Central Accounting Reporting System (CARS) Initiative

Washington DC – NTDO Session
October 23rd, 2012

GWA vs. CARS

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

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

How we're achieving our Goals?

- Standardization
  - Developed one standard Treasury Account Symbol (TAS) format, eliminating costly and vulnerable crosswalks
  - Developed Business Event Type Code (BETC)

- Reduce Footprint and Streamline processes
  - CARS (Central Accounting and Reporting)
    - Two-step process into one, which enables agencies to classify payments, collections and intra-governmental transactions at origination
    - Automated User Enrollment process that reduced the timeframe to gain access to CARS applications
  - GTAS - Reduce Agency ATB submissions from 16 to 7 per year

- Introduce New Technology
  - CARS – Real-time classification of transactions and reporting on FBWT to FPAs, No Statement of Difference
  - GTAS – Eliminate FACTS I, FACTS II, IFCS, IRAS
  - STAR – Replace Central Summary Standard General Ledger

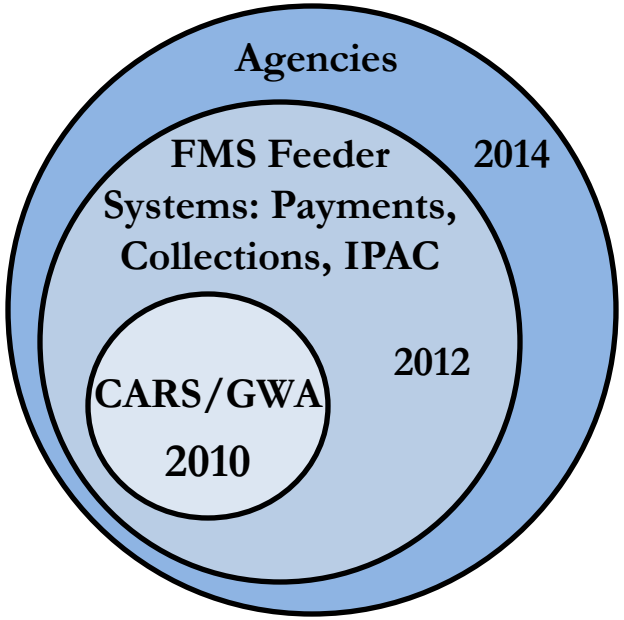
FMS Enabling Approach

- Roadmap is completed and the To-Be architecture is in place for the new CARS system for TDO's and will be ready to accept NTDO's by December 2012. Then FMS will begin the full migration from the legacy central accounting system (STAR) and replace it with the Central Accounting and Reporting System (CARS).

- FMS feeder systems are on target to complete their adoption of the new process by 2012.

- At the end of 2012, TDO and NTDO agencies will be fully enabled to streamline their accounting into the payments and collections processes thereby eliminating the month end reporting requirement. FMS will work aggressively to have full agency implementation by 2014.

- Decommission legacy system STAR in 2014



When are we ready…

IPAC	Collections	Payments	PIR	IPAC
ALL TDO ALC's using online IPAC , piloting and clearing of SoD	Working SAM and TRS on rollout and readiness. All Revenue channels convert from Cashlink II .	Late Summer/Fall for SPS and PAM (CTX), ASAP and ITS	Support for NTDO, by December 2012	NTDO's using IPAC Bulk files using String TAS – January 2014**

NOW → SUMMER 2012 → DECEMBER 2012 →

**The mandate for component TAS/BETC for bulk file IPAC users has been changed from June 2013 to January 2014 to align more closely with the GTAS mandate

Partial vs. Full Reporters

- Agencies are transitioned by individual ALC and by transaction type (IPAC, Payments, Collections).

- An agency that has only one transaction type is considered a Full Reporter once that ALC is transitioned (e.g. IPAC only)
  - No month end reporting (224 or 1220/CTA) , so therefore no Stmt of Difference
  - Full Reporters can use Acct Stmt to reclassify daily at the transaction level

- An agency that has more than one transaction type is considered a Partial Reporter until fully converted (e.g. TAS BETC reported for IPAC, but not yet for Collections or Payments)
  - IPACs would be omitted from month end 224 or 1220/CTA, instead only report Collections and Payments on 224 or 1220/CTA
  - Partial Reporters would use CTA Section 1 to reclassify summary transactions during the normal 224 or 1220/CTA window
  - Once all transaction types are converted, then as a Full Reporter, the option to reclassify daily at the transaction level on the Acct Stmt becomes available as well

IPAC Checklist

- Access to CARS/SAM Application
- Establish trading partner agreements
- Set special requirements in IPAC
- Establish default accounts and rules in SAM
- Decide on a pilot start date
- Pilot Phase
  - Analyze transactions
  - Verify TAS-BETCs
  - Clear Statement of Difference
  - Establish Go-Live date

Transition Plan for IPAC

- **ALL** Online IPAC users are being transitioned now – begin pilot process
  - Contact our office, we will help you and your trading partners transition to using the "component TAS/BETC" on the sender and receiver side. We will also help you clear your Statement of Difference (SoD)
- Bulk IPAC users must transition to "component TAS/BETC" by January 2014
- Goals II functionality in IPAC; military functionality in December

CRM Team Lead: Luz Davila Lopez
(Luz.Davila.Lopez@fms.treas.gov)

Payments Checklist

- Contact Customer Relationship Management office in GWA
  - We will assist with gaining access to CARS and SAM Applications
  - We will help you transition to using the “component TAS/BETC”
  - We will also help you clear your Statement of Difference (SoD)

