



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

# CARS and GTAS – Tying Systems Together: Where we are, where we are heading, and how you can get there

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Monday, August 11<sup>th</sup>, 2014

# Tying it all together:

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# Acronyms Galore

- GWA – The Assistant Commissioner area responsible for the maintenance of the federal government’s set of accounts and accounting data
- GTAS, CARS, IPAC are all systems under the GWA area



# Fund Balance with Treasury Reporting

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- CARS – Classification of transactions and reporting on FBWT to FPAs
  - Moving from monthly to daily reporting
  - Gather data analytics quicker
  - Standardize data element reporting

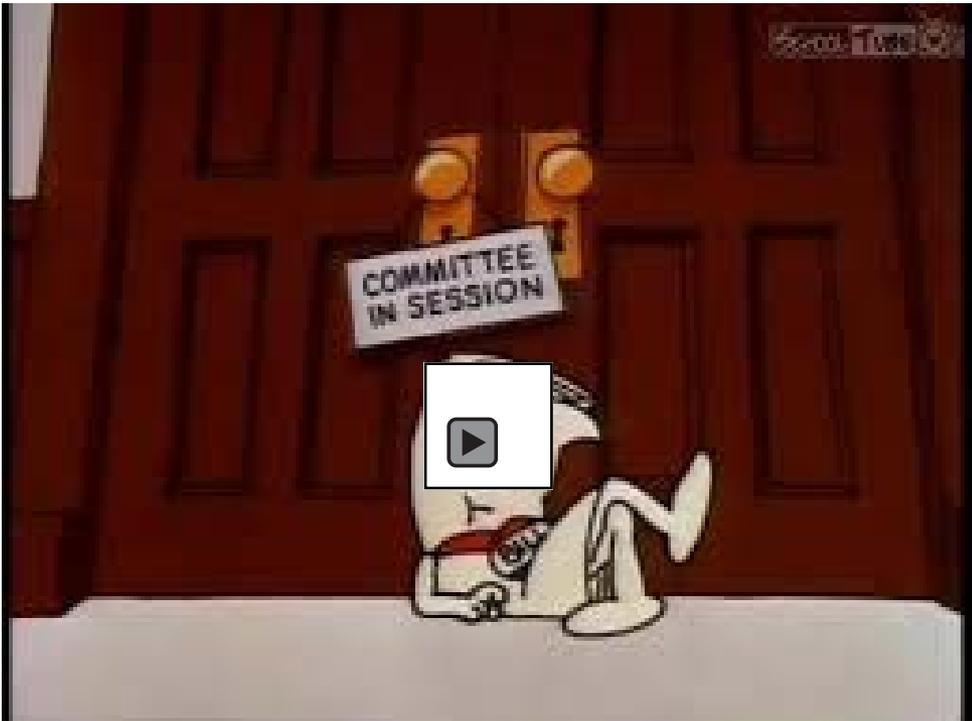
# Adjusted Trial Balance (ATB) Reporting

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- Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
  - Improve quality of financial data
  - Replace legacy systems (FACTS I, FACTS II, IFCS, and IRAS)
  - Bulk file only
  - Streamline agency reporting

# From Start to Finish...how it all comes together

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# Legislation gets passed

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Financial Services and General  
Government Appropriations Act, 2012

FINANCIAL MANAGEMENT SERVICE  
SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, \$216,617,000, of which not to exceed \$4,120,000 shall remain available until September 30, 2014, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses.



TAS?

# Treasury Account Symbol (TAS)

“STRING” TAS: 20121801

“COMPONENT” TAS:

SP	ATA	AID	BEG POA	END POA	AVAIL	MAIN	SUB
		020	2012	2012		1801	000

Salaries and Expenses, Financial Management Service, Treasury

<https://www.sam.fms.treas.gov/sampublic/tasbetc.htm>

[http://www.fms.treas.gov/cars/factsheet\\_tas.html](http://www.fms.treas.gov/cars/factsheet_tas.html)

