



BUREAU OF THE

Fiscal Service

U.S. DEPARTMENT OF THE TREASURY

Fiscal Accounting Governmentwide Accounting

**Presenters: Valerie Coleman
Maria Davis**

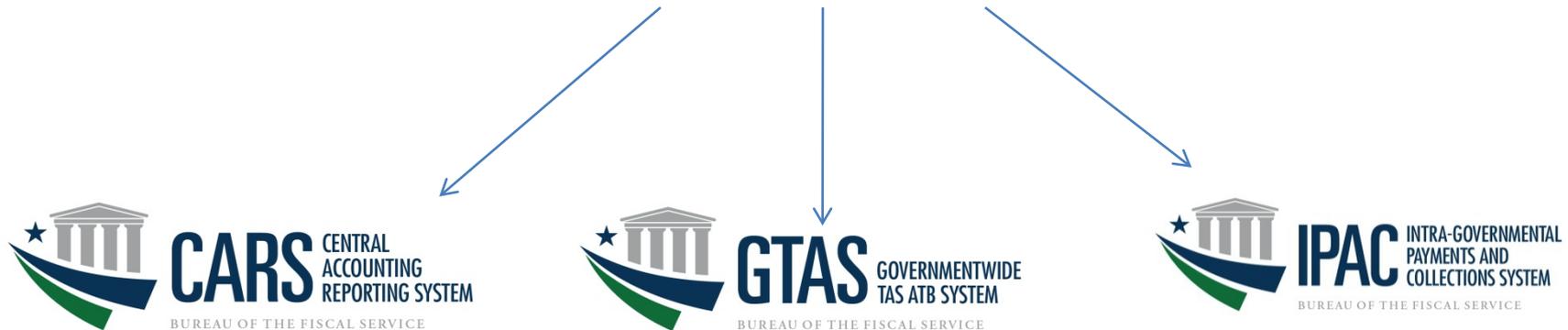


Presentation Overview

- Central Accounting and Reporting System (CARS)
- ALC Conversion to CARS Reporters (TDO and NTDO)
- CARS Reclassification Process
- CARS Initiatives

CARS Overview

- CARS – The system of record for the government’s financial data. Along with GTAS, CARS is a system under the GWA area.





A Glimpse into Central Accounting

- Modules in the Central Accounting and Reporting System (CARS)
- Daily Transactions that flow through source systems (IPACs, Payments, Collections)
- Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

CARS MODULES

- Account Statement (AS)
- Agency Transaction Module (ATM)
 - Appropriation Warrants
 - Non-expenditure transfers (NETs)
 - Classification Transaction and Accountability (CTA)
 - Daily reclassification
 - Year-end component
- Organization Account Directory Maintenance (OADM)
- Shared Accounting Module (SAM)
- Agency Standard Reports (ASR)

Central Accounting Reporting System (CARS)

- Benefits for Agencies
- Benefits Across Government
- Transaction Process
 - TAS/BETC



Benefits for Agencies to Become CARS (TAS BETC) Reporters

- Daily Account Statement
- More Transaction-level details in Account Statement
- Daily reclassification functionality
- Elimination of the Statement of Difference



Benefits for Agencies to Become CARS (TAS BETC) Reporters (cont'd)

- Supports Governmentwide data transparency
- Supports Governmentwide standardization
- Allows streamlining in Treasury processes and reports
- Improves data for downstream systems/processes

CARS Reporter Process

TDO / NTDO

- Transition
 - Manual end to end testing available (optional)
 - ALC/CARS/PM determine file/system testing period
 - Choose a Go Live date
- Go Live!
 - Omit Payment transactions from 224/CTA submission
 - TAS/BETC classification at initiation becomes official post to your FBWT
 - IF Payments only, you are a Full Reporter
 - As a Full Reporter you now have access to reclass on a daily basis

CTA Sections Classification Transactions & Accountability

- Classification & Reclassification (224 Section 1, 1220, or 1221)
 - Report dollar amounts of collections, disbursements, and intragovernmental transactions, classified to valid TAS.

