



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

NEW CARS YEAR-END TRANSACTION MODULE (YETM)

2:00 PM – 3:30 PM EST | 90 minutes



A FEW NOTES

- We want to hear from you! Please send your questions through the “Questions” tab on GoToWebinar panel.
- Today’s presentation is available as a “Handout” through your GoToWebinar panel.
- Your feedback is important to us. Please complete our post-webinar survey.
- Today’s sessions will be recorded and posted at www.fiscal.treasury.gov/training/videos.html

Meet Your Experts



MODERATOR

Bayley Towner

Senior Accountant

*Budget, Appropriations & Analysis
Section (BAAS)*

Fiscal Accounting Operations



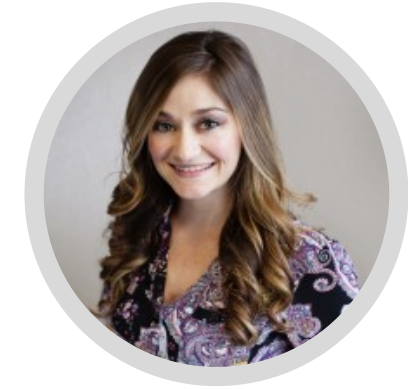
SPEAKER

Chadwick Morris

Senior Accountant

*Budget, Appropriations & Analysis
Section (BAAS)*

Fiscal Accounting Operations



SPEAKER

ManDi Glover

Accountant

*Budget, Appropriations & Analysis
Section (BAAS)*

Fiscal Accounting Operations



CARS SUBSCRIBER SERVICE

CARS Subscriber Service: Email Notifications



OPTIONS

- Provides users the option to sign-up to receive emails when Warrants are posted to an account in their Access Group.



PERSONALIZATION

- Users may tailor email notifications to specific Warrant types.

CARS Subscriber Service: Enrolling Screen

CARS CENTRAL ACCOUNTING REPORTING SYSTEM
BUREAU OF THE FISCAL SERVICE

Welcome Julie Ann Snider | 08/23/2021 - 12:59:30 pm EDT

ATM Home Pending Transactions ▾ Posted Transactions ▾ CARS Home Go To... ▾ Log Off

POSTED TRANSACTIONS

FIND TRANSACTION BY CONTROL NUMBER

GO TO TRANSACTION

TRANSACTION CATEGORY
Select Transaction Category ▾

TRANSACTION TYPE
All ▾

DATE RANGE START (MM/DD/YYYY) 08/01/2021

DATE RANGE END (MM/DD/YYYY) 08/31/2021

AGENCY
All ▾

DATE RANGE FILTERED BY

Accounting Period Effective Date Transaction Date

- Operations Support System
- Organization Account Directory
- Agency Transaction Module
- Account Statement
- Budget Reports Service
- Agency Standard Reports
- CARS Home Page
- About CARS
- News
- Accessibility ▾
- Contact Us
- Privacy Policy
- Email Notifications ▾

CARS Subscriber Service: Enrolling Screen

CARS CENTRAL ACCOUNTING REPORTING SYSTEM
BUREAU OF THE FISCAL SERVICE

Welcome Mandi J. Glover | 09/10/2021 - 7:57:54 am EDT

ATM Home New Transactions ▾ Pending Transactions ▾ Posted Transactions ▾ CARS Home Go To... ▾ Log Off

EMAIL NOTIFICATIONS

USER NAME AND USER ID
Mandi J. Glover – [REDACTED]

EMAIL ADDRESS FOR NOTIFICATIONS
mandi.glover@fiscal.treasury.gov
To update/change your email address please contact TSC.

AUTHORITY TYPE
Appropriation Warrant

TRANSACTION TYPE *(Select a Transaction Type to Subscribe to)*

- APPROPRIATION - DEFINITE - REGULAR
- APPROPRIATION - DEFINITE - ADVANCE
- APPROPRIATION - SPECIAL OR TRUST FUND UNAPPROPRIATED RECEIPT
- APPROPRIATION - INDEFINITE - ADVANCE
- APPROPRIATION - INDEFINITE - PY UPWARD ADJUSTMENT
- APPROPRIATION - INDEFINITE - WITHDRAWN
- APPROPRIATION - LIQUIDATION OF CONTRACT AUTHORITY

SELECTED TRANSACTION TYPE

- APPROPRIATION - INDEFINITE - REGULAR

ADD **REMOVE**

UPDATE **RESET FORM** **CANCEL**

Agency's
internal IT
control may
block CARS
Subscriber
Service email
notifications or
send them to a
junk folder.





CARS YEAR-END TRANSACTION MODULE

What's New in CARS: Year-End Transaction Module

New Look

A new modern look in the Authority module (Year-end Closing) with user friendly functions and updates; easier search abilities, instant error message and so much more.

