



## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156

Atlanta, Georgia 30334-8400

**Greg S. Griffin**

STATE AUDITOR

(404) 656-2174

June 26, 2017

Good day,

It is time to begin preparing for submission of your Fiscal Year 2017 salary and travel and payment and obligation reports as required by the Transparency in Government Act (TIGA) §50- 6-32. TIGA requires all Executive, Legislative and Judicial branches of state government and local boards of education to submit these reports on an annual basis so that the information can be published on the State of Georgia's Open Georgia website ([www.open.ga.gov](http://www.open.ga.gov)).

**Action Required:** In order to comply with the Act, your entity must submit the following reports:

1. Salary and travel
2. Payments and obligations

**Reporting Period:** Each report must cover the time period from July 1, 2016, through June 30, 2017.

**Submission Period:** There are separate submission periods for each report:

1. Salary and travel begins July 10, 2017, and is due by August 15, 2017
2. Payments and obligation begins August 1, 2017, and is due by October 16, 2017

**Reporting Change:** New for this year, all Executive, Legislative and Judicial branches of State Government are required to report payments made using the Bank of America purchasing card (PCard) program separately from all other payments. A User Guide has been created to assist your agency with creating the new PCard report and is available on our website listed below.

**Questions:** If you have questions or need more information regarding the reporting process, you can visit our website at [www.audits.ga.gov/ResourcesfTiga.html](http://www.audits.ga.gov/ResourcesfTiga.html) or call our helpline at 404-732-9100.

Respectfully,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin  
State Auditor

## **Transparency in Government Act (TIGA) Reporting**

### **Salary and Travel Data**

### **Payments and Obligations Data**

This guide is designed to provide you with information you need to submit your salary and travel data to the Department of Audits and Accounts (DOAA) for the fiscal year 2017 Transparency in Government Act (TIGA) submission period.

#### **Login and account access**

To begin the submission process, access our authentication website at <https://www.audits.ga.gov/auth>. Once you access the website, you may choose one of the following actions:

1. If you have established a user ID and password in prior years, you can login using this information.
2. If you have an established account and are in need of a password reset, then click on the Forgot Password button and follow the instructions to reset your password.
3. If you have not created an account, then click on the Create New Account button at the bottom of the page and follow instructions to setup your account.

We rely on certain information for communication and authentication such as our client contact listing and your organization's email domain (e.g. @audits.ga.gov) respectively. Accordingly, please notify us by email at [webmaster@audits.ga.gov](mailto:webmaster@audits.ga.gov) if any of the following changes apply to your organization:

1. Your email domain has changed from the previous year
2. Your contact information needs to be updated

#### **Attached agencies**

If you are responsible for submitting data for attached agencies, you will sign on with your primary email address and request access to the attached agency. You will then submit the information for the attached agency using the entity code for your attached agency.

#### **Security Phrase for data encryption**

Once you access the website, you will be required to enter a **new** security passphrase for each file that you submit for the current submission period. The passphrase you create is used to encrypt your confidential data and allow you to view the EMPLOYEE ID / SSN field once the information is uploaded to our site.

### **SALARY AND TRAVEL DATA**

The TIGA website for Salary/Travel data opens **July 10, 2017**. The deadline to submit Salary/Travel data is **August 15, 2017**.

**Salary Amounts** –the salary amount should include everything reported as compensation on the employee’s Form W-2 Wage and Tax Statement. This includes, but is not limited to, salary, housing, subsistence, automobile and other allowances, salary supplements, bonuses, incentive plan payments, supplemental fringe benefits and employer paid deferred compensation payments except for the employer payments to the Supplemental Retirement Benefit Plan of the Employees’ Retirement System of Georgia.

