

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

**Forest Service Handbook 6509.11k – Service-Wide Finance and Accounting Handbook
Chapter 40 - Payments**

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Responsible Staff:

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

49: Revises entire section to reflect new procedures for special exception request to process reimbursement and also payment of reimbursement expenses, every three years, for a total cost of \$500 to eligible employees who are required to wear fire and field-going safety boots.

Revised: August 19, 2020

42: Changes section title from “Government Checks” to “Government Checks and Debit Card Payments” and sets forth direction.

42.03: Updates policy section to provide guidance on debit card payments.

42.04: Establishes code, caption and sets forth direction on Responsibility.

42.05: Establishes code, caption and sets forth direction on Definitions.

42.7: Establishes code, caption and sets forth direction on Debit Card Payments.

49: Revises entire section to reflect new procedures for the payment of reimbursement expenses, every three years, for eligible employees who are required to wear fire and field-going safety boots for a total cost of \$500.

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This chapter is established for the purpose of describing the controls and procedures necessary to make payments. Specific document processing procedures are described in the National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC).

In addition to the direction in this handbook, be familiar with the direction in the following Forest Service manual chapters and handbooks:

1. FSM 1000, Organization and Management.
2. FSM 2430, Commercial Timber Sales.
3. FSM 5320, Investigation.
4. FSM 6150, Classification, Pay, and Uniforms.
5. FSM 6180, Insurance and Annuities.
6. FSM 6500, Finance and Accounting.
7. FSM 6530, Billings and Collections.
8. FSM 6540, Payments.
9. FSM 6570, Claims.
10. FSH 1509.11, Grants Cooperative Agreements, and Other Agreements Handbook.
11. FSH 5109.34, Interagency Incident Business Management Handbook (NWCG).
12. FSH 6109.41, Department Personnel Manual (USDA).
13. FSH 6309.32, Federal Acquisition Regulation (GSA).
14. FSH 6509.13a, Assistant Disbursing Officer Handbook.
15. FSH 6509.13b, Imprest Fund Payments Handbook.
16. FSH 6509.33, Federal Travel Regulations (GSA).
17. GAO Policy and Procedures Manual for Guidance of Federal Agencies (sec. 40.12).
18. Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies (sec. 40.12).
19. Internal Revenue Codes, Title 26 of the Code of Federal Regulations.

Within the Federal Government there are several central agencies of the Government structure impacting accounting systems and how an agency will handle payments. The central agencies establishing accounting principles and standards are General Accounting Office (GAO) and

Office of Management and Budget (OMB). Those providing leadership, guidelines and reporting requirements are General Services Administration (GSA), OMB and Department of Treasury. Approval of budgets and management improvements is assigned to OMB. Establishment of tax requirements are the responsibility of Internal Revenue Service (IRS). Personnel management is assigned to Office of Personal Management (OPM). The Department of State is responsible for regulations concerning interaction with foreign countries. In one way or another, each of these central agencies define or have an impact on the payment activity.

The Forest Service has codified into our handbooks the regulations of GSA Federal Acquisition Regulations (GSA), FSH 6309.32) and OPM (Department Personnel Manual (USDA) 6109.41). All units are required to have GAO manuals and Comptroller General Decisions (FSM 1015). Department of Treasury, Department of State, Office of Management and Budget (OMB), and Internal Revenue (IRS) requirements are not codified into the Forest Service Handbook system nor have they been required to be maintained at Forest Service sites.

Where possible, this handbook will refer users to applicable central agency regulations governing a type of payment. The references not codified into our directives system are available from several sources. The Directors of Financial Management each have copies of the Department of Treasury, Treasury Fiscal Requirements Manual, Office of Management and Budget (OMB) Circulars and Bulletins and can provide copies of pertinent sections upon request. Internal Revenue requirements are in Title 26 of the Code of Federal Regulations (CFR's) and a full set of the CFR's is maintained by the Washington Office, Director of Financial Management, and at each Office of the General Counsel. Department of State bulletins on foreign currency are maintained by the Washington Office, Director of Financial Management who distributes copies of these bulletins to Regions, Stations, and appropriate Washington Office Staff.

40.1 - Authority

Title 31 of United States Code Annotated (31 U.S.C.) codifies all laws pertaining to monies and the payment thereof by the United States government. This chapter refers to the specific laws cited in the U.S.C. as the basis for authority.

40.11 - Laws

1. Act of July 11, 1947, 61 Stat. 308 as amended and as recodified by Public Law 97-258, September 13, 1982, into 31 U.S.C. 3321-3343. Gives authorization to the Secretary of Treasury to pay obligations of the United States Government and issue prescribed regulations.
2. Act of July 11, 1947, 61 Stat. 303 as amended and as recodified by Public Law 97-258, September 13, 1982, into 31 U.S.C. 3527-3529. Gives authorization to the Comptroller General to relieve accountable officers and certifying officers from liability and to issue decisions on questions involving payments. Act also states responsibilities of certifying officers (31 U.S.C. 3528) (FSM 1015).
3. Prompt Payment Act of 1982 (Public Law 97-177), as amended by Public Law 100-496 of October 17, 1988, and codified into 31 U.S.C. 3901-3906 establishes penalties for

failure to make prompt payments in accordance with regulations promulgating the law as issued by the Office of Management and Budget.

4. Deficit Reduction Act of 1984 (Public Law 98-369) as codified into 31 U.S.C. 321 gives Department of Treasury the responsibility to prescribe cash management procedures (sec. 40.12, item 1).

40.12 - External Agency Direction

External agency direction not contained in the directive system is as follows:

1. Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies. Citations to direction in the Department of Treasury's manual are referred to by chapter and section. For instance, TFM 4-3025.10 is section 3025.10 of chapter 4.

Regulations pursuant to 31 U.S.C. 3321-3343 (sec. 40.11, item 1) are contained in TFM-4, that is chapter 4.

Cash management regulations pursuant to the Deficit Reduction Act of 1984 and Prompt Payment Act of 1982 are contained in TFM 6-8000 (sec. 40.11).

2. General Accounting Office Policy and Procedures Manual for Guidance of Federal Agencies. Citations to GAO's manual are referred to by title and section. For instance, "1 GAO 11" is section 11 of title 1.

Regulations concerning certifying officers responsibilities (sec. 40.11, item 2) are contained in 3 GAO 54-57.

Regulations pursuant to decisions of the Comptroller General (31 U.S.C. 3529) are in 1 GAO 11.

Regulation that claimants or their authorized agents must file claims with the GAO within 6 years of the accrual date, or claim is forever barred by law is in 4 GAO 7.1.

3. Decisions of the Comptroller General. Decisions pursuant to 31 U.S.C. 3529 (sec. 40.11, item 2) are published as "Decisions of the Comptroller General". Each decision is given a number and date such as B-123456 of December 12, 1988. Decisions are classified as "published" and "unpublished". Those decisions issued during a fiscal year that change, modify, or establish new policy are published in a hardbound library quality book and given a book number. For instance, book number 65 covers decisions for the period October 1, 1985, to September 30, 1986. Published decisions are commonly referred to by book number and the page a decision begins rather than by the decision number. For example, a decision in book 64 of Comptroller General decisions beginning on page 31 is referred to as "64 CG 31" or "64 Comp. Gen. 31".

Unpublished decisions do not change, modify, or establish new policy but have the same force and effect as published decisions. The only difference is they are not published in a hardbound library quality book. Unpublished decisions are generally referred to by their number and date.

4. OMB Circulars and Bulletins. These circulars contain OMB direction on budgets and management improvements. The only OMB circular referenced in this handbook is A-20 which establishes controls over the use of foreign currencies and pertinent parts have been extracted into this handbook. The OMB Bulletins are supplements to existing circulars.

5. Internal Revenue Service (IRS) Codes. The tax codes established by IRS can be found in the Code of Federal Regulations (CFR) under Title 26.

Use of the CFR's is contained in FSM 1013.12.

6. Department of State Bulletins. The bulletin entitled "Foreign Currency Bulletin" provides information about procedures for paying with foreign currencies.

40.3 - Policy

(FSM 6540.3)

40.31 - General

In processing of payments the agency is expected to:

1. Pay all creditors when payments are due using properly appropriated available funds.
2. Not sign blank payment documents, under any circumstance, or to insert a payment certificate or statement above a signature without approval of the person who signed the document.
3. Ensure that claimants or their authorized agents file claims with the General Accounting Office (GAO) within 6 years of the accrual date, or the claim is forever barred by law (4 GAO 7.1).
4. Not invite claims from claimants. However, when a liability is known (that is, outstanding contract or purchase orders) it is appropriate to request an invoice (30 Comp. Gen. 266). Also, once initiated, an employee may assist the claimant in preparing and presenting claims.
5. Not certify payment where claims are initiated 6 years after the date such claim first accrued as per statutory limitation enumerated in 4 GAO 7.1.
6. Not certify vouchers if check is for delivery to countries listed in TFM, 4-2000, Appendix 4, unless a specific release or license from Department of Treasury through the Washington Office, Director of Financial Management, is obtained. The following countries are currently listed:
 - a. Peoples Republic of Albania.
 - b. Republic of Cuba.

- c. Democratic Kampuchea (Cambodia).
- d. Democratic Peoples Republic of Korea (North Korea).
- e. Socialist Republic of Vietnam.
- f. German Democratic Republic.
- g. Soviet Sector of Berlin, Germany.

40.32 - Specific Topics

40.32a - Control of Foreign Currency

The Office of Management and Budget (OMB) has established controls to maximize the use of foreign currencies in making payments to excess and near excess currency countries rather than using United States dollars (OMB Circular A-20).

The National Finance Center has primary responsibility for making payments using excess foreign currency (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 6, sec. 5). However, officers authorized to incur obligations must follow these guidelines:

1. Utilization of Excess and Near-excess Foreign Currencies. Use foreign currencies instead of United States dollars whenever consistent with applicable international agreements.
2. Purchase or Contractual Obligations. Obtain special instructions and clearance from the Washington Office, Director of Fiscal and Public Safety before incurring purchase or contractual obligations.
3. Transportation and Travel Obligations. Consult Department of State's bulletin entitled "Foreign Currency Bulletins," which provides information about procedures for paying with foreign currencies. The Washington Office, Director of Financial Management distributes copies of these bulletins to Regions, Stations, and appropriate Washington Office Staff. These offices should give copies to foreign travelers.
4. Others. Encourage non-Federal organizations and cooperating parties having programs in foreign countries with excess or near-excess foreign currency to obtain their local currency from the U.S. Government, to extent permitted by international agreements. Foreign currencies are available through Department of Treasury in Washington, D.C., and in accommodation exchanges in excess and near-excess currency countries.

