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# Treasury Financial Manual

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Transmittal Letter No. 662

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revisions to I TFM 1-2000: Financial Operations Startup Procedures for New Federal Entities. This chapter provides new Federal entities with the instructions necessary to establish basic fiscal operations, as prescribed by the Department of the Treasury's Financial Management Service and the Office of Management and Budget.

## 2. Page Changes

### Remove

I TFM 1-2000 (T/L 636)

### Insert

I TFM 1-2000

## 3. Effective Date

This transmittal letter is effective immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
Telephone: 202-874-9877  
Fax: 202-874-9966

Date: June 13, 2011

David A. Lebryk  
Commissioner

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## Part 1—Chapter 2000

# FINANCIAL OPERATIONS STARTUP PROCEDURES FOR NEW FEDERAL ENTITIES

This chapter provides new Federal entities with the instructions necessary to establish basic fiscal operations as prescribed by the Department of the Treasury's (Treasury's) Financial Management Service (FMS), and the Office of Management and Budget (OMB).

### Section 2010—Purpose

This Treasury Financial Manual (TFM) chapter addresses startup procedures. Appendix 1 provides a "checklist" for those procedures. The "References" column in Appendix 1 directs users to relevant TFM chapters and sections.

Users may access the U.S. Government Standard General Ledger (USSGL) Web site at <http://www.fms.treas.gov/ussgl>.

### Section 2020—Account Symbols and Titles

FMS, 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. Agencies post appropriations or spending authorizations granted by the Congress to these accounts. They use account symbols to report to Treasury and OMB.

FMS establishes or changes new Treasury appropriation fund symbols (TAFS) derived from the 12 annual 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 is a combination of the Federal account symbol 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 79.3).
- (2) Submit a letter to FMS 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;

AND

- The agency and bureau needing the account.

Agencies should submit all account action requests to FMS **as early in the month as possible** to allow for agency reporting in the appropriate month.

FMS 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 Web site at [www.gao.gov/special.pubs/ppm.html](http://www.gao.gov/special.pubs/ppm.html).

FMS provides a listing of all assigned symbols and titles in the *Federal Account Symbols and Titles (FAST) Book*, which is Supplement 1 to the TFM Volume I. FAST Book I displays the two-digit department regular

### 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 reports about its financial condition and operations if requested by the Secretary of the Treasury.

In addition, OMB Circular No. A-127-Revised (Transmittal Memorandum No. 1), section 7-a, establishes the following requirement for agencies regarding financial systems:

"The design of the financial management systems shall reflect an agency-wide financial information classification structure that is consistent with the U.S. Government Standard General Ledger, provides for tracking of specific program expenditures, and covers financial and financially related information."

code and FAST Book II displays the three-digit agency identifier code that eventually will replace the two-digit department regular code. To access FAST Book I and FAST Book II and for information regarding their effective dates, see the FAST Book Web site at <http://www.fms.treas.gov/fastbook>.

**Note:** For conciseness, this chapter refers only to the two-digit department regular code.

To remove an account or agency from the FAST Book, agencies must submit a letter to BRD. (See the Contacts page.)

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### Section 2025—Appropriation Warrants

Treasury issues an FMS 6200: Department of the Treasury Appropriation Warrant, to establish the amount and period of availability of monies the agency is authorized to withdraw from Treasury's central accounts. Congress passes 12 annual appropriation acts, as well as supplemental appropriation acts, each year. These appropriation acts provide budget authority to obligate and expend funds from Treasury for specific purposes.

If Congress does not enact a regular appropriation, Treasury issues a continuing resolution warrant by agency request. Refer to TFM Volume I, Part 2, Chapter 2000, for the agency requirements for requesting a continuing resolution warrant.

If enacted legislation other than an appropriation act provides spending authority (or an appropriation), agencies must submit a letter to Treasury requesting the amount of the appropriation and citing the legal authority. The citation should include the U.S.C., if possible, or the Statutes at Large. This requirement includes submitting letters to request appropriations from unavailable receipts, indefinite accounts, rescissions, and surplus warrants. In some cases,

Treasury may request additional information from the agency.

