



BUREAU OF THE

**Fiscal Service**

U.S. DEPARTMENT OF THE TREASURY

# **Fiscal Accounting**

**Presenters:**

**Maria Davis & Shaquita Darby**

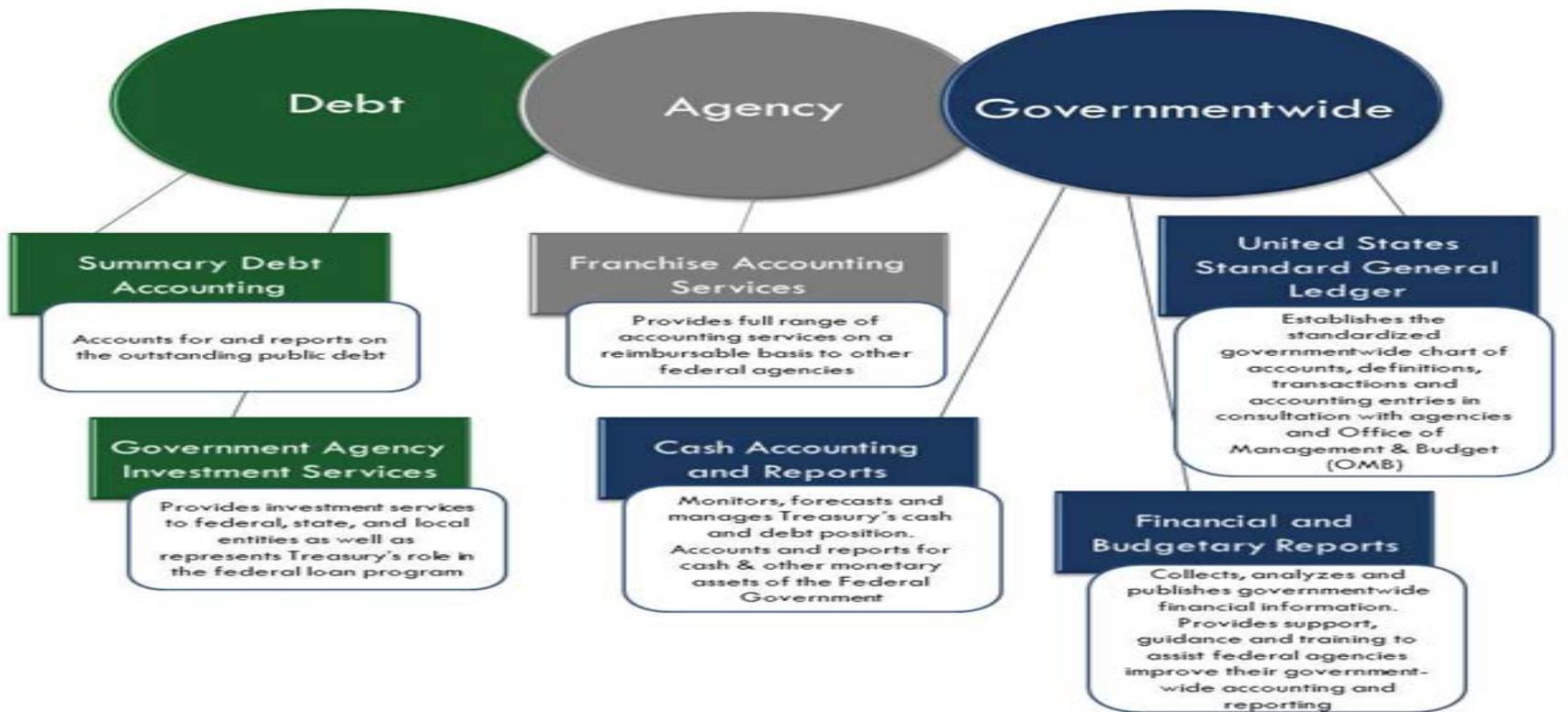
# Presentation Overview

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- CARS overview
- CARS Website Walk-thru
- CARS Reclassification Process