Excess currencies are the currencies of those countries in which the Department of Treasury has determined the supply of currencies, from all sources, owned by the United States for United States use, is excess to the normal requirements of the United States.

40.32b - Assignment of Salary Checks

Assignment or levies on salary checks to satisfy private debts are generally prohibited. However, Public Law 93-647 allows for garnishment or attachment of wages for child support and/or alimony debts and Public Law 95-589 permits withholding of salary to satisfy a bankruptcy order (5 U.S.C. 5525 and Pay Administration, Attendance and Leave Handbook, FSH 6109.11, sec. 16.3-4).

See Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 32.8, for notice of assignments.

40.4 - Responsibility

40.41 - Director, Financial Management, Washington Office

In addition to the responsibilities in FSM 6540.41, the Director is responsible for maintaining a full set of Office of Budget and Management (OMB) Circulars and Bulletins, Code of Federal Regulations, the Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies, and the Foreign Currency Bulletins from the Department of State.

40.42 - Regional Directors of Financial Management and Assistant Directors for Research, Administration

(FSM 6540.42.) In addition to the responsibilities at FSM 6540.42, these individuals are responsible for maintaining a full set of OMB Circulars and Bulletins, the Treasury Fiscal Requirements Manual for Guidance of Departments and Agencies, and the Foreign Currency Bulletins from the Department of State.

41 - Certification and Certifying Officers

41.04 - Responsibility

41.04a - Director, Financial Management, Washington Office

It is the responsibility of the Director to:

1. Document, by issuing Form TFS-2958, Delegation of Authority, to designate Treasury Certifying Officers and Assistant Disbursing Officers to each Regional Forester and Station Director.
2. Designate Certifying Officers for Washington Office.
3. Keep National Finance Center (NFC) currently notified of individuals authorized to designate Unit Certifying Officers.

41.04b - Regional Foresters and Station Directors

Each Regional Forester and Station Director is responsible for initiating and approving the designation of Treasury Certifying Officers and Assistant Disbursing Officers. They may

redelegate this responsibility to Regional Directors of Financial Management and Assistant Directors for Research, Administration.

41.04c - Regional Directors of Financial Management and Assistant Directors for Research, Administration

These Directors and Assistant Directors are responsible for:

1. Initiating and approving for the agency the designation of Unit Certifying Officers and when delegated by Regional Forester and Station Director the designation of Treasury Certifying Officers and Assistant Disbursing Officers.
2. Initiating and approving for the agency the designation of Unit Certifying Officers to audit and verify the quarterly Listing of Vouchers Selected for Audit, National Finance Center (NFC) Report MISC4006, who must be an officer other than the original certifying officer of the vouchers being audited.
3. Maintaining a current record of (1) designations using a copy of Form SF-0210, Signature Designation Card for Certifying Officer, or Form AD-0997, Unit Certifying Officer Signature Card, and (2) addresses of former employees who have acted as certifying officers until the General Accounting Office approves disbursements authorized by former employees or until disallowances have been cleared.
4. Establishing procedures and providing certifying officers with all pertinent facts and records relating to proposed payments.
5. Providing adequate accounting and auditing processes to safeguard against illegal or erroneous certifications and to give maximum protection to expenditure of public funds.
6. Ensuring documents required for designation are promptly and properly processed when selection approved by designating officer.
7. Providing designee adequate training in certifying vouchers for payment.
8. Reviewing performance of each certifying officer to ensure adequate handling of this important function.
9. Reviewing and forwarding submissions for Comptroller General Decisions requested by certifying officers.
10. Establishing procedures to promptly notify the Certification Branch at the NFC of certifying officer status or address changes.

41.04d - Treasury Certifying Officers and Assistant Disbursing Officers

These officers are responsible for:

1. Approving vouchers for payment only when the facts stated on the voucher are accurately transcribed from agency supporting documents and the proposed payment is legal under the accounting classification used.
2. Making good to the United States the amount of any illegal or incorrect payment resulting from any false, inaccurate, or misleading certification.
3. Notifying the Department of Treasury and National Finance Center (NFC) when errors are found in transaction processing.
4. Approving individuals authorized to draw monies from Letter of Credits via Department of Treasury Financial Communications System (LOC-TFCS) (sec. 44.11a).

41.04e - Unit Certifying Officers

Unit Certifying Officers are responsible for:

1. Approving vouchers for payment only when the facts stated on the voucher are accurately transcribed from agency supporting documents and the proposed payment is legal under the accounting classifications used.
2. Making good to the United States the amount of any illegal, or incorrect payment resulting from any false, inaccurate, or misleading certification.
3. Approving adjustment vouchers only when there exists facts on the voucher or its supporting papers that the adjustment is legal for the accounting classification involved.
4. Notifying the National Finance Center (NFC) when errors are found in transaction processing.
5. Keeping NFC Certifying Officer Control Number confidential.
6. Where designated as the Unit Certifying Officer for audit and verification of the NFC Report MISC4006, Listing of Vouchers Selected for Audit, is responsible for reviewing the vouchers selected for verification, reviewing supporting documents for completeness, and verifying the amount paid and the payee are in agreement with supporting documents. Is responsible for returning a signed and dated (date of review) copy to the NFC and retaining the original in the unit files, if no discrepancy is found. Immediately notify the appropriate Director of Financial Management or Assistant Director for Research, Administration if discrepancies are found.

41.06 - Interaction of Certifying Officers

1. Treasury Certifying Officers. These are agents of the Government authorized to request the Department of Treasury to process payments. These certifying officers are held responsible for the correctness of the facts stated on the voucher for payment or its supporting documents, and to the effect that payment is proper from the appropriations

shown. Treasury Disbursing Offices make payment only from voucher schedules certified by designated Treasury Certifying Officers.

Treasury Certifying Officers at the National Finance Center (NFC) certify all requests to the Department of Treasury for payment of Forest Service activities except Letters of Credit, Form SF-1193a, and Payments to States and Counties under 25 percent fund disbursements.

2. Unit Certifying Officers. Forest Service employees designated to certify vouchers at Forest, Station, and Regional Office staff levels for submission to NFC and processing through Miscellaneous Payments subsystem (Federal Travel Regulations (USDA), FSH 6509.33, ch. 6).

3. Voucher

a. NFC Treasury Certifying Officers certify Forms SF-1166, Voucher and Schedule of Payments; GSA 789, Statement, Voucher and Schedule of Withdrawals and Credits; SF-1080, Voucher for Transfer Between Appropriations and/or Funds; and SF-1081, Voucher and Schedule of Withdrawals and Credits.

b. Forest Service Treasury Certifying Officers certify Forms SF-1193a, Letter of Credit.

c. Unit Certifying Officers certify Forms AD-742, Transfer and Adjustment Voucher, and AD-757, Miscellaneous Payments System. The term "voucher", as used in section 41.6, includes any payment document submitted for payment through the National Finance Center.

41.1 - Procedures to Designate Certifying Officers

41.11 - Treasury Certifying Officers and Assistant Disbursing Officers

1. Authority to Designate. Authority to designate Treasury Certifying Officers and Assistant Disbursing Officers must be "specifically designated" to an individual, rather than to a position.

Using Treasury Financial System (TFS) Form 2958, Delegation of Authority, (ex. 01) the Washington Office, Director of Financial Management signs initial designation for each Regional Forester and Station. Regional Forester or Station Director then designates their FIN Director, or Assistant Director for Research, Administration, respectively.

a. The Washington Office Director of Financial Management signs as delegator for the Regional Forester and Station Director and forwards to them for their signature.

b. The Regional Forester and Station Director signs as delegator for their Director of Financial Management, or Assistant Director for Research, Administration, and sends form directly to Chief Disbursing Officer with a copy to the Washington Office, Director of Financial Management and a copy to the National Finance Center to the attention of the Certification Section.

When an approving officer changes positions, use TFS Form 2958, Delegation of Authority, to notify Chief Disbursing Office. The Director, Financial Management, or Assistant Director, Research, Administration prepares a notification (ex. 01). Completion instructions are on the reverse side of TFS Form 2958, Delegation of Authority.

2. Designation of Certifying Officers. Certifying officers must be designated in writing. Designations of certifying authority are in effect until the appropriate Treasury Disbursing Office receives official notice of amendment, revocation, or termination.

a. Assistant Disbursing Officers. Instructions for designation of Assistant Disbursing Officers are contained in the Assistant Disbursing Officers Handbook, FSH 6509.13a, chapter 10.

b. Letters of Credit. Use Form SF-210, Signature/Designation Card for Certifying Officer (ex. 02), to furnish the Philadelphia Finance Center signatures of official(s) being delegated authority to certify Form SF-1193a, Letter of Credit. Form SF-210 can be used to simultaneously designate and provide certification of signature by deleting words "in writing" from certification. Prepare enough copies of form to furnish four originals to the Disbursing Office, a copy to each employee to be listed thereon, and a copy for the Financial Management Staff file. Send the four original form SF-210's to the Philadelphia Financial Center if designation is for Letters of Credit.

Forward signature cards, form SF-210, along with a cover letter to Philadelphia Financial Center, U.S. Treasury-BGFO, P.O. Box 8678, Philadelphia, PA 19101. Within the cover letter include information as per exhibit 03. A separate cover letter is not required for each assignment or revocation just add more assignment or revocations lines.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

41.11 - Exhibit 01

Facsimile of a Delegation of Authority, Form TFS-2958

DELEGATION OF AUTHORITY

Date: February 13, 1984SECTION I - DELEGATION AND REDELEGATION

In accordance with the authority vested . . .

XX Designate Certifying Officers
Authority (MAY/~~MAY NOT~~) Be RedelegatedXX Appoint Cashiers
Authority (MAY/~~MAY NOT~~) Be RedelegatedXX Other **Assistant Disbursing Officer** (Specify)
Authority (MAY/~~MAY NOT~~) Be RedelegatedSECTION II - DESIGNEEName of Designee Tom CostonTitle Regional ForesterEffective Date: 2/13/84Agency Dept. of AgricultureBureau Forest ServiceDivision Northern RegionSECTION III - SIGNATURE SAMPLES OF DESIGNEE

Designee Must Sign in all Boxes.

