



Treasury Financial Manual

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](#) 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 depository 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](#) page;
- For releases prior to August 13, 2013, by transmittal letter number on the [Transmittal Letters](#) page; and
- For releases after August 13, 2013, by the [What's New](#) 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](#) 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](#) 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](#) 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](#) 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

Appendix 1—Supplements to the TFM

[United States Standard General Ledger \(USSGL\)](#)

[Certifying Officer Training](#)

[Federal Account Symbols and Titles \(FAST Book\)](#)

[Managing Federal Receivables](#)

[Gold Book](#)

[Green Book](#)

[Guide to the Federal Credit Bureau Program](#)

[Treasury Report on Receivables Due From the Public](#)

[Agency Self-Certification Guide](#)

[Collections Cycle Memo](#)

Summary of Updates

Section Number	Section Title	Summary of Change
1015	Authority	Added last sentence regarding the chapter Authority section.
1020.10	Description	Updated descriptions for Volume I, Volume

	of Volumes	II, and Volume III.
1020.20	Composition of Volume I	Added title and description for Part 4a and modified other Part descriptions
1025.10a	Transmittal Letters	Added the language "the discontinued use of" to the first sentence. Removed the last sentence regarding Transmittal letter rescission information being available on the Transmittal letter webpage.
1025.20	Bulletins	Removed language regarding the Fiscal Service Commissioner's signature being part of Bulletins posted prior to August 13, 2013 as no Bulletins continue to be posted prior to 2014.
1025.30	Announcements	Updated Announcements hyperlink.
1025.40	Supplements	Language revised.
1030	Forms	Section title modified from "Electronic Forms" to "Forms".
1035	Subject Matter Expert Contact Information	Section removed.
1040	Assistant Commissioner Area TFM Coordinators	Section removed.
1045	TFM Staff Members	Section removed.
1050	Subscribing to the Email Notification for TFM Updates	Removed the word "automatic" from the section title. Section number changed from 1050 to 1035 due to removing the prior sections.