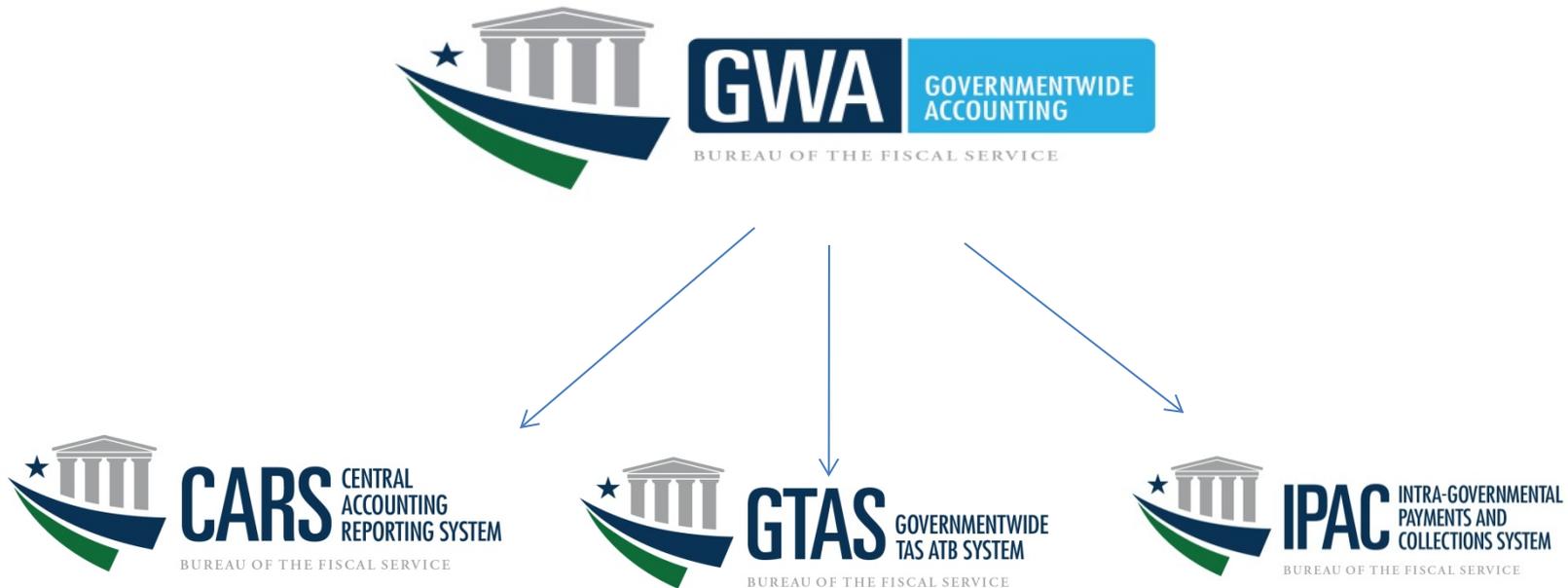
# Fiscal Accounting/Governmentwide Accounting

## Business Lines



# CARS Overview

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



# A Glimpse into Central Accounting

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- 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

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- 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)

# Regulatory Guidance

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- ▶ **Treasury Financial Manual (TFM)**
  - ▶ TFM is the Department of the Treasury's (Treasury's) official publication of policies, procedures, and instructions concerning financial management in the Federal Government.
- ▶ **US Standard General Ledger (USSGL)**
  - ▶ A uniform Chart of Accounts which standardizes Federal agency accounting to support the preparation of standard external reports
  - ▶ Budgetary Reporting:
    - ▶ OMB SF133: Report on Budget Execution and Budgetary Resources and Program and Financing (P&F) Schedule
    - ▶ FMS 2108: Yearend Closing Statement
  - ▶ Proprietary Reporting:
    - ▶ Balance Sheet
    - ▶ Statement of Net Cost
    - ▶ Statement of Changes in Net Position
    - ▶ Statement of Custodial Activity
  - ▶ Closing Package
    - ▶ Reclassified Balance Sheet
    - ▶ Reclassified Statement of Net Cost
    - ▶ Reclassified Statement of Changes in Net Position