# Appropriations (Warrants)

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## Agency Posting

### Budgetary Entry

411900 \$216,617,000.00

Other Approps. Realized

445000 \$216,617,000.00

Unapportioned Authority

### Proprietary Entry

101000 \$216,617,000.00

FBWT

310100 \$216,617,000.00

Unexpend. Approps. Rec'd

## Treasury Processing

### Agency Transaction Module (ATM)

- FMS Appropriations Team initiates the Warrant
- The Warrant BETC is created
  - AP (Appropriation, Regular)  
\$216,617,000.00

### Account Statement

- Agency can view Warrant impact on their FBWT

# Non Expenditure Transfer (NET)

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## Agency Posting

### **Budgetary Entry**

445000 \$4,120,000.00

Unapportioned Auth

417000 \$4,120,000.00

Trans. Current Yr. Authority

### **Proprietary Entry**

310300 \$4,120,000.00

Unexpend Approps Trans Out

101000 \$4,120,000.00

FBWT

## Treasury Processing

### **Agency Transaction Module (ATM)**

- FMS Appropriations Team initiates the NET
- The NET BETC is created
  - AXFERD (Appropriation Transfer – Out) \$4,120,000.00

### **Account Statement**

- Agency can view NET impact on their FBWT

# Agency's FBWT Reconciliation

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## Treasury Central Accounting

- AP \$216, 617,000
- AXFERD 4,120,000
- Account Statement \$212,497,000

## Agency's Books

- 101000 D \$216, 617,000
- 101000 C 4,120,000
- Total Fund Balance with Treasury \$212,497,000

# Where we are & Where we want to go...

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Warrants & Non Expenditure  
Transfers –  
Already daily thru CARS ATM

IPAC, Payment & Collection  
Transactions – Phasing in  
... from month-end 224 reporting  
... to daily source-system reporting

Goal: Daily Account Statement

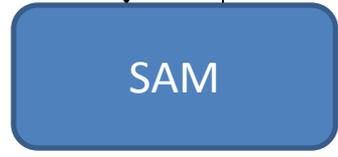
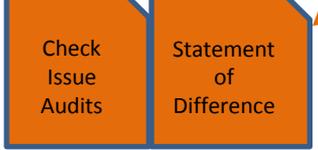
# Transaction Side Current

Month End Reporting

AGENCY

Non & Partial

Full & Partial



- Provisional View  
-FBWT Reconciliation

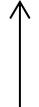


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Cashlink & Public \$ Symbols

C-Key or TAS/BETC

Valid TAS/BETC Reference Data



# IPAC Transaction

## USSGL: Revenue Received in Advance

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### Agency Posting

#### Budgetary Entry

None

#### Proprietary Entry

101000     \$725,250.00

FBWT

232000     \$725,250.00

Other Deferred Revenue

### Treasury Processing

#### IPAC

- Agency initiates IPAC txn
- The IPAC BETC is created
  - COLL (Offsetting Collection)  
\$725,250.00

#### Account Statement

- Agency can view COLL impact on their FBWT

# Agency's FBWT Reconciliation

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## Treasury Central Accounting

• AP	\$216, 617,000
• AXFERD	4,120,000
• COLL	<u>725,250</u>
• Account Statement	\$213,222,250

## Agency's Books

• 101000 D	\$216, 617,000
• 101000 C	4,120,000
• 101000 D	<u>725,250</u>
• Total Fund Balance with Treasury	\$213,222,250

# Payment Transaction

## USSGL: Payment of Obligation

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### Agency Posting

#### Budgetary Entry

480100 \$400,000.00

Undelivered Orders

490200 \$400,000.00

Delivered Orders

#### Proprietary Entry

610000 \$400,000.00

Operating Expenses

101000 \$400,000.00

FBWT

### Treasury Processing

#### SPS/PAM

- Agency initiates Payment txn
- The Payment BETC is created
  - DISB (Gross Disbursement)  
\$400,000.00

#### Account Statement

- Agency can view DISB impact on their FBWT

# Agency's FBWT Reconciliation

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## Treasury Central Accounting

• AP	\$216,617,000
• AXFERD	4,120,000
• COLL	725,250
• DISB	<u>400,000</u>
• Account Statement	\$212,822,250

## Agency's Books

• 101000 D	\$216,617,000
• 101000 C	4,120,000
• 101000 D	725,250
• 101000 C	<u>400,000</u>
• Total Fund Balance with Treasury	\$212,822,250



