

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

**Forest Service Handbook 6509.11k – Service-Wide Finance and Accounting Handbook
Chapter 30 - Collections**

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Responsible Staff:

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

30: Revises entire chapter, and moves the standard operating procedures previously contained in chapter 30 into a newly developed desk guide located at the ASC-B&F, TSA and Collections Web site.

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30.1 – Authority

The following authority has been established for the entire directive:

1. [The Debt Collection Act of 1982, as amended \(Codified at 31 United States Code Section 3717\)](#). Requires agencies, unless prohibited or restricted by statute or contract, to charge interest on outstanding debts owed to the United States by persons including State or local governments.
2. [31 Code of Federal Regulations, Section 901.9\(g\)](#). Authorizes discretion for agencies to waive interest, penalties, and administrative costs on debts owed the agency if collection of the charges is against equity and good conscience or is not in the best interest of the United States.
3. [Cooperative Funds Act of June 30, 1914 \(Title 16 United States Code \(U.S.C.\) 498 as amended by Pub. L. 104-127\)\)](#). This Act authorizes the Forest Service to accept money received as contributions toward cooperative work in forest investigations or protection, management and improvement of the National Forest System (FSM 1584.11). All Forest Service expenditures must be reimbursed no later than the end of the Federal fiscal year (September 30).
4. [Granger-Thye Act of April 24, 1950 \(Title 16 United States Code \(U.S.C.\) 572\)\)](#). Section 5 of this Act authorizes the Forest Service to perform work for the benefit of the depositor, for administration, protection, improvement, reforestation, and such other kinds of work as the Forest Service is authorized to do on lands of the United States: (a) on state, county, municipal, or private land within or near National Forest land, or (b) for others who occupy or use National Forests or other lands administered by the Forest Service (FSM 1584.12).
5. [Title 42 United States Code, Section 1856a](#). Requires agency heads charged with the duty of providing fire protection for any property of the United States to enter into reciprocal agreement; waiver of claims, reimbursement, as well as ratification of prior agreements with any fire organization. Such mutual agreements shall include waiver by each party of all claims against every other party for compensation for any loss, damage, personal injury, or death occurring in consequence of the performance of such agreement.
6. [Title 41, Code of Federal Regulation part 102-38-295 \(41 CFR part 102-38.295\(5\)\)](#). Provides that Federal agencies may retain all sales proceeds from the sale of property related to waste prevention and recycling programs. Property in this provision refers to material and expendable property. This includes things such as used aluminum cans, discarded paper, spent toner cartridges, carpeting, and steel.
7. [Federal Lands Recreation Enhancement Act, \(REA\) Title VIII, Div.J. of P.L 108-447](#). This Act permits Federal land management agencies, including Forest Service to continue charging modest fees at campgrounds, rental cabins, high-impact recreation areas and at day-use sites that have certain facilities.

8. Debt Collection Improvement Act of 1996. The provision authorizes the Forest Service to require each person doing business with the Agency to furnish their taxpayer identification number for the purposes of reporting, processing payments, accepting, and proper classification of deposits.

9. 31 CFR Sections, 285.1, 285.5 & 285.12. These set forth provisions for Federal agencies to notify and collect delinquent nontax debts through the centralized offset of certain types of Federal payments including tax refunds, Federal benefit and salary payments. The provisions add that nothing shall preclude agencies from pursuing all available debt collection remedies simultaneously, provided that collections do not exceed the amount of the debt, including any interest, penalties, and administrative costs.

30.2 – Objectives

Provide a comprehensive collection program that includes the use of modern methods of collection such as the point-of-sale system; and to encourage timely and persistent actions for collecting amounts due from legally liable individuals or entities.

30.3 – Policy

Record accurately all collections/receipts in Agency core financial accounting system or related subsystem accounts within timeframes prescribed; and to utilize electronic methods of collection such as plastic card and paper check conversion to accept and deposit payments from customers.

