

## Pre-Approved FY19 GTAS Manual Adjustments

In FY18, the GTAS Team continued to be more selective in regards to which manual adjustments were approved and, as a result, the number of manual adjustments has decreased by more than 71% from FY16 to FY18. We are evaluating the need for manual adjustments again in FY19 as our goal is to continue to minimize the number of adjustments that need to be made.

In March, 2019, we sent out a data call to agencies to gain an understanding as to what types of manual adjustments any agency already anticipated making at year end. We asked agencies to provide the reasons for any potential adjustments and why these corrections weren't able to be made via the bulk file. Throughout the months following, we've been evaluating the responses we received and have pre-approved the following as valid reasons for manual adjustments in FY19\*:

- To adjust the split between “Net Position – funds from dedicated collections” and “Net Position – funds other than those from dedicated collections”
- ~~To adjust “Net Position – funds from dedicated collections” and “Net Position – funds other than those from dedicated collections” when Note 22 and the agency’s Annual Financial Report (AFR) are presented at a combined level because GTAS presents reclassified statements at a consolidated level\*\*~~
- To adjust for a TAS that has both fiduciary and non-fiduciary activity

Please keep in mind that responses to our data call did not affect whether or not any unanticipated or additional adjustments will be approved at year end. This information was only needed for us to get a general idea of what types of manual adjustments we could expect for FY19. Any unanticipated manual adjustments that arise will be evaluated on a case-by-case basis and should be sent to the GTAS Team at [GTAS.Team@fiscal.treasury.gov](mailto:GTAS.Team@fiscal.treasury.gov) for approval.

\* These pre-approvals have been given governmentwide and do not reflect the agency specific manual adjustments that have been approved and communicated to each agency. If you are unsure if a manual adjustment has been pre-approved for a reason previously provided by your agency, please reach out to your GTAS point of contact (<https://www.fiscal.treasury.gov/gtas/contact-list-for-agencies.html>).

\*\* Because Fiscal Service plans to present Net Position at a consolidated level this fiscal year, allowing manual adjustments for the reason mentioned above would result in a difference at the consolidated level in which Fiscal Service would then have to reverse the outage. In lieu of approving manual adjustment requests for this reason in FY 2019, Fiscal Service is asking agencies to present, and explain, this difference in the supplemental crosswalk used to prepare Note 44 (see OMB Circular A-136 Section II.3.8.44 for more details). This determination was made after sending out, and posting, approval for these manual adjustment requests. If your agency has received this approval, please follow the instructions above.