# Systems Initiatives

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- **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.
- **IPAC & G-Invoicing**
  - The new G-Invoicing system will be the front-end application for users to originate IGT Buy/Sell transactions and will manage the receipt and acceptance of GT&C Agreements, Orders, and Invoices

# Financial Reporting Activities

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- Daily Treasury Statement
- Monthly Treasury Statement
- 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

# DATA Act Summary

- Purpose: to establish government-wide financial data standards and increase the availability, accuracy, and usefulness of Federal spending information.
- Amends the Federal Funding Accountability and Transparency Act (FFATA) to require full disclosure of Federal agency expenditures.
- It also requires the development of Government-wide data standards, takes steps to simplify financial reporting, and improves the quality of the spending data.



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## Government Agencies

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<sup>®</sup>

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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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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General Fund

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](#)
- [CARS Reporters Presentations](#)
- [CARS Reporters Official List](#)

### Resources

- [Treasury Report on Receivables](#)
- [Treasury Financial Manual](#)
- [Fiscal Service Data Registry](#)
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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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- Shared Accounting Module (SAM)
- Financial Innovation & Transformation
- 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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- [Business Event Type Code \(BETC\)](#)
- [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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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  
Data.gov  
Regulations.gov  
PaymentAccuracy.gov  
BusinessUSA.gov  
No Fear Act

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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](mailto:GWA-CRM@fiscal.treasury.gov)

### Resources

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

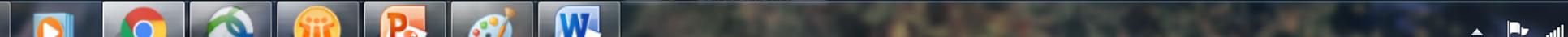
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## Training

### CARS Frequently Asked Questions (FAQs)

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

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

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### 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.

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### 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.

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### 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.

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[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.

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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.

**FMS 224 Hands-On Training Forum**

[Classification Transactions and Accountability \(CTA\)](#) On-line Tutorial formerly Partial FMS 224 Updated November 2010.

The Classification Transactions and Accountability (CTA) On-line Tutorial has been updated as of November 2010 to reflect some changes to the New Transactions section. The following changes were made:

- Save Icon  
You will now notice two Save options: Save Icon (floppy disk) and a Save Incomplete button. The video will explain the difference in the two save options.
- Locking of Transactions  
To protect transactions from being updated simultaneously, the system will lock a transaction for 15 minutes or until action is taken. The video will explain how this will impact your transaction and how to properly close a transaction.



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- Financial Crimes Enforcement Network (FinCen)
- Internal Revenue Service

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- USAJOBS.gov
- OPM.gov
- MyMoney.gov
- Data.gov
- Regulations.gov
- PaymentAccuracy.gov



Welcome to the FMS 224 Tutorials. View each of the six tutorials by clicking the Begin Tutorial button below the tutorial you wish to view. Return to this page at any time to select the next tutorial.

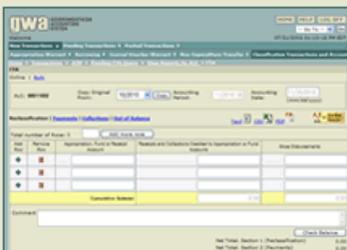
### GWA Overview



The GWA Overview tutorial will explain the purpose of the Classification Transactions and Accountability Application and its basic navigational features.

[▶ BEGIN TUTORIAL](#)

### Create New Transactions



The Create New Transactions tutorial will examine the forms that make up the Creating a New Original and Supplemental process.

[▶ BEGIN TUTORIAL](#)

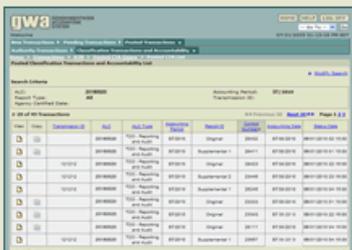
### Pending Transactions



The Pending Transaction tutorial will explain how to view and edit transactions that have been saved, as well as how to view reports waiting to be submitted.