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### Section 2030—Subclass Authorization

After the Budget Reports Division (BRD) receives the agency's letter of request, it determines whether subclass codes are necessary to capture data below the appropriation or fund level for tracking purposes. If so, BRD establishes the subclass codes.

Subclass codes include 88 (Investments in U.S. Public Debt Securities) and 98 (Redemption of U.S. Public Debt Securities). Assigning these distinctive subclass codes allows BRD to isolate investment and redemption activity for detailed analysis, if necessary.

BRD prepares and sends agencies a copy of form BA 7103: The Department of the Treasury Sub-Classification Authorization, authorizing use of the subclass code. The agencies must use the subclass code when reporting monthly disbursement activity on the FMS 224: Statement of Transactions; FMS 1219/1220: Statement of Accountability and Transactions; and the SF 1218/1221: Statement of Accountability and Transactions (Foreign Service Account). Agencies report subclass codes in parentheses immediately before the main account. For example, (88)09100700 is the appropriate format for reporting a subclass code.

For detailed information on subclass authorizations, refer to TFM Volume I, Part 2, Chapter 3300, subsection 3330.20. For additional assistance on subclass authorizations, contact BRD (see the Contacts page).

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### Section 2035—Requesting an Agency Location Code (ALC)

An ALC is a three-, four- or eight-digit symbol uniquely identifying each agency that reports payments and

collections. It is similar to a bank account number and must appear on all documentation sent to FMS to ensure proper reporting.

Agencies that do their own disbursing [and submit an SF 1218: Statement of Accountability (Foreign Service Account) or FMS 1219: Statement of Accountability] are assigned a three- or 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 regular or electronic mail, to the Cash Accounting Division (CAD). See the Contacts page. Upon approval, CAD assigns an eight-digit ALC and notifies the agency in writing of the ALC assignment. The assignment process takes approximately 2-3 weeks.

See TFM Volume I, Part 2, Chapter 3300, Section 3320, for a detailed explanation of ALCs and TFM Volume I, Part 4, Chapter 2000, for detailed information on disbursing procedures.

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### Section 2040—Arranging for Governmentwide Accounting (GWA) System Service

FMS has automated many of its accounting and reporting tasks via the GWA System. The following applications are available through the GWA System:

- 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 replaces the Partial 224;

AND

- Borrowings and NET Applications for borrowings.

Agencies should refer to the GWA Web site at <http://www.fms.treas.gov/gwa> for instructions on how to gain access to the GWA System.

#### 2040.10—Creating NET Transactions

Agencies must create a NET transaction to reflect increases and decreases between appropriations, funds, and other accounts. Agencies must include a valid statutory authority as well as a withdrawal and credit within a specified appropriation group. Additionally, as of October 1, 2006, the initiating agencies must provide the appropriate Budgetary USSGL account indicating the source of funds to the receiving agencies. They must create the NET transaction in the GWA System by no later than the last workday of the current month. See TFM Volume I, Part 2, Chapter 2000, Section 2030. Agencies may access the TFM Web site at <http://www.fms.treas.gov/tfm> for further instructions.

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#### Section 2045—Arranging for Government On-Line Accounting Link System II (GOALS II) Service

FMS has automated many of its accounting and reporting tasks via the GOALS II applications. Agencies can access several of the FMS-required reports as well as information through GOALS II. It is imperative that agencies establish GOALS II service as quickly as possible. Agencies can transmit an FMS 1219/1220 via GOALS II. Agencies can access their undisbursed and receipt FBWT data in the GWA System Account Statement Application.

Agencies use an Internet browser to access GOALS II via modem or via their Internet service provider. They should make arrangements with the GWA Customer Assistance Group for a

contract to use this system (see the Contacts page). The GWA Customer Assistance Group advises agencies on training, troubleshooting, and general system use.

For additional information on GOALS II and the systems requirements, see the GOALS II Web site at <http://www.fms.treas.gov/goals>.

#### 2045.10—Submitting the FMS 224: Statement of Transactions

The FMS 224 provides Treasury with a monthly statement of payments and collections at the appropriation level for departments and agencies for which Treasury disburses. Agencies submit it electronically using the CTA application in the GWA System.

FMS publishes this information in the *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)*.

Refer to TFM Volume I, Part 2, Chapter 3300, for instructions on the preparation of the FMS 224.

Contact the GWA Customer Assistance Group for information concerning GOALS II transmissions (see the Contacts page).

#### 2045.20—Submitting Closing Package Data and Adjusted Trial Balances (ATBs)

Annually, all verifying agencies must submit the following:

- The Closing Package via the Governmentwide Financial Report System (GFRS) Internet role-based application on GOALS II;

AND

- The preclosing ATBs via the FACTS I Internet-based application on GOALS II.

Nonverifying agencies must submit the following:

- The Closing Package Notes and other data via the GFRS Internet role-based application;

AND

- The preclosing ATBs via the FACTS I Internet-based application on GOALS II.

Agencies must submit ATBs at the Treasury appropriation/fund group level using proprietary USSGL accounts. This data provides FMS with information used to compile the *Financial Report of the United States Government*, which is required by the Government Management Reform Act.

See TFM Volume I, Part 2, Chapter 4700, and contact the Financial Reports Division (FRD) for more information on verifying and nonverifying agencies, the Closing Package, and the ATB submissions (see the Contacts page).

#### Section 2045.30—Confirming/Reconciling Intragovernmental Activity and Balances

Quarterly, OMB requires reporting agencies to confirm/reconcile intragovernmental activity and balances for the following fiduciary transactions, using the Intragovernmental Fiduciary Confirmation System (IFCS) Internet role-based application on GOALS II:

- Investments with the Bureau of the Public Debt (BPD);
- Borrowings from BPD or the Federal Financing Bank (FFB);
- Federal Employees' Compensation Act (FECA) transactions with the Department of Labor (DOL);

AND

- Employee Benefit Program transactions with the Office of Personnel Management (OPM).

See TFM Volume I, Part 2, Chapter 4700, and contact FRD for more information on IFCS reconciliation requirements (see the Contacts page).

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### Section 2050—Arranging for the Federal Agencies' Centralized Trial-Balance System (FACTS II)

Treasury administers the FMS- and OMB-designed FACTS II. Agencies submit preclosing ATBs every quarter via FACTS II. This automated reporting system allows agencies to do one financial data submission for the following:

- SF 133: Report on Budget Execution and Budgetary Resources;
- FMS 2108: Year-End Closing Statement;

AND

- Much of the initial data that appears in the prior-year column of the Program and Financing (P&F) Schedule of the President's Budget.

Contact BRD for questions regarding the FACTS II application (see the Contacts page).

Refer to the FACTS II Web site at <http://www.fms.treas.gov/factsii> for instructions and preparations on setting up the FACTS II application and the systems requirements.

### 2050.10—Reporting Data Required

#### 2050.10a—Submitting Yearend Closing Data (FMS 2108)

At the end of each fiscal year, agencies submit the following financial results via the FACTS II application:

- Unexpended balances of appropriations;

AND

- Obligated and unobligated fund account balances.

Refer to TFM Volume I, Part 2, Chapter 4200, for reporting instructions for the yearend closing data. FMS publishes this data in the *Combined*

*Statement of Receipts, Outlays, and Balances of the United States Government*. For additional information, contact BRD (see the Contacts page). Also, agency personnel, as required, should attend the Yearend Closing Seminar. This annual seminar held in August provides the most current reporting and legislation-specific guidance. To register, contact Treasury Agency Services (telephone number: 202-874-9560).

Additionally, FMS releases the annual TFM Yearend Closing Bulletin (usually in July). This document advises agencies on reporting procedures and requirements for fiscal yearend.

#### 2050.10b—Submitting Budget Execution and Budgetary Resources Data (SF 133)

Agencies submit budget execution and budgetary resources data quarterly via FACTS II. The SF 133 allows OMB to review Federal expenditures and obligations against approved apportionments.

For information on the SF 133, refer to OMB Circular No. A-11 or contact OMB (see the Contacts page).

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### Section 2055—Disbursing Officers' Reports

Disbursing officers and agencies report monthly accountability and transactions on one of the following forms:

- FS 488: Foreign Currency Statement of Transactions and Accounts Current;
- SF 1218: Statement of Accountability (Foreign Service Account);
- FMS 1219: Statement of Accountability;
- FMS 1220: Statement of Transactions (According to

Appropriations, Funds, and Receipt Accounts);

OR

- SF 1221: Statement of Transactions [According to Appropriations, Funds, and Receipt Accounts (Foreign Service Account)].