/s/Tom Coston/s/Tom Coston/s/Tom Coston/s/Tom CostonSECTION IV - DELEGATOR SIGNATURESignature s/C. E. TiptonTyped Name C. E. TiptonTitle Director, Fiscal and Public SafetyAgency USDABureau Forest ServiceDivision Fiscal and Public SafetySECTION V - SUPERSEDING DESIGNATION____ If this delegation is being submitted
checked.SECTION VI - REVOCATION

____ The Authority of the individual named

SECTION VII - RETURN ADDRESSAddress USDA, Forest ServiceP.O. Box 96090 (701 RPE)Washington, DC 20090-6090SECTION VIII For BGFO Use Only

Transmittal No. _____

Accomplished Date _____

By: _____

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

41.11 - Exhibit 02

**Facsimile of the Signature/Designation Card
for Certifying Officer, Form SF-210**

SIGNATURE/DESIGNATION CARD FOR CERTIFYING OFFICER	1. Agency Location Code
2. Department, Establishment or Agency	3. Bureau or Office
4. Typed Name and Manual Official Signature of Certifying Officer	
5. Certification Authority (Check ONE Box Only) ___ SF 1166 ___ SF 1193, 1193A and 1194	
Location of Disbursing Office	
6. I certify	
Signature and Title of Head of Agency or Designee	Date

Standard Form 210

**Completion Instructions for Signature/Designation Card For
Certifying Officer, Form SF-210**

Agency Location Code: Enter 8-digit agency location code (ALC) above the names.

Department, Establishment or Agency: Enter "USDA, Forest Service".

Bureau or Office: Enter office location as city, State, Region.

Typed Name and Manual Signature of Certifying Officer: Enter typed name and manual signature of certifying officer.

Certification Authority: Enter the letter "X" in the "SF 1193, 1193A" block.

Location of Disbursing Office: Leave blank.

Signature and Title of Head of Agency or Designee: The Regional Director of F&PS, or Assistant Director, Research, Administration, if delegated authority, signs. Type title of signer and date where indicated.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

41.11 - Exhibit 03

TRANSMITTAL

SIGNATURE CARD(S) FOR CERTIFYING OFFICER(S):

ASSIGNMENT

Name

ALC

Effective Date

REVOCATION

Name

ALC

Effective Date

Signature and Title of Head
of Agency or Designee

Date

USDA, Forest Service
P.O. Box 96090
Washington, DC 20090-6090

RECEIVED BY

Disbursing Center

Authorized Signature and Title

Date

Signature Card(s) Entered in Disbursing Center File

Signature

Date

41.12 - Unit Certifying Officers

1. Authority to Designate. The Washington Office (WO) Director of Financial Management (FIN), Regional Directors of FIN, and Assistant Directors of Research, Administration may designate Unit Certifying Officers. The Washington Office, Director of FIN is responsible for keeping the National Finance Center (NFC) updated on those officials who are authorized to designate unit certifying officers in accordance with the National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), FSH 6509.31, chapter 6, section 2.A.1.

2. Designation of Certifying Officers. Certifying officers must be designated in writing. Designations of certifying authority are in effect until the NFC receives official notice of amendment, revocation, or termination.

Use Form AD-997, Unit Certifying Officers Signature Card, to designate and certify signatures of employees selected to act as authorized unit certifying officers for miscellaneous payments on Form AD-757, Miscellaneous Payment System, and on Form AD-742, Transfer and Adjustment Voucher. Prepare form AD-997 as shown in exhibit 21 to National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), FSH 6509.31, chapter 6.

The designation of Unit Certifying Officers to verify and audit vouchers is usually assigned to a unit administrative officer or staff officer to which the original certifying officer is assigned and who is knowledgeable in the payment process. This designation is prepared using Form AD-997, Unit Certifying Officer Signature Card, in the same manner as prescribed for designating other Unit Certifying Officers, except that the block titled "Audit Listing for Transmitted Payments" is checked.

Send completed forms with a transmittal letter to NFC through the accounting station office. Accounting stations should supplement this section to advise units on internal procedures to follow.

The NFC assigns a 5-digit control number in block entitled "FOR NFC USE ONLY" and returns one card to Unit Certifying Officer (sec. 41.18).

41.2 - Selection of Certifying Officers

Consider the following primary factors when selecting certifying officers:

1. Permanent status.
2. Responsibilities of certifying officers under law.
3. Classes of vouchers to be certified and certifying officer's potential liability.
4. Knowledge and experience with applicable laws, regulations, and voucher examination and approval processes.
5. Capability to verify accuracy and legality of proposed payments.

6. Availability of applicable laws, regulations, Comptroller General decisions, and other essential reference materials.

41.3 - Revocation of Authority to Certify

Officers who have authority to designate certifying officers also have authority to revoke designations. Take revocation action immediately after an employee leaves a position that requires certification of Form SF-1193a, Letters of Credit, or miscellaneous payments, or immediately after determining an employee can no longer be entrusted with this function.

Send a letter to the appropriate Treasury Disbursing Office for letters of credit or to the National Finance Center for Unit Certifying Officers to revoke this authority.

41.4 - Current Address Requirements

The Regional Director of Financial Management or Assistant Director for Research, Administration shall maintain a current record of mailing addresses of former employees who have acted as certifying officers until General Accounting Office approves disbursements those employees authorized or until disallowances have been adequately explained, repaid, or relief has been obtained. Former certifying officers should keep the Director informed of their current address until all vouchers and comparable documents they have certified have been satisfactorily cleared.

41.5 - Certifying Officer's Control Number

The National Finance Center (NFC) assigns each certifying officer a unique number they must use when certifying vouchers. Certifying officers should take care not to compromise this control number. To change a certifying officer's control number that may have been compromised, send a simultaneous revocation and designation to the NFC.

41.6 - Certifying Officer's Rights to Comptroller General Decisions

41.61 - Right to an Advance Decision

Certifying officers are provided with a means of protection against the certification of vouchers for payment which may prove to be illegal.

Certifying officers may apply for a decision from the Comptroller General on any question of legality involved in payment for any voucher presented to them for certification (1 GAO 11 pursuant to 31 U.S.C. 3529 and stated in FSM 1015.23).

41.62 - Request for Comptroller General Decision

To request a decision from Comptroller General go through the Regional Director of Financial Management (FIN) or Assistant Director for Research, Administration, who shall forward to the Washington Office (WO), Director of FIN. The Washington Office Director reviews the submission and forwards to Comptroller General through Deputy Chief for Administration. If at

any level in this process there is a determination the payment is legal, a certification can be made and voucher returned for payment without submission to Comptroller General.

Before requesting a decision from the Comptroller General, the following steps should be taken.

1. Determine Question has not Already been Answered. Use assistance available within the Forest Service for resolving questions of legality. This assistance includes, but is not limited to:
 - a. Review of Forest Service directives.
 - b. Review of Civilian Personnel Law Manual published by Office of the General Counsel, General Accounting Office (GAO) or use of WESTLAW, a database which includes Comptroller General Decisions.
 - c. Review of published and unpublished Comptroller General decisions. The GAO provides a legal information and reference service and furnishes copies of decisions and information about them on request (1 GAO 11).
 - d. Review of United States Code, annotated.
 - e. Review of problem with personnel in Regional Office or Washington Office (by telephone or in writing).
2. Preparing a Submission to the Comptroller General. Promptly submit all requests for decisions on legality of questioned payments to avoid delay in taking action toward recovery, if required (FSM 1015.23).
 - a. Administrative Report. The Comptroller General requires an administrative report with each submission for an advance decision. The submission should cover the immediate problem and not include questions that may arise with future vouchers. Do not present questions about facts, circumstances, or computations that do not involve questions of law. Keep submissions as brief as practicable, but present each question and its basis clearly with a background discussion of facts and a conclusion so the Comptroller General's Office and reviewing offices, through which the case passes, can readily understand areas of doubt. Omit arguments for or against allowances, but include alternate or varying interpretations if they help clarify the question. Include copies of all materials referenced in report.
 - b. Supporting Documentation. Include the uncertified billing or claim with each submission. Address the request to the "Honorable (Name), Comptroller General of the United States" and sign over the title "Authorized Certifying Officer."

Also, include a letter of transmittal signed by the FIN Regional Director or Assistant Director for Research, Administration. Forward the original report with four copies to WO Director of FIN, who shall retain one copy and forward the original and one copy to Comptroller General (unless either officer decides to certify or return submission). The Washington Office, Director of FIN

sends another copy to Department of Agriculture, Office of Operations and Financial Management. The Washington Office FIN staff retains the fourth copy.

c. Decisions on Amounts Less than \$25. The Comptroller General has delegated authority to National Finance Center (NFC) to make decisions about cases where amount is less than \$25. Cases involving less than \$25 may be submitted directly to NFC, Chief of Fiscal and Accounting Division. The decision of the NFC is final in these cases. Accounting Stations should forward copies of NFC decisions that may have Service-wide application to the Washington Office Director, FIN.

41.7 - Processing Accounting Adjustments

All accounting adjustments processed on Form AD-757, Miscellaneous Payment System, and Form AD-742, Transfer and Adjustment Voucher, must be signed by a unit certifying officer. This includes adjustments between the Timber Sale Deposit Fund, the National Forest Fund, and other appropriations (fund codes).

All supporting documents must be noted with the reason for the adjustment and cross referenced to the voucher with the voucher number.

41.8 - Verification of Payments and Adjustments

The General Accounting Office (GAO) requires the National Finance Center (NFC) to maintain a certifying officer's file. This is necessary so that NFC can statistically sample for verification purposes, those vouchers received electronically. This file must be accurately maintained. Notify the Certification Branch at NFC of any changes in the status of a certifying officer, including mailing address.

As directed by the GAO, the NFC randomly selects one-half of one percent of vouchers up to \$25,000 and all vouchers over \$25,000 for audit and verification of vouchers received electronically. This statistical sample includes pay code 02B adjustments on Form AD-757, Miscellaneous Payment System, and the disbursement side of Form AD-742, Transfer and Adjustment Voucher.