- Payment Information Repository
  - Adoption of SRF
  - Report TAS/BETC

Collections Checklist

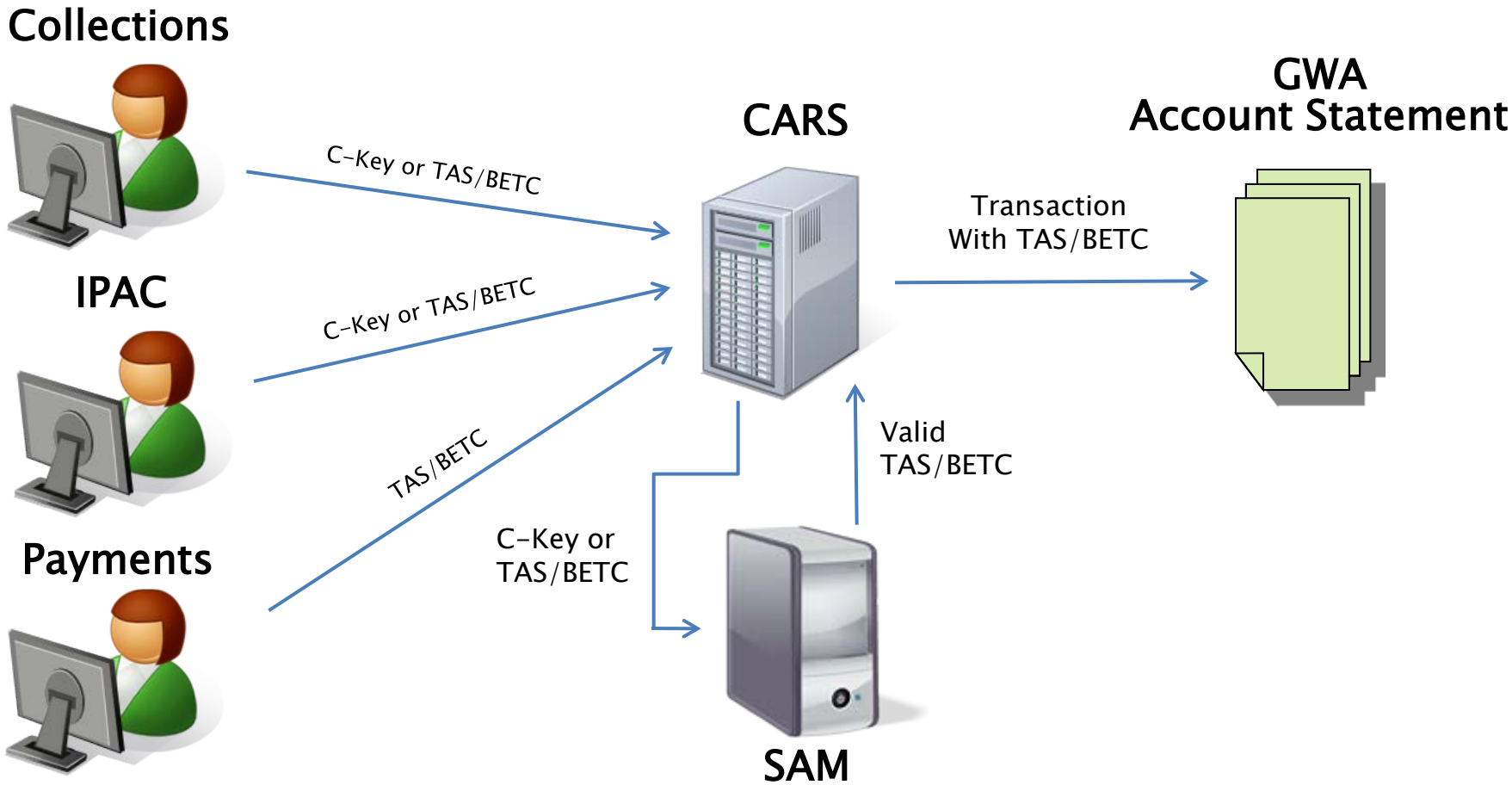
- Shared Accounting Module
  - Create/update Cash Flow Profile
  - Establish default accounts and rules
- Confirm TRS Transition
- Decide on a pilot start date
- Pilot Phase
  - Analyze transactions
  - Verify C-Keys/TAS-BETCs
  - Clear Statement of Difference
  - Establish Go-Live date

Transition Plan for Collections

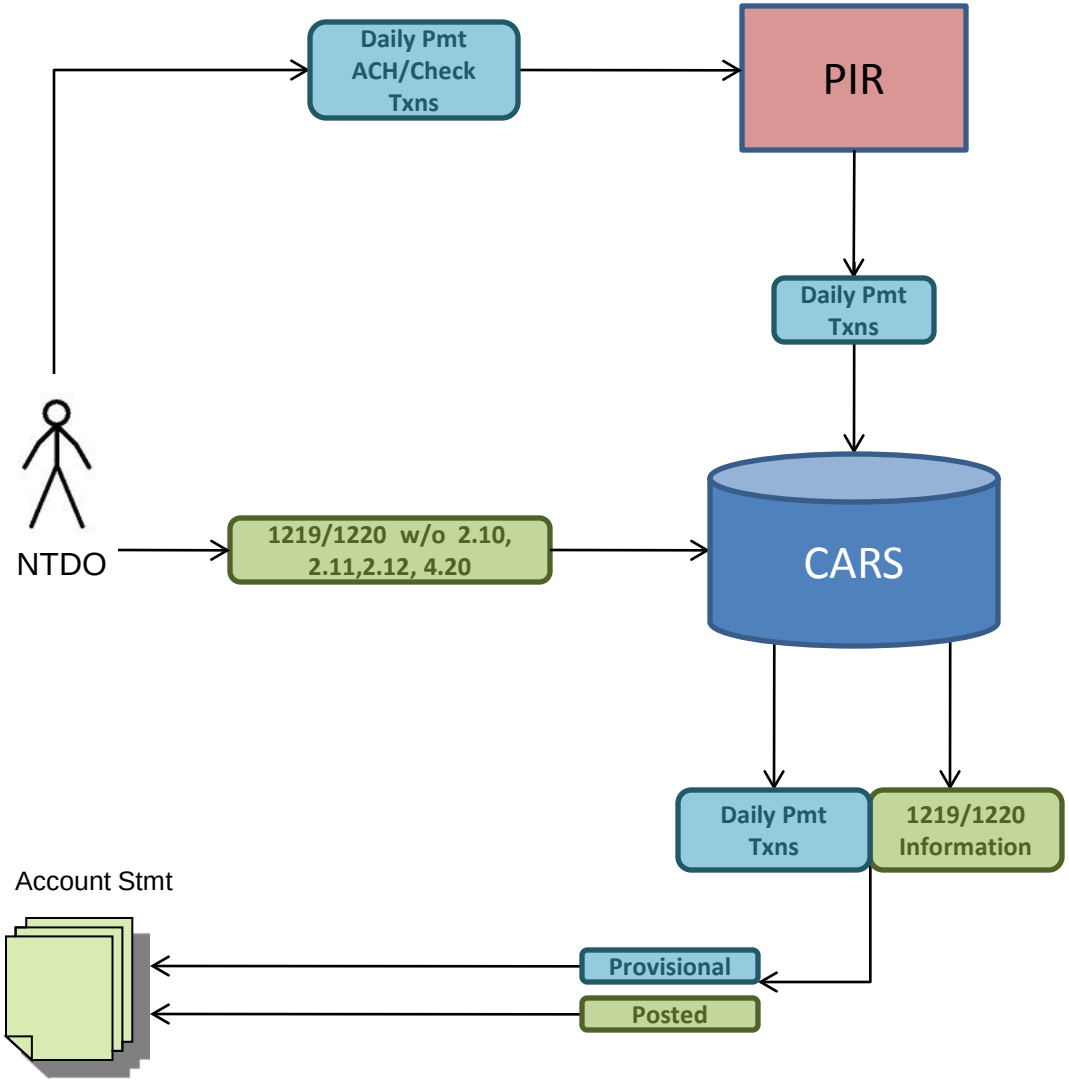
- GWA receives a monthly list of ALCs that are boarding Transaction Reporting System (TRS) from Cashlink II (CLII)
  - Transition **ALL** ALCs that report only collections (no IPAC or Payments)
  - CL II sunsets – December 2012
- Constant communication with TRS to confirm rollout schedule
  - Meetings with Credit Gateway, Pay.Gov, Card Acquiring Service, EFTPS, OTCnet