[▶ BEGIN TUTORIAL](#)

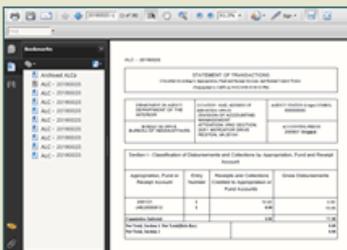
### Posted Transactions



The Posted Transaction tutorial will explain how to view transactions that have been sent to the FMS central accounting system (STAR).

[▶ BEGIN TUTORIAL](#)

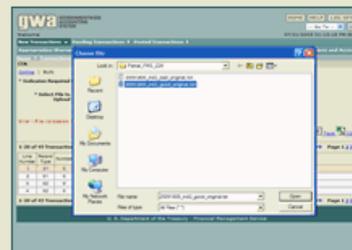
### Download Files



The Download Files tutorial will explain how to download a report.

[▶ BEGIN TUTORIAL](#)

### Bulk File Load



The Bulk File Load tutorial will how to submit a bulk file and the data that make up the Bulk File Interface System.

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## Central Accounting Reporting System (CARS)

### Governmentwide Accounting Contacts

Inquiries concerning GWA should be directed to:

Governmentwide Accounting  
Bureau of the Fiscal Service  
Department of the Treasury  
3700 East West Highway, Room 236C  
Hyattsville, MD 20782

Treasury Support Center (TSC) at (877) 440-9476

E-mail: [GWA-CRM@fiscal.treasury.gov](mailto:GWA-CRM@fiscal.treasury.gov) - General Questions

- For Reporting Transition questions, please contact:  
Senita Beverly 202-874-5091  
E-mail: [Senita.Beverly@fiscal.treasury.gov](mailto:Senita.Beverly@fiscal.treasury.gov)

### TAS/BETC Contacts

For help with the SAM Public website, please contact:  
Treasury Support Center Help Desk: 877-440-9476 or e-mail: [sam\\_tsc@stls.frb.org](mailto:sam_tsc@stls.frb.org)

For help with GWA TAS/BETC questions, please contact the Treasury Support Center (TSC) at 877-440-9476.

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- [Treasury Financial Manual](#)
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## G-Invoicing

### What is G-Invoicing?

The new G-invoicing system will be the front-end application for users to originate IGTBuy/Sell transactions and will manage the receipt and acceptance of General Terms and Conditions (GT&C) agreements, orders and invoices.

G-Invoicing is a solution for increasing efficiency and transparency across all agencies government-wide, as well as minimizing differences and future risks on Buy/Sell transactions.

### Quick Links

- [Intragovernmental Transactions/G-Invoicing Background and Information Fact Sheet](#)
- [Intragovernmental Transaction Work Group OMB MAX Page](#)
- [Treasury Financial Manual Chapter 4700, Appendix 10, Buy-Sell](#)
- [Shared Accounting Module \(SAM\) Treasury Account Symbol \(TAS\)/Business Event Type Code \(BETC\)](#)
- [ALC Contact Information: Making Updates and Finding the Right Contacts](#)

### Treasury Support Center

E-mail: [GInvoicing@stls.frb.org](mailto:GInvoicing@stls.frb.org)

- [Memorandum for All CFO's and Deputy CFO's](#)

### Related Links

- [G-Invoicing Disburser](#)
- [G-Invoicing Disburser Admin](#)

### News

- [ALC Contact Information: Making Updates and Finding the Right Contacts May 15, 2015](#)

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### References

- [Data Registry](#)
- [Federal Account Symbols and Titles \(FAST\) Book](#)

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Frequently Asked Questions
<b>▶ Training and Events</b>
Manual and Guides



## Intra-Governmental Payment and Collection (IPAC)

### IPAC Training & Events

There are currently no IPAC training or events scheduled - Please check back for updates.

