

**Forest Service Handbook  
National Headquarters - Washington Office  
Washington, DC**

**Forest Service Handbook 6509.14 – Collection Officer Handbook  
Chapter 20 – Imprest Fund Activities**

**Amendment No:** 6509.14-2024-2

**Effective date:** February 2, 2024

**Duration:** This amendment is effective until superseded or removed.

**Approved by:** Robert Velasco, Chief Financial Officer

**Date approved:** January 31, 2024

**Responsible Staff:** Financial Policy (CFO)

**Last Change:**

**Superseded Document(s):** None

**Digest:** Following is an explanation of the changes throughout the directive by section.

**Chapter 20:** Establishes codes, captions, and sets forth direction for the authorization, management, and reporting of imprest change-making funds.

Recodes revised direction previously set out in FSH 6509.13b to FSH 6509.14, chapter 20.

**Table of Contents**

<b>21 – Cash Held at Personal Risk.....</b>	<b>3</b>
<b>22 – Authorization and Designation .....</b>	<b>3</b>
22.1 – Designation of Imprest Cashiers.....	3
22.2 – Establishment of Change-Making Fund .....	4
<b>23 – Changes to Change-Making Funds .....</b>	<b>4</b>
23.1 – Transferring a Fund Between Cashiers .....	4
23.2 – Decreasing or Terminating Fund .....	5
23.3 – Increasing Fund .....	6
<b>24 – Managing an Imprest Fund.....</b>	<b>6</b>
24.1 – Change-Making Activities .....	7
24.2 – Advances to Sub-Cashiers .....	8
<b>25 – Imprest Cash Verification and Reviews .....</b>	<b>8</b>
25.1 – Imprest Cash Verification.....	8
25.2 – Operational Review .....	9
<b>26 – Reporting and Waiver Request .....</b>	<b>9</b>
26.1 – Reporting .....	9
26.2 – Waiver Request .....	9
<b>27 – Exhibits .....</b>	<b>10</b>

## **21 – Cash Held at Personal Risk**

Collection Officers are only authorized to hold cash outside of the U.S. Department of the Treasury (Treasury) for change-making purposes and within designated imprest change-making funds. Receipts from the public may not be retained for change-making purposes. The Agency financial system records cash held outside of Treasury by the collection officer's name. If a cash shortage occurs, the cashier must restore the shortage from their own funds unless relief is granted by proper authority (see FSM 6530 and 6507.21b). If the cash is transferred to another collection officer, the Agency financial system must be updated to relieve the original cashier from future liability or loss. Job Corps Civilian Conservation Centers manage Class-A disbursement funds in accordance with US Department of Labor regulations.

Justification to maintain change-making funds must be completed by the Agency, in accordance with Treasury and U.S. Department of Agriculture (USDA) regulations (DR 2250-001).

## **22 – Authorization and Designation**

USDA has directed that all imprest funds be terminated, except when a specific waiver of termination is approved. The Agency must receive waiver approval from the USDA Office of the Chief Financial Officer (OCFO), Fiscal Policy Division to continue using imprest funds. Information from form FS-6500-0279, *Collection Officer Audit Checklist*, is reviewed for the waiver request.

This section provides instructions to Line Officers and designees for selecting and designating cashiers, as well as to Regional Budget Directors and the Director of CFO Budget & Finance (CFO-B&F) for designating and managing change-making funds.

### **22.1 – Designation of Imprest Cashiers**

Employees with authority to designate collection officers (such as Forest Supervisors) may designate imprest cashiers and sub-cashiers. See FSH 6509.14, Zero Code for more information about the authority to designate imprest cashiers. Permanent employees who are designated collection officers may also be authorized to manage change making funds as a cashier. Permanent employees, temporary employees, students, and volunteers who are designated collection officers may also be designated as sub-cashiers.

Use form FS-6500-0248, *Designation of Collection Officer*, to document the designation of cashier and sub-cashier.

## 22.2 – Establishment of Change-Making Fund

Regional Budget Director, Station Director, or Job Corps Center Director (or designee) may recommend establishment of a change making fund for the CFO-B&F Billings Branch's approval and disbursement.