CRM Team Lead: Katy Borys (Katy.Borys@fms.treas.gov)

Transaction Process



Payment Pilot Data Flow



Shared Accounting Module's (SAM's) Purpose

Web-based application that facilitates the process of validating or deriving TAS/BETC combinations to classify transactions reported by Federal Program Agencies (FPA) to support the GWA objective of classifying transactions in real time.

SAM Operates in Three Modes:

- Validation – IPAC, Payments, and Collections
  SAM verifies the TAS/BETC information attached to a Collection, Disbursement or IPAC transaction by the FPA is valid per GWA's Master Enterprise Reference TAS/BETC data. Validation is currently conducted in component TAS format.

- Translation –Collections and IPAC
  Any FPA accounting data (account code, fund code, etc.) or collection mechanism data (Merchant ID, ALC + 2 Code, etc.) that can crosswalk to a TAS is referred to as a Classification Key (C-Key). SAM translates the C-Key attached to a transaction submitted by an FPA to the appropriate component TAS and BETC combination.

- Default – IPAC, Payments, and Collections
  Collection, Disbursement, and IPAC transactions that contain invalid component TAS or C-Key information or no information at all will be assigned to a default TAS/BETC for GWA reporting purposes

SAM Public Website

- Valid TAS/BETC combinations are at the SAM public website: https://www.sam.fms.treas.gov/sampublic/tasbetc.htm

FMS-RD Financial Management Service Reference Data

Home
GWA Reference Data
Contact Us

Treasury Accounts

Click on a file's link to view it in a separate browser window.

To retrieve a file in compressed format, right-click on the ZIP hyperlink, select "Save Target As..." and save
opened in a text editor (e.g., Wordpad or Notepad), as Excel cannot open them due to size limitations.

Data Type	Data Files (and approximate file sizes)					
	XML - ZIP	XML	CSV - ZIP	CSV	Excel CSV - ZIP	Excel CSV
Intragovernmental	1 MB	42 MB	710 KB	16 MB	800 KB	18 MB
Collection	1 MB	40 MB	740 KB	16 MB	750 KB	17 MB
Payment	640 KB	22 MB	440 KB	7 MB	450 KB	8 MB
Authority Transaction	2 MB	108 MB	1 MB	55 MB	2 MB	60 MB
Total Files	2 MB	140 MB	1 MB	70 MB	2 MB	75 MB

These files contain all data elements and attributes necessary to map between the STAR TAS, GWA TAS

The following information is available:
TAS-BETC Description and Definition
Treasury Account Symbol Message (XML Schema)
Last Modified Timestamp (for reference data)

Breaking Down the TAS

- TAS - Treasury Account Symbol
  - aka TAFS, fund symbols, appropriation accounts, and receipt accounts
- Format Standardization - move to Component TAS
  - Expansion of Dept Agency Codes from 2 to 3 digits
  - Expansion of Fiscal Year into 3 separate fields
  - Elimination of Standard Subclasses – replaced by BETC

Component TAS Structure

Component Name	Acronym/ Field Length	Definition
1. Sub-Level Prefix Code	SP/2	A programmatic breakdown of the account for Treasury publication purposes.
2. Allocation Transfer Agency Identifier	ATA/3	The Agency Identifier of the agency receiving funds through an allocation transfer.
3. Agency Identifier	AID/3	Represents the department, agency, or establishment of the U.S. Government that is responsible for the TAS. Used in conjunction with the main account code.

- Current standard sub class codes will be replaced by a BETC.
- Agency Identifiers are 3 digits in length.

Component TAS Structure (cont'd)

Component Name	Acronym/Field Length	Definition
4. Beginning Period of Availability	BPOA/4	In annual and multi-year funds, identifies the first year of availability under law that an appropriation account may incur new obligations.
5. Ending Period of Availability	EPOA/4	In annual and multi-year funds, identifies the last year of funds availability under law that an appropriation account may incur new obligation.
6. Availability Type Code	A/1	Identifies no-year accounts "X", clearing/suspense accounts "F", Treasury's central summary general ledger accounts "A".

- BPOA and EPOA must be the entire 4-digit year (Ex: 2012).
- Period of Availability (BPOA/EPOA) and Availability Type Code are mutually exclusive.

Component TAS Structure (cont'd)

Component Name	Acronym/Field Length	Definition
7. Main Account Code	MAIN/4	Identifies the type and purpose of the fund.
8. Sub-Account Code	Sub/3	Identifies an available receipt or other Treasury-defined subdivision of the main account.

- Main Account Code remains the same.
- Sub-Account Code is a mandatory field.

Component TAS Example

Component

Example:	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
		075	070	2009	2014		0714	000	DISB

String

75-7009/140714

Component TAS Example

Component

Example:	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
			512			X	4331	000	DISB

String

95X4331

Component TAS Example

Component

Example:	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
			012			X	5010	001	COLL

String

12X5010.1

Business Event Type Code (BETC) Definition

- Acronym for Business Event Type Code, BETC refers to an 8-character code that indicates the type of activity being reported (e.g. receipt, disbursement, etc.)

