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

Impact of CARS Reporting on GTAS- Part 1

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AGENDA

- GWA , the authoritative voice in Government-wide financial accounting & reporting
- Current CARS Transaction Reporting
  - Transition to Daily reporting (IPAC, Collections, Payments)
- GTAS and CARS
  - All reporting within CARS flows to GTAS

GOVERNMENTWIDE ACCOUNTING

<u>Authoritative voice</u>

The Assistant Commissioner area responsible for the maintenance of the federal government's set of accounts accounting data

GWA - CARS

- Standardization
  - Developed one standard Treasury Account Symbol (TAS) format, eliminating costly and vulnerable crosswalks
  - Developed Business Event Type Code (BETC)
- Enhanced Reconciliation Tools
  - Reclassification
    - upload bulk file
    - online entry at summary level, using current CTA app
    - online entry at transaction level using Account Statement

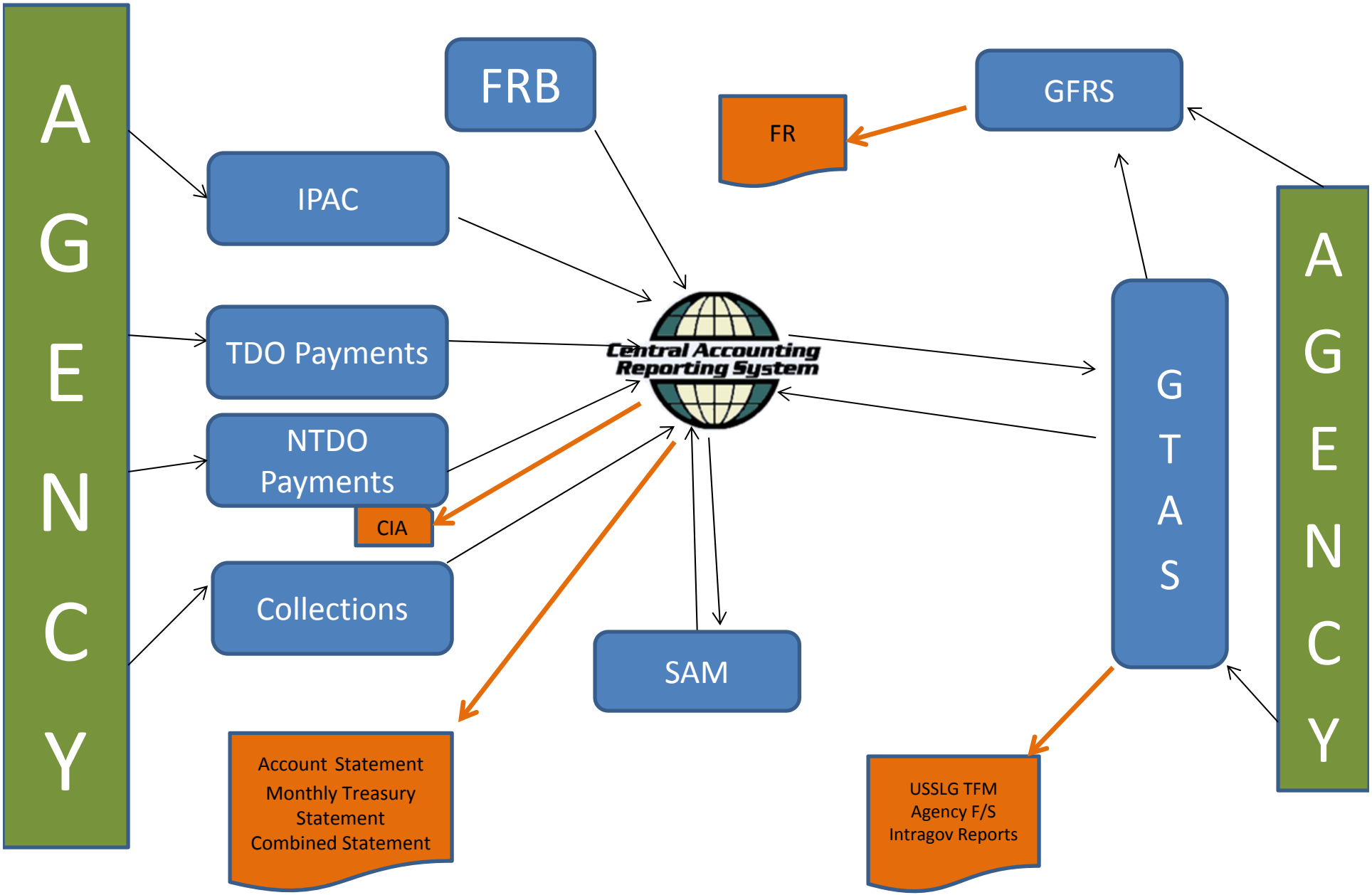
GWA - GTAS

- Streamlines reporting requirements for agencies by trial balance reporting systems
- Integrates budgetary and proprietary reporting
- Enforces USSGL as the foundation of governmentwide accounting
- Facilitates data consistency and implements editing with the central accounting system
- Helps to address inconsistent financial statement data

Current CARS Transaction Reporting

- Transition to Daily reporting (IPAC, Collections, Payments)
  - Two-step process eliminated
  - Classify transactions at origination
- Transactions post immediately
- Enhanced Functionality in the Account Statement
  - Data available in real time and at the transaction level
  - Reclassify daily and in subsequent months (at the transaction level)
  - Facilitate FBWT reconciliation

Transaction & Reporting



GTAS Super Master Account File (SMAF)

TREASURY ACCOUNT SYMBOL	Allocation Transfer Agency Identifier	The agency identifier of the agency receiving funds through an allocation transfer.
	Agency Identifier	The agency identifier represents the department, agency, or establishment of the U.S. government that is responsible for the TAS.
	Beginning Period of Availability	In annual and multiyear TAS, identifies the first year of availability under law that an account can incur new obligations. - Null = no-year (X), clearing/suspense (F), Canceled (C) or unavailable receipt account - 4-Digit year = annual or multiyear account - For an annual account, the Beginning and Ending Period of Availability are the same
