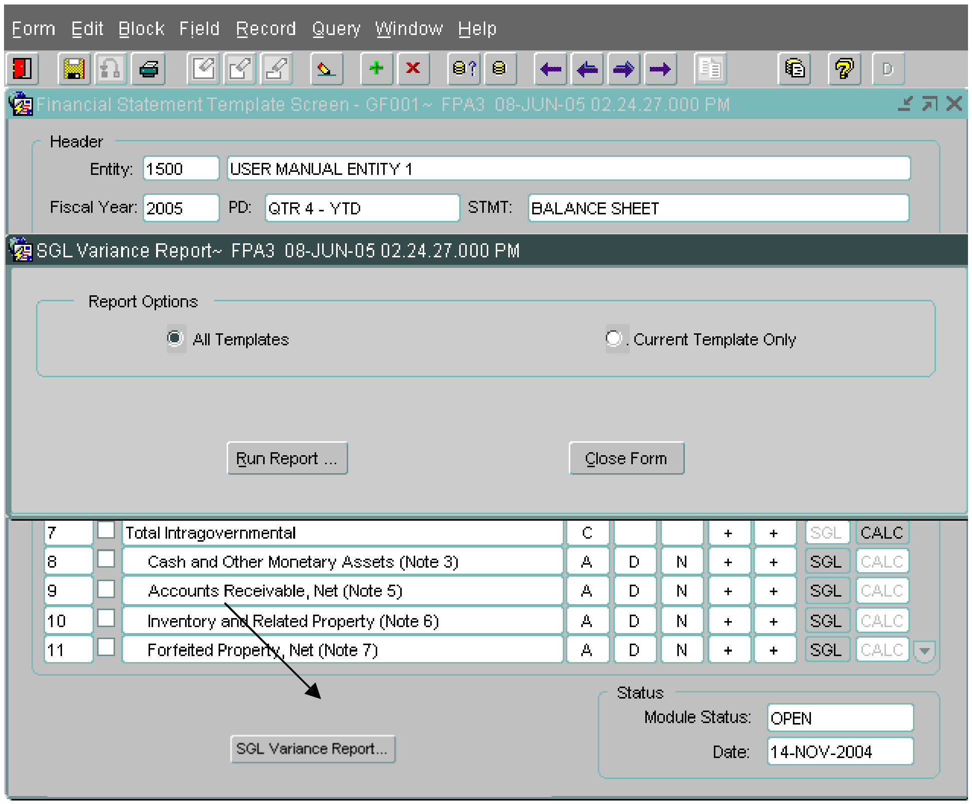
2. The system will only allow the users to select one line at a time. If a user selects a line multiple times for inclusion in the calculation in the calculation, the user will receive the error message displayed below when clicking the SUBMIT button:



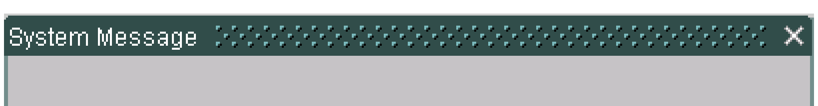
1.8 SGL Variance Report

The SGL variance report displays all of the SGL accounts and related attributes that have been used in the agency's financial statement templates, as well as a list of SGL accounts and attributes that were not used (but were available to the user).

1. On the GF001 Financial Statement Screen, press the "SGL Variance Report" button to run the report. The user must decide if the report will be run for ALL template SGLs or the current template only. Choose the correct radio button and click "Run Report."

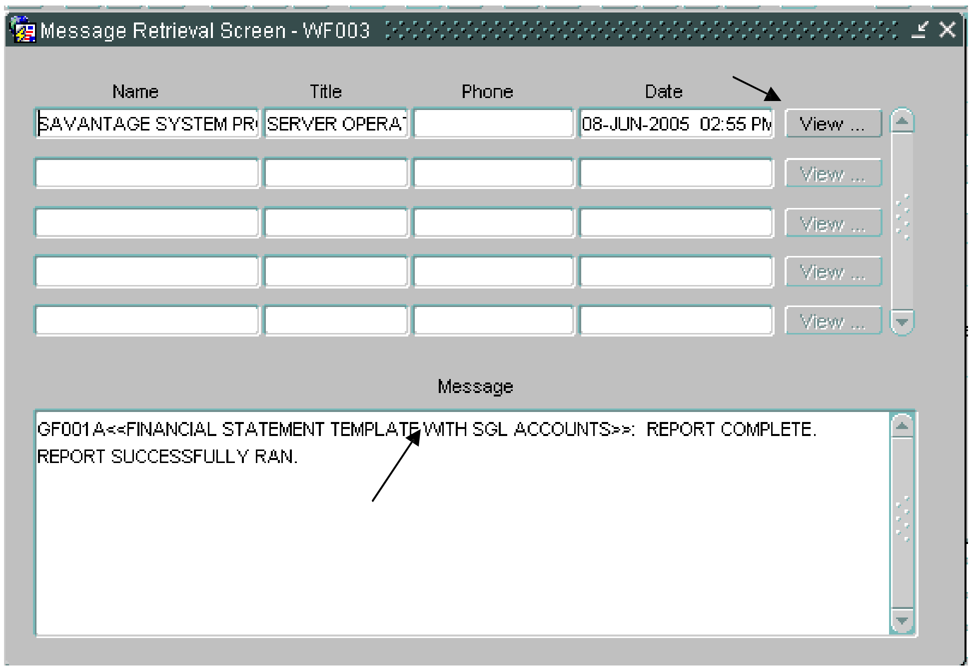


2. The system will display a message telling the user to check messages for report output. Click "OK" to close the message.



3. To view the report, click on the Message Retrieval icon in the tool bar .

4. The message retrieval screen will be displayed. Click on the VIEW button next to the report to be viewed. The most recent report will always appear at the top of the list. Each report has a date and time stamp for easy retrieval.



5. The SGL Variance report is displayed below in preview mode. To print the report, press the print button on the toolbar . To save the report to the user's local computer, press the SAVE icon on the toolbar .

6. The user can either print the report by clicking on the PRINT icon , or can save the report to a local computer by clicking on the SAVE icon .

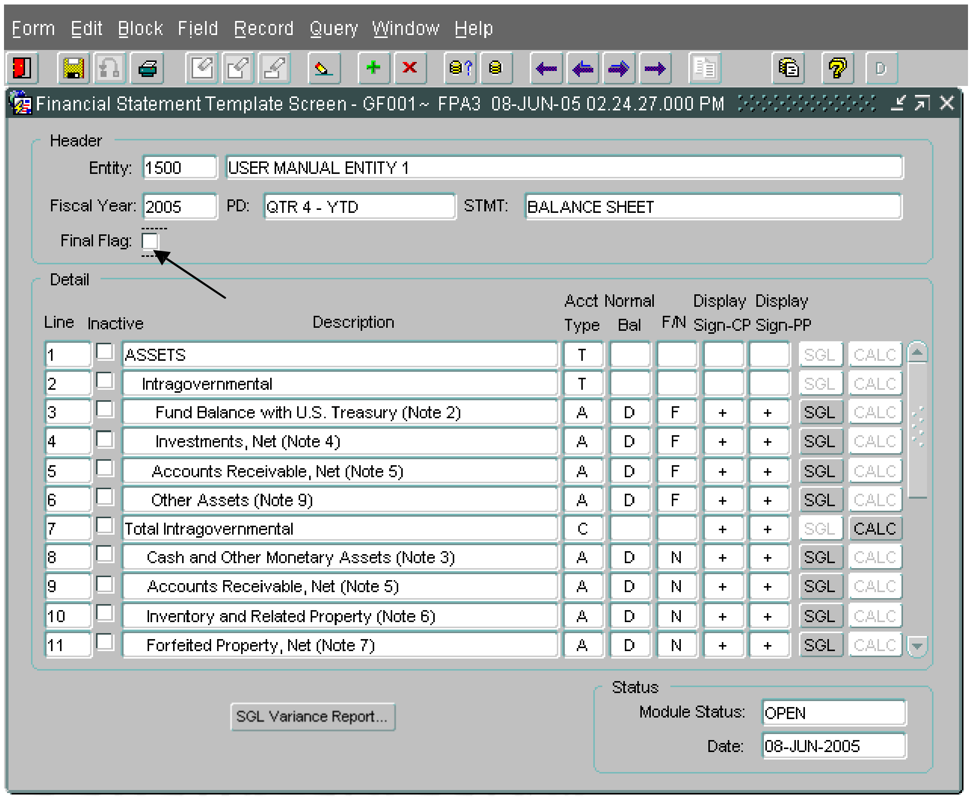
1.9 Flagging a Financial Statement Final

When the user has entered all lines on a financial statement in GF001, the Final Flag field must be checked for that statement to proceed to GF002: Audited Agency Financial Statement module. Checking the Final Flag field changes the status of the template from “Open” to “Approved.” When a template status is approved, the template can no longer be modified in the GF001 screen as long as the final flag remains checked. Only approved financial statement templates in the GF001 screen are available in the GF002 screen (Audited Financial Statements).

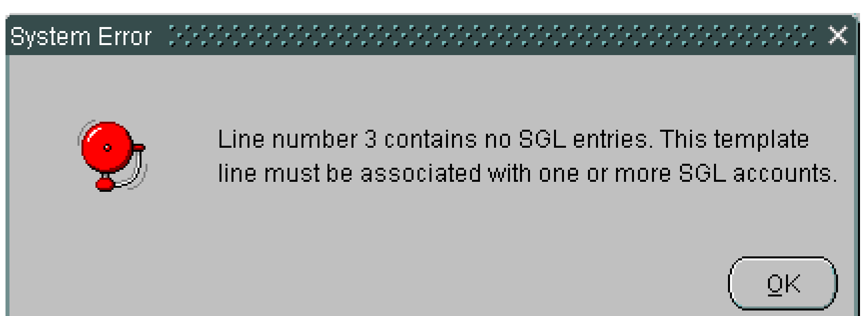
When the user attempts to flag a statement final, the system will perform several validations that may prevent the user from completing the task. Those validations are:

- All active lines that require SGL accounts must have at least one active SGL account assigned to the line.
- All Calculation lines must have at least one line assigned to the calculation.
- All lines with account types other than “T” must have line descriptions.
- All line attributes must be defined.

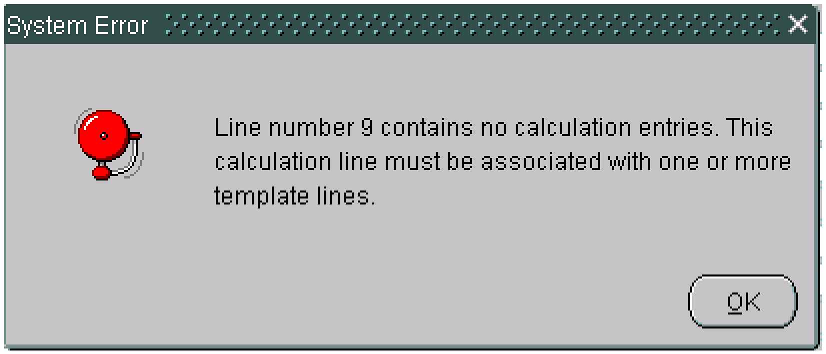
If all validations pass, the user can activate the final flag by clicking on the box.



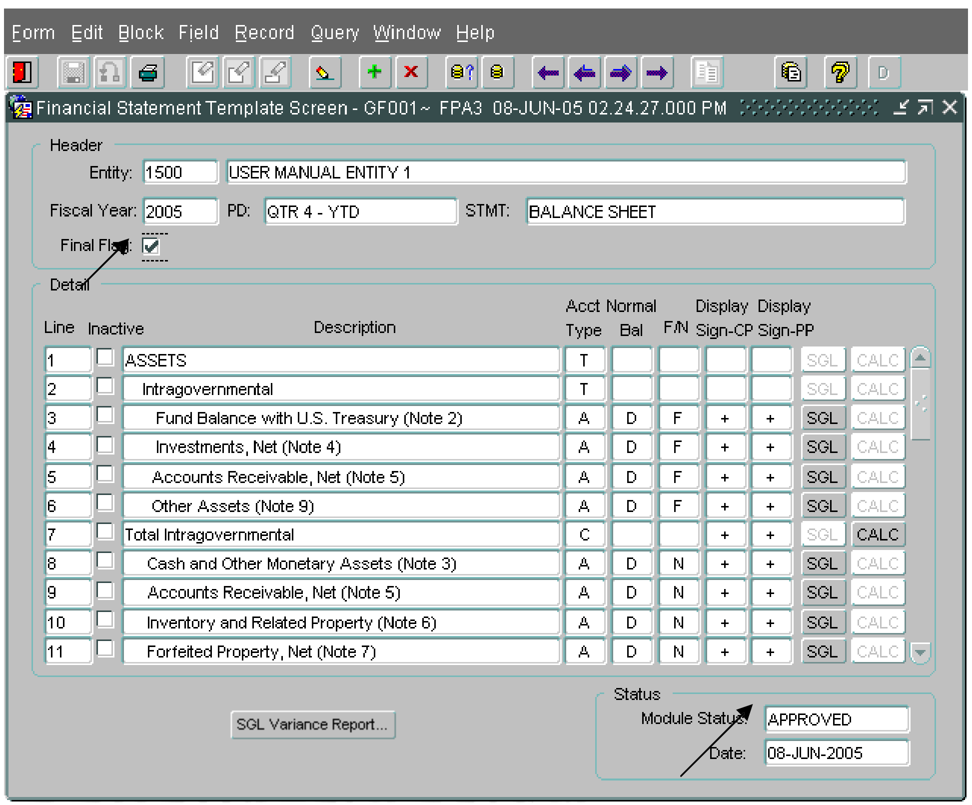
1. If the statement contains a line item with missing SGL accounts, the user will receive the message below. The user must click OK and return to the line stated in the error message to assign SGL accounts as appropriate.



2. If the statement contains a line item with a missing calculation, the user will receive the error message below. The user must click OK and return to the line stated in the error message to assign line items to the calculation as appropriate.



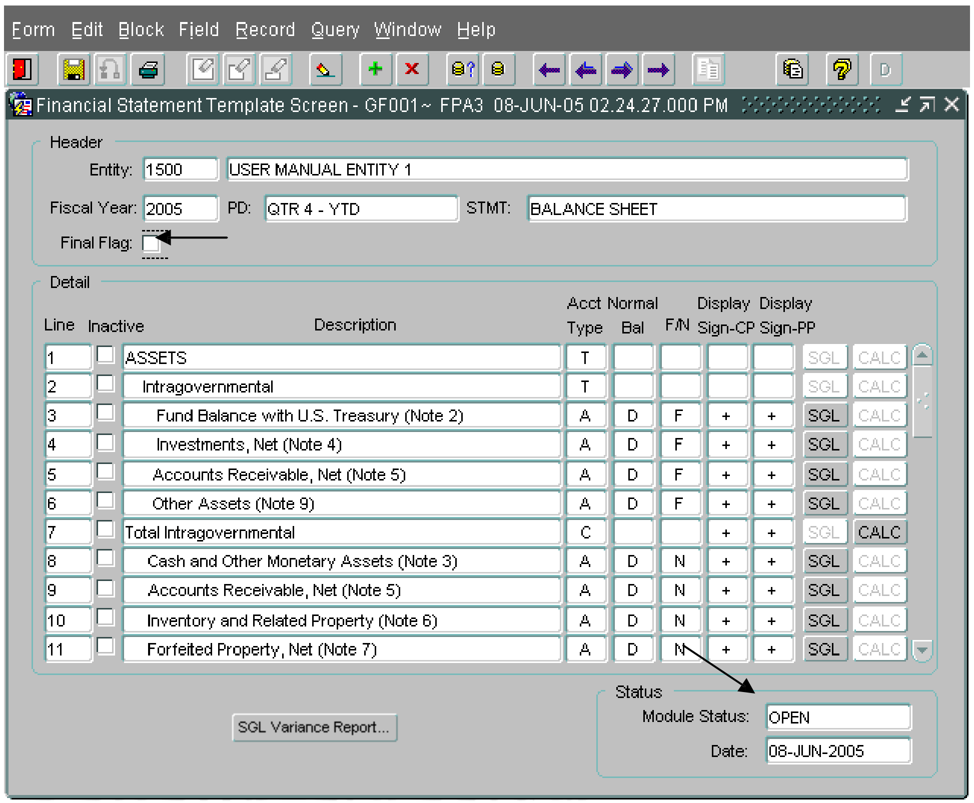
3. Once the template passes all validations, the final flag will be checked and the module status field displays a status of "Approved." The user can then access the statement in GF002.

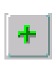


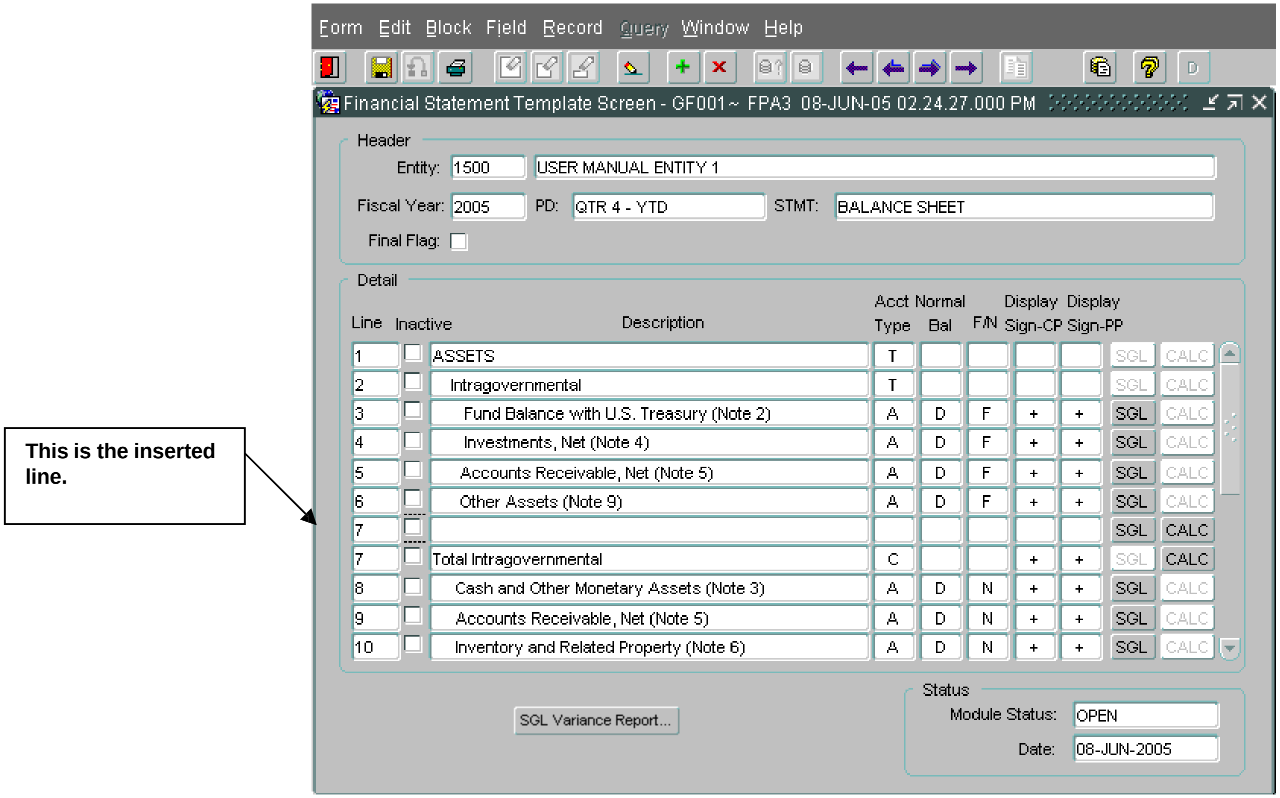
1.10 Inserting a new Line in a Template

New lines can be inserted into existing statements. Verify that the final flag is not checked (no changes can be made to the template if the final flag is checked).

1. If necessary, un-check the final flag check box to change the template status from “APPROVED” (un-modifiable) to “OPEN” (modifiable).



1. Place the cursor (by using the tab key or mouse-click) on the line directly above the row to be inserted.
2. Click the INSERT  button on the toolbar to insert the line. A new line will be created with a system generated line number. The line will be inserted directly under the line where the cursor is located at the time the insert button is pressed. The example below shows a line inserted below the Other Assets (Note 9) line. Note: the line numbering will not update until the new line is saved to the database by the user.



3. Tab into the description field and enter a description for the line (description is not required if the account type “T” ((Title)) is selected).

4. Tab into the Account type field and double-click to display the LOV. Select one of the account types from the LOV.

5. Tab into the F/N field and select a value.

6. Tab into the current period display sign CP field and change the value if necessary.

7. Tab to the prior period display sign field.

8. **<u>Before entering the SGL mapping screen press the save button on the tool bar to save the changes.</u> The save button must be pressed to re-order the line numbers of the financial template.**

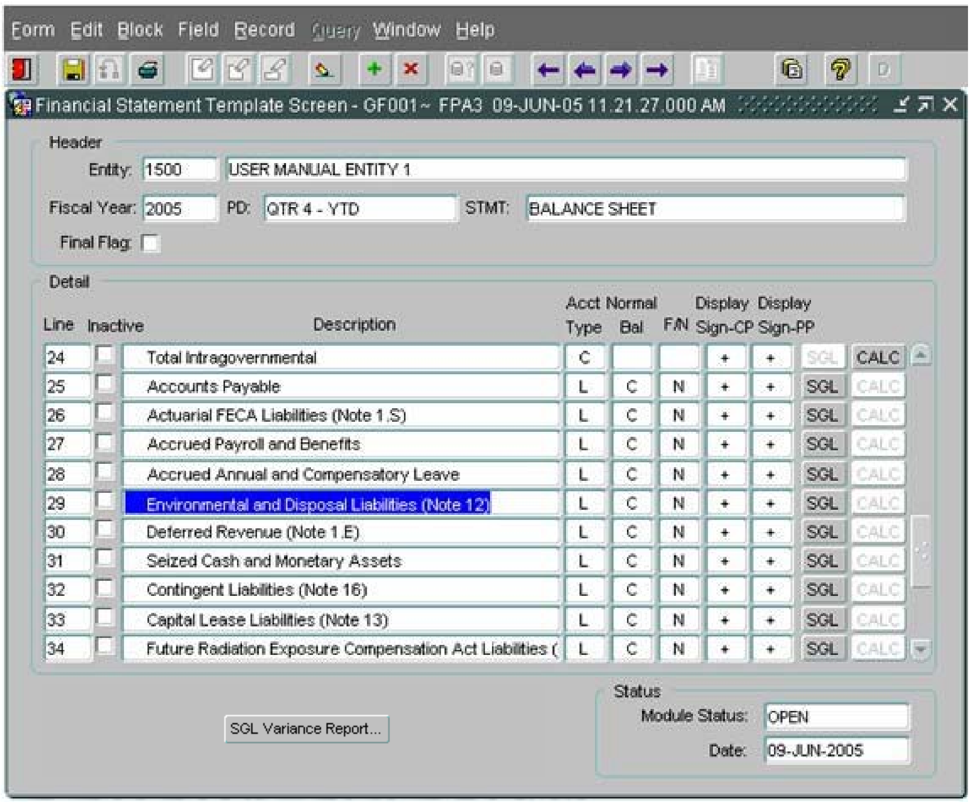
9. If the line created is for a calculation, press the “CALC” push button and enter the template lines that

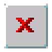
are to be included in the calculation (See section 1 6) template. Once the final flag has been checked for a template, the Module status field will display "APPROVED."

1.11 Deleting a Line from the Financial Statement

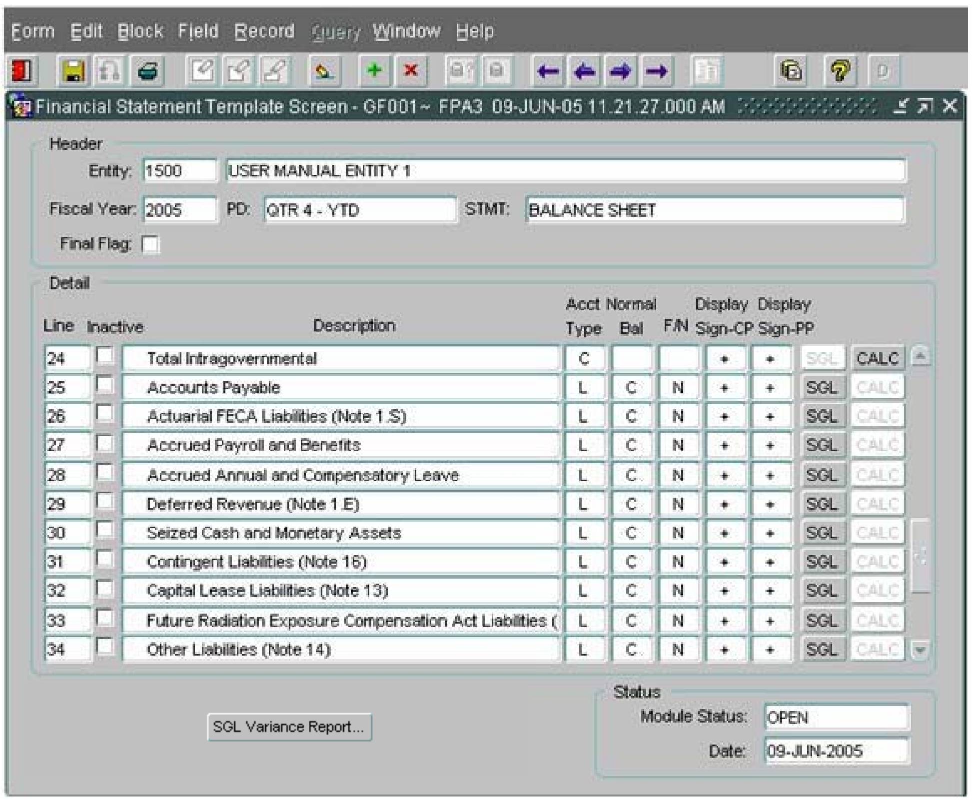
Single or multiple lines can be deleted from existing templates only if there was no amount entered for that line within the last thirteen months. If there is a previously reported amount, the system will not allow the user to delete the line. The user will need to mark the line as "Inactive" **(Refer to section 1.12 for "Inactive" lines.)** To delete a line, the Final Flag must be unchecked.

1. If necessary, uncheck the final flag for the statement that needs to be modified. The status will return to OPEN.
2. Place the cursor on the line to be deleted.



3. Click the delete button  on the tool bar to delete the line.

5. Once line # 29 is deleted from GF001 the system reorders all line numbers.



6. When the "X" delete button has been pressed, a message may appear on the screen "The line cannot be deleted because amounts were entered against this line in GF002 within the past twelve months. Mark the line inactive instead." Click "OK" to acknowledge the message and mark the line inactive. **(Reference section 1.12 for "Inactive" line.)**

7. Once the deletion has been processed, if there are no more changes the final flag box can be checked. The user will click the final flag field to change the module from “OPEN” (Editable) to “APPROVED” (not editable).

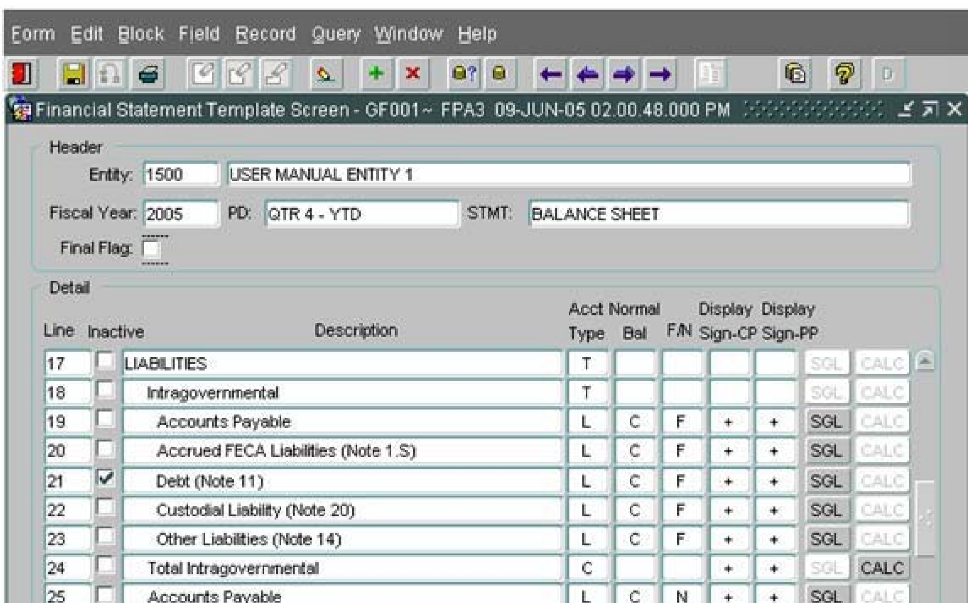
1.12 Inactivating and Reactivating a Line Item

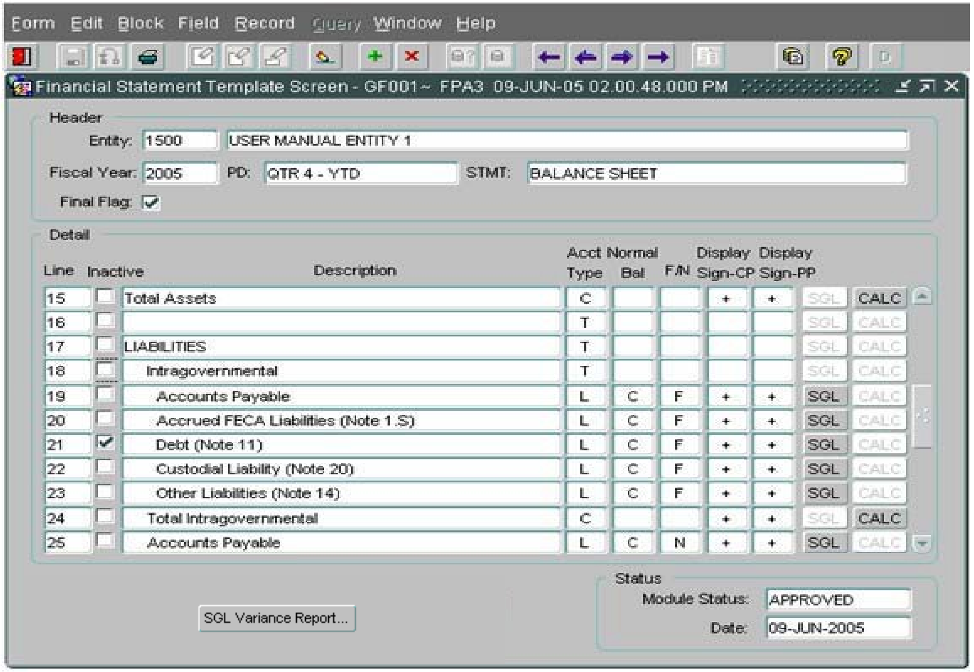
Users should mark lines inactive if both of the following conditions have been met:

- Amounts have been entered against the line for any of the twelve months preceding the current period in GF002 and
- No amounts have been entered against the line item in the current period in GF002

Lines can be automatically marked as inactive if the line has an account type that has been marked inactive by a System Administrator in the Financial Reports Division. In this event, the associated SGLs will be deleted and the line cannot be activated by the user and must remain inactive. A new line can be added using an active account type in GFRS.

1. If the final flag is checked, uncheck the final flag for the statement that needs to be modified. The status of the Statement will return to OPEN.
2. All SGLs must be deleted from the line in order to mark it inactive. Click on the SGL button and delete all associated SGLs. Click the SUBMIT button on the SGL assignment form.
3. Click the "Inactive" checkbox for the line item to be deleted. User should be able to successfully mark the line inactive. If the conditions above are not met, the system will display a message to the user instructing him to delete the line instead.





5. If the user has marked the statement as final and need to modify again, the user will need to reopen the statement. Unlock the final flag box for the statement that needs to be modified. The status will return to OPEN.

6. Once the user has entered the GF003 Reclassification module, the user will not be able to change lines from active to inactive or vice versa. When in doubt as to whether a line should be marked inactive or not, leave it as active and enter zero for it in GF002.

Module GF002: Audited Financial Statement Module

Module Overview

In this module, agencies will manually enter their audited financial statement data by agency line item for each required financial statement. Agency line item descriptions were identified in the Financial Statement Template Module (GF001).

Agencies will select the entity's reporting method and decimal point location in this module. The reporting method and decimal place setting is applied to all statements for that entity. The methods selected will be used in the Agency Audited Financial Statements Module, Reclassification Module, Intragovernmental Trading Partners Module and other modules, as needed. The reporting method and decimal point location assigned by the verifying agency are based upon the method used for the published agency audited financial statements. The reporting methods from which the user can select are hundreds, thousands, millions, billions, and whole dollars. The user will also select the number of decimal places from the right that the decimal point appears in their reported financial statements. The user can select from three options for decimal point location: one decimal place, two decimal places or zero decimal places.

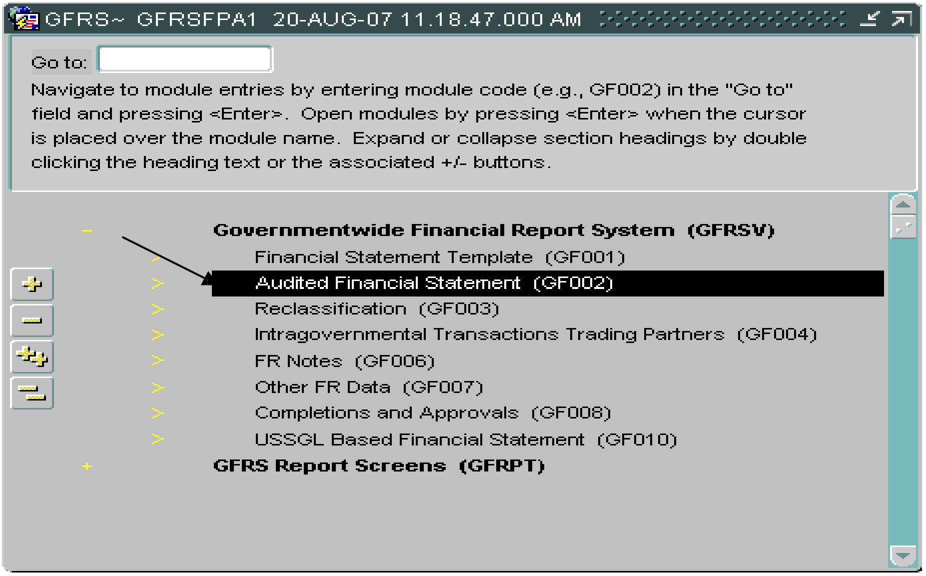
Any "Inactive" lines from Module GF001 will not be presented in Module GF002.

The system has a report available for the user to validate that all SGL's used in the agency's FACTS I submission are also assigned to line items in the template. The report is called the "SGL Report."

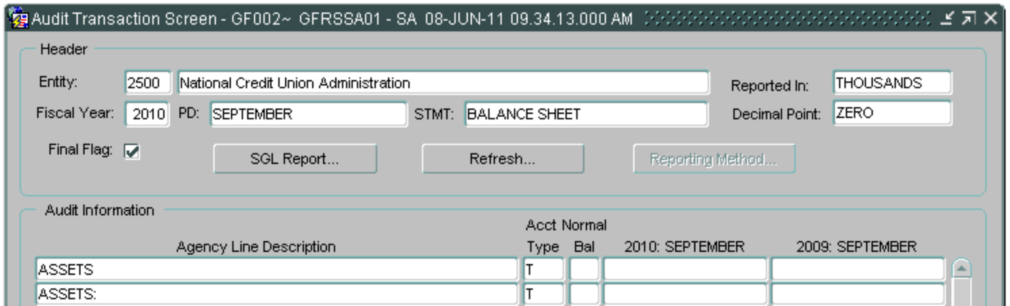
Logging on to GF002

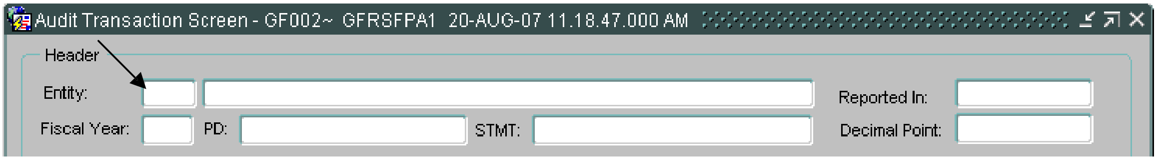
1. Navigate to the GFRS menu screen.

2. Type “GF002” into the “Go to” screen and press enter twice or open the screen by expanding the GFRS menu and placing the cursor on the GF002 selection. Double-clicking will open the module.



3. The GF002 screen will open to the first record that the user has permission to view. All records that the user has permission to view will be ordered by entity number (starting from lowest to highest). The statement must already be flagged as FINAL in GF001 to view the statement in GF002.

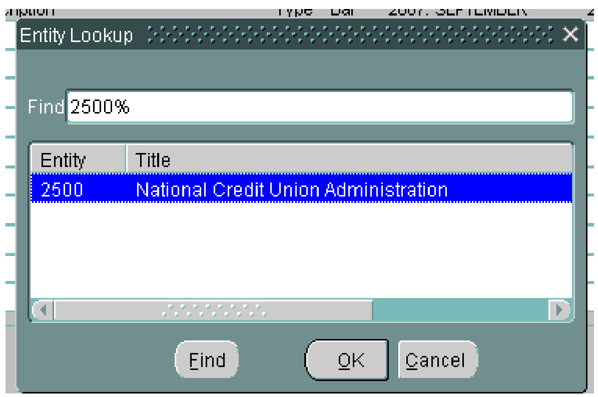




2. Press the ENTER QUERY icon on the toolbar. If a record was already displayed on the screen before the user enters the query, the screen will be blank.
3. Double-click on the entity field to open the list of values (LOV) for the entity field.

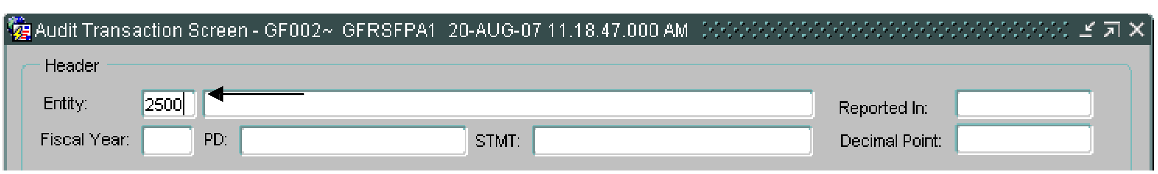
Option 1:

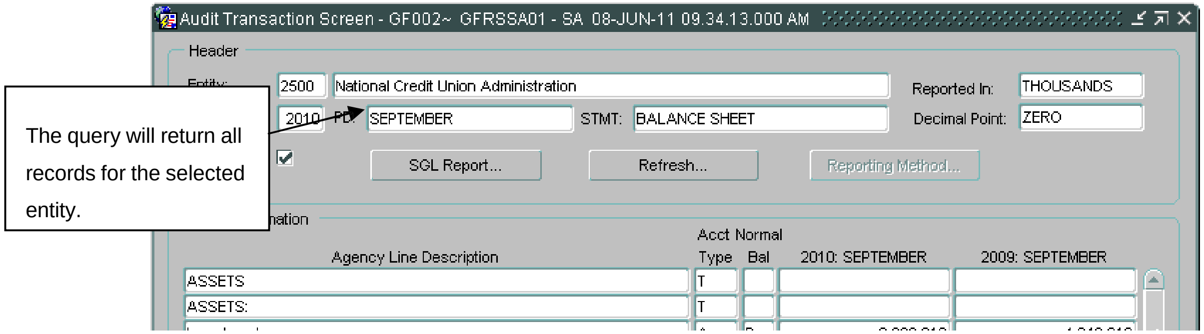
- Scroll through the entities displayed and highlight the appropriate entity.
- Press the "OK" button OK in the LOV to select the highlighted entity.

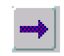
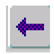


Option 2:

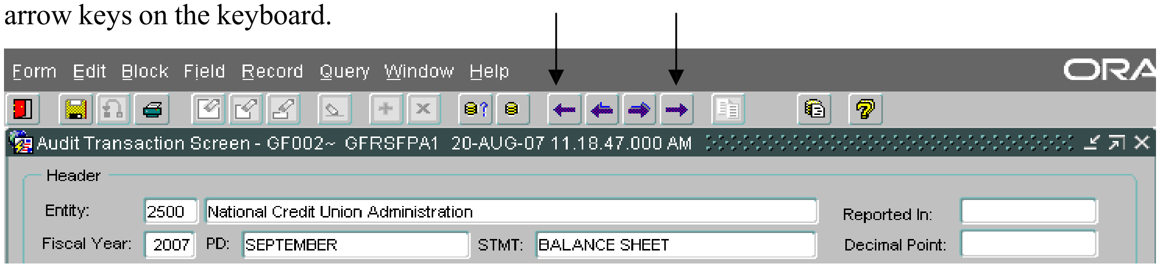
The entity number may also be manually entered into the ENTITY field after hitting the ENTER QUERY icon.





5. To view other statements for the selected entity, press the NEXT RECORD icon  and for previous Record icon  on the tool bar to navigate to the next record. All financial statements that have been flagged as FINAL in GF001 for that entity will be available in GF002.

The user can also navigate through the financial statements by using the UP and DOWN arrow keys on the keyboard.

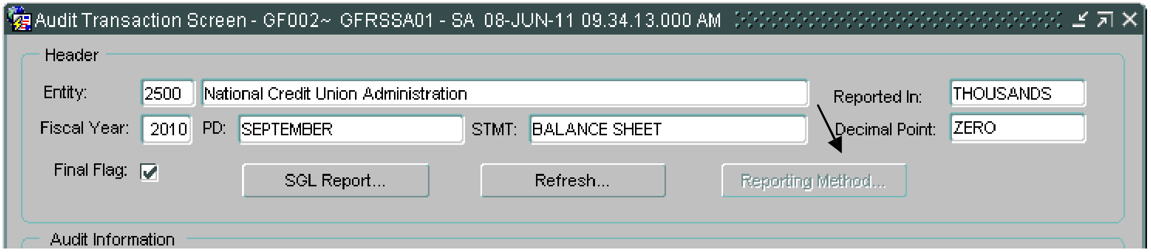


Assigning Reporting Method and Decimal Point Location

The reporting method and decimal point must be assigned for each agency. Both are assigned using the Reporting Method screen in the GF002 module. Reporting method defines how the agency financial data is displayed in the Audit Transaction screen. The data can be displayed in Whole Dollars, Hundreds, Thousands, Millions and Billions. Decimal place determines if decimals are to be displayed and if so, how many places to the right of the decimal point should appear. There are three possible selections: Zero (No decimals), one digit to the right, and two digits to the right.

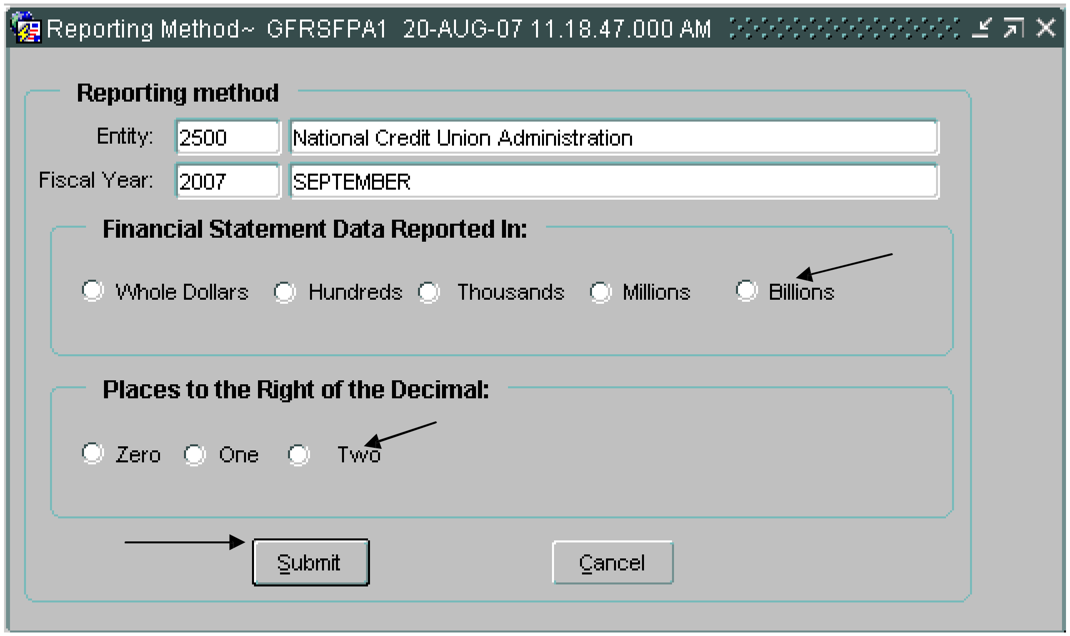
- Users must select a decimal place setting and a reporting method before entering amounts into the Audit Transaction screen for any statement.

1. Press the "Reporting Method" button on the main GF002 form. The reporting method screen will be displayed.



2. Select one of the reporting method radio buttons (the default setting is "Whole Dollars"). There are five possible selections: Whole Dollars, Hundreds, Thousands, Millions & Billions.

3. Click one radio button to select a decimal point setting. The default setting is "Zero." There are three possible settings: Zero, One and Two.



5. After selections are made for the decimal point and reporting method selections, “Reported In:” and “Decimal Point:” fields in the Audit Transaction Screen will be populated and will display the new settings.

   - Selections made for Reporting Method and Decimal place are applied to all of the financial statements for a given entity. Should the Reporting Method or Decimal Position be changed in a financial statement, the same changes will be applied to all of the financial statements for the selected entity.

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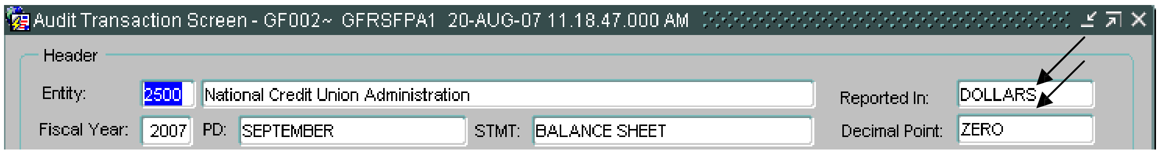
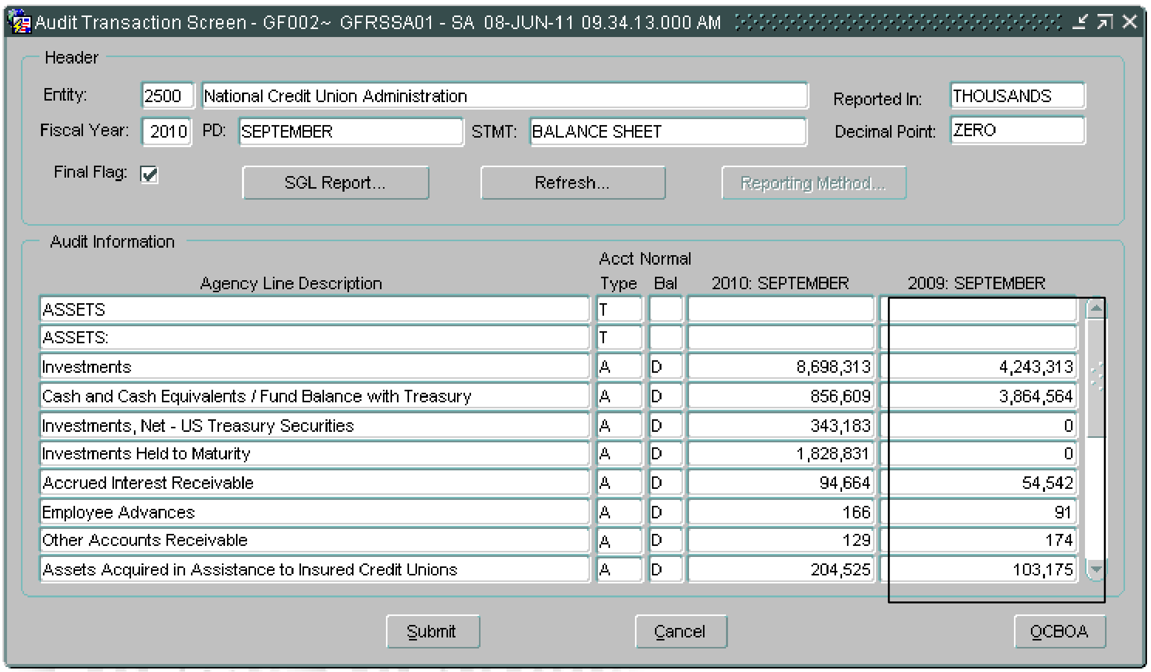


1. Click mouse to move the cursor to the prior period field.
2. Change desired amount(s) in the prior period field.
    - The user must use the mouse or the down arrow on the keyboard to move the cursor to a new line.
    - The REFRESH button in the header of the form will update prior period calculations.
    - All lines with the exception of lines with account type “C” or “T” must have a value entered. Template lines that have zero as an amount must have “0” entered, and cannot be left blank.


Audit Transaction Screen - GF002~ GFRSSA01 - SA 08-JUN-11 09.34.13.000 AM

Header

Entity: 2500 National Credit Union Administration Reported In: THOUSANDS

Fiscal Year: 2010 PD: SEPTEMBER STMT: BALANCE SHEET Decimal Point: ZERO

Final Flag: ☑ SGL Report... Refresh... Reporting Method...

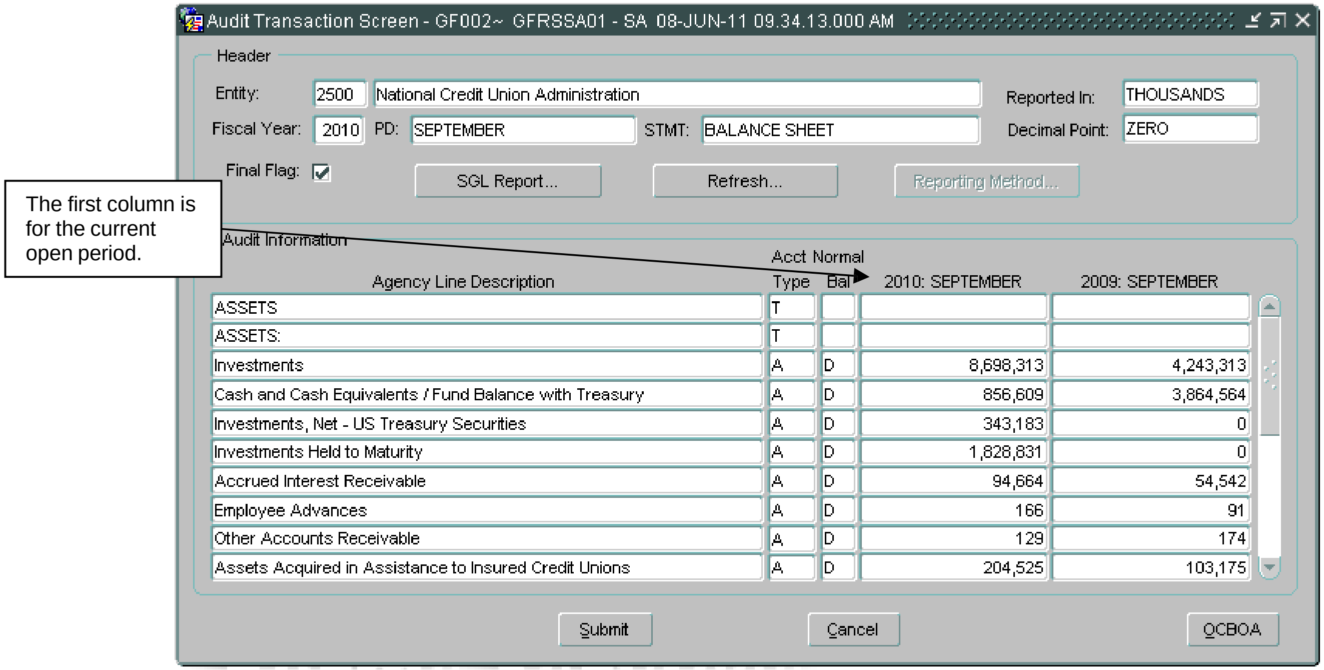
Audit Information

Agency Line Description	Acct Type	Normal Bal	2010: SEPTEMBER	2009: SEPTEMBER
ASSETS	T			
ASSETS:	T			
Investments	A	D	8,698,313	4,243,313
Cash and Cash Equivalents / Fund Balance with Treasury	A	D	856,609	3,864,564
Investments, Net - US Treasury Securities	A	D	343,183	0
Investments Held to Maturity	A	D	1,828,831	0
Accrued Interest Receivable	A	D	94,664	54,542
Employee Advances	A	D	166	91
Other Accounts Receivable	A	D	129	174
Assets Acquired in Assistance to Insured Credit Unions	A	D	204,525	103,175

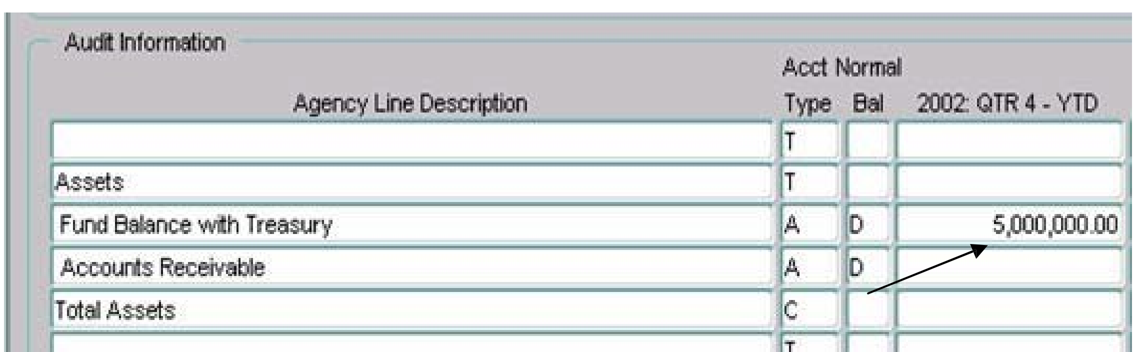
Submit Cancel OCBOA

Entering the Current Period Information

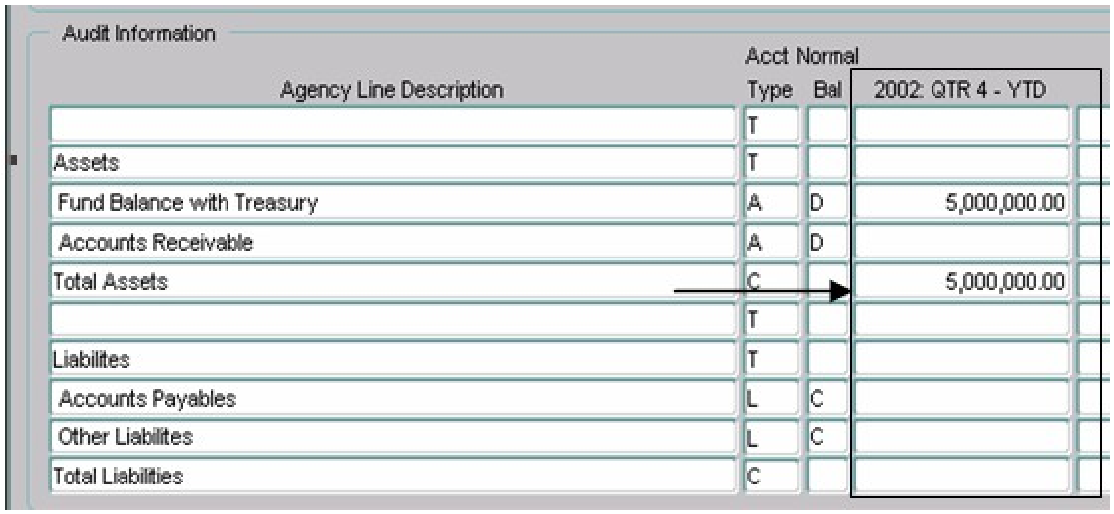
1. Current period agency line balances should be entered into the current period field.



2. Enter the balance of a line item from the Agency Audited Financial Statement into the corresponding field for the current open period.
   - Balances cannot be entered for lines that have account types of “T” (Title) and “C” (Calculation).



3. As balances are entered for each line item, the user must refresh the screen to updated calculations. To view updated calculations, the "Refresh"  push button must be pressed.



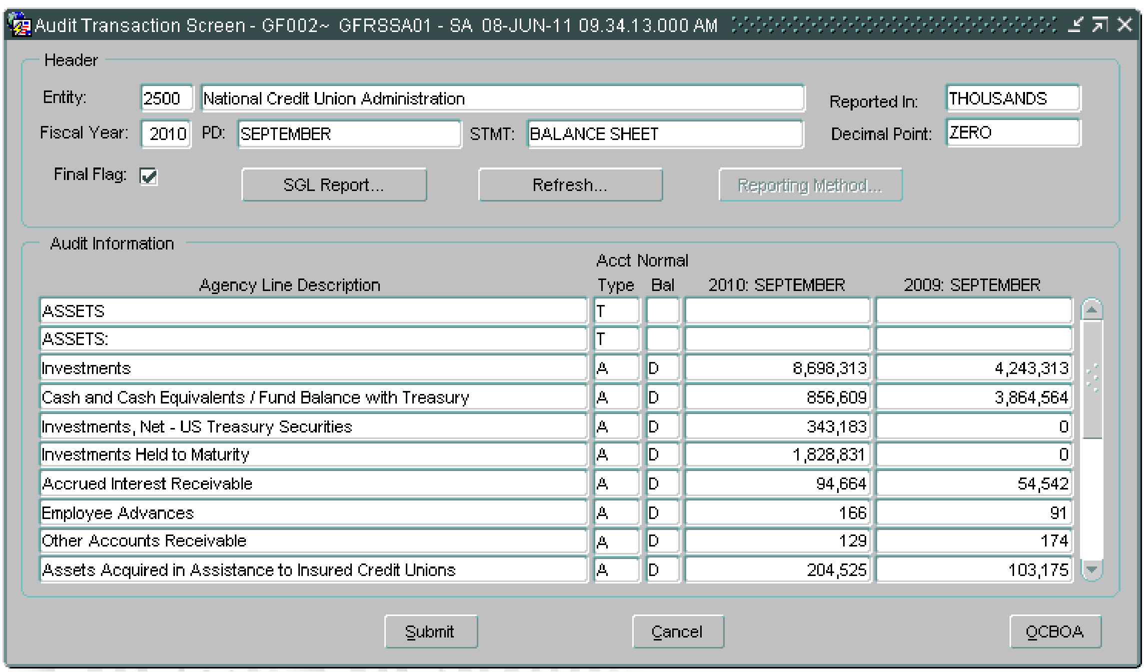
Other Cost Basis of Accounting (OCBOA)

Other Cost Basis of Accounting (OCBOA) agencies are treated differently in Module GF002: Audited Financial Statement Module. If an agency is unsure of if they are an OCBOA agency please contact your Financial Report Division (FRD) contact for information.