U.S. Disbursing Officers report on the SF 1218, SF 1221, and FS 488. Domestic Disbursing Officers and agencies use the FMS 1219 and FMS 1220.

See TFM Volume I, Part 2, Chapter 3100, for a detailed explanation of disbursing officers' reports. See TFM Volume I, Part 4, Chapter 2000, for detailed information on bill-paying mechanisms.

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### Section 2060—Making Deposits

Agencies with an ALC that want to deposit funds locally with a federally insured financial institution must contact the Federal Reserve Bank of St. Louis (FRB St. Louis) to request that deposit banking services be established. FRB St. Louis will review the request. If it is beneficial to the Government and accepted by the proposed financial institution, FRB St. Louis will formalize the arrangement with the financial institution.

See TFM Volume I, Part 5, Chapter 4000, for a detailed explanation of general depository bank arrangements. See TFM Volume I, Part 5, Chapter 4500, for information regarding making deposits by wire transfer. Also see TFM Volume I, Part 5, Chapter 6000, for information regarding depositing foreign currency and checks drawn on foreign banks.

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### Section 2065—Other Requirements

Part 6 of TFM Volume I 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 4000, Intra-governmental Payment and Collection (IPAC) System;
- TFM Volume I, Part 6, Chapter 8000, Cash Management;

AND

- TFM Volume I, Part 6, Chapter 9000, Securing Government Deposits in Federal Agency Accounts.

## **Contacts**

***For information regarding FAST Book appropriation account symbols and titles, appropriation warrants, SF 1151s, subclass authorization, FMS 2108, FACTS II, or the TFM Yearend Closing Bulletin, contact:***

Budget Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 518D  
Hyattsville, MD 20782  
Telephone: 202-874-9880  
Fax: 202-874-9944 (for FAST Book, appropriation account symbols and titles,  
warrants, or SF 1151s)  
Fax: 202-874-9966 (for subclass authorization, FMS 2108, or FACTS II)

***For information regarding the FMS 224, FMS 1219, SF 1220, and eight-digit ALCs, contact:***

Cash Accounting Division  
Cash Accounting and Reporting Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500E  
Hyattsville, MD 20782  
Telephone: 202-874-7980  
Fax: 202-874-8887

***For information regarding GFRS and FACTS I submissions, contact:***

Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500B  
Hyattsville, MD 20782  
Telephone: 202-874-9910  
Fax: 202-874-9907



***For information regarding four-digit ALCs and non-FMS or State Department disbursing, contact:***

Check Reconciliation Branch  
Check Resolution Division  
Payment Management  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 700A  
Hyattsville, MD 20782  
Telephone: 202-874-8150  
Fax: 202-874-8536

***For information regarding GOALS, contact:***

GWA Customer Assistance Group  
Governmentwide Accounting Modernization Project  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 500E  
Hyattsville, MD 20782  
Telephone: 202-874-8270  
Fax: 202-874-6170

***For information regarding the SF 133, contact the OMB budget representative.***

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### Procedures Checklist Table