	Ending Period of Availability	In annual and multiyear TAS, identifies the last year of availability under law that an account can incur new obligations. - Null = no-year (X), clearing/suspense (F), canceled (C) or unavailable receipt account - 4-Digit year = annual or multiyear account - For an annual account, the Beginning and Ending Period of Availability are the same
	Availability Type Code	X = Identifies no-year TAS including Deposit Funds F = Clearing/suspense TAS C = Canceled TAS for reporting assets Null = Annual, multiyear, or unavailable/misc receipt accounts
	Main Account Code	Identifies the type and purpose of the fund.
	Sub Account Code	Identifies an available receipt or other Treasury-defined subdivision of the main account.Value range: 000-999, where 000 indicates no sub-account
	Fund Balance with Treasury	Amount representing the pre-closing undisbursed or unexpended balance as of the month-end. This amount will agree with the ending balance shown on the GWA Account Statement for the corresponding period and year. It should also agree with the Fund Balance with Treasury, prior to posting closing entries.
	Net Outlays	The amount representing the net of collections and disbursements reported to date for the current fiscal year for the TAS.

Current CARS Transaction Reporting

- The SMAF contains information about the TAS and is provided by CARS
- CARS transition to daily reporting and reclassification enables information to flow to GTAS efficiently
- Timely validation:
  - Trial balances
  - Treasury Account Symbol (TAS)
  - Net Outlays $$, Fund Balance $$, Business Line $$
  - TAS Level Attributes

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For any technical questions regarding CARS and/or GTAS, please contact the FRB St. Louis Treasury Support Center (TSC) at

1-877-440-9476
or
GWA@stls.frb.org.

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Impact of CARS Reporting on GTAS Part II

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August 17, 2015

Overview

- How does GTAS get Data from CARS?
- What kind of Data does GTAS get from CARS?
- How often does GTAS get data from CARS?
- How does TAS/BETC and/or CTA (224) reporting affect my GTAS upload?
- What do I do if I believe a GTAS attribute is incorrect?
- How do I review my SMAF?
- How do I Reconcile my CARS Business Lines with my GTAS Bulk File?

How does GTAS get data from CARS?