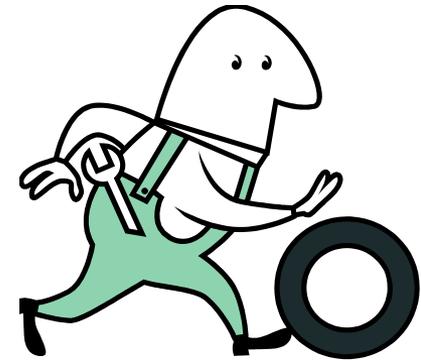
- Payments/IPAC (224 Section 2, 1219/1220)
 - Report disbursement accountability total amounts from IPAC & TDO Payments.
(THIS SECTION GOES AWAY ONCE PAYMENTS AND IPAC ARE CLASSIFIED WITH TAS BETC AT INITIATION)

- Collections (224 Section 3, 1219/1220)
 - Report collection accountability total amounts from CIR.
(THIS SECTION GOES AWAY ONCE COLLECTIONS ARE CLASSIFIED WITH TAS BETC AT INITIATION)

Reconciliation Tools

- **Account and/or ALC Statement**

- view TAS BETC even as Non-CARS Reporter
- view and/or download daily transactions
- additional data elements available
- customizable formats/layouts



- **Reclassification**

- upload bulk file
- online entry at summary level, using current CTA app
- online entry at transaction level, using Account Statement transaction details

Reconciliation Tools (cont'd)

1. CTA online, at the summary/net level
 - You will key-enter one (or more) row(s) for reversing the incorrect/original TAS(s) and BETC(s), and you will also key-enter one (or more) row(s) for submitting the correct TAS(s) and BETC(s). Debits must equal Credits, i.e. net zero.
 - This option allows you to post reclassified transactions into the current accounting period, as well as 3 business days into the following accounting period. During those first 3 business days of each month, there will be 2 accounting windows open for you to select from within the drop down.

Read important messages posted here – Notices, News, System Alerts.

CARS for the Web

https://www.gwa.fms.treas.gov/gwa/Home

HOME HELP LOG OFF

-- Go To -- Go

Welcome, Aileen G. Burgman last logged in on February 25, 2014 11:26 AM 02/25/2014 01:30:43 PM EST

Home Transactions System Controls Reports Maintenance

Home

My CARS:

Notices

02/24/2014 09:14 AM- CARS HomePage Bookmark URL

Profile

ALC Address File

News

System Alerts

About CARS

My CARS: Notices

02/24/2014 09:14 AM CARS HomePage Bookmark URL

Attention: CARS Users
Effective February 22nd, 2013, Any bookmarks to the CARS application login page (https://www.gwa.fms.treas.gov/gwa.html) will be rendered "Invalid."
To **AVOID** any issues that you may encounter while logging into the CARS application, please bookmark the URL to the CARS Home Page (https://www.gwa.fms.treas.gov/gwa/Home).

Note: If you have previously bookmarked the Single Sign-On login page (https://www.gwa.fms.treas.gov/gwa.html), you will encounter problems logging into the CARS application. Please re-bookmark the URL to the CARS Home Page (https://www.gwa.fms.treas.gov/gwa/Home). If you have any questions or experience any problems, please contact Treasury Support Center at 1-877-440-9476.

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Click this link to see User Profile – shows access to applications and assigned roles . Also can change TAS views, to see Component vs String formats.

CARS Profile – CGAC User (TAS Component)

Central Accounting Reporting System

Welcome, Aileen G. Burgman last logged in on February 25, 2014 11:26 AM

02/25/2014 01:36:14 PM EST

Home ▾ Transactions ▸ System Controls ▸ Reports ▸ Maintenance ▸

My CARS: Profile

ID: Aileen G. Burgman
Name: Aileen G. Burgman

ID	Application Title	Status	ID	Role Title
RptAcct	Account Statement	Active	GR	Government Reviewer
MTOAD	Organization Account Directory	Active	GWAS	GWA Supervisor
OSS	Operations Support System	Active	CAFEA	Cafe Administrator
ATM	Agency Transaction Module	Active	AA	Agency All

CGAC user? Yes No

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Set to “Yes” if you would like to enter transactions using the TAS Component Format and BETCs, or for viewing/downloading reports in the TAS Component Format and BETCs.

