Chapter 1000

**Purpose And Plan Of The Treasury Financial Manual (TFM)**

This chapter provides information on the TFM’s purpose, composition, types of releases, and forms. Appendix 1 includes a list of TFM supplements with hyperlinks to their website addresses.

**Section 1010—Introduction**

The TFM is the Department of the Treasury’s (Treasury’s) official publication of policies, procedures, and instructions concerning financial management in the federal government. It is intended to promote the government’s financial integrity and operational efficiency.

See the [**About TFM**](https://tfm.fiscal.treasury.gov/about-tfm.html) section on our website for more information.

**Section 1015—Authority**

In accordance with 31 United States Code (U.S.C.) 331 and 3513, the Secretary of the Treasury has reporting responsibility. Other statutes and Executive Orders specifically place regulatory responsibility with Treasury for other subject matter presented in the TFM. Specific legal authorities are provided in the Authority section of each TFM chapter.

**Section 1020—Arrangement of the TFM**

**1020.10—Description of Volumes**

The TFM is comprised of four volumes. Each volume covers different subject matter and is directed to particular audiences. The volumes are:

* **Volume I**— Instructs and guides the federal government’s departments, agencies, and other concerned parties, in areas of central accounting and reporting; receivable and delinquent debt management; disbursing; payment-related activities within the authority granted to the U.S. Chief Disbursing Officer (CDO); deposit regulations; deposits to Treasury's General Account; and other fiscal matters.
* **Volume II** — Instructs and guides Federal Reserve Banks (FRBs) and their branches in areas of deposits and charges to Treasury’s General Account; reporting requirements for Treasury’s General Account; accounting and reporting for gold certificates; issuing Treasury checks by FRBs; and other fiscal agency matters.
* **Volume III**— Instructs and guides financial institutions designated by Treasury to act as depositaries and financial agents of the government in the areas of domestic depositaries and financial agents; depositaries and financial agents in foreign countries, U.S. Territories, or insular possessions (overseas depositaries); and other fiscal matters.
* **Volume IV**— Provides procedural instructions to other concerned parties aside from federal departments and agencies, Federal Reserve Banks acting as depositaries and fiscal agents of the United States, and financial institutions acting as depositaries and financial agents of the government, consistent with authority in the Code of Federal Regulations (CFR), or other authority.

**1020.20—Composition of Volume I**

Volume I applies to all federal agencies. It is divided into the following six parts:

* **Part 1: Introduction**—Includes the scope, application, and general organization of the TFM, and startup guidance for new federal entities.
* **Part 2: Central Accounting and Reporting**—Includes requirements for the form, content, and submission of financial data required by the Fiscal Service to fulfill its central accounting and reporting obligations for the financial operations of the federal government.
* **Part 3: Receivable and Delinquent Debt Management**—The Bureau of the Fiscal Service (Fiscal Service) is the government's central debt collection agency, managing the government's non-tax delinquent debt portfolio. As part of the Fiscal Service, Debt Management Services' goal is to provide a broad range of services, (e.g., Cross-Servicing, centralized offsets, receivable reporting and delinquent debt recovery procedures) to be more responsive to the needs of client agencies, and to bring about more equity and uniformity in how the U.S. government treats its delinquent debtors. Part 3 consolidates debt management guidance for federal agencies related to the government's non-tax delinquent debt portfolio.
* **Part 4: Disbursing**—Includes requirements for vouchering payments made by check and cash; checking accounts with Treasury or general depositaries; and cancellation, claims, and other matters pertaining to Treasury checks.
* **Part 4a: Payment-Related Activities Within the Authority Granted to the U.S. Chief Disbursing Officer (CDO)**—Includes disbursing rules for all federal agencies; requirements for scheduling and classifying domestic and international payments disbursed by the Fiscal Service; and requirements for Non-Treasury Disbursing Officers (NTDOs). The guidelines in this part apply to:

- Certifying officers of all federal agencies, including government corporations;  
- Treasury disbursing officials; and  
- Agency disbursing officials who exercise disbursing functions under specific statutory authority, or authority delegated by the Treasury.

* **Part 5: Deposits**—Includes requirements and forms for government departments, agencies, corporations, and other applicable entities to deposit public monies through the depositary system of the federal government (deposits of credit to the U.S. Treasury).
* **Part 6: Other Fiscal Matters**—Includes procedures and forms that federal agencies use for fiscal matters requiring special instructions not covered in other parts of the TFM.

**Section 1025—Types of TFM Releases**

As of the release of the automated TFM system on August 13, 2013, transmittal letters are no longer being used. In addition, the Fiscal Service Commissioner's signature is no longer being affixed to new and updated releases within the automated system. New release information can be found in the "What's New" section and its archive on our website. For releases prior to August 13, 2013, transmittal letters may appear for that particular release until it is updated.

The TFM is comprised of the following types of releases:

* Chapters (often accompanied by appendices);
* Bulletins;
* Announcements; and
* Supplements.

**1025.10—Chapters**

TFM chapters:

* Cover a specific subject;
* Include a summary paragraph explaining the purpose of the chapter; and
* Update or provide procedures and information based on changes to systems or applicable laws.

The first chapter of each volume describes the makeup of that volume, the procedures covered, and other included material.

Users may access TFM chapters at the following locations on our website:

* By part and chapter number on the [**TFM home**](https://tfm.fiscal.treasury.gov/home.html)page; and
* For releases after August 13, 2013, by the [**What's New**](https://tfm.fiscal.treasury.gov/home.html) section and its archive.

**1025.10a—Transmittal Letters**

Since the establishment of the automated TFM system on August 13, 2013, the use of transmittal letters has been discontinued.