Issue Notice of Intent to Offset Salary related to non-pay and leave bills. The notice shall be issued to agency employees who owe monies to the agency.

1. Recovery of Erroneous Payments to Contractors. In accordance with Office of Management and Budget's M-03-07, Memorandum for Heads of Executive Departments and Agencies, the following policy has been established for the recovery of erroneous payments to contractors.

a. Funds collected under a recovery audit program less any amounts needed to make payments under the related contract(s) shall be available to the Forest Service for the following purposes:

(1) To reimburse the actual expenses incurred by the Forest Service for the administration of the program (including payments made to other agencies that carry out recovery audit services on behalf of the Forest Service).

(2) To pay contractors for recovery audit services.

b. Except as provided in paragraph c, any amounts erroneously paid by the Forest Service that are recovered under a recovery audit program that are not used to reimburse expenses of the Forest Service or to pay recovery audit contractors under paragraph a:

(1) Shall be credited to the funds from which the erroneous payments were made. The funds must be merged with other amounts in those funds, and shall be available for the purposes and period from which such appropriations are available; or

(2) If no such funds remain available, such as cancelled single or multi-year funds, shall be deposited in the Treasury as miscellaneous receipts.

c. When required or authorized by other provisions of law, any funds remaining after reimbursing expenses of the Forest Service and paying recovery audit contractors, shall be credited to a revolving fund, working-capital fund, trust fund, or other fund or account.

d. Contingent fee contracts shall preclude any payment to the recovery contractor until the recoveries are actually collected by the Forest Service.

e. All funds collected and all direct expenses incurred as part of the recovery audit program shall be accounted for specifically. The identity of all funds recovered shall be maintained as necessary to facilitate the crediting of recovered funds to the correct fund and identify applicable time limitations (period of availability for incurring new obligations) associated with the appropriated funds recovered.

2. National Recreation Reservation Service Collections. This policy has been established for National Recreation Reservation Service (NRRS) Collections.

a. Use deposit fund SDNG (Treasury symbol 12X6500) to account for monies collected for reservations. Reconcile this account monthly and annually to transfer monies to permanent accounts.

b. Regularly, and at a minimum monthly, remit the proper amounts to the partner agencies, Forest Service concessionaires, contractor, and return any refunds to customers.

c. Bill agencies and/or concessionaires when NRRS negative balances exceed 60 days without an offset collection.

3. Transferring Earned Timber Sale Deposit Fund Receipts. The following policy has been established for Transferring Earned Timber Sale Deposit Fund Receipt and Reconciling Timber Receipts with Agency core financial accounting system.

The fund and program code TDTD shall be reconciled with Timber Sale Accounting on a monthly basis in accordance with the financial information provided by the units.

4. Analyses of Unidentified Deposits/Deposit Accounts. The following policy has been established for analyses of unidentified deposits/deposit accounts.

a. Obtain a valid vendor code before accepting any deposit from a vendor, except transactions which are booked before the vendor has been determined.

- b. Miscellaneous vendor codes are unauthorized to process deposits in the Agency core financial system. If such an exception is to occur, the collection staff must enter, at a minimum, vendor information such as vendor name, address, and telephone number.
- c. Maintain supporting documentation for deposits for audit purposes, and you must immediately provide copies of documentation when requested. Supplying documentation may require retrieval of files from the Federal Records Center. In addition, request for refund of deposits must be made within thirty days after terms and conditions of the contract, agreement, or permit have been met.
- d. Research all unidentified deposits and make necessary adjustments to the appropriate account or vendor identification code, within ninety days after posting in the Agency core financial system. If deposits are not identified within ninety days, agency actions must be taken to validate final disposition actions within an additional 30 days. Subsequently, if disposition actions still determined the deposits remain on the Forest Service financial records, then the deposits must be immediately transferred to Treasury Miscellaneous Receipts, with the Chief Financial Officer's (CFO) approval. Note: Unidentified deposit may not be restored after it has been transferred to Treasury, therefore, any exemption to this policy should be made by the CFO in writing and fully documented on file for audit purposes.
- e. Analyze and reconcile all deposit funds, including Timber Sale Deposits, at a minimum, by the end of each quarter.