Prepare form FS-6500-0285, *Imprest Fund Action*, when recommending establishment of a new change-making fund. Generally, funds are established at the administrative unit level, except when justified, such as at high cash volume locations (for example, recreation visitor center). A unit completes sections 1, 2, and 3 when requesting a new imprest fund. Forest Supervisor and Regional Budget Director, Station Director, or Nursery Manager (or designee) signs section 4 along with the date and title. See section 26 - exhibit 01 for a sample completed form.

There is a new AgLearn training course titled "Administration of Forest Service Imprest Change-Making Funds." New Imprest Cashiers will be required to take AgLearn training. RSA can decide whether existing Imprest Cashiers need the AgLearn training.

The signed forms FS-6500-0285 (*Imprest Fund Action*) and FS-6500-0248 (*Designation of Collection Officer*) and training documentation (e.g., AgLearn certificate(s) or list of completed courses) for the named imprest cashier(s) are emailed to the CFO-B&F Billings Branch (SM.FS.ASC\_OTC@usda.gov) for review and approval.

The CFO-B&F Billings Branch will review the request for completeness, create a unique vendor code for each cashier, coordinate processing of the advance payment transaction in the core accounting system, complete sections 4 and 5 of the form FS-6500-0285 (*Imprest Fund Action*), and return an electronic copy of the completed form to the local Line Officer. Cash will be electronically disbursed to the same direct deposit account as the cashier's salary and benefits.

Form FS-6500-0285 (*Imprest Fund Action*) and supporting documents are retained by the CFO-B&F Billings Branch in active files until the fund is transferred to another imprest cashier or terminated, at which time the document retention period for file code 6530 begins. See FSH 6209.11, Table 6000-33, File Code Heading 6530 – *Billing and Collection* for retention period. A working copy is retained in the collection officer record.

## 23 – Changes to Change-Making Funds

### 23.1 – Transferring a Fund Between Cashiers

Before transferring a fund to a different cashier, conduct a cash verification; see section 23.

Transferring a fund to another cashier requires approval of two FS-6500-0285 (*Imprest Fund Action*) forms. One form is completed for the current imprest cashier showing the transferred

amount and remaining fund balance. A second form is completed for the new imprest cashier showing their new fund balance. See section 26 - exhibit 02 for an example of completed forms.

The signed forms FS-6500-0285 (*Imprest Fund Action*) and FS-6500-0248 (*Designation of Collection Officer*) and documentation of training for the proposed cashier(s) are emailed to the CFO-B&F Billings Branch (SM.FS.ASC\_OTC@usda.gov) for review and approval.

An adjustment transaction will be created in the core accounting system. The adjustment will remove the advance from the original cashier and record the advance with the newly approved cashier(s) name(s). No disbursement will occur.

The physical transfer of cash is documented on form FS-6500-0275, *Cash Transfer*. Both the current and the receiving cashier shall sign and date the FS-6500-0275 and retain a copy.

Form FS-6500-0285 (*Imprest Fund Action*) and supporting documents are retained by CFO-B&F Billings Branch in active files until the fund is transferred to another imprest cashier, at which time the document retention period for file code 6530 will begin. See FSH 6209.11, Table 6000-33, File Code Heading 6530 – *Billing and Collection* for retention period. A working copy is retained in both imprest cashiers' collection officer records.

### **23.2 – Decreasing or Terminating Fund**

Use form FS-6500-0285 (*Imprest Fund Action*) to decrease or eliminate an imprest fund. Forest Supervisor and Regional Budget Director, Station Director, Nursery Manager (or designee) signs and dates the form. See section 26 - exhibit 03 for a sample completed form.

The signed form FS-6500-0285 (*Imprest Fund Action*) is emailed to the CFO-B&F Billings Branch (SM.FS.ASC\_OTC@usda.gov) for review and approval.

A billing transaction will be created in the Agency core accounting system. The bill facilitates the return of the fund to Treasury and removes the advance from the cashier's responsibility.

The cashier will convert the change-making fund to a cashier's check or U.S. Postal Service money order. Once the bill has been received, record a Bill Payment-Misc in the Agency's electronic collection system and email a copy of the transaction receipt to the CFO-B&F Billings Branch. See FSH 6509.14, chapter 10, section 13 for payment of the cashier's check or money order fees.