Quarterly, the NFC produces Report MISC4006, Listing of Vouchers Selected for Audit, by certifying officer. The report is sent to the Unit Certifying Officer designated to audit the listing (sec. 41.04c). This officer performs the review in a manner that meets the responsibilities described in section 41.04e.

42 - Government Checks and Debit Card Payments

42.03 - Policy

1. All checks drawn on the Treasurer of the United States are payable without a time limitation (31 U.S.C. 3328).

2. The National Finance Center processes payments consistent with Department of Treasury's cash management regulations (TFR 6-8000). Payments are scheduled as close as possible to, but not later than, the due date. The Department of Treasury will attempt to issue the check the next business day. Where payments cannot be scheduled by the due date penalties required are included in the check.
3. Debit Card Program Managers shall assign amounts to debit cards from the 1st day and the 25th day of each month. Restricting the “card loading” activity to this 25-day period allows time for all accounting documents to process at the Budget and Finance (B&F), ensuring that Forest Service records remain in balance with Treasury (sec. 42.76b). Emergency circumstances may require card loading on dates between the 26th and the end of the month, but the situation must be an emergency.
4. The amount assigned to any debit card must represent a maximum of no more than the 30-days’ estimated cash needs. The money loaded on a card is charged as a straight-pay (unobligated) operating expense at the time the card is loaded, therefore the 30-days’ cash needs is a maximum.
5. Cardholders shall use the debit cards only to incur expenditures which are necessary or proper to conduct Forest Service program of work.
6. Payments for loading the debit card occur through Treasury’s ASAP system.
7. All checks drawn on Treasurer of the United States are payable without a time limitation (31 U.S.C. 3328).
8. The National Finance Center processes payments consistent with Department of Treasury's cash management regulations (TFR 6-8000). Payments are scheduled as close as possible to, but not later than, the due date. The Department of Treasury will attempt to issue the check the next business day. Where payments cannot be scheduled by the due date penalties required are included in the check.

42.04 - Responsibility

42.04a - Chief Financial Officer

It is the responsibility of the Chief Financial Officer (CFO) to:

1. Ensure the quality and integrity of the data in the Agency’s core financial system and related subsidiary systems.
2. Review and approve requests for programs to use the Debit Card Program.
3. Ensure internal controls are in place over the Debit Card Program within the Forest Service.
4. Ensure that the Director, Budget and Finance (B&F) has adequate controls in place in the execution of the Debit Card Program.

42.04b - Director of Financial Policy

It is the responsibility of the Director of Financial Policy to:

1. Issue accounting standards and financial policy and procedures governing Forest Service financial matters in accordance with statutory authorities, congressional intent, Appropriations Law, Treasury, and Office of Management and Budget regulations related to the Debit Card Program.
2. Develop new and/or revised posting models; and periodically analyze existing ones for validity and use related to the Debit Card Program.
3. Serve as the principal advisor to the Chief, Deputy Chiefs, Washington Office Staff Directors, and Field Offices on Agency appropriation use questions related to the Debit Card Program.
4. Assist, as needed, B&F in the development and implementation of new accounting and financial management business processes related to the Debit Card Program.
5. Provide guidance, as needed, to B&F in their coordination with Treasury Bureau of the Fiscal Service and their Financial Agent (FA) in the review and approval of any debit card documents created by the Forest Service.
6. Provide guidance, as needed, to B&F in negotiating changes and/or updates to the Memorandum of Understanding between the Forest Service and the Treasury Bureau of the Fiscal Service, regarding the Debit Card Program.
7. Provide guidance, as needed, to B&F on the oversight of the use and administration of the Debit Card Program, to include reporting issues and concerns to the Director of Audit and Assurance for review.

42.04c - Director of Financial Management Systems

It is the responsibility of the Director of Financial Management Systems to:

1. Implement new or enhanced financial systems.
2. Maintain and operate financial and mixed systems; participate in the maintenance and operation of mixed systems.
3. Document changes and modifications to financial and mixed systems.
4. Develop or obtain necessary system interfaces to maximize automation of the Debit Card Program in conjunction with the Agency's financial and mixed systems.

42.04d - Director of Budget and Finance

It is the responsibility of the Director of Budget and Finance (B&F) to:

1. Implement procedures and processes to ensure financial data is recorded and in compliance with Forest Service policy referenced in this directive.
2. Ensure requests for access to financial systems related to the debit card program are submitted, reviewed and approved in accordance with Forest Service policies and procedures.
3. Establish adequate internal controls over the Debit Card Program, including monitoring and oversight of CFO approved requests (by program area) for debit card use.
4. Maintain physical and accounting controls over access to applicable Agency computers with online or offline U.S. Debit Card (USDC) software.
5. Obtain Treasury Bureau of the Fiscal Service and their Financial Agent's (FA) review and approval of any debit card documents created by the Forest Service, prior to distribution to cardholders; coordinating with the B&F and program staffs, as appropriate.
6. Review proposed changes and/or updates to the Memorandum of Understanding between the Forest Service and the Treasury Bureau of the Fiscal Service, regarding the Debit Card Program.
7. Designate B&F employees to serve in the following roles:
 - a. Accountable Officers. Accountable Officers are responsible for managing the assignment and use of the USDC software.
 - b. Certifying Officers. Certify participating program staff's initial enrollment form and all authorizations of funds in Treasury's Automated Standard Application for Payments (ASAP) system, based on commitments established in the Agency's financial accounting system. By certifying the authorization, the Certifying Officer signifies only that the monies are available "as date of the certification" for the period(s) shown in the ASAP authorization (as confirmed on the accounting commitment), "as to purpose," and "in the amount" specified in the commitment.
 - c. National Debit Card Program Manager. The National Debit Card Program Manager serves as the central contact for the Agency's staff Debit Card Administrators, Treasury and its Debit Card Financial Agent (FA). The National Debit Card Program Manager shall assist the Debit Card Administrators with the following:
 - (1) Discrepancies and/or needed adjustments such as variances in amounts transferred to Treasury's FA or amounts assigned to specific debit cards.
 - (2) Theft, loss, malfunction, fraudulent, and/or unauthorized use of either blank debit card stock or a funded debit card for which Debit Card Administrators have already accessed Treasury's FA's Service Center system and liquidated any existing balance

on the affected card(s). In such cases, make immediate notification to Treasury's FA to cancel or suspend the affected debit card(s).

(3) Report of, or concern about, wrongdoing or unauthorized use of the debit card, as reported by the staff Debit Card Administrator or other Federal or non-Federal persons. Such events may prompt B&F to cancel or suspend designated debit card officials and/or cardholders. Follow established procedures for reports of fraud, waste, and/or abuse by accountable officials.

(4) Canceling or suspending authorized debit card officials, the FA's Service Center system users, and/or revoke a cardholder's designation when there is concern or report of wrongdoing, or there is no longer a need for the cardholder to have a debit card or access to related systems.

(5) Ensure coordination with Forest Service staff on orientation on the Treasury Secured Payment System (SPS), when assigned by Treasury for Forest Service use; and monitors internal controls of our interaction with the SPS.

8. Serve as the Trusted Registration Agent (TRA) for each Certifying Officer (CO), with responsibility to act solely as a Registrar (Notary), and vetting the CO's. Additionally, the TRA is responsible for attaining the CO's identification and vouching for the CO's requirement to be issued a certificate from the Fiscal Service Certificate Authority.

42.04e - Director of Audit and Assurance

It is the responsibility of the Director of Audit and Assurance to review the debit card process in accordance with OMB Circular A-123 to determine the effectiveness and adequacy of internal controls.

42.04f - Line Officers

It is the responsibility of Regional Foresters, Station Directors, the Institute Director, Forest Supervisors, and all other Line Officers, who have Debit Card programs under their purview, to:

1. Ensure internal controls are in place to certify adherence to this policy.
2. Perform periodic reviews to ensure adherence to this policy.
3. Designate an employee to serve as the Debit Card Program Manager:

42.04g - Debit Card Program Manager

It is the responsibility of the Debit Card Program Manager to:

1. Ensure the quality and integrity of the financial data processed in their areas of responsibility.
2. Ensure compliance with policy and procedures in this directive.

3. Appoint an employee to serve as the staff's Debit Card Administrator.
4. Appoint an employee to serve as the staff's ASAP system's Authorization Entry Clerk.
5. Ensure that the staff's Debit Card Administrator performs a monthly and timely analysis, reconciliation, reporting, use monitoring, and accounting of debit card transactions to allow for proper fund management, financial reporting, and internal control. (Use monitoring is not required for "consumer" debit cards since those funds are not returned.)
 - a. Ensure physical and accounting controls over the following (sec. 42.73):
 - (1) Blank debit card stock inventories and related pre-printed forms, and
 - (2) Access to all Agency computers with online or offline USDC software to prevent unauthorized use.
 - b. Report to the National Debit Card Program Manager any concern about wrongdoing or unauthorized use of any debit card. Such events may prompt the cancellation or suspension of designated debit card officials and/or cardholders. Follow established procedures for reports of fraud, waste, and/or abuse by accountable officials or employees.
 - c. Perform the USDC business process set forth in section 42.76a of this directive.
6. "Periodically analyze an expenditure history report to validate proper uses of the Debit Card Program.

42.04h - Debit Card Administrator

It is the responsibility of the Debit Card Administrator to:

1. Place orders with the Financial Agent (FA) for blank debit cards.
2. Access the FA's Debit Card Management system, record the assignment of specific debit cards and PINs to approved cardholders, and assign specific amounts of money to the debit cards, representing 30-days' cash needs (an amount estimated by the cardholder's Supervisor). If the debit card is issued in the middle of the month, pro-rate the amount assigned to the card to minimize the unused balance at the end of the month.
3. Ensure the appropriateness and correctness of all debit card issuances by doing the following:
 - a. Maintain a record on each debit card holder, containing the cardholder's approved application form FS-6500-267, Debit Card Application Form, and copies of internal quarterly reviews conducted by the cardholder's Supervisor. (The Form 6500-267 is not required for consumer debit cards for invitational travel.)