5. Financial Accounting for Fees Collected under the Federal Lands Recreation Enhancement Act (REA). The following policy has been established for REA.

- a. The REA collections, including interagency pass revenues, must be deposited using the stated standard distribution, which is accounted via a job code, with override code and description such as, 95 percent to the unit and 5 percent to the region.
- b. Discontinue depositing and obligating to the FDCL78 job code, effective the end of FY 2009. Units shall charge all expenses related to cost of collection to the appropriate recreation fee or special use job code (FDDS) effective FY 2010.
- c. All units shall follow the standardized deposit formula illustrated in the desk guide in order to improve national consistency and to provide clear reporting to Congress.
- d. Units shall request sufficient FDDS budget authority for FY 2010 and beyond to include anticipated costs of collection.
- e. Financial Transaction Request System (FTRS), as well as other applicable systems, is updated to accommodate these changes.

6. Debt Management for Reimbursable and Advanced Collection Agreement (RACA).

The Forest Service is authorized to perform work on behalf of, or for mutually beneficial purposes, for non-Federal entities through certain types of collection agreements which generate revenue for the Forest Service. While it is required by some statutes for collections to be received in advance of work performed, the Forest Service is allowed to enter into certain agreements that allow reimbursement of expenditures incurred at prescribed intervals once the work begins.

a. The Forest Service shall initially waive interest, penalties, and administrative costs charged in whole or in part, without regard to the amount of the debt due, when work is performed under these authorities:

(1) Cooperative Funds Act of June 30, 1914 (16 U.S.C. 498 as amended by Pub. L. 104-127).

(2) Granger-Thye Act of April 24, 1950 (16 U.S.C. 572).

(3) Other authorities allowing reimbursement of expenditures without advance for work performed by Forest Service on lands within or adjacent to Forest Service owned or managed lands where a mutual benefit or public benefit is evident.

b. The waiver clause may be stated in the agreement and may be authorized on the basis that the assessment of late charges is against equity and good conscience and/or is not in the best interest of the United States on the basis that:

(1) The funds being collected are contributions for work to be performed by the Forest Service that is either mutually beneficial or in the public interest.

(2) Billings for services provided by the Forest Service, per the terms of the negotiated agreements are generated automatically by an accounting system based on billing parameters established in the customer agreement. Once the billing is generated, the 30-day due date is established. Many times a cooperator is unable to facilitate payment contributions by this automatically established due date.

(a) Cooperator's ability to make payment is sometimes contingent on receipt of funds from a third party, such as a state or Federal agency, and or is contingent on their own internal payment timelines.

(b) In many cases, because of requirements described in the desk guide located at ASC-B&F RACA web site under Policy and Procedures, Forest Service cannot issue the bill for up to a week or longer in order to gather the needed support and/or must follow up with special documentation from the project manager. It is not advisable to alter the system generated dates.

c. In the event the Forest Service refers the debt to Treasury for collection, interest and late charges must be assessed based on when the bill was originally issued.

Applicable documentation must be maintained to allow for computation and reporting of the interest and late charges.

7. Point-of-Sale System (POSS). The following policy has been established for POSS:

a. Maximize and encourage the use and acceptance of electronic forms of payment for agency over-the-counter collections such as, credit cards, debit cards, and paper check conversion, as the recommended tools in paying for fees, sales, and other collections. This enables the Forest Service to:

- (1) Reduce the handling of currency in the collection process.
- (2) Reduce the safety risk of Forest Service employees who handle currency as well as reduce the risk of currency loss.
- (3) Improve deposit efficiency and timelines.
- (4) Improve service to the public.
- (5) Expedite the availability of funds to U.S. Treasury for Federal investments.

b. Utilize the POSS to process Agency over-the-counter (OTC) as well as non-OTC collections such as, receipts from fee tubes, Freedom of Information Act (FOIA) fees, vendor sales, bill payments, mail/phone orders, and collections from donation boxes.

c. The use of Collection Officer Register form FS-6500-75, is not required because, it duplicates efforts in locations where POSS is implemented; however, when transactions are not going directly into POSS for example, recordation of manual permit; the use of form FS-6500-75 may be permitted for internal control purposes.

d. Reconciliation of POSS Permit Collections and Issued TIM Permits.

Reconciliation of POSS permit collections is critical to ensure errors are corrected and settled in Agency's core financial accounting system:

- (1) Compare forest product collections in POSS with permits sales in Natural Resource Manager – TIM daily or at least weekly to ensure errors are being corrected.
- (2) Reconcile at least weekly, all permit sales in Natural Resource Manager – TIM with POSS cash collections by comparing POSS reconciliation detail with POSS central offices sales reports.
- (3) Ensure permit values in TIM match those processed in POSS and have been batched for Timber Sale Accounting processing.

8. Deposit of Remittances. The following policy has been established for the deposition of remittances.

When a Department of Treasury designated General Depositary is available, make daily deposits except when (1) total receipts on hand are under \$5,000 and (2) amount of cash involved is nominal. Make deposits at least once a week on Thursday regardless of amount (Treasury Financial Management Volume 1, part 6, chapter 8000, sec. 8030).

30.4 – Responsibility

In addition to the responsibilities in FSM 6530, the following specific responsibilities apply.

1. Recovery of Erroneous Payments to Contractors.

a. Director, Albuquerque Service Center Budget and Finance (ASC-B&F). The Director of ASC-B&F is responsible for:

(1) Establishing job codes when deemed necessary for processing obligations and payments to contractors for recovery audit services and billing documents in Agency core financial accounting system to issue Bills for Collections for erroneous payments.

(2) Processing Bill for Collection for erroneous payments as an expenditure refund or miscellaneous receipt account.

(3) Processing obligations and payments to recovery audit vendors.

2. National Recreation Reservation Service (NRRS) Collections.

a. Washington Office, NRRS Contract Management Office (NCMO). The Washington Office NCMO is responsible for:

(1) Processing accounting data for funds received from the public and to clear all NRRS collections in SDNG (12X6500) on a monthly basis.

(2) Reconciling bank accounts, issuing refunds to customers, and processing payments for contract services in a timely manner.

(3) Determining unclaimed refunds and initiating negative proceeds billings.

b. Director, Albuquerque Service Center Budget and Finance (ASC-B&F). The Director of ASC-B&F is responsible for interfacing with the National Finance Center (NFC) to facilitate NRRS, Intra-governmental Payment and Collections System (IPAC) transfers to government agencies.

c. Director of Audit and Assurance. The Director of Audit and Assurance is responsible for providing financial oversight to ensure that NCMO financial operations are compliant with agency policy and procedures and conduct periodic internal controls reviews.

3. Transferring Earned Timber Sale Deposit Fund Receipts.

a. Chief Financial Officer. The Chief Financial Officer is responsible for the overall quality and integrity of the Agency core financial accounting system as well as the Automated Timber Sale Accounting.

(1) Director of Financial Management Systems. The Director of Financial Management Systems is responsible for monitoring the Agency core accounting system to ensure controls are established to conform to standards and laws.

(2) Director of Financial Policy. The Director of Financial Policy is responsible for developing agency-wide financial management policies and accounting standards for programs designed to promote effective and timely financial management operations.

b. Deputy Chief for Business Operations. The Deputy Chief for Business Operations is responsible for maintaining day-to-day quality and continuity of Forest Service centralized HR & CIO business systems.

(1) Director, Albuquerque Service Center, Budget and Finance (ASC-B&F). The Director, ASC-B&F is responsible for:

(a) Monitoring the completion of the timber sale deposit fund transfers and reconciliation within stated time limits, usually monthly.