### Independent Training Resources:

[IPAC Tutorial](#)

The tutorials are self-paced, interactive training modules designed to introduce the user to navigating through all functions of the IPAC system, including Transactions, Query, Requests, and Bulk Files.

[IAA Forms \(7600A & 7600B\) and Instructions](#)

Instructions and templates for completing the 7600A (Interagency Agreement-General Terms and Conditions) and 7600B (Interagency Agreement-Order Funding) forms can be found at this link.

We are currently revising the instructions to make them more user-friendly and helpful. If you have questions, please e-mail [IGT@fiscal.treasury.gov](mailto:IGT@fiscal.treasury.gov) and we can provide any additional information.

### What's New

- [IPAC Monthly Metrics Report](#)
- [Upcoming Changes to Minimum Browser and Operating System Requirements for All GWA Applications](#)
- [IPAC Monthly Statistics](#)
- [IPAC Enrollment Guide](#)
- [IE 10 and 11 Compatibility for IPAC](#)
- [Memorandum for All CFO's and Deputy CFO's](#)  
April 21, 2015
- [Intragovernmental Transaction Work Group](#)
- [RITS Drawdown Update](#)

### News

- [Intragovernmental Transactions \(IGT\) Minimum Accounting Data Elements \(MADE\) for FY 2013 Buy/Sell Transactions](#)  
January 2013
- [SGL Excluded Within the IPAC Application](#)
- [Change to Intra-governmental Payment and Collection System \(IPAC\) Reporting](#)  
January 3, 2013
- [ALC Contact Information: Making Updates and Finding the Right Contacts](#)  
May 15, 2015

### Receive E-Mail Updates

- [Subscribe to Updates](#)
- [Revise Subscriptions](#)

### References

- [Treasury Report on Receivables \(Debt Collection\)](#)
- [CARS Reference & Guidance](#)
- [Treasury Financial Manual](#)
- [Federal Account Symbols and Titles \(FAST\)](#)



<b>Our Services</b>
Government Agencies
Payments
Revenue Collections
Investments
Debt Collection
<b>Government-wide Accounting</b>
CARS
G-Invoicing
General Fund
GOALS II
Governmentwide Financial Report System (GFRS)
Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
IPAC (Intra-governmental Payment and Collection)
<b>Shared Accounting Module (SAM)</b>



## Shared Accounting Module

The Shared Accounting Module (SAM) is an application that carries out the process of validating or deriving Treasury Account Symbol (TAS) and Business Event Type Code (BETC) combinations to assist GWA in classifying financial transactions as they occur.

The SAM application is becoming the single source for Enterprise Reference Data to government agencies and Treasury applications.

SAM works in one of three modes in order to classify transactions appropriately:

- Validation Mode
- Translation Mode
- Default Mode

In validation mode, SAM will verify that the TAS-BETC information attached to collection, disbursement and Intra-Governmental Payment & Collection (IPAC) transactions is valid.

In translation mode, SAM will translate the Classification Keys (C-Keys) attached to the transaction to the corresponding TAS-BETC located on the Cash Flow Profile.

### Quick Links

- [SAM Public Web Site](#)
- [Enterprise Data Architecture](#)
- [SAM Trading Partner Integration Guide](#)
- [Governmentwide Accounting \(GWA\)](#)
- [SAM Overview Presentation \(PPT file\)](#)
- [SAM Brochure \(PDF file\)](#)
- [SAM Setup Overview \(PDF file\)](#)

### Updates

- [SAM User Authorization Form](#)
- [CFO Letter April 30, 2015](#)

### Receive E-mail Updates

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### References

- [Treasury Report on Receivables \(Debt Collection\)](#)
- [Treasury Financial Manual](#)
- [Federal Account Symbols and Titles \(FAST\) Book](#)