- b. Control unassigned blank cards by securing them in a locked cabinet. Unassigned blank cards are accountable property.
4. Notify the National Debit Card Program Manager about any of the following events:
 - a. Loss, theft, or unauthorized use of either blank or funded cards, Debit Card Management System user IDs, passwords, or noncompliance with other security procedures and associated security devices established for cards.
 - b. Problems or concerns, including but not limited to cases of loss, theft, malfunction, fraudulent use, and unauthorized use of cards.
 - c. Discrepancies and/or needed adjustments such as variances in amounts transferred to the FA or amounts assigned to specific debit cards.
5. Respond to reports of lost or stolen cards and misuse of cards, whether blank card stock or funded cards, with the following actions:
 - a. Access the Debit Card Management System, reduce the card balance to zero, and notify the FA to cancel the debit card(s).
 - b. Report concerns about wrongdoing or unauthorized use of any debit card to the National Debit Card Program Manager by phone, followed up with a confidential email. Such events may prompt the cancellation or suspension of designated debit card officials and/or cardholders. Follow established procedures for reports of fraud, waste, and/or abuse by accountable officials or employees.
 - c. Terminate or revoke a debit cardholder's designation when there is no longer a need for access to a debit card.
6. Confirm that each cardholder has a properly completed and approved form FS-6500-267, Debit Card Application Form on file; notify the cardholder that the application has been processed and/or approved.
7. Ensure that only persons with appropriate authority have access to debit cards' personal identification numbers (PINs) and cardholders' personal identifiable information (PII).
8. Ensure physical and accounting controls over blank or funded debit cards (sec. 42.73).
9. Perform a monthly analysis, reconciliation, reporting, use monitoring, and accounting of debit card transactions, in a timely manner, to allow for proper fund management, financial reporting, and internal control.
10. Follow established procedures to complete form FS-6500-224, Commitment and Obligation Request Form, to establish a commitment in the Agency's accounting system for the staff's expected debit card use, not to exceed the current fiscal year with the exception noted in Section 42.76 a(7).

11. Ensure that debit card holders are provided with all necessary disclosures, instructions, and other cardholder communications on the use of U.S. Debit Cards.
12. Access the FA's Debit Card Management System each month, obtain an expenditure history report, and provide the report to the Supervisor of each debit cardholder for quarterly reviews. Review periods may be set for any 3-month period, not necessarily fiscal or calendar quarters. This process is not required for consumer cards.
13. Monitor the remaining balances on all debit cards to ensure sufficient money is available for each 30-day period. Assign additional money to cards as required to finance estimated cash needs through the end of each month. To avoid recurring mid-month increases, consult with the cardholder's Supervisor to determine if a new higher monthly amount is needed. At the end of the 30-day period, if the debit card's remaining balance is greater than 10 percent of the monthly amount assigned to the card, the Debit Card Administrator shall reduce, accordingly, the subsequent month's amount to be assigned. Minimize the unused balance remaining on the debit cards at the end of the month. Supervisors shall review monthly cash needs at least annually and adjust the amount as needed.
14. Ensure controls are in place that Supervisors of each debit cardholder performs oversight of employees they supervise who are debit cardholders:

42.04i - Debit Cardholder Supervisors

It is the responsibility of the debit cardholder Supervisors to:

1. Ensure approved debit cardholders are individuals who act with diligence, care, skill, and good judgment in the use of resources. Evaluate each application (FS-6500-267, Debit Card Application Form) before recommending approval.
2. Obtain an Expenditure History Report from the Debit Card Administrator and conduct quarterly reviews of each debit cardholder's receipts to confirm propriety of expenditures and validity of the debit card's remaining balance. Review periods may be set for any 3-month period, not necessarily fiscal or calendar quarters (for example, February, March, and April).
3. Notify the Debit Card Administrator of the amount of money representing the initial 30 days' estimated cash needs to be assigned to each debit card. If the debit card is issued in the middle of the month, the Debit Card Administrator and the debit cardholder's Supervisor collaborate to determine the amount of money to assign to the card for the partial month.
4. Minimize the unused balance on the debit card at the end of each month. For subsequent months, the debit cardholder may communicate directly with the Debit Card Administrator regarding additional money needed on the debit card.
5. Notify the Debit Card Administrator of all approved debit card applications.

6. Ensure controls are in place for Debit Cardholders.

42.04j - Debit Cardholder

It is the responsibility of the debit cardholder to:

1. Use debit cards for designated expenses only. A debit cardholder is an Accountable Officer, personally accountable for the official funds assigned to the debit card.
2. Inform the staff Debit Card Administrator of any of the following events:
 - a. An expenditure to be or already charged to a job code that is different from the job code used for the initial cash loaded on the card.
 - b. Loss or theft of the debit card.
3. Safeguard the debit card and PIN.
4. Retain copies of all Debit Card Program information, instructions, and other cardholder communications on the use of U.S. Debit Cards.
5. Retain receipts for all uses of the card for 3 years for all future audit samples (FSH 6209.11, Records Management Handbook).
6. Not allow others to use your card.
7. Monitor the balance remaining on the debit card to ensure sufficient money is available for the entire 30-day period. Notify the Debit Card Administrator if additional money is required. At the end of the 30-day period, if the debit card's remaining balance is greater than 10 percent of the monthly amount assigned to the card, notify the Debit Card Administrator to reduce the subsequent month's amount to be assigned. Minimize the unused balance remaining on the debit cards at the end of the month.
8. Perform the U.S. Debit Card business process set forth in section 42.76a of this directive.
9. Ensure controls are in place for the Automated Standard Application for Payments (ASAP) Authorization Entry Clerk are in place.

42.04k - Automated Standard Application for Payments Authorization Entry Clerk

The participating program staff's Automated Standard Application for Payments (ASAP) Authorization Entry Clerk shall be trained in the ASAP system, and any other system required by Treasury. Once trained, the Authorization Entry Clerk enters the authorization into the ASAP system (sec. 42.76a). They will also be required to provide coordination with any other systems required by Treasury.

42.05 - Definitions

Agency Debit Card. A card that is issued to an employee for making authorized purchases or cash withdrawals in accordance with their debit cardholder designation letter, such as a card issued to a Collection Officer to pay for money order fees and certified return receipt requested mail charges.

Automated Standard Application for Payments (ASAP). The U.S. Department of the Treasury's electronic payment system characterized by pre-authorized payees and payment limits, established in a mainframe system managed by the Federal Reserve Bank of Richmond, Virginia. Payment recipients' drawdown amounts are determined by pre-defined events set forth in the service agreement.

Consumer Debit Card. A card issued to a person in cases where the recipient is entitled to the amount of money on the debit card. An example is a card that reimburses a volunteer for their mileage and meals, or a card issued to an invitational traveler to cover their stipends. Unused funds on these cards do not revert to the Federal Government, but remain available to the consumer.

Funds Reservation (FR). A transaction code used to reserve funds in the agency's accounting system.

Secure Payment System (SPS). The Secure Payment System (SPS) is a U.S. Department of Treasury application that allows government agencies to create payment schedules in a secure fashion; with strictly enforced separation of duties. Treasury may elect for an agency to utilize this system along with ASAP in processing debit card payments.

42.1 - Delivery of Checks

Chapter VII of the MODE Manual (NFC), contains procedures for designating employees to distribute checks as per Treasury Fiscal Requirements Manual 4-2090. A person responsible for erroneous delivery of a check may be financially liable if someone other than the rightful payee or a properly designated attorney receives the money.

42.2 - Undelivered Checks

Any Government check that cannot be delivered to the payee, including checks unnegotiated because of death or incompetence of employees or public creditors, is also to be treated as an alert to the possibility that the check may indicate a padded payroll, a false invoice, or another form of improper handling.

42.21 - Undelivered Checks in Custody of the Forest Service

Do not hold unclaimed checks, but forward them to the National Finance Center (NFC). The NFC cancels the checks if a proper address cannot be obtained. Make every effort to obtain the current address and to deliver checks returned unclaimed. If any Forest officer learns of a new

address for the payee of a returned check, send this new information promptly to NFC. Then, the NFC can arrange to have the check reissued.

Return undelivered checks issued as a result of an NFC payment system with a statement giving check number, date, amount, payee, payee's last known address, voucher purchase order or other reference, applicable management codes, purpose for issue, and reason for return.

42.22 - Undelivered Checks Returned to Department of Treasury

The Postal Service returns to Department of Treasury any checks not delivered within time limit printed on the envelope. Department of Treasury cancels returned checks and notifies the National Finance Center (NFC).

The NFC researches the original transaction and issues a replacement check using their recertification procedures.

42.3 - Procedures for Obtaining Replacement of Department of Treasury Checks

(National Finance Center Procedures Voucher and Invoice Payment Manual -- Title II (NFC), ch. 1, ex. 3.)

42.4 - Cancellation of Checks

Forward Government checks not due payees or their estates and mutilated checks to the National Finance Center (NFC). The NFC handles cancellation action.

42.5 - Fees for Cashing Checks

The person cashing a Government check must pay any charges for cashing it, except for imprest fund cashier checks.

42.6 - Endorsement of Checks

The payee should endorse Government checks exactly as drawn, unless power of attorney for endorsement has been granted.

42.7 - Debit Card Payments

Using Government debit cards to make payments is expeditious and economical for expenses formerly paid with convenience checks, imprest funds, or Government purchase cards where use is prohibited, such as travel expenses for a traveler without a travel card. By reducing reliance on imprest funds, Agency cash balances held outside of U.S. Department of the Treasury (Treasury) will be decreased.

The Chief Financial Officer (CFO) may approve the use of debit cards by a program area, if the need can be justified. Such justification must be submitted to the CFO and should include the extenuating need, rationale for usage, and certification that usage will comply with this policy and any relevant procedures established by Treasury, the Department or the Forest Service.