- BETC determines the transaction effect on the Treasury Account Symbol's Fund Balance with Treasury

- BETC replaces transaction codes and standard sub-classes but at a more intuitive level of detail.

Business Event Type Code Examples

BETC	BETC Description	Transaction Effect	Transaction Code	Standard Subclass
DISB	Gross Disbursement	Dr (Decrease)	61	
DISBAJ	Adjustment To Gross Disbursements	Cr (Increase)	61	
DISBCA	Payments for Obligations Of Closed Accounts	Dr (Decrease)	61	46
INVNGSEC	Investment In Non-Guaranteed Government Agency Securities	Dr (Decrease)	61	81
FHOTXD	Funds Held Outside The Treasury	Dr (Decrease)	61	41

Component TAS Example

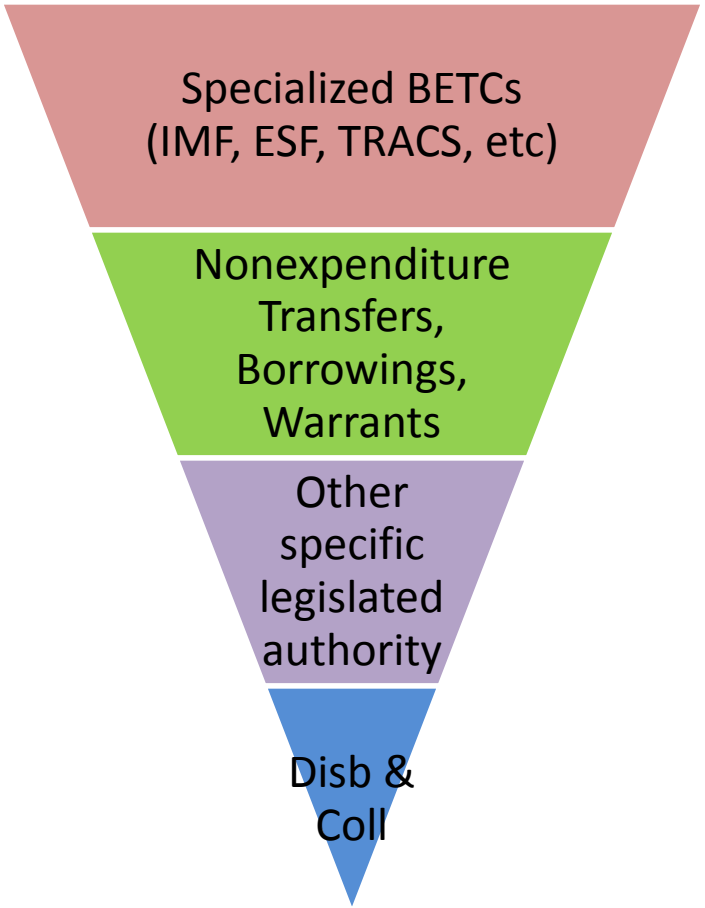
Component

Example:	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB	BETC
			070	2012	2012		0610	000	FHOTXD

String

(41)70120610

Breaking Down the Business Event Type Code (BETC)



- 260 BETCs in total

•108 are specialized 224 BETCs that are assigned to unique/individualized TAS only, used for specific MTS presentation or exception reporting (Ex: IMF, ESF, TRACS)

- 72 BETCs will be assigned automatically through GWA's ATM application (Nonexpenditure Transfers, Borrowings, Warrants)

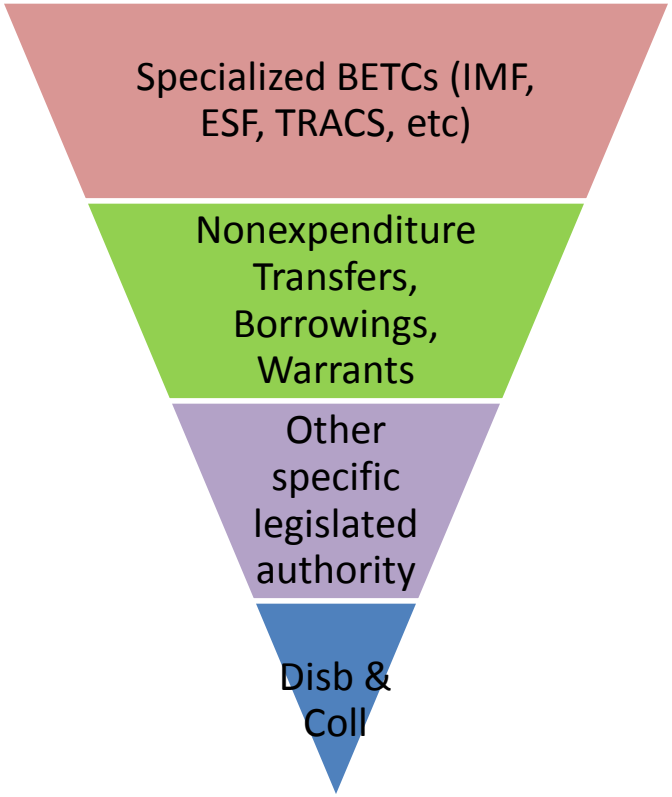
- Leaves only 80 that are 224 BETCs, which will need to be submitted by GWA Reporters thru IPAC, SPS

