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## Foreword

This handbook prescribes the policy and guidance to be followed by all HUD component organizations, including contractors and agents in the handling and protecting of cash and negotiable instruments, and the handling and protecting of securities. This Handbook is not intended to be a procedure manual for all HUD organizations.

The policy and guidance contained in this Handbook are minimum requirements necessary to comply with the [Treasury Financial Manual](#) (TFM), an official publication of the U.S. Department of the Treasury (Treasury). By stating minimum requirements, this Handbook allows local management to develop specific operating procedures designed to meet their needs, based on variables such as physical size, transaction volumes, and staffing constraints. The basic policy of this Handbook is to require local management to document local procedures, distribute this Handbook and the local procedures to all affected employees, and to update the documentation as required by changes in local conditions or policy changes.