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# Treasury Financial Manual

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## Chapter 2000

### FINANCIAL OPERATIONS STARTUP PROCEDURES FOR NEW FEDERAL ENTITIES

#### Section 2010—Scope and Applicability

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 entity 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 entity, assigns, amends, changes, and discontinues account symbols and titles. Treasury Account Symbols (TAS) represent, by entity and bureau, individual appropriations, receipts, and other fund accounts. Fiscal Service posts appropriations or spending authorizations granted by the Congress to these account symbols. Entities 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 entity 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, entities must send a

letter of request. To establish new accounts, entities must:

- 1) Contact OMB for approval (see [OMB Circular No. A-11](#), section 79.4).
- 2) Submit a letter of request to Fiscal Service, Budget Reporting Branch, Budget Appropriations and Analysis Section (BAAS) signed by the appropriate personnel, 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 entity and bureau needing the account,
- The effective date of establishment (will be the beginning of a fiscal year),
- Requested date for the account to be activated, and
- An entity contact name, number, and email address.

Entities should submit all account action requests to Fiscal Service **as early in the current month as possible** to allow for timely entity reporting the following month. Fiscal Service assigns account symbols and titles, fund groups and fund account definitions per the law and in collaboration with OMB. Due to the multi-level approval process on new accounts, Fiscal Service will not process new accounts from business day three to business day eight each month.

These accounts are collected and published in the [Federal Account Symbols and Titles](#) (FAST) Book, which is updated periodically. It is a supplement to Volume 1 of the Treasury Financial Manual (TFM).

#### **Section 2025—Requesting an Agency Location Code (ALC)**

A four- or eight-digit Agency Location Code (ALC) which uniquely identifies each entity that reports payments and collections is required for an entity 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.

Entities 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.

Entities 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 entity in writing of the ALC assignment. The assignment process takes approximately 30 days.

See 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.

Entities 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. Entities can access several of the Fiscal Service required reports as well as information through GTAS. It is imperative that entities 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 entities 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 entity considers establishing an imprest fund, the entity should first discuss that option with Fiscal Service to determine if an alternative approach might be more suitable. Entities 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—Additional Information**

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

- [TFM Volume I, Part 6, Chapter 8500](#), Cash Forecasting Requirements, or
- [TFM Volume I, Part 5, Chapter 9000](#), Securing Government Deposits in Federal Entity Accounts.

## Contacts

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

Budget Reporting Branch  
Fiscal Accounting  
Bureau of the Fiscal Service  
PO Box 1328  
Parkersburg, WV 26106  
Email: [baasgroup@fiscal.treasury.gov](mailto: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  
Fiscal Accounting  
Bureau of the Fiscal Service  
PO Box 1328  
Parkersburg, WV 26106  
Email: [cab.card-fao@fiscal.treasury.gov](mailto: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](mailto: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](mailto: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](mailto:BMT@fiscal.treasury.gov)

**Summary of Updates in this Release**

Section Number	Section Title	Summary of Change
2010	Scope and Applicability	Changed section title.
2020	Requesting Treasury Account Symbols	Updated information required for request.
2020	Requesting Treasury Account Symbols	Removed reference to GAO.