Proactive

A new proactive interface is available to enable a user to identify mistakes prior to creating a transaction.

Push TAS Technology

Newly designed interface displays TAS candidates quickly and easily.

PDF

Create a PDF document for each individual transaction with one easy click - Coming Soon!

SHaC

Short Handed Component (SHaC) is a new feature that allows the user to search for a Treasury Account Symbol (TAS) by using the AID and MAIN in the pending and posted screens.

Three Transaction Types Available

1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

3

**INDEFINITE, YEAR-END CLOSING
ADJUSTMENT
(IYECA)**

Surplus: Expired Account Balances (EAB)



CREATE YEAR END CLOSING TRANSACTION

TRANSACTION TYPE

Surplus, Year End Closing Cancellation of Expired Account Balances

ACCOUNTING PERIOD

09/2020

TRANSACTION DATE (MM/DD/YYYY)

09/30/2020

AGENCY REFERENCE (optional)

EFFECTIVE DATE (MM/DD/YYYY)

09/30/2020

COMMENTS (optional)

0 of 2000 characters used.

ACCOUNTS

<input type="checkbox"/>	TREASURY ACCOUNT SYMBOL	ACCOUNT TITLE	AMOUNT
<input type="checkbox"/>	-- 019 2009 2015 - 1121 000	Democracy Fund, State	\$108,405.87
<input type="checkbox"/>	-- 097 2011 2015 - 0500 000	Military Construction, Defense-Wide	\$38,394,008.06
<input type="checkbox"/>	-- 020 2015 2015 - 1804 000	Salaries and Expenses, Office of Terrorism and Financial Intelligence, Departmental Offices, Treasury	\$2,994,231.23
<input type="checkbox"/>	-- 020 2014 2015 - 1804 000	Salaries and Expenses, Office of Terrorism and Financial Intelligence, Departmental Offices, Treasury	\$7,593.64
<input type="checkbox"/>	-- 012 2014 2015 - 0403 000	Salaries and Expenses, Rural Development, Agriculture	\$125,342.32
<input type="checkbox"/>	-- 019 2010 2015 - 1121 000	Democracy Fund, State	\$52,649.16

Surplus: Special and Non-Revolving Trust Funds (SNRTF)



CREATE YEAR END CLOSING TRANSACTION

TRANSACTION TYPE

Surplus, Year End Closing Cancellation, Special and Non-Revolving Trust Fund... ▾

LEGAL AUTHORITY

31 USC 1552 ▾

TRANSACTION DATE (MM/DD/YYYY)

09/30/2020

EFFECTIVE DATE (MM/DD/YYYY)

09/30/ 2020 ▾

ACCOUNTING PERIOD

09/2020

SPECIFIC LEGAL AUTHORITY

AGENCY REFERENCE (optional)

COMMENTS (optional)

0 of 2000 characters used.

FROM ACCOUNTS

TREASURY ACCOUNT SYMBOL (TAS)	CURRENT BALANCE
Select a TAS ▾	\$0.00

TO ACCOUNTS

ROW #	TREASURY ACCOUNT SYMBOL (TAS)	AMOUNT
1	Select a TAS ▾	\$0.00

CERTIFY CANCEL RESET FORM

Indefinite: Year-End Closing Adjustment (IYECA)



CREATE YEAR END CLOSING TRANSACTION

TRANSACTION TYPE

Indefinite, Year End Closing Adjustment ▾

TREASURY ACCOUNT SYMBOL (TAS)

Select a TAS ▾

CURRENT BALANCE	ADJUSTMENT AMOUNT	NEW BALANCE
\$0.00	<input type="text" value="\$0.00"/>	\$0.00

TRANSACTION DATE (MM/DD/YYYY)

09/30/2020

EFFECTIVE DATE (MM/DD/YYYY)

09/30/2020

ACCOUNTING PERIOD

09/2020

AGENCY REFERENCE (optional)

COMMENTS (optional)

0 of 2000 characters used.

Three Transaction Types Available

1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

*This transaction type is used to
surplus final balances per 31 USC
1552 so that the TAFS can be closed.*

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

3

**INDEFINITE, YEAR-END CLOSING
ADJUSTMENT
(IYECA)**

Three Transaction Types Available

1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

This transaction type is used to surplus final balances per 31 USC 1552 so that the TAFS can be closed.

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

This transaction type is also used to surplus final balances per 31 USC 1552 so that the TAFS can be closed; however, funds are returned to the unappropriated receipt account instead of the General Fund.