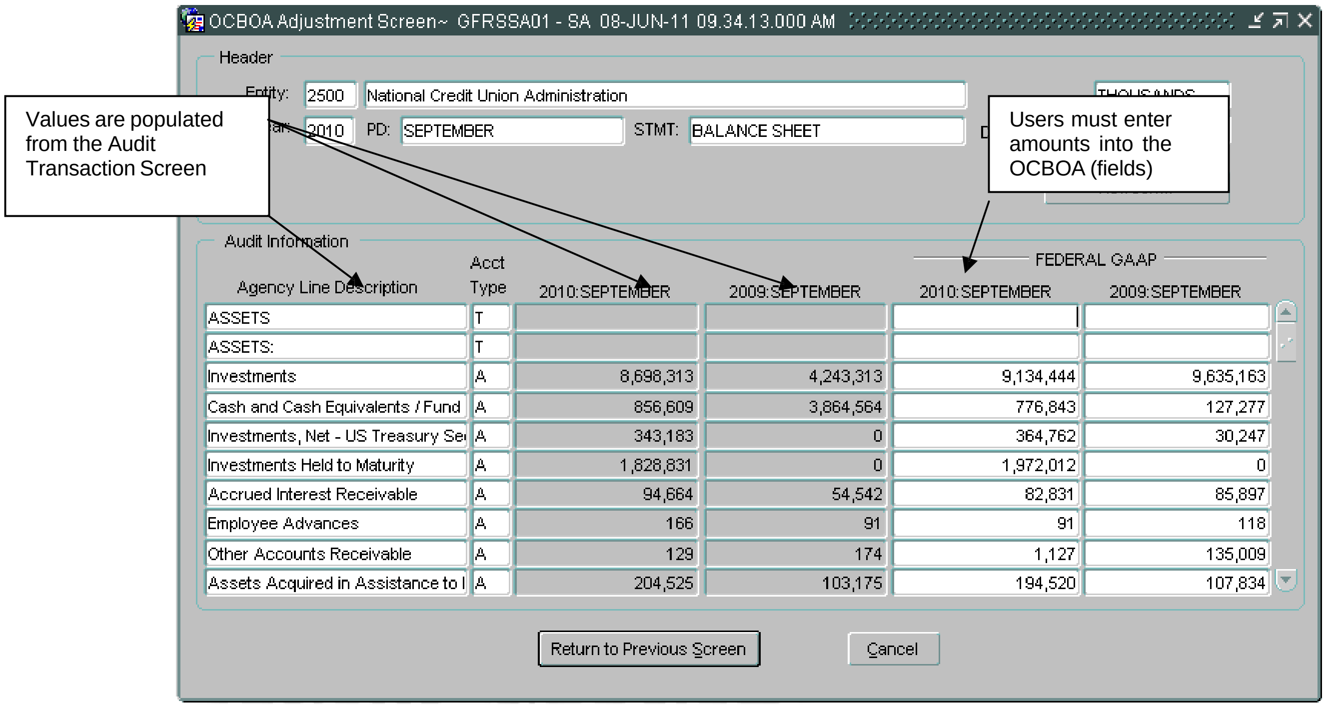
1. Navigate to the GF002 screen. The OCBOA push button will be enabled.

2. Press the "OCBOA" 

button to access the OCBOA Adjustment Screen.
   - When the OCBOA button is enabled, users must press the OCBOA screen to populate the OCBOA fields with data from the Audit Transaction screen.



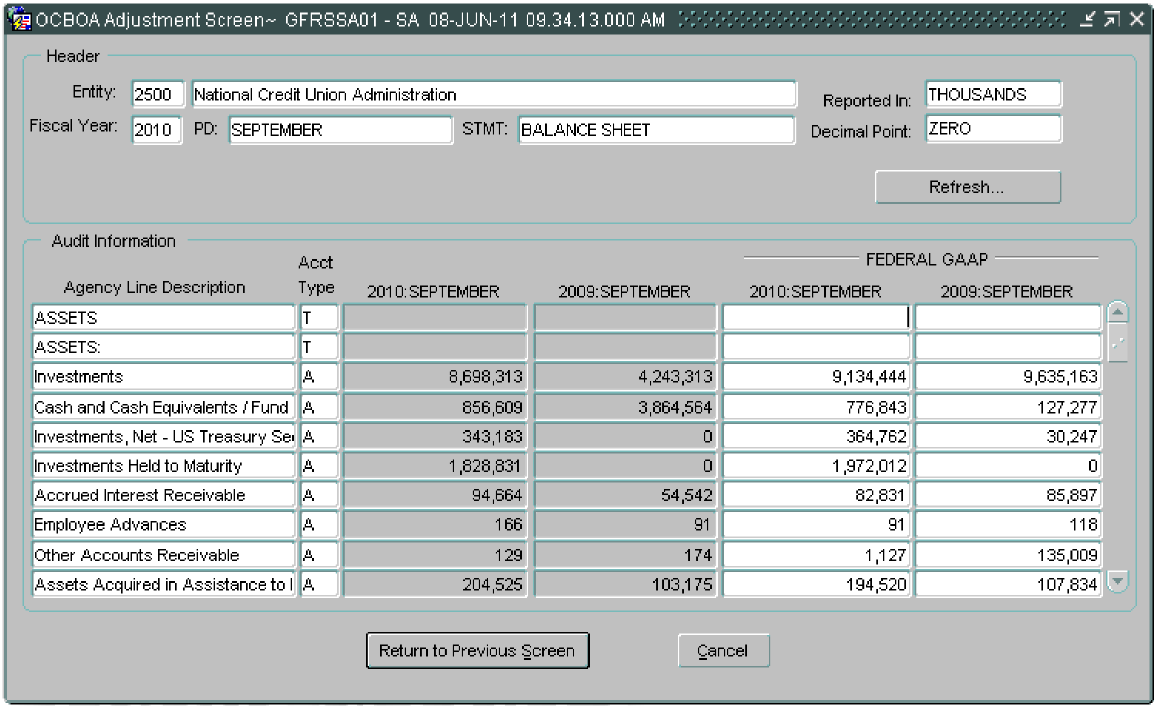
- The first time the OCBOA button is clicked, this form will populate with the same numbers in the FEDERAL GAAP columns as those in the grayed out columns.
- The user will manually adjust the Federal GAAP numbers as necessary.



3. Data entered into the OCBOA fields have the following validations that take place when the FINAL FLAG is checked.
   - All lines with the exception of lines with account type “C” or “T” must have a value entered. “Zero” must be entered into template lines have zero as an amount to report.
   - If the financial statement is a balance sheet, both the OCBOA statement and the Audit Template must be in balance (Debit Lines = Credit Lines).

4. Press the “Refresh” button 

to update calculated fields with updated OCBOA amounts.



OCBOA Adjustment Screen~ GFRSSA01 - SA 08-JUN-11 09.34.13.000 AM

Header

Entity: 2500 National Credit Union Administration

Reported In: THOUSANDS

Fiscal Year: 2010 PD: SEPTEMBER STMT: BALANCE SHEET

Decimal Point: ZERO

Refresh...

Audit Information

Agency Line Description	Acct Type	2010:SEPTEMBER	2009:SEPTEMBER	FEDERAL GAAP 2010:SEPTEMBER	FEDERAL GAAP 2009:SEPTEMBER
ASSETS	T				
ASSETS:	T				
Investments	A	8,698,313	4,243,313	9,134,444	9,635,163
Cash and Cash Equivalents / Fund	A	856,609	3,864,564	776,843	127,277
Investments, Net - US Treasury Se	A	343,183	0	364,762	30,247
Investments Held to Maturity	A	1,828,831	0	1,972,012	0
Accrued Interest Receivable	A	94,664	54,542	82,831	85,897
Employee Advances	A	166	91	91	118
Other Accounts Receivable	A	129	174	1,127	135,009
Assets Acquired in Assistance to I	A	204,525	103,175	194,520	107,834

Return to Previous Screen   Cancel

5. Once the final flag is checked, the Federal GAAP amounts entered in the GF002 module are eligible for reclassification in the GF003. Only Federal GAAP amounts will be displayed in the GF003 module.

6. Press the "Return to the Previous Screen" Return to Previous Screen to save all changes and return the Audit Transaction screen. To exit the screen without saving changes press the "Cancel" Cancel button

Normal Balance Settings

Understanding Normal Balances

When entering agency financial statement line amounts, users must be cognizant of the normal balance of both the Agency Financial Statement Line Items as it was selected in GF001. The rules for entering amounts is as follows:

1. If the balance of the line item is the same as the normal balance of the line item (as assigned in GF001) then the amount should be entered as a positive number.
2. If the balance of the line item is the opposite of the normal balance of the line item (as assigned in GF001) then the amount should be entered as a negative number.
   - Calculations will be performed in the system using the true balance of the account.
   - All calculations resulting in a debit balance will be displayed as positive numbers. All calculations resulting in a credit balance will be displayed as negative numbers.
   - Debits are treated as positive numbers and credits are treated as negative numbers, for purposes of calculations.

A. Total Debit Calculation

System adds the debit balances and displays the total as a positive

Audit Information

Agency Line Description	Acct Type	Normal Bal	2002: QTR 4 - YTD
Normal Balance Example - Debit Normal Balance	T		
Normal Balance Line 1 - Debit	A	D	1,000.00
Normal Balance Line 2 - Debit	A	D	1,000.00
Normal Balance Line 3 - Debit	A	D	1,000.00
Normal Balance Line 4 - Debit	A	D	1,000.00
Total Calculated Amount	C		4,000.00
	T		
Normal Balance - Credit Normal Balance	T		
Normal Balance 1 - Credit	L	C	1,000.00
Normal Balance 2 - Credit	L	C	1,000.00

B. Total Credit Calculation

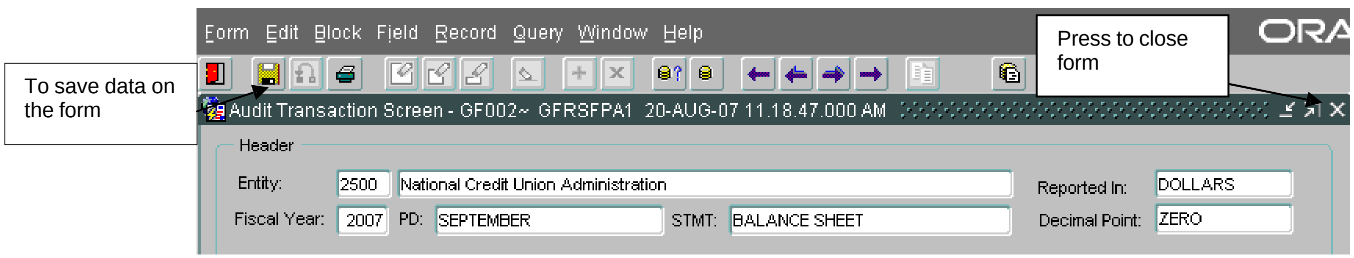
Audit Information

Agency Line Description	Acct Type	Normal Bal	2002: QTR 4 - YTD
Normal Balance Line 3 - Debit	A	D	1,000.00
Normal Balance Line 4 - Debit	A	D	1,000.00
Total Calculated Amount	C		4,000.00
	T		

Credits are added together and displayed as

Saving Changes

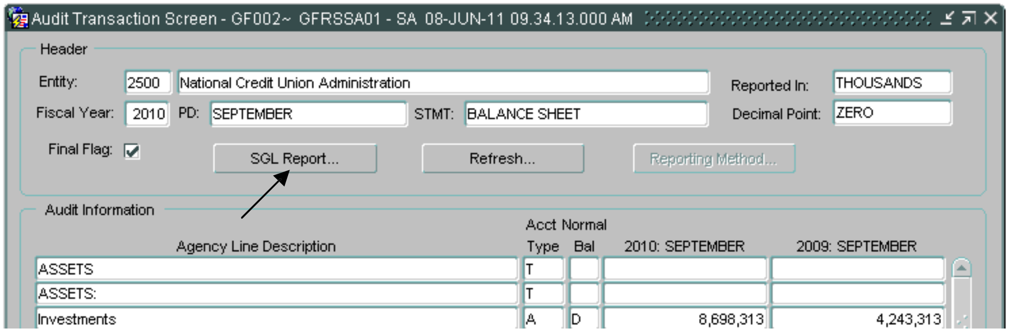
1. The template can be saved at any time by pressing the “Submit” button at the bottom of the form. The changes will be saved and the form will close.
2. “Cancel” should be pressed to close the form and avoid saving changes.
3. The changes to the template may also be saved by pressing the “Save” icon in the toolbar or selecting FORM -> FILE.



Running the SGL Report

An SGL report is available to the user to compare the USSGL accounts assigned in the crosswalk to the financial statements in GF001 to the USSGL accounts used in the FACTS I file submission for that entity.

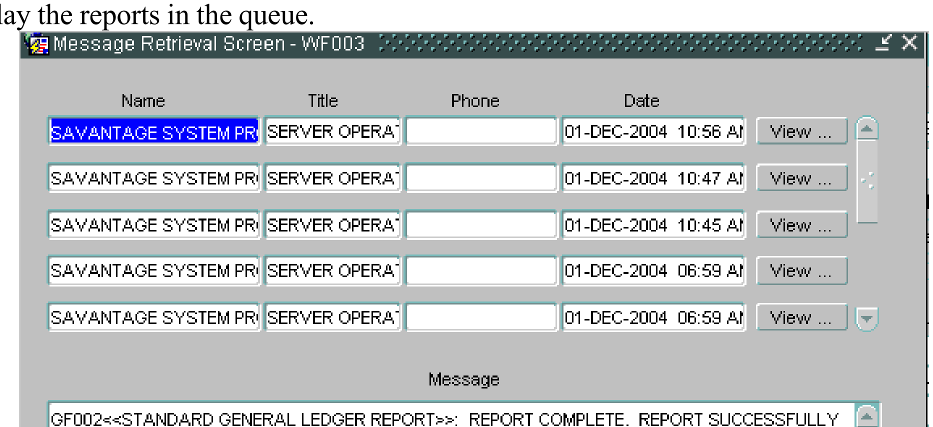
1. To run the SGL report, press the “SGL Report” push button on



2. A confirmation message will be displayed confirming that the report has been run and prompting the user to retrieve the report. Press “OK” 

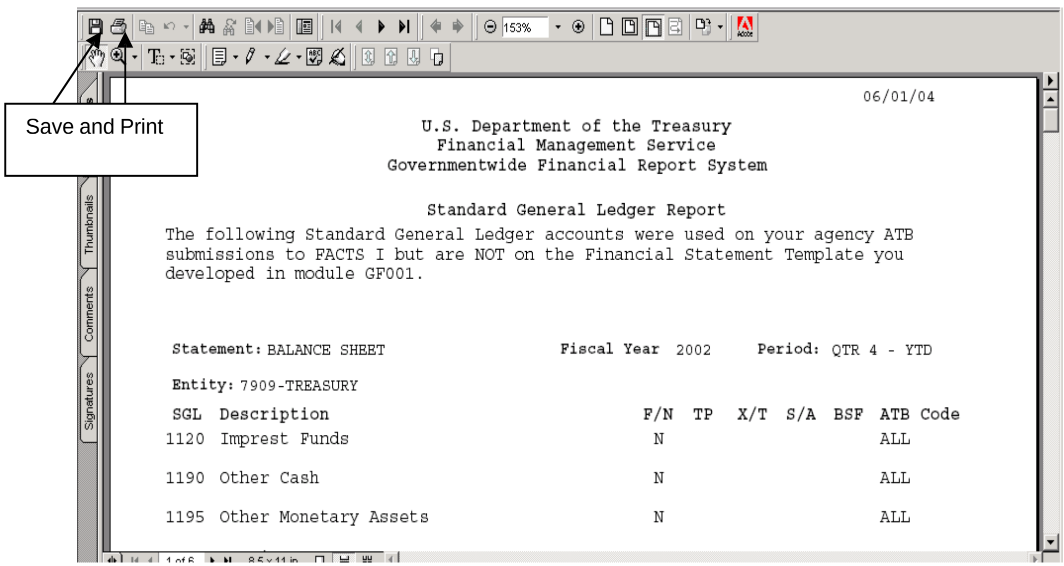
to acknowledge the message.

3. To view the SGL report, press the Message Retrieval  button on the tool bar to display the reports in the queue.



4. The Message Retrieval screen (WF003) will open and display all of the reports that the user has requested. By default, the most recent report requested by that user will be the first report displayed. The message screen will provide a status of the report. To view the SGL report press the “View” View ... push button and the report will be displayed.

5. After pressing the view button, the report will be displayed in preview mode in PDF format. To print the report, press the print button on the PDF tool bar.



6. The report can also be saved locally by pressing the save icon on the tool bar. When the save icon is pressed, the system will prompt the user with a screen to save the report in a designated folder. Select the location to save the report in the “Save in” Save in: My Documents field and press the “Save” Save button.

Flagging the Financial Statement as Final

Once all current period data and prior year data has been entered, the final flag must be checked to finalize the agency audited financial statement and to allow the user to proceed to the GF003. The data entered into GF002 cannot be used in other modules until the final flag button is checked.

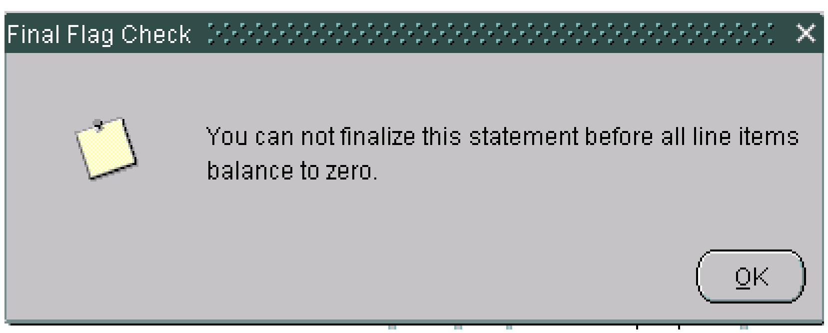
When the final flag is checked, the system validates that amounts have been entered for all line items that are not “T” or “C.” If a financial statement line is blank, the system will display an error message and the user will be required to enter a numerical value for the affected line. The user must manually key a ‘0’ for line items with no amount. After the final flag is checked and the financial statement is complete, the statement becomes available for reclassification in GF003.

To set the final flag for balance sheets, the debits and credits must be in balance. If the balance sheet is set up for Other Cost Basis of Accounting (OCBOA) reporting, the debits and credits must be in balance in both the Audit Transaction screen and OCBOA Transaction screen.

1. Check the Final Flag check box 

once the GF002 Financial Statement is complete. You should receive the following messages if you do not meet the edit checks to Final Flag the module.

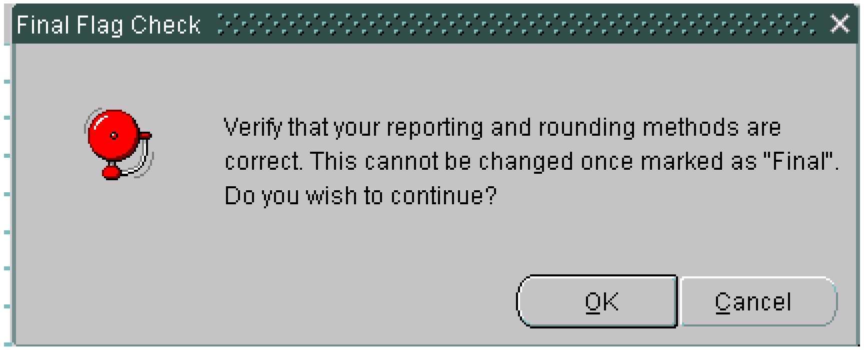
    - For the final flag for a balance sheet financial statement, the debits and credits must be in balance for both Audit and the OCBOA Transaction screens. Should either or both statements be out of balance an error message is displayed.



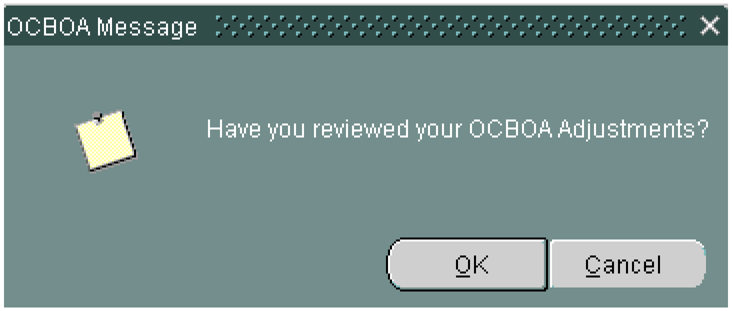
    - All statement lines (Except lines with account types “T” or “C” must have values entered. Statement lines that do not have values should have “0” entered as an amount. Should the final flag be checked for a statement that has an empty line, the following error message is displayed.

2. The user should enter an amount for the empty line item before clicking the FINAL FLAG again.

- Once the final flag is set in GF002, the reporting method cannot be changed. The GF002 will display a warning message telling the user that the Decimal Place and Reporting Method cannot be changed after the final flag is set.



- The GF002 system will display a warning message asking the user if all of the data has been entered into the OCBOA screen. .



- Once all amounts have been entered properly, the system will allow the statement to be flagged as FINAL.

- Once all statements are flagged as final in the module, the user will receive the message below informing him that the module is ready for completion in the GF008 module by FPA. Press “OK”  to acknowledge the message.

Modification of Existing Records

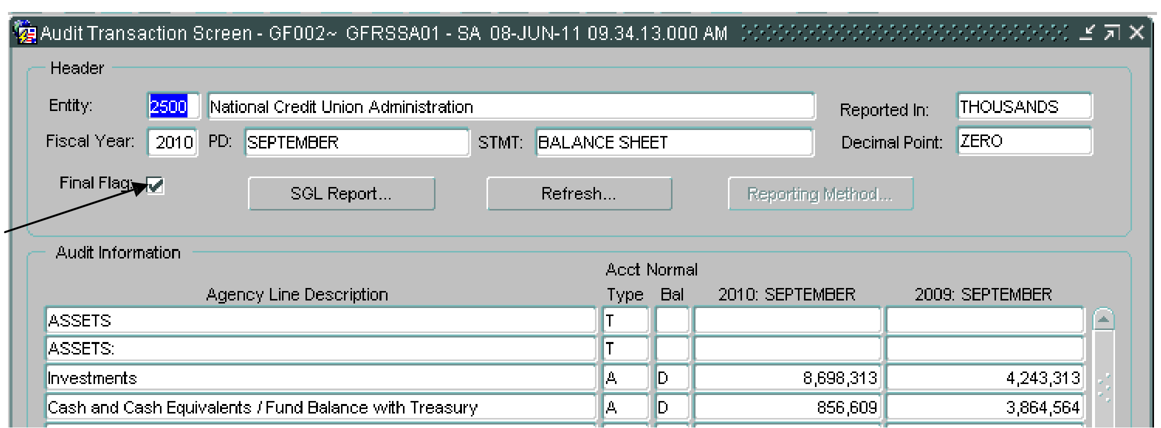
The ability to edit agency audited financial statements depends on the approval status of the statement. If the module has been approved and locked by the CFO or IG in GF008, the statement will be un-modifiable unless the CFO or IG unlocks the module for editing. (If the module has not been approved in GF008 the current period balances and the prior period balances can be changed). Modifications to the statement line descriptions cannot be made in GF002. The addition and subtraction of lines, the changing of line descriptions, and the changing of calculations must be done in GF001 (refer to section 1.8).

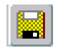
To make changes, the final flag must be unchecked. Once the changes have been made, the final flag must be re-checked and the Agency Financial statement re-validated before the changes can be finalized and approved in the GF008 module.

Modifying a Statement Marked as Final

1. If the FPA has marked all statements as FINAL ***<u>and</u>*** marked the entire module as COMPLETE in GF008, the FPA must FIRST reopen the module in GF008 before making any changes within the GF002 module. If the FPA has not flagged all statements as final in GF008, he must only uncheck the final flag in GF002 to make edits.

2. Once the module has been reopened from GF008 (if necessary), the user will uncheck the final flag in the GF002 main screen for the desired statement.



3. Make the required changes to the statement.
    - Values may be changed in both current and prior period fields.
4. Check the final flag check box to finalize the financial statement and change the statement status to FINAL. By checking the final flag, the Audited Financial Statement is completed and is available in GF003.
    - Click on the “SAVE” icon  to save the changes and leave the screen open or press the “Submit” 

button to save and exit.

The 

button is used to exit the screen <u>without</u> saving changes.

Module GF003: Reclassification

1.1 Module Overview

The Reclassification module (GF003) is where agencies identify Closing Package line items for Agency financial Statement lines. Each line item on an entity's financial statement is required to be reclassified to a Closing Package line item. A single agency financial statement line can be mapped to one or more closing package lines. Only agency lines with account types other than C, T or V and a nonzero balance can be reclassified to the Closing Package templates.

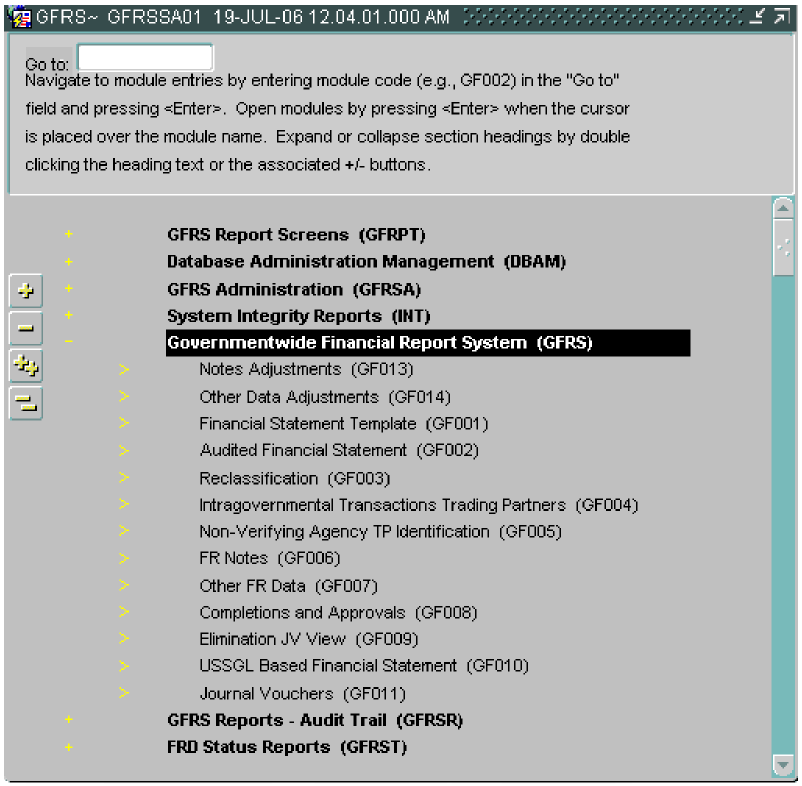
For an entity to be displayed in the module GF003, the Agency's financial statement must be marked final in module GF002, Audited Financial Statement. All of the entity's financial statements are not required to be marked final in module GF002 in order to access module GF003.

As the entity reclassifies each Statement line item to a Closing Package line item, journal vouchers are created in the audit transaction table for reporting purposes. These journal vouchers are available in module GF120, GF003 Audit Trail Report. Please review to the GFRS Reports overview for more information on this report.

The amounts reclassified to the Closing Package line items from module GF003, Reclassification are also used in modules GF004, Federal Trading Partner Note; GF006, FR Notes; GF009, Elimination JV View; and in the Principal Financial Statements of the U.S. Government.

Retrieving a Record

1. Open the main form by entering “GF003” into the “Go to” field and pressing <enter> twice. The module can be opened by double-clicking on the GFRS Financial Report System (GFRS) and Reclassification (GF003) links with the mouse as well.

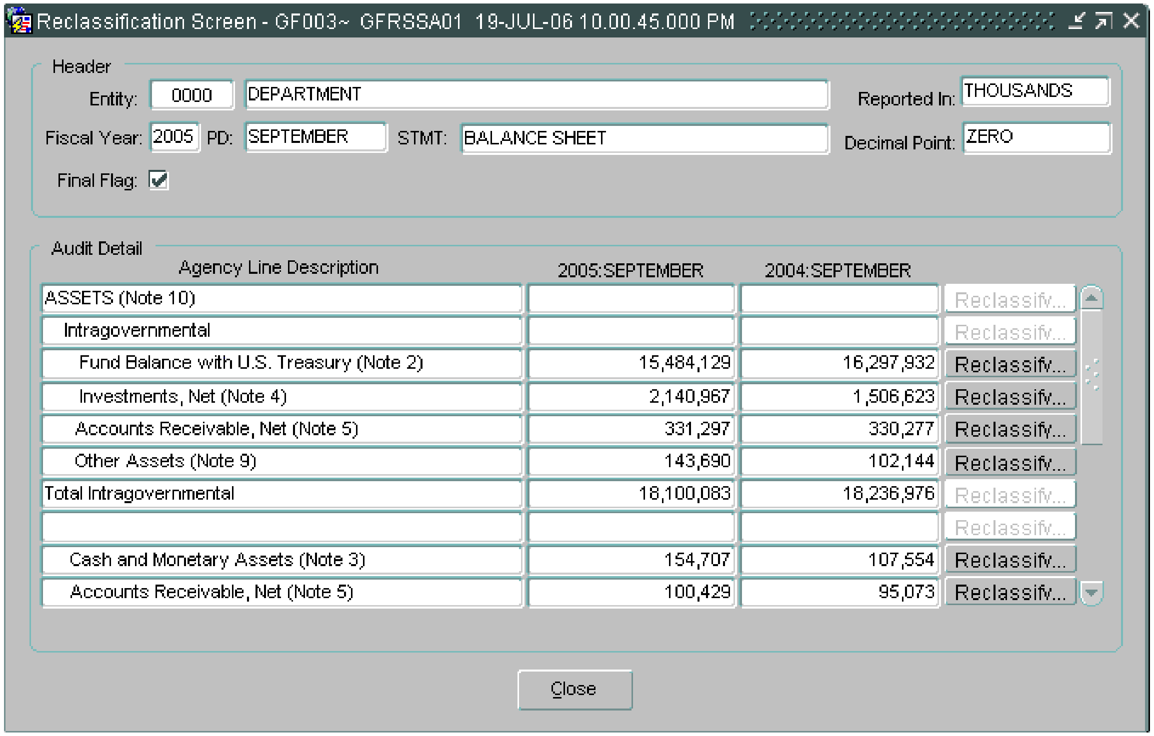


2. The GF003 screen is opened; all of the financial statements that the user has permission to see are displayed. To retrieve a specific financial statement click on the  Enter Query button on the toolbar.

   - To be displayed in module GF003, an entity’s financial statement must be flagged as final in module GF002, Audited Financial Statement. All statements **are not** required to be flagged as final.

3. Place cursor in the Entity field and enter the entity number of the financial statement to be retrieved or double-click on the Entity field to open a List of Values (LOV). To

5. The values for the Fiscal Year and PD (Period) fields default to the current fiscal year and the current period. These values are view only.



1.2 Reclassifying Agency Financial Statement Lines

All agency line items with account types other than T, C, or V must be reclassified to one or more of the Federal Closing Package line items. All agency lines that require reclassification will have an active 

Reclassify button on the Reclassification Screen. Only agency line descriptions with enabled 

Reclassify buttons can be reclassified. All other agency statement lines will have a disabled 

Reclassify button.

Every applicable Agency line item must be completely reclassified to at least one Closing Package line item. Agency financial statements that do not have a corresponding Closing Package Statement (ex., Statement of Custodial Activity, Income Statement) must be

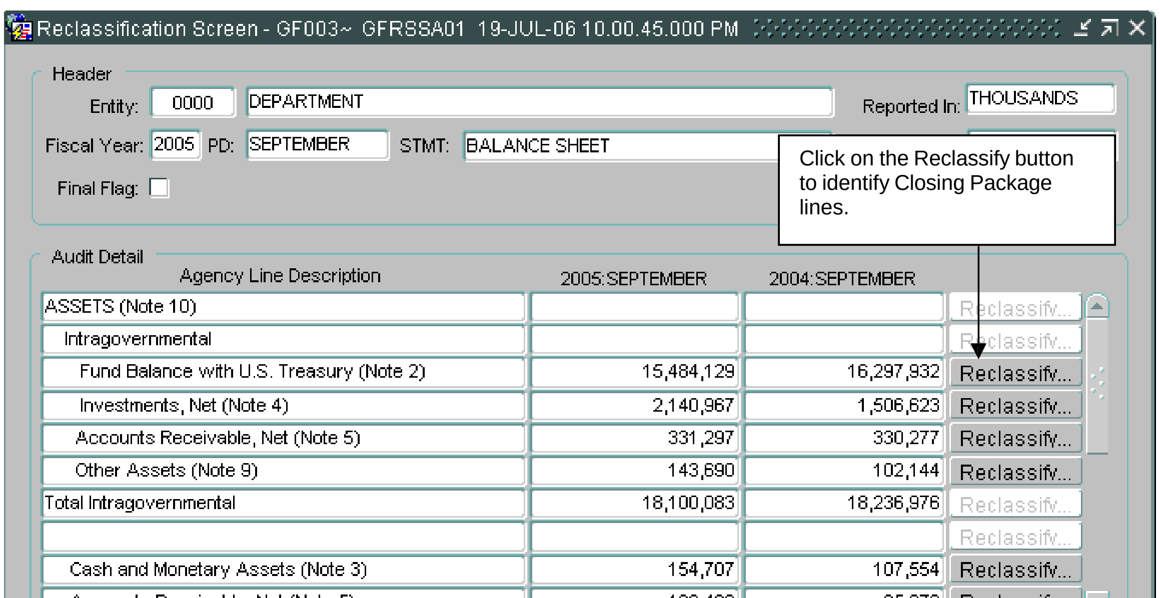
An inactivated Closing Package line will not show on the list of Closing Package lines if the entity did not reclassify any amounts to this line in the prior year.

To the left of the Closing Pkg Line Item, you will see an "I". This indicates that this Closing Package line has been "inactivated" in the system. If there was previously reported amounts that were associated with the inactive Closing Package line, you will see your previously reported amount, but because the CP line is no longer active, you will not be able to reclassify amounts to this line. The Prior Period column will not populate any prior amounts on first entering the screen for CP lines marked as inactive.

Detailed Instructions:

All fields on the Reclassification Screen, with exception of Final Flag, are view only. The Agency Line Descriptions are retrieved from module GF001 where the financial statement template is created. The current and prior period amounts are retrieved from module GF002.

1. After retrieving the correct Entity statement, press the Reclassify... Reclassify button for an Agency line in order to identify the Closing Package line/s and related amounts.

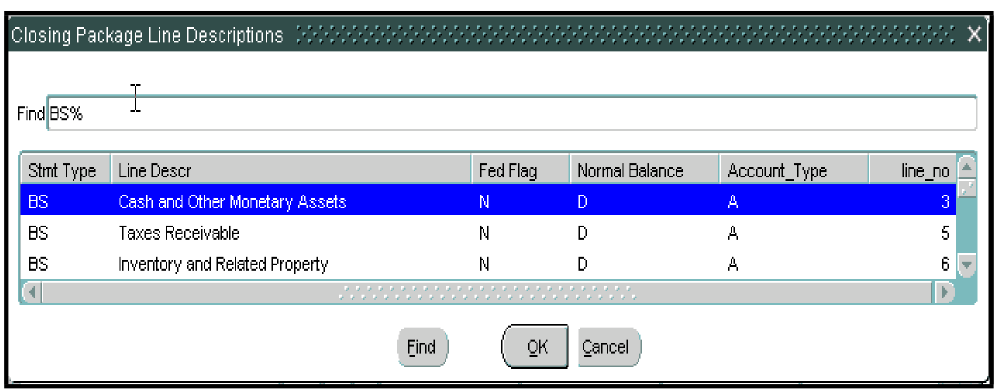


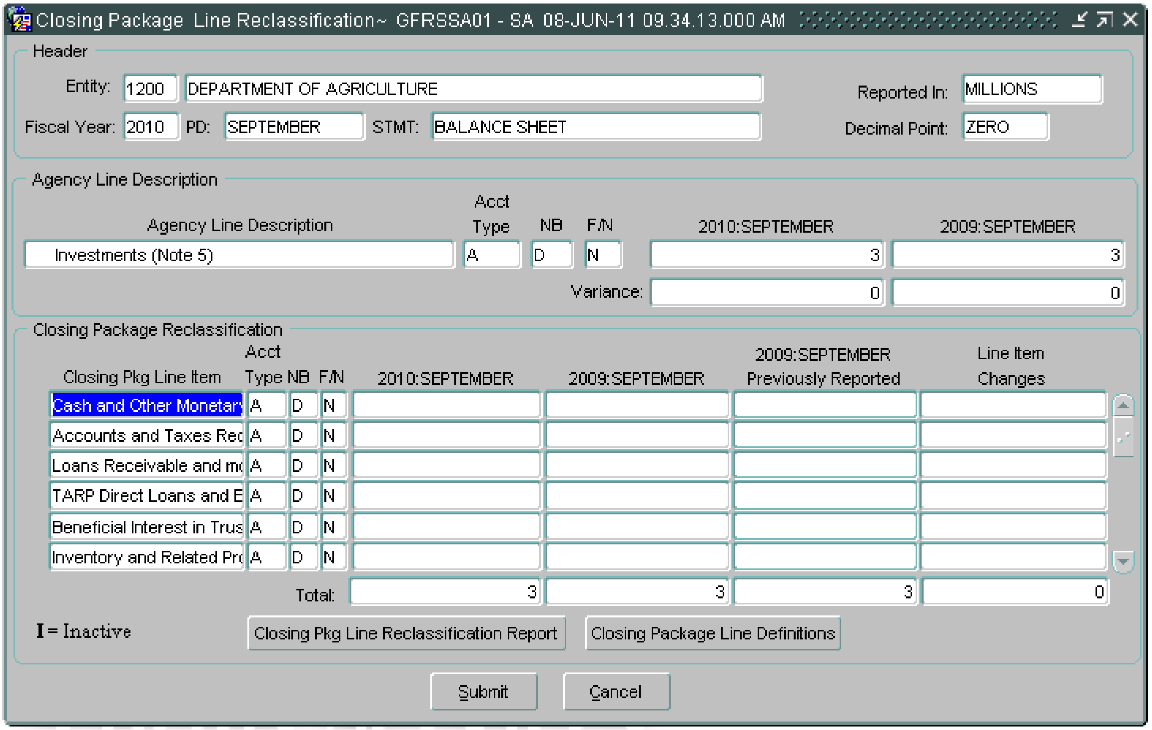
- The Agency Line Description and the current and prior period amounts to be reclassified are shown on the screen. The user cannot edit these fields.

- The Closing Package Reclassification section of the screen will display all Closing Package line descriptions with the same account type as the selected Agency Line.

- Agency financial statements that do not have a corresponding Closing Package Statement (ex., Statement of Custodial Activity, Income Statement) must be reclassified to Closing Package line items from of other Closing Package statements. Fiscal Service will designate in the system which Agency Financial Statements will be reclassified to which Closing Package Statement. The Closing Package Reclassification section of the Closing Package Line Reclassification screen may appear <blank> with no Closing Package Lines listed if there are not any Closing Package lines with the same account type as the Agency Line. The user is able to add Closing Package lines by double clicking into a blank description field and bringing up the List of Values (LOV).

- A Closing Package line with an account type that is not the same as the Agency line's is able to be selected. Double click a Closing Package line that is <blank> for all columns. You could also press "Insert" on the toolbar or use the Record - Insert function from the menu bar to create a <blank> line, then double click that <blank> line. A LOV will appear, listing all Closing Package line items that can be selected for the current financial statement. Select the Closing Package line item and click the OK button to insert the Closing Package line item on the screen.





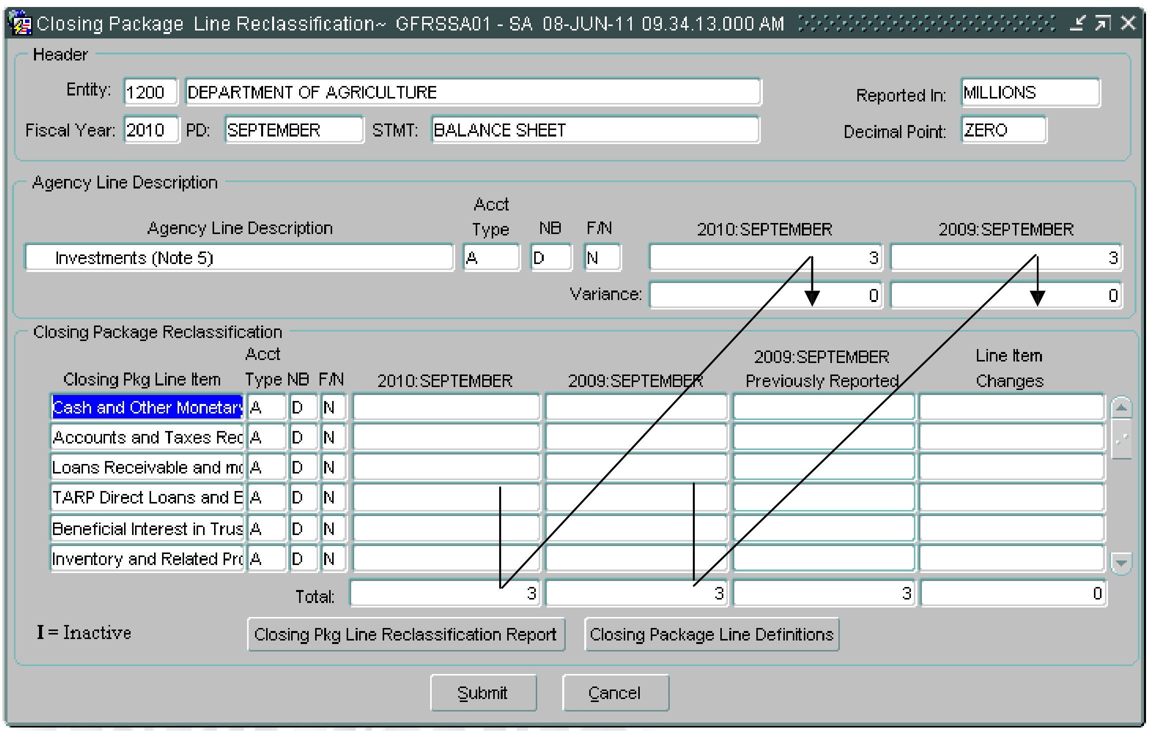
- As amounts are entered into the current period amount field of the identified Closing Package lines, the current period variance is recalculated. The value displayed in the variance field is the amount of the Closing Package line item that still needs to be identified and reclassified to a Closing Package line.

- The variance is calculated by subtracting the total amount allocated to Closing Package lines for the period from the Agency line item amount for the same period. Reclassifying an Agency line to a Closing Package line with the same Normal Balance (NB) will cause the variance to decrease. Reclassifying an Agency line to a Closing Package line with the opposite Normal Balance (NB) will cause the variance to increase.

- The module cannot be marked as Final until all Agency line items have been completely allocated and all variance fields equal zero.

4. From the current period field, press the Tab key to navigate to the prior period amount field, and enter the prior period amount for the selected Closing Package line. The prior period amount field can also be accessed by using the mouse to click into

5. To select and allocate the remainder of the Agency line amounts to other Closing Package lines, use the mouse to click into the current/prior period columns associated with other Closing Package lines or use the up/down arrow key to navigate throughout the screen.



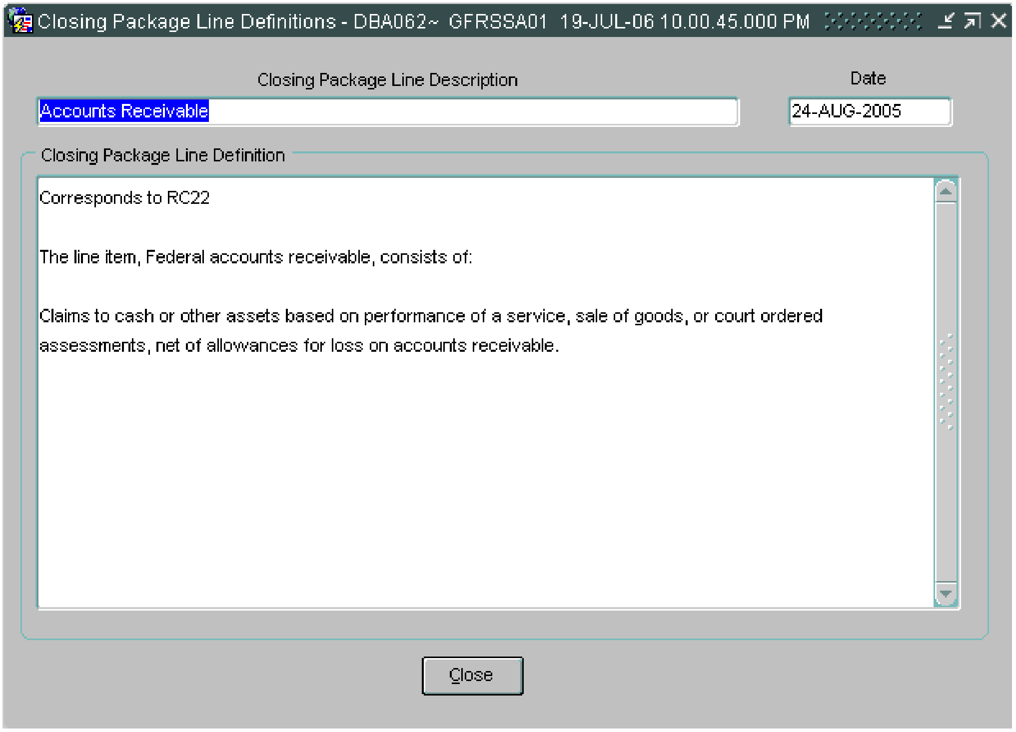
6. The Previously Reported field/s will automatically populate with any amounts reported by the entity for that Agency line during the previous year.

- The Line Item Changes column is a calculated column that displays the difference between the Prior Period amount field and the Previously Reported amount field.

- Both the Previously Reported column and the Line Item Changes column are for display purposes only and cannot be edited.

7. Click on the 

Closing Package Line Definitions button to



8. Press the Closing Pkg Line Reclassification Report Closing Pkg Line Reclassification Report button to run a report of the Closing Package line information displayed on the screen.

U. S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF003-CP Line Reclassification Report

Statement: BALANCE SHEET **Fiscal Year:** 2005 **Period:** SEPTEMBER
Entity: 0000-Department **Reported in:** THOUSANDS **Decimal:** ZERO

Amounts reported as normal/(abnormal) balances.

Line No.	Agency Line Description	Acct Type	NB	F/N	FY 2005-SEPTEMBER	FY 2004-SEPTEMBER
5	Accounts Receivable, Net (Note 5)	A	D	F	331,297	330,277
		Variance:			0	0

CP Line Reclassification

F/N	CP Line Description	FY2005-SEPTEMBER	FY2004-SEPTEMBER	Previously Reported	Line Item Changes
F	Accounts Receivable	327,365	329,724	332,825	(3,101)
F	Interest Receivable	3,932	553	553	0
F	Other Assets (without	0	0	(3,101)	3,101

- To view all the Agency line reclassifications for a single or all statements for an entity, run module GF003G, Closing Package Line Reclassification Summary Report. Refer to the GFRS Reports Overview manual for more information.

9. Click on the 

Submit button to save changes and return to the main form.
   Click on the 

Cancel button to exit the screen without saving changes.

1.3 Final Flag setting

To complete the GF003 module, the final flag must to be checked. When the final flag is checked, the system initiates a validation that confirms that all Agency Financial Statement Line item amounts have been allocated to Closing Package Line items in their entirety.

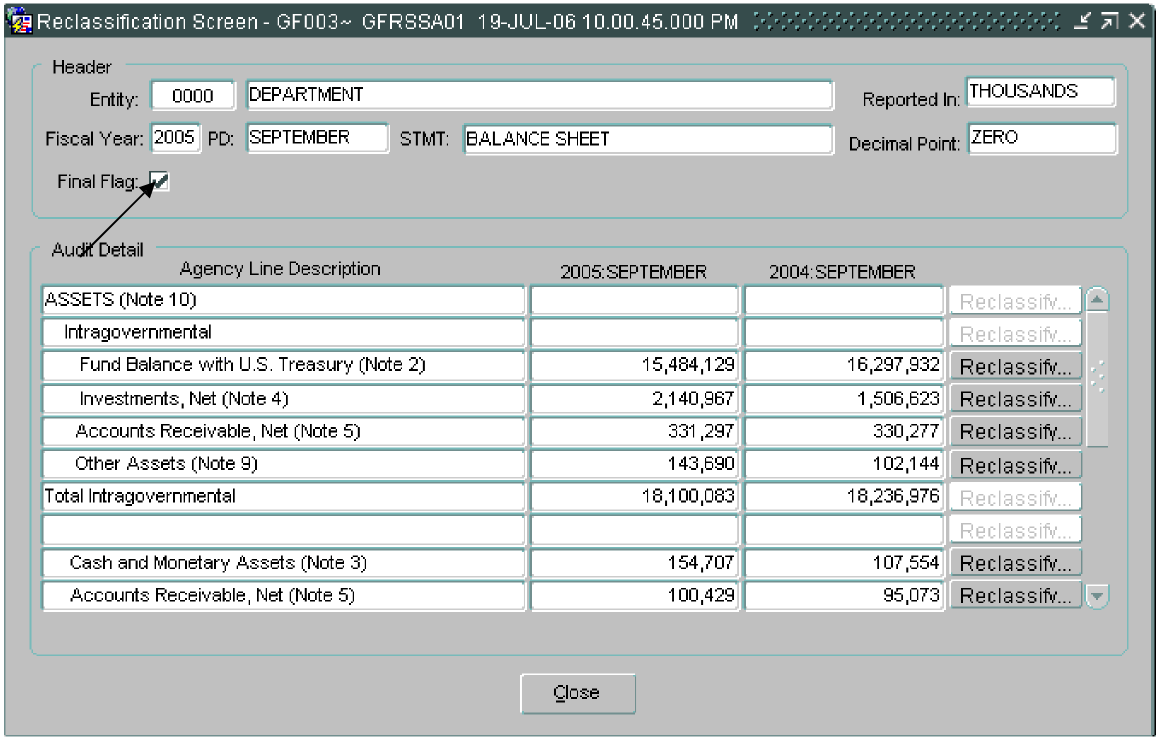
- The final flag cannot be checked if a variance exists for any Agency Line item in the financial statement.

- When the final flag is checked, the reclassification amounts cannot be modified. Should changes need to be made to a reclassification allocation in the GF003 module, the final flag button must be un-checked.

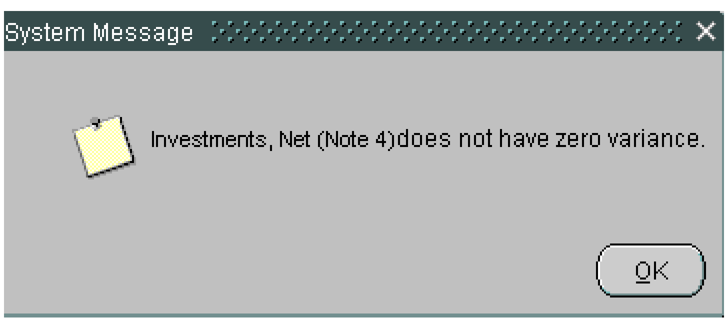
- If the system will not allow the final flag to be unchecked, the financial statement may be locked in the Completions and Approvals module (GF008). The FPA must unlock the GF003 module in the GF008 screen for the final flag to be modifiable. See Module GF008 for further explanation.

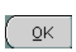
Detailed Instructions:

1. To complete the statement in GF003, click on the “Final Flag” on the Reclassification Screen.



2. If the financial statement fails the validation checks, an error message will be displayed. The message will reference the Agency Line item balance that has a variance.



• Click on the  OK button to acknowledge the message and make the necessary changes to the reclassification allocation for the mentioned line item.

Module GF004: Federal Trading Partner Note

1.1 Module Overview

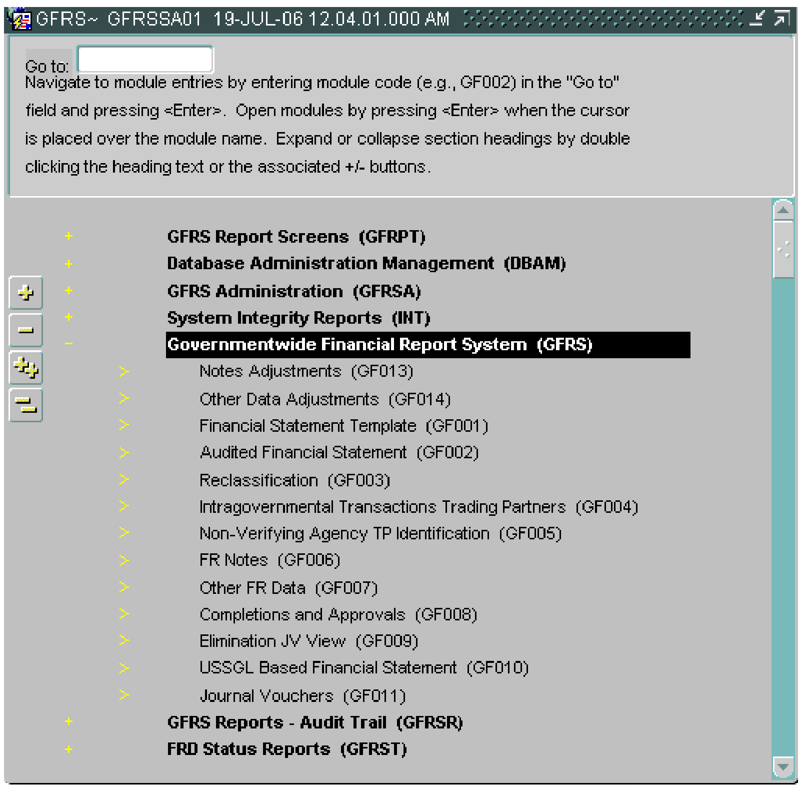
The Federal Trading Partner Note module (GF004) is where agencies identify trading partners for those Closing Package line items that hold Intragovernmental balances.

For an entity to be displayed in module GF004, all of the entity's financial statements must be marked final in module GF003, Reclassification.

Users must select a specific Closing Package line and manually enter the appropriate amounts for the desired trading partners. All Closing Package lines with an F/N (Federal / Non-Federal) indicator of "F" must be allocated to GFRS Trading Partners in their entirety. Module GF004 retrieves only these Federal Closing Package lines from module GF003, Reclassification. Because the identification of trading partners and related intragovernmental balances is a federal reporting requirement, GFRS requires that verifying agencies complete the module GF004 for each Closing Package statement that contains applicable lines.

1.2 Retrieving a Record

1. Open the main form by entering "GF004" into the "Go to" field and pressing <enter> twice. The module can be opened by double-clicking on the GFRS Financial Report System (GFRS) and Intragovernmental Transactions Trading Partners (GF004) links with the mouse as well.



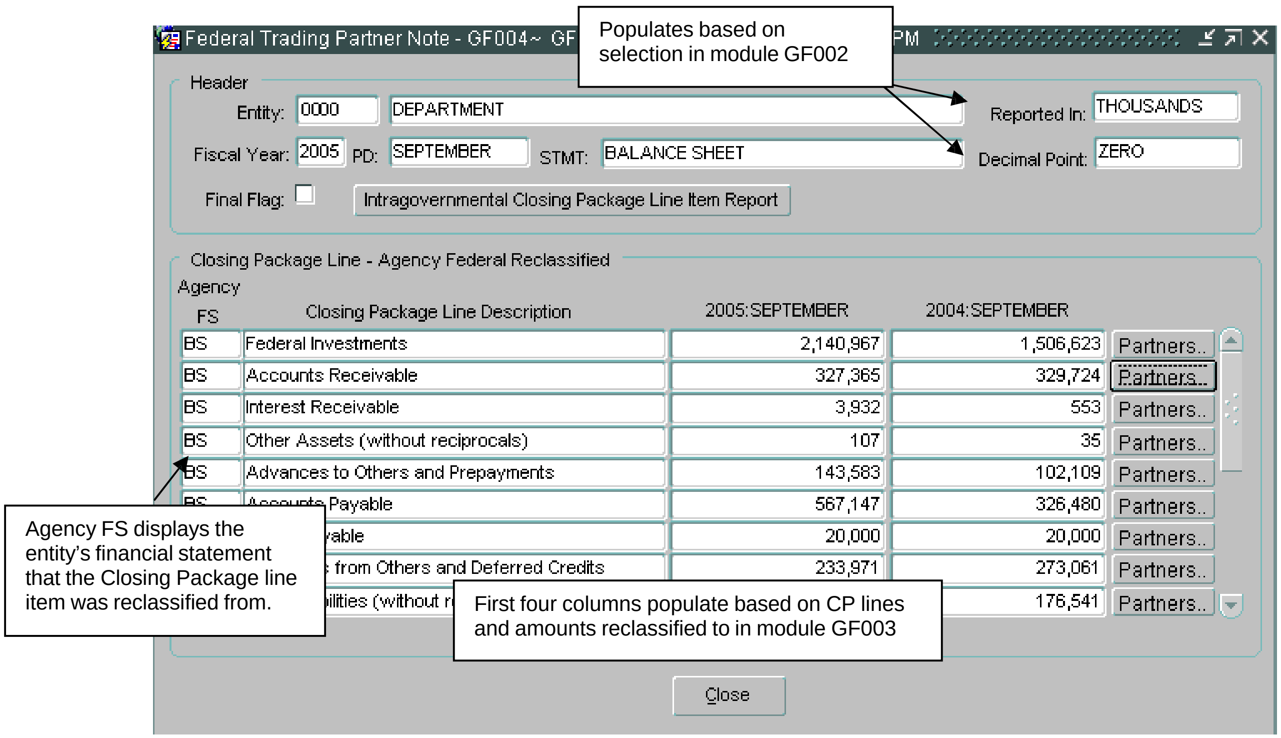
2. The GF004 screen is opened; all of the financial statements that the user has permission to see are displayed. To retrieve a specific financial statement click on the  Enter Query button on the toolbar.

   - To be displayed in module GF004, all of an entity's financial statements must be flagged as final in module GF003, Reclassification.

   Place cursor in the Entity field and enter the entity number of the financial statement statements for the selected entity. An entity's financial statements were reclassified to Closing Package statements in module GF003, Reclassification.

5. The values for the Fiscal Year and PD (Period) fields default to the current fiscal year and the current period. These values are view only.

   Closing Package line descriptions and amounts populate based on the Closing Package lines that have amounts reclassified to them in module GF003. Each Closing Package Line's amount is the total amount reclassified to that particular line in module GF003, per period.



1.3 Identifying Trading Partners

The identification of Trading Partners in module GF004 is the process of allocating intragovernmental balances reported on the Closing Package line item to GFRS Trading Partners.

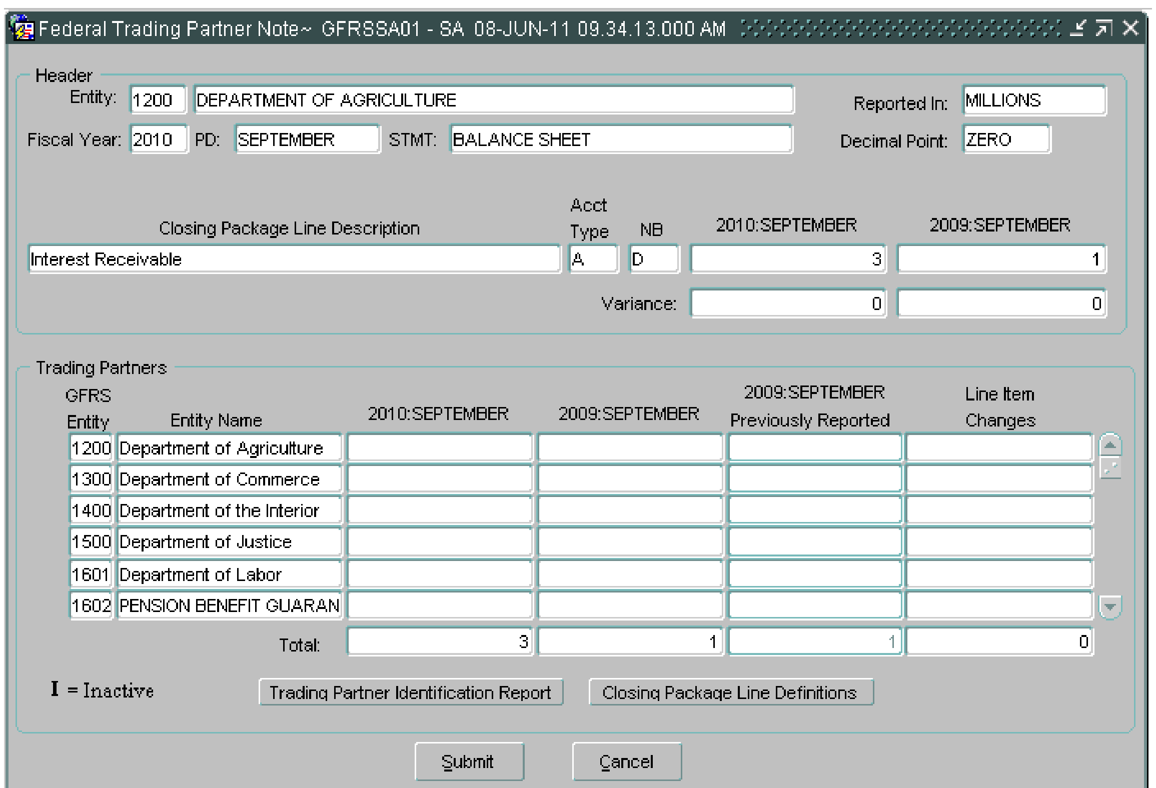
- The Federal Trading Partner Note screen displays all of the federal Closing Package lines that had amounts reclassified to in module GF003, Reclassification.

