

# TREASURY FINANCIAL MANUAL

## TABLE OF CONTENTS

Part	Chapter	Title
<b>1</b>		<b>INTRODUCTION</b>
	1000	Purpose and Plan of the Treasury Financial Manual (TFM)
	2000	Financial Operations Startup Procedures for New Federal Entities
<b>2</b>		<b>CENTRAL ACCOUNTING AND REPORTING</b>
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Warrant and Nonexpenditure Transfer (NET) Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses
	3400	Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury
	3500	Daily Transmittal for Internal Revenue Service
	3900	Reconciliation to Financial Management Service (FMS) Accounting Results
	4100	Debt Management Reports
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (Federal Agencies' Trial-Balance System II, FMS Form 2108: Yearend Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	4700	Agency Reporting Requirements for the <i>Financial Report of the United States Government</i>
	5000	Accounting and Reporting on Monetary Assets (Non Operating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance With Treasury Accounts
<b>3</b>		<b>PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS</b>
	1000	Introduction
	2000	Payroll Vouchers
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	4000	Federal Income, Social Security, and Medicare Taxes
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
	6000	Purchasing Paper U.S. Savings Bonds, Series EE and I, Through the Voluntary Payroll Savings Plan
	7000	Allotments and Assignments of Pay

## Volume I

<b>Part</b>	<b>Chapter</b>	<b>Title</b>
<b>4</b>		<b>DISBURSING</b>
	1000	Introduction
	1100	Delegations and Designations of Authority for Disbursing Functions
	2000	Payment Issue Disbursing Procedures
	3000	Third-Party Draft Procedures for Imprest Fund Disbursing Activities
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts With the U.S. Treasury
	6500	Magnetic Tape Check Issue and Reporting Level 8
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the U.S. Treasury
	7100	Check Reclamations
	8000	Designated Depository Checking Accounts
	9000	Foreign Exchange
	10000	Delegation of Disbursing Authority
<b>5</b>		<b>DEPOSIT REGULATIONS</b>
	1000	Introduction
	2000	Checks and Cash Received in Collections
	3000	Deposit Ticket
	4000	Making Deposits
	4100	Requirements for Using Depositories To Hold Public Money
	4500	Deposits to Treasury Through the Fedwire Deposit System
	4600	Treasury Automated Lockbox Network
	4700	Plastic Card Collection Network
	5000	Uncollected and Lost Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
<b>6</b>		<b>OTHER FISCAL MATTERS</b>
	1000	Introduction
	2000	Cash Advances Under Federal Grant and Other Programs
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund
	4000	Intra-Governmental Payment and Collection (IPAC) System
	5000	Administrative Accounting Systems Requirements in Support of the Debt Collection Improvement Act of 1996
	5100	Recovering Unclaimed Federal Financial Assets
	6000	Payment Procedures Upon Expiration of an Appropriation or a Continuing Resolution
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8000	Cash Management
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts