



Treasury Financial Manual

Chapter 2000

FINANCIAL OPERATIONS STARTUP PROCEDURES FOR NEW FEDERAL ENTITIES

Section 2010—Purpose

This Treasury Financial Manual (TFM) chapter addresses startup procedures for new federal entities with regard to fiscal accounting and reporting, and certain financial operations. Within each section, as applicable, users may be directed to other relevant TFM chapters and sections.

Section 2015—Authority

According to 31 United States Code (U.S.C.) 3513, the Secretary of the Treasury must prepare reports on the financial operations of the U.S. Government. This code also requires that each executive agency furnish information and report its financial condition and operations as required by the Secretary of the Treasury.

More information on agency reporting requirements may be found by accessing the U.S. Standard General Ledger ([USSGL](#)) website.

Section 2020—Requesting Treasury Account Symbols and Titles

Fiscal Service, in collaboration with OMB and the relevant administrative agency, assigns, amends, changes, and discontinues account symbols and titles. Treasury Account Symbols (TAS) represent, by agency and bureau, individual appropriations, receipts, and other fund accounts. Fiscal Service posts appropriations or spending authorizations granted by the Congress to these account symbols. Agencies will also use the account symbols to report to Treasury and OMB.

Fiscal Service establishes or changes new Treasury Appropriation Fund Symbols (TAFS) derived from appropriation bills without an agency request. TAFS refer to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. The TAFS are a combination of the TAS and the availability code (for example, annual, multi-year, or no-year). TAFS refer only to the appropriation fund accounts and exclude the receipt accounts.

For new account actions pursuant to other legislation, agencies must send a letter of request. To establish new accounts, agencies must:

- 1) Contact OMB for approval (see [OMB Circular No. A-11](#), section 79.4).
- 2) Submit a letter to Fiscal Service, Budget Reporting Branch, Budget Appropriations and Analysis Section (BAAS) requesting a new account(s), including the following:

- A statement indicating that OMB has approved the account(s),
- The type of fund,
- The proposed account title,
- The statutory authority,
- The name of agency and bureau needing the account,
- The effective date of establishment, and
- An agency contact name, number, and email address.

Agencies should submit all account action requests to Fiscal Service **as early in the current month as possible** to allow for timely agency reporting the following month.

Fiscal Service assigns account symbols and titles, fund groups, and fund account definitions per the principles and guidelines in Title 7 of the *GAO Policy and Procedures Manual for Guidance of Federal Agencies*. See the [Government Accountability Office](#) website.

Fiscal Service provides a listing of all assigned symbols and titles in the *Federal Account Symbols and Titles (FAST) Book*. To access the FAST Book and for information regarding their effective dates, see the [FAST Book](#) website.

Section 2025—Requesting an Agency Location Code (ALC)

A four or eight digit Agency Location Code (ALC) which uniquely identifies each agency that reports payments and collections is required for an agency to obtain a Treasury Account Symbol. An ALC is like a bank account number and must appear on all documentation sent to Fiscal Service to ensure proper reporting.

Agencies that do their own disbursing [and submit an SF 1218: Statement of Accountability (Foreign Service Account) or SF 1219: Statement of Accountability] are assigned a four-digit ALC. See TFM [Volume I, Part 4, Chapter 6000](#), for detailed instructions.

Agencies not performing their own disbursing must submit a written request, via electronic mail, to the Central Accounting and Reporting Division (CARD); please see Contacts. Upon approval, CARD assigns an eight-digit ALC and notifies the agency in writing of the ALC assignment. The assignment process takes approximately 30 days.

See TFM [Volume I, Part 2, Chapter 3300](#), Section 3320, for more information on ALCs and TFM [Volume I, Part 4A](#), for more information on payment-related activities.

Section 2030—Arranging for Access to Central Accounting Reporting System (CARS)

Fiscal Service has automated many of its accounting and reporting tasks via the Central Accounting Reporting System (CARS). The following applications are available through CARS:

- Nonexpenditure Transfer (NET) Application for NET transactions,
- Appropriation Warrant Application,
- Account Statement Application for undisbursed Fund Balance With Treasury (FBWT) data,

- Classification Transactions and Accountability (CTA), which replaced the Partial 224, and
- Borrowings and NET Applications for borrowings.

Agencies should refer to the [CARS](#) website for information about accessing CARS.

Section 2035—Arranging for Access to Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

Fiscal Service has automated many of its accounting and reporting tasks via the GTAS application. Agencies can access several of the Fiscal Service required reports as well as information through GTAS. It is imperative that agencies establish GTAS access as quickly as possible.

For additional information on accessing GTAS, the systems requirements, and the reporting requirements, see TFM [Volume I, Part 2, Chapter 4200](#).

Section 2040—Making Deposits

Federal agencies receiving public money from any source are statutorily required to deposit these funds into the U.S. Treasury, unless otherwise specifically authorized by law.

Imprest funds are an exception to the general rule. See 31 U.S.C. 3302. Before an agency considers establishing an imprest fund, the agency should first discuss that option with Fiscal Service to determine if an alternative approach might be more suitable. Agencies should send guidance requests to Fiscal Service's Payment Management Policy and Oversight Division. Guidance will be provided on a case-by-case basis.

See TFM [Volume I, Part 5, Chapter 4100](#), for more information on using depositories to hold public money.

See TFM [Volume I, Part 4A, Chapter 3000](#), for more information on holding funds outside of Treasury.

Section 2045—Other Requirements

Volume I, Part 6, provides important procedural guidance concerning specific government financial operations. Agencies should review Part 6 for agency-specific requirements. In particular, the following chapters may apply to most federal agencies:

- TFM [Volume I, Part 6, Chapter 8500](#), Cash Forecasting Requirements, or
- TFM [Volume I, Part 6, Chapter 9000](#), Securing Government Deposits in Federal Agency Accounts.

Contacts

Direct inquiries concerning this chapter, the establishment of Treasury Account Symbols, and the FAST Book to:

Budget Reporting Branch
Central Accounting and Reporting Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106
Email: baasgroup@fiscal.treasury.gov

Direct inquiries concerning the Classification Transactions and Accountability (CTA), SF 1219, SF 1220, and eight-digit ALCs to:

Cash Accounting Branch
Central Accounting and Reporting Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106
Email: cab.card-fao@fiscal.treasury.gov

Direct inquiries concerning GTAS to:

General Ledger and Advisory Branch
Financial Reports and Advisory Division
Fiscal Accounting
Bureau of the Fiscal Service
PO Box 1328
Parkersburg, WV 26106
Email: gtas.team@fiscal.treasury.gov

Direct inquiries concerning four-digit ALCs to:

Philadelphia Financial Center
Bureau of the Fiscal Service
13000 Townsend Road
Philadelphia, PA 19154
Email: pfc-osb-accounting@fiscal.treasury.gov

Direct inquiries concerning Imprest Fund and non-Fiscal Service or State Department disbursing, contact:

Bureau of the Fiscal Service
Payment & Management
Chief Disbursing Office
3201 Pennsy Drive, Building E
Landover, MD 20785
Telephone: 855-868-0151

Direct inquiries concerning deposits to:

Bureau of the Fiscal Service

Revenue Collections Management
Bank Policy and Oversight Division
3201 Pennsy Drive, Building E
Landover, MD 20785
Email: BMT@fiscal.treasury.gov