



Treasury Financial Manual

Transmittal Letter No. 597

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

1. Purpose

This transmittal letter releases I TFM 6-1000: Introduction. This chapter introduces Part 6, which describes procedures and forms used by Government agencies for fiscal matters requiring special instructions because of the particular subject involved.

Note: The Financial Management Service is phasing out the printed distribution of TFM releases. This update will be the last printed release for this chapter. Users may access the TFM via the Internet at the following website: <http://www.fms.treas.gov/tfm/index.html>. Effective December 2001, all TFM releases will be available on the Internet only.

2. Page Changes

Remove

Table of Contents for Part 6

I TFM 6-1000

Insert

Table of Contents for Part 6

I TFM 6-1000

3. Effective Date

Upon receipt.

4. Inquiries

Direct questions concerning this transmittal letter to:

Directives Management Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 5C16
Hyattsville, MD 20782
Telephone: 202-874-9940

Richard L. Gregg
Commissioner

Date: March 23, 2001

Part 6—Chapter 1000

INTRODUCTION

This part prescribes procedures and forms used by Government agencies for fiscal matters requiring special instructions because of the particular subject involved.

Section 1010—Scope and Applicability

Other parts of Volume I may cover the subjects in this chapter as they relate to other fiscal areas, such as central accounting and reporting (I TFM 2). The procedures prescribed in this part do not modify or supersede those in other parts of the volume.

Section 1015—Standard and Prescribed Forms

The Financial Management Service (FMS) is increasing its efforts to create electronic options for information

submittals to and transactions with the Department of the Treasury. The efforts reflect a changing business environment where electronic processes are becoming more common because of increased efficiency and convenience. These efforts also are the direct result of the Government Paperwork Elimination Act, which requires Federal agencies to provide electronic options for transactions with Government.

Treasury has developed a website on which most forms produced by FMS or that support FMS products and services may be found at <http://www.fms.treas.gov/forms.html>. All departments and agencies should

use standard accounting and reporting forms and related procedures, including those prescribed by the General Accounting Office unless exempted by law or FMS. Departments and agencies may develop and submit their own forms if the forms include the required data elements.

The appendix to each chapter, as applicable, will include a listing and samples of the forms.

Section 1020—Distribution

Users may access the TFM via the Internet at the following website: <http://www.fms.treas.gov/tfm/index.html>.

CONTACTS

Direct inquiries concerning this chapter to:

Directives Management Branch
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 5C16
Hyattsville, MD 20782
Telephone: 202-874-9940

Direct inquiries concerning FMS-prescribed forms or requests for changes to:

Administrative Program Division
Programs Branch
Property and Supply Section
Department of the Treasury
3361-L 75th Avenue
Landover, MD 20785
Telephone: 202-874-3710

PART 6 - OTHER FISCAL MATTERS

TABLE OF CONTENTS

Chapter	Section	Title
1000		INTRODUCTION
	1010	Scope and Applicability
	1015	Standard and Prescribed Forms
	1020	Distribution
		Contacts
2000		CASH ADVANCES UNDER FEDERAL GRANT AND OTHER PROGRAMS
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Limitation and Timing of Cash Advances
	2030	Direct Treasury Check Method
	2035	Letter of Credit
	2040	Letter-of-Credit Method
	2045	Forms Prescribed for Procedures in this Chapter
	2050	Preparation of Forms
	2055	Modified Letter-of-Credit Techniques
	2060	Accounting and Reporting Requirements for Letter-of-Credit Transactions
	2065	Instructions to Secondary Recipients
	2070	Termination of Advance Methods of Financing Grant and Other Programs
	2075	Responsibilities of Federal Program Agencies
	2080	Waivers
	2095	Inquiries
		Appendices
		1. Treasury Department Circular No. 1075
		2. FMS Form 5401: Payment Voucher on Letter of Credit
		3. FMS Form 6652: Statement of Differences - Disbursing Office Transactions
		Letters of Credit Payment Vouchers for Month
		of _____ 19 _____
		4. SF 210: Signature/Designation Card for Certifying Officer
		5. SF 1194: Authorized Signature Card for Payment Vouchers on Letter of Credit
		6. SF 1193: Letter of Credit
		Explanation of Certain Information to be Included on the SF 1193, Letter of Credit
3000		PAYMENTS OF UNCLAIMED MONEYS AND REFUND OF MONEYS ERRONEOUSLY RECEIVED AND COVERED
	3010	Authority
	3015	Responsibility of Agencies To Dispose of Unclaimed Moneys