Examples of String Format vs Component – Transaction

New Transactions > Pending Transactions > Posted Transactions > Classification Transactions and Accountability > Home > Transactions > Agency Transaction Module > CTA > Classification Transactions and Accountability

ALC: 12360001 Copy Original From: --Select-- Copy Accounting Period: 02/2014 Accounting Date: 02/28/2014 (mm/dd/yyyy)

Total number of Rows: 5

Add Row	Remove Row	Appropriation, Fund or Receipt Account	Number	Receipts and Collections	Credited to Appropriation or Fund Accounts	Gross Disbursements
<input type="checkbox"/>	<input type="checkbox"/>	12X5531	1	0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>			0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>			0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>			0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>			0.00		0.00
Cumulative Subtotal:				0.00		0.00

Reason for late submission * --Select--
 Comment

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New Transactions > Pending Transactions > Posted Transactions > Classification Transactions and Accountability > Home > Transactions > Agency Transaction Module > CTA > Classification Transactions and Accountability

ALC: 12360001 Copy Original From: --Select-- Copy Accounting Period: 02/2014 Accounting Date: 02/28/2014 (mm/dd/yyyy)

Total number of Rows: 5

Add Row	Remove Row	CGAC Treasury Account Symbol									BETC	Debits	Amount	BETC	Credits	Amount
		SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB							
<input type="checkbox"/>	<input type="checkbox"/>			012			X	5531	000		DISB	0.00			0.00	
<input type="checkbox"/>	<input type="checkbox"/>											0.00			0.00	
<input type="checkbox"/>	<input type="checkbox"/>											0.00			0.00	
<input type="checkbox"/>	<input type="checkbox"/>											0.00			0.00	
<input type="checkbox"/>	<input type="checkbox"/>											0.00			0.00	
Cumulative Subtotal:												0.00		0.00		

Reason for late submission * --Select--
 Comment

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Examples of String Format vs Component – Report View

Account Statement ▾ ALC Statement ▾ Support Listings ▾

ALC Summary ▾ ALC Activity ▾ ALC Transactions ▾

Home > Reports > Account Statement > ALC Transactions Inquiry > ALC Transaction List

ALC Transaction List

Download ... Print in PDF ALC Transactions Inquiry

Search Criteria
 Agency: DEPARTMENT OF AGRICULTURE - (12) Reporting ALC: 12360001
 Accounting Period: 2014 Fiscal Year, Month of March Business Event Type: All
 Balance Display: Provisional

1 - 2 of 2 Transactions

	Acctg. Period	TAS	Increase to Balance	Decrease to Balance
⊕ Gross Disbursement - (DISB)	03/2014	12X5531	0.00	1,371,572.86
⊕ Offsetting Collection - (COLL)	03/2014	12X5531	4,116.05	0.00
Total			4,116.05	1,371,572.86

1 - 2 of 2 Transactions

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Account Statement ▾ ALC Statement ▾ Support Listings ▾

ALC Summary ▾ ALC Activity ▾ ALC Transactions ▾

Home > Reports > Account Statement > ALC Transactions Inquiry > ALC Transaction List

ALC Transaction List

Download ... Print in PDF ALC Transactions Inquiry

Search Criteria
 Agency: DEPARTMENT OF AGRICULTURE - (012) Reporting ALC: 12360001
 Accounting Period: 2014 Fiscal Year, Month of March Business Event Type: All
 Balance Display: Provisional

1 - 2 of 2 Transactions

	Acctg. Period	CGAC TAS								Increase to Balance	Decrease to Balance
		SP	ATA	AID	BPOA	EPQA	Δ	MAIN	SUB		
⊕ Gross Disbursement - (DISB)	03/2014			012			X	5531	000	0.00	1,371,572.86
⊕ Offsetting Collection - (COLL)	03/2014			012			X	5531	000	4,116.05	0.00
Total									4,116.05	1,371,572.86	

1 - 2 of 2 Transactions

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Component TAS Example

Component

Example:

<u>SP</u>	<u>ATA</u>	<u>AID</u>	<u>BPOA</u>	<u>EPOA</u>	<u>A</u>	<u>MAIN</u>	<u>SUB</u>	<u>BETC</u>
	075	070	2009	2014		0714	000	DISB



String

75-7009/140714

Component TAS Example

Component

Example:

<u>SP</u>	<u>ATA</u>	<u>AID</u>	<u>BPOA</u>	<u>EPOA</u>	<u>A</u>	<u>MAIN</u>	<u>SUB</u>	<u>BETC</u>
		012			X	5010	001	COLL



String

12X5010.1

Reclassifying from Account Statement

As a **Full CARS Reporter**,
Agency users can Reclassify a transaction directly from the Account Statement

GOVERNMENTWIDE ACCOUNTING & REPORTING
gwa Modernization

HOME HELP LOG OFF
-- Go To -- Go

Welcome, Sheila Higgs 07/26/2011 08:32:48 AM EDT

Account Statement ▾ ALC Statement ▾ Support Listings ▸

ALC Summary ▸ ALC Activity ▸ ALC Transactions ▾

Home > Reports > Account Statement > ALC Summary Inquiry > ALC Summary List > ALC Transaction List