3

**INDEFINITE, YEAR-END CLOSING
ADJUSTMENT
(IYECA)**

A stack of several light-colored folders or binders is visible in the upper left corner of the slide, partially overlapping each other. The background is a solid blue color.

STATUTORY LEGAL REQUIREMENT FOR AGENCY COMPLIANCE 31 U.S.C. 1552

§1552. Procedure for appropriation accounts available for definite periods

(a) On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose.

(b) Collections authorized or required to be credited to an appropriation account, but not received before closing of the account under subsection (a) or under section 1555 of this title shall be deposited in the Treasury as miscellaneous receipts.

LIVE DEMONSTRATION:

CARS YETM – Surplus, Year-End
Closing Cancellation of Expired
Account Balances (EAB)

CARS YETM – Surplus, Year-End
Closing Cancellation, Special and
Non-Revolving Trust Funds (SNRTF)

Exceptions May Apply to EAB and SNRTF



1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

*This transaction type is used to
surplus final balances per 31 USC
1552 so that the TAFS can be closed.*

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

*This transaction type is also used to
surplus final balances per 31 USC 1552
so that the TAFS can be closed;
however, funds are returned to the
unappropriated receipt account
instead of the General Fund.*

Exceptions apply to Extended Disbursing Authority (EDA)

- *A TAFS – that has reached the end of its fifth fiscal year and should be cancelled per 31 USC 1552 – will not populate in the YETM if the EDA is a future fiscal year.*
- *A TAFS – that should have already been cancelled in a prior fiscal year but remained open because of an EDA – will populate in the YETM “IF” the EDA is the current fiscal year for cancellation.*

Examples of EDA Exceptions



1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

*This transaction type is used to
surplus final balances per 31 USC
1552 so that the TAFS can be closed.*

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

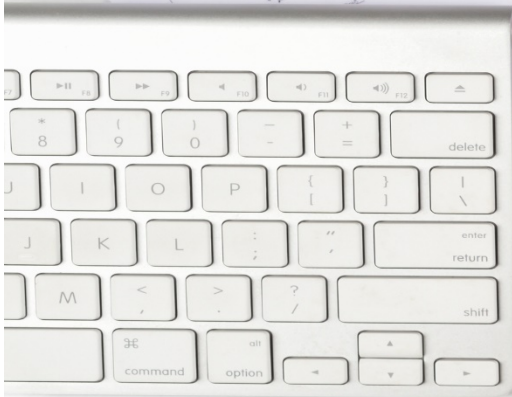
*This transaction type is also used to
surplus final balances per 31 USC 1552
so that the TAFS can be closed;
however, funds are returned to the
unappropriated receipt account
instead of the General Fund.*

For FY21 YETM, all ending POAs of 2016 are to cancel per 31 USC 1552

Example #1: *A TAFS with an EPOA of 2016 that has an EDA of 2025 “WILL NOT” populate into the YETM.*

Example #2: *A TAFS with an EPOA of 2010 that should have canceled in 2015 but did not because there was an EDA of 2021, “WILL” populate into the YETM.*

Extended Disbursing Authority



1

**SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)**

*This transaction type is used to
surplus final balances per 31 USC
1552 so that the TAFS can be closed.*

2

**SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)**

*This transaction type is also used to
surplus final balances per 31 USC 1552
so that the TAFS can be closed;
however, funds are returned to the
unappropriated receipt account
instead of the General Fund.*

Rules for Extended Disbursing Authority (EDA)

- *EDAs are not automatic; an entity must request the BAAS group to add an EDA.*
- *An entity must have enacted legislation in order to request an EDA to be added to a TAFS.*

Three Transaction Types Available



1

SURPLUS, YEAR-END CLOSING
CANCELLATION OF EXPIRED
ACCOUNT BALANCES
(EAB)

This transaction type is used to surplus final balances per 31 USC 1552 so that the TAFS can be closed.

2

SURPLUS, YEAR-END CLOSING
CANCELLATION, SPECIAL AND
NON-REVOLVING TRUST FUNDS
(SNRTF)

This transaction type is also used to surplus final balances per 31 USC 1552 so that the TAFS can be closed; however, funds are returned to the unappropriated receipt account instead of the General Fund.

3

Now Requires Fiscal Service (BAAS) Approval

**INDEFINITE, YEAR-END CLOSING
ADJUSTMENT
(IYECA)**

This transaction type is used to “adjust” current year indefinite budget authority ONLY.

“Adjusting” prior year indefinite budgetary resources in the current year requires submission of request to BAAS.

“Adjusting” prior year indefinite budgetary resources in the prior year requires working with OMB to create a backdated transaction.



LIVE DEMONSTRATION:

CARS YETM – Indefinite, Year-End
Closing Adjustment
(IYECA)