42.71 - Physical and Accounting Controls

1. Debit card stock inventories (blank cards) must be:
 - a. Ordered from the Financial Agent (FA) by the participating program staff using a purchase card to pay for the expense. The quantity of blank cards ordered must not exceed the amount required for 90-days' needs.
 - b. Secured in an access controlled and locked file drawer, cabinet, or other equipment as if protecting cash collections.
 - c. Accounted for using form AD-107, Report of Transfer or Other Disposition or Construction of Property, to record the Debit Card Administrator's receipt (transfer-in) of blank debit cards, shipped from the FA. The Debit Card Administrator also uses form AD-107 to create an inventory log with the following column headings:
 - (1) Date Card Assigned Out. This is the date on which the Debit Card Administrator accesses the FA's Service Center system and electronically assigns the card to the cardholder.
 - (2) Date Card Returned. When the cardholder no longer needs the card, return the card to the Debit Card Program Manager. For example, a seasonal employee turns in the debit card at the end of the season. (Note: consumer debit cards are not returned.)
 - (3) Last 4 Digits of Card Account Number. Use only the last 4 digits of the debit card account number to help ensure security of the card and the card holder.
 - (4) Cardholder's Name. Insert the cardholder's legal name as it appears on Forest Service personnel records.
 - (5) Cardholder's Unit/Location. Insert the cardholder's Forest Service staff address, be it National Forest, Ranger District, or Regional or Headquarter Office staff.
 - (6) Initial Dollar Amount. Insert the initial amount of money assigned to the debit card.
 - (7) Other columns as needed locally, but do not disclose the full account number of the debit card; only the last 4 digits.
 - d. Summarized quarterly and reported to the National Debit Card Program Manager, disclosing the status of all debit cards at the participating staff's office, including any shortages or lost or misplaced cards.
2. Debit card (blank cards) PINs must be:
 - a. Assigned initially under anonymity of the card user to protect access to the assigned card and funds.

b. Documented in the local debit card PIN log, created by each Debit Card Administrator as required by Treasury. The debit card log must be secured in a locked file drawer, a locked cabinet, or other equipment with controlled access. Maintain the log at the local level to allow for expedited action in case of problems with the initial PIN. The debit card PIN log may be hardcopy or electronic in format, with the following column headings:

(1) Date Card Assigned.

(2) Last 4 Digits of Card Account Number.

(3) PIN.

(4) Other columns as needed locally, but do not disclose the cardholder's name or the full account number of the debit card, PII, or PIN information.

3. Computers with online or offline software must be:

a. Physically secured with access controls to document users and transactions performed in relation to debit card activities.

b. Inventoried in accordance with the Chief Information Office (CIO) rules and regulations with reporting to the National Debit Card Program Manager, of any shortages or discrepancies.

4. Reviews and audits are performed as described in section 42.77b.

42.72 - Debit Card Program Management Structure

The Debit Card Program management must incorporate the following roles:

1. National Debit Card Program Manager. The National Debit Card Program Manager serves as the central contact for the Agency staff Debit Card Administrator, Treasury, and its Debit Card FA and is responsible for notifying the FA of all issues (sec. 42.71d(8)(c)).

2. Debit Card Program Managers. See section 42.71g for responsibilities.

3. Debit Card Administrator. See section 42.71h for responsibilities.

42.73 - Designating Debit Cardholders and Debit Card Program Managers

Employees who are eligible to have a travel card or a purchase card are also eligible to serve as Debit Cardholders or Accountable Officers (such as the Debit Card Program Manager). Supervisors may consult with their local Travel Coordinator or Purchase Card Program Manager for information, as needed. Debit cardholders and Debit Card Administrators shall be individuals who act with diligence, care, skill, and good judgment in the use of resources. Debit Card Administrators are prohibited from having a debit card.

Patterned after designation procedures for imprest fund cashiers and Government purchase cardholders, the procedures to designate a debit card holder are as follows:

1. Ensure that cardholders review all training materials in the cardholder's packet which are required for cardholder orientation. Cardholders shall follow the guidance in this directive.
2. Complete form FS-6500-267, Debit Card Application Form, with signatures.
3. Submit form FS-6500-267 with original signatures to the Debit Card Administrator.

42.74 - Accounting for Debit Card Transactions

42.74a - U.S. Debit Card Business Process Outline

1. Getting Started. To participate in the Debit Card program, a program staff should first get the approval of the Chief Financial Officer (CFO). Once the CFO approves their participation, the program staff works with the B&F National Debit Card Program Manager to establish accounts with the FA and with Treasury's Automated Standard Accounting for Payments (ASAP) process (sec. 44.3). The FA uses the mailing address provided by the program staff to invoice them for expenses, such as for blank cards and service fees.
2. Designating Debit Card Administrators and Cardholders. To be eligible to serve as Debit Card Administrator, a person must be a Forest Service employee who is also eligible to have a travel card and/or purchase card. Debit cardholders may be Forest Service or non-Forest Service employees. When a Debit Card Administrator completes the debit card training, they are eligible to participate in the Debit Card Program. Training materials in the cardholder's packet are sufficient for the cardholder orientation.
3. Obtaining Access to Automated Systems for Debit Card Administrators and Cardholders.
 - a. ASAP Enrollment. ASAP is Treasury's electronic payment system and is the required payment method for Federal agencies to transfer debit card financing to the Debit Card FA (sec. 42.05).
 - (1) The Debit Card Program Manager completes the ASAP enrollment for the participating program staff to identify Debit Card Administrators/Certifying Officers. Based on the enrollment, a request for user access, Treasury issues user identification names and passwords to employees for role-based access to ASAP.
 - (2) B&F appoints employees to serve as Treasury Certifying Officers. B&F completes form SF-210, Designation for Certifying Officer, in accordance with Treasury instructions provided on the form. The Certifying Officer certifies the ASAP enrollment form before it is submitted to Treasury. When B&F's Certifying Officer certifies the enrollment form, the participating staff is enrolled in ASAP.

- b. U.S. Debit Card Program Enrollment. B&F assists the program staff to obtain user identification and passwords for employees' role-based access to the FA's Service Center system, the Debit Card Program management database.
4. Authorizing the FA to Drawdown Agency Funds Using ASAP. B&F enrolls the FA as an official ASAP recipient to establish the electronic account linkage in ASAP. This link must be established for Forest Service Agency Location Code account to allow for drawdown of funds based on money loaded to the cards.
5. Debit Card Holders. Cardholders receive a user packet from the FA with their debit cards. The information in the packet describes the FA's helpdesk services and other resources available to the cardholders. Each cardholder's Supervisor provides a copy of this directive to the cardholder, with emphasis on section 42.71(7) cardholder responsibilities.
6. Debit Card Administrators. Debit Card Administrators training is composed of the following:
 - a. User training on the FA's Service Center system, which is the automated system for Debit Card Program management. Training includes system navigation, functions, and reports.
 - b. Treasury ASAP system training which includes system navigation, functions, and reports concerning payments to the debit card FA for funds loaded onto the debit card; and any other integrated systems required by Treasury for payments processing. Treasury Training may be found on the [Bureau of Fiscal Service's](#) website.
 - (1) Overview of the debit card process.
 - (2) Review direction in FSH 6509.11k, chapter 40.
 - (3) User training on the day to day operations using the Debit Card FA system.
7. Establishing the Commitment in the Agency Accounting System. Following established procedures with B&F, the participating program staff submits a FS-6500-224 (Commitment or Obligation Request Form) to establish a Funds Reservation (FR) commitment for the amount of debit card activity the participating program staff expects; which is based upon an operating period not to exceed the current fiscal year. Procedures for establishing an FR commitment with B&F can be found on B&F's website: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/BudgetExe/SitePages/Policies%20and%20Procedures.aspx>. Exception: Amounts for stipends for International Programs visiting scientists funded by ARS (Agriculture Research Services) interagency agreements, will be recorded for the full amount of the negotiated agreement, which could cross into a subsequent fiscal year. Untapped amounts at the end of the fiscal year will be subject to year-end adjustments performed by B&F. The participating program staff documents authorized amounts on form FS-

6500-224 and other required documentation, to be forwarded to the B&F as part of the certifying process.

8. Establishing the Authorization in ASAP. After B&F processes the FS-6500-224 and establishes the FR commitment, the assigned staff emails copies of the FS-6500-224, with the commitment number notated, to the participating program staff and to the B&F Payments group in accordance with established B&F procedures which can be accessed on the B&F website: <https://usdagcc.sharepoint.com/sites/fs-cfo-bfp/SWAM/SitePages/Home.aspx>

a. The participating program staff's ASAP Authorization Entry Clerk accesses the ASAP system and enters the authorization, specifying the amount of money that the program staff expects to spend in their Debit Card Program over the quarterly period, and ensures the accurate distribution amounts are indicated, by due date. For example, if spending is anticipated to occur at an even rate during the fiscal year, the fiscal year authorization of \$20,000 may be entered with \$5000 available each quarter, equaling a total authorization of \$20,000.

b. The ASAP Authorization Entry Clerk notifies all the B&F Debit Card Program Certifying Officers by email, indicating that an authorization is waiting to be certified.

c. B&F Certifying Officer accesses the ASAP and before certification, reviews the authorization, comparing it to the established FR commitment and related documentation for the following attributes:

(1) The authorization conforms to and agrees with the FR commitment as to amount, pertinent dates and vendor. The vendor (that is the FA) is represented on the authorization with an ASAP recipient identification number.

(2) The authorization must reflect correctly the information on the FR commitment and supporting documentation before the Certifying Officer approves or processes the authorization. By processing or approving the authorization, the Certifying Officer signifies that the monies are available "as to time" for the period(s) shown in the ASAP authorization (as confirmed on the FR commitment), "as to purpose" for the use, and "in the amount" specified in the commitment. This ASAP authorization process does not trigger a disbursement; therefore, the Certifying Officer is not liable for any subsequent improper payments based on this certification.

9. Ordering Blank Debit Cards. The participating program staff uses a Government purchase card to order blank debit cards from the FA. Order card stock quantities based on expected needs for an established amount of time; for example, annually, monthly, and so forth, as determined through periodic (at a minimum annually) use analysis.

10. Receiving the Shipment of Blank Debit Cards. The Debit Card Administrator receives the shipment of blank debit cards and records their arrival on form AD-107,

Report of Transfer or Other Disposition or Construction of Property, and on the Debit Card Inventory Log (sec. 42.73, para. 1c).

11. Assigning the Debit Cards to Cardholders. The Debit Card Administrator accesses the FA's Service Center website, selects the next debit card account sequential number, and assigns it to an approved cardholder. On the Debit Card Inventory Log, the Local Debit Card Program Manager logs the issued cards (sec. 42.73, para. 1c). The initial PIN number of each debit card is recorded on the debit card PIN Log which is secured in a locked file drawer, cabinet, or other equipment with controlled access as if protecting cash under the imprest fund system (sec. 42.73, para. 2b).