Form FS-6500-0285 and supporting documents are retained by the CFO-B&F Billings Branch in active files until the fund is terminated, at which time the document retention period for file code 6530 will begin. See FSH 6209.11, Table 6000-33, File Code Heading 6530 – *Billing and Collection* for retention period. A working copy is retained in the collection officer records.

The CFO-B&F Billings Branch can initiate liquidation of a change-making fund due to internal control violations. Internal control violations increase the risk of loss or theft and the chance that USDA will eliminate change-making funds. A key internal control in section 24 (*Imprest Cash Verifications and Reviews*) is the annual submission of form FS-6500-0279, *Collection Officer Audit Checklist*, to CFO-B&F Billings Branch. After at least two attempts to secure the form FS-6500-0279 from the imprest cashier and the Regional Budget Director, a billing transaction will be created in the core accounting system. The bill for collection and a letter of explanation that the fund is being terminated will be sent to the cashier with an electronic copy to the Regional Forester and Regional Budget Director. See section 26 - exhibit 04 for a sample letter.

### 23.3 – Increasing Fund

Local Line Officer, Regional Budget Director, Station Director, Nursery Manager (or designee) may recommend increases to a change making fund when mission requirements necessitate such an increase. Prepare form FS-6500-0285 (*Imprest Fund Action*) for Billings Branch's approval and disbursement. Sections 1 and 2 are completed to request an additional advance. Forest Supervisor and Regional Budget Director, Station Director, Nursery Manager (or designee) sign and date Section 3 of the form. See section 26 - exhibit 05 for a sample completed form.

The signed form FS-6500-0285 and written justification document are routed to the CFO-B&F Billings Branch for review and approval. Examples of a justification is a new visitor center has opened or Forest Service staff to begin sales at visitor center previously operated by the Interpretive Association.

The CFO-B&F Billings Branch will complete form FS-6500-0285, sections 4 and 5, and coordinate processing of an advance payment transaction in the core accounting system. Cash will be electronically disbursed to the same direct deposit account as the cashier's salary and benefits.

Form FS-6500-0285 and supporting documents are retained by the CFO-B&F Billings Branch in active files until the fund is transferred to another imprest cashier or terminated, at which time the document retention period for file code 6530 will begin. See FSH 6209.11, Table 6000-33, File Code Heading 6530 – *Billing and Collection* for retention period.

### 24 – Managing an Imprest Fund

31 U.S.C. 3302 states that an official or agent of the United States Government having custody or possession of public money shall keep the money safe without

1. lending the money,
2. using the money,

3. depositing the money in a bank, and
4. exchanging the money for other activities.

An official or agent of the Government having custody or possession of public money shall keep an accurate entry of each amount of public money received and transferred.

#### **24.1 – Change-Making Activities**

An imprest cashier's personal responsibility (and liability) for change-making fund:

1. Begins when the advance is disbursed through the core accounting system,
2. Continues while advanced to sub-cashiers and
3. Remains until the fund is transferred to another imprest cashier or liquidated in the core accounting system.

A sub-cashier's personal responsibility for change-making fund begins upon confirmation of receipt of change making funds and continues until confirmation of return to imprest cashier. The sub-cashier is liable to the cashier. The cashier is liable to the Federal Government. If a cashier fails to collect money advanced to a sub-cashier before the sub-cashier terminates, the cashier remains liable for the amount advanced.

Combining change-making funds and private funds is prohibited.

Count imprest cash and record in electronic collection system as start amount when beginning an ERS shift (starting daily sales activities). Include imprest cash and daily cash collection in the tender declaration and shift closing (ending daily sale activities).

When not in use for change-making purposes, imprest cash must be stored with the same security and emergency access as receipts. See chapter 10 for safekeeping requirements.

Small overages and shortages result from normal change-making errors. Cashiers are expected to cover a shortage of less than \$25.00 when identified. A shortage of over \$25.00 is a financial irregularity and must be reported immediately; refer to FSM 6507, *Errors, Fiscal Liability and Shortages in Accounts*. Overages, regardless of the amount, shall be recorded in the electronic collection system as a Miscellaneous Receipt when identified.

Annually submit a copy of the imprest cashier's form FS-6500-0279, *Collection Officer Audit Checklist*, and supporting documents to the CFO-B&F Billings Branch (sm.fs.asc\_otc@usda.gov) by November 30.