ALC Transaction List

Download ... Print in PDF Adobe Acrobat Reader ▲ [ALC Summary List](#)

Reporting ALC: **20184904**
Accounting Period: **2011 Fiscal Year, Month of May** Balance Display: **Provisional**

1 - 6 of 6 Transactions ◀◀ Previous 20 Next 20 ▶▶ Page 1

View Detail	Reclassify	Business Event Type	Acctg. Period	Provisional Posting Date	Posting Date	Reg./Supp.	CGAC TAS						ALC	Increase to Balance	Decrease to Balance	
							SP	ATA	AID	BPOA	EPOA	A				MAIN
		Adjustment to Gross Disbursements - (DISBAJ)	05/2011						020			X	6182	000	20,912,952.07	0.00
		Adjustment to Gross Disbursements - (DISBAJ)	05/2011	05/26/2011					020			X	6182	000	20184904	6,857,092.58
		Adjustment to Gross Disbursements - (DISBAJ)	05/2011		06/02/2011	R			020			X	6182	000	20184904	10,042,622.42
		Adjustment to Gross Disbursements - (DISBAJ)	05/2011		06/02/2011	S01			020			X	6182	000	20184904	4,013,237.07

Click this icon to be automatically redirected to the CTA Reclass screen/Section1 CTA

Reclassifying from Account Statement

Negating transaction pre-populates, allowing the user to reclassify the dollar amount to different account(s) as needed

ACCOUNTING & REPORTING HOME HELP LOG OFF
gwa Modernization -- Go To --

Welcome, Sheila Higgs 07/26/2011 08:33:35 AM EDT

New Transactions ▾ Pending Transactions ▾ Posted Transactions ▾

Classification Transactions and Accountability ▾

Home > Reports > Account Statement > ALC Summary Inquiry > ALC Summary List > ALC Transaction List > CTA

Classification Transactions and Accountability

Online | [Bulk](#)

ALC: 20184904 Copy Original From: --Select-- Accounting Period: 05/2011 Accounting Date: 05/26/2011 (mm/dd/yyyy)

Total number of Rows: 5

Add Row	Remove Row	CGAC Treasury Account Symbol								Debit		Credit	
		SP	ATA	AID	BPOA	EPGA	A	MAIN	SUB	BETC	Amount	BETC	Amount
<input type="checkbox"/>	<input type="checkbox"/>			020			X	6182	000	DISB	6,857,092.58		0.00
<input type="checkbox"/>	<input type="checkbox"/>										0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>										0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>										0.00		0.00
<input type="checkbox"/>	<input type="checkbox"/>										0.00		0.00
Cumulative subtotal:											6,857,092.58		0.00

Comment

F3500 Default Account

- **Default scenarios:**

- Any Returned Payments originated PRIOR to go-live date
- Any payments queued up prior to the go-live date;
- If a C-key sent from the collection mechanism (OTCNet, PayGov, etc) did not match a C-key set up in your SAM cash flow profile.
- If a TAS set up in your collection cash flow profile was closed
- Some Collection Adjustments, Corrections, Reversals, and Returns will also default

Reminder:

- Please also make corrections to your SAM cash flow profile to update the TAS and C-keys as needed
- Default Accounts need to be cleared by the 3rd business day

F3502 Default Account

- Default scenarios:

- Any IPAC Adjustment transactions in which the Original IPAC was issued PRIOR to the implementation “go-live” date (i.e. no TAS BETC on Original, so no TAS BETC on Adjustment either).
- If a TAS was accepted by IPAC, but then subsequently closed (ie cancelled, ended, deactivated, discontinued) in CARS/SAM
- If a TAS was accepted by IPAC, but was temporarily suspended in CARS, then GWA Operations will be involved in the process.