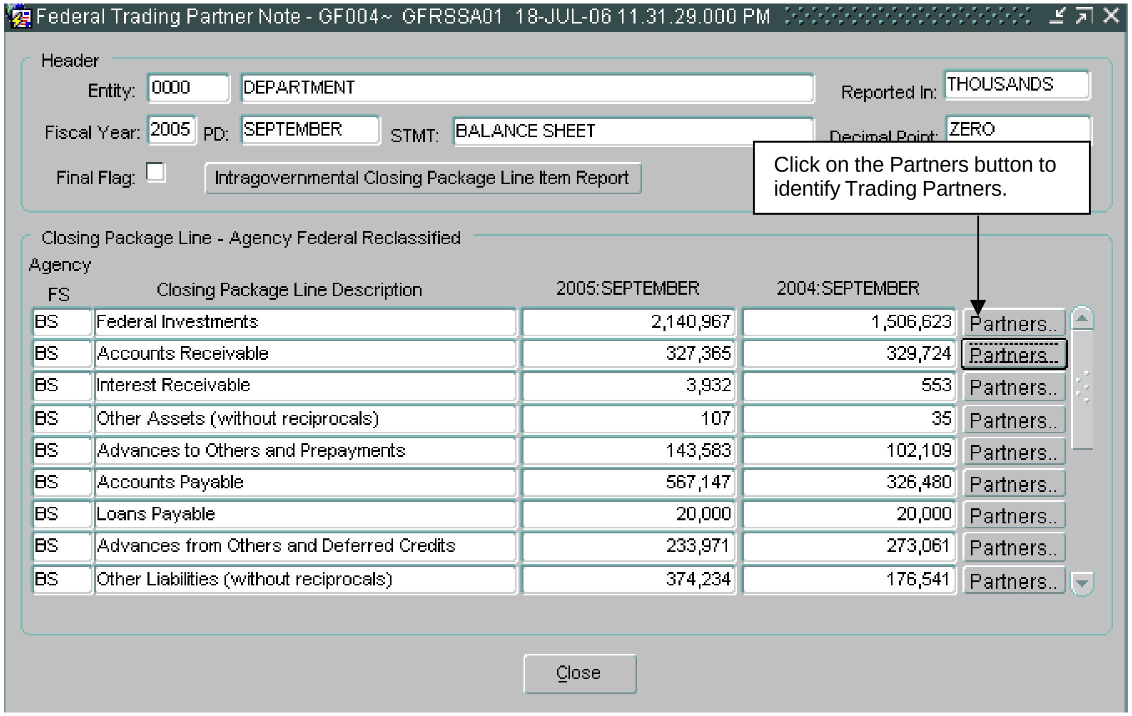
- Only Closing Package lines that had a “F/N” attribute setting of “F” (Federal) and a non-zero amount reclassified for either the current and prior periods are displayed with enabled (active) 

Partners button.

Inactive Trading Partners Line

To the left of the GFRS Entity column, you will see an “I”. This indicates that this entity has been “inactivated” in the system. If you have previously reported amounts that were associated with the inactive entity, you will see your previously reported amount, but because the entity is no longer active, you will not be able to allocate TP dollars to this entity. The Prior Period column will not populate any prior amounts on first entering the screen for entities marked as inactive.



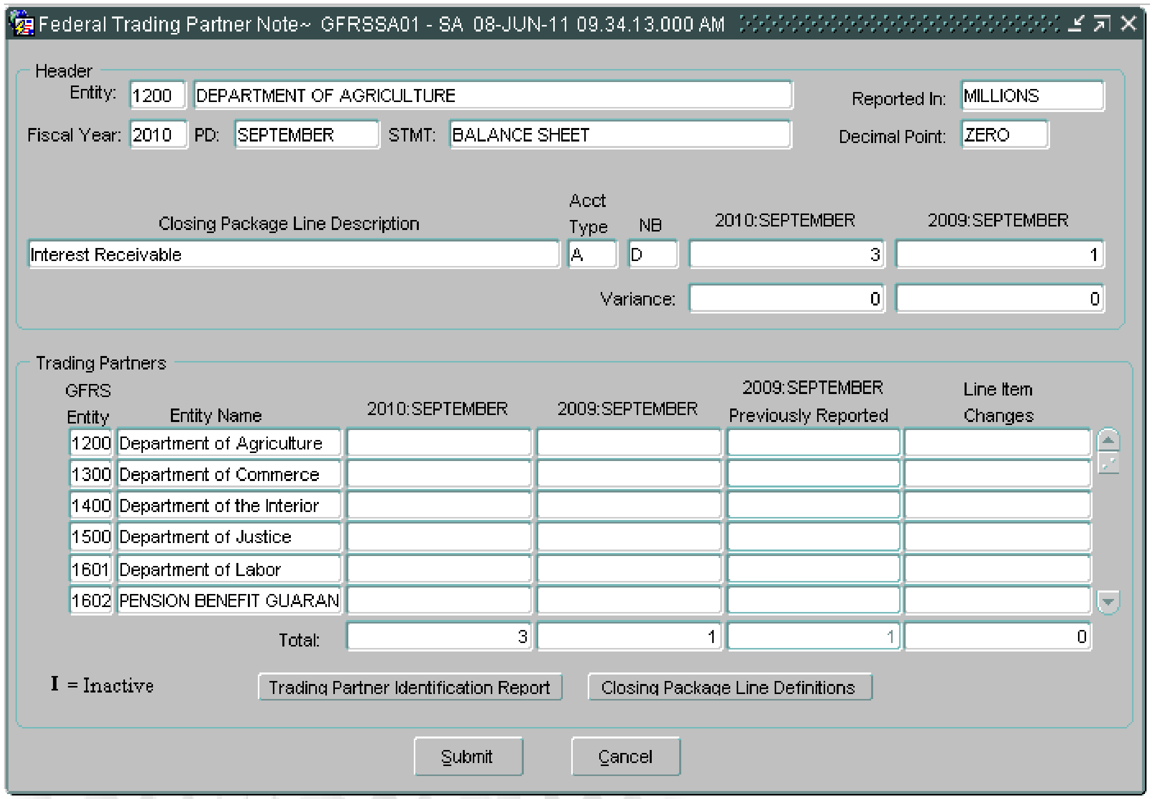


2. The Trading Partner Note screen will open.

   - The Closing Package line description and the current and prior period amounts to be allocated are shown on the screen. These fields cannot be edited by the user.

   The Trading Partner section of the screen will display all designated Trading Partner entities created by the system administrator. The entity that is performing the allocation is excluded from the list of Trading Partners.

3. Select a Trading Partner by entering the related portion of the amount into the selected Trading Partner's current period field. The allocation identifies the entity as a trading partner and identifies the portion of the amount that is related to the Trading Partner.



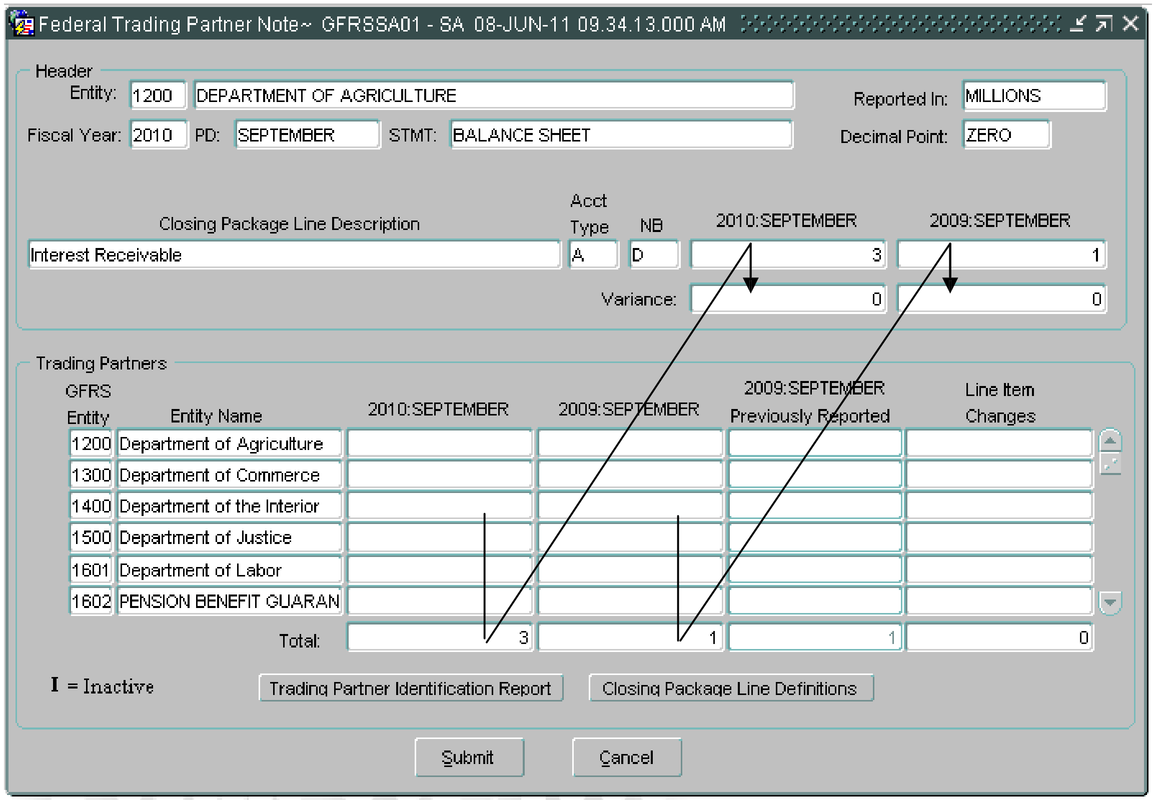
- As amounts are entered into the current period amount field of the identified trading partner, the current period variance is recalculated. The value displayed in the variance field is the amount of the Closing Package line item that still needs to be identified and allocated to a trading partner.

- The variance is calculated by subtracting the total amount allocated to Trading Partners for the period from the Closing Package line item amount for the same period.

- The module cannot be marked as Final until all Closing Package line items have been completely allocated and all variance fields equal zero.

4. From the current period field, press the Tab key to navigate to the prior period amount field, and enter the prior period amount for the selected Trading Partner. The prior period amount field can also be accessed by using the mouse to click into the field.

5. To select and allocate the remainder of the Closing Package line amounts to other Trading Partners, use the mouse to click into the current/prior period columns associated with other trading partners or use the up/down arrow key to navigate throughout the screen.



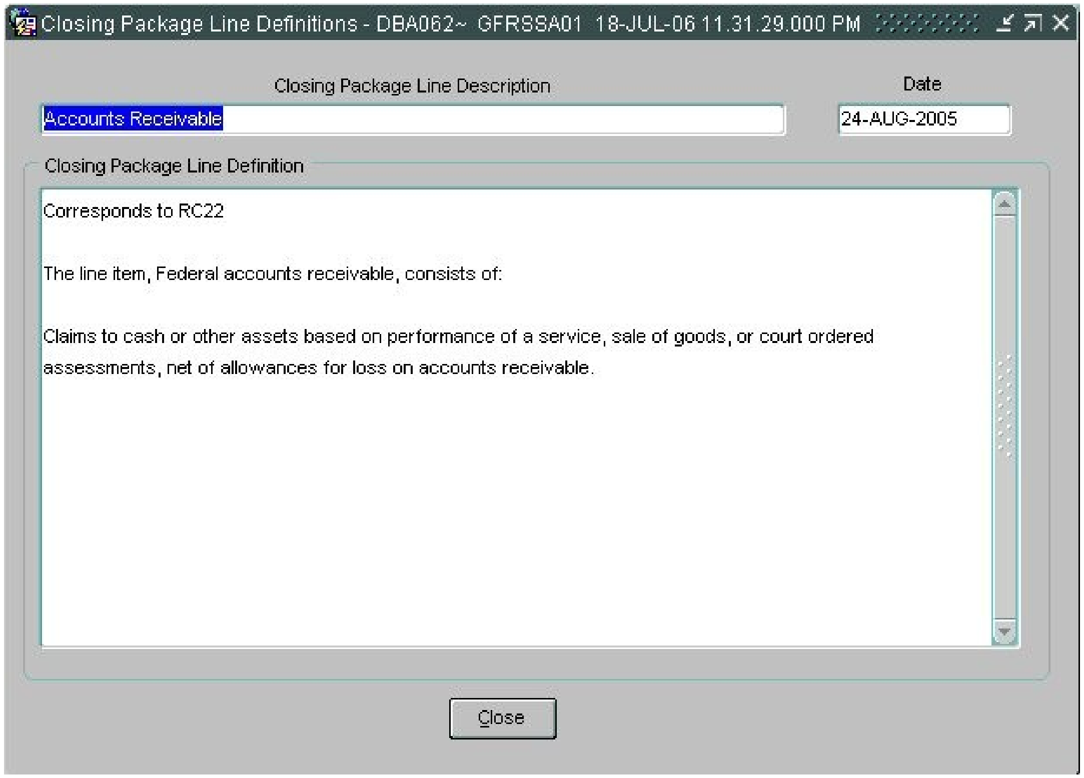
6. The Previously Reported field/s will automatically populate with the amounts reported by the entity for that Closing Package line during the previous year.

- The Line Item Changes column is a calculated column that displays the difference between the Prior Period amount field and the Previously Reported amount field.

- Both the Previously Reported column and the Line Item Changes column are for display purposes only and cannot be edited.

7. Click on the 

Closing Package Line Definitions button to view a description of the selected Closing Package Line. The definitions are created



8. Press the Trading Partner Identification Report Trading Partner Identification Report button to run a report of the Trading Partner information displayed on the screen.

U.S.Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF004-Trading Partner Identification Screen Report

Statement: BALANCE SHEET **Fiscal Year:** 2005 **Period:** SEPTEMBER
Entity: 0000-Department **Reported in:** THOUSANDS **Decimal:** ZERO

CP Line Description	Acct Type	NB	FY 2005-SEPTEMBER	FY 2004-SEPTEMBER
Accounts Receivable	A	D	327,365	329,724
	Variance:		0	0

TP	Trading Partner Name	FY 2005-SEPTEMBER	FY 2004-SEPTEMBER	Previously Reported	Line Item Changes
1200	Department of Agriculture	1,184	938	938	0
1300	Department of	326	139	139	0

9. Click on the 

Submit button to save changes and return to the main form.

   Click on the 

Close button to exit the screen without saving changes.

10. To view all of the Closing Package Lines that require Trading Partner identification for the selected entity and financial statement, press the 

Intragovernmental Trading Partners Screen Report button located on the main Trading Partner Notes screen.

    - To retrieve, view and print the report follow the instructions in the Message and Report Retrieval Screen WF003 section of the manual.

1.4 Final Flag setting

To complete the GF004 module, the final flag must to be checked for all statements for the entity. When the final flag is checked, the system initiates a validation that confirms that all Closing Package Line item amounts have been allocated to Trading Partners in their entirety.

- The final flag cannot be checked if a variance exists for any Closing Package Line item in the financial statement.

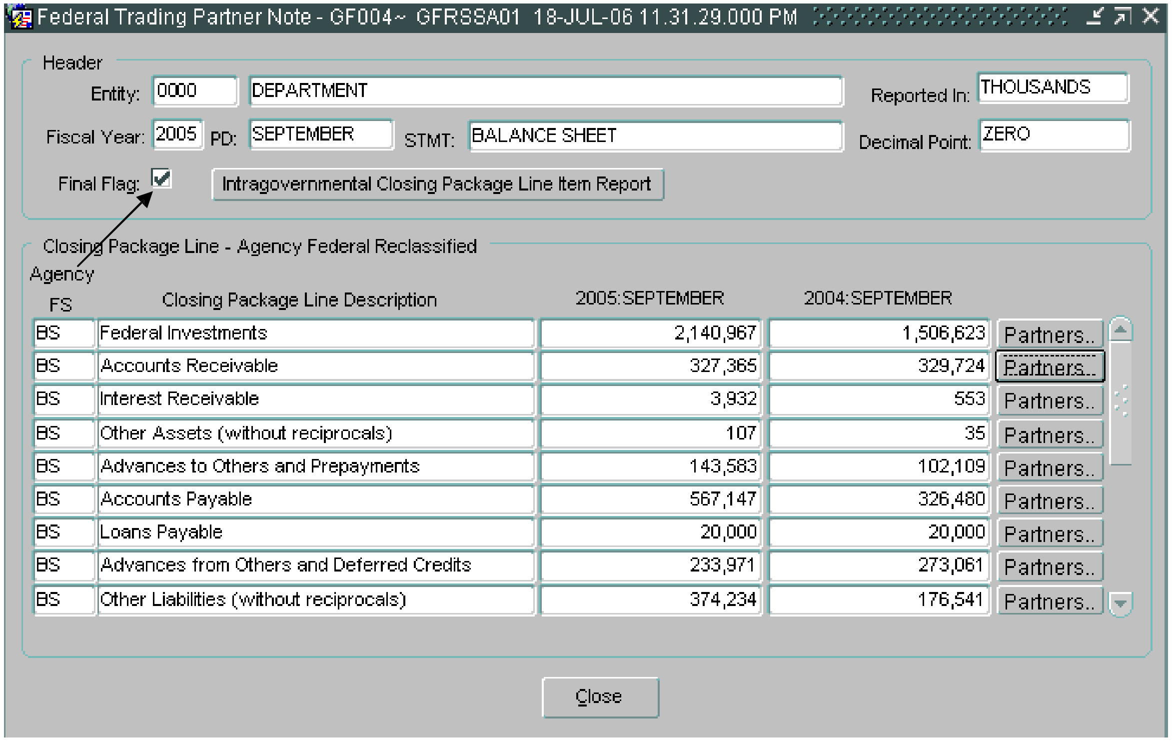
- The trading partner allocations cannot be modified while the final flag is checked for that particular statement. Should changes need to be made to a TP allocation in the GF004 module, the final flag button must be unchecked.

- If the system will not allow the final flag to be unchecked, the financial statement may be locked in the Completions and Approvals module (GF008). The FPA must unlock the GF004 module in the GF008 screen for the final flag to be modifiable. See Module GF008 for further explanation.

Detailed Instructions:

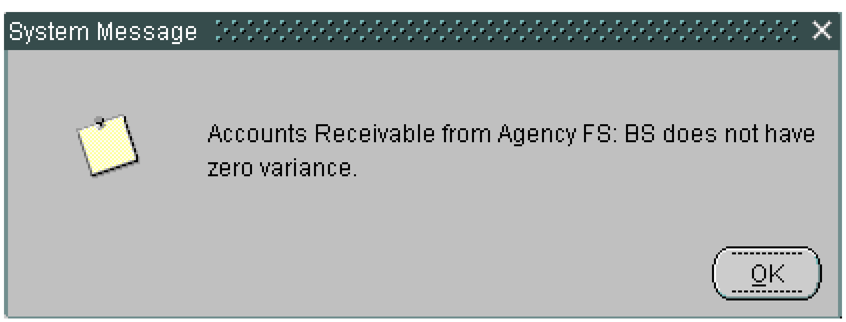
1. To complete the statement in GF004, click on the “Final Flag” on the Federal Trading

Partner Note Screen.



2. If the financial statement fails the validation checks, an error message will be displayed. The message will reference the Closing Package Line item balance that has a variance.

- Click on the OK button to acknowledge the message and make the necessary changes to the trading partner allocation for the mentioned line item.



Module GF005: Non-Verifying Agency TP Identification

1.1 Module Overview

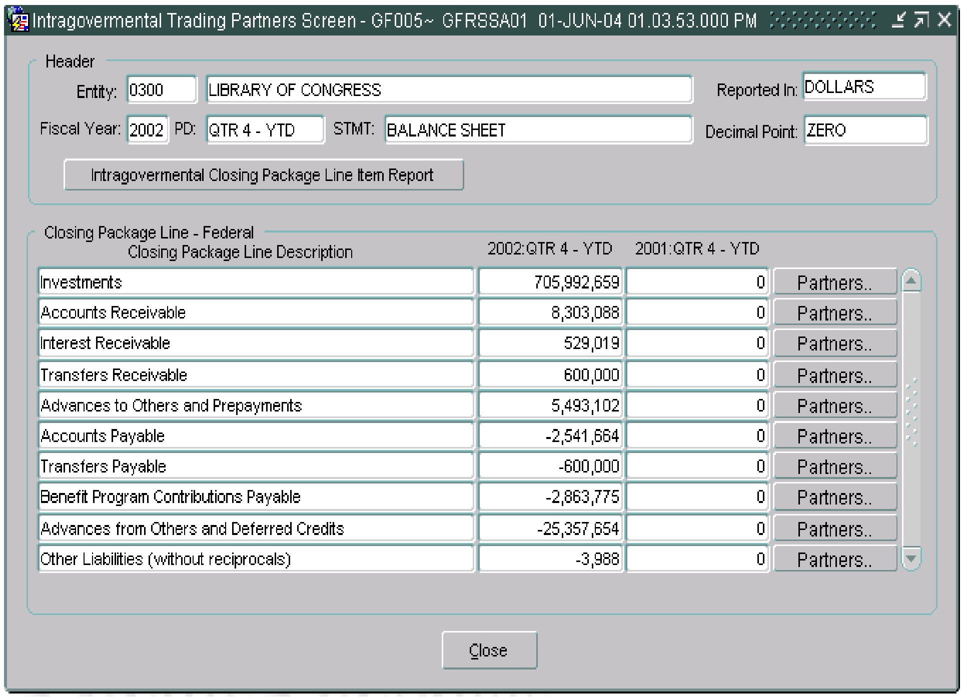
The Intragovernmental Transactions Trading Partners module for Non-Verifying Agencies provides Fiscal Service and users from non-verifying agencies with the ability to view Intragovernmental Trading Partners and amounts for all non-verifying agencies from FACTS I ATB data.

All data displayed in the GF005 module is not editable and is presented for informational purposes only. The module is populated with the Closing Package financial statements for **all** non-verifying agencies. Individual agency users can see the data for their assigned non-verifying entity only. FACTS I adjusted trial balance data is displayed in the format of the Closing Package Financial Statements for each non-verifying entity.

The GF005 module provides the user with the ability to view the Trading Partners associated with each closing package line item using the drill down functionality built into the program. By pressing the Partners button for a selected line, users can view all of the GFRS Trading Partners associated with the selected closing package line. All data in this module is retrieved from the ATB submission to FACTS I. ATB data can be viewed by SGL, Bureau, or ATB Code.

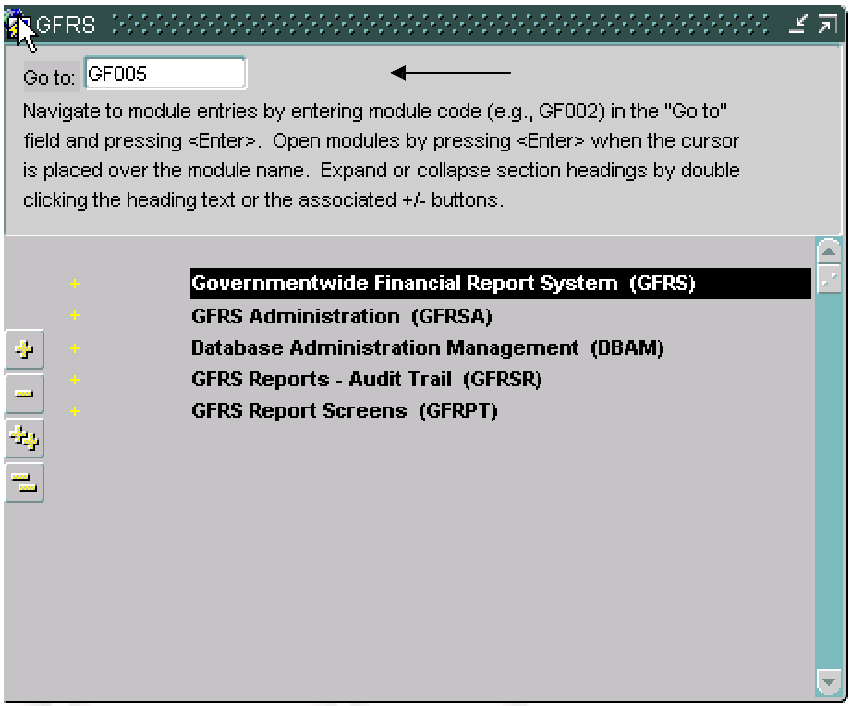
1.2 Viewing Data

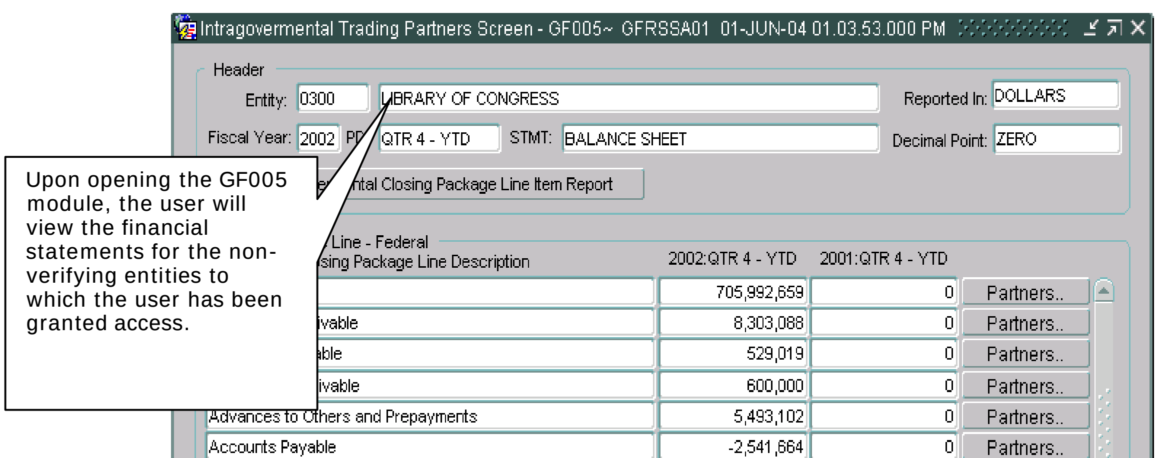
All of the financial statement data displayed in the GF005 module are for non-verifying agencies. All non-verifying agencies are defined by a four-digit entity code that is associated with two-digit departments and bureaus used in FACTS I reporting. Using this translation, the FACTS I data can be viewed by the GFRS entity in the GF005 screen.



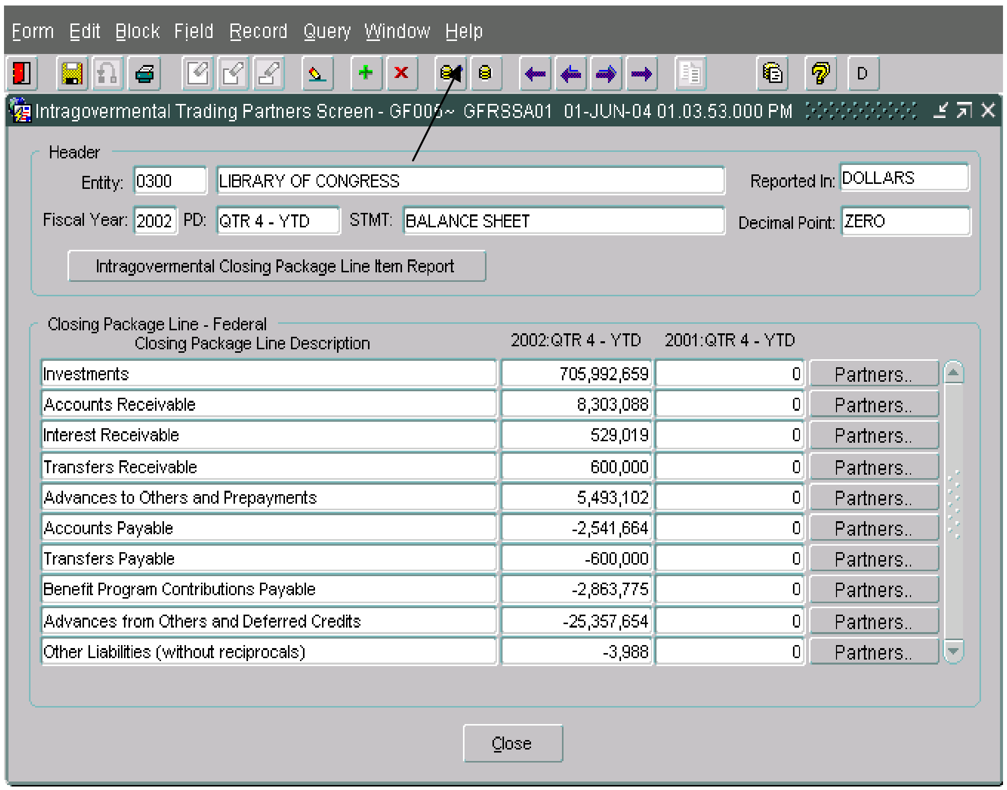
1.3 Retrieving Records

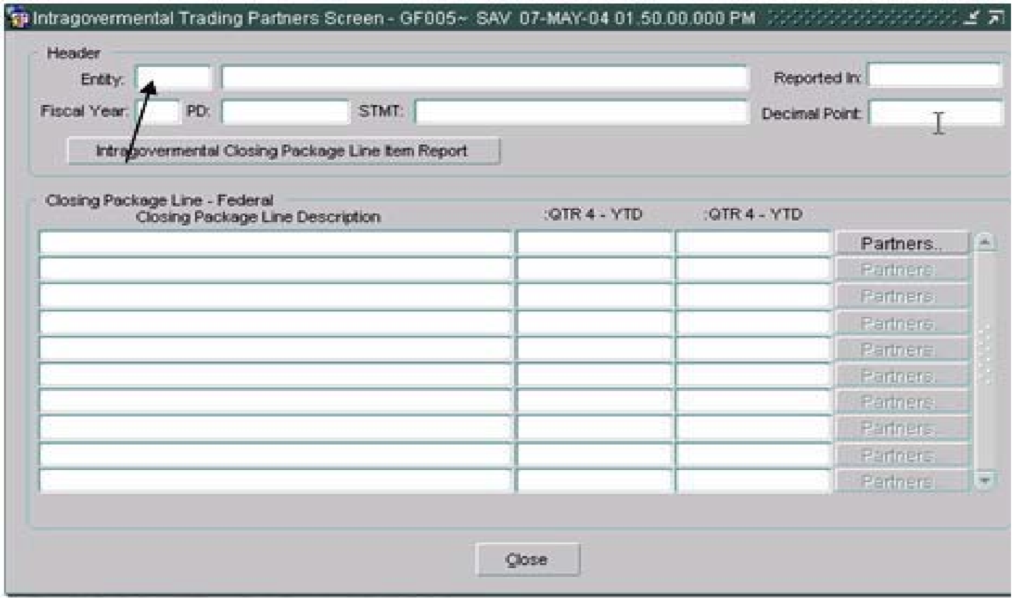
1. Open the GF005 module. Enter the option code “GF005” into the “Go to” field. Press **<ENTER>** twice and the GF005 module will open.

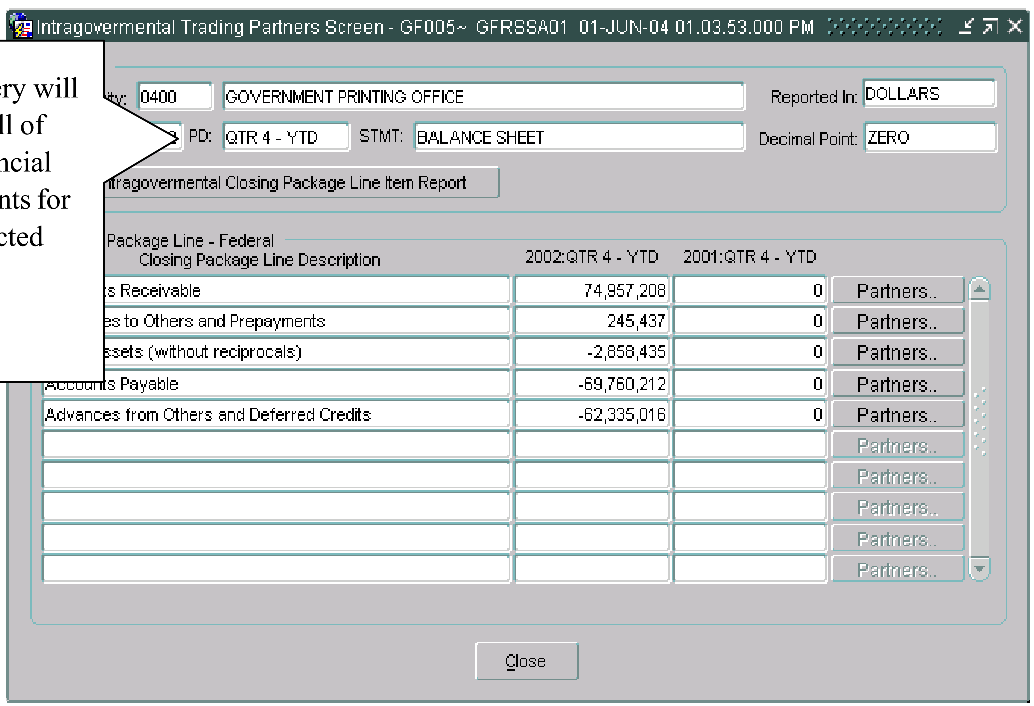




2. To retrieve records for a specific entity, press the enter query button  on the toolbar to initiate a query. The form will become empty. Manually enter the GFRS entity number or select the entity from a list of values in the entity field (double click to retrieve the LOV). Once the entity has been selected, execute the query to retrieve the financial statements.







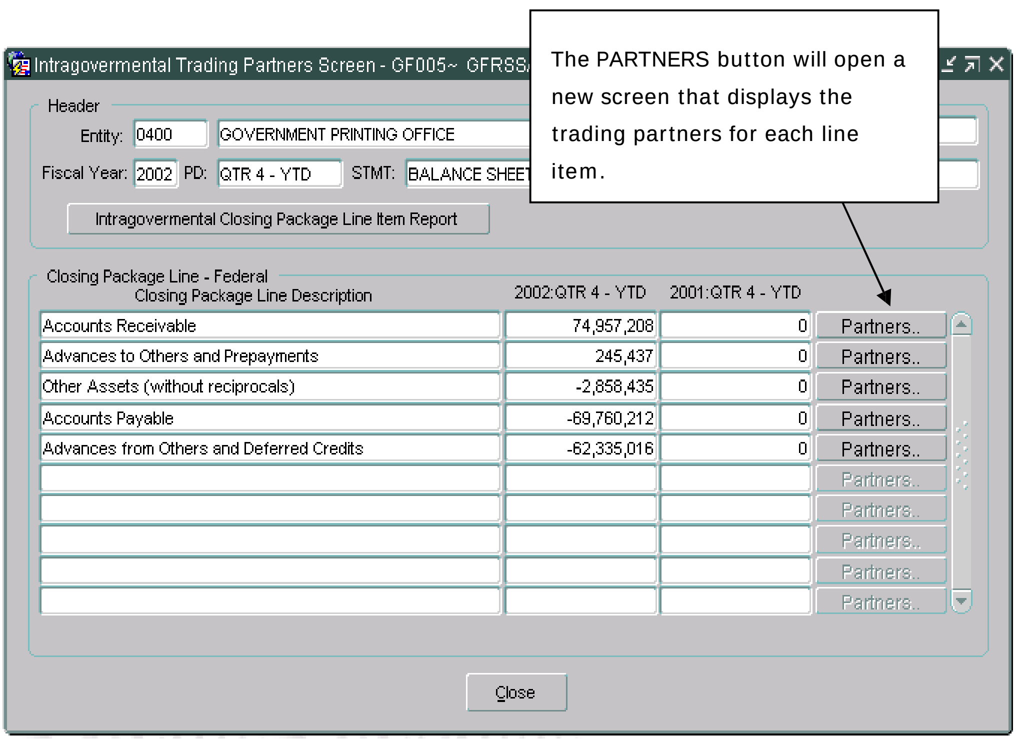
The query will return all of the financial statements for the selected entity.

1.4 Understanding the Trading Partner Data in GF005

The Intragovernmental Trading Partners screen displays the Federal Closing Package line item balances from the FACTS I ATB submission. The Closing Package lines are populated using the SGL crosswalk created by the FRD system administrator for the Closing Package templates (See the TFM for more information). The values for Reported In and Decimal point settings are pre-established by the FRD administrator and can not be edited by the agency user.

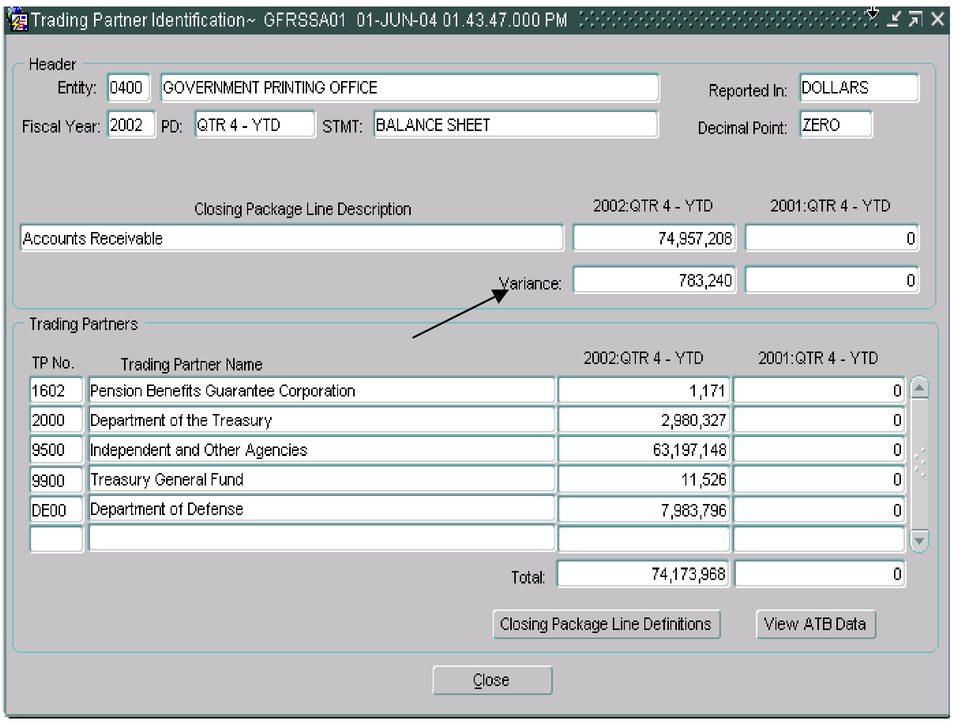
1. Fiscal Year and Period values default to the current open period. Click on the "Partners" 

button to view the trading partner data for a selected Closing Package line item. The Trading Partner Screen will open and display all of the GFRS trading partners and amounts associated with the selected Closing Package line. Amounts displayed are from the FACTS I ATB submission and calculated based on the mapping of the Closing Package line (FR Line) to SGL accounts.



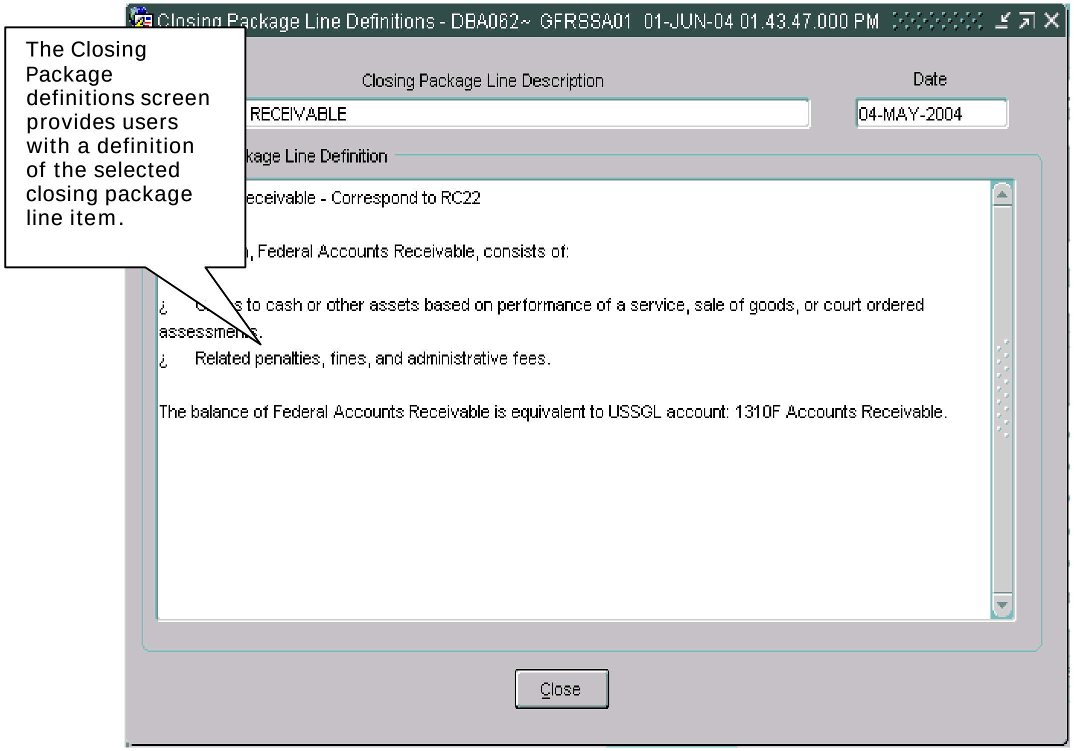
2. Inside the Trading Partners block, all Trading Partners with intragovernmental balances related to the Closing Package Line item are displayed. Trading Partners are displayed in terms of GFRS entities (four-digit entity numbers) and not FACTS I departments. The appropriate rollup of FACTS I department to GFRS Entity is determined by the FRD system administrator.

The values in the variance fields are the difference of the total of all Trading Partner balances subtracted from the amount of the Closing Package Line.



3. To view the definition of the selected Closing Package Line item, click on the “Closing Package Line Definitions” 

button.

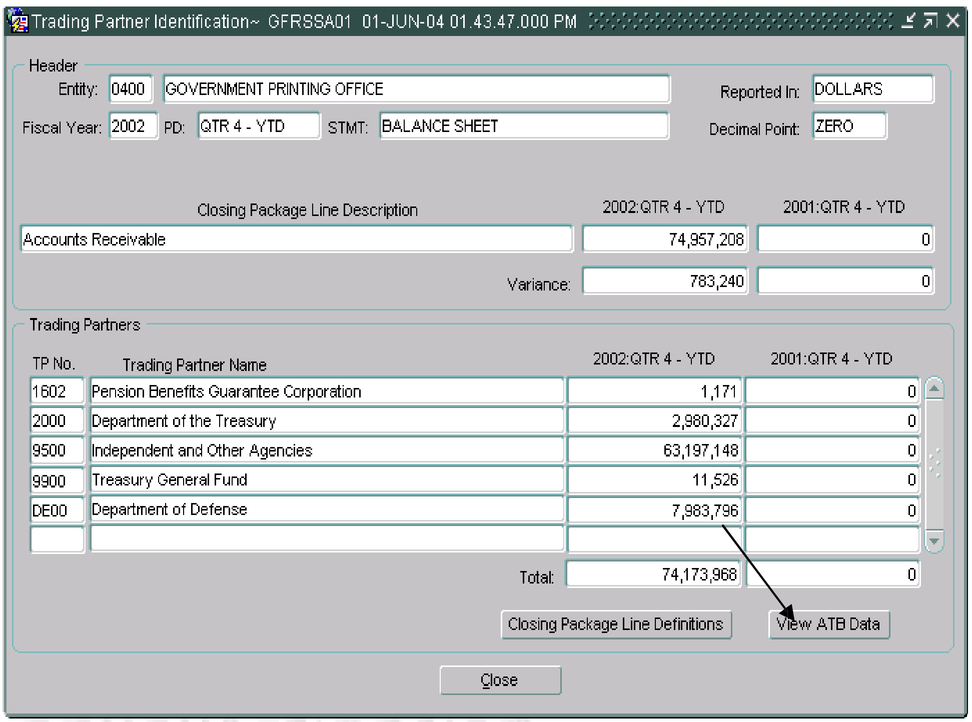


4. Click on the “Close” Close button to close the screen and return to the main form.

1.5 Viewing Detailed ATB Data

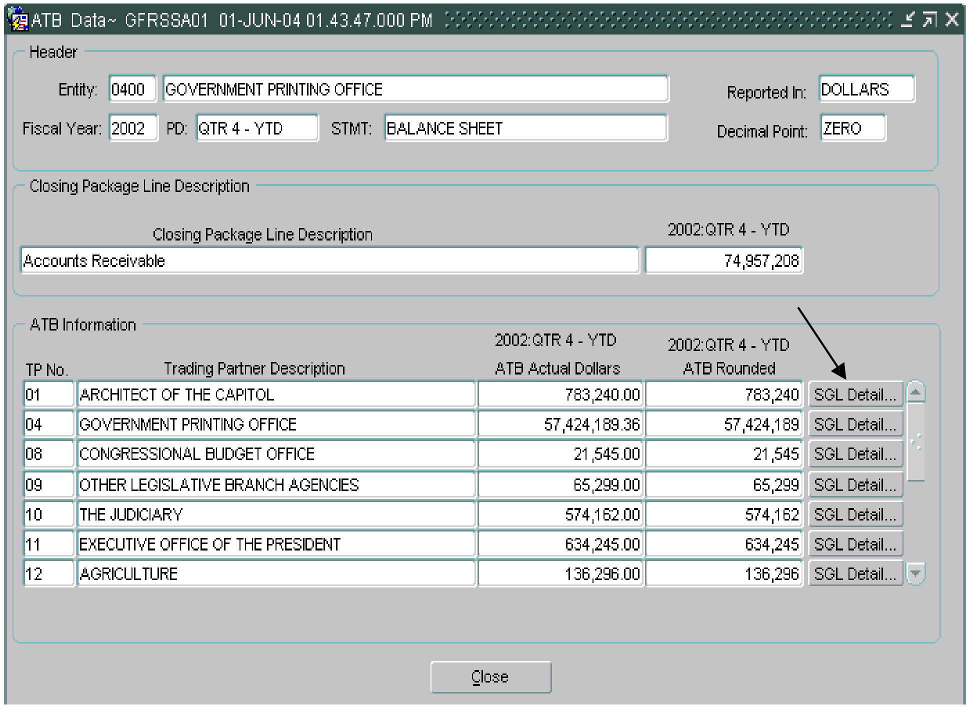
Detailed ATB data can be viewed for each Trading Partner by Standard General Ledger (SGL) account, Bureau and Adjusted Trial Balance (ATB) Code. The ATB data available in this module is from the Adjusted Trial Balance information that was entered into the FACTS I ATB submission. Data in these screens cannot be changed and is for informational purposes only. At each level of ATB data, reports are available that summarize the data displayed on the screen.

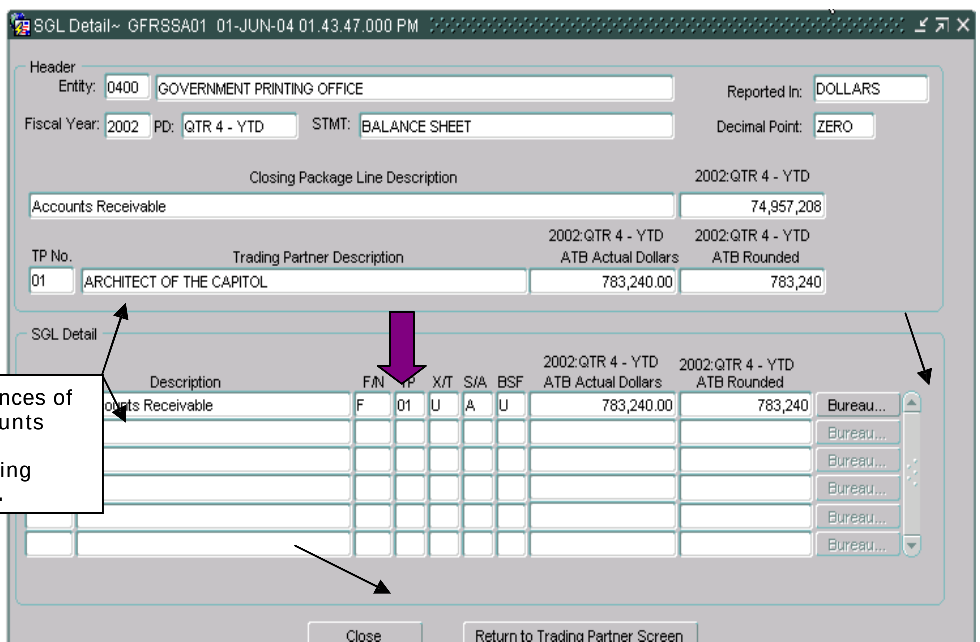
1. To view ATB FACTS I Trading Partner data for a line item, click on the "View ATB Data" [View ATB Data...] to open the ATB Data screen.



2. Amounts are displayed both rounded and in actual dollars for all trading partners associated with the selected line item. To exit the screen and navigate to the previous screen click the "Close" [Close] button.

3. Click on the "SGL Detail" [SGL Detail...] button to view ATB data at the SGL account level for the

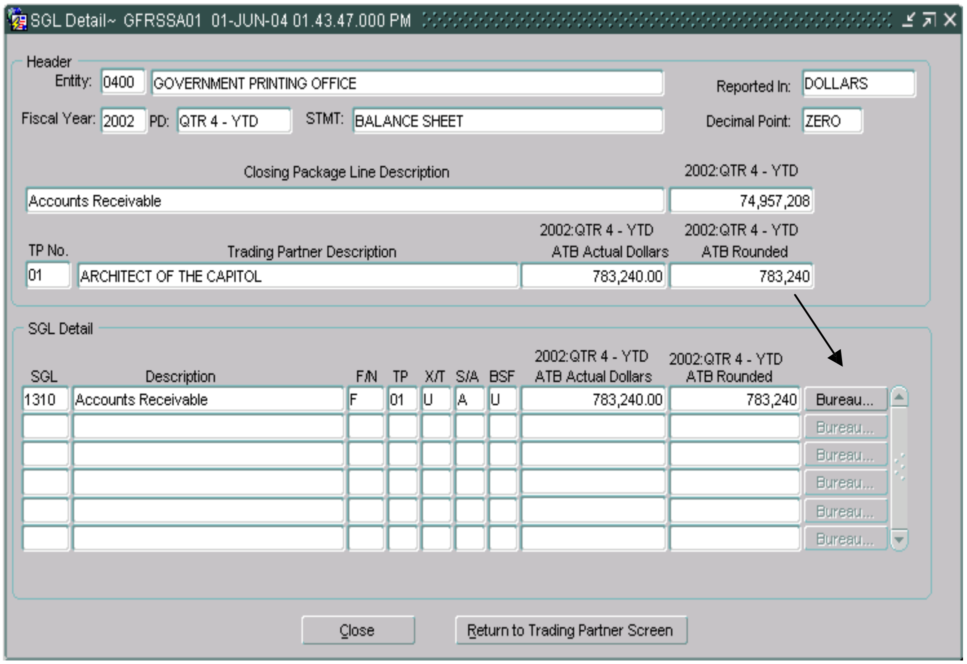


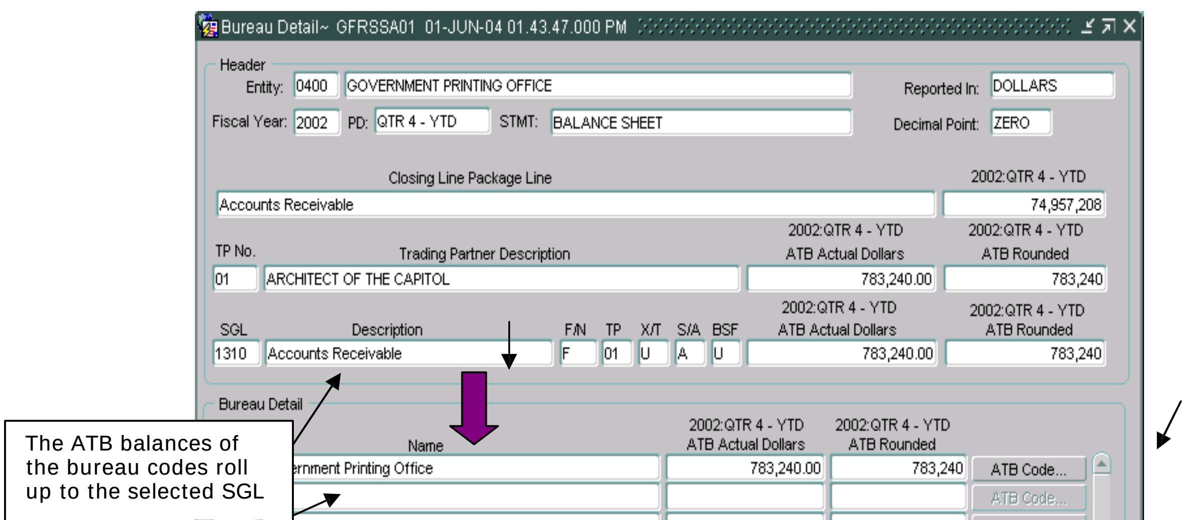


The ATB balances of the SGL accounts roll-up to the selected Trading partner **(TP).**

4. To view the ATB Data at the bureau level click on the “Bureau” button 

to open the Bureau detail screen. The bureau detail screen will display the ATB data at the bureau level for the selected SGL account number.





account

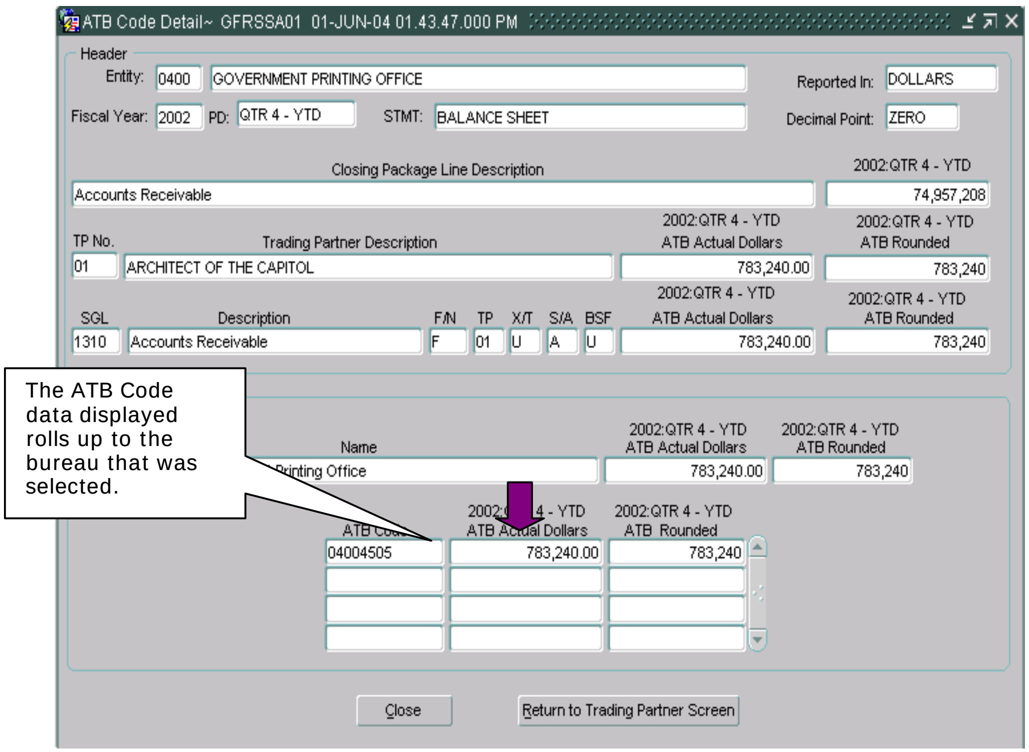
To return to the previous screen, click on the "Close" 

button. To return to the Trading Partner screen click on the "Return to Trading Partner" 

button to return to the Trading Partner screen.

5. Click on the "ATB Code" 

to open the ATB Code detail screen to view ATB data at the ATB Code level for the selected bureau. The ATB Code Detail screen will open which displays the ATB data at the ATB Code level.



To return to the previous screen, click on the "Close" 

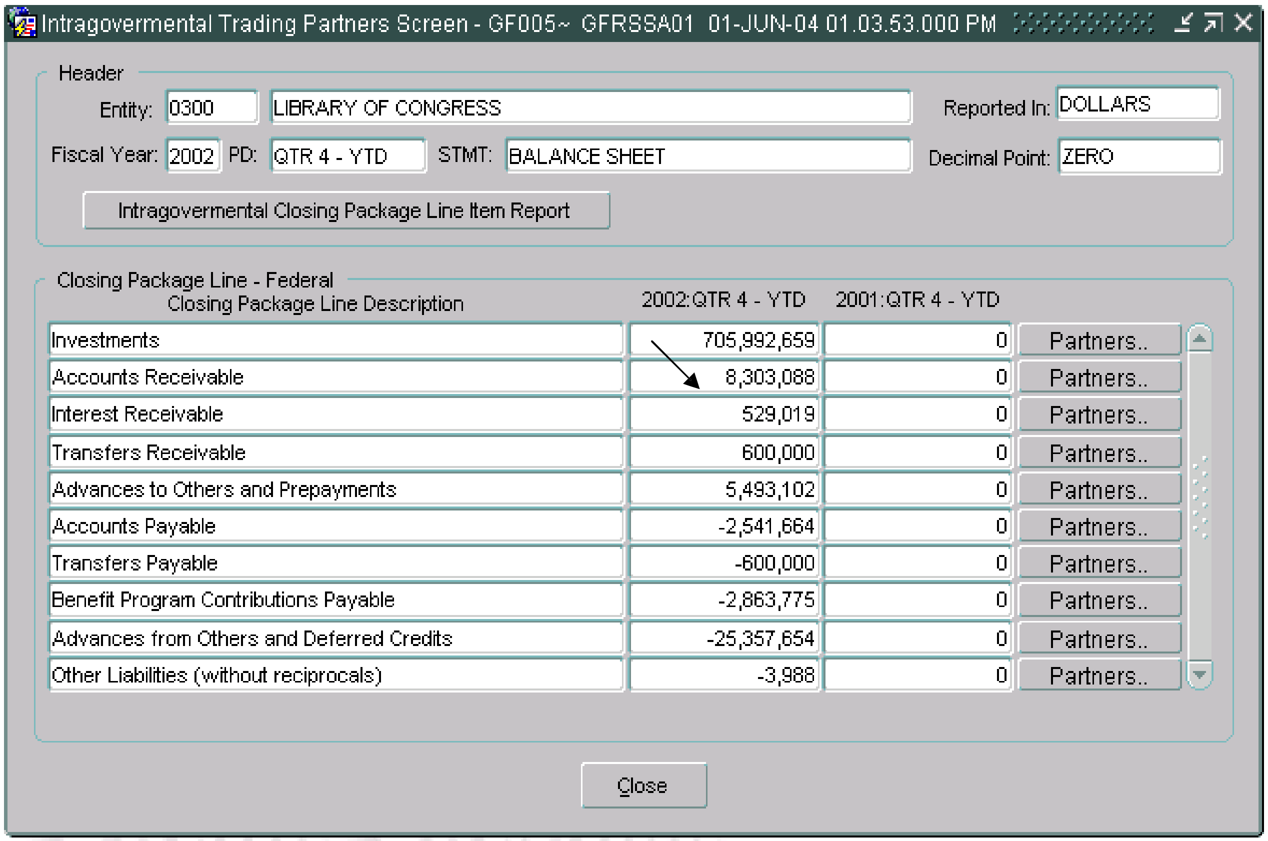
button. Click on the "Return to Trading Partner" 

button to return to the Trading Partner screen

1.6 Field List Screen

All fields on each form in the Intragovernmental Transactions Trading Partners – Non Verifying Agencies module are detailed below:

GF005 Screen 1: Intragovernmental Trading Partners Screen.