## 24.2 – Advances to Sub-Cashiers

Cashiers may advance part of the change-making fund to sub-cashiers. Sub-cashiers are not authorized to advance funds to other sub-cashiers; advances must be returned to the cashier or the designated alternate cashier.

Cashiers may advance part or all of the fund to an alternate cashier when the volume of work requires the services of an alternate and when the cashier will not be available to perform cashier duties (e.g., during a 120-day detail assignment, fire team assignment, or an extended period of leave). Alternate cashiers may be authorized access to cashier's fund in an emergency; refer to FSH 6509.14, chapter 10.

Advances to and the return from alternate cashiers and sub-cashiers must be documented. Cashier must track the sub-cashier's name, date, amount advanced, and the date returned. See 26 – exhibit 06 for a log of advances; a blank copy of the spreadsheet can be accessed at [CFO-B&F Accountable Officers \(sharepoint.com\)](https://sharepoint.com).

Sub-cashiers will not forward form FS-6500-0279 (*Collection Officer Audit Checklist*) to the CFO-B&F Billings Branch.

## 25 – Imprest Cash Verification and Reviews

The minimum verification requirement for change-making funds includes a cash verification quarterly and completion of the imprest questions in the annual collection officer audit.

Line Officers are responsible to ensure that cash verifications and audits are conducted timely and by authorized personnel. See FSH 6509.14, Zero Code.

### 25.1 – Imprest Cash Verification

A quarterly imprest cash verification must be performed for each fund. The imprest cash verification includes a count of the imprest cashier's cash on hand and a reconciliation of the advances to sub-cashiers. Cashiers and alternate cashiers are recommended to maintain a log of advances to sub-cashiers with at least the following information: the sub-cashier's name, duty location, amount, date advanced and date returned.

Document the cash verification by recording an entry in the form FS-6500-0075 (*Collection Officer Register*) or similar template. The entry includes the verifier's name and date of the verification and findings. Examples:

1. "Cash on hand and advance log match fund amount. JP Smith 1/4/21"
2. "Shortage \$3.15. Cashier corrected balance with personal funds. JP Smith 3/38/21"



3. “Fund shortage \$30. Cashier to research records. Notified Mary Smith, Forest Administrative Officer of this financial irregularity. JP Smith 6/30/21”

## 25.2 – Operational Review

Annual review of imprest fund operations will be conducted during the collection officer’s audit. The imprest fund questions on form FS-6500-0279 (*Collection Officer Audit Checklist*) will be used to record the results. The log of advances, or alternate format will be attached to the form.

Imprest cashiers and alternate cashiers must email the form FS-6500-0279 and supporting documentation to the CFO-B&F Billings Branch (SM.FS.ASC\_OTC@usda.gov) by November 30 of each year.

An imprest cashier’s failure to submit a form FS-6500-0279 can result in liquidation of the cashier’s fund. If liquidation is warranted, a bill for collection will be emailed with the fund termination letter to the cashier and the local Line Officer. See section 21.2.

## 26 – Reporting and Waiver Request

CFO Financial Policy Director will coordinate reporting and waiver requests with the CFO-B&F Billings Branch Chief in accordance with U.S. Department of Agriculture regulations.

### 26.1 – Reporting

The CFO-B&F Billings Branch Chief will provide information about the Agency’s imprest funds to CFO Financial Policy by March 30 of each year. The information will include the number of imprest funds, the total balance outstanding and the total number and amount of the transactions during the years. The information will be based on review of imprest cashiers’ form FS-6500-0279, *Collection Officer Audit Check List*, question 28 and transactions in the Agency’s core accounting system.

### 26.2 – Waiver Request

The CFO Financial Policy will draft an imprest fund waiver request letter. The letter will include the justification in accordance with USDA DR 2250-001 and have the annual reporting statements enclosed. The justification will be based on review of imprest cashiers’ form FS-6500-0279 and transactions in the Agency’s financial management system.

CFO Financial Policy will coordinate the imprest fund waiver request letter for CFO’s signature and submission to USDA Office of Chief Financial Officer by the departmental reporting date.

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**

**27 – Exhibits**

**27- Exhibit 01**

**Recommend Establishment of an Imprest Fund (Sample)**



**IMPREST FUND ACTION FORM**

(Reference FSH 6509.14)

FS-6500-0285 (01/2023)

**Section 1. Cashier Identification:** Region, Station, WO line officers complete sections 1 - 3 and submit with Collection Officer designation and recent audit checklist forms to CFO-Budget and Finance (B&F) for completion of sections 4 - 5.