(b) Entering information on the Financial Statement Reconciliation of Timber Sale Deposit Fund Worksheet for all proclaimed units. Use the pre-populated version on ASC-B&F website to enter information. See desk guide for detailed procedures.

(c) Verifying accuracy of information on the Financial Statement Reconciliation of Timber Sale Deposit Fund Worksheet.

(d) Notifying regional Timber Sale Accounting Coordinators via email within two working days after Timber Sale Accounting monthly closure.

(e) Ensuring data in the Automated Timber Sale Accounting System and the Agency core financial accounting system are reconciled monthly.

(2) Regional Timber Sale Accounting Coordinators. Regional Timber Sale Accounting Coordinators are responsible for assisting units in completing their reconciliations.

(3) Field Units. Field units are responsible for providing financial information to the ASC-B&F Timber Sale Accounting to reconcile the monthly timber sale deposit fund within 5-working days after monthly TSA closure or earlier if required to meet deadlines.

4. Analyses of Unidentified Deposits/Deposit Accounts.

a. Director, Albuquerque Service Center Budget and Finance (ASC-B&F). The Director of ASC-B&F is responsible for:

- (1) Initiating and overseeing the quarterly analysis of balances in deposit funds including the Timber Sale Deposit Fund.
- (2) Providing quarterly reports to validate deposit balances; and adjusting all balances appropriately to the unclaimed monies accounts upon request and approval.
- (3) Reviewing and reporting deposit balances each quarter and taking corrective action.
- (4) Notifying the respective line officer in writing if a unit does not provide required vendor code documentation in a timely manner, at least quarterly.

b. Regional Foresters, Station Directors, Area Director, International Institute of Tropical Forestry (IITF) Director, Forest Products Lab Director, Washington Office Staff Directors and Research Unit Business Managers. Regional Foresters, Station Directors, Area Director, International Institute of Tropical Forestry (IITF) Director, Forest Products Lab Director, Washington Office Staff Directors and Research Unit Business Managers are responsible for:

- (1) Reviewing and ensuring that quarterly unidentified deposit balances are valid, accurate and appropriately adjusted to valid vendor codes.
- (2) Requesting transfer or refund of deposit balances within 30-days of the completion of work requirements in the contract, agreement or permit.
- (3) Initiating a request to adjust invalid or improper amounts in reporting categories within 45-days after the end of each quarter. Failure to request adjustment within the stipulated time will result in amounts being transferred to Treasury Miscellaneous Receipts upon CFO's approval. Monies may not be restored after transfers have been made to Treasury.
- (4) Adhering with, and carrying out procedures outlined in related desk guides.

5. Financial Accounting for Fees Collected Under the Federal Lands Recreation Enhancement Act (REA).

a. Forest Supervisors. Forest Supervisors are responsible for:

- (1) Providing specific guidelines to units based on policy related to this section.
- (2) Ensuring national consistency in depositing fees collected under REA by using a standard 5 percent and 95 percent split. See desk guide for detailed procedures.

6. Collection Officer Designation/Internal Controls.

a. Regional Foresters, Station Directors, Forest Supervisors, and the Area Director. Regional Foresters, Station Directors, Forest Supervisors, and the Area Director are responsible for:

(1) Ensuring the procedural handling of billings and collections are carried out in accordance with the policy set forth in FSM 6530.3.

(2) Designating in writing collection officers and unit collection officers. This responsibility may be delegated.

(3) Auditing of designated collection officers and unit collection officers. This responsibility may be delegated.

(4) Assigning tasks and responsibilities to ensure separation of duties necessary for reasonable internal control. Unless a severe shortage of employees prevents otherwise. If a shortage of available employees' results in combining any functions deemed to be violating internal control procedures, more frequent reviews/audits should be made to compensate for the weakness in internal controls.

7. Debt Management for Reimbursable and Advanced Collection Agreement (RACA).

a. Director, Albuquerque Service Center, Budget and Finance (ASC-B&F). The Director, Albuquerque Service Center Budget and Finance (ASC-B&F) is responsible for:

(1) Generating Bills for Collection for non-emergency reimbursable and advance collection agreements.

