



BUREAU OF THE

Fiscal Service

U.S. DEPARTMENT OF THE TREASURY

Fiscal Accounting Governmentwide Accounting

**Presenters: Shaquita Darby
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Presentation Overview

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

CARS Overview

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



Systems Initiatives

- **Central Accounting Reporting System (CARS)**
 - System of Record for the Department of Treasury
- **Governmentwide Treasury Account Symbol Adjusted Trial Balance (GTAS)**
 - Integrates budgetary and proprietary reporting based on the US SGL
- **Governmentwide Financial Report System (GFRS)**
 - GFRS is an application used to collect closing package information from Federal Program Agencies (FPAs), and facilitates the production of the Financial Report (FR) of the US Government.

Financial Reporting Activities

- Daily Treasury Statement
- Monthly Treasury Statement
- Report on Budget Execution and Budgetary Resources
- US Standard General Ledger (USSGL)
- Treasury Financial Manual (TFM)
- Financial Report of the United States (FR)
- Combined Statement of the US Government
- SF 2108 - Year End Statement

A Glimpse into Central Accounting

- Modules in the Central Accounting and Reporting System (CARS)
- Daily Transactions that flow through source systems (IPACs, Payments, Collections)

Transaction Process

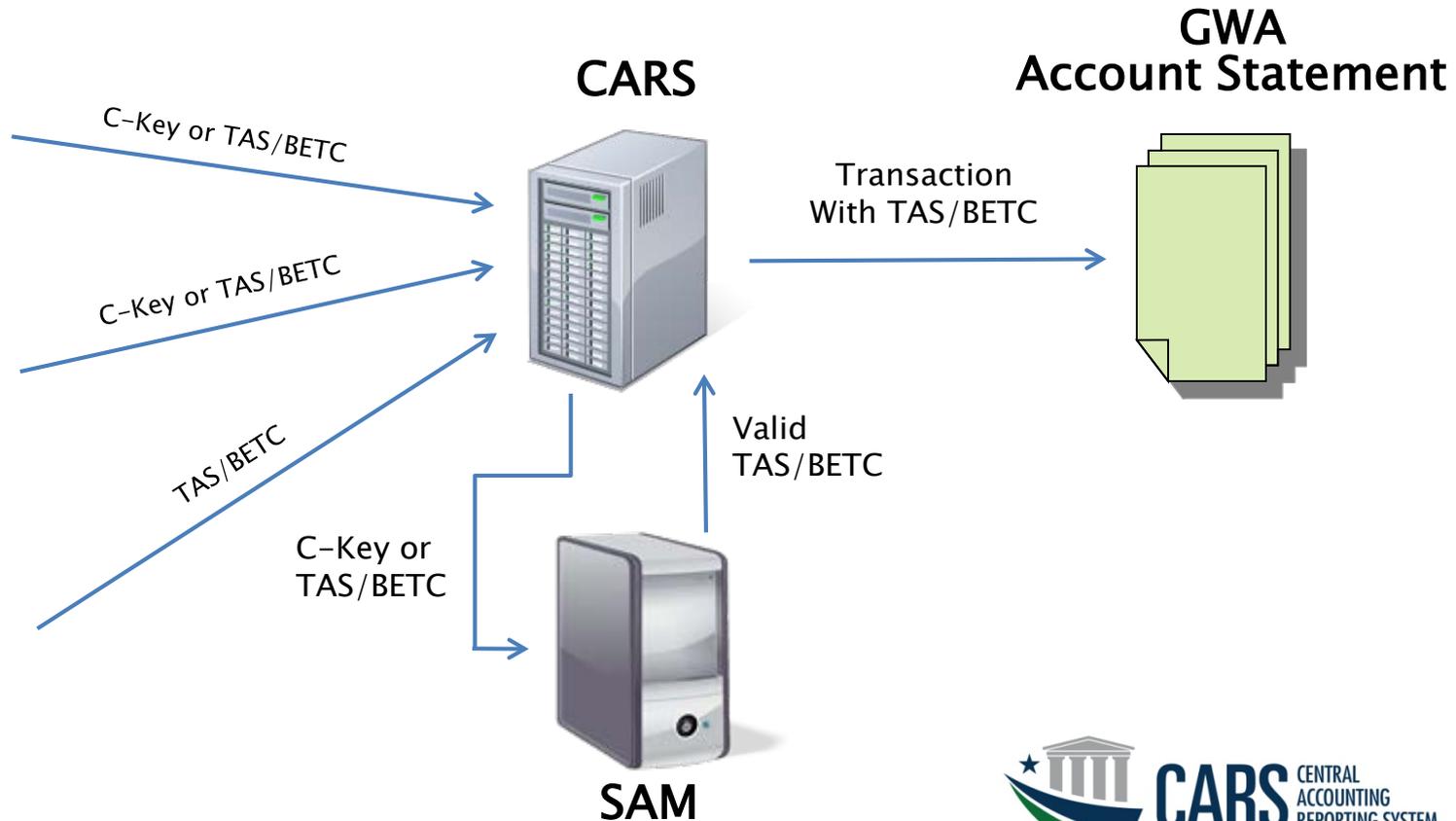
Collections



IPAC



Payments



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
- 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
 - Clear all Statement of Differences prior to going live
 - Manual end to end testing available for IPAC & Collection (optional)
 - ALC/CARS/PM determine file/system testing period
 - Choose a Go Live date
- Go Live!
 - TAS/BETC classification at initiation becomes official post to your FBWT

CTA Sections Classification Transactions & Accountability

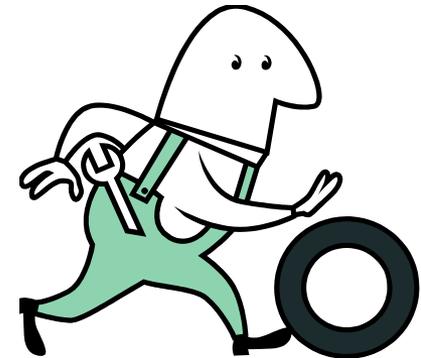
- Classification & Reclassification (224 Section 1, 1220, or 1221)
 - Report dollar amounts of collections, disbursements, and intragovernmental transactions, classified to valid TAS.

- 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.

CARS Reporter Process

Bureau of the Fiscal Service - Irreconcilable Statements of Differences Guidance

- Use 1% of the agencies' current year's appropriation;
- Use/classify to a suspense account, pending further classification to the correct TAS. However, the Fiscal Service's policy is that this amount be cleared in 60 days. Our Budget Reports Division (contact Jerome Jackson-304-480-7269) in GWA monitors this requirement which requires certification by the agency CFO that the amount is not older than 60 days. Additional information on "F" Suspense Account reporting can be found at: <http://tfm.fiscal.treasury.gov/v1/bull/11-06.pdf>
- Contact the agencies' OMB budget examiner for guidance. (We can provide you with the name of your Budget examiner if you don't have it already).
- Seek congressional authority to write-off the differences.

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