12. Distributing the Debit Cards. The Debit Card Administrator may hand-deliver funded debit cards to cardholders located on-site. If the cardholders are located off-site, delay the assignment of funds until the cardholder confirms by e-mail receipt of the debit card. Do not mail debit cards that are already funded.

13. Funding the Debit Cards. The Debit Card Administrator accesses the FA's Service Center system, selects the card to be funded and assigns the necessary amount of money (30-days' needs) to the debit card account.

a. During their nightly processing, the FA electronically accesses Treasury's ASAP system and processes a drawdown for an amount, reflecting the day's activity, from the program staff's established ASAP account. ASAP automatically transfers the drawdown amount to the FA's account, via electronic funds transfer (EFT), the same night.

b. On the workday after ASAP's EFT, the Forest Service's automated Debit Card Payments system retrieves the Card Funding Activity Report from the FA and uses the data to create Agency accounting system accounting vouchers, transaction code CR, transaction type RF, with the increase/decrease flag set to decrease. The automated interface retrieves the required job code and budget object code from the program staff's FA account profile (sec. 42.76b).

c. The Debit Card Payments system automatically reduces the program staff's FR commitment, after it creates the agency accounting system accounting vouchers.

14. Activating the Debit Card. The debit cardholder activates the debit card, using the toll-free telephone number provided in the instructions accompanying the delivered debit card. The instructions must be read and understood by the debit card recipient as it addresses other important topics of interest to the cardholder, such as the services provided by the FA's helpdesk, the steps for changing the debit card PIN, and instructions about establishing security questions and answers.

15. Recordkeeping and Documentation.

- a. Debit cardholders shall retain required receipts in their local official files to document and support all debit card transactions. These receipts are the primary documentation required for audit.
- b. Debit Card Administrators shall obtain activity reports from the FA's on-line system on a bi-weekly basis. The activity reports list the transactions processed for each debit card account number. Debit Card Administrators shall review the reports to ensure all expenditures are proper, and indicate their review and approval of the report by signing, "Reviewed and Approved," and dating the document.
- c. Activity reports must be kept on file for the same retention period as payment documents (FSH 6209.11, Records Management Handbook).

42.74b - Accounting Interface

Debit Card Administrators shall assign funds to debit cards between the 1st day and the 25th day of each month. The 26th to the end of each month is reserved for the B&F, who shall ensure that all accounting entries are processed into the accounting system so the accounting system balances agree with Treasury at month-end.

When the Debit Card Administrator funds the debit cards, the following should immediately occur:

1. The Debit Card Administrator prints the Card Funding Summary Report from the Financial Agent's (FA) Service Center system.
2. In the FA's nightly cycle, on the evening of the day that the Debit Card Administrator funded the cards, the FA accesses ASAP and requests a drawdown for the amount funded from the participating program staff's ASAP account.
3. After the FA's nightly cycle, ASAP automatically compares the FA's request for payment to the certified authorization of funds to see if the request is valid as to date and amount.
 - a. If the request for payment does not comply with the requirements of the authorization, for example, the dollar amount is excessive for the date, then ASAP rejects the request and returns it to the FA.
 - b. If the request for payment complies with the requirements of the authorization as to date and amount, then ASAP approves the payment and forwards the payment order to the Federal Reserve Bank of Richmond (FRB Richmond), Virginia.
4. The FRB Richmond processes the electronic funds transfer (EFT) to the FA for the approved amount and issues a form SF-5515, Debit Voucher on Cashlink II, to document the payment.
5. On the workday after ASAP's EFT, the Forest Service's Debit Card Payments system retrieves the Card Funding Activity Report from the FA and uses the data to create

accounting vouchers, transaction code CR, transaction type RF, with the increase/decrease flag set to decrease. The required job code and budget object code are retrieved from the program staff's FA account profile (sec. 42.76b).

6. The Debit Card Payments system automatically reduces the program staff's FR commitment for amounts drawdown after it populates the accounting vouchers.

7. Cash Reconciliation (CR) documents are loaded to the Suspense File table, with approvals applied, to allow the documents to successfully process to ACCPT status if there are no errors. If errors result, the B&F, Cash Reconciliation section researches and manually corrects the errors via the table. An example of a CR voucher processing in the Agency Core Accounting System for a general fund (the fund used most often) is described in exhibit 01.

42.76b - Exhibit 01

Example of Funding Debit Cards and the Resulting FA Drawdown of Authorized Funds: Transaction Codes, Transaction Types, and Postings

Fund/Program Code(s)	Trans Code/ Trans Type	Standard General Ledger Postings	Vendor Identification Code	Budget Object Code
NFNF/NFLE - Law Enforcement (Note: For brevity, only one general fund/program combination is displayed.)	CR/RF Decrease	Proprietary: Debit: 6100 Operating Expense Credit: 1012 SF-224 Collection Budgetary: Debit: 4610 Allotments, Realized 5700 Expended Approp. Credit: 4902 Delivered Orders, Paid 3107 Unexpended Approp. Used	13-4994650	2670 - Supplies Material General

42.74c - Debit Card Payments for Criminal Investigations

Debit cardholders may advance cash or reimburse a Forest Service Criminal Investigator (GS-1811 series) or other authorized Law Enforcement Investigation (LEI) (GL-1801 series) Officer for the purchase of information or evidence (POI/POE) to further investigations of felonies and misdemeanors related to Forest Service administration, subject to the rules under this section.

Because of the need to maintain confidentiality of the information sources, LEI debit cardholders are not required to record the names of sources as documentation for payment. At a minimum, LEI debit cardholders shall adhere to standard LEI documentation and chain of custody procedures, obtaining a signed and dated request from the Special Agent showing the amount requested, date, reason, code name (if applicable), and the job code for such payments (FSH 6509.11k, sec. 46.72a).

The Special Agent or Law Enforcement Officer obtaining funds for information or evidence shall maintain a confidential file as described in FSH 6509.11k, section 46.72a. Also see 16 U.S.C. 559a, CFR 262.336; FSM 5322.13; FSM 5322.14; FSM 5322.15; and FSH 5309.11, section 25.8 for additional direction on payments for information and evidence.

42.75 - Recordkeeping and Audits

The purpose of recordkeeping, review, audit, and oversight of the Debit Card program is to:

1. Detect fraud, waste, and abuse of the debit cards and related funds (sec. 42.78).
2. Identify improvements needed in management, internal controls, and accounting of the debit card and related funds.

42.75a - Documentation

Documentation must remain on file for 6 years, in accordance with the Agency's retention policy, to allow for internal and/or external audit scrutiny, managerial analyses, and operational decision-making. Debit cardholders shall keep each financial transaction and debit card use with vendor receipts or Automatic Teller Machine (ATM) tickets, regardless of transaction amount.

42.75b - Reviews and Audits

The cardholder's Supervisor shall conduct, on a quarterly basis, a review of the cardholder's debit card use. Review the activity reports from the FA's Agent Service Center and compare to the related receipts or ATM tickets. The Supervisor shall sign and date the activity report to document the review, certifying that all transactions were authorized and acceptable. If irregularities exist, see section 42.78.

The Debit Card Administrator shall conduct a debit card audit on an annual basis or when the debit cardholder duties are terminated. Examine the Supervisor's quarterly reviews'

documentation, signing and dating the last quarterly review, certifying the Debit Card Administrator's oversight.

42.76 - Improper Purchases and Other Irregularities

Debit cards must be used only to purchase or fund activities that are authorized expenses of the related program, and by each debit cardholder's application form FS-6500-267. Accountable Officers and cardholders shall comply with Forest Service policy, FSH 6309.32 (Federal Acquisition Regulation), chapter 4G13 and shall not circumvent Debit Card program terms and provisions already established under the guidance MOU with Treasury and its Financial Agent.

42.76a - Irregularities

Appropriate employee disciplinary actions must be taken when irregularities occur. Debit card irregularities are defined as follows:

1. Shortages which result from borrowing for personal use, embezzlement, or flagrant carelessness in connection with accounting for shortages funds.
2. Misuse of funds is indicated even though no actual shortage resulted.
3. Failure to safeguard debit card funds so that possibility of loss is increased.
4. Depositing debit card funds in a financial account without authority.
5. Using debit card funds for unauthorized or improper purposes, such as unauthorized payment of salaries and wages, purchasing restricted items, and/or making non-emergency purchases from vendors having blanket purchase arrangements.
6. Failure to obtain required receipts for payments made with debit card funds. All debit card reviews and audits must specifically address this issue.
7. Falsification of receipts.
8. Except for those cases where combinations of the following items indicate considerable carelessness or negligence, the following developments are not normally considered as irregularities:
 - a. Improper purchasing methods (failure to consolidate purchases, erroneous purchases of mandatory contract items, and similar developments).
 - b. Clerical errors on payment record or in writing receipts.
9. The employee conducting the quarterly review or audit shall consult the National Debit Card Program Manager when in doubt as to whether conditions disclosed constitute an irregularity.

42.76b - Loss or Theft of Debit Cards

A debit cardholder shall immediately report the loss or theft of their Government-issued debit card to the Local Debit Card Program Manager, or to the National Debit Card Program Manager.

In cases of loss or theft of debit cards, the Local Debit Card Program Manager (or National Debit Card Program Manager, in the absence of the Local Debit Card Program Manager) shall take the following actions, as necessary:

1. Access the on-line Debit Card Management System, determine the amount of money remaining on the debit card, and reduce that card balance to zero.
2. Notify the National Debit Card Program Manager of the loss or theft. The National Debit Card Program Manager notifies the debit card FA who takes actions to suspend the debit card account number.
3. Immediately, access the on-line Debit Card Management System and review the purchase activity on the lost or stolen debit card. Have the cardholder verify the purchases and identify any unauthorized purchases. Document the activity review and the unauthorized purchases. Based on the activity review, the Supervisor informs the Local Debit Card Program Manager and the National Program Manager about the presence or absence of unauthorized purchases.
4. The Debit Card Administrator shall impound copies of the cardholder's transaction receipts (cardholder retain original) pending further investigation and possible transfer of the debit card responsibilities to an alternate or new cardholder when the loss or theft appears to be a result of misappropriation, or other improper action by the debit cardholder.
5. When the debit card is stolen in a robbery, obtain the investigation report made by the local authorities (such as the local police or Federal Protective Services) and a statement from those authorities indicating whether their investigation disclosed any information implicating the debit cardholder or other reasons why the debit cardholder should not be relieved of responsibility.
6. After obtaining essential information (identified in para. 5 above), inform the field unit of any action necessary to protect Government interests. Immediately notify the nearest USDA, Office of the Inspector General (OIG) Field Office of the essential information and assist in any investigation the OIG may conduct. Follow guidance provided by the OIG. Locate the OIG's phone numbers and locations of their offices by accessing the following website: <http://www.usda.gov/oig/contact.htm>.
7. When a fiscal liability determination must be made, and the local law enforcement investigation does not provide sufficient information upon which to make the determination, the Debit Card Administrator may request that the OIG conduct a more extensive investigation, if they have not already initiated one.