#### **Salary/Travel file format**

Note: Column headings are shown for illustration purposes only and should not be included in your file. This is only an example. The order of columns should be as follows:

Entity Code	Identifying number for employee	Last Name	First Name	Middle Initial or Middle Name	Suffix	Job Code or Non-Salaried Indicator Number	Total Salary Amount	Total Travel Amount
404	xxxxxxxxx	COX	BOBBY	A	JR	A1266		55.00
404	xxxxxxxxx	SMITH	M	WILLIS	JR	60101	45000.50	500.00
404	xxxxxxxxx	JACKSON	FRANK			A0048	100000.50	1500.00

#### **Other information regarding record layout for Salary and Travel**

- The Last, First, Middle and Suffix information should be in separate columns. All names are requested in UPPERCASE.
- **Monetary amount fields** – include decimal with two positions but no commas or other formatting. Ex: 1234.33
- **Identifying number** – State PeopleSoft system entities should use employee ID which must be 8 numbers – **include leading zeros** if necessary and do not include dashes or alpha characters within the number. All other entities should use Social Security number which should be a 9 digit number. Replace the xxxxxxxx in example above with either an 8 digit employee ID or 9 digit Social Security number.
- All Board members should be identified on the salary and/or travel report.
- Non-salaried indicators: Include this field (Non-Salaried Indicator) for cases where you have travel expense for persons with no salary. Please use one of the following codes to identify the situation: Use either an **A0048** for a “Board Member”, **99901** for a “Former Employee”, or **99902** for “Employed by Other State Organization”.
- Job Code Description – you must use a state-approved “Job Code” which consists primarily of numbers and/or a leading letter and numbers if the individual received salary.
- Employee Count - We require a total count of employees on the payroll at June 30<sup>th</sup>. Please include this count along with the control totals.
- Travel should be submitted along with Salary. Travel payments should also be included in the Payments and Obligations submission. Therefore, travel will be included in both the Salary/Travel submission and in the Payments and Obligations submission.

- Users should submit a CSV (Comma Delimited File) to the Department of Audits TIGA reporting site. Please note that if you work with the CSV (Comma Delimited File) through Excel that you should make sure that the Employee ID/SSN/FEI column field is formatted as a text. This can be done by first opening XLS and then using the import data feature where you can assign the Employee ID/FEI column as text. If you open in Excel without importing, Excel will automatically drop the leading zeros from the field. If you open the file in Wordpad or Notepad or another text editor, you can verify that the leading zeros are formatted correctly.
- We will collect two control totals: **1)** total dollar amount submitted for total salaries and **2)** total dollar amount submitted for total travel.

## PAYMENTS, PCARD and OBLIGATIONS DATA

The TIGA website for Payments and Obligations data opens **August 1, 2017**. The deadline to submit Payments and Obligations is **October 16, 2017**.

### Example Payment file based on Payment date

Note: Column headings are shown for illustration purposes only and should not be included in your file. This is only an example. The order of columns should be as follows:

Entity Code	Reporting Fiscal Year	FEI #	Vendor Name	Payment Amt	SCOA Code	Funding Source
404	2017	xxxxxxxx	Name of Vendor1	51000.00	614026	FE
404	2017	xxxxxxxx	Name of Vendor2	25.55	614003	SO
404	2017	xxxxxxxx	Name of Vendor3	80000.00	616001	SO
404	2017	xxxxxxxx	Name of Vendor3	10002.45	651001	FE

### Example PCard file:

**Note:** Column headings are shown for illustration purposes only and should not be included in your file. This is only an example. The order of columns should be as follows:

Vendor Name	MCC Description	Purchase Date	Amount	Transaction Number
TAYLOR FARM SUPPLY SVSTR	HARDWARE STORES	7/31/20xx	85.47	A-123456789
FEDEX 14270787	COURIER SERVICES	7/31/20xx	682.97	C-123456789
AMAZON MKTPLACE	BOOK STORES	7/31/20xx	123.94	D-123456789
SAFETY MAX	MISCELLANEOUS	7/31/20xx	387.1	E-123456789

### Example Obligation file:

**Note:** Column headings are shown for illustration purposes only and should not be included in your file. This is only an example. The order of columns should be as follows:

Entity Code	Fiscal Year	FEI #	Vendor Name	Obligation Amount
404	2017	xxxxxxx	Name of Vendor1	51000.00
404	2017	xxxxxxx	Name of Vendor2	250.78
404	2017	xxxxxxx	Name of Vendor3	80000.00
404	2017	xxxxxxx	Name of Vendor4	4750.00