Cashier Name: Smokey Bear Effective Date of Action: 01/01/2024  
(MM/DD/YYYY)

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM, 99999

**Section 2. Action Requested** (select one: Imprest Fund Action or Cashier Action): If transferring an existing fund, a form will be required for the current and each new imprest cashier. If decreasing or liquidating imprest fund, a Request to Create Bill for Collection form is also required.

☒ Imprest Fund Action (select one): ☒ Establish, ☐ Increase, ☐ Decrease, or ☐ Liquidate  
\$ 0.00 Current Balance  
\$ 500.00 Increase fund balance by (request an additional payment)  
\$ \_\_\_\_\_ Decrease balance by (request a bill for this amount from B&F)  
\$ \_\_\_\_\_ Liquidate entire fund (request a bill for the Current Balance from B&F)  
\$ 500.00 Proposed balance after requested action

☐ Cashier Action: Transfer Existing Fund Between Cashiers  
\$ \_\_\_\_\_ Current Balance  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (1)  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (2)  
\$ \_\_\_\_\_ Remaining Balance with Current Cashier

Organization Code (RRUU): \_\_\_\_\_ Organization Name: \_\_\_\_\_

Address: \_\_\_\_\_

**Section 3. Line Officer Recommendation:** I certify that the above cashier(s) have completed collection officer training and imprest fund training and are designated to manage the above change-making fund.

Local Line Officer:

RSA/WO Budget Officer:

Signature \_\_\_\_\_  
Forest Supervisor \_\_\_\_\_ 01/01/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

Signature \_\_\_\_\_  
Regional Director of Budget and Finance \_\_\_\_\_ 01/01/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

**Section 4. Budget and Finance Processing:**

Cashier Vendor/Customer Code: ABC1234567 Date Requested: 01/02/2024 Date Received: 01/03/2024  
(MM/DD/YYYY) (MM/DD/YYYY)

Select One: ☒ Payment Approved, ☐ Transfer Approved, ☐ Bill Established  
01/04/2024  
Date (MM/DD/YYYY)

Doc. Nbr.: 1234567890 Doc. Nbr.: \_\_\_\_\_

**Section 5. Disbursing Official Decision:** I agree with the recommended action above.

Signature \_\_\_\_\_ Woodsy Owl \_\_\_\_\_ 01/05/2024  
Name of B&F Billing, Branch Chief \_\_\_\_\_ Date (MM/DD/YYYY)

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 02**

**Recommend Transfer of a Fund Between Cashiers (Sample)**



**IMPREST FUND ACTION FORM**

(Reference FSH 6509.14)

FS-6500-0285 (01/2023)

**Section 1. Cashier Identification:** Region, Station, WO line officers complete sections 1 - 3 and submit with Collection Officer designation and recent audit checklist forms to CFO-Budget and Finance (B&F) for completion of sections 4 - 5.

Cashier Name: Smokey Bear Effective Date of Action: 01/01/2024  
(MM/DD/YYYY)

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 2. Action Requested** (select one: Imprest Fund Action or Cashier Action): If transferring an existing fund, a form will be required for the current and each new imprest cashier. If decreasing or liquidating imprest fund, a Request to Create Bill for Collection form is also required.

☐ Imprest Fund Action (select one): ☐ Establish, ☐ Increase, ☐ Decrease, or ☐ Liquidate  
\$ \_\_\_\_\_ Current Balance  
\$ \_\_\_\_\_ Increase fund balance by (request an additional payment)  
\$ \_\_\_\_\_ Decrease balance by (request a bill for this amount from B&F)  
\$ \_\_\_\_\_ Liquidate entire fund (request a bill for the Current Balance from B&F)  
\$ \_\_\_\_\_ Proposed balance after requested action

☒ Cashier Action: Transfer Existing Fund Between Cashiers

\$ 1,800.00 Current Balance  
\$ 800.00 Amount Transferred to Sammy Salmon Name of Receiving Cashier (1)  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (2)  
\$ 1,000.00 Remaining Balance with Current Cashier

Organization Code (RRUU): 1212 Organization Name: Salmon Lake National Forest

Address: 1 Aquatic Way, Salmon Lake, WA 88888

**Section 3. Line Officer Recommendation:** I certify that the above cashier(s) have completed collection officer training and imprest fund training and are designated to manage the above change-making fund.