Module GF006: FR Notes

1.1 Module Overview

The FR Notes module is the location where agencies enter Note data for selected Balance Sheet Closing Package Line Items to be included in the Financial Report of the United States. Users must complete the all Notes assigned to their entity in order for the FR Notes module to be finished. To be completed, all of the required fields designated must be completed. Users enter data into four tabs: Line Item Notes, Other Notes Info, Text Data, and Threshold. Once all of the necessary tabs have been populated, the note is complete.

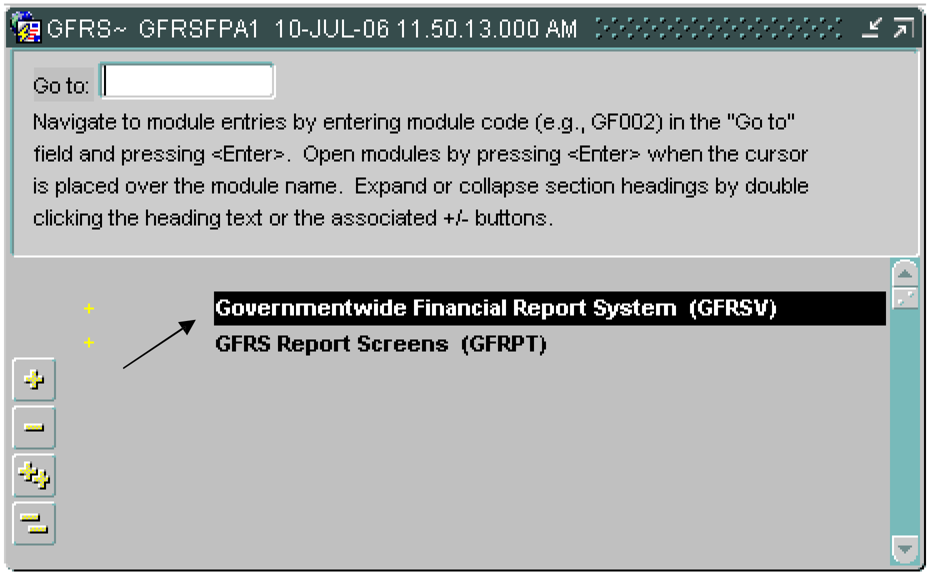
Notes are created and administered by the System Administrator in the FR Notes Administration module (GF066). The System Administrator creates Notes in their entirety. This includes the assignment of Notes to GFRS entities, the selection of Closing Package Line Items assigned to Notes, and the setting up of the Notes (columns, questions, thresholds, lines, etc).

1.2 Navigating to GF006

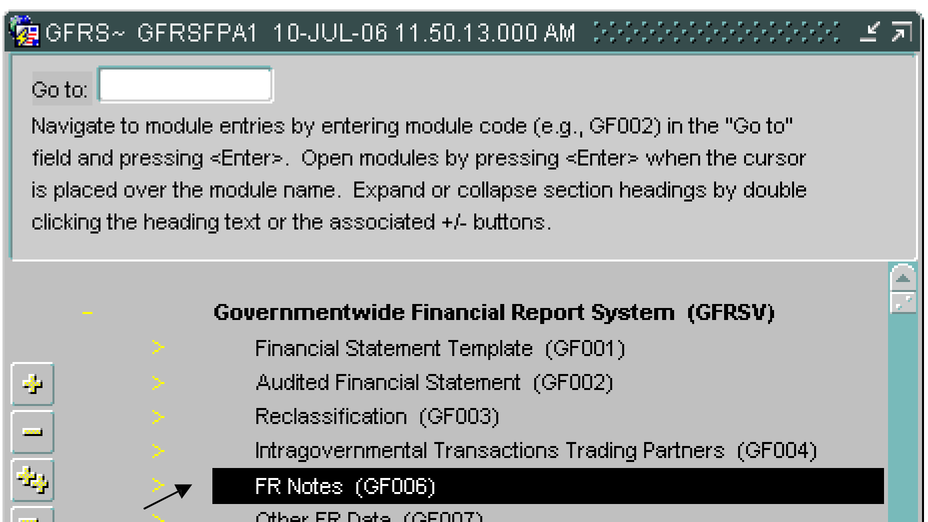
Users get to the FR Notes (GF006) module by one of two methods.

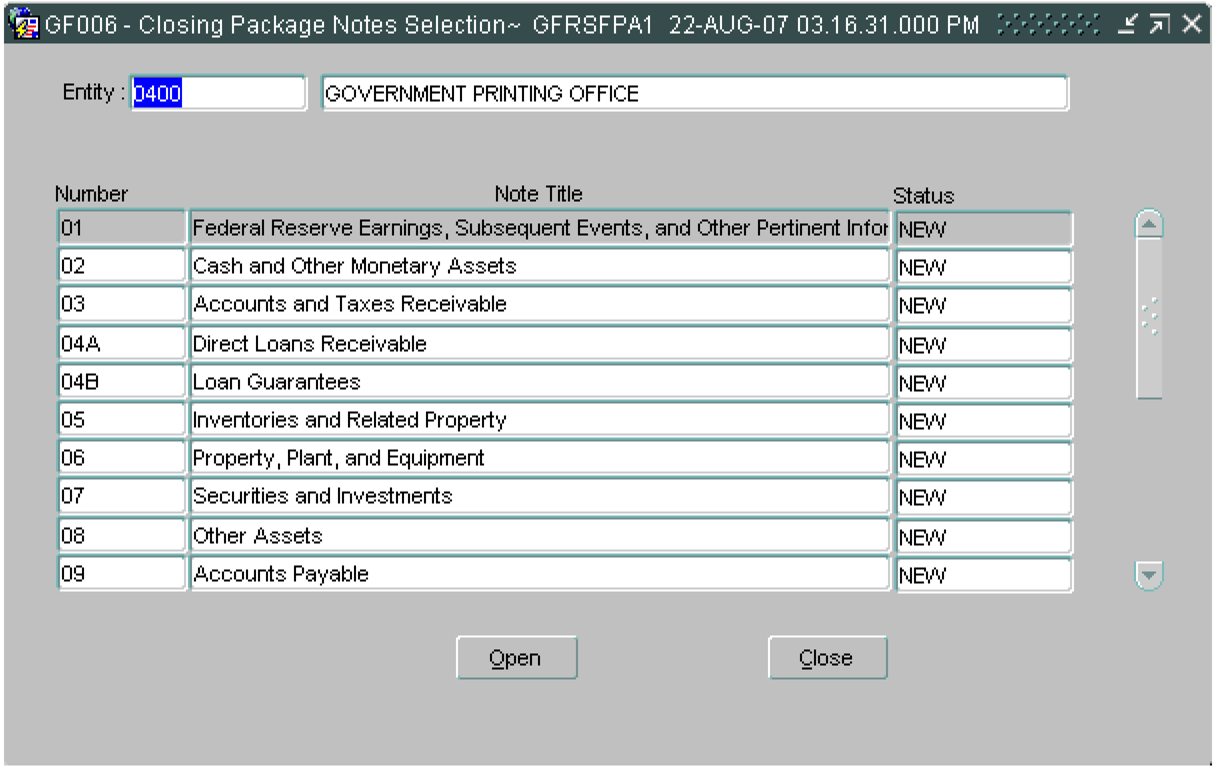
Method 1

1. Go to the GFRS application menu. Double-click on the "Government Financial Reporting System (GFRS)" menu selection:



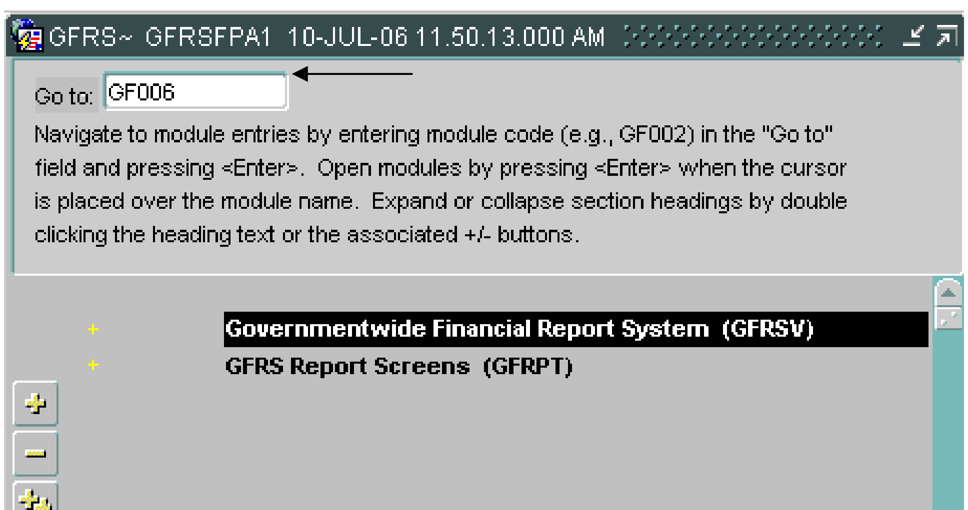
2. Double-click on the "FR Notes (GF006)" selection to open the program.





Method 2

1. Enter “GF006” in the “Go to” field in the GFRS main menu.
2. Press ENTER twice and the program will open.

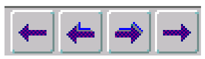


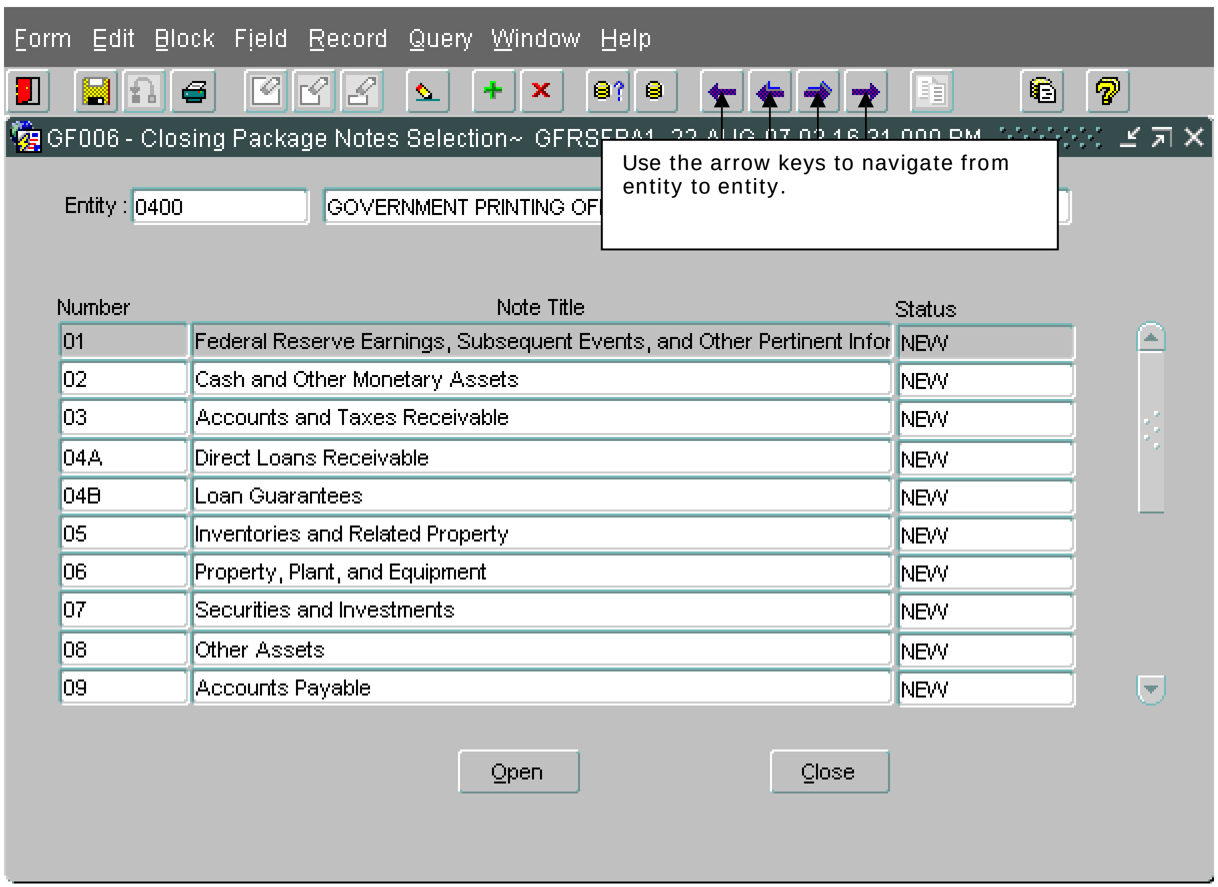
1.3 Selecting Notes for an Entity

FR notes are displayed in the GF006 module by entity number. Users can browse through the Notes module by entity number. Each entity displays all of the notes that have been assigned by the System Administrator.

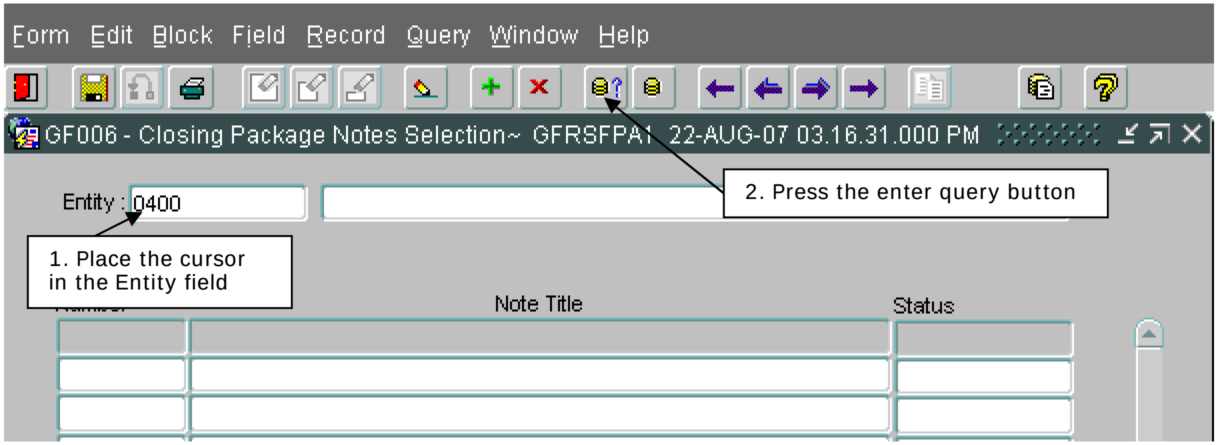
Users must first locate the desired entity before accessing its' notes. Users may retrieve an entity by one of two methods.

Method 1

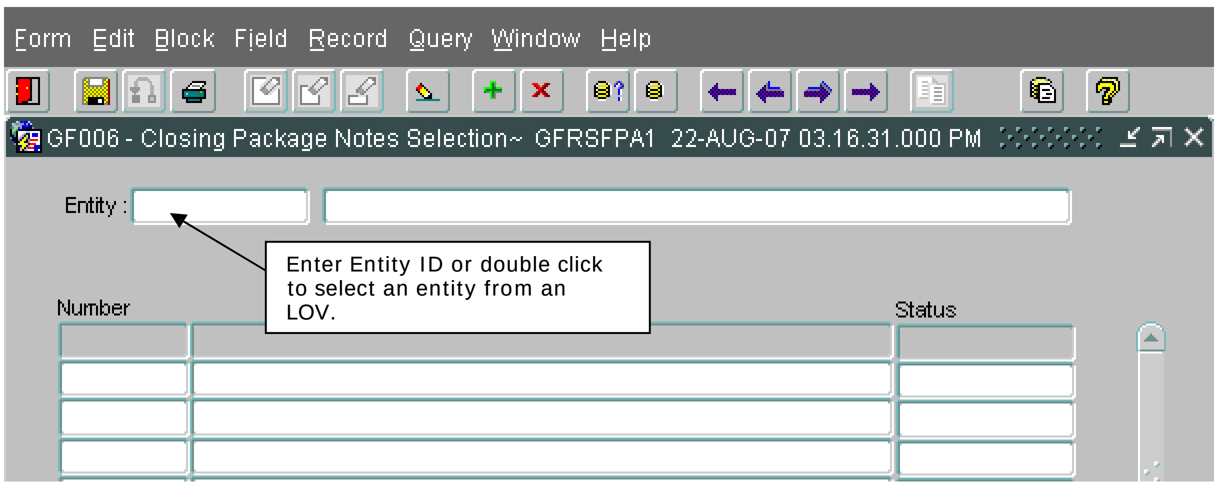
To select an entity, use the arrow keys  on the tool bar to browse to the desired entity.

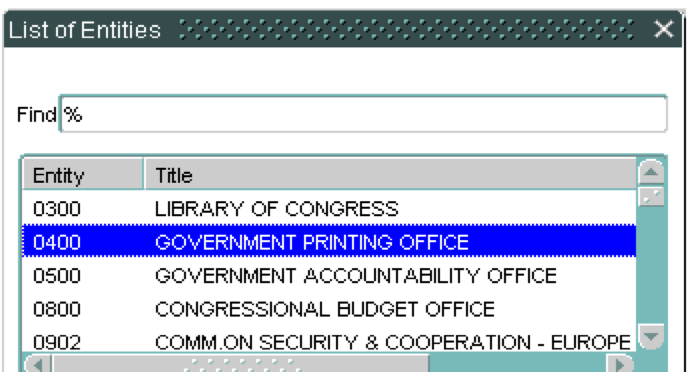


Method 2

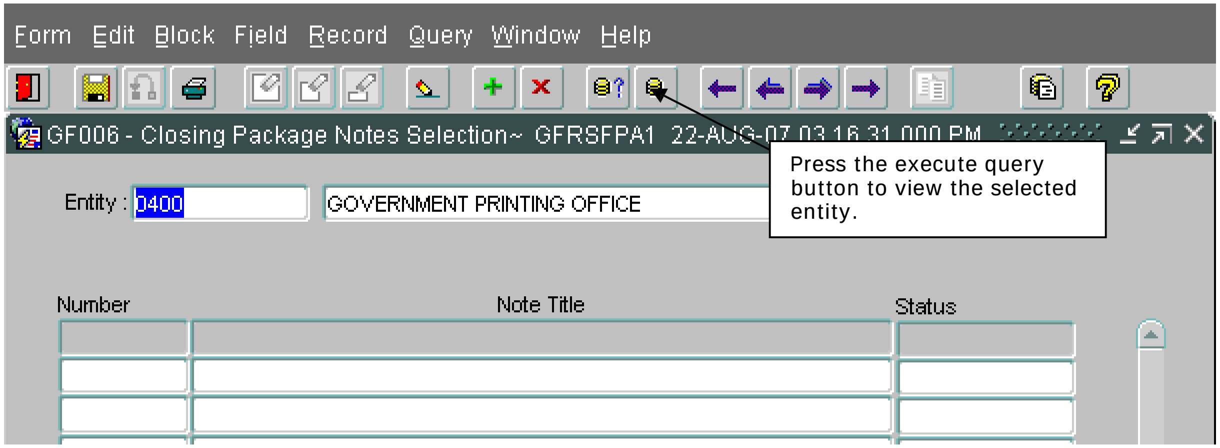


3. Manually enter the four (4) character entity identifier into the entity field. or double-click on the entity field to open the entity list of values (LOV). Select the appropriate entity from the LOV and click the OK button.





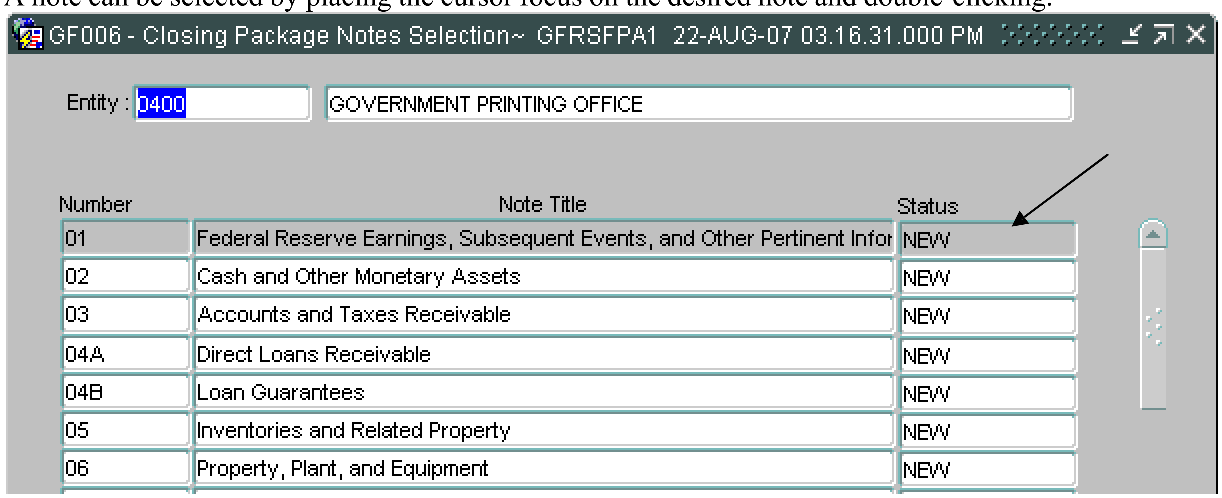
4. Press the execute query button  to display the entity.



When the entity is retrieved, the user will see the list of notes that the entity is required to complete. Once the GF006 program is displaying the appropriate entity in the FR Notes Selection screen, individual notes for the entity may be navigated to by using one of two possible methods.

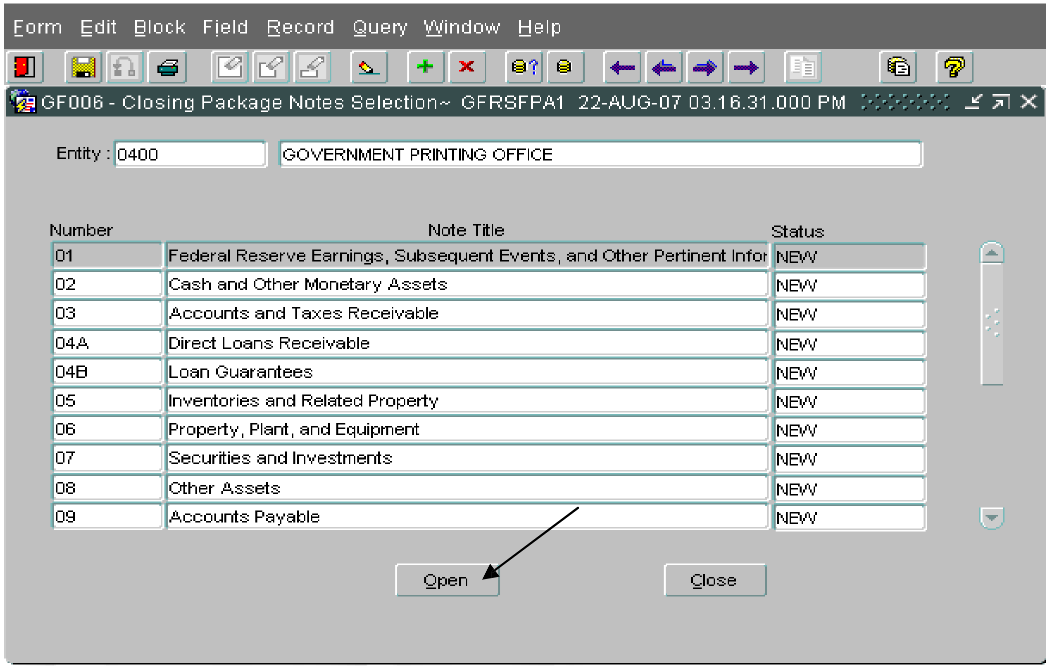
Method 1

A note can be selected by placing the cursor focus on the desired note and double-clicking.

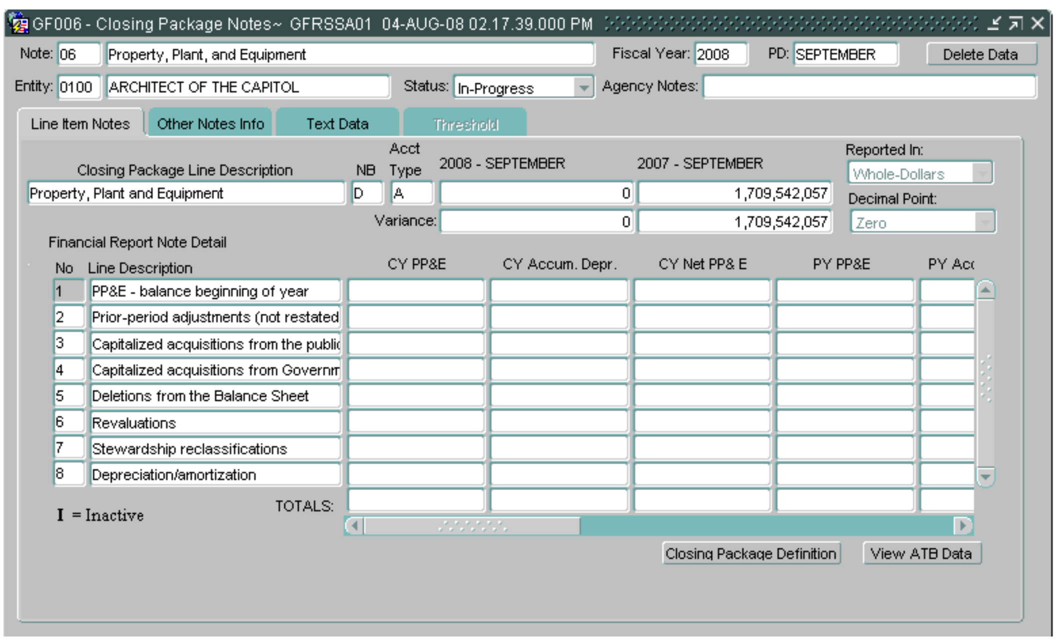


Method 2

A note can be selected by placing the cursor focus on the desired note clicking the “Open” button at the bottom of the screen.



Once the note has been opened from the FR Notes selection screen the Closing Package Notes screen is opened.



1.4 Completing a Note

To complete a note follow the steps listed below. Users must complete header information, Line Item Notes, Other Notes Info, Text Data, and Threshold tabs (when necessary).

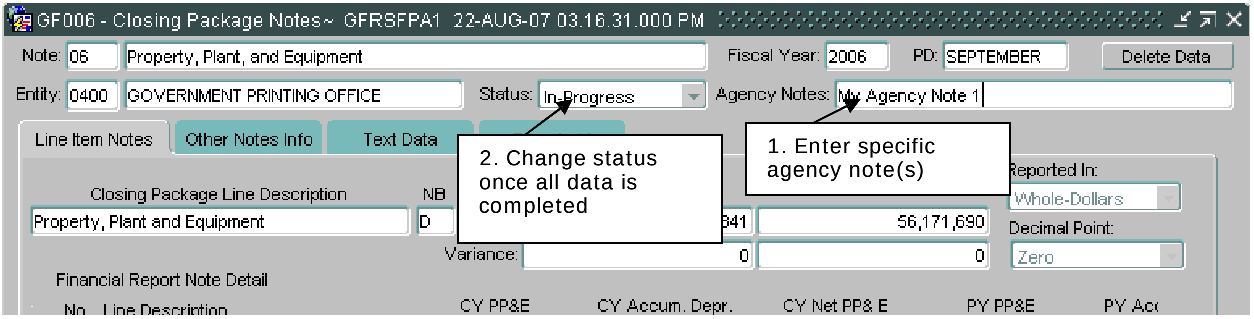
Note Header and Footer:

The note header and footer provide the user with basic information about the current note being viewed. The Closing Package Note header and footer consist of the following fields:

- Note ID – this will display the identifier of the current note.
- Note Title – this will display the title of the current note.
- Fiscal Year – this will display the current fiscal year.
- Period (PD) – this will display the current period (month).
- Delete Data Button – this is used to clear all data entered by a user for the current note (see section 1.7 *Deleting All Note Data*).
- Entity ID – this will display the entity identifier of the current entity.
- Entity Name – this will display the name of the current entity.
- Status – this is used to identify the data entry status of the note per the user.
- Agency Notes – this is used to identify the agency note(s) that contributes to data entered in the current note.
- Submit Button – this is used to close the Closing Package Notes window, saving changes made.
- Cancel Button – this is used to close the Closing Package Notes window.

Most of the fields in the header and footer (with the exception of the buttons) are display only and therefore are not editable. However, the following tasks should be considered in order to complete a note:

1. Enter ‘Agency Notes’ data. Each entity must reference their agency specific note(s) that were used to compile the information entered in this FR Note. If there is no specific agency note reference, please enter “NA” or “None”. There is a 50 character limit on this field. This is a required field for all agencies.
2. Once all note data is entered into this FR Note, change the note ‘Status’ from “In-Progress” to “Completed” (see section 1.6 *Flagging a Note Complete*).



Line Item Notes Tab:

The Line Item Notes tab is where a user enters information that may be directly related to their agency's Closing Package data. The Line Item Notes tab consists of the following fields:

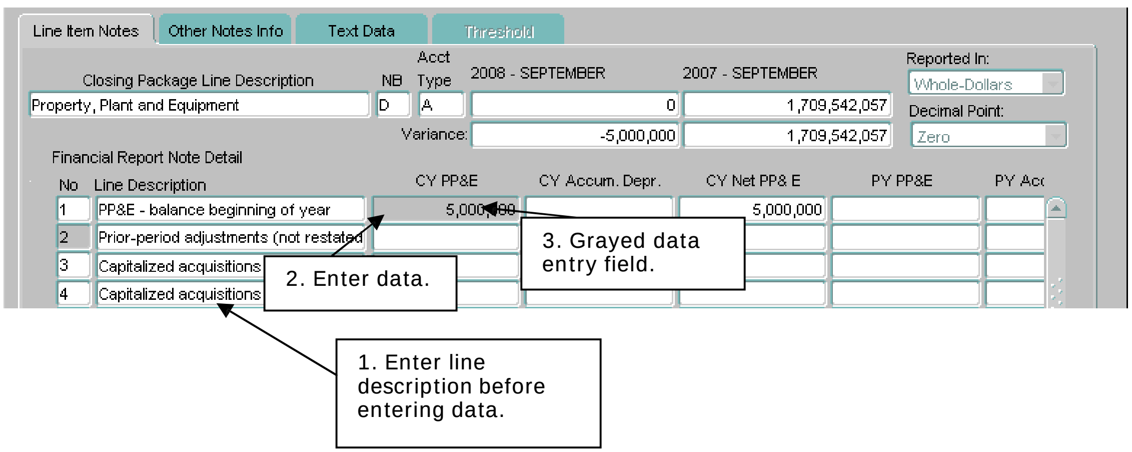
- Closing Package Line Description – this field will display the FR Balance Sheet Closing Package line that is associated to the current note.
- Normal Balance (NB) – this field will display the normal balance of the Closing Package line associated with the current note.
- Account Type – this field will display the account type of the Closing Package line associated with the current note.
- Closing Package Line Totals – these fields display the total current period and prior period data associated to the Closing Package line selected. For verifying agencies, data will come from reclassification(s) made in GF003. For non-verifying agencies, data will come from ATB data associated with the Closing Package line.
- Variances – these fields display the difference between the Closing Package Line Totals and data entered in the note detail of this tab.
- Reported In and Decimal Point – these fields will display the agency's reporting method that is pre-defined (via GF002 selection for verifying agencies and FRD selection for non-verifying agencies).
- Column Headings – these fields display the pre-set column headings in the note detail of this tab.
- Inactive Indicator – these fields will display an "I" in bold to the far left of a line that is inactive for the current period.
- Line No. – these fields will display the line number that is associated to the adjacent line.
- Line Descriptions – these fields will display the line descriptions for the tab. Line descriptions

can be pre-defined or <blank>

- Column Totals – these fields display the sum of all the data entered in the data entry fields for an associated column.
- Closing Package Definition Button - this is used to view the Closing Package line definition for the associated Closing Package line.
- View ATB Data Button - this is used to view ATB data associated to the current note (see section 1.5 *Viewing ATB Data*).

Some of the fields on the Line Item Notes tab (with the exception of the buttons) are display only and therefore are not editable. However, the line description and data entry fields need to be considered in order to complete a note. Here are the actions that need to be taken:

1. <Blank> lines are identified by lines that have a line number without a line description. If line descriptions are <blank>, enter line descriptions for any lines that user will use to enter data.
2. Enter data for all lines that require entry per the entity. Be sure to enter the data in the proper column.
3. If data entry field turns gray in color, the field's threshold setting has been exceeded and an explanation is required (see *Threshold Tab*)

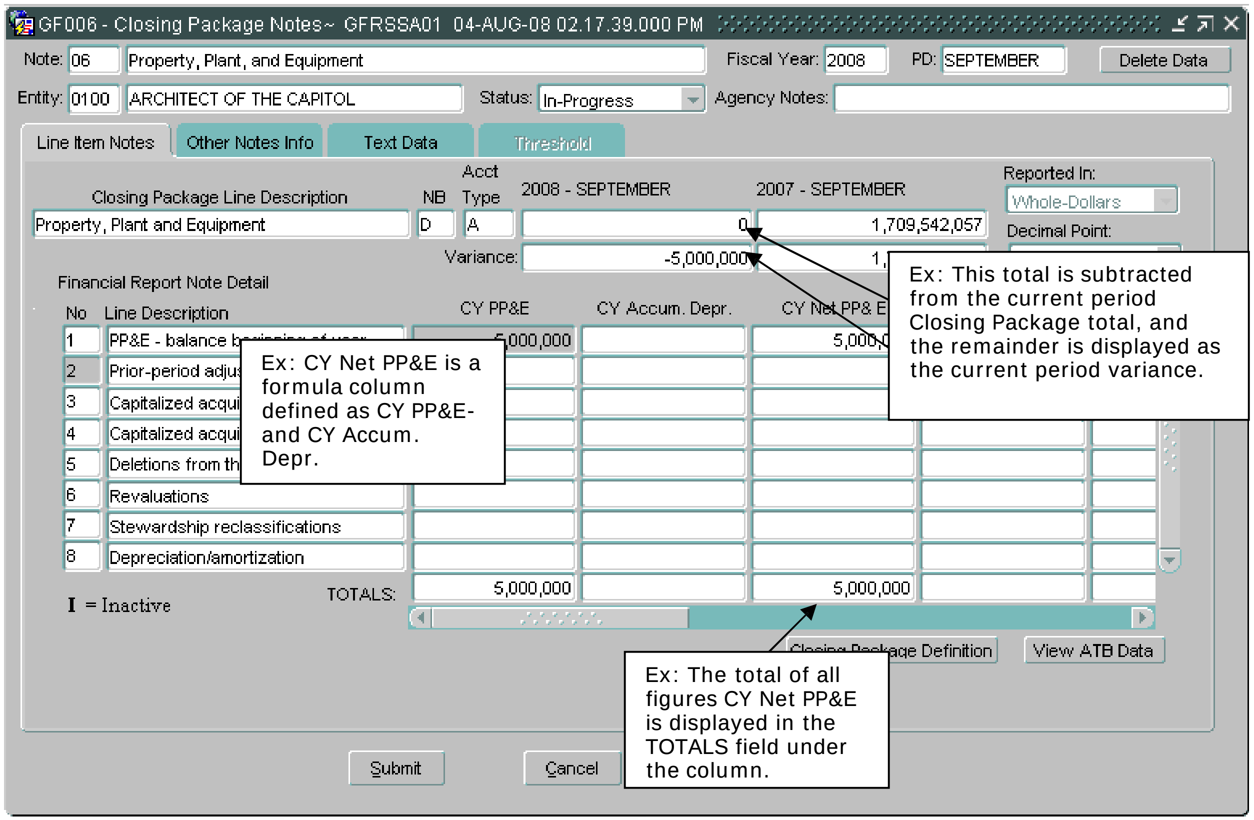


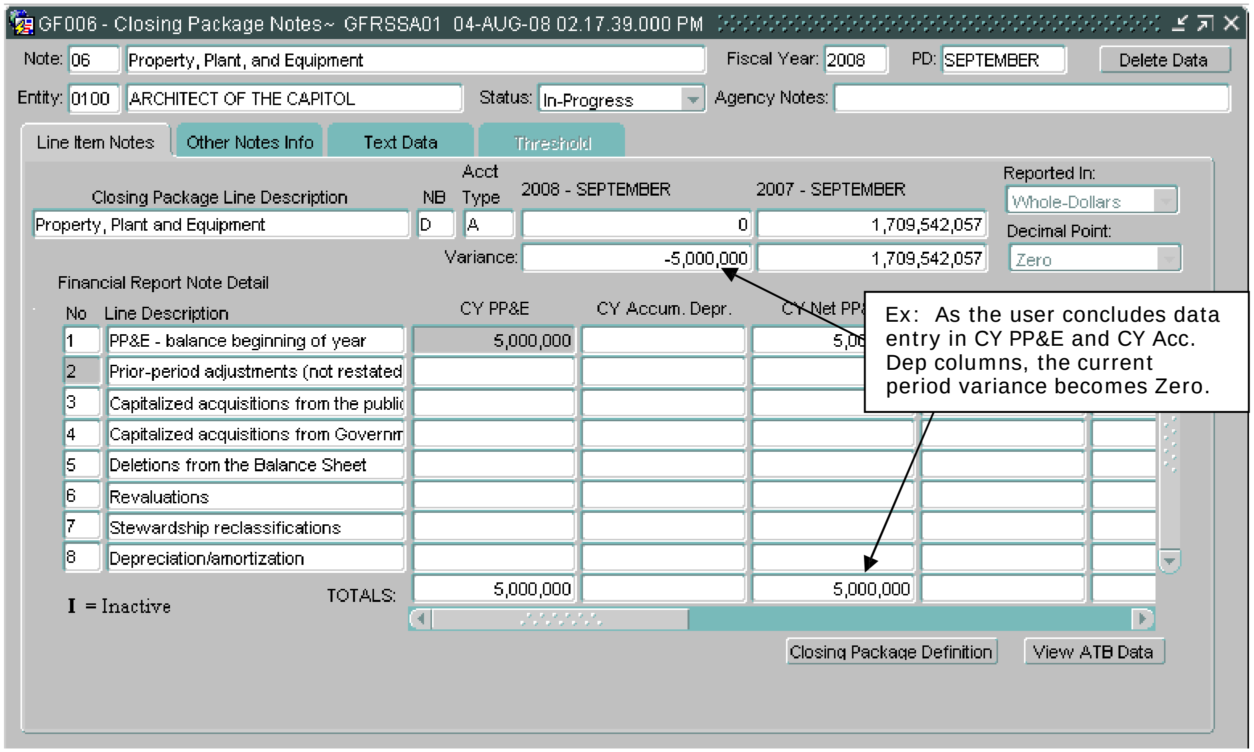
Key Facts to Remember about Line Item Notes Tab:

- Inactive lines cannot accept data. Only a previously reported number may be displayed in the "Previously Rptd." column for an inactive line.
- Columns that are set up as formulas will not accept user data. These columns will only display formula totals.
- Columns with "Previously Rptd." and "Line Item Changes" as their heading will not accept user

data. “Previously Rptd.” will display user data entered during the previous year in the current

- If a prior period and a "Previously Rptd." column exist, the prior period column will also display user data entered during the previous year in the current year column of the associated line. The figures in the prior period column however can be edited.
- Note that the variance is decreased as amounts are allocated to the lines. Closing Package line total amounts for the current and prior periods must be fully allocated to the line items in the note. **Current and prior period variances MUST be Zero before note can be completed.**




GF006 - Closing Package Notes~ GFRSSA01 04-AUG-08 02.17.39.000 PM
Note: 06 Property, Plant, and Equipment
Fiscal Year: 2008
PD: SEPTEMBER
Delete Data
Entity: 0100 ARCHITECT OF THE CAPITOL
Status: In-Progress
Agency Notes:
Line Item Notes
Other Notes Info
Text Data
Threshold
Closing Package Line Description
NB
Acct Type
2008 - SEPTEMBER
2007 - SEPTEMBER
Reported In:
Whole-Dollars
Property, Plant and Equipment
D
A
0
1,709,542,057
Decimal Point:
Zero
Variance:
-5,000,000
1,709,542,057
Financial Report Note Detail
No
Line Description
CY PP&E
CY Accum. Depr.
1 PP&E - balance beginning of year 5,000,000
2 Prior-period adjustments (not restated
3 Capitalized acquisitions from the public
4 Capitalized acquisitions from Governm
5 Deletions from the Balance Sheet
6 Revaluations
7 Stewardship reclassifications
8 Depreciation/amortization
I = Inactive
TOTALS: 5,000,000 5,000,000
Closing Package Definition
View ATB Data
Ex: As the user concludes data entry in CY PP&E and CY Acc. Dep columns, the current period variance becomes Zero.

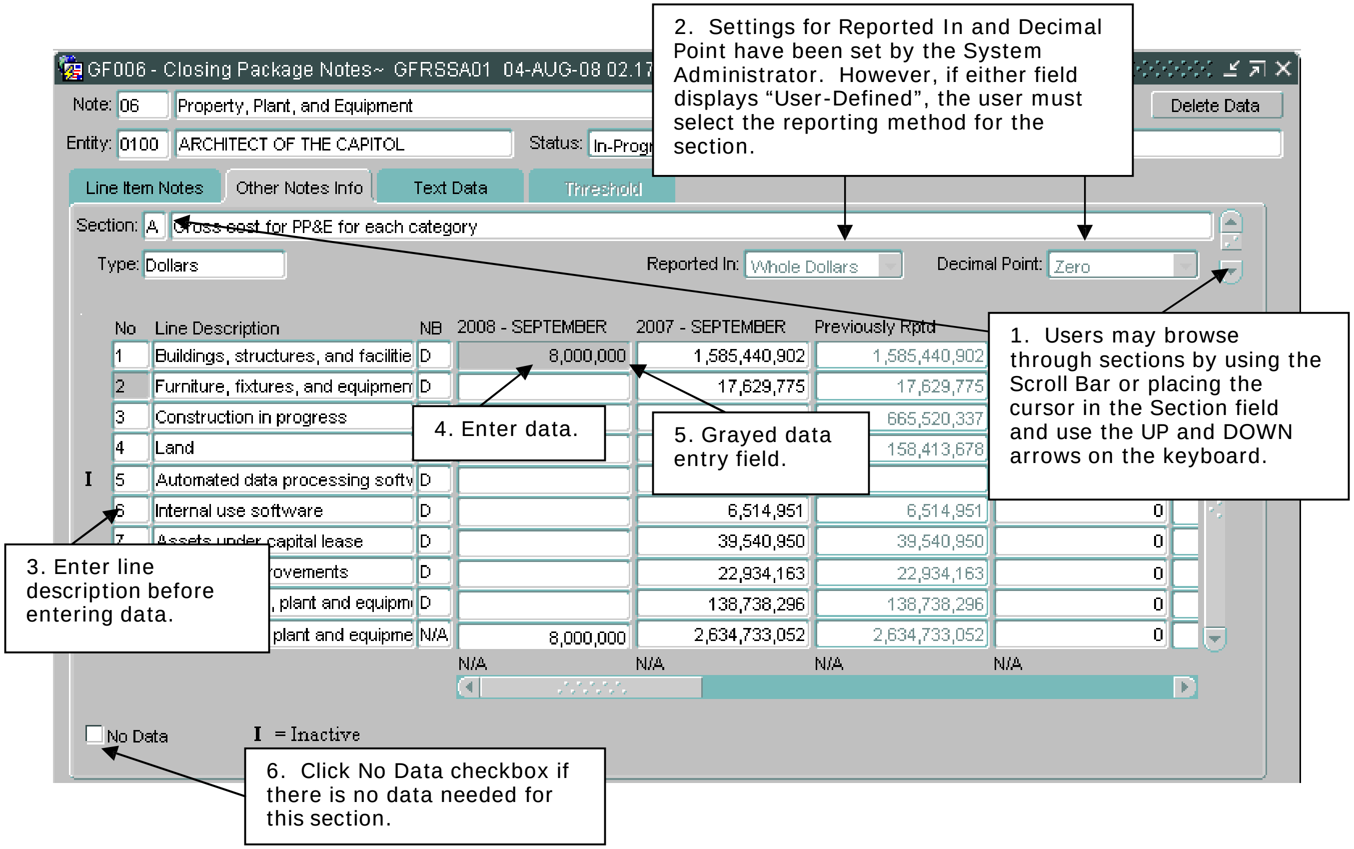
Other Notes Info Tab:

The Other Notes Info tab provides the ability to breakout Closing Package Line items at second level. The Other Notes Info tab consists of the following fields:

- Section ID – this field will display the current section that is associated to the current note.
- Section Title – this field will display the title of the section that is associated to the current note.
- Type – this field will display the data type that will be entered in the data entry fields by the user.
- Reported In and Decimal Point – these fields will display the reporting method that will be used on this section.
- Section Selection Scroll Bar – this scrollbar allow user to navigate between sections of the tab.
- Column Headings – these fields display the pre-set column headings in the note detail of this tab.
- Inactive Indicator – these fields will display an "I" in bold to the far left of a line that is inactive for the current period.
- Line No. – these fields will display the line number that is associated to the adjacent line.
- Line Descriptions – these fields will display the line descriptions for the tab. Line descriptions can be pre-defined or <blank>.
- Line Normal Balance (NB) – these fields will display the normal balance of the adjacent line.
- Data Entry Fields – these fields are used to enter data in order to complete the note.
- Column Normal Balance – these fields will display the normal balance of the associated column.
- No Data Indicator – this box is available to be checked by the user if there is no data in the data entry fields for the current section.
- Some of the fields on the Other Notes Info tab are display only and therefore are not editable. However, the no data, reporting method, line description, and data entry fields need to be considered in order to complete a section. Here are the actions that need to be taken:

1. Navigate to the desired section using the section selection scroll bar or UP and DOWN arrows on the keyboard.
2. Select reporting method in the "Reported In" and/or "Decimal Point" fields if necessary.
3. <Blank> lines are identified by lines that have a line number without a line description. If line descriptions are <blank>, enter line descriptions for any lines that user will use to enter data.
4. Enter data for all lines that require entry per the entity. Be sure to enter the data in the proper column.

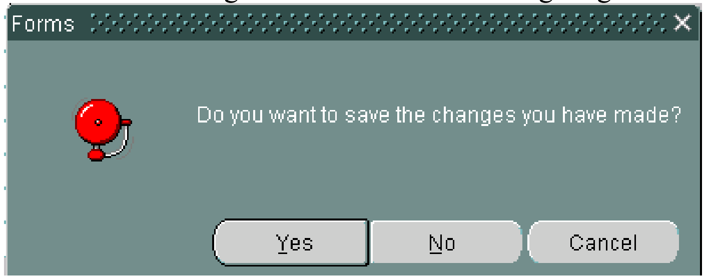
6. Click “No Data” checkbox if there is no data in the section and no data to be entered in the current section. If data is present in fields that are not editable (Previously Rptd. or Line Item Changes columns) then “No Data” cannot be selected.



Key Facts to Remember about Other Notes Info Tab:

- Inactive lines cannot accept data. Only a previously reported number may be displayed in the “Previously Rptd.” column for an inactive line.
- Lines that are set up as calculations will not accept user data. These lines will only display calculation totals.
- Columns that are set up as calculations will not accept user data. These columns will only display calculation totals.
- Calculated lines and columns populate and/or update once a user click the SAVE icon.
- Columns with “Previously Rptd.” and “Line Item Changes” as their heading will not accept user data. “Previously Rptd.” will display user data entered during the previous year in the current

- If a prior period and a “Previously Rptd.” column exist, the prior period column will also display user data entered during the previous year in the current year column of the associated line. The figures in the prior period column however can be edited.
- Notice that normal balance is either by line OR by column, not both. Normal balance can only be set when ‘Type’ is “Dollars”.
- Reporting method is NOT needed when the section’s ‘Type’ is “Units”, “Percent”, or “Year”. Only “Dollars” data type requires a reporting method.
- Data entered in each section is controlled by the data type. If ‘Type’ is “Dollars”, then format cannot exceed -###,###,###,###,###.##. If ‘Type’ is “Units”, then format cannot exceed -###,###,###,###.####. If ‘Type’ is “Percent”, then format cannot exceed -###.####. If ‘Type’ is “Year”, then format cannot exceed YYYY.
- When navigating from section to section, the system may prompt the user to save changes. Press “Yes” to save changes to a section before navigating to another section.



- **<u>All sections of the Other Notes Info tab must be completed either by entering amounts into a least 1 field or by clicking the No Data checkbox.</u>**

Text Data Tab:

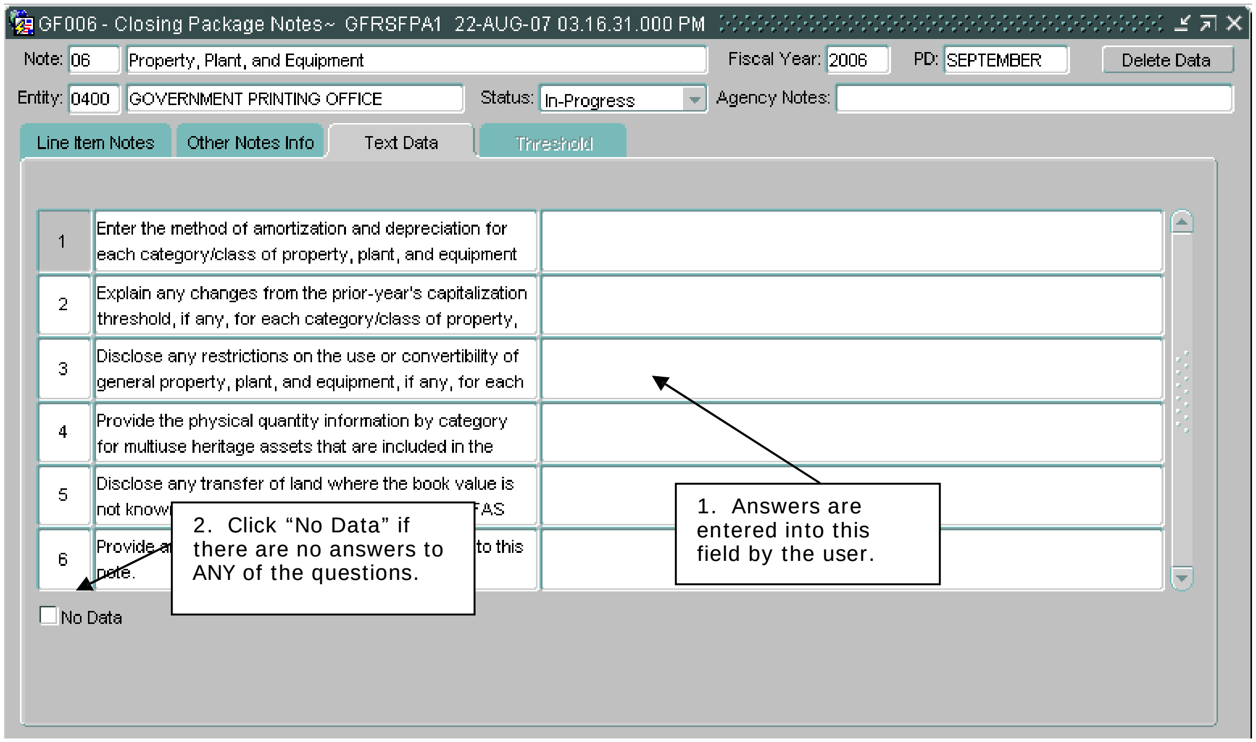
The Text Data tab is used to collect answers to questions set up by the System Administrator pertaining to the note. The Text Data tab consists of the following fields:

- Line No. – these fields will display the line number that is associated to the adjacent line.
- Questions – these fields will display the questions that should be answered.
- Answers – these fields display the answers entered by the user.
- No Data Indicator – this box is available to be checked by the user if there is no data needed in the answer fields.

Here are actions that need to be taken:

Key Facts to Remember about Text Data Tab:

- Answer fields can hold up to 4,000 characters.
- **Text Data tab must be completed either by entering an answer into a least 1 field or by clicking the No Data checkbox.**



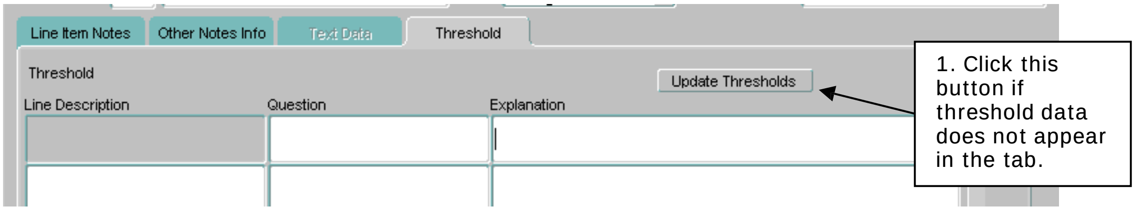
Threshold Tab:

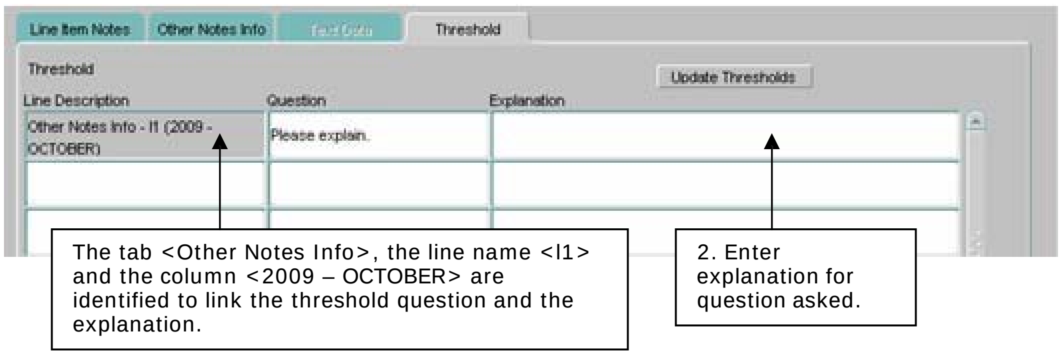
The Threshold tab is used to collect explanations in the event that a user exceeds a threshold set by a Systems Administrator. The Threshold tab consists of the following fields:

- Update Thresholds Button – this button is used to update the threshold tab.
- Line Descriptions – these fields display the combination of tab name, line description, and column heading of the data entry field that threshold was exceeded.
- Questions – these fields display the question that should be answered.
- Explanations – these fields display the explanations entered by the user.

1. Click the Update Thresholds button if threshold line description and question do not appear in the tab.

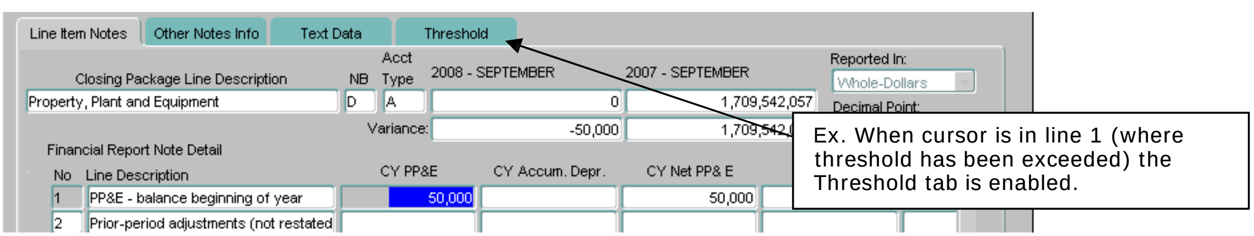
2. Answer question that is asked.

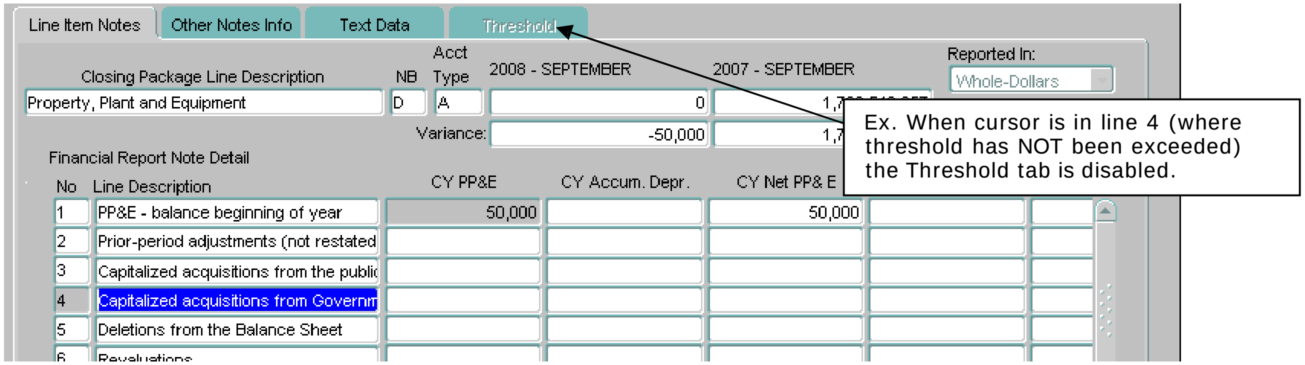




Key Facts to Remember about Threshold Tab:

- Threshold tab can only be accessed if the user has their cursor placed in the line associated with the exceeded data entry field.
- Answer fields can hold up to 4,000 characters.
- **Users must answer all questions asked in this tab.**



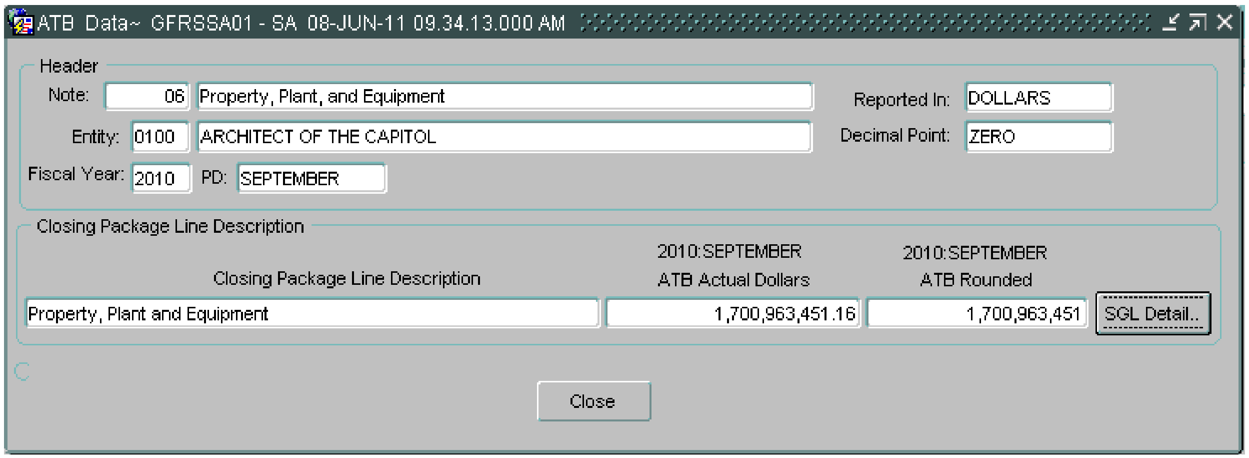

Line Item Notes
Other Notes Info
Text Data
Threshold
Closing Package Line Description
NB
Acct Type
2008 - SEPTEMBER
2007 - SEPTEMBER
Reported In:
Whole-Dollars
Property, Plant and Equipment
D
A
0
Variance:
-50,000
Financial Report Note Detail
No
Line Description
CY PP&E
CY Accum. Depr.
CY Net PP& E
1 PP&E - balance beginning of year 50,000 50,000
2 Prior-period adjustments (not restated
3 Capitalized acquisitions from the public
4 Capitalized acquisitions from Governm
5 Deletions from the Balance Sheet
Ex. When cursor is in line 4 (where threshold has NOT been exceeded) the Threshold tab is disabled.