[Debt Collection](#)[Government-wide Accounting](#)[CARS](#)[G-Invoicing](#)[General Fund](#)[GOALS II](#)[Governmentwide Financial Report System \(GFRS\)](#)[Governmentwide Treasury Account Symbol Adjusted Trial Balance System \(GTAS\)](#)[IPAC \(Intra-governmental Payment and Collection\)](#)[Shared Accounting Module \(SAM\)](#)[Enterprise Reference Data for Trading Partners](#)[Forms](#)[Frequently Asked Questions](#)[Agency User Roles](#)[SAM Team Contacts](#)[Financial Innovation & Transformation](#)[Institutions & Businesses](#)[Individuals](#)

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- Validation Mode
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- Default Mode

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In translation mode, SAM will translate the Classification Keys (C-Keys) attached to the transaction to the corresponding TAS-BETC located on the Cash Flow Profile.

In default mode, collection, disbursement and IPAC transactions containing invalid TAS-BETC or C-Key data are classified to a default TAS-BETC.

The SAM Conversion Team will work closely with Federal Program Agencies (FPAs) in analyzing their collections processes in order to develop a Cash Flow Profile (CFP) containing their C-Key information. FPAs will be responsible for managing and updating their CFPs and C-Key data for their agency.

The SAM application also serves as a single touch point for Enterprise Reference Data (ERD). Trading Partners can receive ERD directly from SAM. For more information, please visit the [Enterprise Reference Data](#) page.

SAM also maintains a [public website](#) (SAM PWS) containing the most current list of disbursement, IPAC, and collection TAS-BETCs.

**For questions contact:**

### Updates

- [SAM User Authorization Form](#)
- [CFO Letter April 30, 2015](#)

### Receive E-mail Updates

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# Fiscal Service-RD

Bureau of the Fiscal Service Reference Data

## 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 the file to your computer. Note: CSV and CSV for Excel files of more than 65,500 lines must be saved and 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	<a href="#">1 MB</a>	<a href="#">43 MB</a>	<a href="#">759 KB</a>	<a href="#">19 MB</a>	<a href="#">771 KB</a>	<a href="#">21 MB</a>
Collection	<a href="#">1 MB</a>	<a href="#">41 MB</a>	<a href="#">697 KB</a>	<a href="#">18 MB</a>	<a href="#">708 KB</a>	<a href="#">19 MB</a>
Payment	<a href="#">749 KB</a>	<a href="#">29 MB</a>	<a href="#">473 KB</a>	<a href="#">12 MB</a>	<a href="#">482 KB</a>	<a href="#">13 MB</a>
NTDO Payment	<a href="#">1 MB</a>	<a href="#">40 MB</a>	<a href="#">700 KB</a>	<a href="#">18 MB</a>	<a href="#">700 KB</a>	<a href="#">18 MB</a>
Authority Transaction	<a href="#">2 MB</a>	<a href="#">109 MB</a>	<a href="#">1 MB</a>	<a href="#">65 MB</a>	<a href="#">2 MB</a>	<a href="#">65 MB</a>
Total Files	<a href="#">3 MB</a>	<a href="#">155 MB</a>	<a href="#">1 MB</a>	<a href="#">86 MB</a>	<a href="#">2 MB</a>	<a href="#">93 MB</a>

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

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

[Accessibility/508 Statement](#)  
[Web Site Inventory](#)

[Freedom of Information Act](#)  
[Information Quality](#)

[Privacy Policy](#)



Layout Formulas Data Review View Acrobat

Font: 11, Bold, Italic, Underline, Color, Background Color, Text Color, Paragraph, Merge & Center, Wrap Text