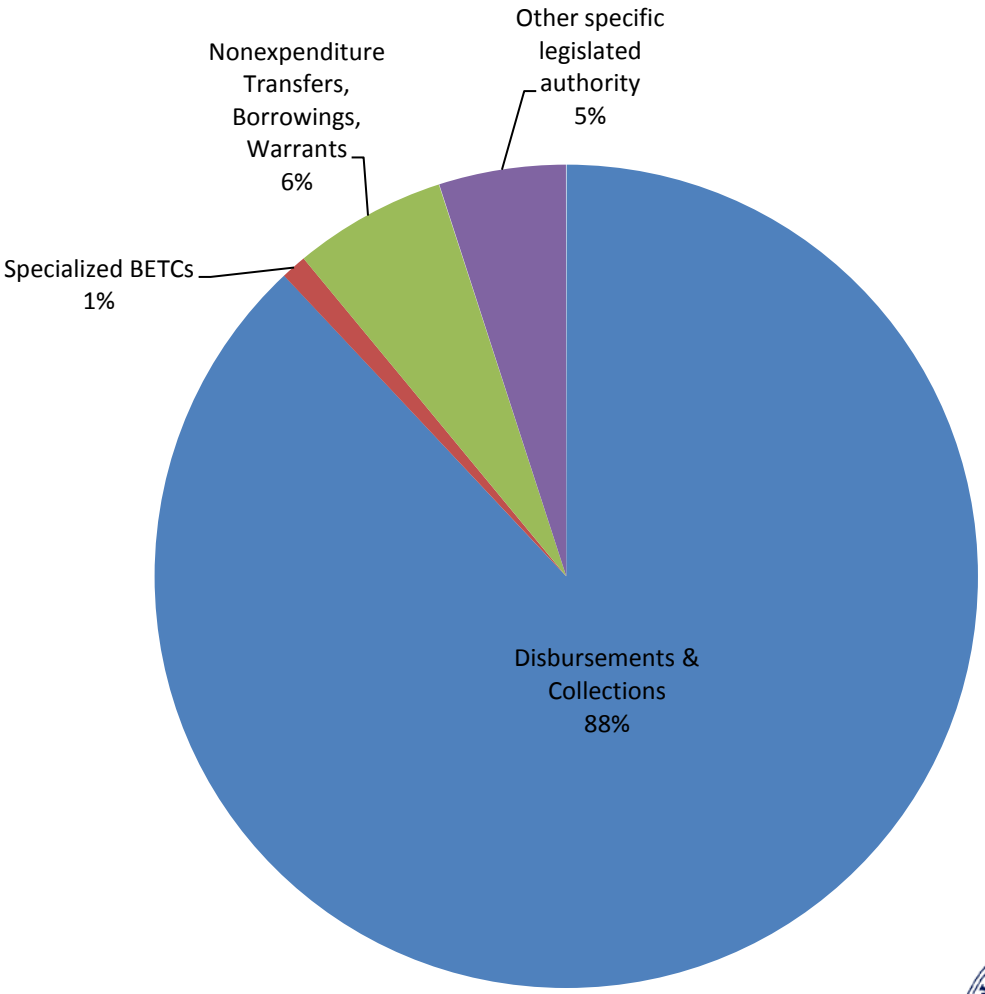
  - 72 of which apply to a subset of TAS based on specific legislated authority (INVTSEC, FHOT, etc)

  - 4 of which apply to 100% of all Expenditure TAS (DISB, DISBAJ, COLL, COLLAJ)

  - 4 of which apply to 100% of all Receipt TAS (COLUVRCT, COLUVRAJ, COLAVRCT, COLAVRAJ)

Transaction Volumes for each BETC Category



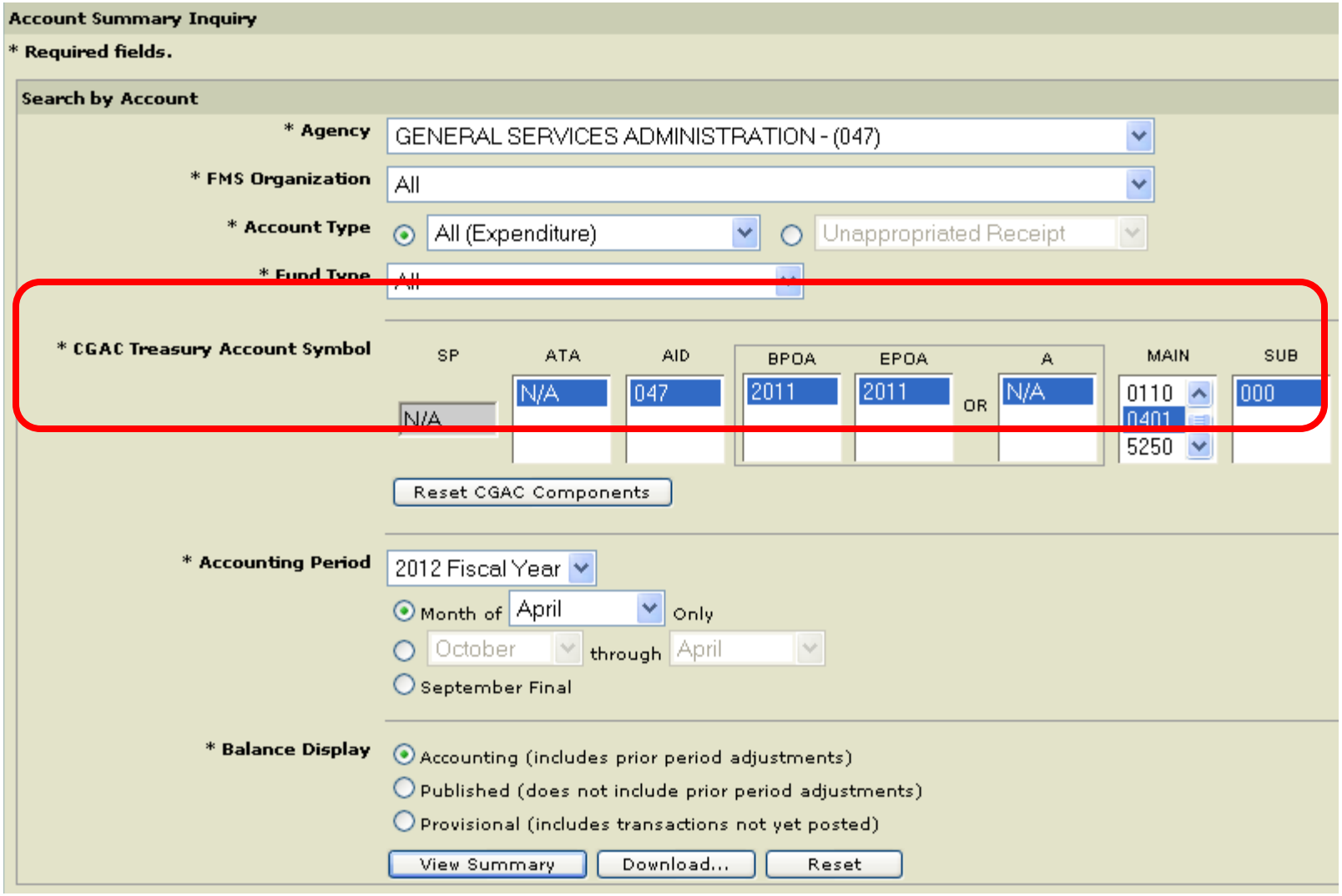


Account Statement

- Provides a daily refreshed view of a Federal Program Agency's *Fund Balance With Treasury* (FBWT)
- Users are able to generate customized reports
- Provides a central source for retrieving a near real-time picture of their account balances