Reminder:

- Please also make corrections to your SAM cash flow profile (only for RITS/TRACS) to update the TAS and C-keys as needed
- Default Accounts need to be cleared by the 3rd business day

Tips & Reminders for Reconciling as a CARS Reporter

1. To see the various TAS BETCs being reported for/against your ALC, always view Statement from the **ALC** perspective to see all the transactions
 - This view would show defaulted transactions as well
2. Ensure your system default accounts are reconciled and reclassified timely(must be accomplished by third business day):
 - F3500 for payment and collection transactions
 - F3502 for intra-governmental transactions
 - These accounts are shared across all bureaus within a Dept
3. Reclassifications are due by end of 3rd business day



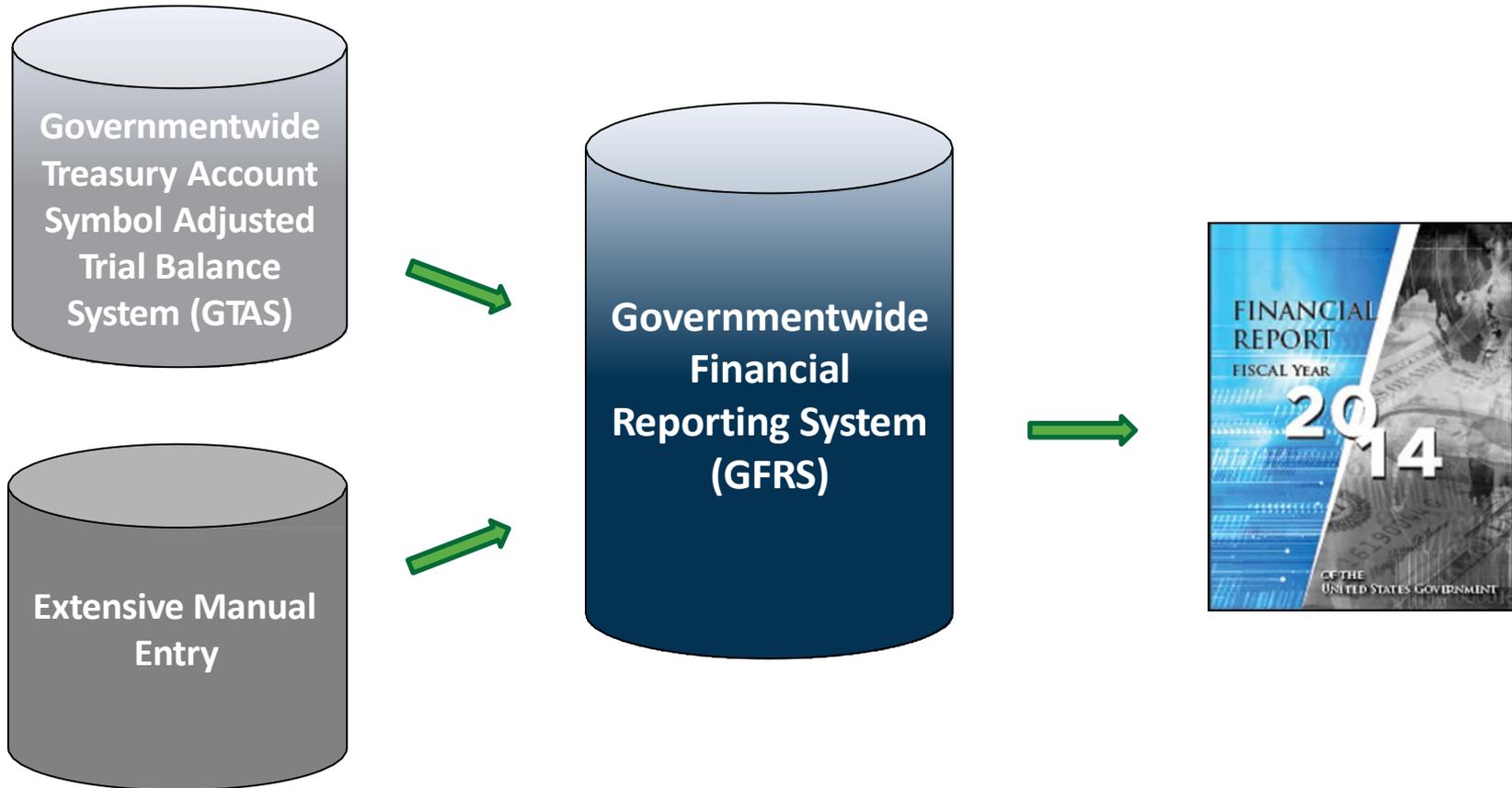
New Systems Initiatives

Improving the Financial Report of the U.S. Government

The Goal

- Improve the quality and integrity of data used to produce the Financial Report of the U.S. Government (FR), while decreasing agency reporting burden to Treasury in the process.