**1025.10b—Contacts**

The contacts listed in each chapter direct users to the organization(s) responsible for the technical content of the chapter. The first contact is the area with ownership responsibility for the chapter. If the chapter contains specific or technical material relating to other areas, there will be contact information for those areas.

For questions regarding a TFM chapter, users should contact the responsible area listed in contacts.

**1025.10c—Appendices**

TFM chapters can include appendices. These appendices generally contain forms, charts, instructions, or additional information helpful in implementing chapter procedures. A chapter with more than one appendix has an “Appendices Listing” that lists the appendices in numerical order.

**1025.20—Bulletins**

TFM bulletins:

* Are numbered sequentially by the fiscal year of issue (for example, TFM Volume I, Bulletin No. 2020-01, refers to the first bulletin released in Fiscal Year 2020);
* Have retention dates that prescribe the bulletin’s anticipated retention period;
* Provide notice of immediately effective changes to instructions or requirements that are intended to be codified later into a TFM chapter; and
* List superseded or rescinded material.

Users may access TFM bulletins on the [**Bulletins**](https://tfm.fiscal.treasury.gov/v1/bull.html) page.

**1025.20a—Inquiries**

Each bulletin includes an Inquiries paragraph that lists the area with ownership responsibility for the bulletin. For questions regarding a TFM bulletin, users should contact the responsible area listed in the Inquiries paragraph.

**1025.20b—Attachments**

Bulletins can include attachments. These attachments generally contain forms, charts, or additional instructions.

**1025.30—Announcements**

TFM announcements:

* Are identified with an “A” and are numbered sequentially by the fiscal year of issue (for example, A-2020-01 refers to the first announcement released in Fiscal Year 2020);
* Contain information of a one-time, temporary nature, such as conference and training schedules, special events, or opening and closing dates for reporting requirements;
* Generally are not codified into a TFM chapter; and
* Include the contact information for the responsible area.

Users may access TFM announcements on the [**Announcements**](https://tfm.fiscal.treasury.gov/v1/announc.html) page.

For questions regarding a TFM announcement, users should contact the responsible area listed in the Inquiries paragraph.

**1025.40—Supplements**

TFM supplements are extensions to the content within the TFM and provide more detailed instruction and guidelines for various financial management topics.

For a listing of the TFM supplements, see Appendix 1.

**Section 1030—Forms**

In compliance with the Government Paperwork Elimination Act requirement that federal agencies provide electronic options for transactions with the government, Fiscal Service has done the following:

* Created electronic formats for data submissions to and transactions with Treasury;
* Supported a business environment where electronic processes are becoming more common; and
* Developed a website for [**commonly requested forms**](https://www.fiscal.treasury.gov/forms.html) that includes some Fiscal Service produced forms to support products and services.

Unless exempted by law or the Fiscal Service, all departments and agencies use standard accounting and reporting forms and related procedures, including those the Government Accountability Office has prescribed.

**Section 1035—Subscribing to the Email Notification for TFM Updates**

Users may subscribe to the [**email notification service**](https://fiscal.treasury.gov/mailinglists.html) for TFM updates. The email notifies users of a TFM update and provides a link to the updated TFM release.

**Contacts**

*Direct inquiries concerning this chapter to:*  
Email: [**tfm@fiscal.treasury.gov**](mailto:tfm@fiscal.treasury.gov)

Chapter 2000

**Financial Operations Startup Procedures For New Federal Entities**

This chapter outlines the necessary steps to begin finanacial reporting for a new entitiy.

**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**](https://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html)) website.

**Section 2020—Requesting Establishment of New Entity/Commission**

Upon written request, Fiscal Service, in collaboration with OMB and the relevant administrative entity, creates the new entity in the Centralized Accounting and Reporting System pursuant to authorizing legislation. Requests should be submitted to Fiscal Service, Budget Reporting Branch, Budget and Appropriations Analysis Section (BAAS) at [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov).

Entities should submit all account action requests to Fiscal Service as early in the month as possible to allow for timely establishment and coordination. Once the entity is established, accounts, ALC, and access will need to be requested for proper reporting. See Sections below.

**Section 2025—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 according to [**TFM Volume 1 Part 2 Chapter 1500**](https://tfm.fiscal.treasury.gov/v1/p2/c150.html) Section 1525.

These accounts are collected and published in the [**Federal Account Symbols and Titles**](https://www.fiscal.treasury.gov/reference-guidance/fast-book/) (FAST) Book, which is updated periodically. It is a supplement to Volume 1 of the Treasury Financial Manual (TFM).

**Section 2030—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**](https://tfm.fiscal.treasury.gov/v1/p4/c600.html), 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 2035—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), and
* Borrowings and NET Applications for borrowings.

Entities should refer to the [**CARS**](https://www.fiscal.treasury.gov/cars/) website for information about accessing CARS.

**Section 2040—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, because once a TAFS is established reporting is required the following month.

For additional information on accessing GTAS, the systems requirements, and the reporting requirements, see [**Year-end Closing Bulletin.**](https://tfm.fiscal.treasury.gov/v1/bull.html)

**Section 2045—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**](https://tfm.fiscal.treasury.gov/v1/p5/c410.html), for more information on using depositories to hold public money.

See [**TFM Volume I, Part 4A, Chapter 3000,**](https://tfm.fiscal.treasury.gov/v1/p4/ac300.html) for more information on holding funds outside of Treasury.

**Section 2050—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**](https://tfm.fiscal.treasury.gov/v1/p6/c850.html), Cash Forecasting Requirements, or
* [**TFM Volume I, Part 5, Chapter 9000**](https://tfm.fiscal.treasury.gov/v1/p5/c900.html), 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)