CARS Account Statement

- Dynamically select each component of a desired TAS



CARS Account Statement

- View account summary level information

Account Summary List

Download ... Print in PDF Get Acrobat Reader ▲ Account Summary Inquiry

Search Criteria

Agency: **GENERAL SERVICES ADMINISTRATION - (047)**
FMS Organization: **All**
Account Type: **All (Expenditure)**
Fund Type: **All**
CGAC TAS:
Balance Display: **Published**

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB
N/A	N/A	047	2011	2011		0401	000

Accounting Period: **2011 Fiscal Year, Month of October**

Hide Zero Balances

1 - 1 of 1 Accounts Previous 20 Next 20 **Page** 1

Select	View Trans.	CGAC TAS								Account Type	Beginning Balance	Net Activity	Ending Balance	Activity for Period
		SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB					
☐				047	2011	2011		0401	000	Expenditure	0.00	-1,916,014.49	-1,916,014.49	✓
										Total	0.00	-1,916,014.49	-1,916,014.49	

☐ Select all displayed items View Expenditure Activity
☐ Select all items

1 - 1 of 1 Accounts Previous 20 Next 20 **Page** 1

CARS Account Statement

- View account transaction level information

Account Transaction List

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Search Criteria

Agency: **GENERAL SERVICES ADMINISTRATION - (047)**
FMS Organization: **All**
Account Type: **All (Expenditure)** Fund Type: **All**
CGAC TAS: Balance Display: **Published**

SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB
N/A	N/A	047	2011	2011		0401	000

Accounting Period: **2011 Fiscal Year, Month of October** Business Event Type: **All**

Account: 047 2011 2011 0401 000 **Net Activity: -1,916,014.49** Previous Account Next Account **Account** 1
1 - 1 of 1 Transaction(s) Previous 20 Next 20 **Page** 1

View Detail	Business Event Type	Acctg. Period	Posting Date	Increase to Balance	Decrease to Balance	ALC
	Gross Disbursement - (DISB)	10/2010	11/03/2010		1,916,014.49	47000016
Net Activity: -1,916,014.49			Total	0.00	1,916,014.49	

Account: 047 2011 2011 0401 000 **Net Activity: -1,916,014.49** Previous Account Next Account **Account** 1
1 - 1 of 1 Transaction(s) Previous 20 Next 20 **Page** 1

CARS Account Statement – Provisional Point

- As a Reporter, additional payment information will appear on the transaction details screen

Date Established:	03/15/1999
Date Suspended:	
Transaction Details	
Business Event Type:	Gross Disbursement - (DISB)
Sub-Class:	
Sub-Account:	000
Transaction Code:	61
Expenditure Category:	Gross Disbursements
Accounting Period:	11/2011
Provisional Posting Date:	11/21/2011
Regular/Supplemental:	
Increase to Balance:	
Decrease to Balance:	14,036.40
Reporting ALC:	95670000
ALC:	95670000
Reference Number:	
TDO Payment Details	
Regional Finance Center:	00000303
Schedule Number:	0000012F-BZ1-5
Check Symbol:	0303
Check Range:	00874881 00874882
Document Type Code:	E
Document Type Description:	1166-EFT PYMTS
Confirm Date:	11/21/2011
RFC Posting Date:	11/21/2011
Classification Details	
Reported Treasury Account Symbol:	513 X1200000
Reported Business Event Type:	DISB
Reported Classification Key:	
Reported Classification Value:	

	SP	ATA	AID	BPOA	EPOA	A	MAIN	SUB
Classified CGAC Treasury Account Symbol:			513			X	1200	000

Classified Business Event Type:	DISB
Classification Reason:	Successfully used the TAS-BETC passed in.

Reclassifying from Account Statement

- As a CARS Full 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 Get Acrobat Reader ALC Summary List

Reporting ALC: **20184904**

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

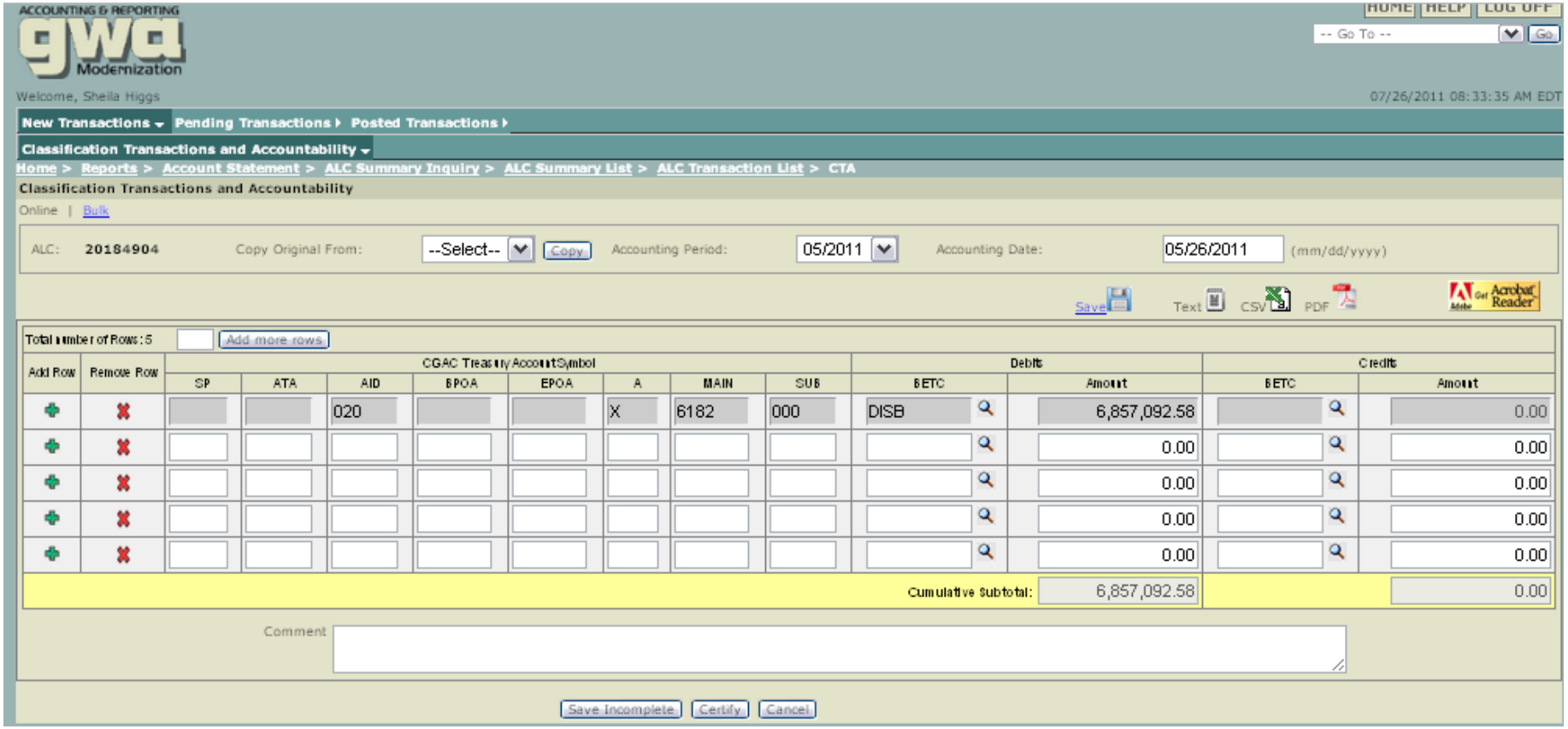
1 - 6 of 6 Transactions Previous 20 Next 20 **Page** 1

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	SUB			
		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	

gwa GOVERNMENTWIDE ACCOUNTING

Reclassifying from Account Statement

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

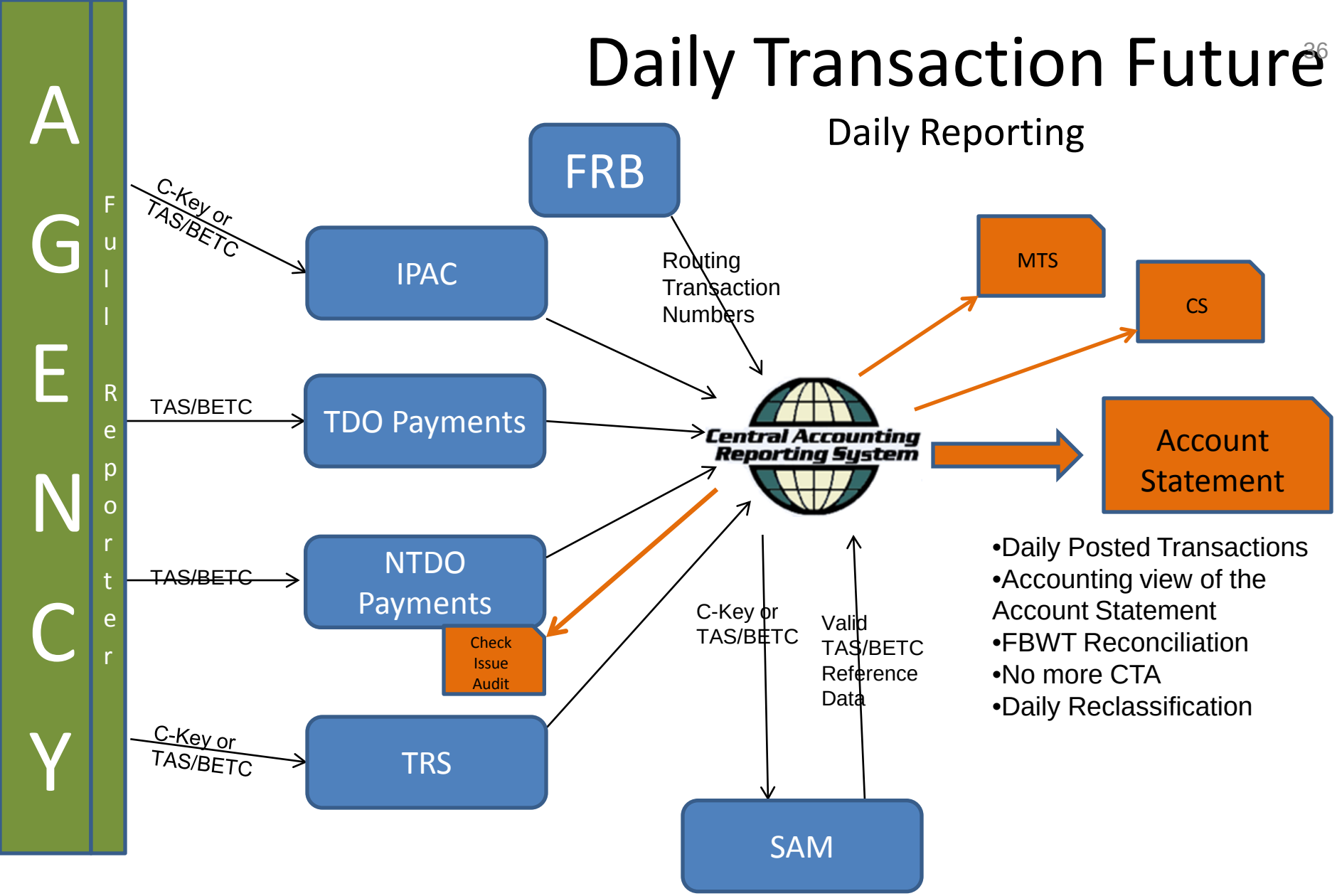


GTAS Accomplishments

- Standardization
  - Reporting by the Component TAS only
- Streamlined
  - 1 Combined Adjusted Trial Balance for Budgetary and Proprietary Reporting
  - Multiple users can access the same Treasury Account Symbol at once
- Flexibility
  - GTAS is open 24 hours a day, 7 days a week