(2) Performing initial debt management actions, and using the general and specific guidelines outlined in the debt management desk guide.

(3) Facilitating the development of the methodology to calculate waived interests and late charges on non-Federal entities when mutual benefit exists.

(4) Performing write-offs and pursue debt collection actions referred.

(5) Sending written notification to cooperators to explain why payment has not been made.

(6) Documenting any interest waived that may become part of any future collection and may need reporting under financial statement or Prompt Payment Act reporting.

(7) Monitoring and annually reviewing all approved waivers, analyze, and report the economic or negative impact of the waivers to the Agency. Based on the analysis, more frequent reviews may be established.

b. Program/Project Managers. Program/Project managers are responsible for:

(1) Providing supporting documentation to cooperators to understand the nature and purpose of applicable billings pertaining to agreements with special billing requirements that cannot be supplied by ASC-B&F.

(2) Reviewing and advising cooperators about dunning notices to help facilitate payment on past due amounts.

(3) Helping renegotiate agreements between the Forest Service and cooperator if cooperator has billing disputes.

c. Director of Financial Systems. The Director of the Financial Systems is responsible for:

(1) Monitoring service-wide financial and mixed systems' performance.

(2) Managing service-wide financial system implementation and development.

(3) Serve as the POSS System Owner, who schedules and monitors POSS computer jobs.

(4) Serve as the POSS Program Manager, who is responsible for the following:

(a) Monitoring and maintaining POSS as a whole.

(b) Defining new user roles and responsibilities.

(c) Establishing standard access roles with required set of related permissions.

(d) Retrieving bank daily financial activity reports for use in the reconciliation engine and for posting on the ASC-B&F website.

(e) Adding or modifying the system settings and flags.

(f) Uploading electronically the spreadsheets of items for offices implementing POSS.

(g) Serve as the Information System Security Officer (ISSO) Administrator, who is responsible for the following:

(1) Viewing POSS roles for the purpose of conducting the profile review required by the National Institute of Standards and Technology, scheduled by the Forest Service annually.

(2) Conducting an internal biannual review to ensure profile privileges have not changed.

d. Director of Financial Policy. The Director of Financial Policy is responsible for:

- (1) Issuing accounting policy and procedure governing billings and collections.
- (2) Reviewing requests for designation of depositaries and submitting recommendations to the Chief Financial Officer for approval or disapproval.
- (3) Addressing issues and providing advice and counsel on billings and collections matters to the Chief Financial Officer and other parties as needed.
- (4) Serving as agency liaison to U.S. Department of the Treasury, as it relates to collections policy and procedures.
- (5) Assisting the Financial Management Systems staff with defining POSS user roles and responsibilities.

e. Director of Audit and Assurance. The Director of Audit and Assurance is responsible for:

- (1) Reviewing POSS collection activity in order to assess the accuracy, and internal controls of the process.
- (2) Performing analysis annually, at a minimum, to improve all methodologies, and strengthen controls. Use the analysis to recommend changes to the policy and current methodology.
- (3) Increasing the accuracy and reliability of recorded collections.
- (4) Conducting unannounced collection audits for all designated collection and unit collection officers; and establish related audit and compliance review procedures (FSH 6509.14, sec. 15.61).

f. Director of Financial Reporting and Reconciliation. The Director of Financial Reporting and Reconciliation staff is responsible for:

- (1) Performing cash reconciliation.
- (2) Performing follow-up on returned checks due to improper information or insufficient funds, plastic card charge-backs, and paper check conversion returned items.
- (3) Resolving reconciliation issues between POSS daily sales transactions, various bank daily activity reports, and the respective day's Treasury deposit tickets.

g. Director, Albuquerque Service Center (ASC-B&F), Director of Budget and Finance. The ASC-B&F Director is responsible for:

- (1) Ensuring that funds due to the United States as a result of Forest Service operations are properly collected and recorded in the Agency's core financial accounting system and related Agency subsystems. Such funds include debts due from improper or incorrect payment shown in Government Accountability Office Notices of Exception issued to certifying and disbursing offices.
- (2) Assisting other Federal agencies in collecting debts when requested.
- (3) Establishing internal controls to ensure that collections are promptly examined, reviewed, reconciled, recorded, and deposited.
- (4) Designating ASC-B&F collection officers and unit collection officers in writing.
- (5) Assigning collection tasks and responsibilities to ensure separation of duties necessary for reasonable internal control.
- (6) Correcting and processing rejected financial system documents.
- (7) Performing entries for electronic collections in an effective and timely manner, as follows:
 - (a) Plastic card collection and paper check conversions for offices that have not implemented POSS.
 - (b) Electronic wire transfers for all offices.
- (8) Providing assistance to units to identify unmatched cash receipt documents.
- (9) Addressing units' questions regarding missing cash receipts.
- (10) Appointing, when necessary, an employee and two alternates to serve as the POSS operations manager. Duties may be assigned to multiple employees. The POSS Operations Manager is responsible for the following:
 - (a) Retrieving POSS sales activity reports as required.
 - (b) Reviewing monthly reports of void, no sale, and cancelled transactions.
 - (c) Examining the void, no sale, and cancelled transaction reports for unusual sales trends and patterns with special focus on locations where the unit collection officer is also serving as the collection officer.
- (11) Posting financial activity reports from the paper check conversion and the plastic card banks to the ASC-B&F website where the lockbox reports are posted. The POSS Program Manager (Financial Systems staff) retrieves reports from the banks, and provides reports to the ASC-B&F.

(12) Appointing, when necessary, an employee and two alternates to serve as the security administrator responsible for granting user access to the applicable role in the POSS as requested by field offices (form FS-6500-214).

(13) Processing automated cash receipts documents (transaction code LX).

(14) Processing refunds to customers.

(15) Troubleshooting collection related accounting problems.

(16) Assisting in reporting errors found in POSS to the Financial Systems staff for further investigation.

(17) Certifying unit item files before automated upload to ensure job codes and accounting information is correct. Review service-wide item files periodically.

h. Regional Foresters, Research Unit Business Managers, Station Directors, Area Directors, Institute Director, and Job Corps National Office Director. Regional Foresters, Research Unit Business Managers, Station Directors, Area Directors, Institute Director, and Job Corps National Office Director, or their designees are responsible for:

(1) Designating the regional item manager and two back-ups, a role that may be delegated to other office(s) within the region. The item manager and the back-ups must be knowledgeable about job codes and their proper use. The regional item manager is responsible for the following:

(a) Assisting administrative units with preparing their spreadsheets of items for implementation, as guided by representatives from WO Financial Policy and Financial Systems. These spreadsheets of start-up items are electronically uploaded into POSS.

(b) Managing non-Natural Resource POSS items (Forest Products, Special Use Permits, Minerals Permits, and Grazing Permits) for administrative units within the region, after offices have implemented POSS. This also includes entering new or modifying existing items for all units within the region, and identifying those new items to a specific unit.

i. Forest Supervisors. The forest supervisor's office is responsible for staffing the customer reception area, as follows:

(1) Designating, when necessary, an employee and one backup to serve as unit collection officer. The unit collection officer is responsible for the following:

(a) Confirming deposits of cash received from customers; cash either converted to a money order and processed through the paper check scanner, or deposited in an approved TGA bank.

(b) Performing the duties of the collection officer includes voiding and cancelling transactions when necessary; especially when one employee staffs the collection site.

(c) Retrieving reports from the POSS.

(2) Designating collection officers to process transactions either from the desktop or laptop terminal, as well as other activities related to collections. The designated collection officer performs the following additional duties:

(a) Retrieve reports from the POSS as needed.

(b) Process, where appropriate, collections from over-the-counter FOIA requests, bulk sales to vendors, mail/phone/fax orders, and donation boxes.