General: \$, %, .00, .00

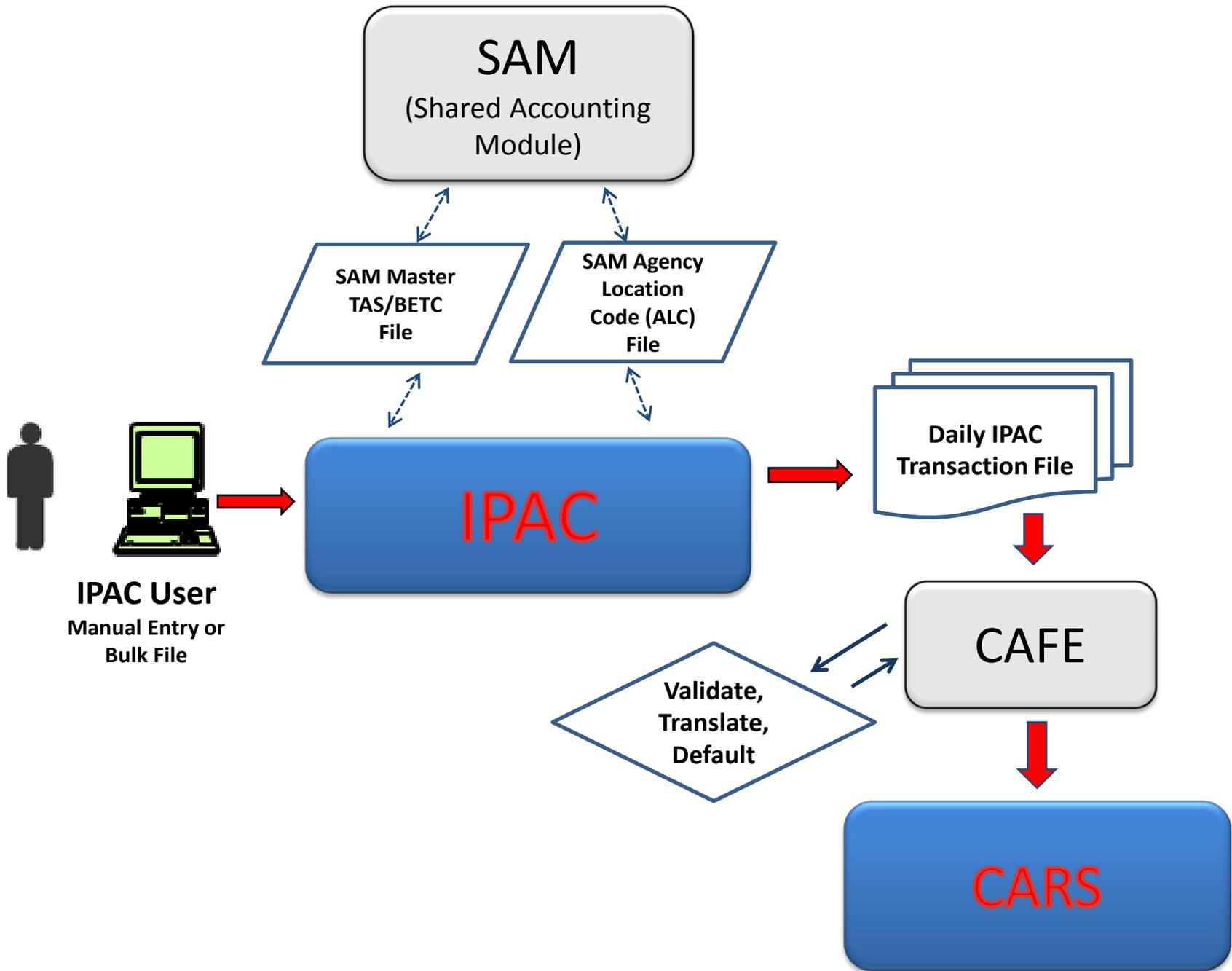
Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

AutoSum, Fill, Clear

Outbound Time Stamp 2016-05-20T02:00:00-04:00 Inbound Last Received Time Stamp 2016-05-19T21:02:37-04:00 Inbound Last Changed Time