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We support and serve federal agencies with many professional accounting, information technology, administrative and financial management services. Because we know how government works, we proudly strive for integrity and efficiency in every aspect of the services we provide.

- We issue payments for most federal agencies in the Executive Branch (exceptions include the Department of Defense and certain independent agencies).
- We ensure that the cash flowing into and out of Treasury's account is managed efficiently, effectively and securely.
- We protect your financial interests by identifying and preventing improper payments, providing efficient receivables management and collection of delinquent debt.
- The strength of our accounting controls is reflected in the unqualified positive audit opinions we have consistently received on our "Schedules of Federal Debt."

Our Other Major Websites

TreasuryDirect[®]

TreasuryDirect is the first and only financial services website that lets you buy and redeem Treasury securities, including U.S. Savings Bonds, directly from the U.S. Department of the Treasury in paperless electronic form.

[Visit TreasuryDirect](#)



The Administrative Resource Center works with federal agencies to improve the agency's success by delivering responsive, customer-focused, cost-effective administrative support.

[Visit ARC](#)





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General Fund

GOALS II

Governmentwide Financial Report System (GFRS)

Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

IPAC (Intra-governmental Payment and Collection)



Government-wide Accounting

The Bureau of the Fiscal Service (Fiscal Service) has the critical responsibility of maintaining the federal government's set of accounts and serving as the repository of information about the financial position of the United States government.

The bureau closely monitors the government's monetary assets and liabilities at all times through its oversight of central accounting and reporting systems.

Fiscal Service oversight responsibilities include helping federal agencies use uniform accounting and reporting standards and systems and assuring the continuous exchange of financial information between federal agencies, the Executive Branch's Office of Management and Budget, and financial institutions.

The bureau also gathers and publishes government wide financial information for use in establishing fiscal and debt management policies. The public and private sectors are able to monitor the government's financial status using this financial data

Related Resources

- [Treasury Financial Manual: Federal Agencies](#)
- [United States Standard General Ledger \(CARS\) Application](#)
- [Shared Accounting Module Public Website](#)
- [Frequently Asked Questions about GTAS \(Governmentwide Treasury Account Symbol Adjusted Trial Balance System\)](#)



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GOALS II

Governmentwide Financial Report System (GFRS)



Central Accounting Reporting System (CARS)

The Central Accounting and Reporting System (CARS) handles accounting and reporting for all federal agencies.