# Collection Transaction

## USSGL Entry: Accrual of Revenue

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### Budgetary Entry

None

### Proprietary Entry

131000 Accounts Receivable

\$1,525,000.00

590000 Other Revenue

\$1,525,000.00



## No Impact on Fund Balance With Treasury



# Collection Transaction

## USSGL: Collection of Receivables

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### Agency Posting

#### Budgetary Entry

427700 \$525,000.00

Other Actual Collections – Federal

428700 \$525,000.00

Other Federal Receivables

#### Proprietary Entry

101000 \$525,000.00

FBWT

131000 \$525,000.00

Accounts Receivable

### Treasury Processing

#### CIR/various collection mechanisms

- Agency initiates collection txn
- The collection BETC is created
  - COLAVRCT (Collection to an Available Receipt) \$525,000.00

#### Account Statement

- Agency can view COLAVRCT impact on their FBWT



# Agency's FBWT Reconciliation

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## Treasury Central Accounting

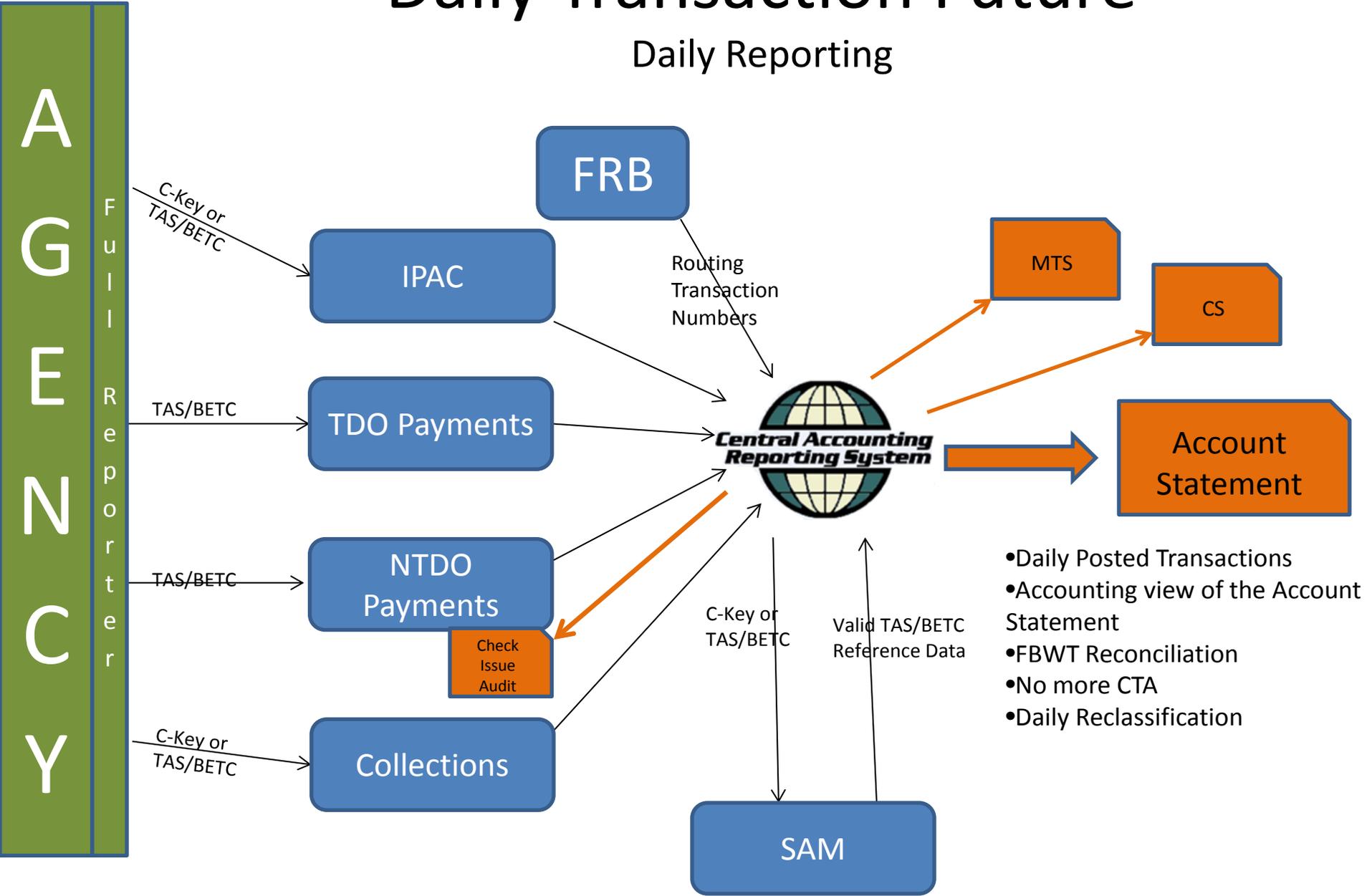
• AP	\$216,617,000
• AXFERD	4,120,000
• COLL	725,250
• DISB	400,000
• COLLAVRCT	<u>525,000</u>
• Account Statement	\$213,347,250