Local Line Officer:

RSA/WO Budget Officer:

Signature \_\_\_\_\_  
Forest Supervisor 01/02/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

Signature \_\_\_\_\_  
Regional Director of Budget and Finance 01/03/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

**Section 4. Budget and Finance Processing:**

Cashier Vendor/Customer Code: CDE1234567 Date Requested: 01/04/2024 Date Received: 01/05/2024  
(MM/DD/YYYY) (MM/DD/YYYY)

Select One: ☐ Payment Approved, ☒ Transfer Approved, ☐ Bill Established 01/08/2024  
Date (MM/DD/YYYY)

Doc. Nbr.: 1234567890 Doc. Nbr.: \_\_\_\_\_

**Section 5. Disbursing Official Decision:** I agree with the recommended action above.

Signature \_\_\_\_\_ Woody Owl 01/07/2024  
Name of B&F Billing, Branch Chief Date (MM/DD/YYYY)

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 02 Continued**

**Recommend Transfer of a Fund Between Cashiers (Sample)**



**IMPREST FUND ACTION FORM**

(Reference FSH 6509.14)

FS-6500-0285 (01/2023)

**Section 1. Cashier Identification:** Region, Station, WO line officers complete sections 1 - 3 and submit with Collection Officer designation and recent audit checklist forms to CFO-Budget and Finance (B&F) for completion of sections 4 - 5.

Cashier Name: Sammy Salmon Effective Date of Action: 01/01/2024  
(MM/DD/YYYY)

Organization Code (RRUU): 1212 Organization Name: Salmon Lake National Forest

Address: 1 Aquatic Way, Salmon Lake, WA 88888

**Section 2. Action Requested** (select one: Imprest Fund Action or Cashier Action): If transferring an existing fund, a form will be required for the current and each new imprest cashier. If decreasing or liquidating imprest fund, a Request to Create Bill for Collection form is also required.

☒ Imprest Fund Action (select one): ☒ Establish, ☐ Increase, ☐ Decrease, or ☐ Liquidate  
\$ \_\_\_\_\_ Current Balance  
\$ 800.00 Increase fund balance by (request an additional payment)  
\$ \_\_\_\_\_ Decrease balance by (request a bill for this amount from B&F)  
\$ \_\_\_\_\_ Liquidate entire fund (request a bill for the Current Balance from B&F)  
\$ \_\_\_\_\_ Proposed balance after requested action

☐ Cashier Action: Transfer Existing Fund Between Cashiers

\$ \_\_\_\_\_ Current Balance  
\$ -800.00 Amount Transferred to from Smokey Bear Name of Receiving Cashier (1)  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (2)  
\$ \_\_\_\_\_ Remaining Balance with Current Cashier

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 3. Line Officer Recommendation:** I certify that the above cashier(s) have completed collection officer training and imprest fund training and are designated to manage the above change-making fund.

Local Line Officer:

RSA/WO Budget Officer:

Signature \_\_\_\_\_  
Forest Supervisor 01/02/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

Signature \_\_\_\_\_  
Regional Director of Budget and Finance 01/03/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

**Section 4. Budget and Finance Processing:**

Cashier Vendor/Customer Code: CDE1234567 Date Requested: 01/04/2024 Date Received: 01/05/2024  
(MM/DD/YYYY) (MM/DD/YYYY)

Select One: ☐ Payment Approved, ☒ Transfer Approved, ☐ Bill Established 01/06/2024  
Date (MM/DD/YYYY)

Doc. Nbr.: 1234567890 Doc. Nbr.: \_\_\_\_\_

**Section 5. Disbursing Official Decision:** I agree with the recommended action above.

Signature \_\_\_\_\_ Woody Owl 01/07/2024  
Name of B&F Billing, Branch Chief Date (MM/DD/YYYY)

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 03**

**Recommend Decrease or Close-out of a Change-Making Fund (Sample)**



**IMPREST FUND ACTION FORM**

(Reference FSH 6509.14)

FS-6500-0285 (01/2023)

**Section 1. Cashier Identification:** Region, Station, WO line officers complete sections 1 - 3 and submit with Collection Officer designation and recent audit checklist forms to CFO-Budget and Finance (B&F) for completion of sections 4 - 5.