CARS System of Record (SoR) Announcement!

As of March 21, 2015, the Central Accounting Reporting System (CARS) is the central accounting System of Record (SoR) for the Department of the Treasury, Bureau of the Fiscal Service.

View additional details on the announcement and how it will affect CARS users.

CARS SoR Date Announcement

CARS includes:

- Financial management and accounting information across federal program agencies
- Bureau of the Fiscal Service processes related to ledger accounting for each appropriation, fund, and receipt account's fund balance with Treasury

News & Updates

- [GWA Tips & Reminders for CARS Reporters](#)
- [CARS Reporters Presentations](#)
- [CARS Reporters Official List](#)

Resources

- [Treasury Report on Receivables](#)
- [Treasury Financial Manual](#)
- [Fiscal Service Data Registry](#)
- [Fund Balance with Treasury](#)

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IPAC (Intra-governmental Payment and Collection)
Shared Accounting Module



Central Accounting Reporting System (CARS)

Enrollment

How to Enroll in the Central Accounting Reporting System

For Users:

A current or new user can modify or request access to the Central Accounting Reporting System. However, you are not able to enroll or make modifications to your access unless your supervisor is enrolled. See the instructions for supervisors below.

CARS System

Read the [Quick Reference Guide](#) 

For Supervisors

We are currently manually enrolling Supervisors.

- Download the following enrollment forms [Enrollment Request Form - Supervisor](#) 
- Fax forms to (866)707-6575, attention: User Enrollment team. Any questions may be directed to the Treasury Support Center (TSC) at (877) 440-9476.
- Once the form is received and processed, you will receive several e-mails from TWAI User Provisioning
 - one with your id
 - one with your temporary password

News & Updates

- [GWA Tips & Reminders for CARS Reporters](#)
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CARS Enrollment

New User Registration

The term "new user" refers to an individual who does not currently have an identity (Single Sign On user ID and password, or SSO account) established to access Treasury applications via the UPS or ITIM provisioning services. If you already have an SSO account with which you access other Treasury applications via UPS or ITIM, proceed to the User Enrollment section of this guide.

To create an identity (Single Sign On user ID and password), access the FMS Self-Enrollment page at <https://reg.fms.treas.gov/selfenroll/register>. When the page opens, enter information in all required fields (denoted with an asterisk), retype the validation text in the corresponding field, and then click **Submit**.

Note: Access to the CARS application requires a government email (no .com emails will be accepted). Email addresses will be reviewed on an ongoing basis.

FMS Self Enrollment

Fields with (*) are required

Legal Prefix	<input type="text"/>
Legal First Name *	<input type="text"/>
Legal Middle Name	<input type="text"/>
Legal Last Name *	<input type="text"/>
Generational Identifiers / Suffix	<input type="text"/>
Title	<input type="text"/>
Email *	<input type="text"/>
Re-Enter Email *	<input type="text"/>
Sponsoring Application *	<input type="text" value="-- Select --"/>
Organization *	<input type="text"/> <input type="button" value="Search"/>
External Supervisors	<input type="text"/> <input type="button" value="Search"/>
Mobile Phone	<input type="text"/>
Office Phone *	<input type="text"/>
Office Extension	<input type="text"/>
Pager Number	<input type="text"/>
Office Fax	<input type="text"/>
Office Room Number	<input type="text"/>

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- Institutions & Businesses
- Individuals

Reference and Guidance

GWA Tips & Reminders for CARS Reporters

- [CARS Full Reporter Transition](#)  (22 KB)
- [CARS Reporter Transition Partial Reporter for Collections](#)  (18 KB)
- [CARS Reporter Transition Partial IPAC and Collections](#)  (19 KB)
- [CARS Reporter Transition Partial IPAC and TDO Payments](#)  (19 KB)
- [CARS Reporter Transition Partial Reporter for IPAC](#)  (19 KB)
- [CARS Reporter Transition Partial Reporter for TDO Payments](#)  (18 KB)
- [TIPS for CARS Reporters and System Users](#)

GWA Reporting

These are the essential documents if you are planning or preparing to become a GWA IPAC Reporter.

- [GWA Systems External User Guide](#)  (119 kb)
- [CARS Reporters Official List April 2016](#)  (140 kb)
- [CARS Reporters Presentations](#)
- [IPAC TAS/BETC](#)  (14.44 mb)
- [GWA Treasury Account Symbol \(String Format\) Crosswalk to STAR Treasury Account Symbol](#)

Fact Sheets

In an effort to provide up-to-date information on the ongoing changes to the CARS modules, Fiscal Service will post fact sheets and file formats to this page for your reference.