(c) Void and cancel transactions.

(d) Accept customers' bill payments for the full amount when the bill is paid in person. Accept no partial payments, and accept no payment over the telephone.

(3) To prevent stale dated checks (checks that are 180 days old or more), it is the responsibility of forest supervisors to ensure that collection officers check fee tubes in recreation areas closed for the season. Check fee tubes every 90 days in the off season, as the weather allows, ensuring that no collections are left in the fee tubes. Weather conditions and collection officer safety are the most important considerations in the off-season. Submit any stale dated checks with a cover letter to ASC-B&F TSA & Collections Branch.

(4) Closely monitor the undeposited cash report in POSS to ensure that collection officers are depositing their collections weekly.

(5) Monitor the void, cancel, and no sale report to ensure collection officers are not abusing the features. A long history of no sale, void, or cancel reports on a particular collection officer may indicate fraudulent activity or lack of adequate training.

j. District Rangers. District rangers are responsible for:

(1) Designating, when necessary an employee and one backup to serve as unit collection officer. The unit collection officer is responsible for the following:

(a) Confirming deposits of cash received from customers; cash either deposited in an approved TGA bank or converted to a money order and processed through the paper check scanner.

(b) Performing the duties of the collection officer includes voiding and cancelling transactions when necessary; especially when one employee staffs the collection site.

(c) Retrieving reports from the POSS.

(2) Designating collection officers to process transactions either from the desktop or laptop terminal, as well as other activities related to collections. The designated collection officer performs the following additional duties:

- (a) Retrieve reports from the POSS as needed.
 - (b) Process, where appropriate, collections such as fee tubes, over-the-counter FOIA requests, bulk sales to vendors, mail/phone/fax orders, and donation boxes.
 - (c) Void and cancel transactions.
 - (d) Accept customers' bill payments for the full amount when the bill is paid in person. Accept no partial payments, and accept no payment over the telephone.
- (3) Provide adequate safekeeping for collections.
- (4) Ensure adequate internal controls and periodic reviews over the collections handling, accounting and reporting via POSS.

k. Collection Officers and Unit Collection Officers. In larger offices, collection officers receive cash and remittances, and transfer them to unit collection officers, who are specialized collection officers, for processing and preparation of the deposit such as, the purchase of money orders or cashier's checks. The unit collection officer may receive the collections from incoming mail or from other collection officers. FSH 6509.14, chapter 10 contains detailed instructions for collection officers. It is the responsibility of collection officers and unit collection officers to:

- (1) Account for the receipt and disposition of all public monies handled. Failure to account for such monies is a violation of Federal law (18 U.S.C. 643; 31 U.S.C. 3302). An employee charged with the safekeeping of public monies is personally liable for such funds (31 U.S.C. 3302).
- (2) Process and transmit transactions using desktop plastic card terminals, paper check conversion scanners, or the POSS in accordance with policy or regulations. Failure to transmit collections in accordance with regulations constitutes negligence and the Government can hold employees personally liable for any losses or thefts that may occur (Comp. Gen. B-164449, Dec. 8, 1969).
- (3) Process collections from fee tubes, Freedom of Information Act collections, vendor sales, mail or phone orders, as well as collections from donation boxes (receipts from sources other than face-to-face with customers).
- (4) Retrieve subunit specific reports from the POSS.
- (5) Safeguard public monies using approved safety equipment and procedures.
- (6) Deposit collections in accordance with the following frequency:

(a) POSS, Lockbox and Treasury General Account (TGA) deposits must be made daily when amounts equal \$5,000, but at a minimum, make deposits weekly on Thursday.

(b) Plastic card terminal transactions are transmitted daily.

8. Salary Offset Due To Employee Indebtedness.

The Director of Albuquerque Service Center, Budget & Finance (ASC-B&F) has the responsibility to establish an account with the Administrative Billings and Collections section at the National Finance Center, to issue Notice of Intent to Offset Salary related to non-pay and leave bills.