Current State



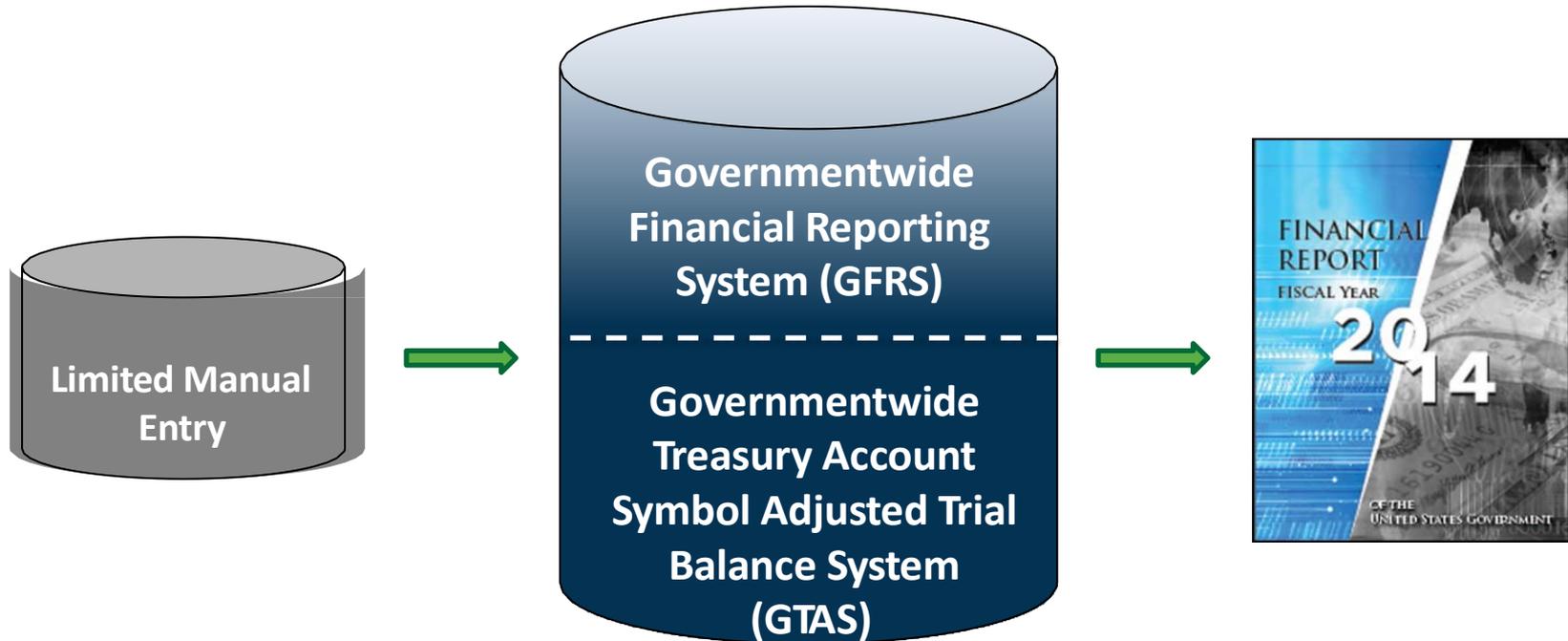
Planned Direction

	2015		2016		TBD	
Reporting Entity	Reclassified Statements and Trading Partner Data Source	Notes and Other Data Source	Reclassified Statements and Trading Partner Data Source	Notes and Other Data Source	Reclassified Statements and Trading Partner Data Source	Notes and Other Data Source
Significant Entity	Manual Entry	Manual Entry	GTAS*	Manual Entry	GTAS	GTAS/ Manual Entry
Other Entity	GTAS	Manual Entry	GTAS	Manual Entry	GTAS	GTAS/ Manual Entry

***Notes:**

- 1) Capability provided to agencies to adjust GFRS at financial statement line level (to be phased out over some period of time)
- 2) Will still require agency CFO and IG approval

Future State



Benefits

- Improved data quality/integrity
 - Data at lower level of detail (TAS and USSGL rather than Financial Statement line level)
 - Data already exposed to extensive edits and validations
 - Reduced manual entry
- Reduced agency reporting burden (leveraging what agencies already provide to Treasury via GTAS)
- Streamlined financial reporting guidance
- More efficient and effective FR compilation process for Treasury
 - Single data source for detailed analysis
 - Likely reduction of a large percentage of 'on top adjustments'
- Better positioned for consistency with DATA Act reporting

Contacts

- For assistance, call Treasury Support Center
(877) 440-9476