



Treasury Financial Manual

Transmittal Letter No. 4

Volume VI

To: Overseas Depositories

1. Purpose

This transmittal letter releases revised VI TFM 1-1000: Purpose and Plan of Volume VI.

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 Volume VI
VI TFM 1-1000

Insert

Table of Contents for Volume VI
VI TFM 1-1000

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

Date: January 3, 2001

Richard L. Gregg
Commissioner

Part 1—Chapter 1000

PURPOSE AND PLAN OF VOLUME VI

Volume VI of the Treasury Financial Manual (TFM) is the official publication through which the Department of the Treasury's Financial Management Service (FMS) issues codified instructions for depositaries outside the United States (overseas depositaries).

Section 1010—Authority

Title 31 U.S.C. 3303 authorizes the Secretary of the Treasury to designate depositaries of public moneys, as necessary, for transacting Government business in foreign countries and U.S. Territories and insular possessions.

Section 1015—Arrangement of the TFM

1015.10—Division of Volumes

The TFM divides volumes into parts, parts into chapters, chapters into sections and sections into paragraphs and subparagraphs. Each volume has a table of contents for the overall volume and one for each part. The first chapter of each volume describes the makeup of the volume.

1015.20—Page Designations

The TFM identifies pages as follows:

- At the top of each page, by volume number, part and chapter (VOL VI, 1-1000).
- At the bottom of each page, by transmittal letter number, page number and date (T/L 5, 1, June 2000).

1015.30—Numbering

The TFM uses the following numbering system to identify material:

- Volume VI
- Part 1
- Chapter 1000
- Section 1015
- Paragraph 1015.30

1015.40—Cross-references

The TFM uses numbered cross-references throughout the text. For example:

- To reference this paragraph within the same chapter, the TFM would refer to it as paragraph 1015.40.
- To reference this paragraph in another chapter, the TFM would refer to it as VI TFM 1-1015.40.

Section 1020—Types and Purposes of TFM Releases

The TFM publishes several types of releases: chapters (often accompanied by appendices), bulletins, announcements and supplements.

1020.10—Chapters

TFM chapters cover a specific subject. Chapters update existing procedures or provide new instructions based on changes to systems or applicable laws. Each chapter contains a summary statement explaining its purpose. When required, chapters include a section called "Definitions" that explains terms and acronyms. The first chapter of each volume describes the makeup of that volume, the procedures covered and other included material. Transmittal letters accompany chapter releases.

Transmittal Letters

Sequentially numbered transmittal letters, signed by the Commissioner of Treasury's FMS, accompany TFM chapter releases. These letters:

- Release changes or additions to existing chapters and new chapters.
- Summarize the new/revised material.
- Provide instructions for the addition or substitution of material.
- List regulations or published instructions that are superseded or rescinded.

Contacts Page

Each chapter has a Contacts page that lists the office name, address and telephone number for inquiries concerning the included material. The first contact listed always is the office primarily responsible for the chapter. If the chapter contains specific or technical material relating to other areas of responsibility, the Contacts page also lists sources for that information.

When making inquiries about a specific item, TFM users should cite the pertinent volume, chapter and paragraph numbers (for example, VI TFM 1-1020).

Appendices

Appendices often follow TFM chapters. These appendices generally include forms, instructions, regulatory material and other information helpful in implementing chapter procedures.

1020.20—Bulletins

TFM bulletins generally are no longer than one or two pages and contain material of a one-time or temporary nature. They provide notice of immediately effective changes to instructions or requirements. Bulletins list superseded or rescinded material. They are numbered sequentially by the fiscal year of issue, signed by the FMS

Commissioner and filed with the pertinent volume. Usually, they are codified into a TFM chapter within months.

Bulletins generally bear retention dates of no more than a year. The retention date prescribes the bulletin expiration date. FMS issues a Retention Bulletin at the beginning of each fiscal year. The Retention Bulletin lists bulletins that remain in effect beyond their original retention date.

Inquiries

Each bulletin includes an inquiry section. This section provides the address and telephone number of the office that can answer questions about the bulletin. When making inquiries about a specific item, TFM users should cite the pertinent bulletin or chapter number (for example, Bulletin No. 2000-01 or VI TFM 1-1020).

1020.30—Announcements

TFM announcements are only a few paragraphs in length and provide a point of contact. They convey information covering a temporary period of time or of an emergency nature. Readers use announcements as guidelines for one-time events, such as procedures to be used during a Government shutdown or dates for reporting requirements.

Announcements generally are not codified into a TFM chapter.

The TFM identifies announcements with an “A” followed by the year and number. For example, A-2000-01 refers to the first announcement released in fiscal 2000.

1020.40—Supplements

TFM supplements provide detailed instructions, worksheets and guidelines for financial reporting and accounting procedures. They provide a ready reference for specific subject matter and contain tables and graphics to illustrate specific data.

Supplements are not widely distributed. FMS may send small numbers of printed supplements to specific interested parties, but because of printing costs does not widely distribute them. However, FMS does make the full text of these supplements available online.

Section 1025—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

TREASURY FINANCIAL MANUAL

TABLE OF CONTENTS

Chapter	Section	Title
1000		PURPOSE AND PLAN OF VOLUME VI
	1010	Authority
	1015	Arrangement of the TFM
	1020	Types and Purposes of TFM Releases
	1025	Distribution
		Contacts
2000		MAINTAINING TREASURY'S GENERAL ACCOUNT
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2030	Prescribed Forms
	2040	Reporting Requirements
	2050	Preparation and Submission of TFS Form 17
	2060	Submission of TFS Form 5907
	2065	Reconcilement Letter
	2070	Lost or Stolen Paid Treasury Checks
	2075	Bank Contact
	2080	Corrections of Errors
	2085	Retention
	2090	Procurement of Forms
	2095	Inquiries
		Appendices
		1. Bank Identification Code Listing
		2. Forms Prescribed for Overseas Depositories