Cashier Name: Smokey Bear Effective Date of Action: 01/01/2024  
(MM/DD/YYYY)

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 2. Action Requested** (select one: Imprest Fund Action or Cashier Action): If transferring an existing fund, a form will be required for the current and each new imprest cashier. If decreasing or liquidating imprest fund, a Request to Create Bill for Collection form is also required.

☒ Imprest Fund Action (select one): ☐ Establish, ☐ Increase, ☐ Decrease, or ☒ Liquidate  
\$ 750.00 Current Balance  
\$ \_\_\_\_\_ Increase fund balance by (request an additional payment)  
\$ \_\_\_\_\_ Decrease balance by (request a bill for this amount from B&F)  
\$ 750.00 Liquidate entire fund (request a bill for the Current Balance from B&F)  
\$ 0.00 Proposed balance after requested action

☐ Cashier Action: Transfer Existing Fund Between Cashiers  
\$ \_\_\_\_\_ Current Balance  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (1)  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (2)  
\$ \_\_\_\_\_ Remaining Balance with Current Cashier

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 3. Line Officer Recommendation:** I certify that the above cashier(s) have completed collection officer training and imprest fund training and are designated to manage the above change-making fund.

Local Line Officer:

RSA/WO Budget Officer:

Signature \_\_\_\_\_  
Forest Supervisor 01/02/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

Signature \_\_\_\_\_  
Regional Director of Budget and Finance 01/03/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

**Section 4. Budget and Finance Processing:**

Cashier Vendor/Customer Code: ABC1234567 Date Requested: 01/04/2024 Date Received: 01/05/2024  
(MM/DD/YYYY) (MM/DD/YYYY)

Select One: ☐ Payment Approved, ☐ Transfer Approved, ☒ Bill Established 01/06/2024  
Date (MM/DD/YYYY)

Doc. Nbr.: 1234567890 Doc. Nbr.: \_\_\_\_\_

**Section 5. Disbursing Official Decision:** I agree with the recommended action above.

Signature \_\_\_\_\_ Woodsy Owl 01/07/2024  
Name of B&F Billing, Branch Chief Date (MM/DD/YYYY)

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 04**

**Fund Termination Due to Reporting Non-Compliance (Sample)**

To: Mr. Smokey Bear, Imprest Cashier

Date: January 5, 2022

Subject: Policy Non-Compliance for Imprest Fund Cashier

Forest Service Handbook 6509.14 Chapter 20 requires that imprest fund cashiers submit a copy of their annual collection officer audit check list (form FS-6500-0279) to the CFO Budget & Finance (CFO-B&F) Billings Branch, each year by the end of November. The Billings Branch did not receive a copy of your form, and the following attempts to contact you have not resulted in your submission of this form:

Requester	Date	Email Subject	Copies to
Woodsy Owl	12/2/2021	Missing audit checklist	John Supervisor
Woodsy Owl	12/10/2021	ACTION: Imprest Fund	John Supervisor and Jane Ranger

Form FS-6500-0279 is used by the Chief Financial Officer to attest that the Forest Service imprest cashiers are complying with Department of Treasury, Department of Agriculture, and Forest Service policies and request that the Agency continue to have change-making funds.

By January 30, 2022, you need to either:

- Use the attached bill for collection to liquidate the imprest change making fund, or
- Provide a copy of the most recent form FS-6500-0279 (completed within the last 12 months). Upon receipt of the form, CFO-B&F billings staff will know your intent to continue operating an imprest fund and cancel the bill.

If you have questions about this specific matter or imprest fund management, please contact Woodsy Owl at [woodysy.owl@usda.gov](mailto:woodysy.owl@usda.gov).

Sammy Salmon  
Branch Chief,  
CFO-B&F Billings

Enclosure

cc: John Supervisor, Jane Ranger, Jack Director

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 05**

**Recommend Increase of a Change-Making Fund (Sample)**



**IMPREST FUND ACTION FORM**

(Reference FSH 6509.14)

FS-6500-0285 (01/2023)

**Section 1. Cashier Identification:** Region, Station, WO line officers complete sections 1 - 3 and submit with Collection Officer designation and recent audit checklist forms to CFO-Budget and Finance (B&F) for completion of sections 4 - 5.