Task	Purpose	Requirements	Frequency	Contact	References
Access the TFM on-line.	Access the Treasury instructions regarding receipt, deposit, and reporting of Federal funds.	See the Web site at <a href="http://www.fms.treas.gov/tfm/index.html">http://www.fms.treas.gov/tfm/index.html</a> .	On an as-needed basis	USSGL Division, 202-874-6121/6135	
Access the FAST Books I and II on-line.	Obtain the listing of Federal account symbols and titles.	See the Web site at <a href="http://www.fms.treas.gov/fastbook/index.html">http://www.fms.treas.gov/fastbook/index.html</a> .	Monthly to view updates	Budget Reports Division, 202-874-9870	See Section 2020 of this chapter.
Access the USSGL on-line.	Comply with OMB account structure guidance.	See the Web site at <a href="http://www.fms.treas.gov/ussgl/index.html">http://www.fms.treas.gov/ussgl/index.html</a> .	On an as-needed basis	USSGL Division, 202-874-9980	See OMB Circular No. A-127 Rev., Section 7-a, and Section 2015 of this chapter.
Have account changed or removed from FAST Book. Set up a new fund symbol.	Provide reporting and reconciliation.	Send a letter of request to the Budget Reports Division. See the Contacts page.	Determined by agency (dis-continuance) or legislation (change)	Budget Reports Division, 202-874-9870	See I TFM, Part 2, Chapter 1500, and Section 2020 of this chapter.
Obtain appropriation/deappropriation warrants.	Establish appropriation amounts in accounts.	Submit a letter of request, if not appropriated in annual appropriations/deappropriations act.	Determined by legislation	Budget Reports Division, 202-874-9870	See I TFM, Part 2, Chapter 2000, and Section 2025 of this chapter.
Establish ALC (eight-digit ALCs)	Provide reporting and classification.	Submit a written request to the Cash Accounting Division (if FMS will do disbursing for agency: eight-digit ALCs).	One-time request	Cash Accounting Division, 202-874-7980	See I TFM, Part 2, Chapter 3300, and Section 2035 of this chapter.
Establish ALC (four-digit ALCs)	Provide reporting and classification.	Submit a written request to the Check Reconciliation Branch (if agency will do its own disbursing: three- and four-digit ALCs).	One-time request	Check Reconciliation Branch, 202-874-8150	See I TFM, Part 2, Chapter 3300, and Section 2035 of this chapter.
Establish GWA System access.	Prepare, certify, and approve accounting transactions, and/or view accounting data.	See the GWA Web site at <a href="http://www.fms.treas.gov/gwa/index.html">http://www.fms.treas.gov/gwa/index.html</a> .	One-time request	Budget Reports Division, 202-874-9870	See I TFM, Part 2, Chapter 2000, and Section 2040 of this chapter.
Establish GOALS II access.	Submit FMS 1219/1220 reports. View Statement of Difference reports.	Contact the GWA Customer Assistance Group. The agency chooses desired GOALS II application and roles.	One-time request	GWA Customer Assistance Group, 202-874-8270	Call the GWA Customer Assistance Group for details. Complete an Enterprise Security Access Administration System (ESAAS) form requesting access by going to <a href="http://www.fms.treas.gov/goals/index.html">www.fms.treas.gov/goals/index.html</a> .  See Section 2045 of this chapter.

Task	Purpose	Requirements	Frequency	Contact	References
Establish FACTS I access.	Submit preclosing adjusted trial balance data for the <i>Financial Report of the United States Government</i> at the fund group level.	See the Web site at <a href="http://www.fms.treas.gov/facts/regulations.html">http://www.fms.treas.gov/facts/regulations.html</a> .	Annually	Financial Reports Division, 202-874-9910	See I TFM, Part 2, Chapter 4700.
Establish FACTS II access.	Submit SF 133: Report on Budget Execution and Budgetary Resources and FMS 2108: Year-End Closing Statement.	Each FACTS II user must complete and submit an ESAAS form for GOALS II access. See the Web site at <a href="http://www.fms.treas.gov/goals/forms.html">http://www.fms.treas.gov/goals/forms.html</a> for more information.	SF 133 – quarterly FMS 2108 – annually	Budget Reports Division, 202-874-9870	See OMB Circular No. A-11 and I TFM, Part 2, Chapter 4200.
Submit FMS 224: Statement of Transactions (eight-digit ALC).	Report receipts and outlays.	Transmit via the CTA application in the GWA System.	Monthly	Cash Accounting Division, 202-874-7980	See I TFM, Part 2, Chapter 3300, and subsection 2045.10 of this chapter.
Submit SF 133: Report on Budget Execution and Budgetary Resources.	Allow OMB to review Federal expenditures and obligations against approved apportionments.	Transmit via GOALS II.	Quarterly (This report is collected through FACTS II.)	Budget Reports Division, 202-874-9870	See OMB Circular No. A-11 and subsection 2050.10 of this chapter.
Submit FMS 2108: Year-End Closing Statement.	Report on unexpended appropriation balances.	Transmit via GOALS II. FMS provides specific instructions and reporting deadlines in the annual TFM Yearend Closing Bulletin released by mid-August.	Annually (This report is collected through FACTS II.)	Budget Reports Division, 202-874-9870	See I TFM, Part 2, Chapter 4200, TFM Yearend Closing Bulletin, and subsection 2050.10 of this chapter.
Submit SF 1151: Nonexpenditure Transfer Authorization.	Increase/decrease fund accounts.	Submit online via the GWA Nonexpenditure Transfers Application.	Determined by legislation	Budget Reports Division, 202-874-9870	See I TFM, Part 2, Chapter 2000, and Section 2040 of this chapter.
Submit FS 488: Foreign Currency Statement of Transactions and Accounts (four-digit ALC).	Provide U.S. Disbursing Officers' reports on appropriations, receipts, and outlays.	Transmit consolidated SF 1218 and 1221 files via Connect: Direct.	Monthly	For foreign currency accounting information, International Funds Branch, 202-874-7994	See I TFM, Part 2, Chapter 3100, and Section 2055 of this chapter.
Submit SF 1218: Statement of Accountability (Foreign Service Account); SF 1221: Statement of Transactions (Foreign Service Account); and FS 488: Foreign Currency Statement of Transactions and Accounts (four-digit	Provide U.S. Disbursing Officers' reports on appropriations, receipts, and outlays.	Transmit consolidated SF 1218 and 1221 files via Connect: Direct.	Monthly	For consolidated files, Cash Accounting Division, 202-874-7980	See I TFM, Part 2, Chapter 3100, and Section 2055 of this chapter.