### Data Attributes for Payments and Obligations file layout

1. Entity Code - Organization identifier.
2. Reporting Fiscal Year – Fiscal year to which data applies. (i.e. 2017)
3. FEI # - Federal Employer Identification or other IRS assigned unique identifier, e.g. SSN or TIN. If FEI# not captured, vendor number may be accepted with approval from DOAA.
4. Vendor Name - Name the organization has on file for a specific vendor.
5. Obligation Amount - This includes all accounts payable items set up in fiscal year 2017 that are charged to the current year budget 2017. It would NOT include accounts payable items set up in fiscal year 2017 that belong to a prior budget year purchase order (obligation). In addition, the obligation amount includes purchase orders set up in fiscal year 2017 reduced by any associated accounts payable items (open purchase orders). The total accounts payable items plus the total open purchase orders comprise the total Obligation Amount.  
*Note: "Obligation Amount" under this attribute should only include Budget Year 2017 activity. Only appropriated entities should submit obligations.*
6. Payment Amount - Payments with a payment date of July 1, 2016 – June 30, 2017. Regarding **voids and reissues** - everything should be included and should not be eliminated or moved into another period. Therefore you may have some negative numbers. You may also have a zero dollar amount if a void or reissue cancels out a payment. Each entity can decide whether to submit the summary zero dollar payments or leave them out. We will not publish zero dollar payments.
7. SCOA code – State Chart of Accounts account number or School District Object
8. Funding Source – This serves as an identifier for any monies received through federal sources. Put an FE in for Federal expenditures/payments and put SO if State or Other expenditures/payments.

## **Data Rules for Payments and Obligations file**

- Payments should have a payment date within the fiscal year and should not include the PCard payments made to Bank of America. **A separate PCard submission should be uploaded.** Instructions regarding creating the Pcard file from the Bank of America Works application can be found by clicking on this link  
[https://www.audits.ga.gov/Resources/tiga\\_files/Purchase\\_Card\\_File\\_Creation\\_Guide\\_Bank\\_Of\\_America.pdf](https://www.audits.ga.gov/Resources/tiga_files/Purchase_Card_File_Creation_Guide_Bank_Of_America.pdf)
- Summarize data by Vendor + SCOA + Funding Source.
- Colleges and universities should include Auxiliary Funds.
- College, Technical College and University should include all appropriated funds
- GSFIC Capital Project Fund should be included.
- Unemployment payments should be excluded.
- Obligation Amount – only applies to appropriated budget units.
- Professional Service Expenditures will also need to be included in the payment file.
- Travel Expenditures will also need to be included in the payment file.
- Leave the correct account number where salaries and benefits fall, as was done with other payments.
- When reference is made to as Non PeopleSoft state entities this means entities that are not Colleges, Universities, Local Boards of Education and RESAs.
- For State PeopleSoft and Non PeopleSoft entities, Salary account criteria is all accounts 501000 through 513000.
- For State PeopleSoft and Non PeopleSoft entities, Obligations account criteria is all accounts 500000 and above.
- For State PeopleSoft and Non PeopleSoft entities, Payments account criteria is Accounts 150000 thru 159999 (Prepaid and Inventories) and all accounts 500000 and above
- Non PeopleSoft state entities **must** follow the State's Chart of Accounts which can be found on the State Accounting Office website at:  
[http://sao.georgia.gov/00/channel\\_createdate/0,2095,39779022\\_119684158,00.html](http://sao.georgia.gov/00/channel_createdate/0,2095,39779022_119684158,00.html)
- If non PeopleSoft entities have a question about *a cross walk of their COA to the SCOA they can contact the Statewide Accounting and Reporting Group (SWAR) at [SAO\\_Reporting@sao.ga.gov](mailto:SAO_Reporting@sao.ga.gov) or contact the SWAR at 404-657-3956.*
- We will collect two control totals: **1)** total dollar amount submitted for total obligations and **2)** total dollar amount submitted for payment transactions.

If you have any questions or issues with submitting your data to our website, please contact us at [tigahelp@audits.ga.gov](mailto:tigahelp@audits.ga.gov)