1.5 Viewing ATB Data

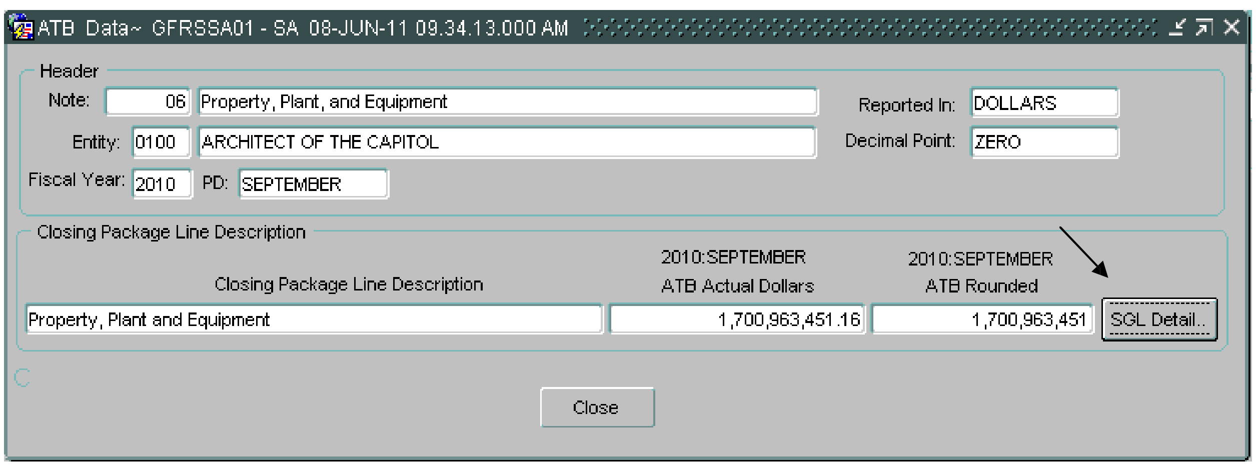
Users may view ATB data for informational purposes in the note. ATB data is based on the SGL mappings set up in the GF001F screen by the System Administrator.

1. To view ATB data for a Closing Package Line for a selected entity, press the "View ATB Data" button View ATB Data on the Line Item Notes tab.

The ATB Screen will open and ATB amounts will be displayed for the note.

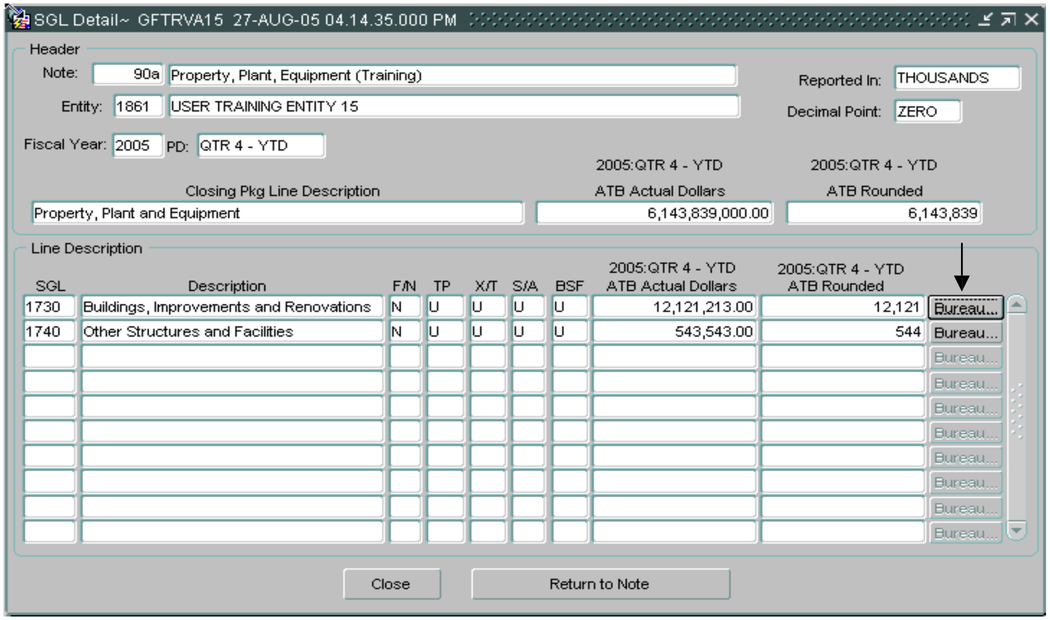


2. To view the ATB data for a selected line press the SGL Detail button SGL Detail... .

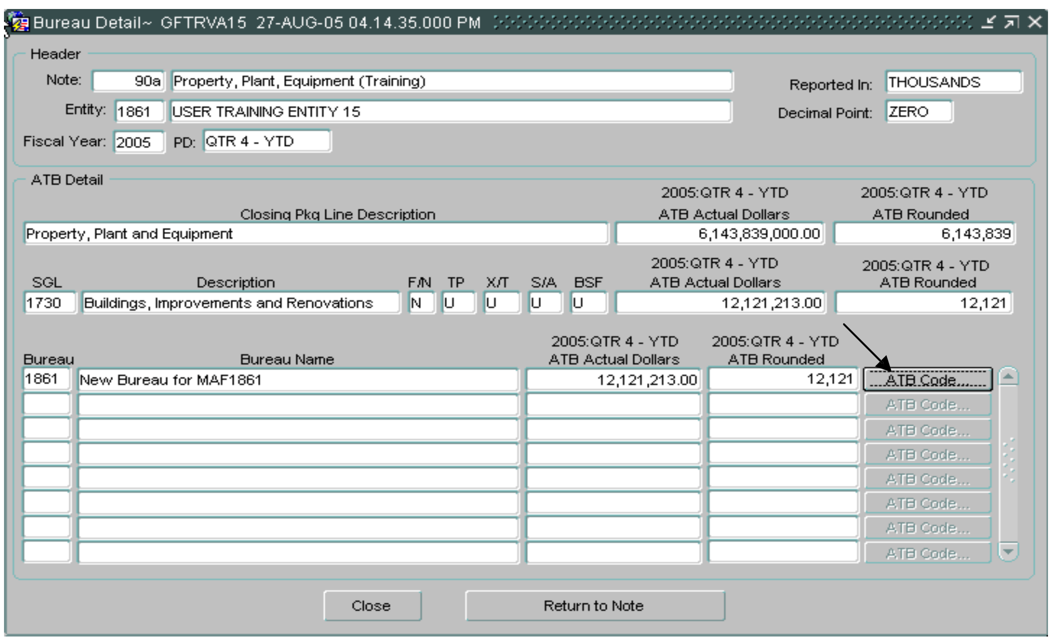


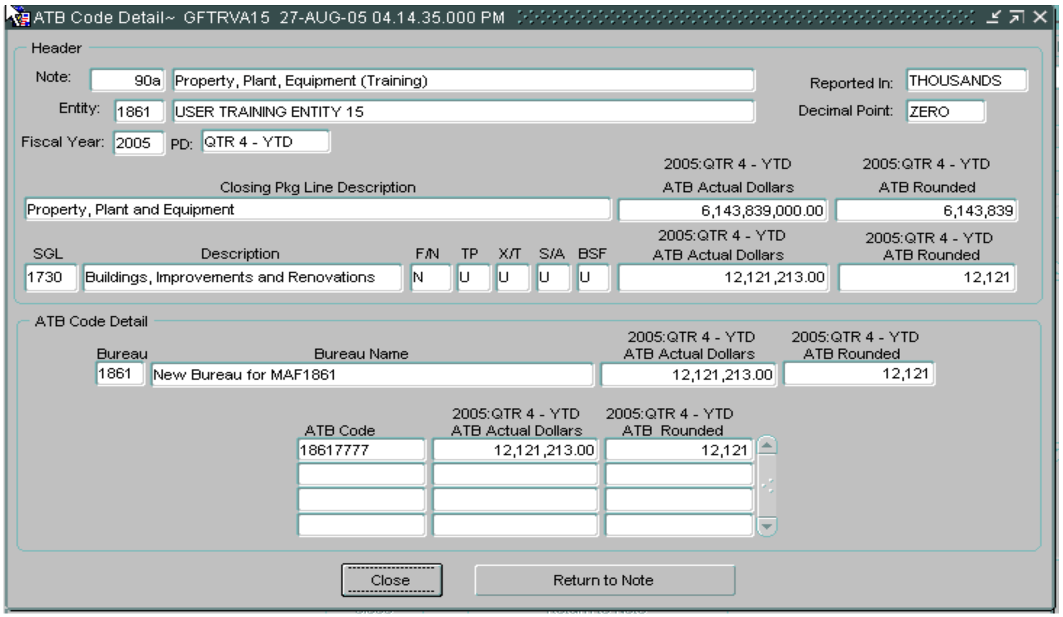
The SGL Detail screen will open and display all of the ATB balances for the Closing Package Line by

SGL number



4. ATB data may be viewed at the ATB Code level by pressing the view ATB Code button ATB Code... .





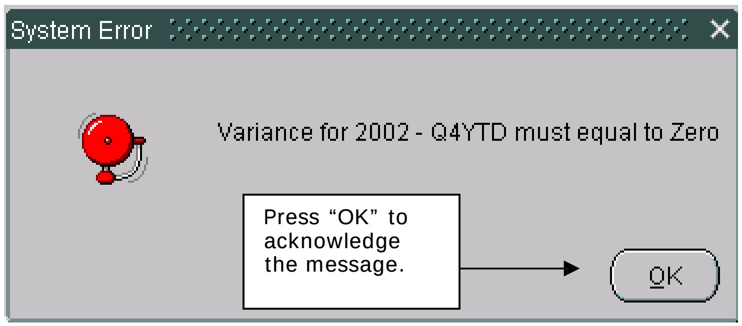
Key Facts to Remember about Viewing ATB Data:

- To close any of the ATB screens and return to the previous ATB screen, press the "Close" button  .
- To close any of the ATB screens and return to the Closing Package Notes screen, press the "Return to Note" button .

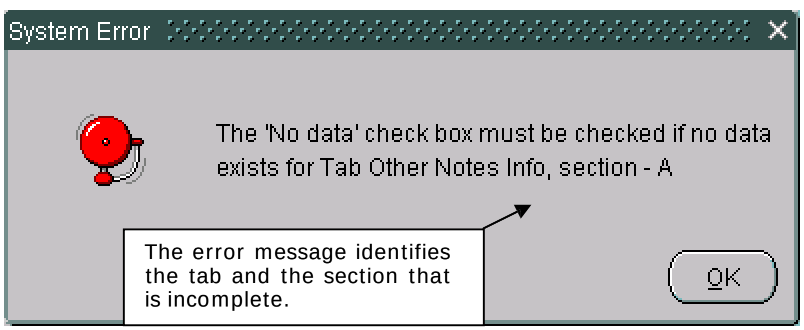
1.6 Flagging a Note as Complete

Once all of the note information has been entered into a note, users may change a note status from "In-Progress" to "Complete" in the status field  in the header of the note. When the status is changed to "Complete" the program initiates a series of validations of the data entered into the note:

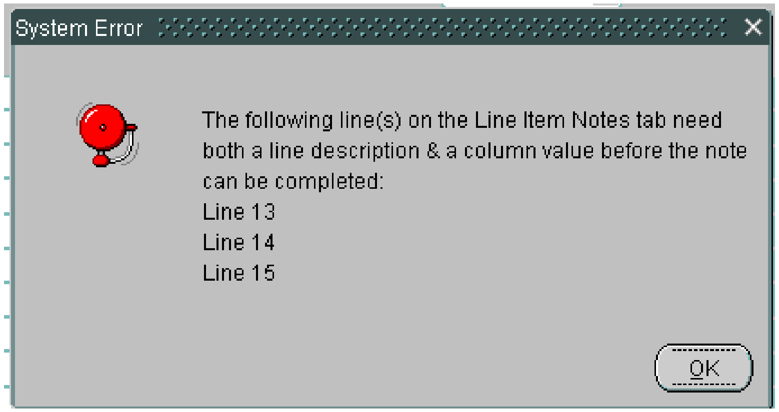
The program validates that both variances for the Closing Package Line items are equal to zero. Should a variance exist for one or both amounts the following error message will be displayed.



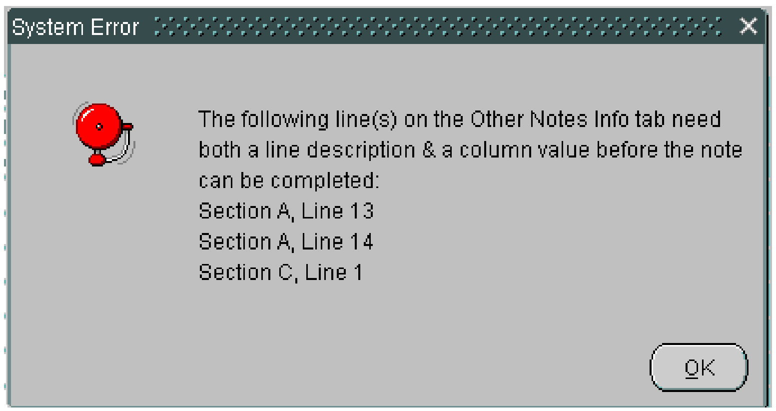
The program also verifies that all Other Notes Info tab sections and Text Data tab have been completed by data entry or by setting the No Data field. All sections of Other Notes Info tab and Text Data tab must be completed or have the No Data button checked. If the Other Notes Info or Text Data tabs have not been completed nor have the No Data checked the program displays the following error:



If a user enters a line description without any associated data or data without an associated line description, the program will display following messages:

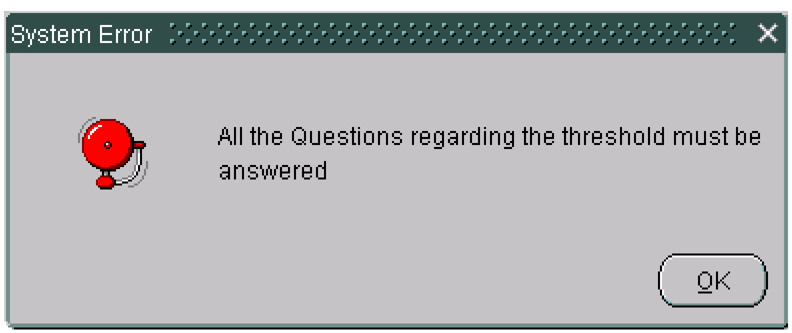


(Message for Line Item Notes tab)

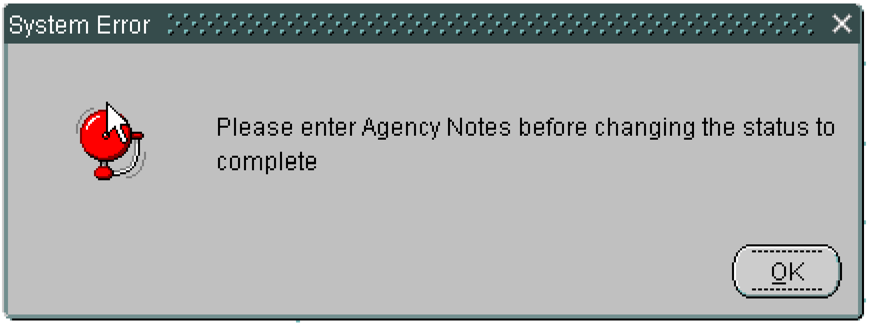


(Message for Other Notes Info tab)

The Notes program also checks to see that all outstanding threshold questions have been explained in the Threshold tab. If one or more questions are un-answered, the following error message is displayed:



Lastly, the program checks to see that the Agency Notes field has been answered. The following error message is displayed when no data is input into the Agency Notes field:

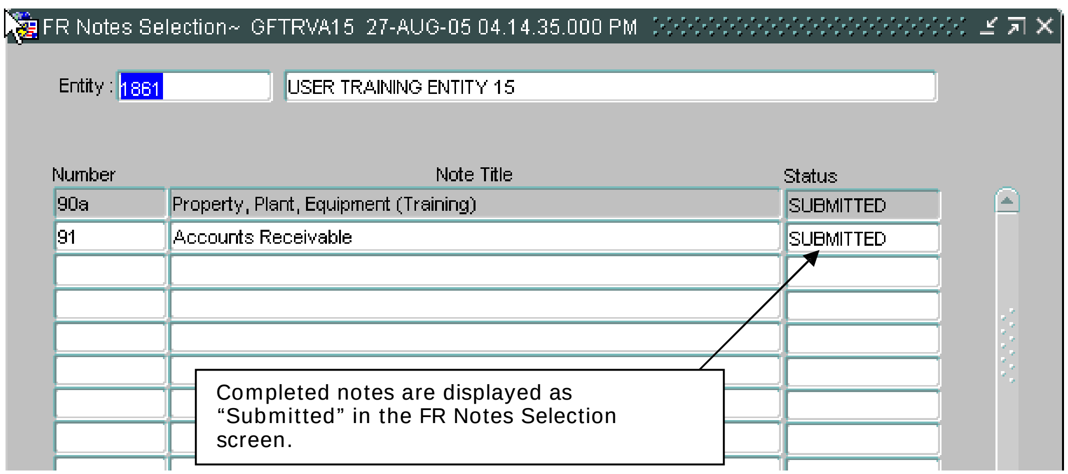


Once the program has passed all validations, the status will be set to complete by the user.

.

When a note is complete, it is no longer modifiable. To modify a completed note change the status from "Complete" to "In-Progress" and make any necessary changes.

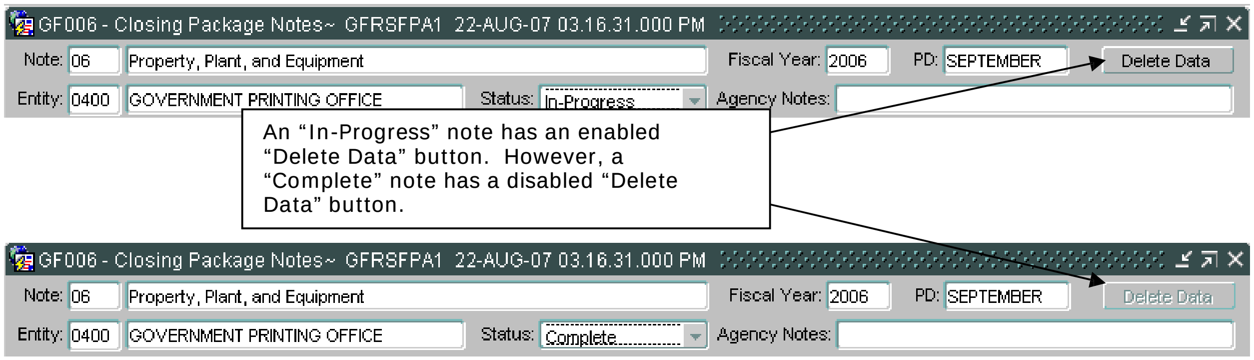
Once completed, the status of the note is displayed as "Submitted" in the FR Notes Selection screen status field.



Once all notes assigned to any entity are completed, FPA can complete the Notes module in the Completion and Approval module (GF008). If the Notes module is completed in GF008, and a user needs to make modifications to one or more notes, the Notes module will need to be reopened in GF008 before note status can be changed to "In-Progress" in GF006.

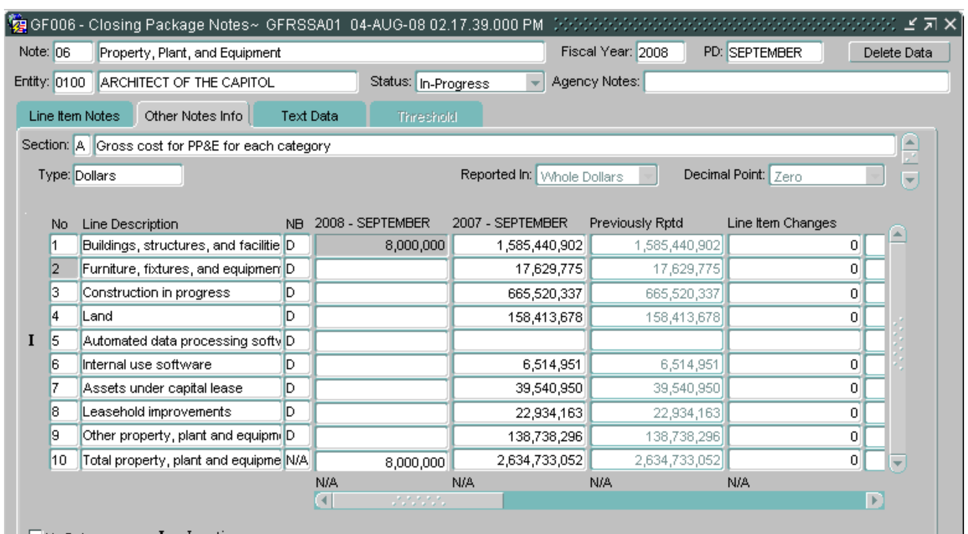
1.7 Deleting All Note Data

The GF006 module has the capability of deleting all data for a note by the "Delete Data" Delete Data button. The "Delete Data" button is located in the header of the Closing Package Notes screen for the currently opened note. The "Delete Data" button is enabled only when the note status is set to "In-Progress".

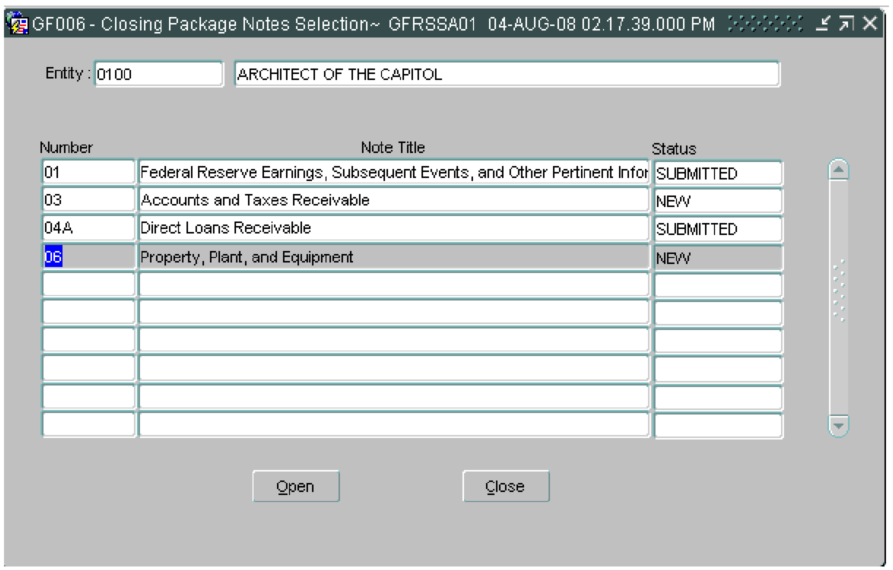


User may need to delete *ALL* of the data entered into a note in order to update the note setup with changes made by the System Administrator in the notes setup module (GF066). If a Systems Administrator makes a necessary change to a note's setup, and a user DOES NOT use the "Delete Data" button functionality, the note for that user WILL NOT reflect setup changes made. This will adversely affect data that is used in the Financial Statement of the United States Government.

1. Open the note (example note BEFORE deleting data).

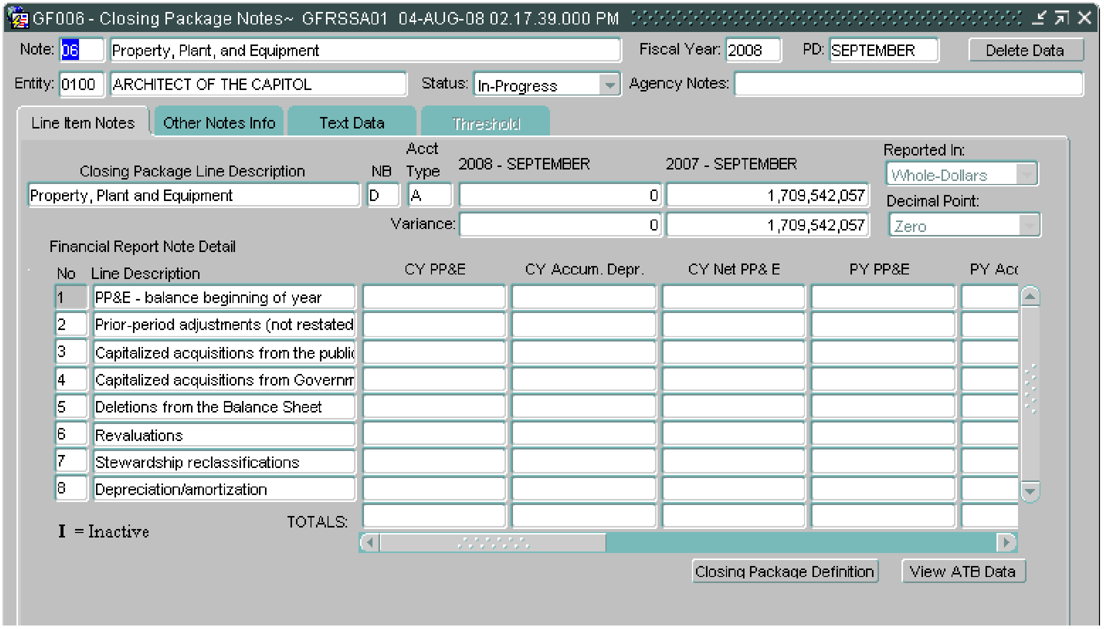


3. Press "OK" to delete the note data. The note will close and all of the data entered will be deleted.



4. The GF006 window will appear with the note that had its data deleted and the status will change from "In-Progress" to "New".

5. Reopen the note. All of the data will be deleted and any changes made by the System Administrator will be incorporated into the note (example note AFTER deleting data).


GF006 - Closing Package Notes~ GFRSSA01 04-AUG-08 02.17.39.000 PM
Note: 06 Property, Plant, and Equipment
Fiscal Year: 2008
PD: SEPTEMBER
Delete Data
Entity: 0100 ARCHITECT OF THE CAPITOL
Status: In-Progress
Agency Notes:
Line Item Notes
Other Notes Info
Text Data
Threshold
Closing Package Line Description
NB
Acct Type
2008 - SEPTEMBER
2007 - SEPTEMBER
Reported In:
Whole-Dollars
Property, Plant and Equipment
D
A
0
1,709,542,057
Decimal Point:
Variance:
0
1,709,542,057
Zero
Financial Report Note Detail
No
Line Description
CY PP&E
CY Accum. Depr.
CY Net PP& E
PY PP&E
PY Acc
1 PP&E - balance beginning of year
2 Prior-period adjustments (not restated
3 Capitalized acquisitions from the publi
4 Capitalized acquisitions from Governm
5 Deletions from the Balance Sheet
6 Revaluations
7 Stewardship reclassifications
8 Depreciation/amortization
I = Inactive
TOTALS:
Closing Package Definition
View ATB Data

Module GF007: Other FR Data

1.1 Module Overview

The Other FR Data module is the location where agencies enter Other Data information for the Financial Report of the United States. Users must complete the all Other Data notes assigned to their entity in order for the Other FR Data module to be finished. To be completed, all of the required fields designated must be completed. Users enter data into three index tabs: Other Data Info, Other Text Data, and Threshold. Once all of the necessary tabs have been populated, the note is complete.

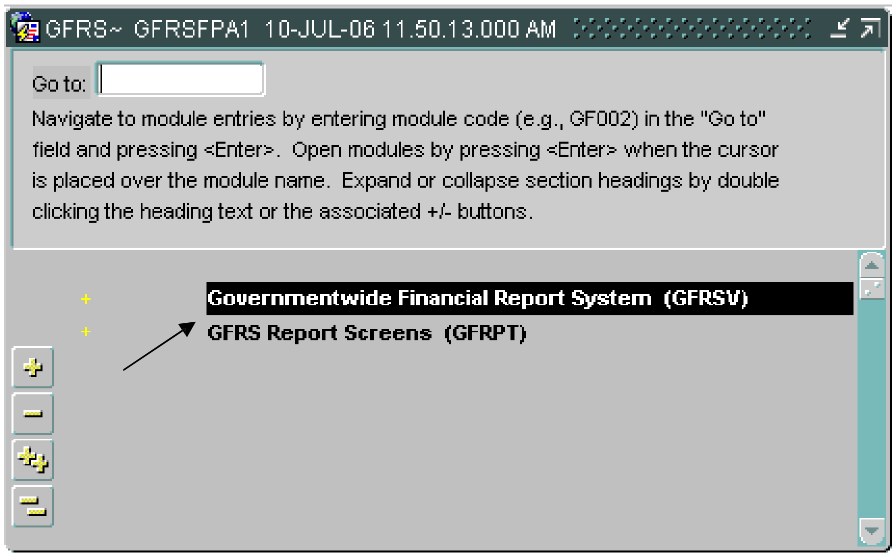
Other Data notes are created and administered by the System Administrator in the Other Data Administration module (GF067). The System Administrator creates Other Data notes in their entirety. This includes the assignment of Other Data notes to GFRS entities and the setting up of the Other Data notes (columns, questions, thresholds, lines, etc).

1.2 Navigating to GF007

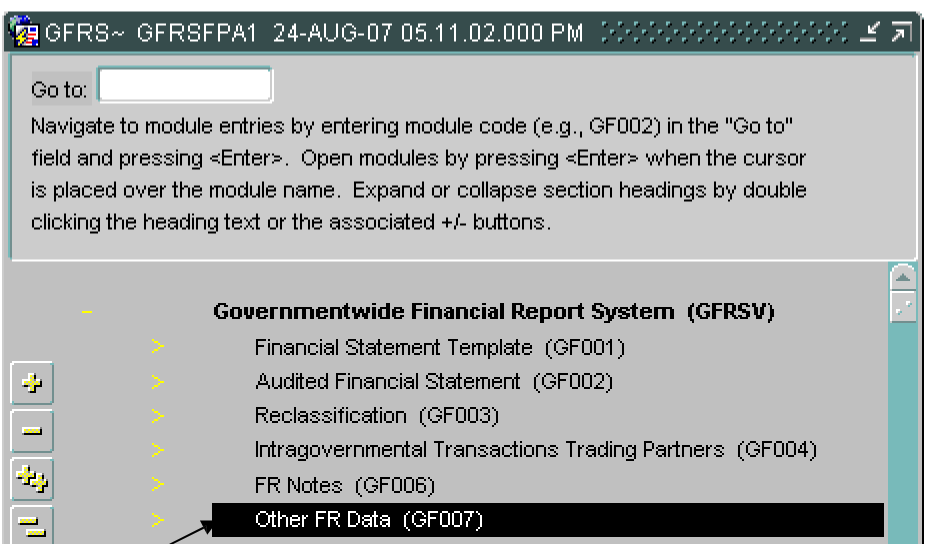
Users get to the Other FR Data (GF007) module by one of two methods.

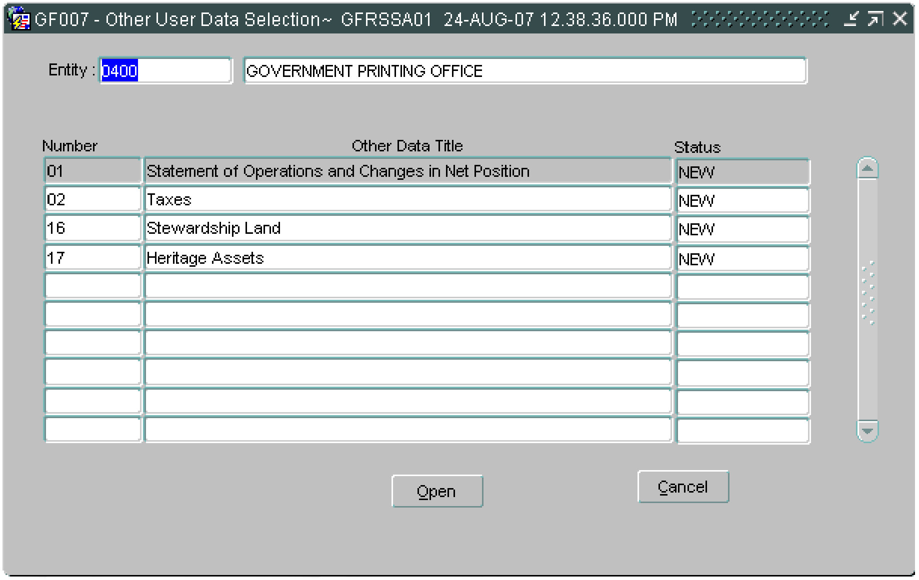
Method 1

1. Go to the GFRS application menu. Double-click on the “Government Financial Reporting System (GFRS)” menu selection:



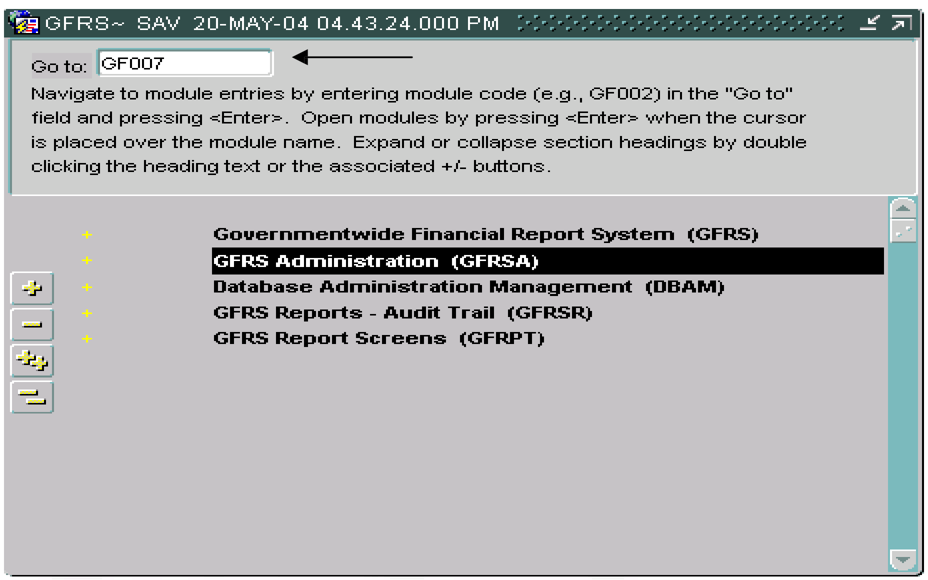
2. Double-click on the “Other FR Data (GF007)” selection to open the program.





Method 2

1. Enter “GF007” in the “Go to” field in the GFRS main menu.
2. Press ENTER twice and the program will open.

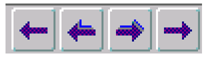


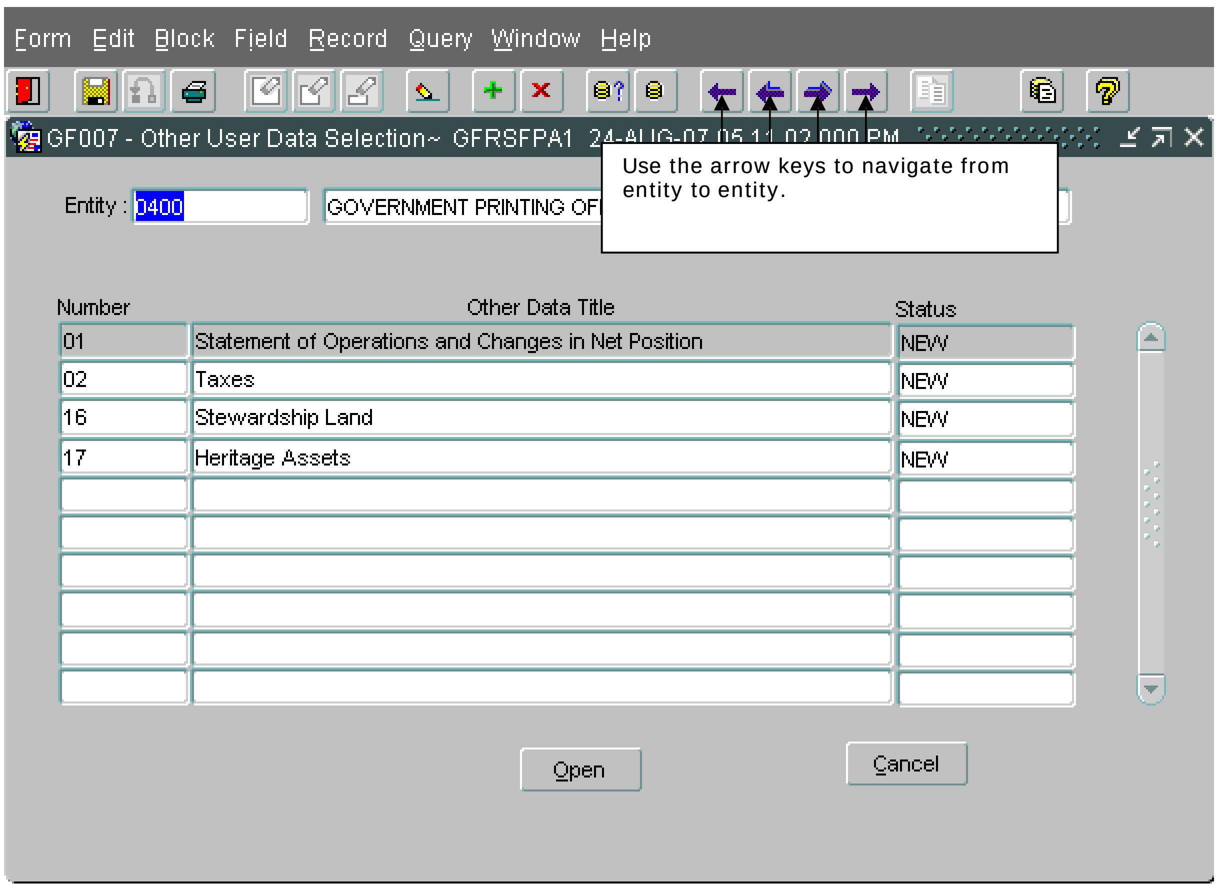
1.3 Selecting Other Data Notes for an Entity

Other FR data notes are displayed in the GF007 module by entity number. Users can browse through the other data notes module by entity number. Each entity displays all of the other data notes that have been assigned by the System Administrator.

Users must first locate the desired entity before accessing its' other data notes. Users may retrieve an entity by one of two methods.

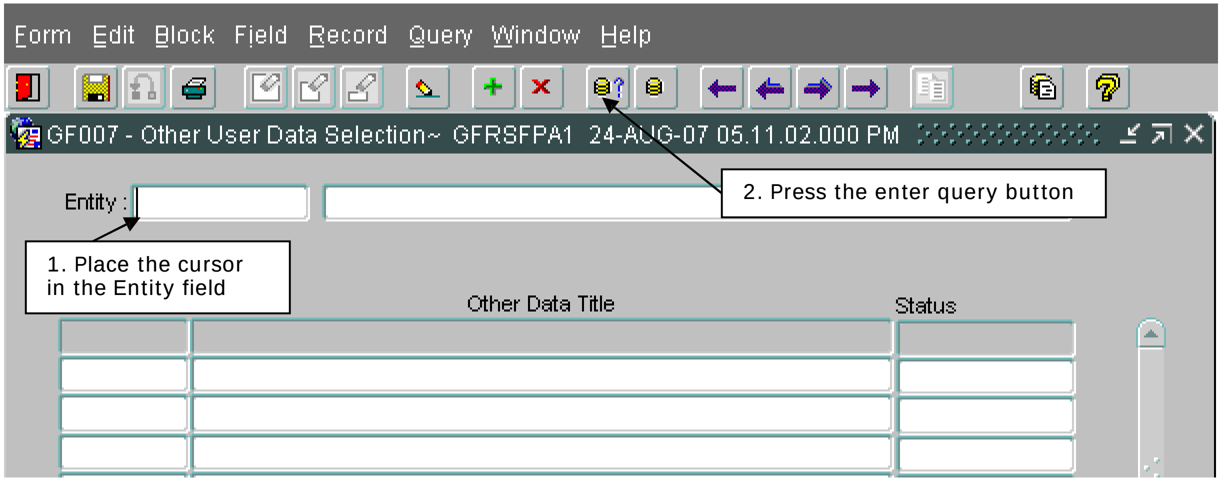
Method 1

To select an entity, use the arrow keys  on the tool bar to browse to the desired entity.

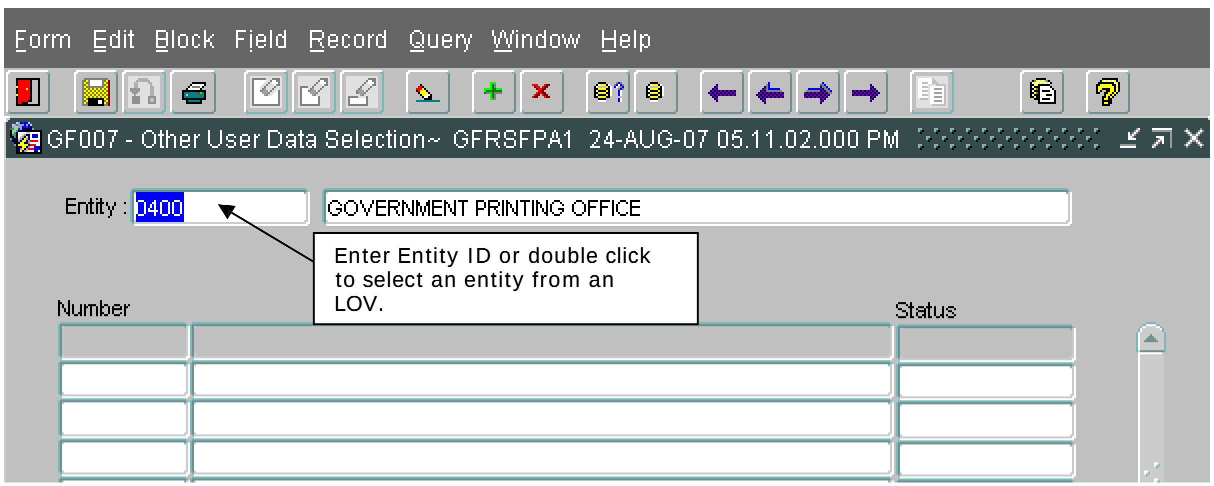


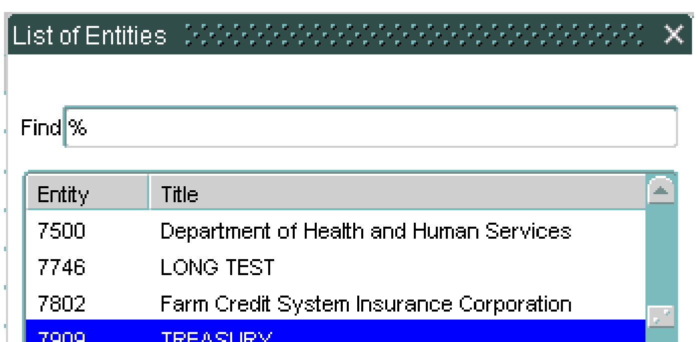
Method 2

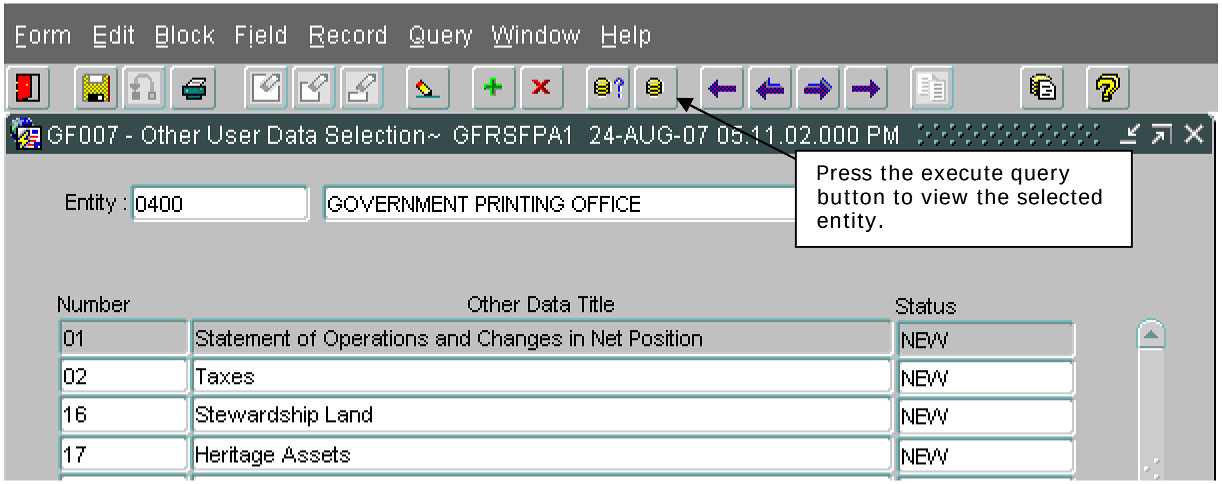
1. Place the cursor focus on the entity field.



3. Manually enter the four (4) character entity identifier into the entity field. or double-click on the entity field to open the entity list of values (LOV). Select the appropriate entity from the LOV and click the OK button.



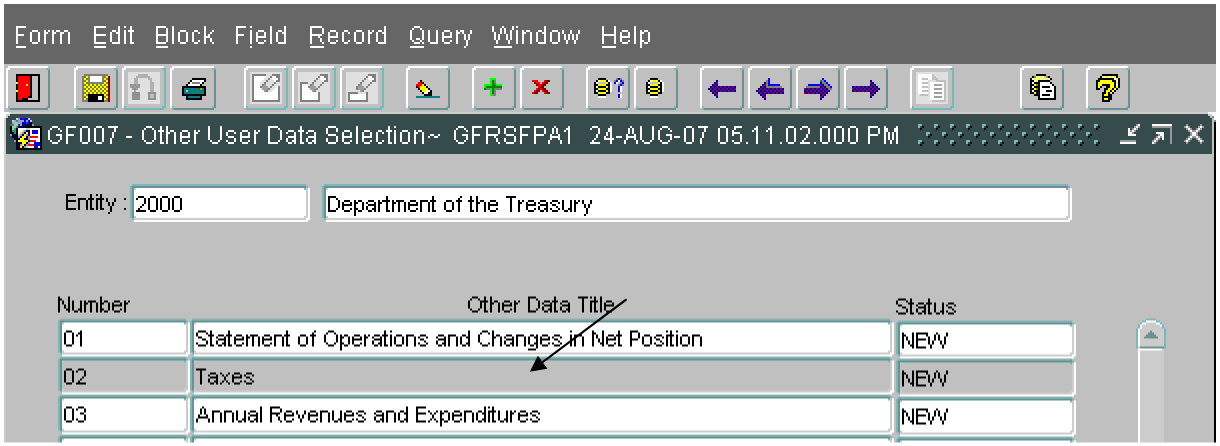




When the entity is retrieved, the user will see the list of other data notes that the entity is required to complete. Once the GF007 program is displaying the appropriate entity in the Other FR Data Selection screen, individual other data notes for the entity may be navigated to by using one of two possible methods.

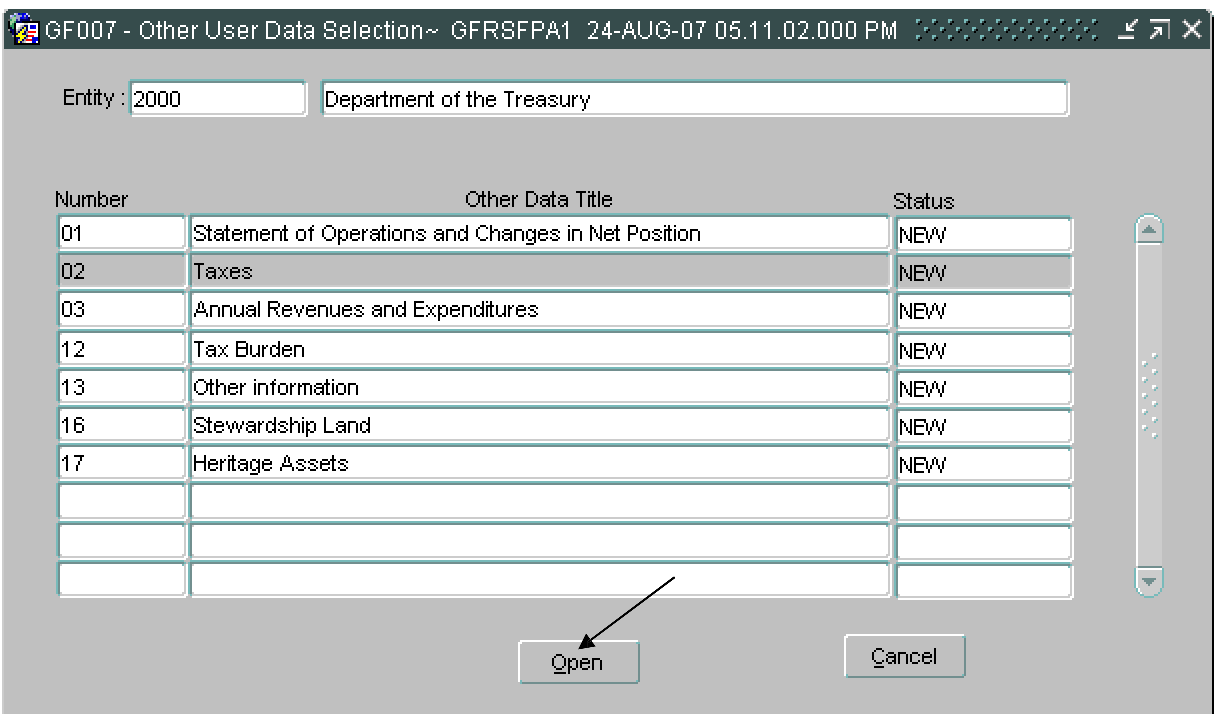
Method 1

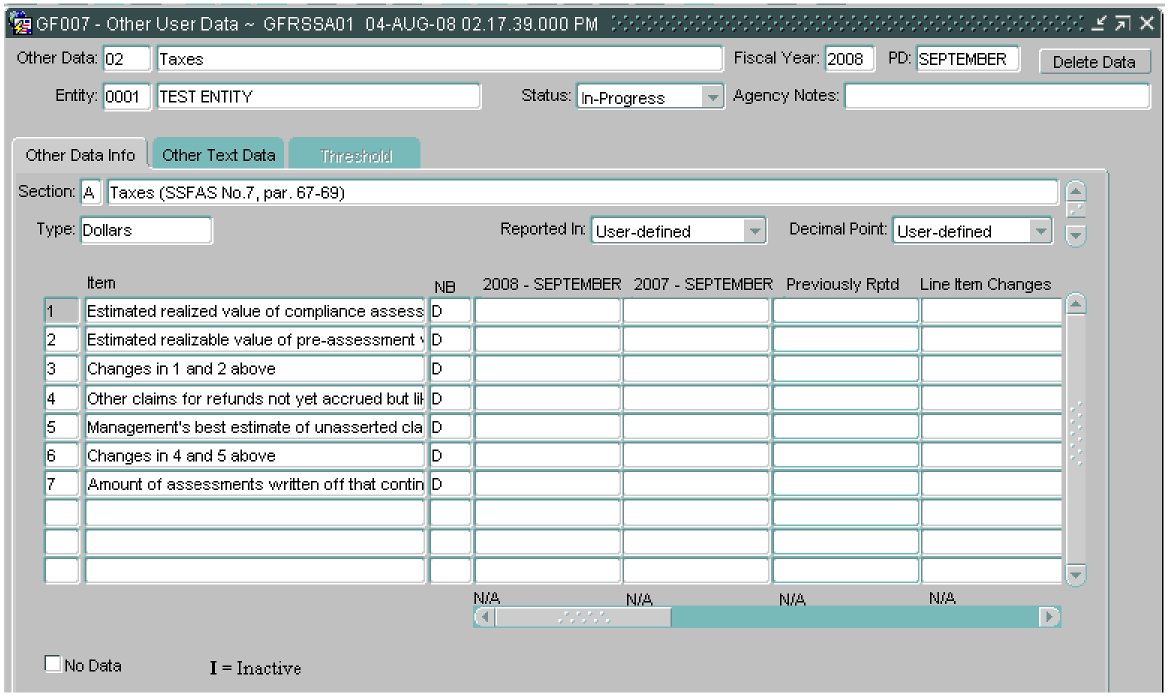
An other data note can be selected by placing the cursor focus on the desired other data note and double-clicking.



Method 2

An other data note can be selected by placing the cursor focus on the desired note clicking the “Open” button at the bottom of the screen.




GF007 - Other User Data ~ GFRSSA01 04-AUG-08 02.17.39.000 PM

Other Data: 02 Taxes Fiscal Year: 2008 PD: SEPTEMBER Delete Data

Entity: 0001 TEST ENTITY Status: In-Progress Agency Notes:

Other Data Info | Other Text Data | Threshold

Section: A Taxes (SSFAS No.7, par. 67-69)

Type: Dollars Reported In: User-defined Decimal Point: User-defined

	Item	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Estimated realized value of compliance assess	D				
2	Estimated realizable value of pre-assessment v	D				
3	Changes in 1 and 2 above	D				
4	Other claims for refunds not yet accrued but lik	D				
5	Management's best estimate of unasserted cla	D				
6	Changes in 4 and 5 above	D				
7	Amount of assessments written off that contin	D				
			N/A	N/A	N/A	N/A

No Data I = Inactive

1.4 Completing an Other Data Note

To complete an other data note follow the steps listed below. Users must complete header information, Other Data Info, Other Text Data, and Threshold tabs (when necessary).

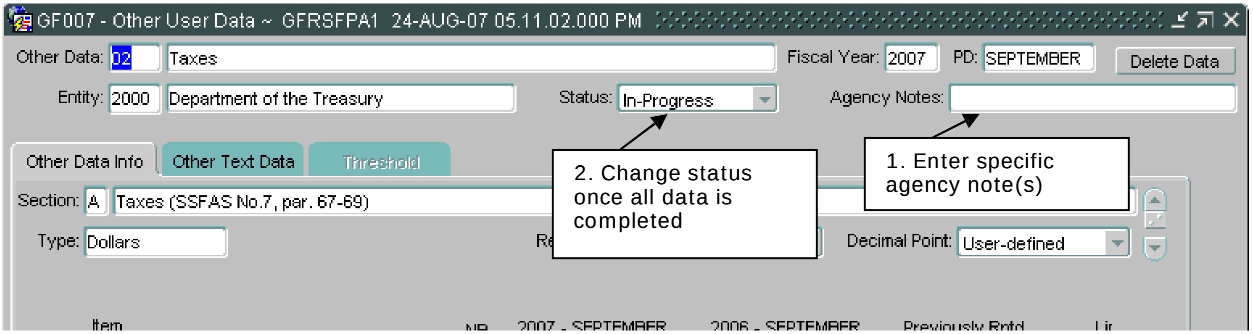
Other Data Header and Footer:

The other data note header and footer provide the user with basic information about the current other data note being viewed. The Other User Data header and footer consist of the following fields:

- Other Data ID – this will display the identifier of the current other data note.
- Other Data Title – this will display the title of the current other data note.
- Fiscal Year – this will display the current fiscal year.
- Period (PD) – this will display the current period (month).
- Delete Data Button – this is used to clear all data entered by a user for the current other data note (see section 1.6 *Deleting All Other Data Note Data*).
- Entity ID – this will display the entity identifier of the current entity.
- Entity Name – this will display the name of the current entity.
- Status – this is used to identify the data entry status of the other data note per the user.
- Agency Notes – this is used to identify the agency note(s) that contributes to data entered in the current other data note.
- Submit Button – this is used to close the Other User Data window, saving changes made.
- Cancel Button – this is used to close the Other User Data window.

Most of the fields in the header and footer (with the exception of the buttons) are display only and therefore are not editable. However, the following tasks should be considered in order to complete an other data note:

1. Enter 'Agency Notes' data. Each entity must reference their agency specific note(s) that were used to compile the information entered in this Other Data note. If there is no specific agency note reference, please enter "NA" or "None". There is a 50 character limit on this field. This is a required field for all agencies.
2. Once all other data note data is entered into this Other Data note, change the other data note 'Status' from "In-Progress" to "Completed" (see section 1.5 *Flagging an Other Data Note Complete*).

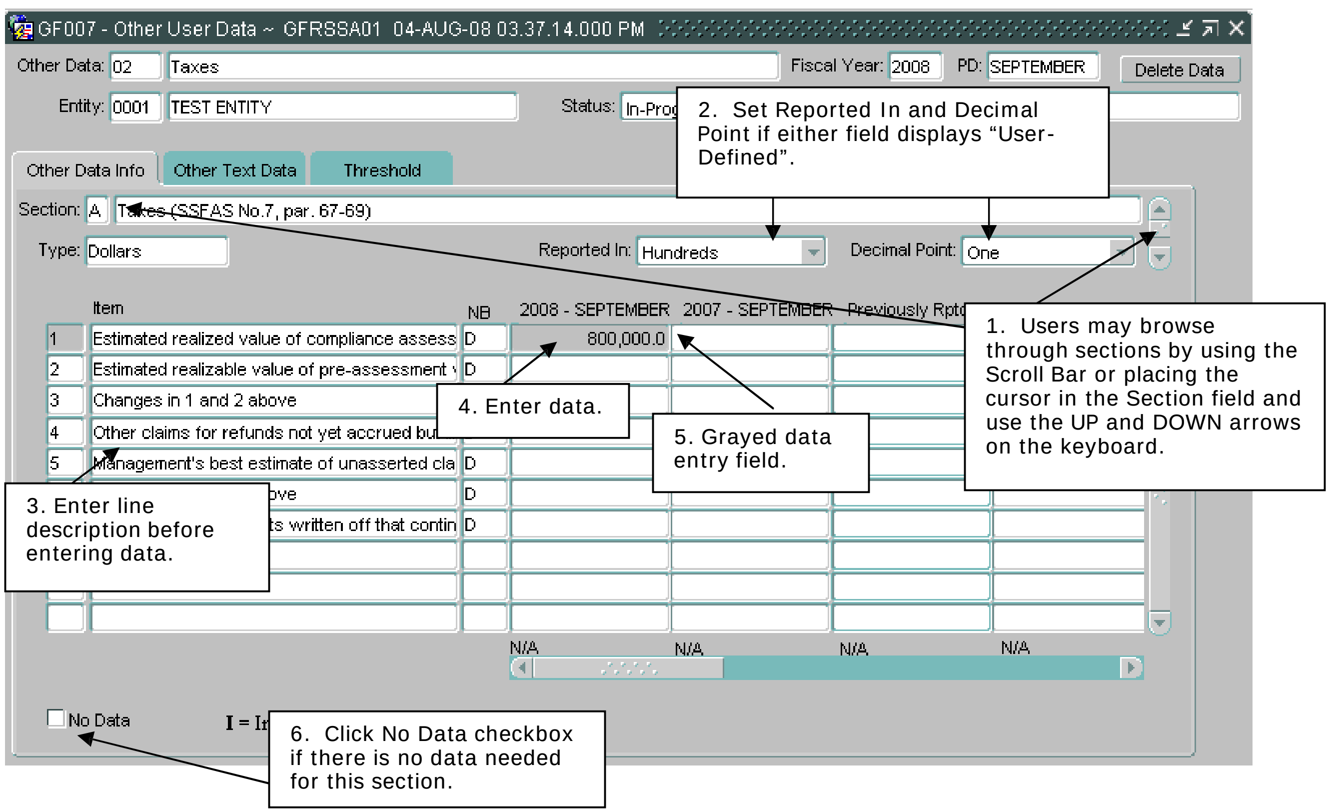


Other Data Info Tab:

The Other Data Info tab provides the ability to enter necessary data for the financial report. The Other Data Info tab consists of the following fields:

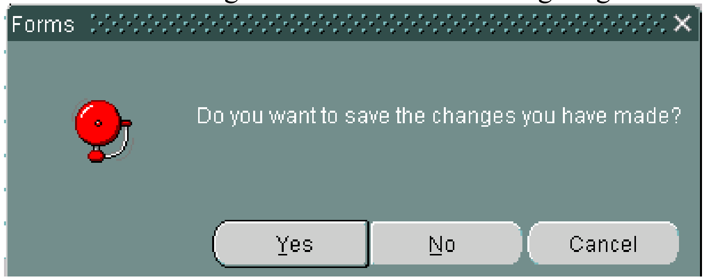
- Section ID – this field will display the current section that is associated to the current other data note.
- Section Title – this field will display the title of the section that is associated to the current other data note.
- Type – this field will display the data type that will be entered in the data entry fields by the user.
- Reported In and Decimal Point – these fields will display the reporting method that will be used on this section.
- Section Selection Scroll Bar – this scrollbar allow user to navigate between sections of the tab.
- Column Headings – these fields display the pre-set column headings in the other data note detail of this tab.
- Inactive Indicator – these fields will display an “I” in bold to the far left of a line that is inactive for the current period.
- Line No. – these fields will display the line number that is associated to the adjacent line.
- Line Descriptions – these fields will display the line descriptions for the tab. Line descriptions can be pre-defined or <blank>.
- Line Normal Balance (NB) – these fields will display the normal balance of the adjacent line.
- Data Entry Fields – these fields are used to enter data in order to complete the other data note.
- Column Normal Balance – these fields will display the normal balance of the associated column.