D	E	F	G	H	I	J	K	L	M	N	O	P	
05-20T02:00:00-04:00 Inbound Last Received Time Stamp 2016-05-19T21:02:37-04:00 Inbound Last Changed Time Stamp 2016-05-19T22:00:26-04:00													
BPOA	EPOA	A	MAIN	SUB	Admin Bur	GWA TAS	GWA TAS I	Agency Na	BETC	BETC Nam	Effective	Suspend D	IsC
2011	2011		0100	000	01	00110100	Compensa	Congress	COLL	Offsetting	2010-10-0		1
2011	2011		0100	000	01	00110100	Compensa	Congress	COLLAJ	Adjustmen	2010-10-0		0
2011	2011		0100	000	01	00110100	Compensa	Congress	DISB	Gross Disb	2010-10-0		0
2011	2011		0100	000	01	00110100	Compensa	Congress	DISBAJ	Adjustmen	2010-10-0		1
2012	2012		0100	000	01	00120100	Compensa	Congress	COLL	Offsetting	2011-10-0		1
2012	2012		0100	000	01	00120100	Compensa	Congress	COLLAJ	Adjustmen	2011-10-0		0
2012	2012		0100	000	01	00120100	Compensa	Congress	DISB	Gross Disb	2011-10-0		0
2012	2012		0100	000	01	00120100	Compensa	Congress	DISBAJ	Adjustmen	2011-10-0		1
2013	2013		0100	000	01	00130100	Compensa	Congress	COLL	Offsetting	2012-10-0		1
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2013	2013		0100	000	01	00130100	Compensa	Congress	DISB	Gross Disb	2012-10-0		0
2013	2013		0100	000	01	00130100	Compensa	Congress	DISBAJ	Adjustmen	2012-10-0		1
2014	2014		0100	000	01	00140100	Compensa	Congress	COLL	Offsetting	2013-10-0		1
2014	2014		0100	000	01	00140100	Compensa	Congress	COLLAJ	Adjustmen	2013-10-0		0
2014	2014		0100	000	01	00140100	Compensa	Congress	DISB	Gross Disb	2013-10-0		0
2014	2014		0100	000	01	00140100	Compensa	Congress	DISBAJ	Adjustmen	2013-10-0		1
2015	2015		0100	000	01	00150100	Compensa	Congress	COLL	Offsetting	2014-10-0		1
2015	2015		0100	000	01	00150100	Compensa	Congress	COLLAJ	Adjustmen	2014-10-0		0
2015	2015		0100	000	01	00150100	Compensa	Congress	DISB	Gross Disb	2014-10-0		0
2015	2015		0100	000	01	00150100	Compensa	Congress	DISBAJ	Adjustmen	2014-10-0		1
2016	2016		0100	000	01	00160100	Compensa	Congress	COLL	Offsetting	2015-10-0		1
2016	2016		0100	000	01	00160100	Compensa	Congress	COLLAJ	Adjustmen	2015-10-0		0



# CARS Reclassification Process

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## 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 3<sup>rd</sup> business day

# CARS Reclassification Process

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## 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 3<sup>rd</sup> business day

# CARS Reclassification Process

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## 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 3<sup>rd</sup> business day

# CARS Reclassification Process

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## CTA Sections

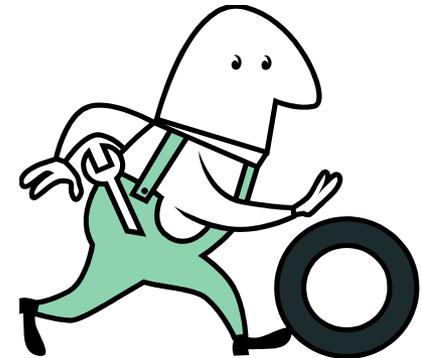
- Classification & Reclassification (224 Section 1, 1220, or 1221)
  - Report dollar amounts of collections, disbursements, and intragovernmental transactions, classified to valid TAS.
  
- Payments/IPAC (224 Section 2, 1219/1220)
  - Report disbursement accountability total amounts from IPAC & TDO Payments.  
*(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 )*

# CARS Reclassification Process

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## 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



# CARS Reclassification Process

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## Reconciliation Tools (cont'd)

- 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 Reclassification Process

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## 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.

# CONTACT INFORMATION

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