Chapter	Section	Title
	3020	Review of Agency Unclaimed Money Accounts
	3025	Procedures for Transferring Unclaimed Moneys
	3030	Reporting of Transfers
	3035	Settlement Action
	3040	Payments Made from Account 20X6133, "Payment of Unclaimed Moneys"
	3045	Procedures for Using Account 20X1807, "Refund of Moneys Erroneously Received and Covered"
	3050	Payments from Account 20X1807
	3055	Internal Audit by Agencies
	3060	Maintenance of Records
	3065	Special Reporting
		Contacts
3100		CERTIFYING PAYMENTS AND RECORDING CORRESPONDING INTRAGOVERNMENTAL RECEIVABLES IN THE FEDERAL GOVERNMENT'S JUDGMENT FUND
	3110	Scope and Applicability
	3115	Authority
	3120	General Guidance for Certification of Payments
	3125	Core Submission Requirements for Litigative and Administrative Awards
	3130	Additional Submission Requirements Specific to the Type of Award Being Paid (Litigative or Administrative)
	3135	Incomplete Submissions
	3140	Multiple Claimants/Payees
	3145	FMS Processing of Payments
	3150	FMS Processing of Receivables
	3155	Reports of Payments from the Judgment Fund
		Contacts
		Appendices
		1. FMS Form 194: Judgment Fund Payment Request (Lit. Award)
		2. FMS Form 195: Judgment Fund Payment Request (Admin. Award)
		3. FMS Form 196: Judgment Fund Award Data Sheet
		4. FMS Forms 197 & 197-A: Voucher for Payment
		5. FMS Form 198: Judgment Fund Award Data Sheet—Additional Deductions
4000		ON-LINE PAYMENT AND COLLECTION (OPAC) SYSTEM
	4010	Introduction
	4015	Authority
	4020	Definitions
	4030	Background
	4040	Originating Intragovernmental Transactions
	4050	Billing and Collection Cycle
	4060	Recording Automated Interagency Bills in Administrative Accounts
	4070	Adjustments of Erroneous Charges
	4080	Basic Criteria to Access the OPAC System
	4090	Restrictions
		Contacts

Chapter	Section	Title
5000		ADMINISTRATIVE ACCOUNTING SYSTEMS REQUIREMENTS IN SUPPORT OF THE DEBT COLLECTION IMPROVEMENT ACT OF 1996
	5010	Authority
	5015	Scope and Applicability
	5020	Recording Accounting Transactions
	5025	Truncating Invoice Numbers
	5030	System Requirement for 20-Character Invoice Numbers
	5035	Compliance
	5040	Instructions
		Contacts
		Appendix
		Customer Assistance Staffs
5100		RECOVERING UNCLAIMED FEDERAL FINANCIAL ASSETS
	5110	Authority
	5115	Background
	5120	Designating Agency Asset Recovery Contact
	5125	General Guidelines for Agency Procedures
	5130	Using Finders
		Contacts
		Appendix
		Unclaimed Property Offices
6000		PAYMENT PROCEDURES UPON EXPIRATION OF AN APPROPRIATION OR A CONTINUING RESOLUTION
	6010	Scope and Applicability
	6015	Authority
	6020	General
	6025	Responsibility for Payments
	6030	Miscellaneous Payments
	6035	Payrolls
	6040	Preparation of Payrolls
	6045	Notification to Disbursing Officers
		Contacts
		Appendix
		Text of Instructions Issued by the Commissioner of the Financial Management Service to All Disbursing Officers on the Subject of "Payrolls for Pay Periods Ending After _____"

Chapter	Section	Title
7000		REPORTING INTEGRATED FUNDING TRANSACTIONS OF FEDERAL ASSISTANCE PROGRAMS
	7010	Scope and Applicability
	7015	Authority
	7030	Definitions
	7040	Reporting Requirements
	7050	Operating Requirements
	7095	Inquiries
		Appendix
		SF 224 (Illustration)
8000		CASH MANAGEMENT
	8010	Scope and Applicability
	8015	Authority
	8020	Definition of Terms
	8025	Billings and Collections
	8030	Deposits
	8040	Disbursements
	8050	Cash Advances
	8060	Cash Held Outside Treasury
	8065	Restrictions on Financial Transactions with Foreign Countries and International Organizations
	8070	Foreign Currency
	8075	Review, Monitoring, and Reporting of Agency Cash Management
	8080	Noncompliance with Collection, Deposit or Disbursement Improvements
	8085	Cash Management Improvements Fund (CMIF)
	8090	Waivers, Exemptions, and Other Applicable Regulations
		Contacts
8500		CASH FORECASTING REQUIREMENTS
	8510	Scope and Applicability
	8515	Authority
	8520	Definitions
	8525	Background and Concepts
	8530	General Reporting Requirements
	8535	Specific Reporting Requirements
		Contacts
		Appendices
		1. Examples of Large Deposits and Payments to be Reported to FMS' Funds Control Branch
		2. FMS Form 187: Advance Notice of Large Deposits or Payments of \$50

Chapter	Section	Title
		Million or More
		3. FMS Form 188: Advance Reporting of U.S. Military Pay
		4. FMS Form 190: Advance Reporting of U.S. Military Retiree Pay
		5. FMS Form 189: Advance Reporting of Defense Department Payments to Vendors

9000**SECURING GOVERNMENT DEPOSITS IN FEDERAL AGENCY ACCOUNTS**

9010	Introduction
9015	Authority
9020	Definition of Terms
9025	Responsibilities for Public Money
9030	Selection of a Depositary
9035	Establishing a Federal Agency Account
9040	Securing Agency Accounts
9045	Pledging Collateral
9050	Releasing Collateral
9055	Monitoring Collateral Levels
9060	Mergers and Insolvencies
	Contacts
	Appendix
	Federal Agency Collateral Contact Information