## Agency's Books

• 101000 D	\$216,617,000
• 101000 C	4,120,000
• 101000 D	725,250
• 101000 C	400,000
• 101000 D	<u>525,000</u>
• Total Fund Balance with Treasury	\$213,347,250

# Daily Transaction Future

## Daily Reporting



# Adjusted Trial Balance (ATB) Reporting

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- Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
  - Improve quality of financial data
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  - Bulk file only
  - Streamline agency reporting.

# CARS and GTAS...Working Together

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- CARS provides balances and transactions to GTAS via a daily interface
  - Fund Balance with Treasury
  - Net Outlays
  - BETC amounts
    - Example: Appropriation Transfer Out (AXFERD)
  - Business Line balances
    - Example: Investment of Agency Securities (INVAGNCYSEC)

# Agency's Pre-Closing Adjusted Trial Balance

USSGL ACCOUNT	DEBIT	CREDIT
101000	\$213,347,250	
131000	\$1,000,000	
232000		\$725,250
310100		\$216,617,000
310300	\$4,120,000	
411900	\$216,617,000	
417000		\$4,120,000
427700	\$525,000	
428700		\$525,000
445000		\$212,497,000
480100	\$400,000	
490200		\$400,000
590000		\$1,525,000
610000	\$400,000	
<b>TOTAL</b>	<b>\$436,409,250.00</b>	<b>\$436,409,250.00</b>

# CARS and GTAS...Working Together

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- **Edit 1: Fund Balance with Treasury (FBWT)**
  - Agency 101000 vs. FBWT in CARS
- **Edit 37: Transferred Out**
  - Agency 310300 vs. CARS Appropriation Transfer Out (AXFERD)
- **Edit 38: Budgetary Appropriation Transfer**
  - Agency 417000 vs. CARS Appropriation Transfer Out (AXFERD)
- **Edit 49: Budgetary Normal Warrants Edit**
  - Agency 411900 vs. CARS Appropriation Warrant (AP)
- **Edit 50: Proprietary Normal Warrants Edit**
  - Agency 310100 vs. CARS Appropriation Warrant (AP)

All GTAS edits and validations can be found at:

[http://www.fms.treas.gov/ussgl/tfm\\_releases/fiscal-14-01/part-1/part1\\_current.html](http://www.fms.treas.gov/ussgl/tfm_releases/fiscal-14-01/part-1/part1_current.html)