1. Navigate to the desired section using the section selection scroll bar or UP and DOWN arrows on the keyboard.
2. Select reporting method in the "Reported In" and/or "Decimal Point" fields if necessary.
3. <Blank> lines are identified by lines that have a line number without a line description. If line descriptions are <blank>, enter line descriptions for any lines that user will use to enter data.
4. Enter data for all lines that require entry per the entity. Be sure to enter the data in the proper column.
5. If data entry field turns gray in color, the field's threshold setting has been exceeded and an explanation is required (see *Threshold Tab*).
6. Click "No Data" checkbox if there is no data in the section and no data to be entered in the current section. If data is present in fields that are not editable (Previously Rptd. or Line Item Changes columns) then "No Data" cannot be selected.



Key Facts to Remember about Other Data Info Tab:

- Calculated lines and columns populate and/or update once a user click the SAVE icon.
- Columns with "Previously Rptd." and "Line Item Changes" as their heading will not accept user data. "Previously Rptd." will display user data entered during the previous year in the current year column of the associated line. "Line Item Changes" will display the total of the following equation: Line Item Changes = Prior Period – Previously Rptd.
- If a prior period and a "Previously Rptd." column exist, the prior period column will also display user data entered during the previous year in the current year column of the associated line. The figures in the prior period column however can be edited.
- Notice that normal balance is either by line OR by column, not both. Normal balance can only be set when 'Type' is "Dollars".
- Reporting method is NOT needed when the section's 'Type' is "Units", "Percent", or "Year". Only "Dollars" data type requires a reporting method.
- Data entered in each section is controlled by the data type. If 'Type' is "Dollars", then format cannot exceed -###,###,###,###,###.##. If 'Type' is "Units", then format cannot exceed -###,###,###,###.####. If 'Type' is "Percent", then format cannot exceed -###.####. If 'Type' is "Year", then format cannot exceed YYYY.
- When navigating from section to section, the system may prompt the user to save changes. Press "Yes" to save changes to a section before navigating to another section.



- **<u>All sections of the Other Data Info tab must be completed either by entering amounts into a least 1 field or by clicking the No Data checkbox.</u>**

Other Text Data Tab:

The Other Text Data tab is used to collect answers to questions set up by the System Administrator pertaining to the other data note. The Other Text Data tab consists of the following fields:

- Section ID – this field will display the current section that is associated to the current other data note.

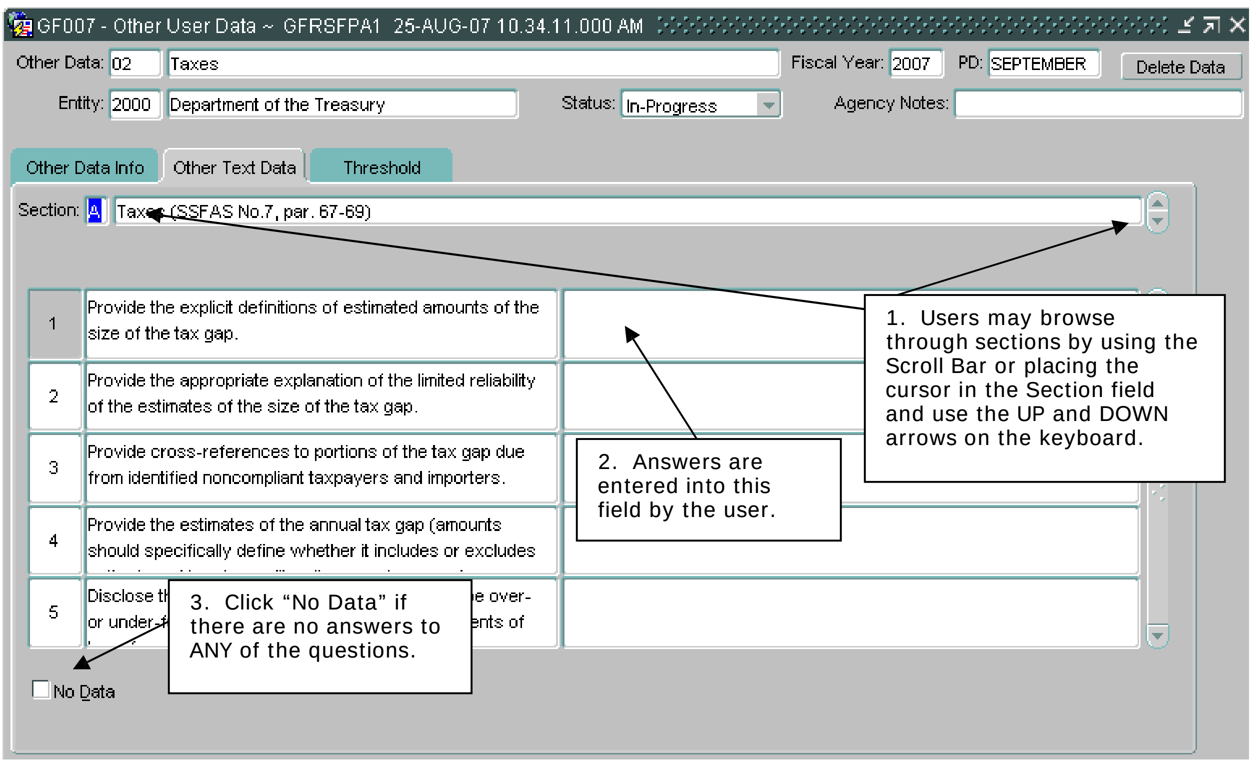
- No Data Indicator – this box is available to be checked by the user if there are no answers needed for the current section.

Here are actions that need to be taken:

1. Navigate to the desired section using the section selection scroll bar or UP and DOWN arrows on the keyboard.
2. Answer question that is asked.
3. Click "No Data" checkbox if there are no answers to be entered in the section.

Key Facts to Remember about Other Text Data Tab:

- Answer fields can hold up to 4,000 characters.
- **All sections of the Other Text Data tab must be completed either by entering an answer into a least 1 field or by clicking the No Data checkbox.**

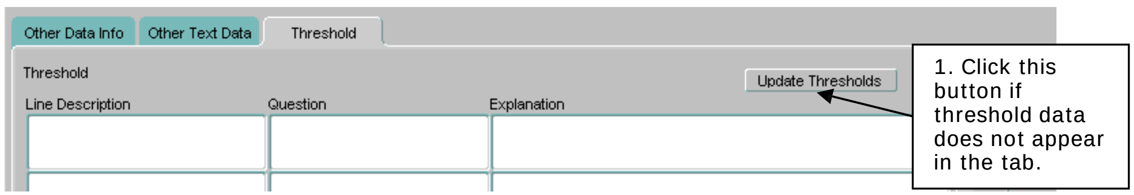


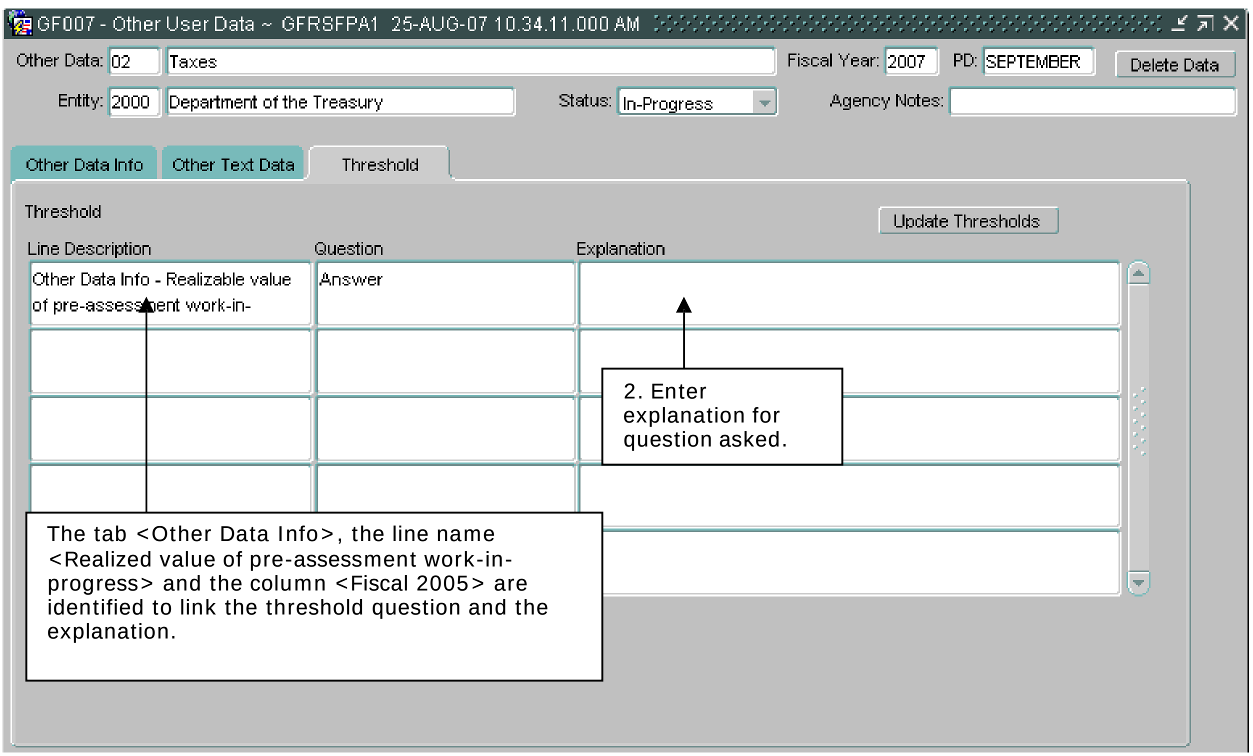
Threshold Tab:

- Questions – these fields display the question that should be answered.
- Explanations – these fields display the explanations entered by the user.

Here are actions that need to be taken:

1. Click the Update Thresholds button if threshold line description and question do not appear in the tab.
2. Answer question that are asked.

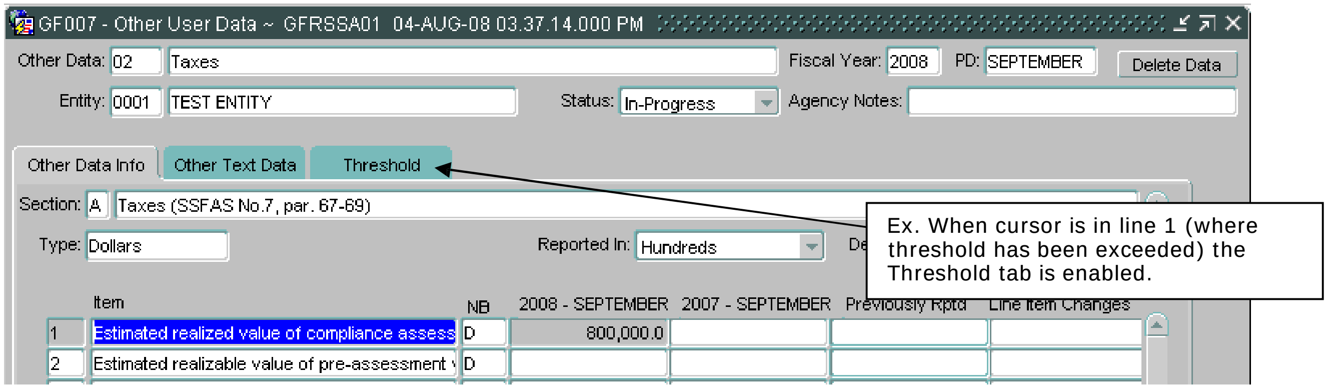


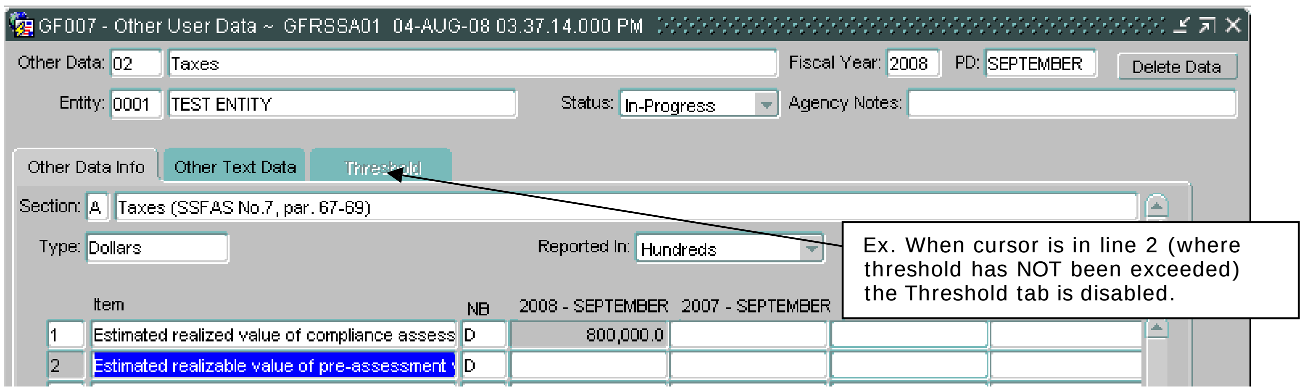


Key Facts to Remember about Threshold Tab:

- Threshold tab can only be accessed if the user has their cursor placed in the line associated with the exceeded data entry field.

- Answer fields can hold up to 4,000 characters.


GF007 - Other User Data ~ GFRSSA01 04-AUG-08 03.37.14.000 PM
Other Data: 02 Taxes
Fiscal Year: 2008
PD: SEPTEMBER
Delete Data
Entity: 0001 TEST ENTITY
Status: In-Progress
Agency Notes:
Other Data Info
Other Text Data
Threshold
Section: A Taxes (SSFAS No.7, par. 67-69)
Type: Dollars
Reported In: Hundreds
Item
NB
2008 - SEPTEMBER
2007 - SEPTEMBER
Previously Rptd
Line Item Changes
1 Estimated realized value of compliance assess D 800,000.0
2 Estimated realizable value of pre-assessment D
Ex. When cursor is in line 1 (where threshold has been exceeded) the Threshold tab is enabled.

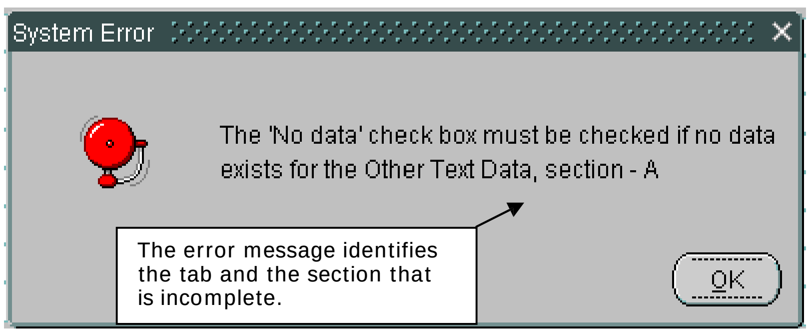

GF007 - Other User Data ~ GFRSSA01 04-AUG-08 03.37.14.000 PM
Other Data: 02 Taxes
Fiscal Year: 2008
PD: SEPTEMBER
Delete Data
Entity: 0001 TEST ENTITY
Status: In-Progress
Agency Notes:
Other Data Info
Other Text Data
Threshold
Section: A Taxes (SSFAS No.7, par. 67-69)
Type: Dollars
Reported In: Hundreds
Item
NB
2008 - SEPTEMBER
2007 - SEPTEMBER
1 Estimated realized value of compliance assess D 800,000.0
2 Estimated realizable value of pre-assessment D
Ex. When cursor is in line 2 (where threshold has NOT been exceeded) the Threshold tab is disabled.

1.5 Flagging an Other Data Note as Complete

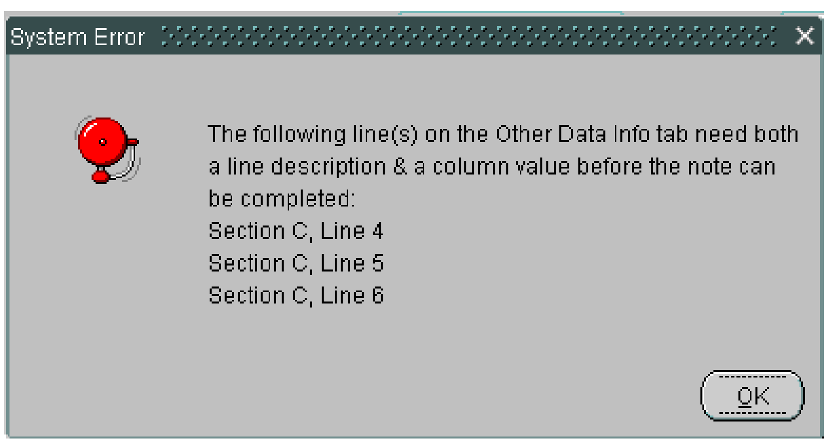
Once all of the other data note information has been entered into an other data note, users may change a other data note status from "In-Progress" to "Complete" in the status field 

in the header of the other data note. When the status is changed to "Complete" the program initiates a series of validations of the data entered into the other data note:

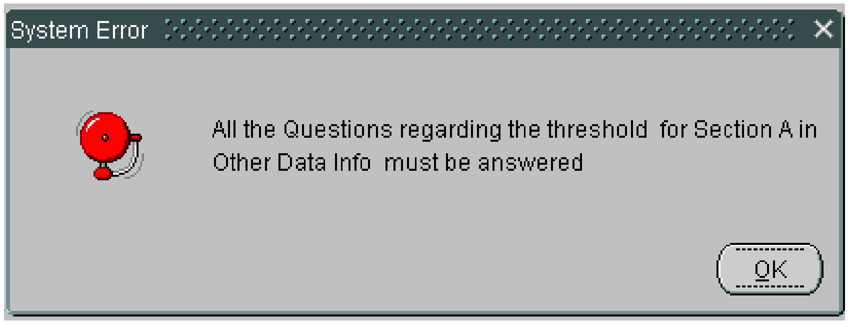
The program verifies that all Other Data Info and Other Text Data tab sections have been completed by data entry or by setting the No Data field. All sections of Other Data Info and Text Data tabs must be completed or have the No Data button checked. If the Other Data Info or Text Data tabs have not been completed nor have the No Data checked the program displays the following error:



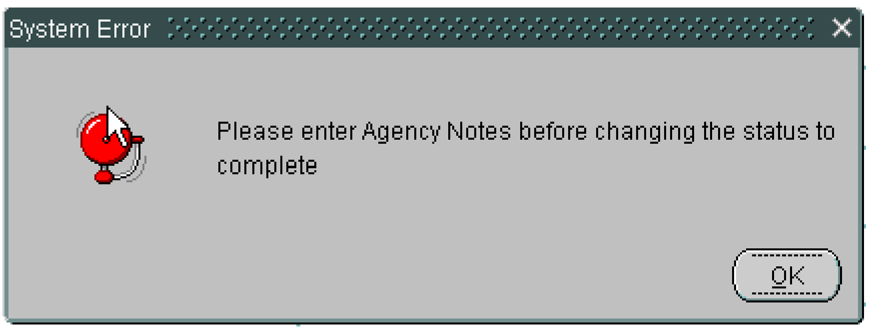
If a user enters a line description without any associated data or data without an associated line description, the program will display following message:



The Other Data notes program also checks to see that all outstanding threshold questions have been explained in the Threshold tab. If one or more questions are un-answered, the following error message is displayed:



Lastly, the program checks to see that the Agency Notes field has been answered. The following error message is displayed when no data is input into the Agency Notes field:

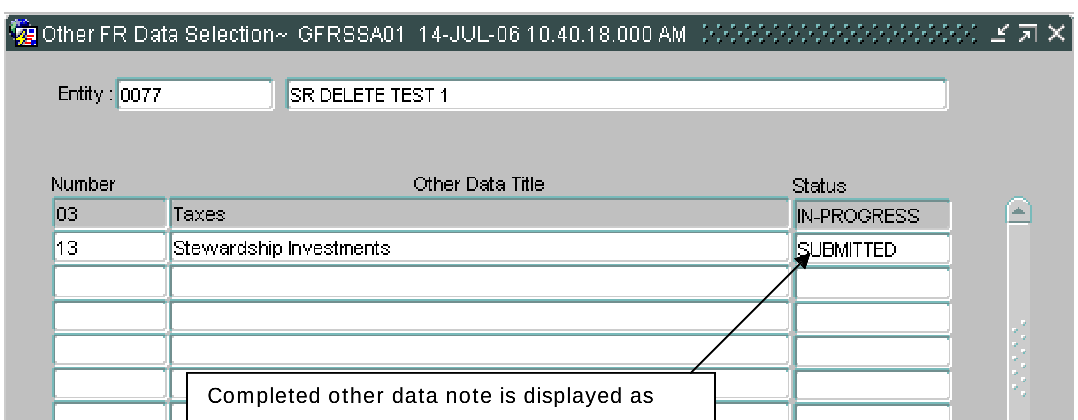


Once the program has passed all validations, the status will be set to complete by the user.

.

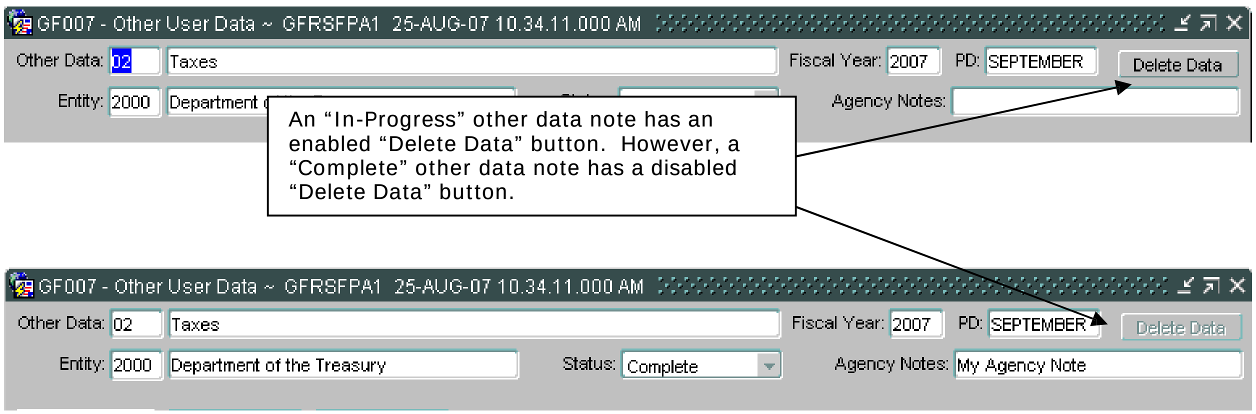
When an other data note is complete, it is no longer modifiable. To modify a completed other data note change the status from “Complete” to “In-Progress” and make any necessary changes.

Once completed, the status of the other data note is displayed as “Submitted” in the Other FR Data Selection screen status field.



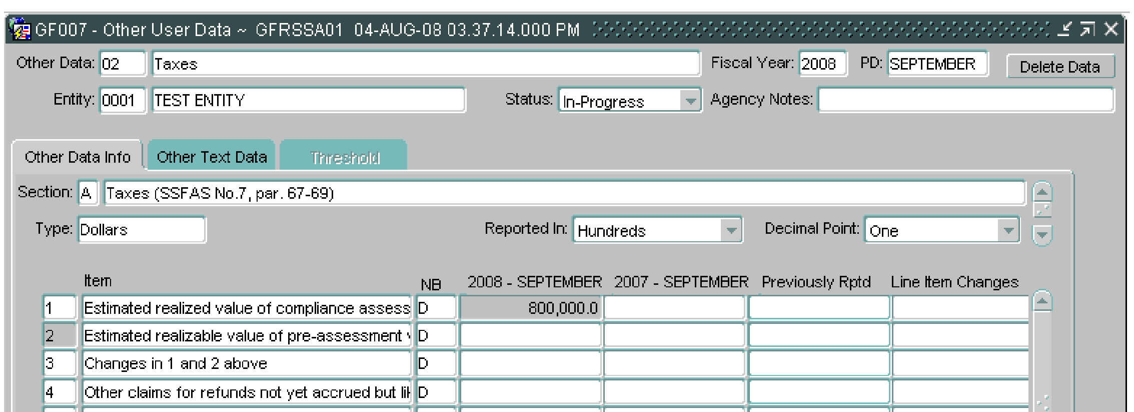
1.6 Deleting All Other Data Note Data

The GF007 module has the capability of deleting all data for an other data note by the "Delete Data" Delete Data button. The "Delete Data" button is located in the header of the Other User Data screen for the currently opened other data note. The "Delete Data" button is enabled only when the other data note status is set to "In-Progress".



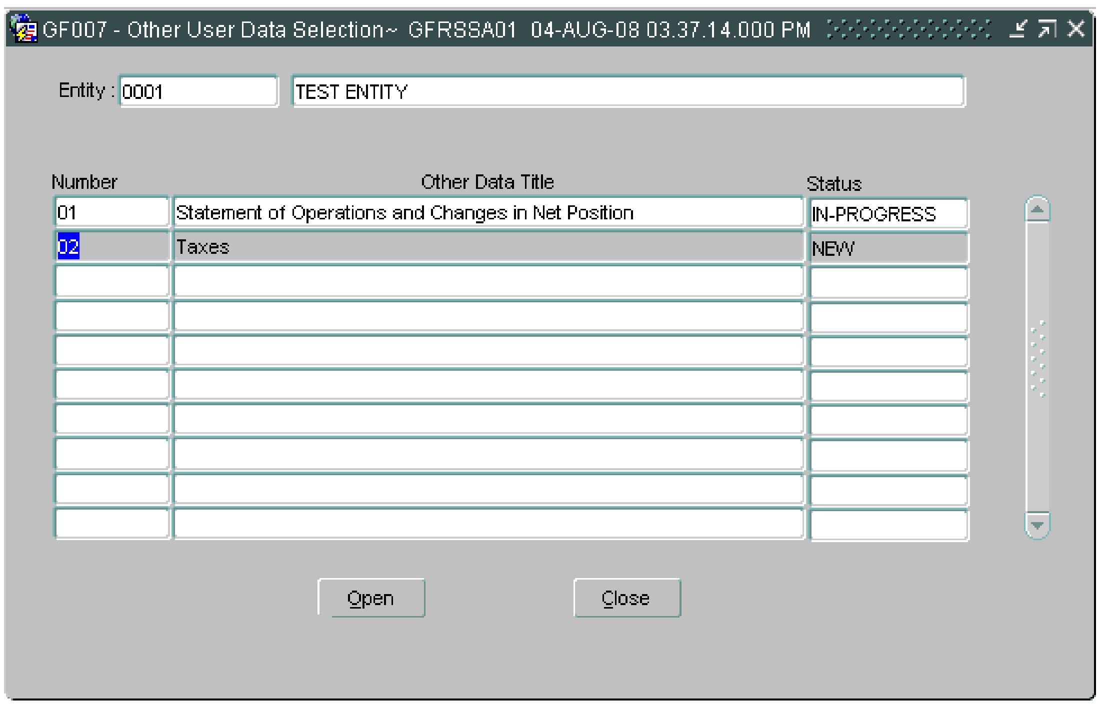
User may need to delete *ALL* of the data entered into an other data note in order to update the other data note setup with changes made by the System Administrator in the other data setup module (GF067). If a Systems Administrator makes a necessary change to an other data note's setup, and a user DOES NOT use the "Delete Data" button functionality, the other data note for that user WILL NOT reflect setup changes made. This will adversely affect data that is used in the Financial Statement of the United States Government.

1. Open the other data note (example other data note BEFORE deleting data).

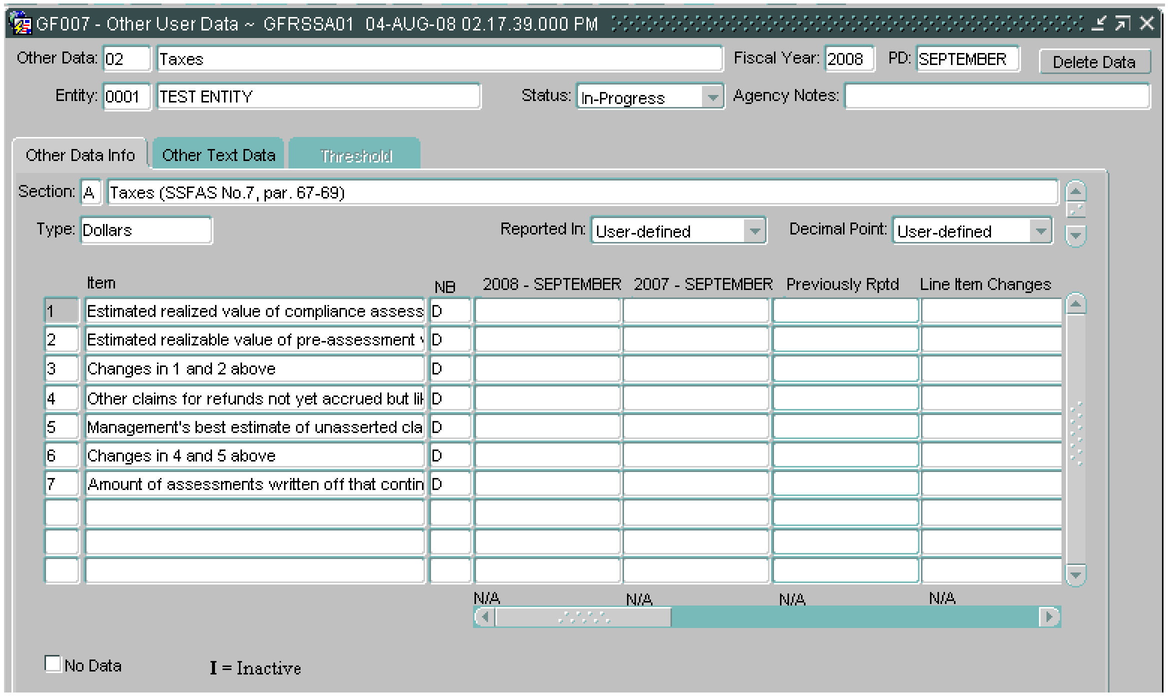


2. Click the “Delete Data” button. The following message will be displayed:

3. Press “OK” to delete the note data. The note will close and all of the data entered will be deleted.



4. The GF007 window will appear with the note that had its data deleted and the status will change from “In-Progress” to “New”.


GF007 - Other User Data ~ GFRSSA01 04-AUG-08 02.17.39.000 PM

Other Data: 02 Taxes Fiscal Year: 2008 PD: SEPTEMBER Delete Data

Entity: 0001 TEST ENTITY Status: In-Progress Agency Notes:

Other Data Info | Other Text Data | Threshold

Section: A Taxes (SSFAS No.7, par. 67-69)

Type: Dollars Reported In: User-defined Decimal Point: User-defined

	Item	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Estimated realized value of compliance assess	D				
2	Estimated realizable value of pre-assessment \	D				
3	Changes in 1 and 2 above	D				
4	Other claims for refunds not yet accrued but lik	D				
5	Management's best estimate of unasserted cla	D				
6	Changes in 4 and 5 above	D				
7	Amount of assessments written off that contin	D				
			N/A	N/A	N/A	N/A

No Data I = Inactive

Module GF008: Completions and Approvals

Module Overview

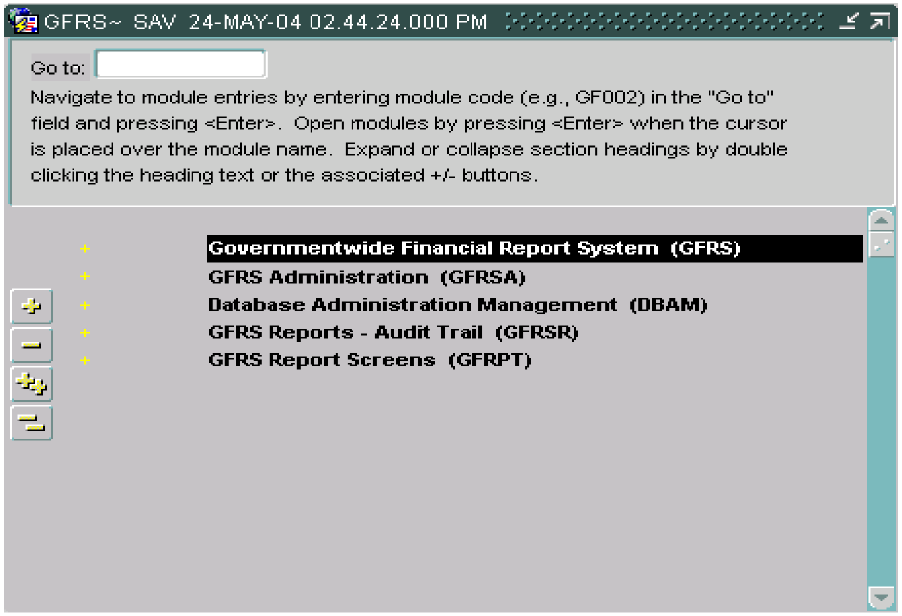
The Completion and Approvals module (GF008) is where data entered into modules GF002 to GF007 is reviewed and approved. Modules GF002 to GF007 for all forms for an entity must be completed and approved.

There are three distinct user roles: FPA who flags each module as complete, the CFO role who approves the completed modules, and the IG that reviews and locks the approved modules. The IG role has the final authority to lock the modules. After the IG has locked the module, no further changes may be made.

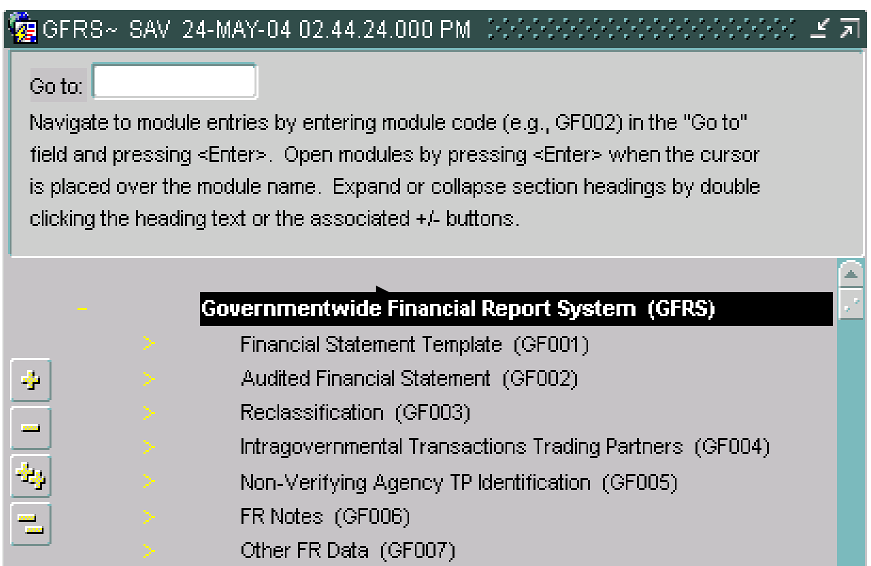
Once all modules are approved by the CFO and finalized by the IG, the data entered is incorporated into the FR Closing Package.

Navigating to the Completions and Approvals Screen

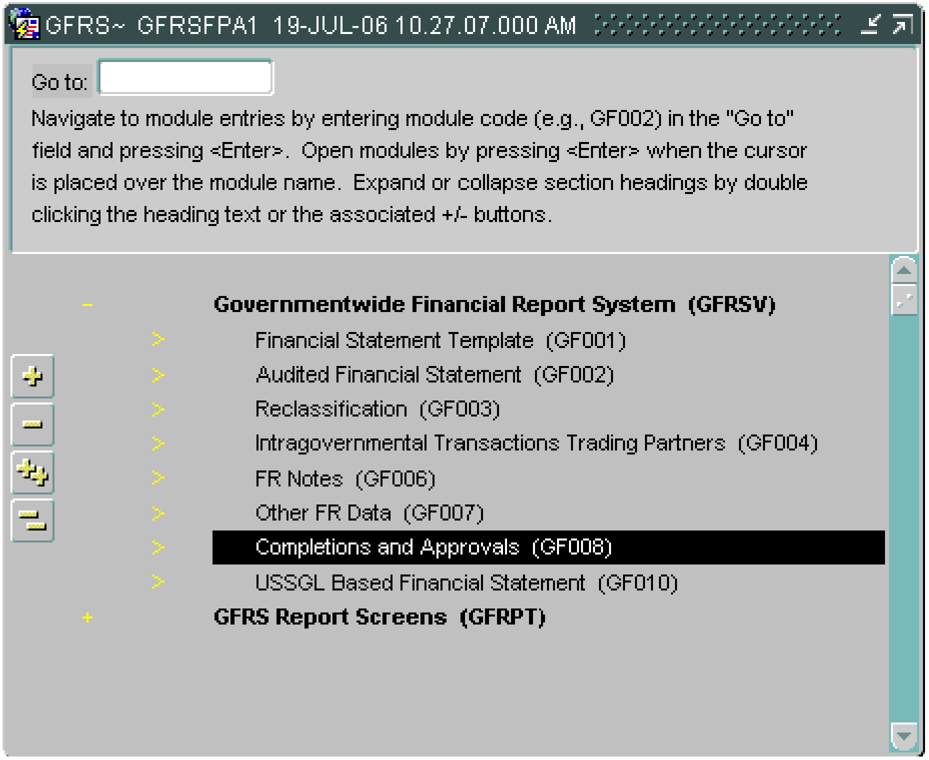
1. To navigate to the GF008 module, open to the GFRS applications menu.



2. Double click on the “Government Financial Report System (GFRS)”.



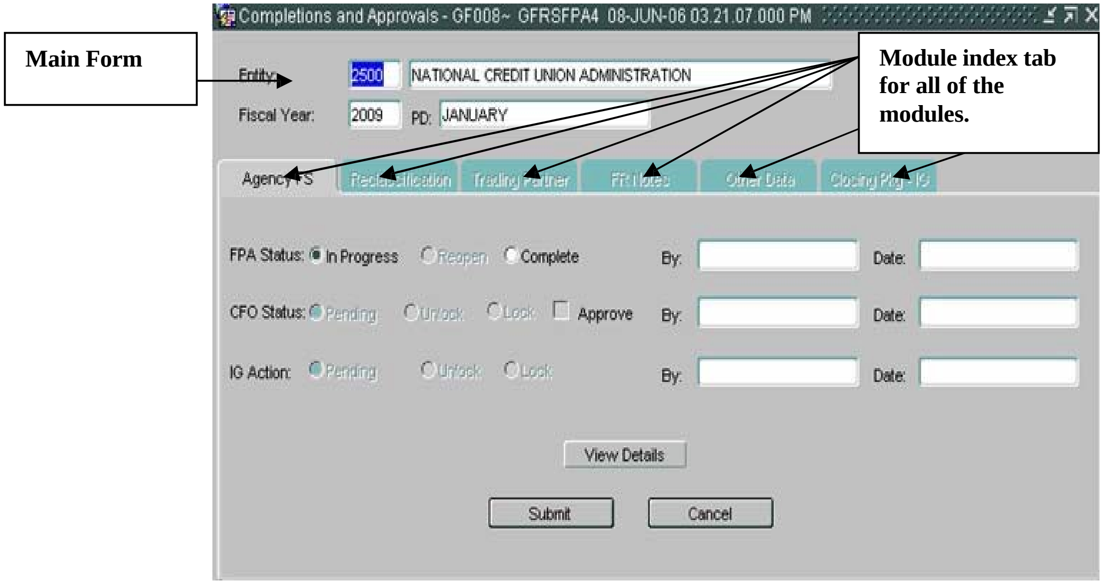
3. Click on the "Completions and Approvals (GF008) link and the GF008 screen will open.



4. Only entities that have completed ALL of the statements in GF002 will be displayed.

Form Layout

The GF008 is composed of two parts, the main form (Completions and Approvals) and the six index tabs for each module (Agency Financial Statements, Reclassification, Trading Partner, FR Notes, Other Data and Closing Package IG).



The entity, entity description, Fiscal Year and Period (PD) are automatically populated.

There are 6 index tabs, 5 tabs for modules (GF002 to GF007) and one for the IG's approval. The first tab 'Agency FS" is explained below.

- **In-Progress** – is the default setting. In this state, the GFRS forms can be changed.
- **Re-open** - The re-open button will reopen all of the records for an entity for modification. When a module is reopened, all of the records for the module are no longer completed. For example, if the module status is changed from “Completed” to “In-Progress” in the Agency FS tab, all of the final flag settings will be unchecked in the GF002 module. The final flag buttons are unchecked and status fields are changed to In progress in all subsequent modules.
- **Complete** – When the complete radio button is pressed all of the records of a module are flagged as complete. Users will no longer be able to modify any records at the module level (GF001, GF002,GF003,GF004,GF006, or GF007).
- **By** – The by field displays the user ID of the FPA when the module is flagged as completed or unlocked for audit trail purposes.
- **Date** – The data controls displays a date and time stamp of the last time that the module status was changed.

2. CFO Approval:

- **CFO Approval** – Controls the approval of forms by the CFO for a selected entity.
- **Pending** –default setting. In the Pending state, the module is waiting for approval. The FPA can re-open modules.
- **Unlock** – The CFO can unlock the records for a module.
- **Approve/Lock** – The CFO approves the record and at the same time locks the records to the FPA.
- **By** – Displays the user ID of the CFO when the status of the module is flagged as Approved/lock or unlocked.
- **Date** – The date field is populated with the date time stamp of the last time that the module status was changed.

3. IG Action:

- **IG Action** - controls the locking and unlocking of a module by the IG.
- **Pending** – Default setting. In the pending state, the module is waiting to be locked.
- **Unlock** - The IG can unlock the module for the FPA to make changes.
- **Lock** –When Lock is pressed the module the module is flagged as being approved by the IG and the Entity can no longer be modified.
- **By** – Displays the user ID of the IG every time the status of the module is changed.
- **Date** – The date field is populated with the date/time stamp of the last time that the IG

Each entity is finalized when the IG locks the module.

To view the records for a selected module, press the View details 

button. Clicking on “View Details” will take you to the respective module. Click “Cancel” to return to the Completions and Approvals screen.

Click the “Submit” button to save changes and exit the form.

Click the “Close” button to exit the GF008 module with out saving changes.

FPA Role, Completing record for an Entity

The first step in the completions and approvals process is completing all of the modules for an entity. Before any approvals and reviews can be made for an entity, the FPA must complete all modules.

Each module is displayed in a separate index tab in the Completions and Approvals form (GF008).

Open the GF008 screen, and navigate to the correct entity by using the navigational arrows on the tool bar.

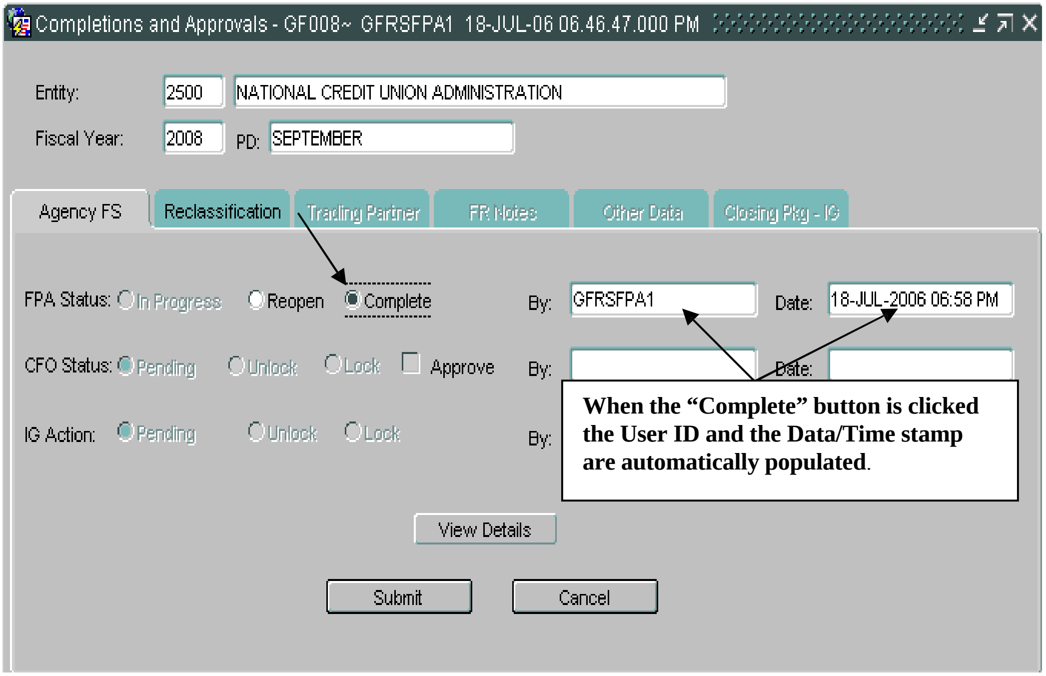
The cursor focus is set on the Entity field when the screen is opened. Press the TAB key and the cursor focus will be placed on the period (PD) field.

Use the mouse and place the cursor on the In Progress radio button in the Agency FS index tab.

The default setting of the FPA status is In-Progress.

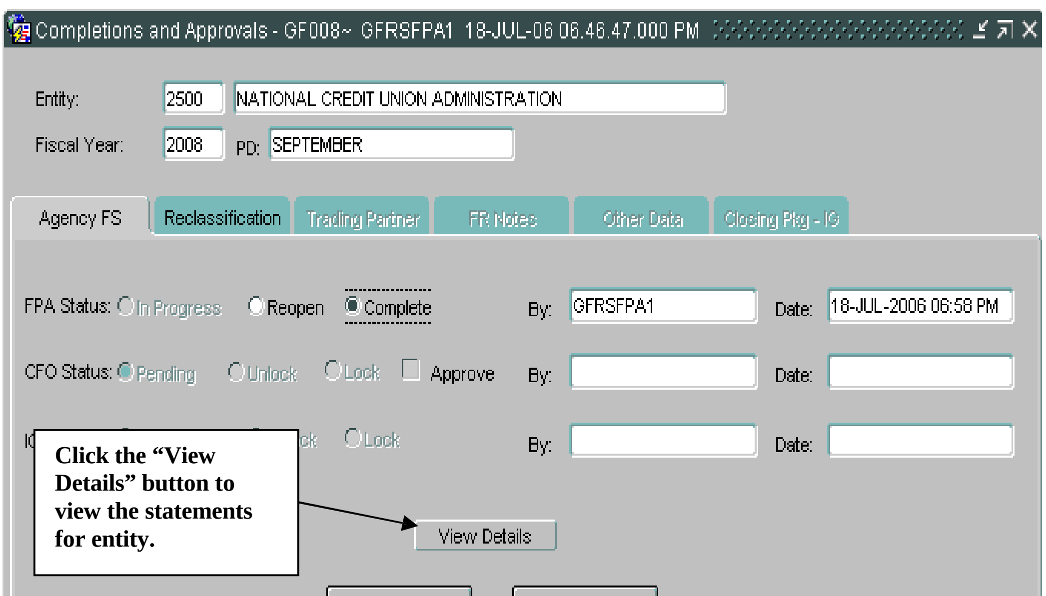
Press the arrow key or click on the “Complete” radio button. The default position of the cursor is shifted to the “Complete.” By clicking “Complete”, the radio button of the module is flagged as completed. When in completed status the records in a module cannot be changed and are view only to users.

Note that the radio button selections for CFO Approval and IG Action are disabled. Only the radio button selections for the FPA Status are approved.

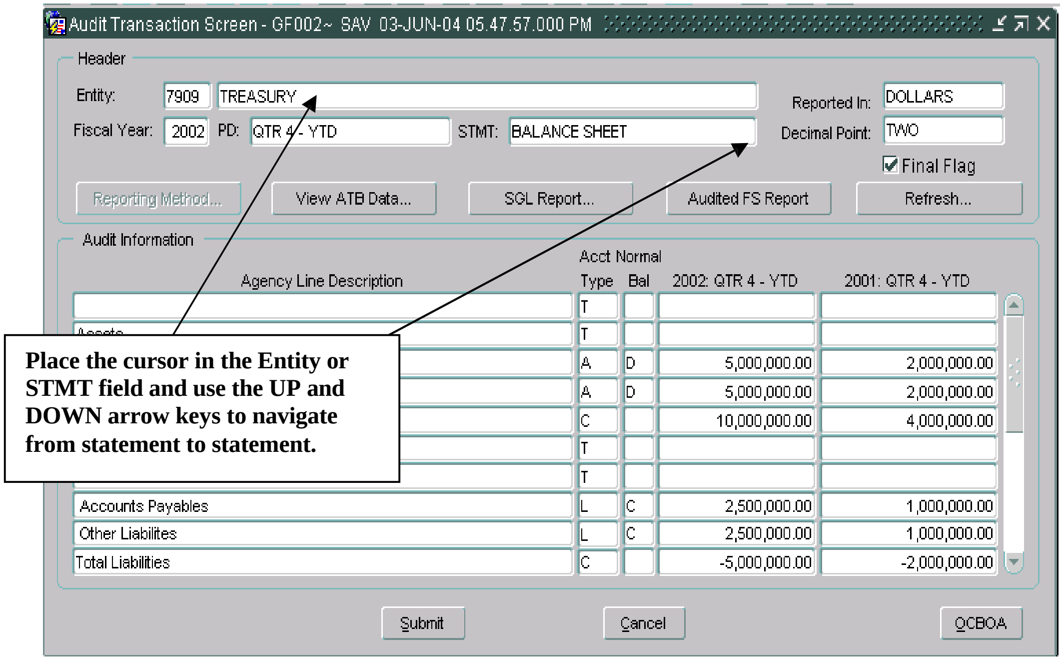


To view the GF002 records for the Agency FS module press the "View Details" button. After pressing "View Details" the user is taken to module 2 to view assigned entity statements. Only 1 statement at a time is available for viewing. Users must scroll to see additional statements.

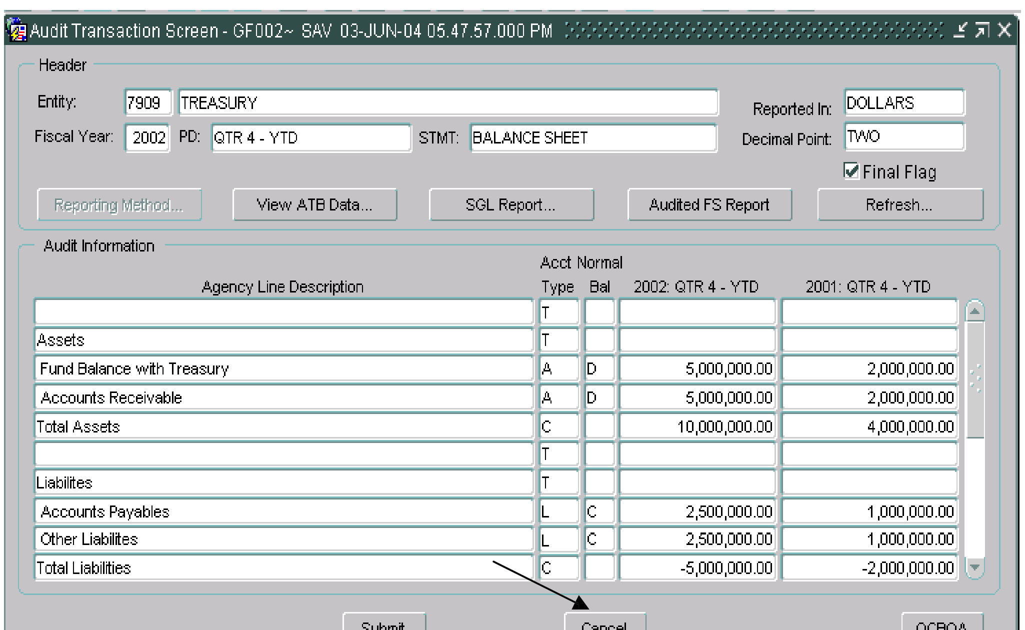
View only is available for all three-user types, FPA, CFO and IG.



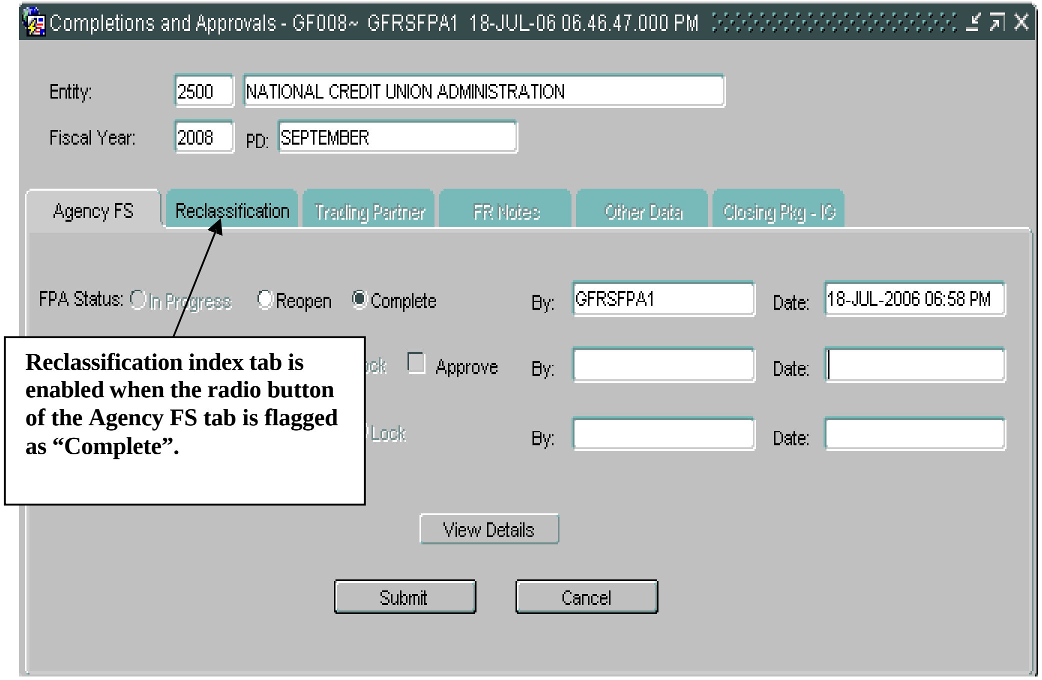
GF002 Audit Transaction Screen



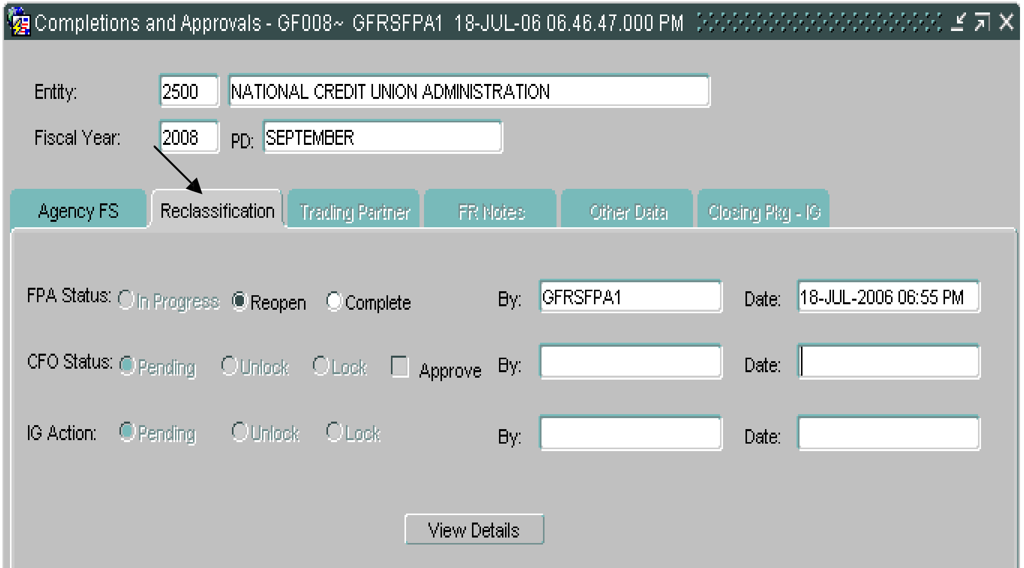
Press the “Cancel” button on the Agency Transaction screen to return to the GF008 module.



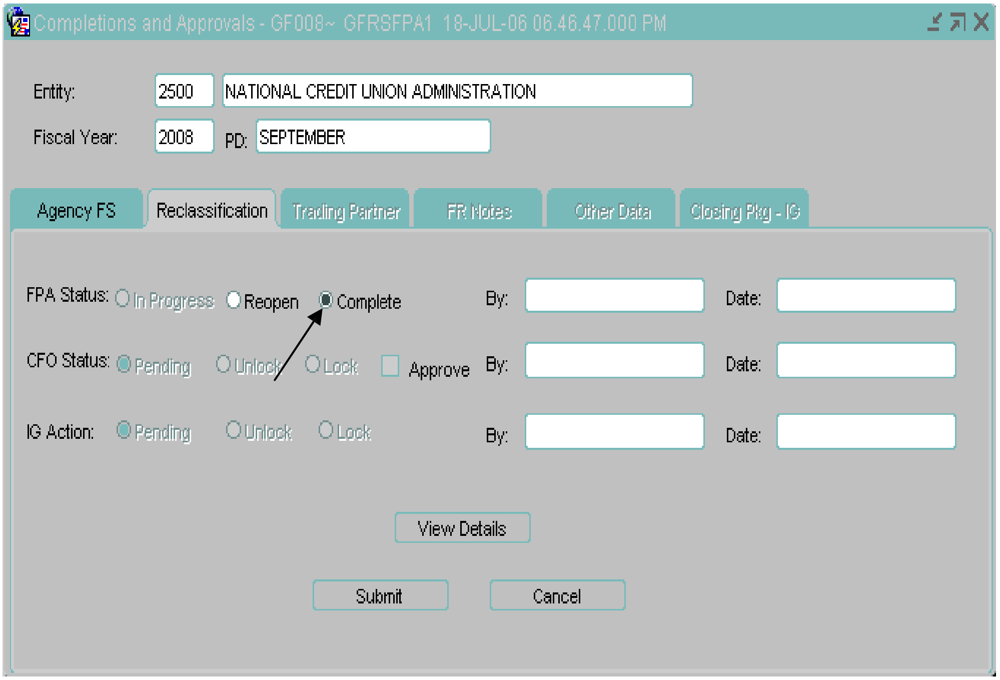
Once “Agency FS” tab has been “Complete”, the “Reclassification” index tab of the module is enabled.