Task	Purpose	Requirements	Frequency	Contact	References
ALC).					
Submit FMS 1219: Statement of Accountability, and FMS 1220: Statement of Transactions (three- or four-digit ALCs).	Provide Domestic Disbursing Officers' reports on receipts and outlays.	Transmit via GOALS II (except for military agencies).	Monthly	Cash Accounting Division, 202-874-7980	See I TFM, Part 2, Chapter 3100, and Section 2055 of this chapter.
Establish GFRS access.	Provide department-level financial statements and related data for the <i>Financial Report of the United States Government</i> .	For verifying agencies, submit the Closing Package.  For nonverifying agencies, submit the Closing Package Notes and other data.	Annually	Financial Reports Division, 202-874-9910	See I TFM, Part 2, Chapter 4700, and Section 2045 of this chapter.
Establish IFCS access.	Confirm/reconcile fiduciary intra-governmental transactions for investments with BPD, borrowings from BPD or FFB, FECA transactions with DOL, and Employee Benefit Program transactions with OPM.	For reporting agencies, confirm/reconcile fiduciary intragovernmental activity and balances via the IFCS Internet role-based application on GOALS II.	Quarterly	Financial Reports Division, 202-874-9910	See I TFM, Part 2, Chapter 4700, and Section 2045 of this chapter.
Obtain guidance on accounting for and reconciling intragovernmental transactions.	Eliminate material differences between Federal program agencies.	Reconcile intragovernmental activity and balances within and between Federal program agencies.	Monthly reconciliation	Financial Reports Division, 202-874-9910	See the <i>Federal Intragovernmental Transactions Accounting Policies Guide</i> at <a href="http://www.fms.treas.gov/factsi/manuals/apg_fy10.pdf">http://www.fms.treas.gov/factsi/manuals/apg_fy10.pdf</a> .
Establish banking arrangements for daily deposit and other banking activities.	Provide full range of deposit and withdrawal activity required by agency operations.	Request evaluation of desired bank or authorization to use established location.  Maintain a minimum value of deposit activity, \$100,000.	Monthly	For domestic service, FRB St. Louis, 1-866-771-1TGA or 1-866-771-1842  For overseas service, International Funds Branch, 202-874-6657	See I TFM, Part 5, Chapters 4000, 4500, and 6000; I TFM, Part 6, Chapters 4000, 8000, and 9000; and Sections 2060 and 2065 of this chapter.
GWA Account Statement	Access Fund Balance With Treasury balances.	Reconcile and verify balances	Daily and Monthly	Treasury Support Center, FRB St. Louis – 1-877-440-9476	Log into the GWA Web site for Self Enrollment at <a href="http://www.gwa.fms.treas.gov">http://www.gwa.fms.treas.gov</a> ; select Register.