# GTAS EDITS: Bulk File Amounts

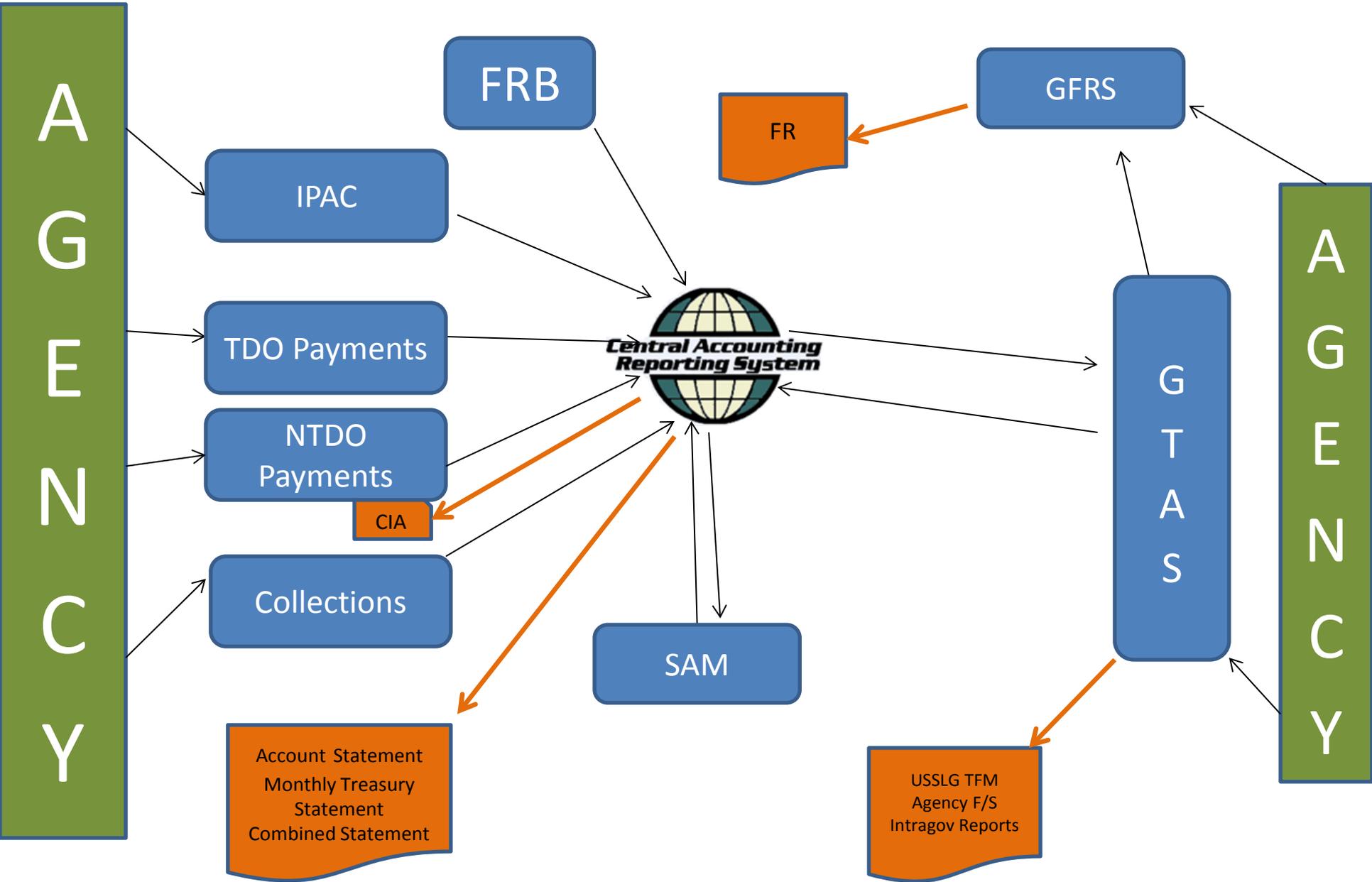
## 1. Ending Proprietary Account Balance (Edit 23)

USSGL ACCOUNT	DEBIT	CREDIT
101000	\$213,347,250	
131000	\$1,000,000	
232000		\$725,250
310100		\$216,617,000
310300	\$4,120,000	
590000		\$1,525,000
610000	\$400,000	
<b>TOTAL</b>	<b>\$218,867,250</b>	<b>\$218,867,250</b>

## 2. Ending Budgetary Account Balance (Edit 24)

USSGL ACCOUNT	DEBIT	CREDIT
411900	\$216,617,000	
417000		\$4,120,000
427700	\$525,000	
428700		\$525,000
445000		\$212,497,000
480100	\$400,00	
490200		\$400,000
<b>TOTAL</b>	<b>\$217,542,000</b>	<b>\$217,542,000</b>

# Future Transaction & Reporting



# Contact Information

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