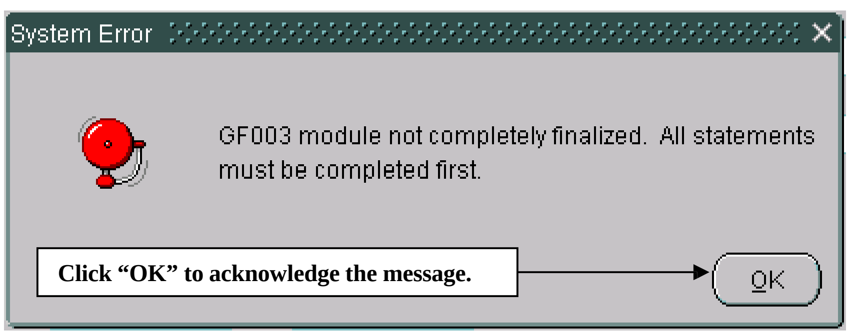
Click on the Reclassification index tab to complete the Reclassification module.



The Reclassification module default setting in FPA Status section is “In-Progress”. Click on the “Complete” radio button to flag the Reclassification module as complete.

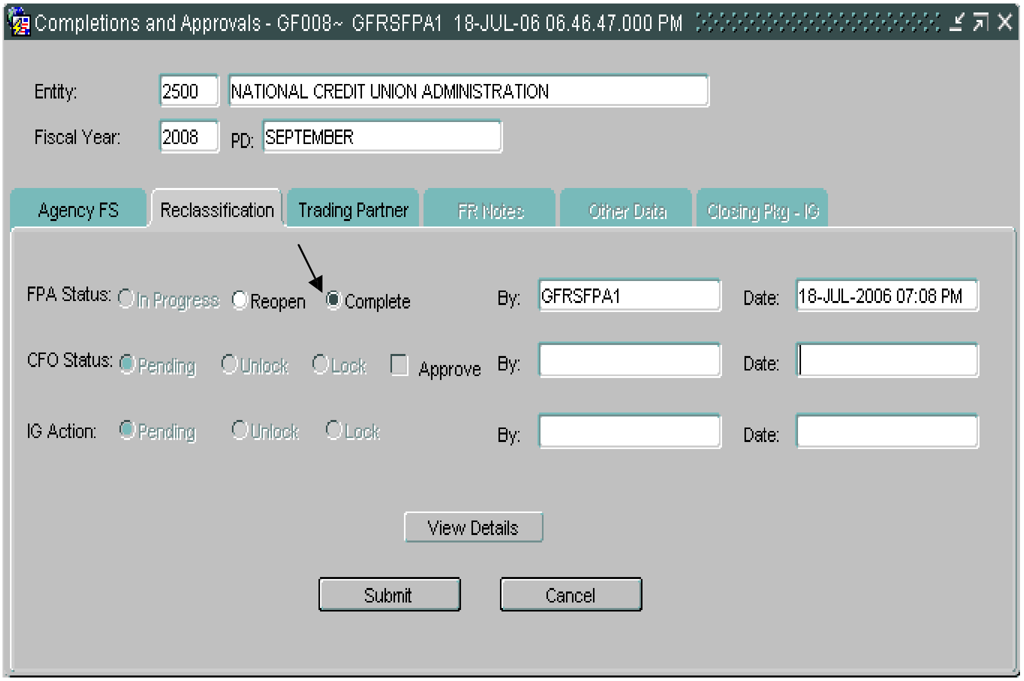


To complete a module, all of the statements must be finalized before the flag can be set to complete in the GF008 module. Should one or more of the records not be set to final when the complete flag is checked, the following error message is displayed.



To view the statements, press the “View Details” button. The records displayed are view only. To set the final flags, the FPA must navigate to the statements in the appropriate module to complete

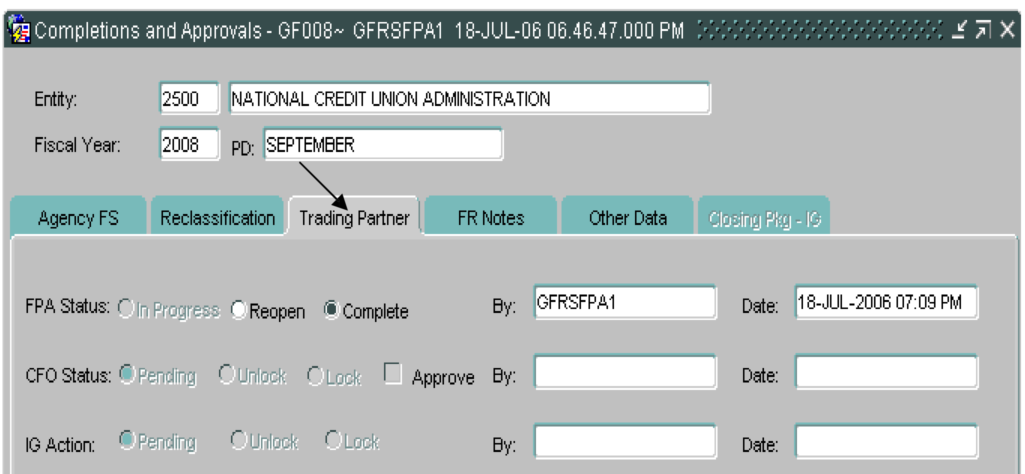
The Next index tab “Trading Partner” is enabled when the radio button of the “Reclassification” tab is flagged as “Complete”.



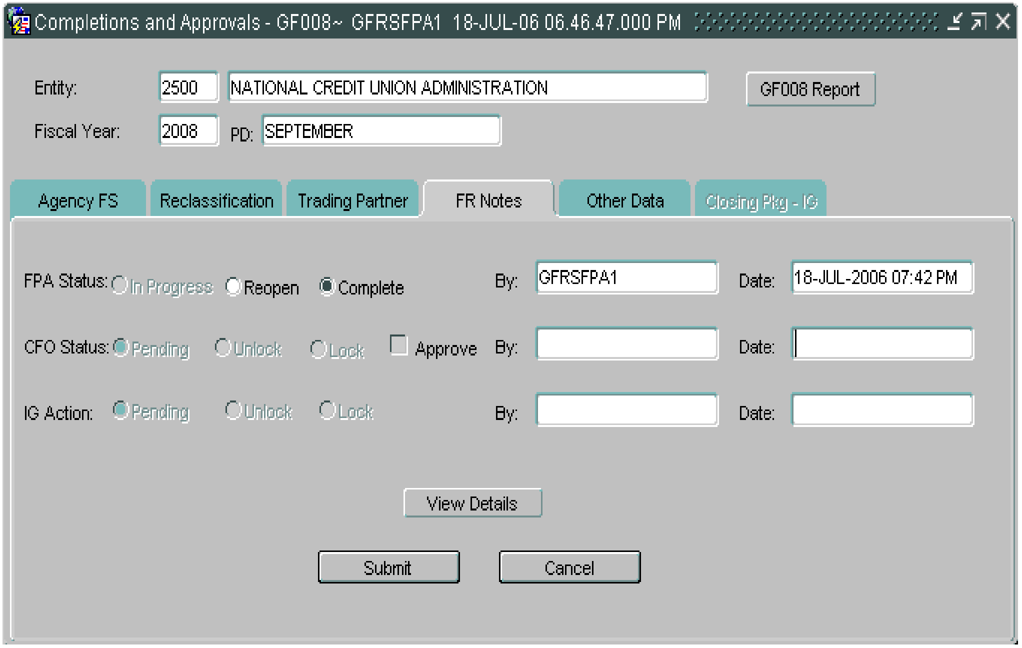
Navigate to the next module by clicking on the index tab.

Repeat the steps for Trading Partner, FR Notes and Other Data modules for the selected entity.

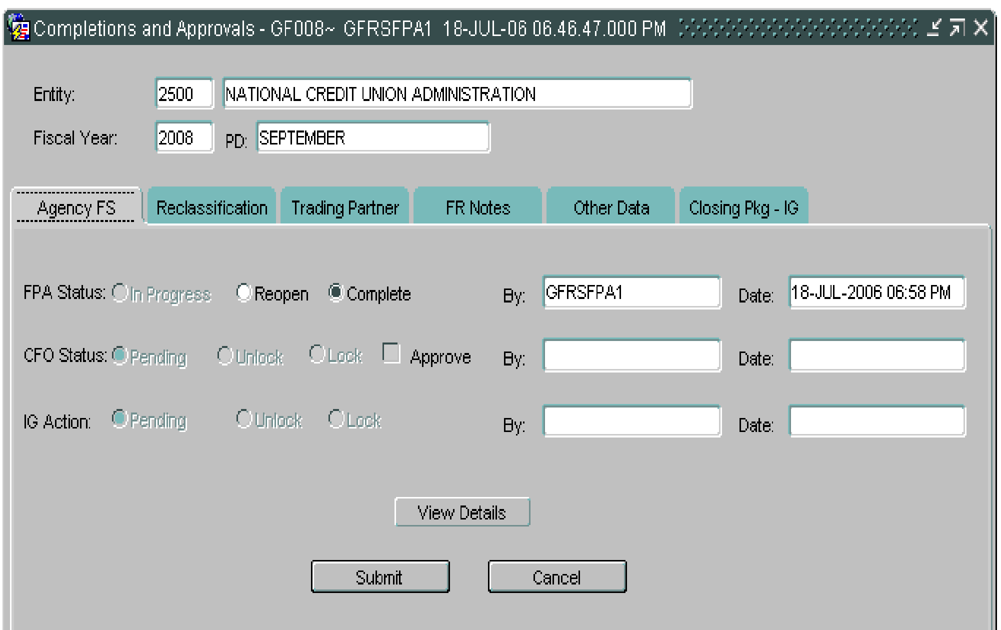
1. Trading Partner tab completed



2. FR Notes completed



3. Other Notes completed

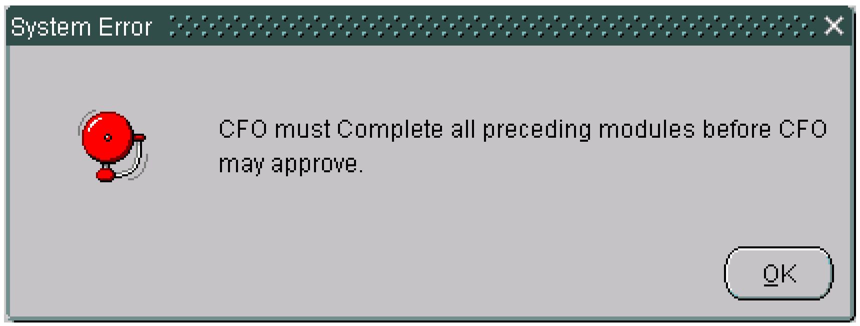


CFO Role, Module Lock and Approval

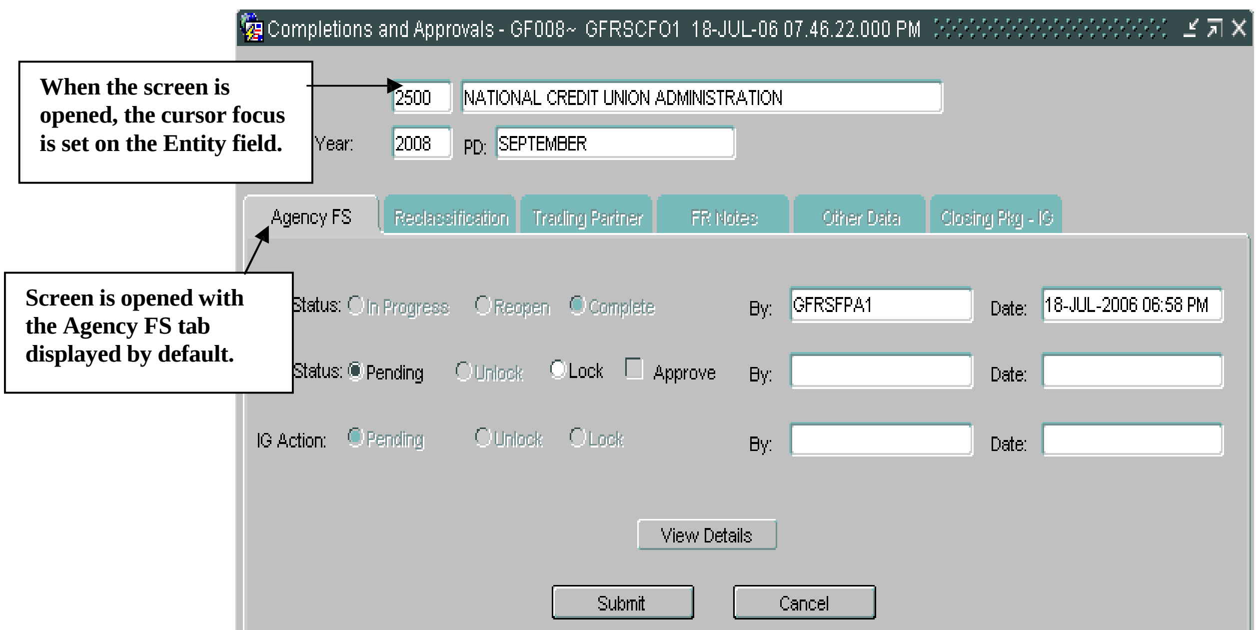
The CFO approves modules completed by FPA. All of the modules must be completed by the FPA before the CFO can approve the modules.

The CFO must approve each module sequentially; Agency FS must be approved before the Reclassification module and so on for the rest of the modules.

If the CFO attempts to approve a module out of sequence, the following error message is displayed.

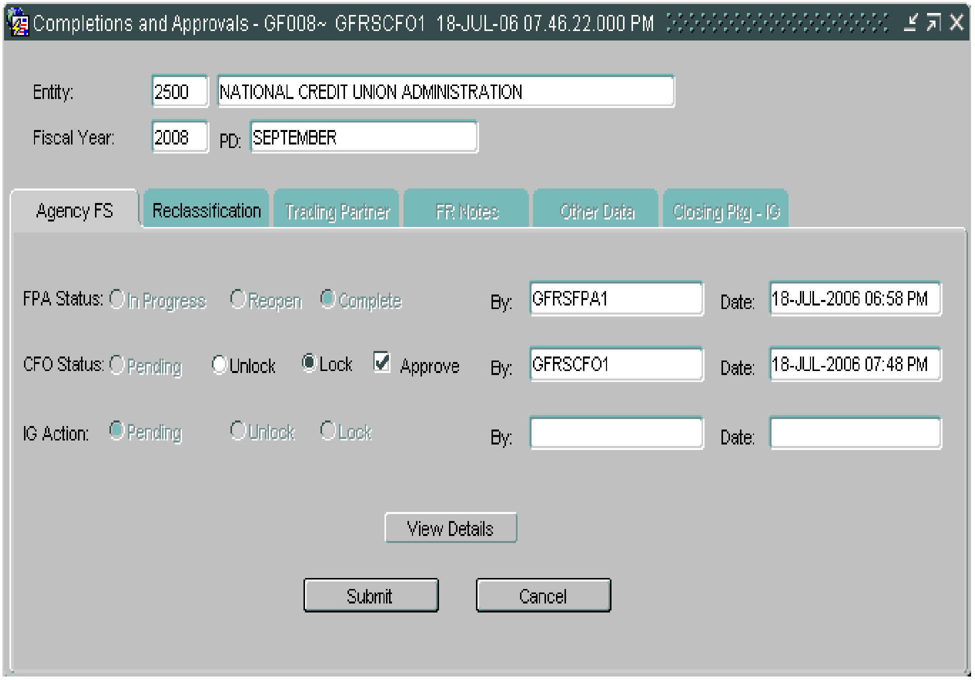


To start the approval process, the CFO should open the Completions and Approvals (GF008) screen. The screen will open by default to the Agency FS tab with the cursor focus on the Entity field.



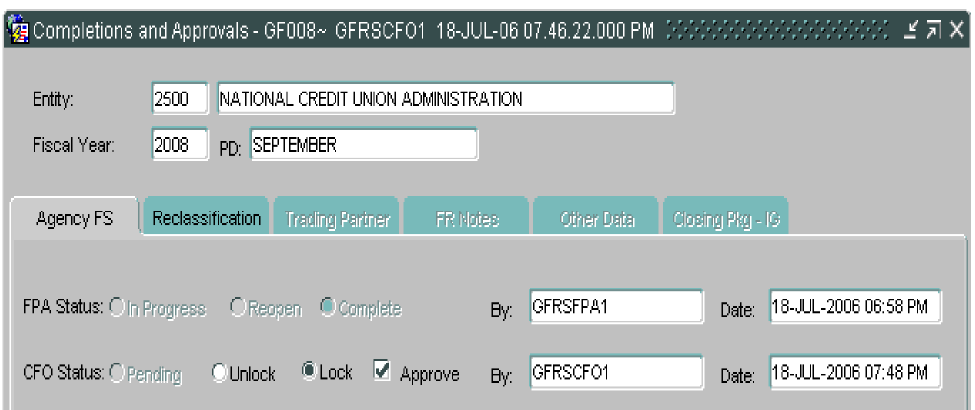
To approve the module, go back to the tab that you locked and click the "Approve" checkbox in the CFO Approval section.

Note that the radio buttons for FPA status and IG Action are disabled. Only the radio for the CFO are enabled and included in the TAB sequence.

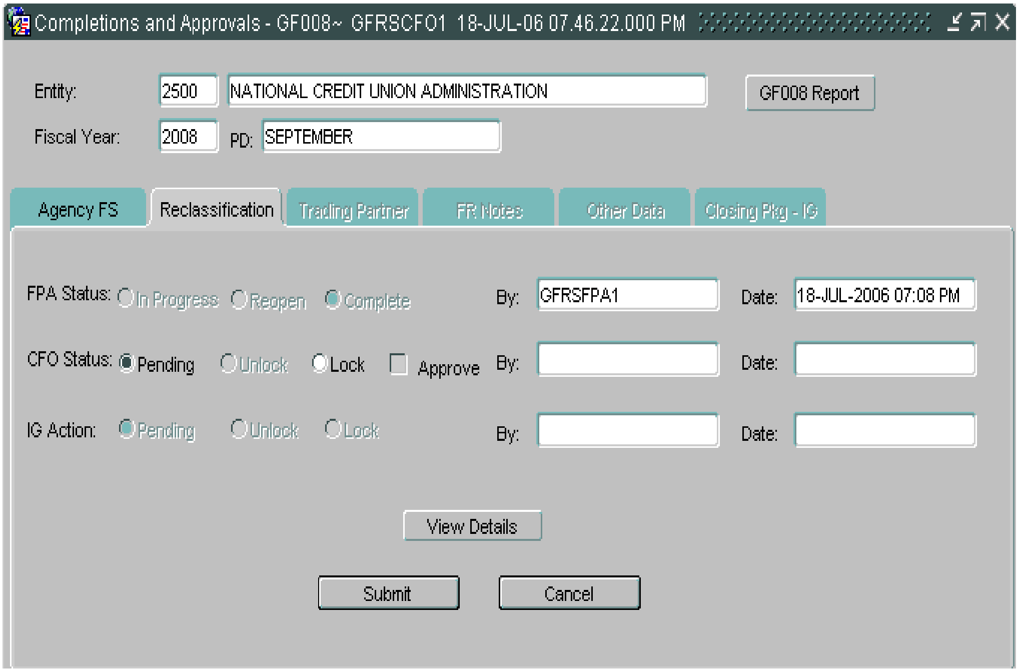


When the "Lock" and "Approve" button is selected, the "Agency FS" is both approved by the CFO and locked. Once the module is locked, the FPA cannot modify the module.

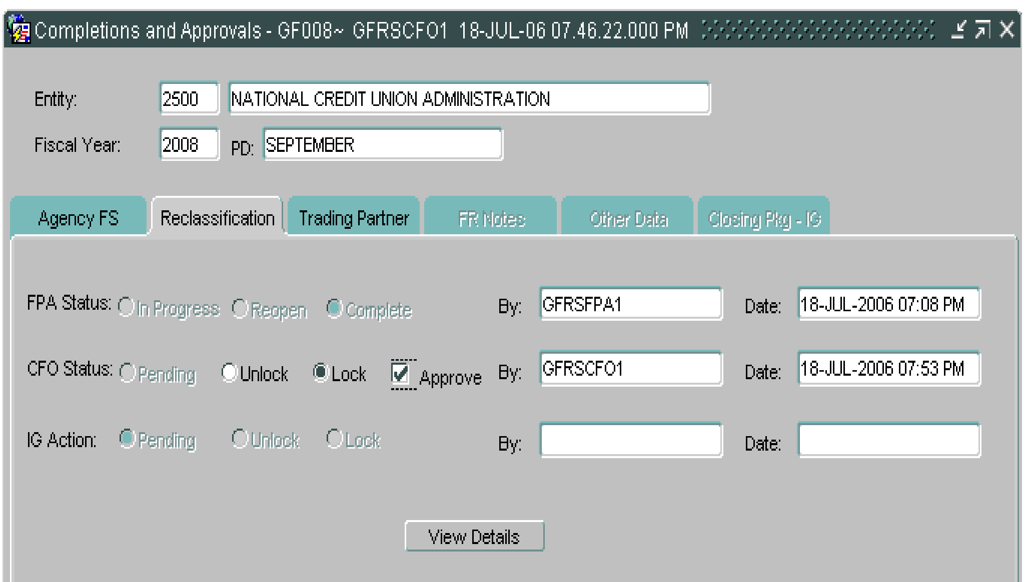
"Reclassification" tab is enabled when the "Agency FS" tab is flagged as "Lock" and "Approve".



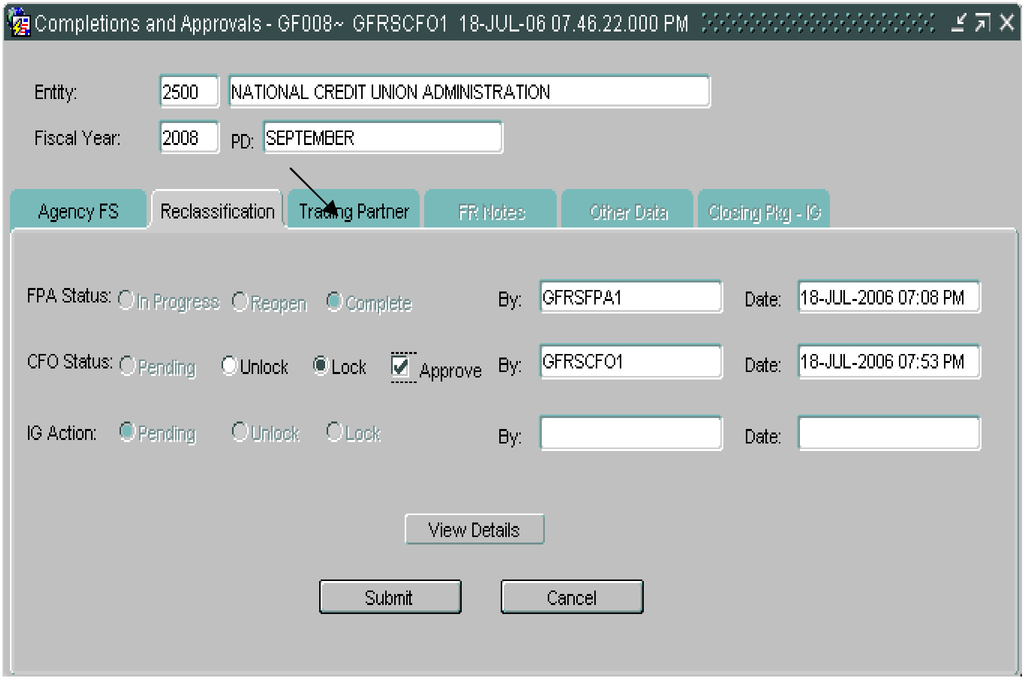
Navigate to the next module "Reclassification" by clicking on the "Reclassification" tab.



Click on the "Lock" radio button to lock the module. Then go back into the "Reclassification" Tab and check the "Approval" checkbox to approve the module.



“Trading Partner” tab is enabled when the Reclassification tab is Flagged “Lock” and “Approve”.

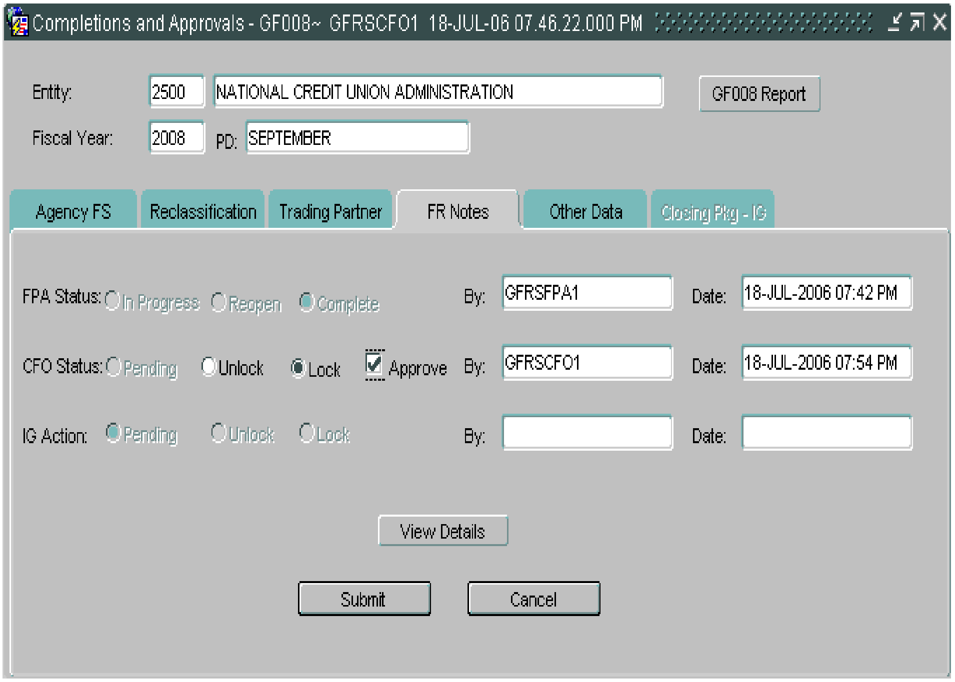


Click on the Trading Partner index tab. Repeat steps used for “Agency FS” and “Reclassification” to complete the Trading Partner, FR Notes and Other Data modules.

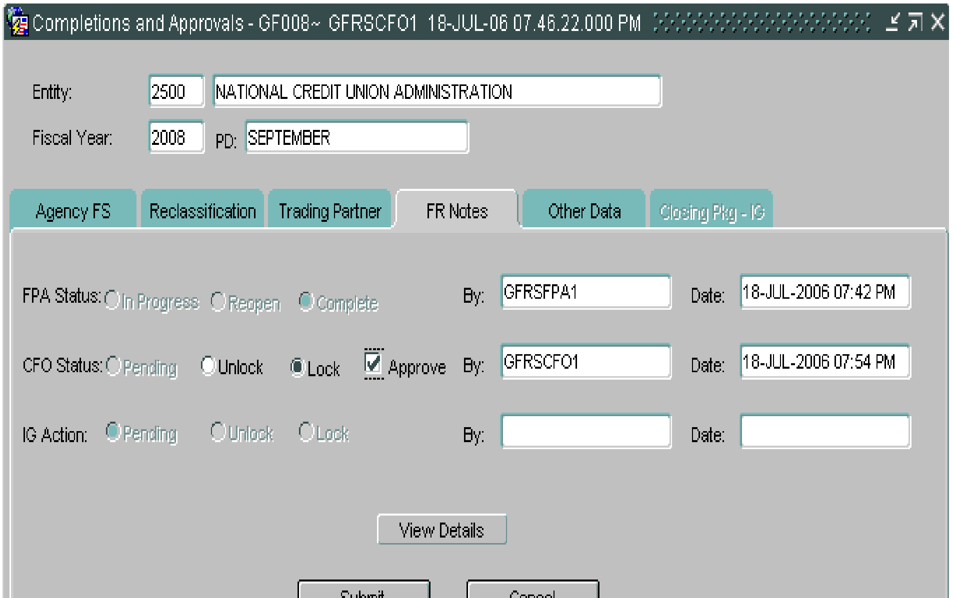
Once the CFO has approved all of the modules, the entity is available for the IG to review.

Trading Partner Module “Lock” and “Approve” by the CFO.

FR Notes Module "Lock" and "Approve" by the CFO



Other Notes Data "Lock" and "Approve" by the CFO.



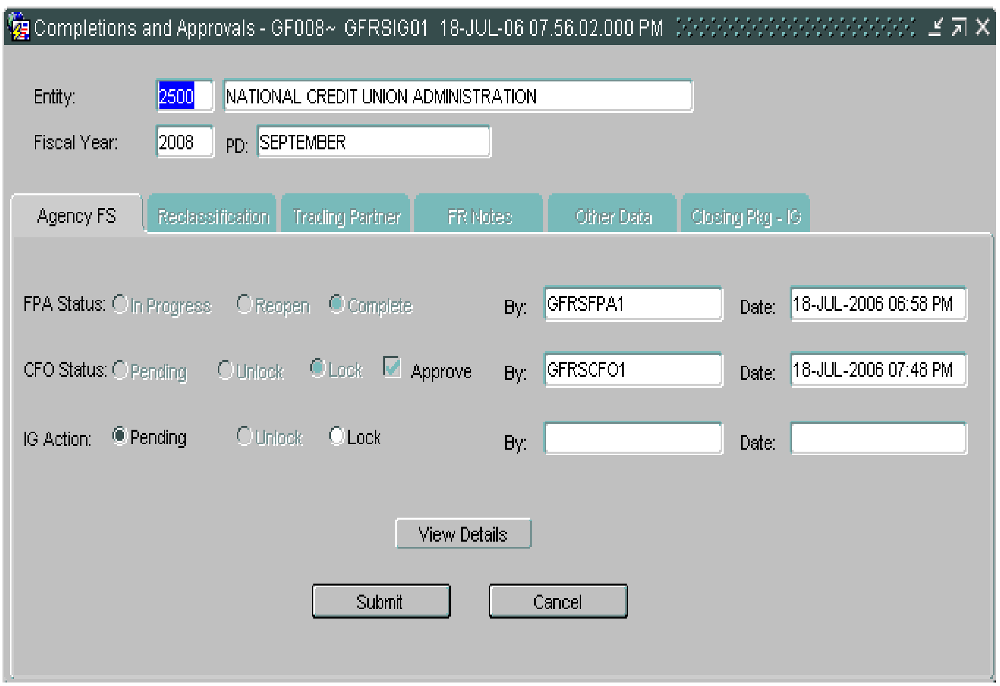
IG Approval Role

The IG role reviews the data flagged as completed by the FPA and approved by the CFO for all modules. Once the CFO approves all the modules, the IG can review the modules. The IG approval process is similar to the FPA completion process and the CFO approval process. After reviewing the modules, the IG locks the module. When the IG locks the module, it is no longer modifiable by the FPA and CFO.

The steps listed below detail the steps of the IG approval process.

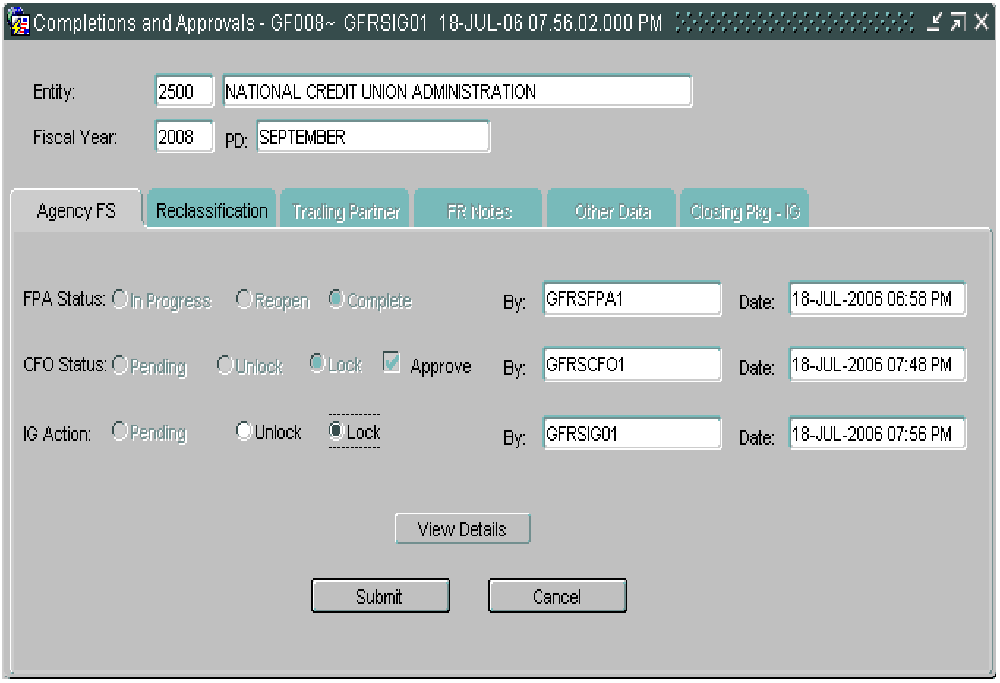
The IG must navigate to the desired entity and use the navigational techniques described in previous sections.

The GF008 screen will open with the Agency FS index tab open for the selected entity. All of the radio buttons for the FPA and CFO will be grayed out. Only the IG Action buttons will be enabled with cursor focus on the Pending radio button.

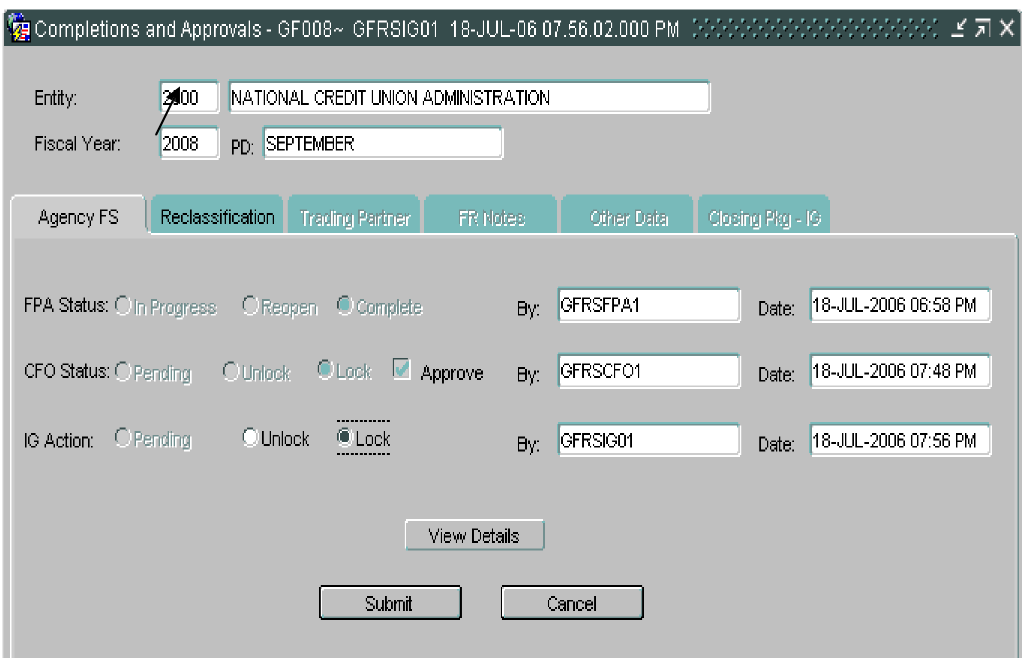


The index tabs for each program must be completed sequentially. For example, Agency FS must be completed before Reclassification and Reclassification must be completed before Trading Partners.

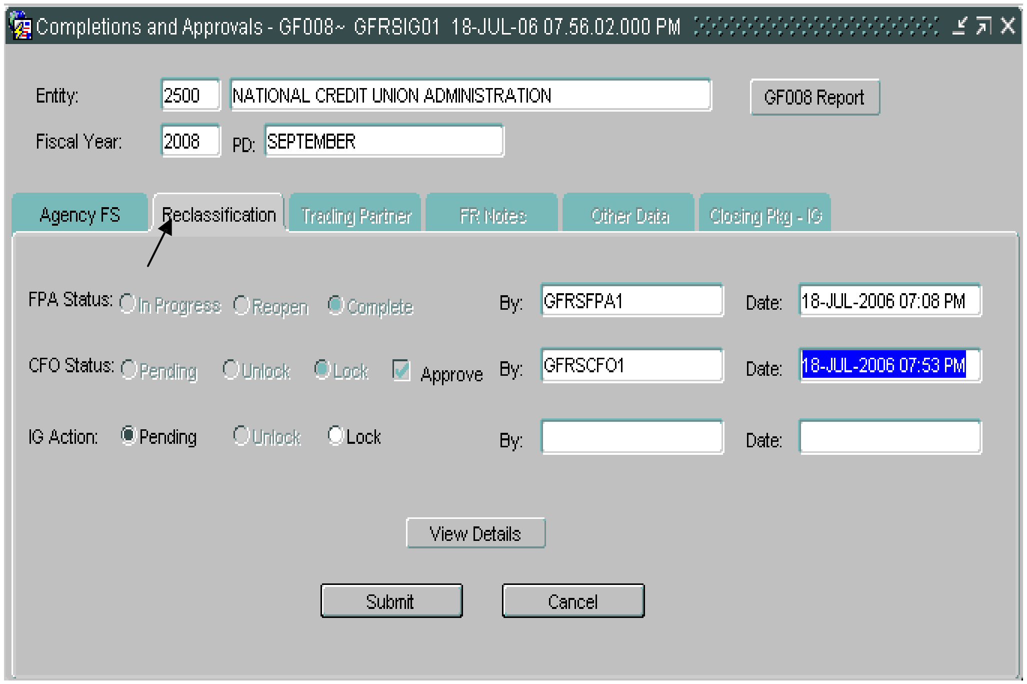
Once the IG has reviewed the module, it can be flagged complete by the IG by checking the Lock



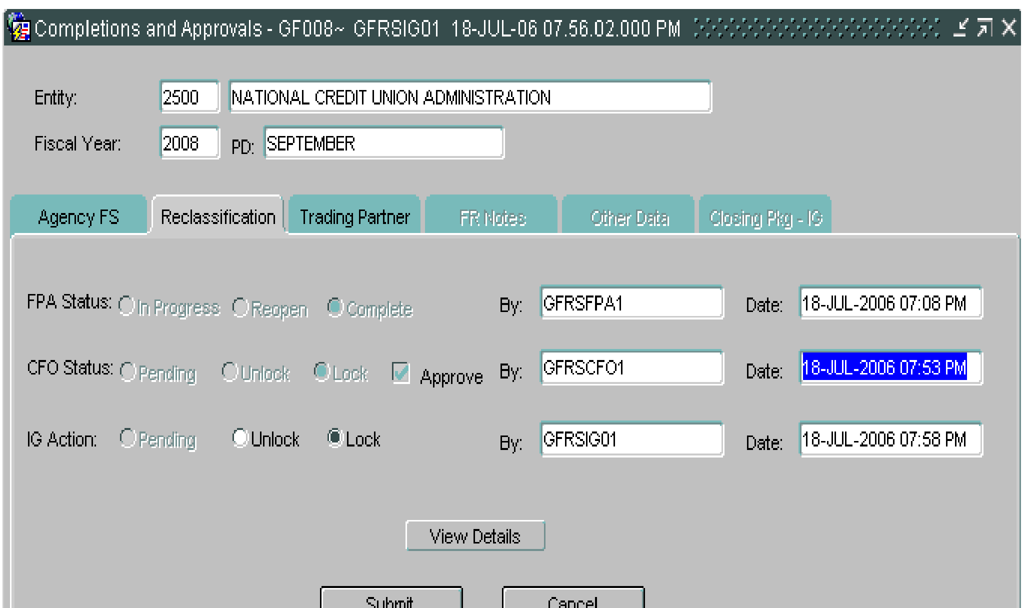
“Reclassification” tab will be enabled when the “Agency FS” tab is flagged as “Lock”.



Click on the “Reclassification” tab.

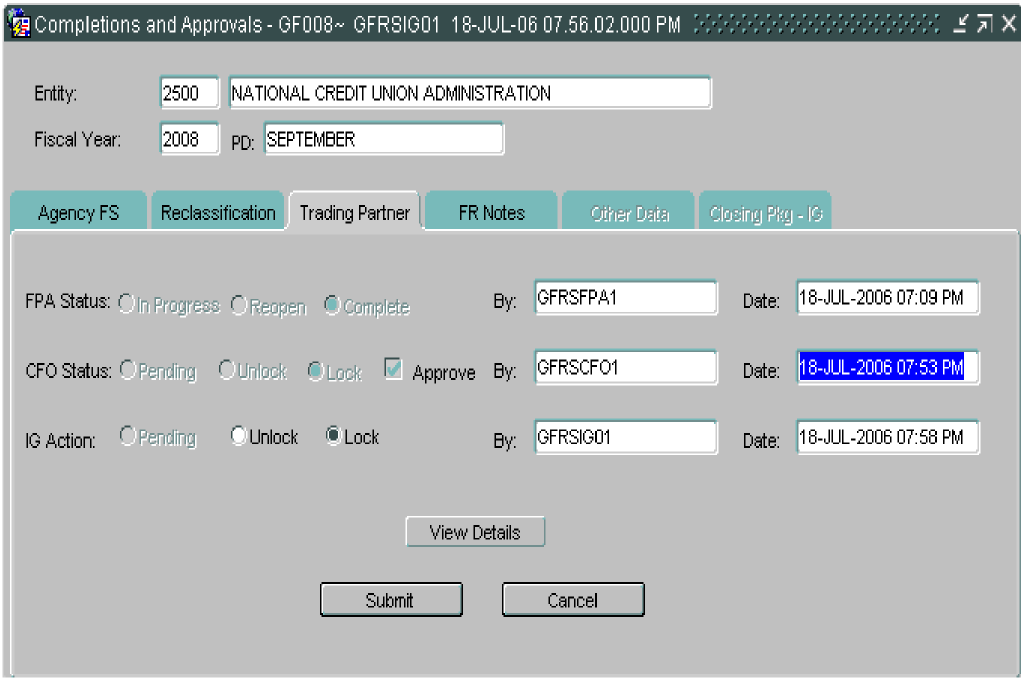


The Reclassification tab will open. To lock the module, click on the Lock button.

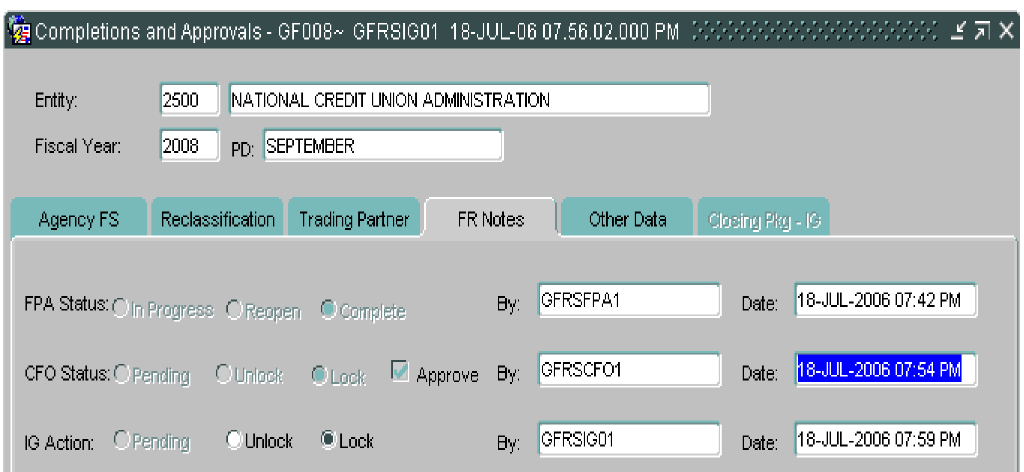


Repeat steps used for “Agency FS” and “Reclassification” to lock the remaining modules (Trading Partners, FR Notes and Other Data).

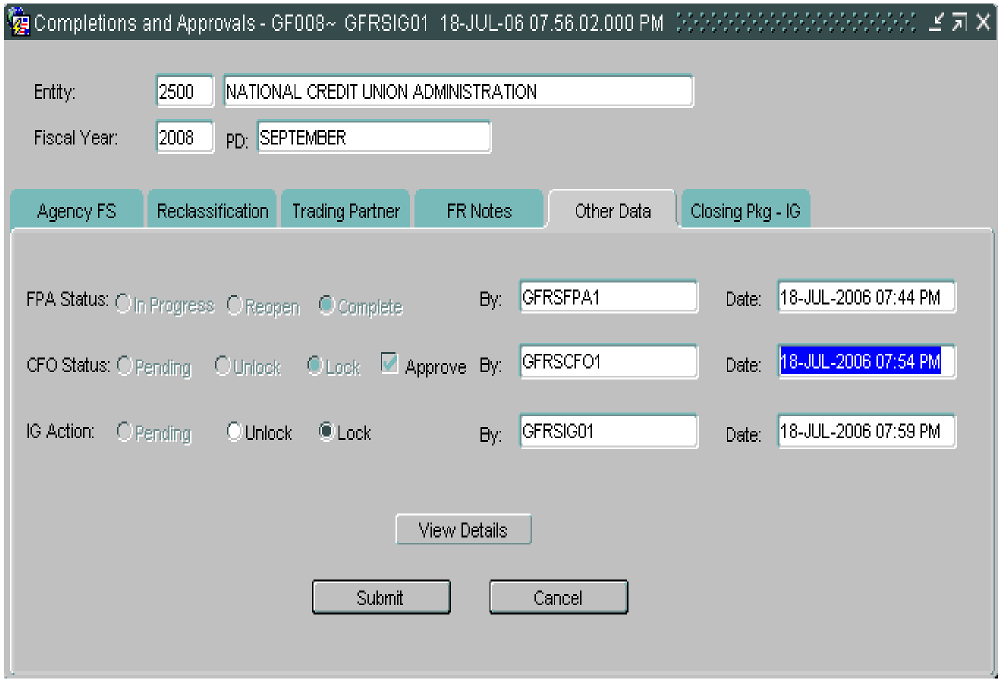
1) Trading Partner Module locked by the IG



2) FR Notes Module locked by the IG

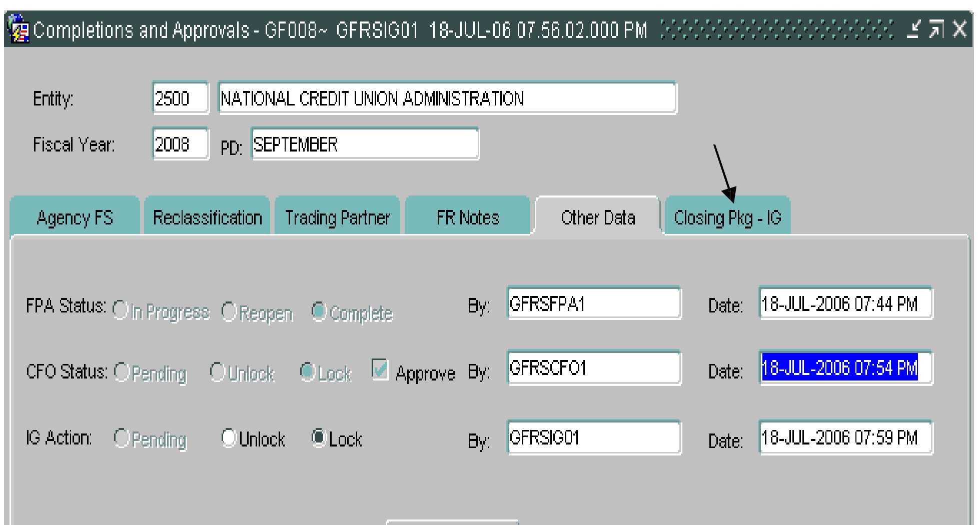


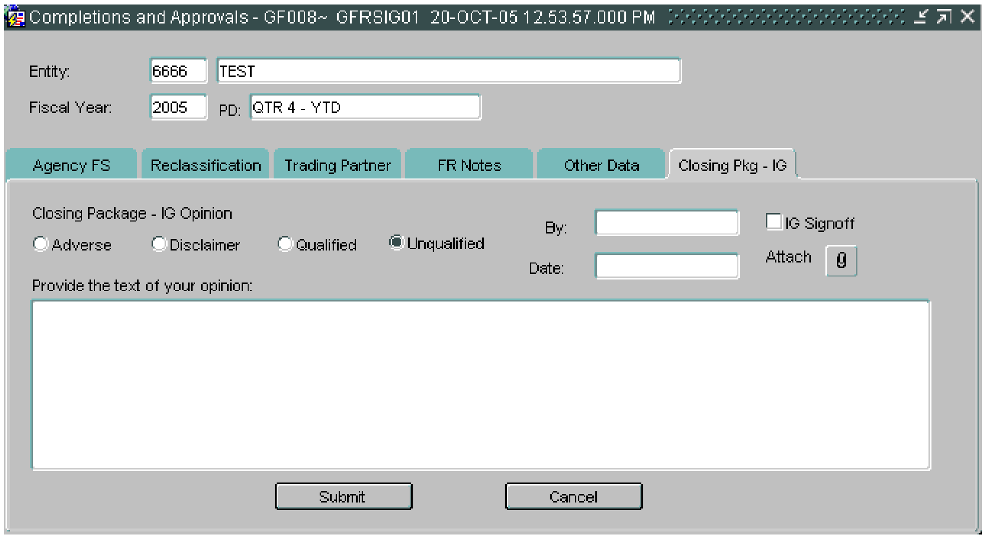
3) Other Data Module locked by the IG



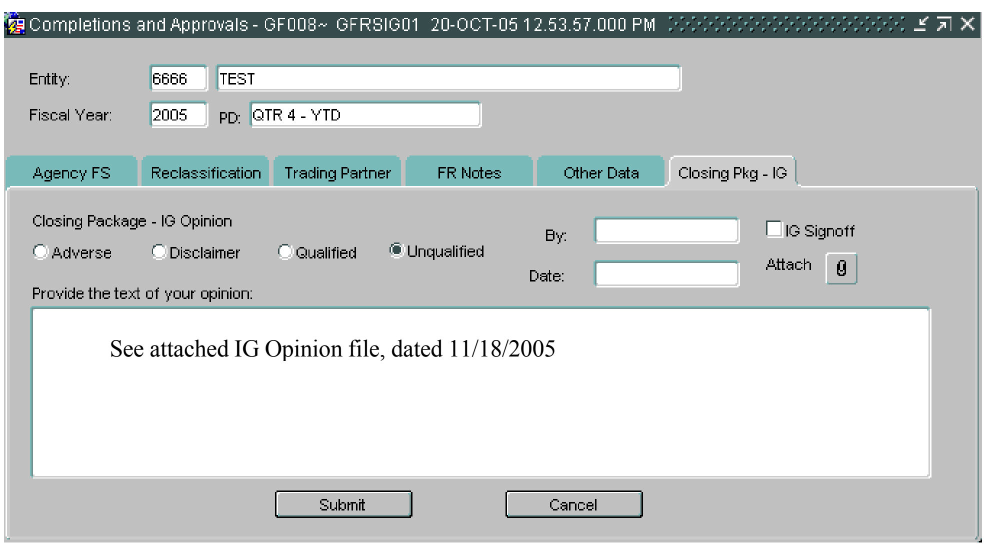
After all of the modules have been locked by the IG, the Closing Pkg-IG index tab is enabled. The IG must complete the Closing Package –IG tab to close the financial statements for an entity.

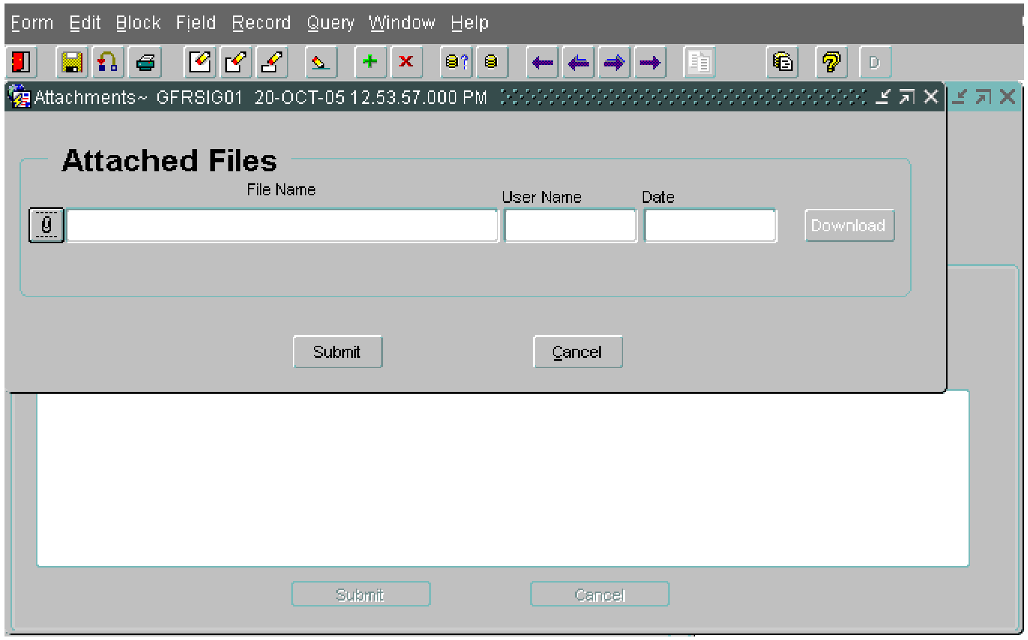
Click on the Closing Pkg – IG index tab.

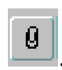




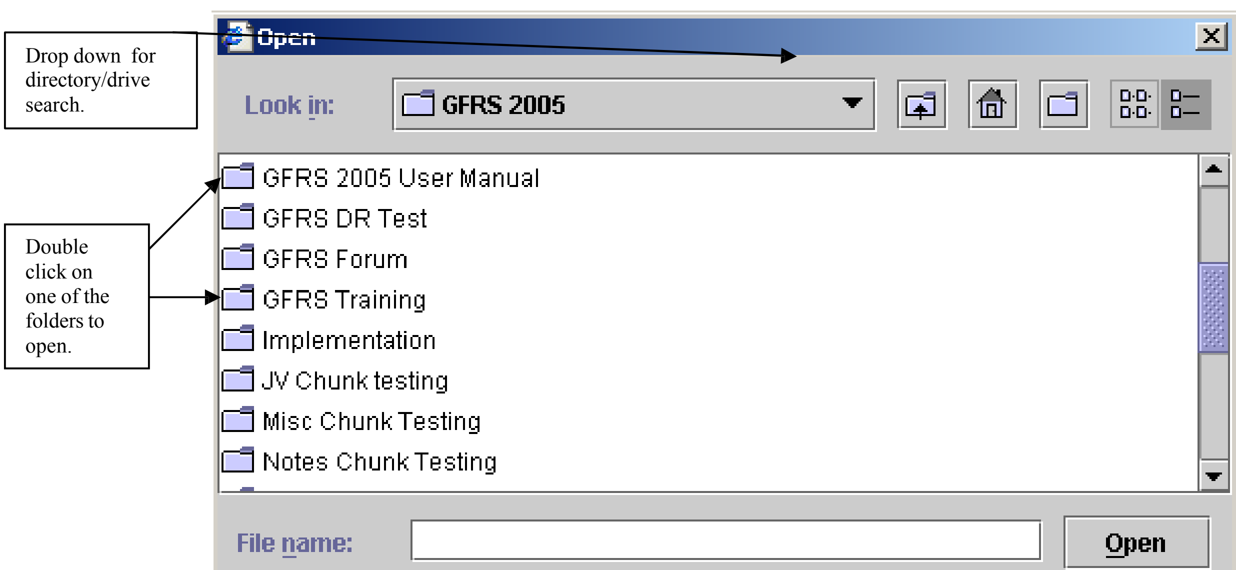
The IG must also enter an opinion of the closing package. The opinion may be entered in a text format in the section “Provide the text of your opinion”, or alternatively an Adobe Acrobat *.pdf File maybe attached. If you are attaching an Adobe Acrobat file, you will still be required to enter text into the text box. It is recommended that you state “See attached IG opinion file, dated XX/XX/XXXX.”



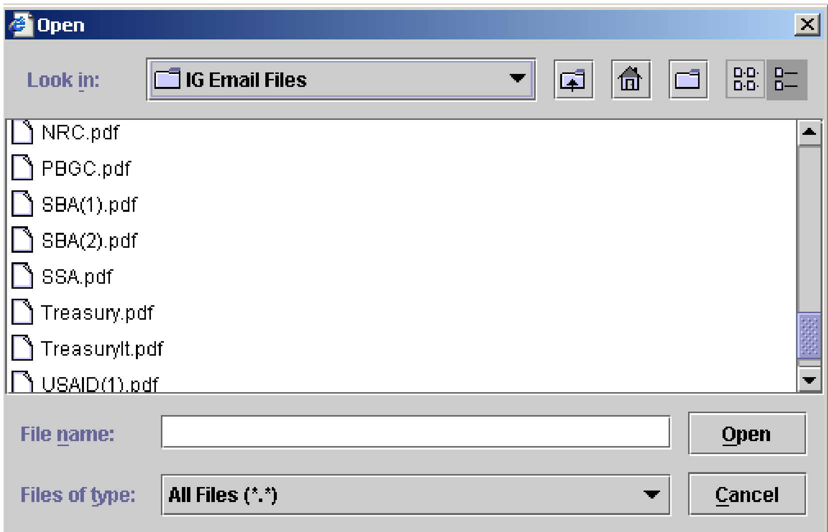


3. Click on the attachment icon .

4. Once you click on the attachment icon, a file browser form will open up.

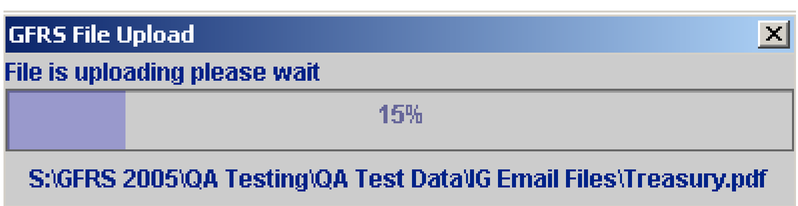


If you need to open a folder in the current directory/drive, double click on the folder you wish to open.



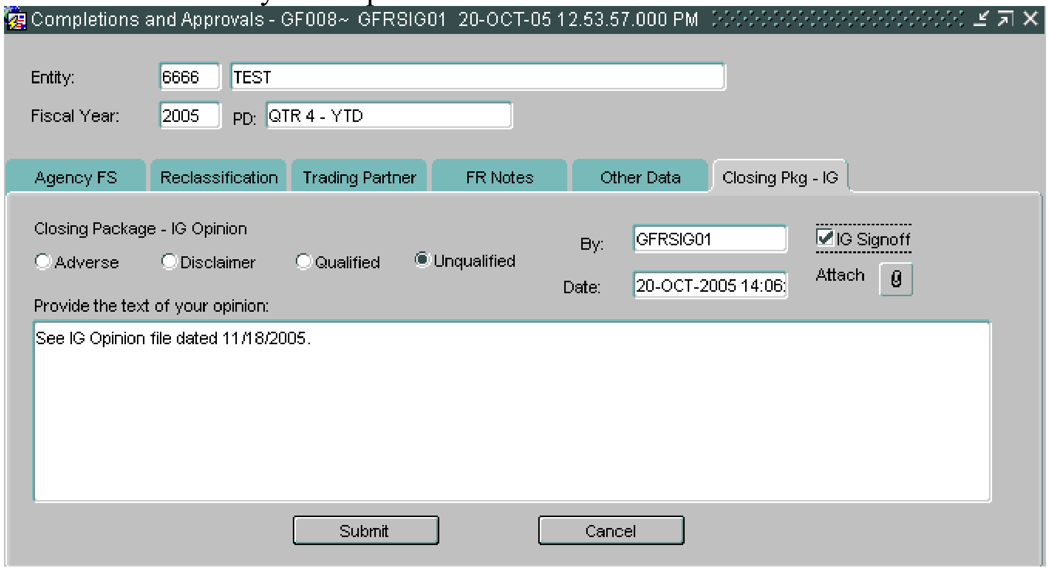
Double click on the PDF file desired.