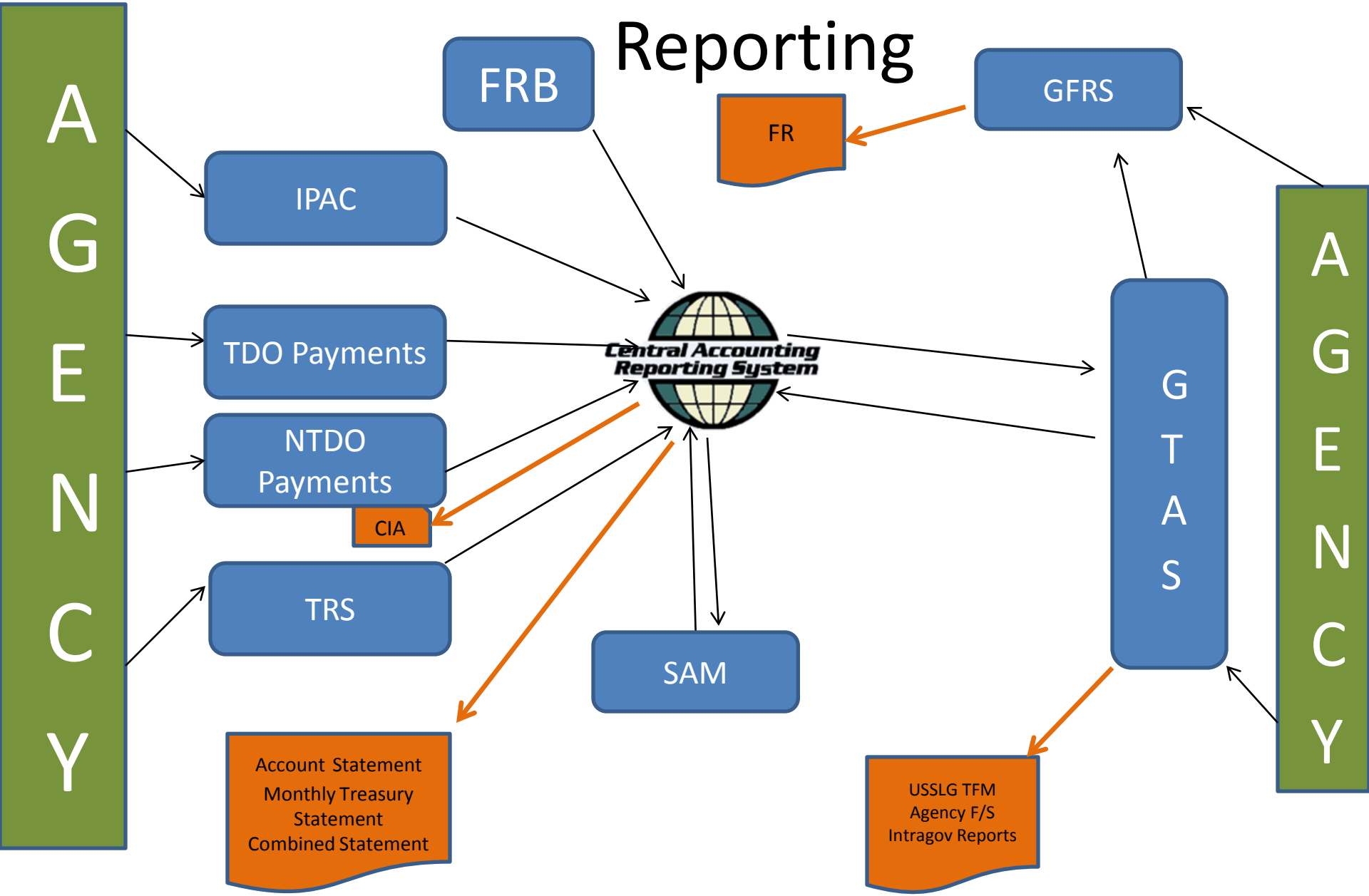
Daily Transaction Future

Daily Reporting



- Daily Posted Transactions
- Accounting view of the Account Statement
- FBWT Reconciliation
- No more CTA
- Daily Reclassification

Future Transaction & Reporting



Non-Compliance Impacts

- Agency Impact
  - Transaction processing will be impacted (IPAC, Payments, Collections)
  - Unable to reconcile FBWT
    - Payment info will be missing from FBWT
  - Significant political impact due to missing data for MTS
  - Unable to pass GTAS edits
    - Cannot Certify data for OMB Requirements

- FMS/Treasury Impact
  - Missing data; inaccurate receipt, outlay and deficit numbers (political implications)
  - Missing data in Combined Statement

Pop Quiz for EXCITING PRIZES!!!

At the end of FMS's modernization efforts, all agencies need to be reporting TAS/BETC classification data daily on _____ transaction/s.

A. Every

B. Some

C. Payment only

D. IPAC only

Pop Quiz for EXCITING PRIZES!!!

At the end of FMS's modernization efforts, all agencies need to be reporting TAS/BETC classification data daily on _____ transaction/s.

A. Every

B. Some

C. Payment only

D. IPAC only

Pop Quiz for EXCITING PRIZES!!!

All Treasury – FMS systems will be ready for agencies to report daily TAS/BETC transactions by….

A. Yesterday

B. Tomorrow

C. December 31, 2012

D. October 1, 2014

Pop Quiz for EXCITING PRIZES!!!

All Treasury – FMS systems will be ready for agencies to report daily TAS/BETC transactions by….

A. Yesterday

B. Tomorrow

C. December 31, 2012

D. October 1, 2014

Pop Quiz for EXCITING PRIZES!!!

What is the date before which ALL agencies must convert to reporting TAS/BETCs on every transaction?

A. Yesterday

B. Tomorrow

C. June 1, 2013

D. October 1, 2014

Pop Quiz for EXCITING PRIZES!!!

What is the date before which ALL agencies must convert to reporting TAS/BETCs on every transaction?

A. Yesterday

B. Tomorrow

C. June 1, 2013

D. October 1, 2014

What should you take away…?

- Each Payment, Collection and IPAC transaction will need to be classified when received or initiated
- NOW is the time to identify system/process changes needed
- The TAS structure is changing
- We are here to help your agency with this transition!
- **MUST BE CONVERTED BY OCTOBER 1, 2014**

Upcoming Outreach

- Additional PM Functional/Technical Session
  - Atlanta
  - Washington DC
  - 2013 dates are currently pending

- GWA Day – Annually in December

CONTACTS

- **Customer Relationship Management Division (CRM)**
  Director, Carolann Marker (Carolann.Marker@fms.treas.gov) 202-874-9776

  – IPAC - Luz Davila Lopez (Luz.Davila.Lopez@fms.treas.gov) 202-874-8599
  – Payments - Caitlin Henning (Caitlin.Henning@fms.treas.gov) 202-874-9868
  – Collections - Katy Borys (Katy.Borys@fms.treas.gov) 202-874-9005

  – CRM Mailbox – GWA-CRM@fms.treas.gov

- **SAM**
  SAM Website - http://fms.treas.gov/sam/index.html
- SAM Treasury Support Center – 1-877-255-9033
- SAM.conversion@stls.frb.org