- Interfaces
  - CARS Reference Interface
    - TAS Attributes and Domain Values
    - Business Lines and BETC
    - Agency Identifiers and FMS Org Codes
  - CARS TAS Data
    - Transaction Data
  - OMB Interface
    - Program Report Category
    - Category B information

What kind of data does GTAS get from CARS?

- Attributes
  - CARS is System of Record
    - BEA Category Code
    - Reporting Type Code (Financing Indicator 1 in CARS)
    - Title
    - Fund Type
    - TAS
    - FR Entity
    - Borrowing Auth from Treas/Public
    - Unfunded Contract Authority
    - Extended Disbursing Authority
    - Business Lines Balances and Business Event Type Codes (BETC)
    - Appropriation Flag

What kind of data does GTAS derive from CARS?

- GTAS derives some SMAF attributes based on different attributes within CARS
  - Authority Duration Code
    - Derived by looking at BPOA/EPOA and ATC
  - Backdated Transaction
    - Derived by looking at transactions to determine if a transaction occurred in preceding FY that alters prior FY
  - Is First Year?
    - Derived by looking at BPOA for single and multiyear TAS and Date established for No Year (X year) TAS
  - TAS Status Transitioning Code
    - Derived by looking at EPOA and Extended Disbursing Authority

How Often Does GTAS Receive Data From CARS?

- CARS to GTAS interfaces run daily
  - Pull End of Day Data from previous day
  - Run around 9am EST
  - Finish around 10am to 10:30am EST
- Additional Runs
  - Currently Not Performed
  - Last Mintue Changes made Manually in GTAS (Last day of reporting Window)
  - Interfaces planning to be “fully” automated making possible additional runs possible during each business day (TBD)

How Does TAS/BETC and/or CTA (224) reporting affect my GTAS upload?

- CARS Feeds GTAS daily
  - BETC
  - Business Lines
- GTAS has many Edits for both Business Line and BETC's
  - Business Line Based Edits include (but not limited to):
    - Edit 1 – FBWT
    - Edit 8 – Unrealized Discount
    - Edit 10 - Investments in Non Fed Sec.
    - Edit 20 – Net Outlays
  - Business Event Type Code (BETC) Edits include:
    - Edit 65 – Cancelled Authority
    - Edit 66 – Adjustments to Indefinite Authority

What do I do if I believe a GTAS attribute is incorrect?

- Answer: It depends on the Attribute
  - OMB attributes need to be verified with OMB reference files
    - Done by Treasury's General Ledger Control Branch (GLCB)
    - If deemed incorrect, GLCB will correct issue
    - If deemed correct, you will need to put a request in OMB MAX to have the attribute reevaluated
    - OMB Attributes include (but not limited to)
      - BEA Category
      - PRC Category (Current Year Codes)
      - Cat B (Current Year Codes)
      - Rest of the attributes all begin with OMB

What do I do if I believe a GTAS attribute is incorrect? Continued

- All other attributes on the SMAF (one exception)
  - GLCB will review emails
  - Research and confirm correct value
  - Provide timely feedback
  - Implement Change (if necessary)
- The one exception is Reporting Type Code
  - GLCB relies on agency self reporting correct values
  - Review SMAF periodically to ensure TAS are labelled correctly as either Fiduciary, Undesignated, or Funds from Dedicated Collections (formerly Earmarked)

How do I review my SMAF?

- Once in GTAS
  - Navigate to SMAF Module
  - Click the “Download my SMAF” report
  - Open report in Excel and verify attributes are correct
- Alternatively
  - Hover over Each TAS in the SMAF Module
  - Click on Attributes
  - Review one TAS at a time

How do I Reconcile my CARS Business Line Balances with my GTAS Bulk File?

- While in CARS
  - Click on reports
    - Transactions
    - Input TAS information
    - Select Account Period Information
      - Periods selected depends on Business Line
      - Some Business Lines “reset” each year
    - Click Download
    - Filter Report to Applicable BETC’s
      - BETC’s summed together = Business Line Balances
    - Verify GTAS Balances (from CARS) Matches your manually calculated balance
    - If both GTAS and CARS Agree, review internal accounting system that calculated your GTAS ATB for outages.

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