5. Once you double click on the desired PDF file, the file will begin uploading.



6. When the file is done, click on "OK".

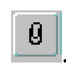
8. The last step in the IG review is finalizing the Closing Package by clicking the IG Signoff field. When the IG Signoff is clicked the Closing Package for the selected entity is complete.



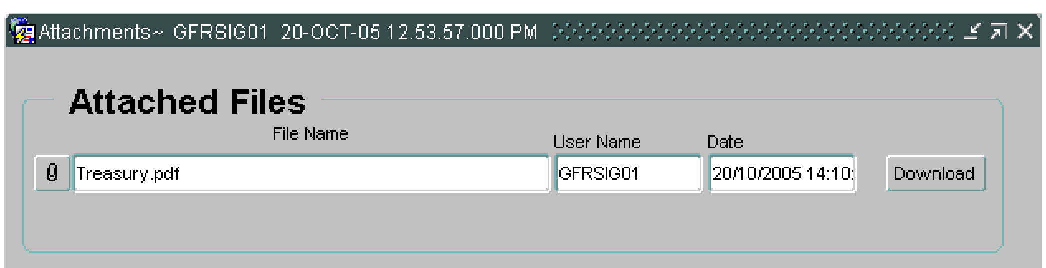
When the IG Signoff flag is checked, the Closing Package is complete and is included in the FR Closing Package.

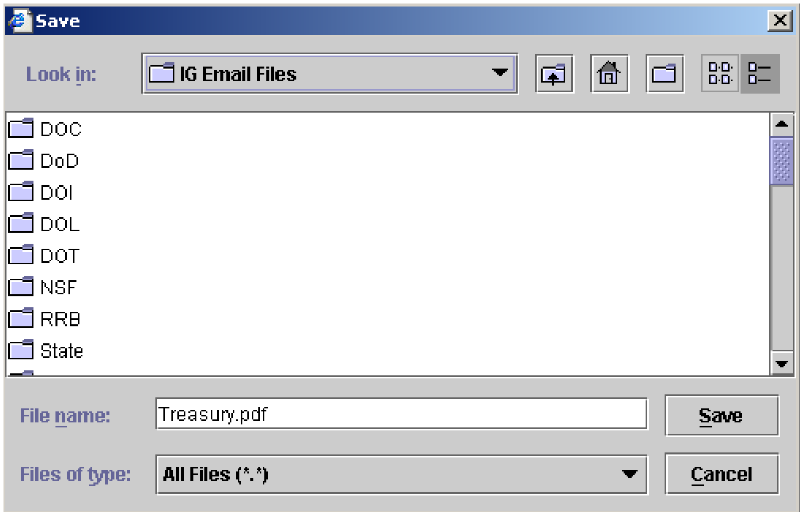
9. Once the IG role has clicked on "Signoff", any role can download a file that was uploaded by the IG.

Downloading File Instructions:

10. From the Closing Package – IG tab, Click on the attachment icon .

11. Click on the "Download" button.





Select the directory/drive where the file needs to be saved.

Select the folder where the file needs to be saved.

13. The file will download to the selected location. When done, you will see:

Click on "OK".

14. From the main Closing Package – IG tab in GF008, click on "Submit" to exit the form.

Making Changes

Completed modules may be changed at any point in the process except after the IG Signoff button is checked. To change a module, the module must be reopened and unlocked if approved by the CFO and/or locked by the IG.

There are three general scenarios of unlocking modules and changing records,

The module has been approved and locked by the IG,

The IG must unlock the module to be changed.

The CFO must unlock the module

The FPA must change the status of the module from “Complete” to “In-Progress” to make changes.

The module has been approved by the CFO but not locked by the IG,

The CFO must unlock the module.

The FPA must change the module status from “Complete” to “In-Progress” to make changes.

The module has NOT been approved by the CFO and the IG.

The FPA must change the module status from “Complete” to “In-Progress” make changes.

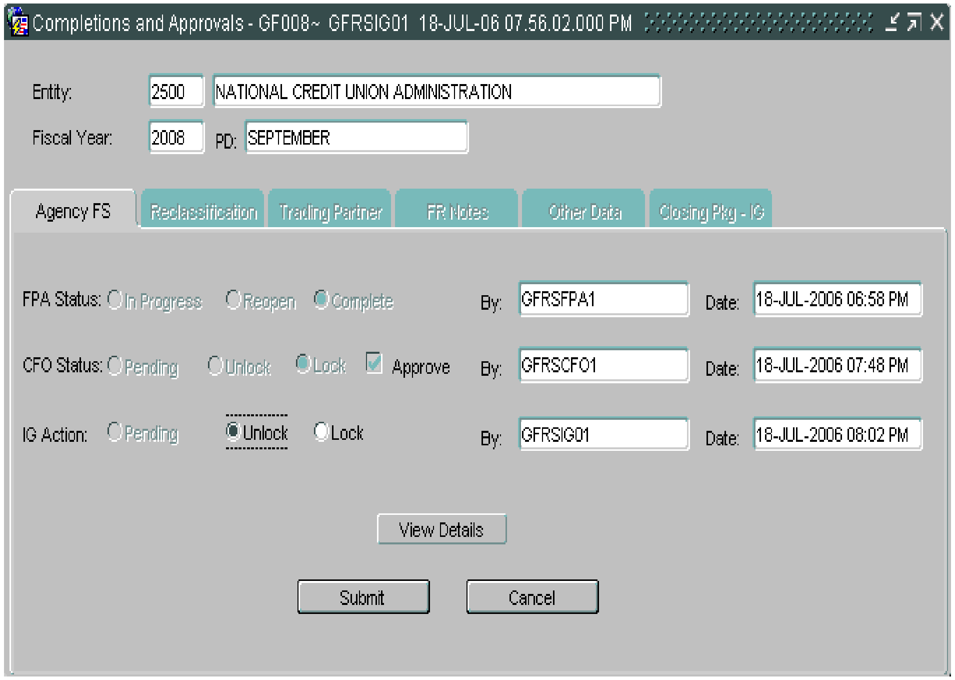
Once all of the changes have been, FPA must flag the module as complete, the CFO must re-approve the module and the IG must re-lock the module.

Step by Step Instructions:

The IG must unlock the module by clicking the “Unlock” radio button in the IG section on the form. After “Unlocking” the record, the IG must press SAVE.

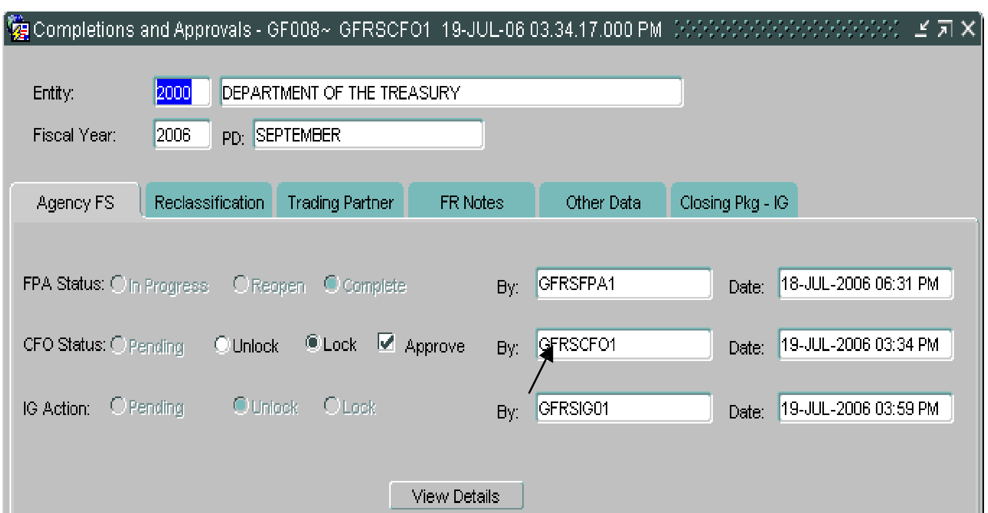
When an IG changes a module from lock to unlock the module being changed and all the following modules are set to unlock. For example, if the Reclassification is changed by the IG to unlocked, the Trading Partner, FR Notes and Other data are also unlocked.

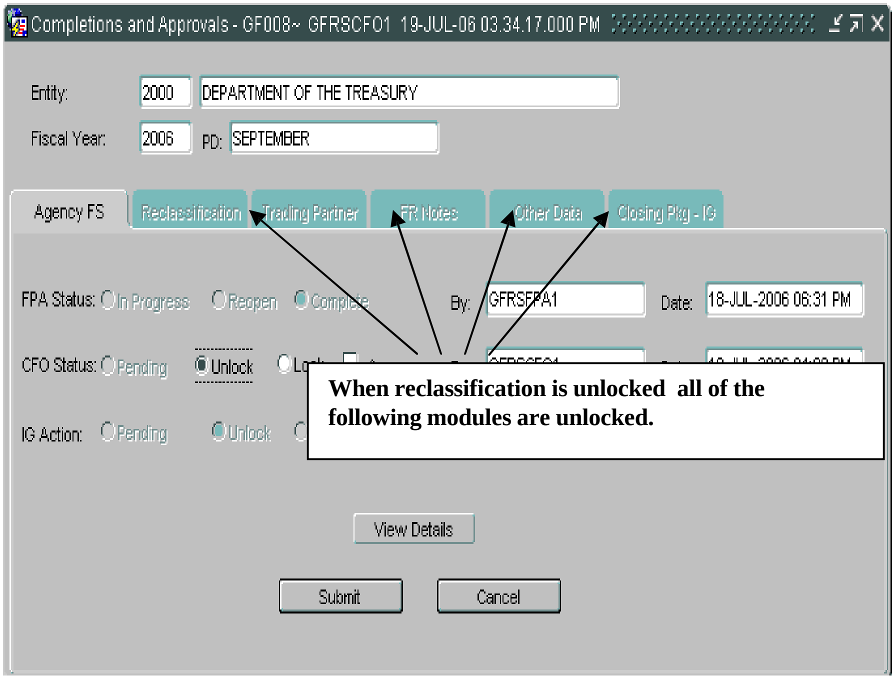
When the modules are unlocked the user id and date time stamp are populated in the “By” and “Date” field that were changed.



Once the IG has unlocked the module, the CFO must next unlock the module by clicking on the "Unlock" radio button in the CFO Approval section.

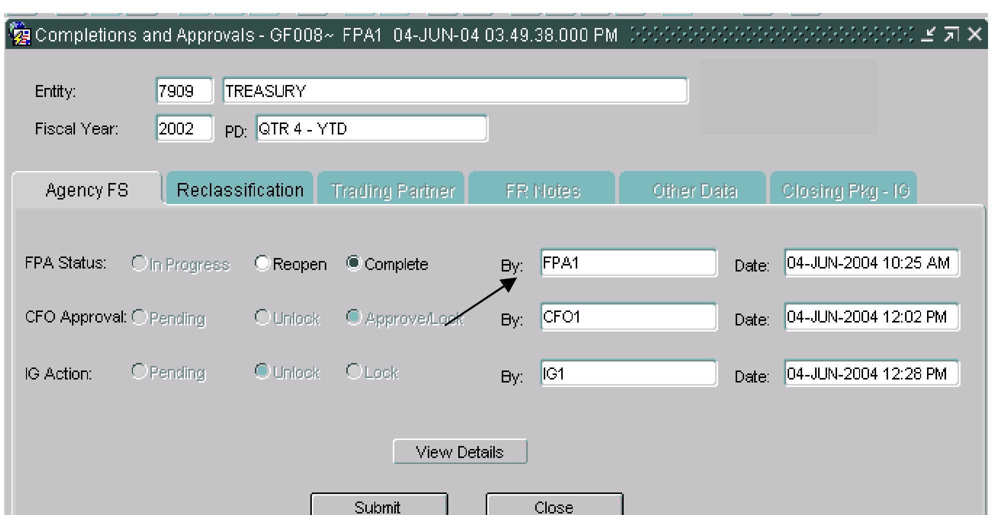
When a CFO changes a module from lock to unlock, all of the following modules are set to unlock. For example, if the Reclassification is changed by the CFO to unlocked, the Trading Partner, FR Notes and Other data modules are also unlocked.





Once both the IG and CFO have unlocked a module, the FPA may reopen the module for changes. Click on the reopen radio button to reopen the module.

When the FPA status is changed to “Re-open”, all of the following modules are reopened. The final flags for the statements in the module are also changed as well as all of the modules that follow after the modules being changed (except GF006 & GF007) are unchecked.



Module GF010: USSGL Based Financial Statements

1.1 Module Overview

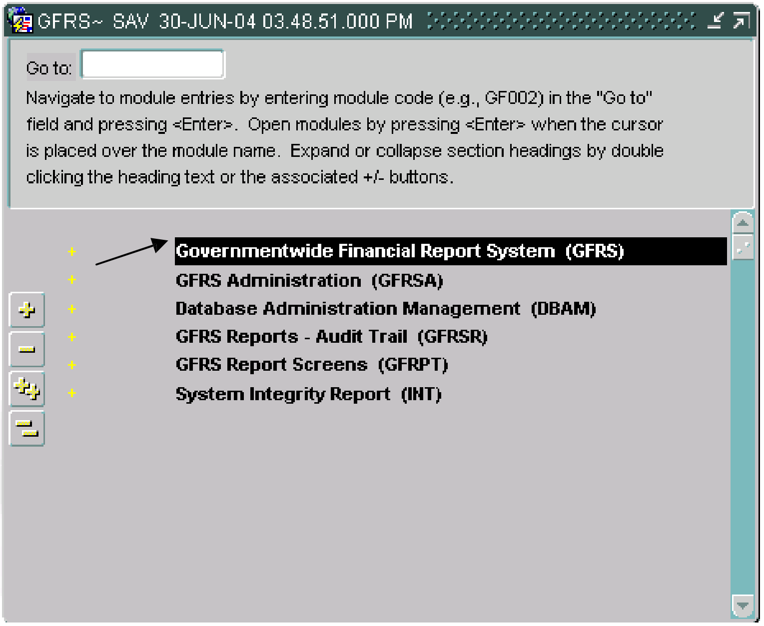
The USSGL Based Financial Statement module (GF010) provides agencies the ability to produce financial statements based on the agency ATB data submitted in the FACTS I submission. Three financial statements types (Balance Sheet, Statement of Net Cost and Statement of Changes in Net Position) may be selected and printed. The statements are created by the SA based on the SGL crosswalk in the Financial Statement Module (GF001). Each USSGL is mapped to financial statement line items in the closing package template for the retrieval of the ATB Data.

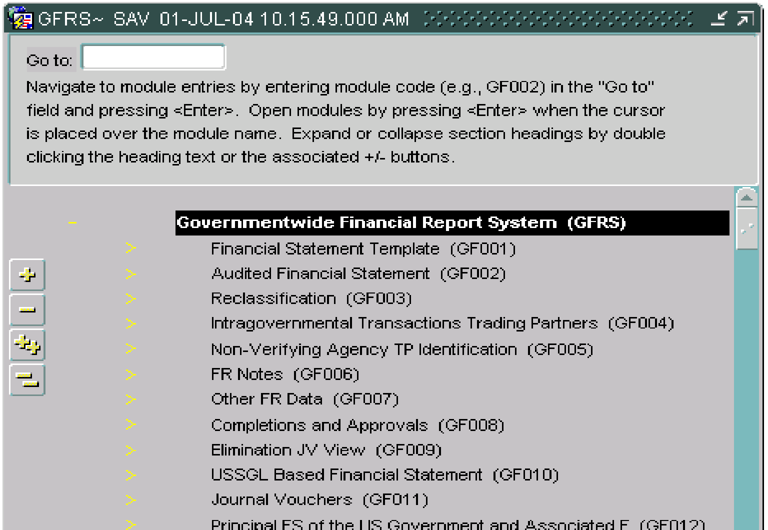
Financial Statements may by run for verifying entities, non-verifying entities or for both (ALL). The GF010 report will print financial statements for single or multiple entities. When multiple entities are selected the financial statements of the composite entities are consolidated into one statement.

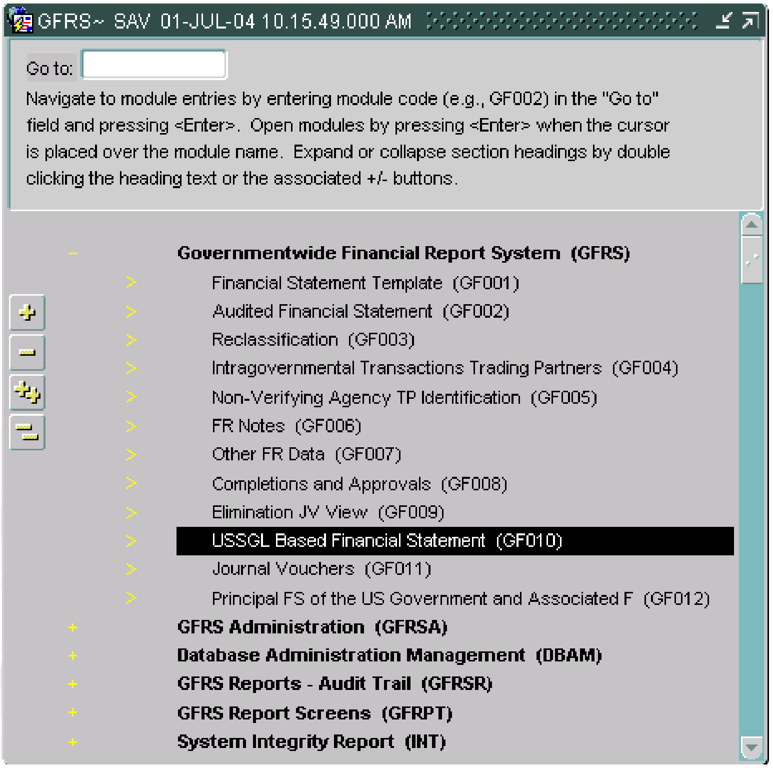
1.2 Navigating to the GF010 Screen

To navigate to the GF010 screen follow the following steps.

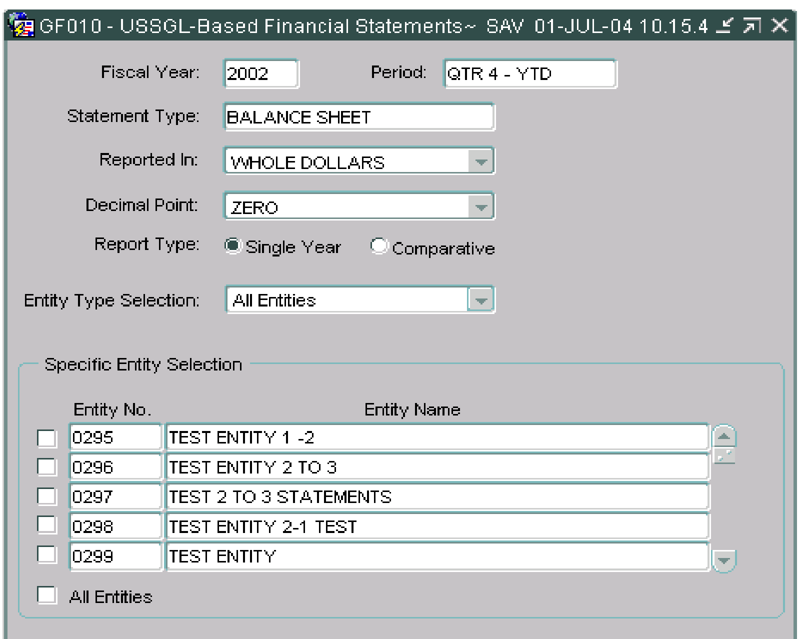
Place the cursor focus and double click on the “Governmentwide Financial Reporting System (GFRS)” to expand the menu.



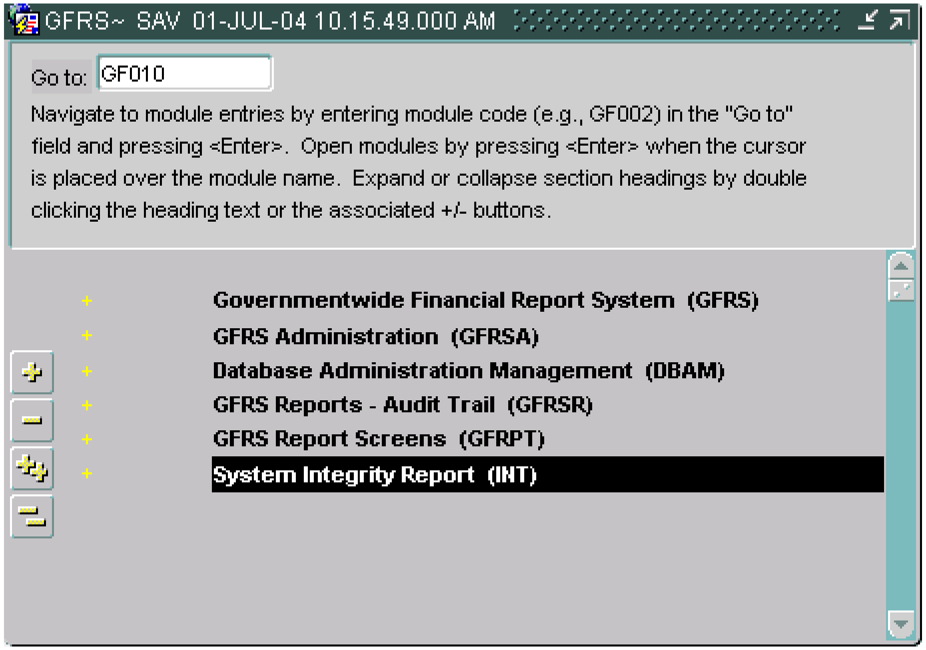


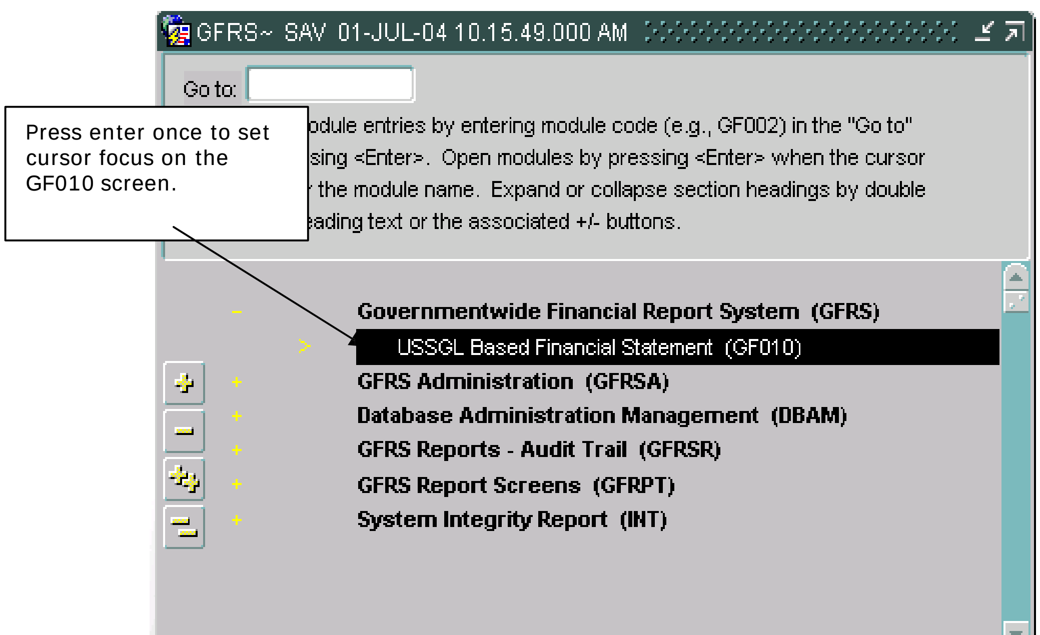


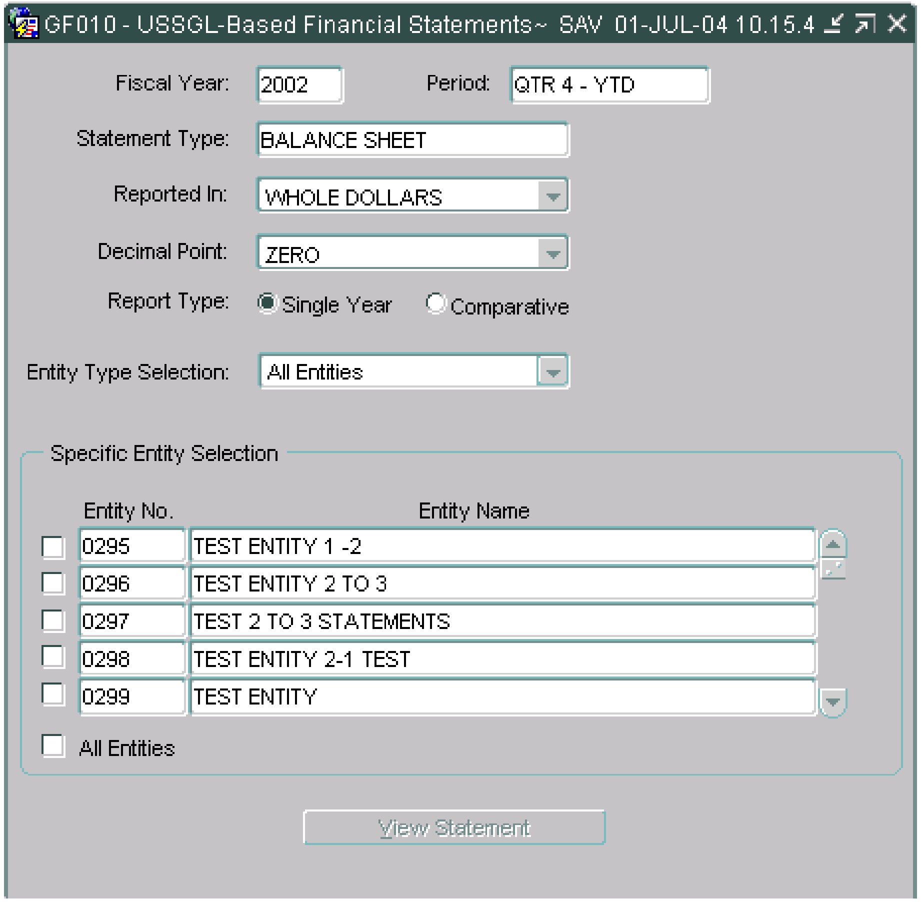
The GF010 screen will open.



GF010 may also be opened by using the “Go to” functionality. Enter “GF010” into the “Go to” field on the main menu. Press enter twice to open the GF010 screen.





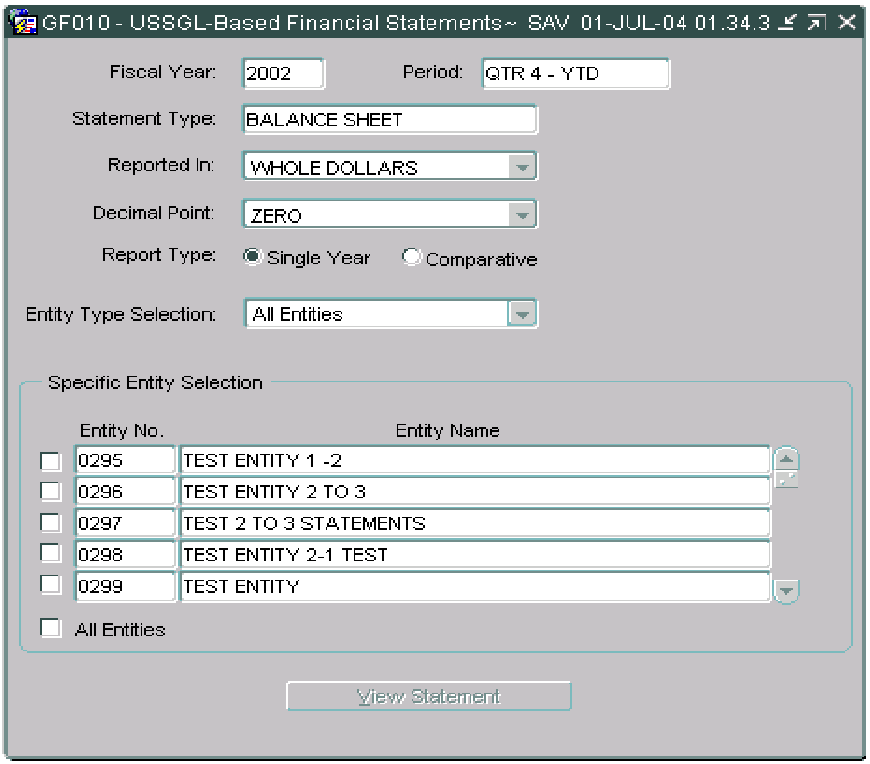

GF010 - USSGL-Based Financial Statements~ SAV 01-JUL-04 10.15.4
Fiscal Year: 2002
Period: QTR 4 - YTD
Statement Type: BALANCE SHEET
Reported In: WHOLE DOLLARS
Decimal Point: ZERO
Report Type: Single Year Comparative
Entity Type Selection: All Entities
Specific Entity Selection
Entity No. Entity Name
0295 TEST ENTITY 1 -2
0296 TEST ENTITY 2 TO 3
0297 TEST 2 TO 3 STATEMENTS
0298 TEST ENTITY 2-1 TEST
0299 TEST ENTITY
All Entities
View Statement

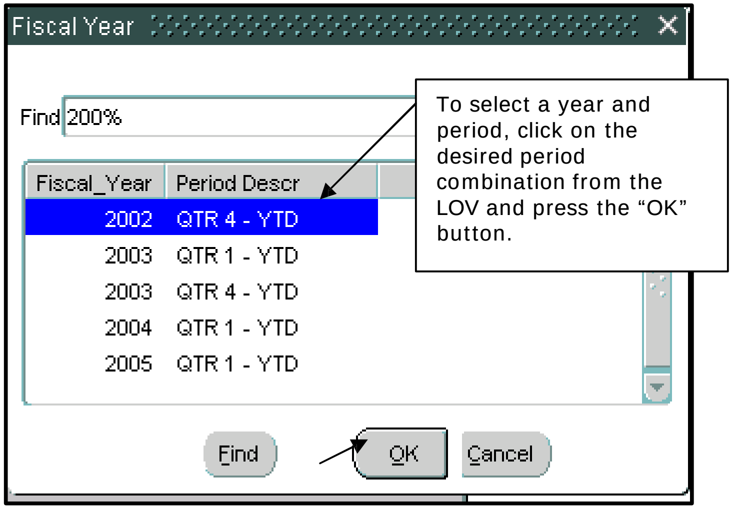
1.3 Selecting and Printing USSGL Based Financial Statements

Agencies may select and print one of three closing package financial statements (Balance Sheet, Statement of Net Cost & Statement of Changes in Net Position) at a time. The Statements reflect the agencies ATB data in the closing package template format, using the USSGL crosswalk established by FMA

Statements may be run by financial statement type by single entity or by multiple entities. In reports with multiple entities, the financial data for each entity is combined or rolled up into one financial statement.

Upon entering GF010, the cursor will be positioned in the Fiscal Year field. The Fiscal Year field will default to the current open fiscal year. Agencies may select another fiscal period by double clicking on the Fiscal Year field to select a fiscal year from the List of Values (LOV).



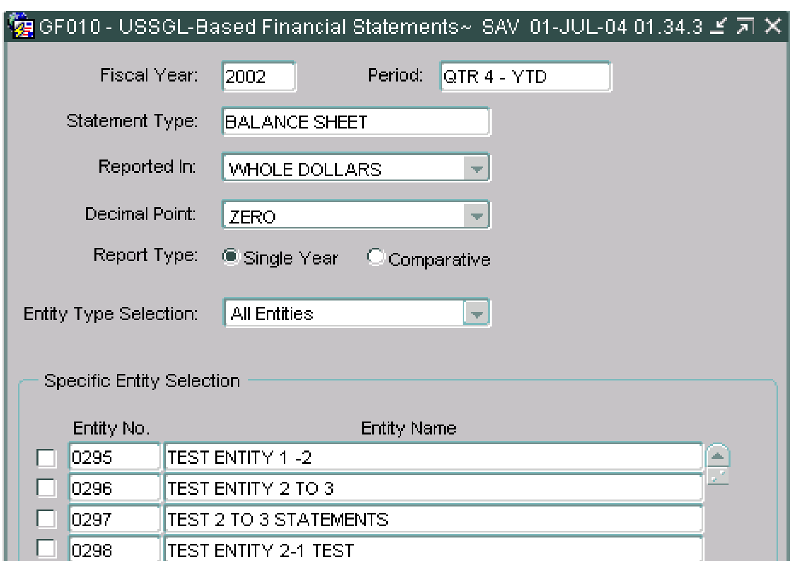


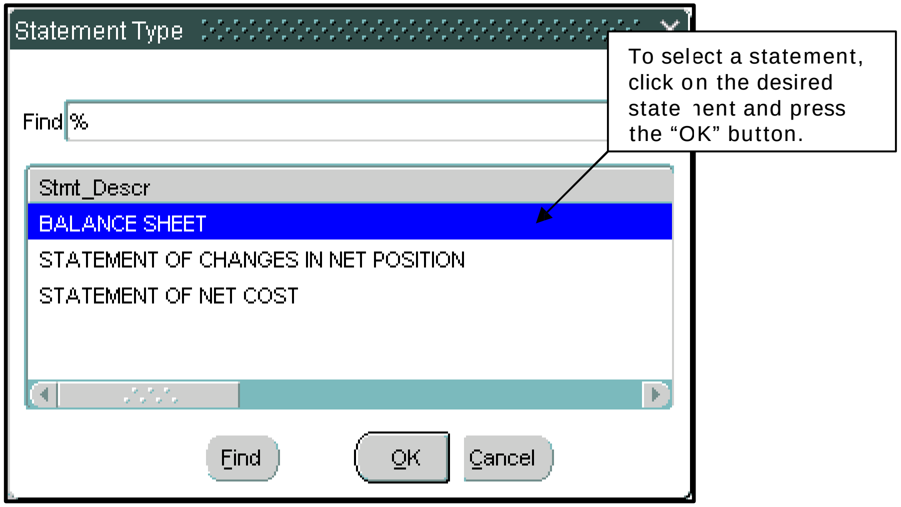
Press the <TAB> key to navigate to the Statement Type field. To select a statement double click on the statement type field to activate the LOV.

Agencies may select one of the three Closing Package financial statements (Balance Sheet, Statement of Net Cost and Statement of Changes in Net Position).

The default setting is the balance sheet.

Double click on the Statement Type field and select a financial statement by clicking on the desired statement and pressing the “OK” button.





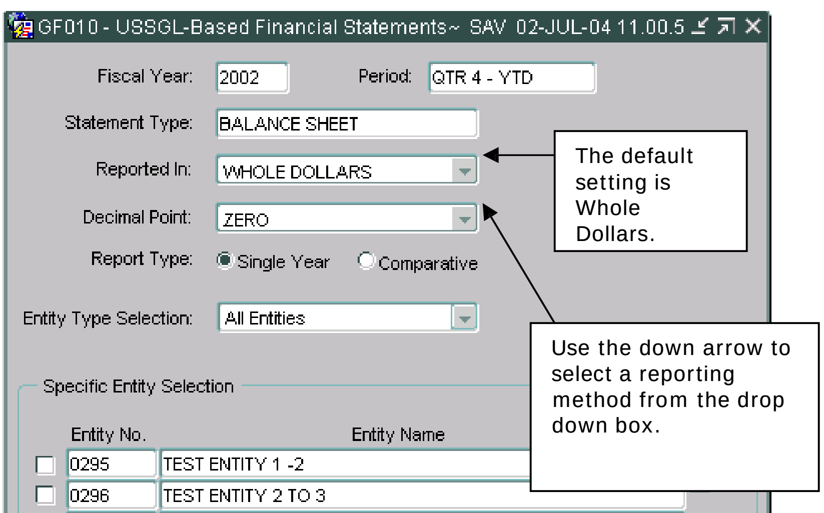
To navigate to the Reported In field press the <TAB> key. Double click on the Reported in field to activate the LOV.

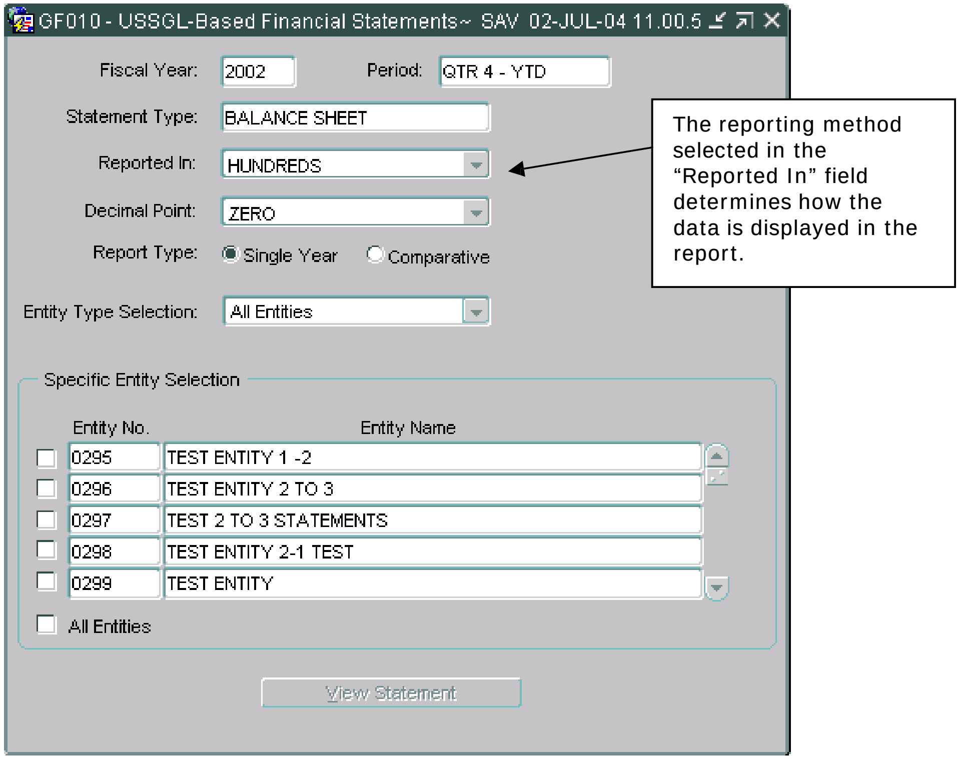
The default setting will be “Whole Dollars”.

Select a reporting method by clicking on a reporting method down arrow and clicking on the selected reporting method.

Agencies may select one of the following: Whole Dollars, Hundreds, Thousands, Millions and Billions.

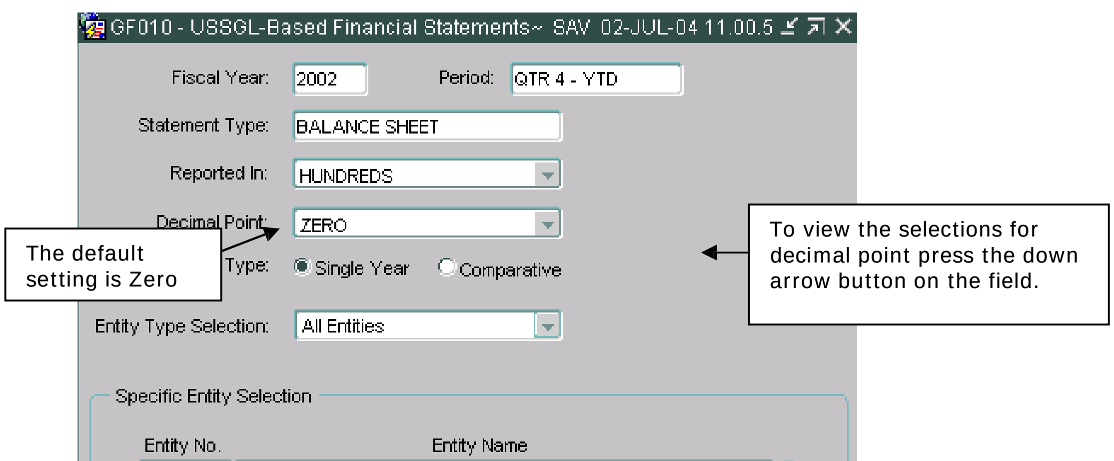
The reporting method selected determines how the data is displayed in the GF010 report.

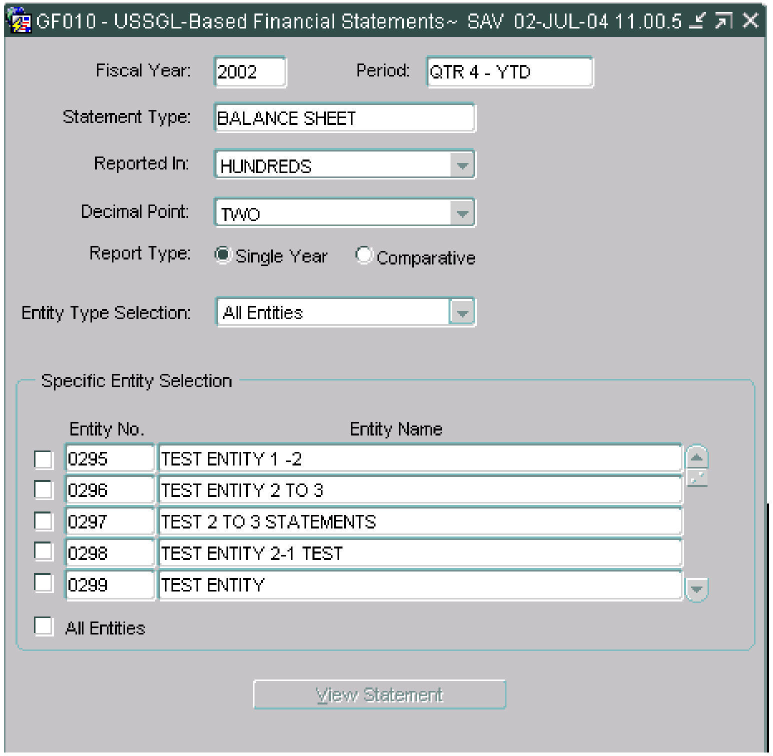




Press the <TAB> key to navigate to the Decimal Point field. The default setting is zero. The decimal point setting determines how the decimal position is presented in the financial statement.

Agencies may select one of three settings: Zero, One, and Two. To select a decimal setting click on the down arrow of the down arrow of the drop down box of the Decimal Point field. Use the arrow key to select the intended decimal point setting.



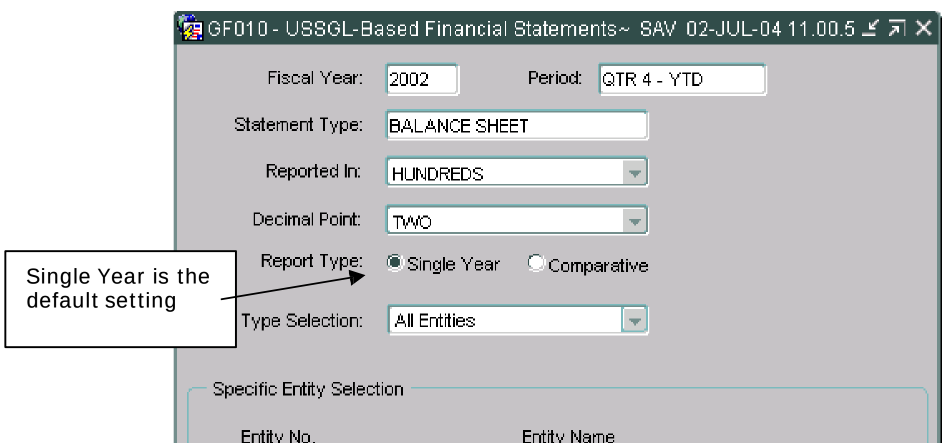


Press the tab key to navigate to the Report Type field. The default setting is Single Year. Agencies have the option to include a prior period column in the financial statement. Click or use the arrow key to select a report type.

Single Year – The financial data is displayed for the selected Fiscal Year/Period only.

Comparative – Displays the financial data for the current period and prior year

.



Press the <TAB> key to navigate to the Entity Type Selection field. The Entity Type selection determines what entities are populated in the Entity no field inside the Specific Entity Selection section.

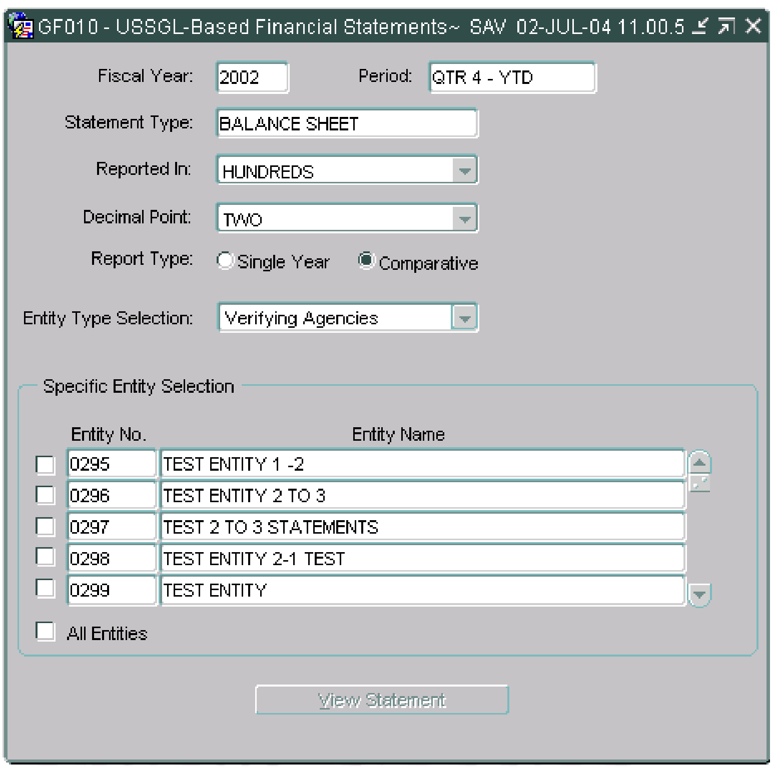
There are three settings;

All Entities – (default setting) All entities to which, the user has access are displayed in the Specific Entity section. This includes all verifying and non-verifying entities.

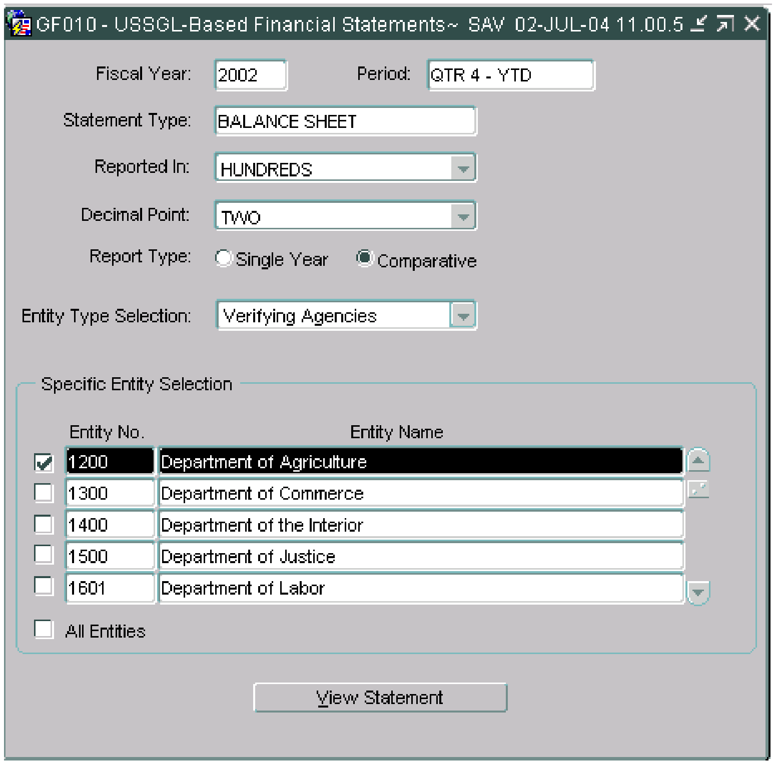
Non-Verifying Agencies – When selected, all non-verifying agencies to which the user has rights to are displayed in the Specific entity section.

Verifying Agencies - When selected only verifying agencies to which the user has access are displayed.

To select an Entity type click on the down arrow of the Entity type and click on the desired report type.

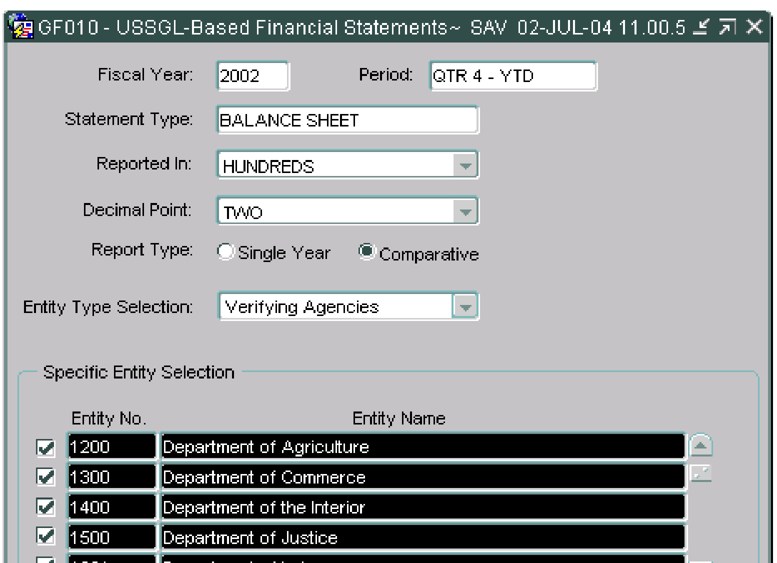


Press the <TAB> key and the cursor will shift focus to the first entity inside Specific Entity



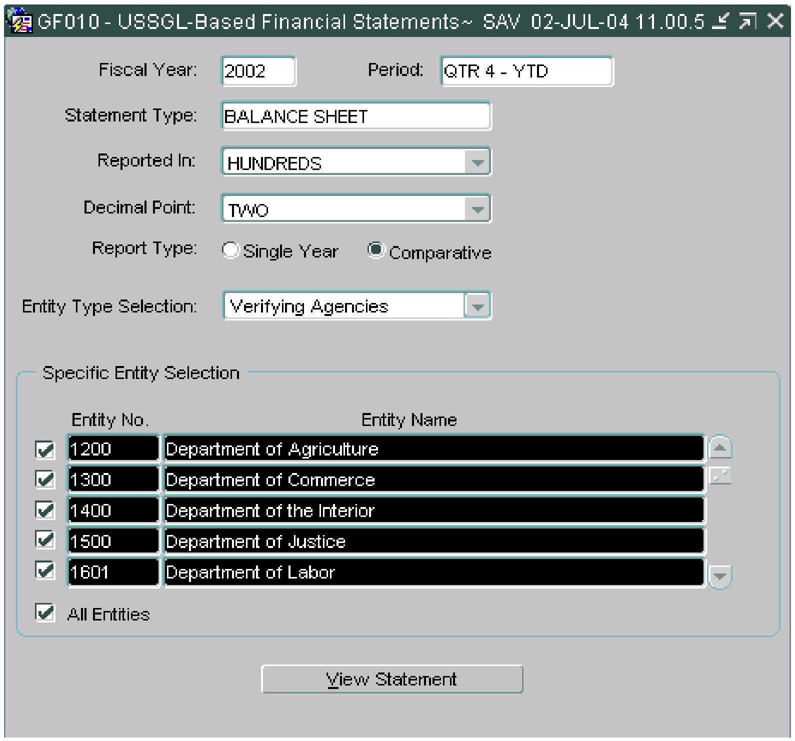
The financial statements may be run for a single entity or multiple entities.

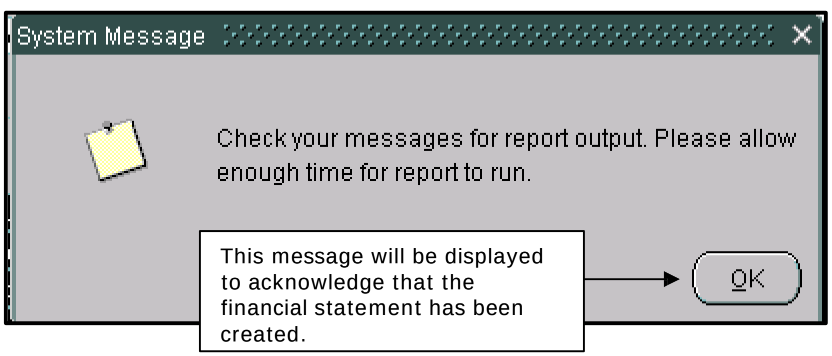
Click the All Entities check box to select all of the Entities that <u>are displayed</u> in the Entity No fields. When a financial statement has multiple entities, all of the financial statements for each entity are consolidated into one financial statement.



To run the report click the View Statement button 

and the selected statement will be created.





07/02/2004

U.S Department of the Treasury
Financial Management Service
Governmentwide Financial Report System

GF010-USSGL Based Financial Statement

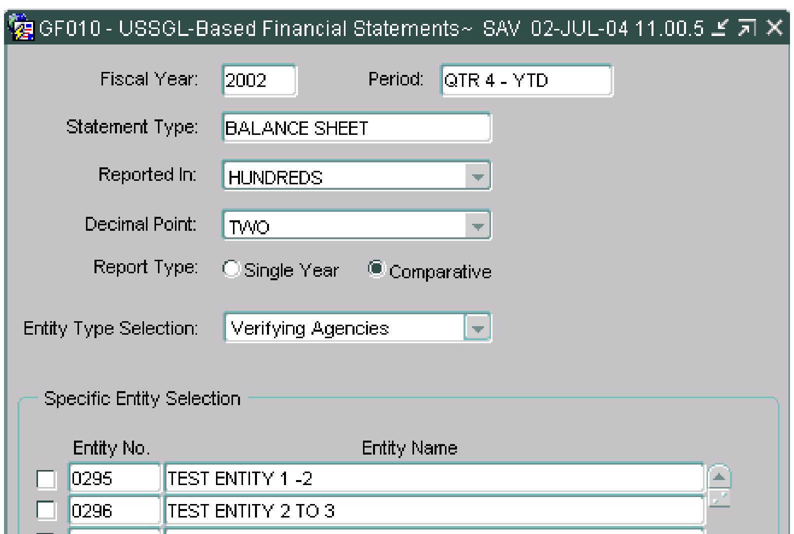
Statement: BALANCE SHEET Fiscal Year: 2002 Period: QTR 4 - YTD
Type: Comparative Reported In: HUNDREDS Decimal: TWO

Entity: ALL Verifying Entities

Amounts presented as debits and credits(-)

	FY 2002-QTR 4	FY 2001-QTR 4
Assets		0
Non-Federal		0
Cash and Other Monetary Assets	20,505,800,160.03	0.00
Accounts Receivable, net	255,749,598.85	0.00
Taxes Receivable	413,886,588.95	0.00
Inventory and Related Property	486,852,325.84	0.00
Loans Receivable	2,181,931,520.76	0.00
Property, Plant, and Equipment	3,079,339,317.28	0.00
Other Assets	615,856,190.31	0.00
Total non-Federal Assets	27,539,415,702.01	0.00
Federal		0
Fund Balance with Treasury	9,062,497,299.30	0.00
Investments	25,446,381,950.17	0.00
Accounts Receivable	415,786,595.63	0.00
Interest Receivable	413,335,834.25	0.00
Loans Receivable	2,930,033,313.91	0.00
Transfers Receivable	35,601,409.48	0.00
Benefit Program Contributions Receivable	10,833,952.76	0.00
Advances to Others and Prepayments	268,403,602.55	0.00
Other Assets (without reciprocals)	62,952,824,373.56	0.00
Total Federal Assets	101,535,698,331.60	0.00
Total Assets	129,075,114,033.61	0.00
		0
Liabilities:		0

After the View Statement button has been clicked and the report has been created, the form will clear all entity selections but leave all other report selection settings intact on the form to be used for other reports.



GFRS Account Types

Statement	Account Type	Account Description
BS, SCA	A	Assets
BS, IS, SCNP, SCA, SNC	C	Calculation
BS, SCA	CA	Contra-Asset
BS, SCA	CL	Contra-Liability
BS	E	Equity
BS, SCA	L	Liability
BS, IS, SCNP, SCA, SNC	T	Title
IS, SCNP	BN	Beginning Net Position
IS, SCNP	P	Prior-Period Adjustment
IS	TC	Total Cost
IS	TR	Total Revenue
IS, SCNP, SCA, SNC	V	Value
SCNP	CF	Contra-Financing Source
SCNP, SCA	F	Financing Source
SCA	ER	Total Earned Revenue
SNC	ER	Total Earned Revenue
SNC	GC	Total Gross Cost

** BS – Balance Sheet
IS – Income Statement
SCNP – Statement of Changes in Net Position
SCA – Statement of Custodial Activity

GFRS Glossary

1.1 Acronyms, Terms and Definitions

There are acronyms and terms specific to the Governmentwide Financial Reporting System (GFRS) that may appear in this guide or on the system windows. These acronyms and terms are described below.

Term or Acronym — **Definition**

ATB — Adjusted Trial Balance. A group of standard general ledger accounts and related attributes, and balances for a specific fund symbol as of a specific date.

ATB Code — Consists of Department (XX), Bureau (YY), and Fund Group (ZZZZ). This is the unique identifier code for the Master Appropriation File (MAF). You may know this code as an Appropriations Symbol or a MAF Account Code.

BS — Balance Sheet

BSF — This classifies budget resources by OMB function and subfunction, and groups budget authority and outlays of budget and off-budget Federal entities in terms of national needs being addressed. The BSF used to be referred to as the Budget Functional Classification (BFC). The new terminology is an OMB-mandated change.

ATB — Adjusted Trial Balance. A group of standard general ledger accounts and related attributes, and balances for a specific fund symbol as of a specific date.

ATB Code — Consists of Department (XX), Bureau (YY), and Fund Group (ZZZZ). This is the unique identifier code for the Master Appropriation File (MAF). You may know this code as an Appropriations Symbol or a MAF Account Code.

BS — Balance Sheet

BSF — This classifies budget resources by OMB function and subfunction, and groups budget authority and outlays of budget and off-budget Federal entities in terms of national needs being

FACTS I	Federal Agencies Centralized Trial Balance System. Submission of financial reporting data via an adjusted trial balance using standard general ledger accounts and other data elements.
FRD	Financial Reports Division
Fiscal Service	Bureau of the Fiscal Service
FPA	Federal Program Agency
FS	Financial Statement
GAO	General Accounting Office
GFRS	Governmentwide Financial Report System
GOALS	Government On-Line Accounting Link System
GOALS II	A Unix-based server with a relational database management system (RDBMS), Sybase, that will serve a variety of purposes. GOALS II is developed and maintained by Fiscal Service in-house resources.
GWA	Governmentwide Accounting
IG	Inspector General
IS	Income Statement
LOV	List of Values
OCBOA	Other Cost Basis of Accounting
OMB	Office of Management and Budget
SCA	Statement of Custodial Activity
SCNP	Statement of Changes in Net Position
SGL	Standard General Ledger. The definitive listing of standard general ledger accounts.
SNC	Statement of Net Cost
TP	Trading Partner