Cashier Name: Smokey Bear Effective Date of Action: 01/01/2024  
(MM/DD/YYYY)

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 2. Action Requested** (select one: Imprest Fund Action or Cashier Action): If transferring an existing fund, a form will be required for the current and each new imprest cashier. If decreasing or liquidating imprest fund, a Request to Create Bill for Collection form is also required.

☒ Imprest Fund Action (select one): ☐ Establish, ☒ Increase, ☐ Decrease, or ☐ Liquidate  
\$ 200.00 Current Balance  
\$ 300.00 Increase fund balance by (request an additional payment)  
\$ \_\_\_\_\_ Decrease balance by (request a bill for this amount from B&F)  
\$ \_\_\_\_\_ Liquidate entire fund (request a bill for the Current Balance from B&F)  
\$ 500.00 Proposed balance after requested action

☐ Cashier Action: Transfer Existing Fund Between Cashiers  
\$ \_\_\_\_\_ Current Balance  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (1)  
\$ \_\_\_\_\_ Amount Transferred to \_\_\_\_\_ Name of Receiving Cashier (2)  
\$ \_\_\_\_\_ Remaining Balance with Current Cashier

Organization Code (RRUU): 1212 Organization Name: Smokey Bear National Forest

Address: 1 Wildflower Lane, Beautiful, NM 99999

**Section 3. Line Officer Recommendation:** I certify that the above cashier(s) have completed collection officer training and imprest fund training and are designated to manage the above change-making fund.

Local Line Officer:

RSA/WO Budget Officer:

Signature \_\_\_\_\_  
Forest Supervisor 01/02/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

Signature \_\_\_\_\_  
Regional Director of Budget and Finance 01/03/2024  
Title \_\_\_\_\_ Date (MM/DD/YYYY)

**Section 4. Budget and Finance Processing:**

Cashier Vendor/Customer Code: FGH1234567 Date Requested: 01/04/2024 Date Received: 01/05/2024  
(MM/DD/YYYY) (MM/DD/YYYY)

Select One: ☒ Payment Approved, ☐ Transfer Approved, ☐ Bill Established  
01/06/2024  
Date (MM/DD/YYYY)

Doc. Nbr.: 1234567890 Doc. Nbr.: \_\_\_\_\_

**Section 5. Disbursing Official Decision:** I agree with the recommended action above.

Signature \_\_\_\_\_ Woodsy Owl 01/07/2024  
Name of B&F Billing, Branch Chief Date (MM/DD/YYYY)

**Forest Service Handbook 6509.14 – Collection Officer Handbook**  
**Chapter 20 – Imprest Fund Activities**  
**Amendment No: 6509.14-2024-2**  
**Effective date: February 2, 2024**  
**27 - Exhibit 06**

**Log to Document Advance and Return of Change-Making Fund (Sample)**

ADVANCES TO SUB-CASHIERS					RETURNS FROM SUB-CASHIERS		
Date	Name	District Name	Advance Amount	Sub-Cashier Signature	Return Date	Returned Amount	Imprest Cashier Signature
4/1/2022	Woodsy Owl	Woodsy RD	\$80.00	/s/ Woodsy Owl	9/25/2022	\$80.00	/s/ Smokey Bear
4/1/2022	Grizzly R. Bear	Smokey RD	\$80.00	/s/ Grizzly R. Bear	9/1/2022	\$80.00	/s/ Smokey Bear
4/1/2022	Aldo Leopold	SSS, Smokey RD	\$100.00	/s/ Aldo Leopold			
6/1/2022	Grizzly R. Bear	SSS, Smokey RD	\$100.00	/s/ Grizzly R. Bear	9/28/2022 10/15/2023	50 50	/s/ Smokey Bear /s/ Smokey Bear
4/12/2023	Sammy Salmon	Salmon RD	\$80.00	/s/ Sammy Salmon			
<b>Sub-Cashier's signature</b> acknowledges receipt of the Advance Amount listed and the responsibility to return the amount to the Imprest Cashier when no longer needed for change-making activities.							
<b>Imprest Cashier's signature</b> acknowledges receipt of the Return Amount and resumption of personal responsibility from the Sub-Cashier.							