- [Classification Transactions and Accountability SF-224 Fact Sheet](#)
- [Account Statement Fact Sheet](#)  (20 kb)
- [TDO Payments Fact Sheet](#)  (10 kb)
- [Impact of GWA Modernization Effort on other FMS Systems](#)  (112 kb)
- [Glossary](#)  (28 kb)
- [Business Event Type Code \(BETC\)](#)
- [GWA Treasury Account Symbol \(TAS\)](#)
- [Authority Transaction Module \(ATM\)](#)

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- [GWA Treasury Account Symbol \(TAS\)](#)
- [Authority Transaction Module \(ATM\)](#)

File Formats

- [CTA 224 String TAS Bulk File Format](#)  (39 kb)
- [CTA 224 Component TAS Bulk File Format](#)  (205 kb)
- [RFC Agency Link File Format](#)  (1 mb)
- [Statement of Differences File Format](#)  (226 kb)

Viewing PDF files  requires [Acrobat Reader](#) which is included in many Web browsers. If your browser does not read Acrobat's pdf files, the Acrobat Reader is free to download and use.



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Fiscal Service Websites

TreasuryDirect.gov
Administrative Resource Center (ARC)
Do Not Pay

Other Treasury Bureaus

The Alcohol and Tobacco Tax and Trade Bureau
Bureau of Engraving & Printing
Community Development Financial Institutions Fund
Financial Crimes Enforcement Network (FinCen)
Internal Revenue Service
Office of The Comptroller of the Currency

Other Government Websites

USA.gov
USAJOBS.gov
OPM.gov
MyMoney.gov
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Regulations.gov
PaymentAccuracy.gov
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Central Accounting Reporting System (CARS)

TIPS for CARS Reporters and System Users

We write tip sheets on a regular basis to help you with your work as a CARS reporter or system user.

Here are the latest tips listed by subject – we hope these are helpful:

- [Establishing, Changing, and Deleting an Agency Location Code \(ALC\)](#) 
- [Frequently Asked Questions](#) 
- [GWA Systems External User Guide Version 1.0](#) 
- [Reconciling as a CARS Reporter](#) 
- [Shared Accounting Module \(SAM\) Public Website](#) 
- [Treasury Financial Manual](#) 
- [Transition to Becoming a Daily TAS/BETC Reporter](#) 
- [The New Fiscal Service Website](#) 
- [The New Year-End Transaction Module](#) 

If you have subjects you'd like to see covered in a tip sheet, send us an e-mail at GWA-CRM@fiscal.treasury.gov

Resources

- [Treasury Report on Receivables](#)
- [Treasury Financial Manual](#)
- [Fiscal Service Data Registry](#)
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CARS Frequently Asked Questions (FAQs)

[Agency Standard Reports \(ASR\) Frequently Asked Questions](#) 

[Statement of Difference \(SOD\) / Checks Issued Audit \(CIA\) Frequently Asked Questions](#) 

CARS Module Training

[Agency Standard Reports \(ASR\) Overview](#)

Tutorial: An overview of the steps involved to generate and schedule agency standard reports.

[Statement of Difference \(SOD\) Overview](#)

Tutorial: An overview of the steps involved to generate Agency Location Code (ALC) accountability reports.

[Statement of Difference \(SOD\) Support Listings Overview](#)

Tutorial: An overview of the steps involved to generate collection voucher, payment voucher and Intra-governmental Payment and Collection (IPAC) support listing reports.

[Checks Issued Audit \(CIA\) Overview](#)

Tutorial: An overview of the steps involved to generate the statement of difference report for checks issued.

Year End Closing Training

[Year-End Transaction Module - Frequently Asked Questions](#) 

FAQ: An overview of frequently asked questions about the Central Accounting Reporting System (CARS) fiscal year-end functionality.

[Year-End Module Overview and Transaction Processing Steps \(Part 1\)](#)

Tutorial: An overview of the steps involved to adjust and/or cancel account balances at Fiscal Year-End.

[Year-End Module Overview and Transaction Processing Steps \(Part 2\)](#)

FAQ An overview of frequently asked questions about the Central Accounting Reporting System (CARS) fiscal year-end functionality.

Becoming a CARS Reporter

[Parallel Reporting Process](#)

Tutorial: An overview of the data analysis process, its benefits, and the different steps involved.

[Project Overview and Transition Process Steps](#)

Tutorial: An overview of the steps involved in becoming a CARS Reporter.

CONTACT INFORMATION



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- Treasury Support Center (877) 440-9476
- CRMD Email Address GWA.CRMD.users@fiscal.treasury.gov
- Financial Reporting questions GTAS.Team@fiscal.treasury.gov
- Intragovernmental Reporting issues GovernmentwideIGT@fiscal.treasury.gov

QUESTIONS ???