42.76c - Requests for Relief for Debit Cardholder or Debit Card Accountable Officer

The Region's Deputy Regional Forester for Administration, or the Station's Administrative Officer or equivalent (hereafter referred to as R/S/A), has the authority to seek relief or forgive the loss when the investigation reveals no deficiencies, fault, or negligence on the part of a debit cardholder or debit card Accountable Officer, and the amount does not exceed \$1,000.

Otherwise, the following applies:

1. If the loss is \$1,000 or less, and the investigations reveal no indication of irregularity, fault, or negligence on the part of the debit card holder or debit card Accountable Officer, the Regional Approving Official is authorized to forgive the deficiencies or physical loss. The R/S/As or equivalent shall document the actions taken and file accordingly with the debit cardholder's or debit card accountable officer's individual file. This file should be designated "6540 - Payments, Debit Card Funds, Debit Cardholder (or Debit Card Accountable Officer), (Employee's Name)," and maintained in the unit's records. If relief is granted, charge the loss to the Forest Service appropriation and program code that provided the lost funds.
2. If the loss is more than \$1,000, and the investigations reveal no indication of irregularity, fault, or negligence on the part of the debit cardholder or debit card Accountable Officer, the R/S/A or equivalent, shall request relief through the Washington Office, Chief Financial Officer. The Chief Financial Officer has authority to approve relief requests of up to \$3,000. The Chief Financial Officer shall forward requests for relief of over \$3,000 to the USDA, Office of General Counsel for approval/disapproval.
3. The R/S/A or equivalent, shall prepare the request as illustrated in exhibit 01, to file designation 6540, and submit it thru B&F, to the CFO.
4. In the request for relief, include a complete statement of facts consisting of the following:
 - a. Cause of loss (if the cause of loss is not clearly determined, give the investigator's best judgment).
 - b. A statement saying that when the loss occurred, the debit card holder or debit card Accountable Officer was acting within the discharge of official duties, and the debit card holder or debit card Accountable Officer is without negligence or fault.
 - c. A resume of events, arranged in chronological order (ex. 02).
 - d. Legible copies of any police statements or OIG investigation reports.
5. The R/S/A Budget Director shall ensure that the request is complete and fully documented before submitting a request for relief to the Washington Office, Chief Financial Officer, or to the USDA, Office of the General Counsel. Notify the R/S/A of the resulting decision (relief denied or relief granted). If relief is granted, charge the loss to the Forest Service appropriation and program code that provided the lost funds.

The description field on the Agency's accounting document must note that the charge relates to (for example), "The granting of relief for unauthorized debit card purchases made after a theft." Use descriptive wording appropriate for the circumstances of each loss.

6. If relief is not granted, the debit card holder or debit card Accountable Officer shall repay the missing funds, as determined by the investigation. The Region's Deputy Regional Forester for Administration or the Station's Administrative Officer or equivalent, shall take the appropriate steps, working with the B&F to collect the amount from the debit card holder or debit card Accountable Officer.

42.78c – Exhibit 01

Sample Letter to Report a Debit Card Loss



United States
Department of
Agriculture

Forest
Service

Washington
Office

1400 Independence Avenue, SW
Washington, DC 20250

File Code: 6540

Date:

USDA-Forest Service
Budget and Finance
101-B Sun Avenue NE
Albuquerque, NM 87109

Dear (Name of Director):

We request relief from the liability of unauthorized purchases indicated for debit cardholder John R. Doe, a Forest Service employee of the Sample National Forest in Hillsdale, Georgia. These purchases totaled \$xxxx and were made by an unknown individual using Mr. Doe's debit card.

The unauthorized purchases occurred after a burglary at the Springfield Ranger Station in Springfield, Georgia. During the night of August 29, 2007, a locked cabinet containing Mr. Doe's debit card was forcefully opened and the contents stolen. Mr. Doe discovered the burglary on the following morning. He immediately reported the theft to his Supervisor, who notified local police authorities. Mr. Doe also immediately notified his Local Debit Card Program Manager who contacted the B&F to remove all remaining funds from the debit card and cancel the debit card account number. The Local Debit Card Program Manager printed activity reports from the Debit Card Management system that showed \$xxxx in unauthorized purchases, made during the night of August 29 and the early hours of August 30.

Through administrative channels, the theft and unauthorized purchases were reported to the Federal Bureau of Investigation, the Secret Service, and our Office of Inspector General in Atlanta on August 30. The Secret Service and the Inspector General did not investigate but maintained contact with the FBI throughout its investigation. The investigation by the FBI and local police authorities developed no information that would implicate Mr. Doe in connection with the theft.

Based upon the incidents and investigative findings, I have determined that this loss occurred while Mr. Doe was acting in the discharge of his official duties and that the loss occurred without fault or negligence on his part. Therefore, I recommend that relief be granted to Mr. Doe.

A chronological resume of events along with related supporting documents is attached.

Sincerely,

(Region's Deputy Regional Forester for Administration or the Station's Administrative Officer or equivalent signature)

42.78c – Exhibit 02

Sample Resume of Events

RESUME OF EVENTS

1. Mr. Doe was designated as a debit cardholder, on March 12, 2008, by Jane Smith, Budget Officer in Birmingham, Alabama.
2. Mr. Doe discovered the theft upon reporting to work at 8:00 a.m. on March 31, 2008. Mr. Doe immediately reported the loss, an apparent robbery, to the Supervisor, Mr. Robert R. Roe, District Ranger.
3. Mr. Roe immediately notified the local police authorities and reported the shortage to Mr. J. Jones, Administrative Officer of the Sample National Forest, who further reported the shortage by telephone to Mr. C. R. Smith, Regional Budget Director, at Forest Service Regional Headquarters in Atlanta, GA.
4. On March 31, 2008, Regional Director Smith notified the Atlanta offices of the U.S. Secret Service, Federal Bureau of Investigation, and the USDA's Office of Inspector General. The Secret Service advised that they would not investigate but requested that a copy of this report be furnished them. The Inspector General's office also advised Mr. Smith that they would not investigate but would request that the FBI furnish them a report of the investigation. The FBI began an investigation on April 3, 2008, as shown by the informal memorandum from Richard Roe to the Supervisor of the Sample National Forest (Exhibit A). The FBI advised Mr. Roe that their report would be furnished direct to the Secret Service and the Office of Inspector General.
5. An investigation was made by Arvin County Sheriff, A. T. Boe, on March 31, 2008. A statement was obtained from Sheriff Boe indicating that the investigation revealed no evidence to connect debit cardholder Doe with the theft. See Exhibit B, a copy of Sheriff Boe's statement.
6. Debit cardholder Doe's debit card purchases and remaining balance was verified on March 31, 2008 by Local Debit Card Program Manager, Coralie Smartt, accompanied by Richard Roe, Mr. Doe's immediate Supervisor, and the loss was confirmed. See Exhibit C, a copy of Mr. Doe's debit card activity report.
7. A May 3, 2008, report from the FBI to the USDA OIG, Atlanta, Georgia, states that "our investigation developed no information which would clearly and definitely implicate Mr. Doe in connection with this loss." See Exhibit E, a copy of the FBI's report to the USDA OIG. Accordingly, there is no evidence that the loss resulted from any fault or negligence on the part of debit cardholder Doe.
8. Debit cardholder Doe's designation is still in force.

43 - National Finance Center Payment Systems

The National Finance Center (NFC) is responsible for developing and operating an automated voucher and invoice payments system as well as a payroll and personnel system. All payment documents are processed through NFC. Procedures and guidelines for payments are contained in this handbook and the National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC).

43.1 - National Finance Center Automated Payment Systems

The National Finance Center (NFC) is the responsible Department of Agriculture organization for developing and implementing an automated system for payment of vouchers and invoices. The system requires NFC to provide agencies with necessary instructions and guidelines. The NFC uses modern machine methods of computation, data processing, and record keeping and produces a wide array of financial, accounting, and statistical data for use by Department and Agency Management Staffs.

43.11 - Voucher and Invoice Payments

The National Finance Center (NFC) issues written procedures and guidelines for all agencies serviced by the center. National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), is used for this purpose. It is divided into chapters and subdivided into sections. Each chapter or section has its own partial table of contents, exhibits, and/or appendixes so each chapter or section has a complete set of instructions and stands on its own.

43.11a - Travel and Transportation Payments

See Federal Travel Regulations (GSA), FSH 6509.33, for regulations, authorities, and responsibilities for official travel of Government employees.

1. Travel Advances. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 2, sec. 1).
2. Travel Vouchers. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 2, sec. 2).
3. Common Carrier Transportation Requests. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 2, sec. 3).
4. Government Bills of Lading. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 2, sec. 4).

43.11b - Special Vendor Payments

1. Utilities. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 3, sec. 1).

2. Gasoline Service. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 3, sec. 2).
3. Commercial Telephones. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), FSH 6509.31, ch. 3, sec. 3).

43.11c - General Services Administration Payment Transactions

1. Fedstrip. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 4, sec. 1).
2. General Service Administration Motor Pool. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 4, sec. 2).
3. Self-Service Store Purchases. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 4, sec. 4).
4. Federal Telephone Systems. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 4, sec. 5).

43.11d - Procurement Payment Activities

1. Purchase Orders. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 5, sec. 4).
2. Over-the-Counter Purchases. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 5, sec. 3).

43.11e - Other Automated Payments

1. Imprest Funds and Field Party Advances. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 6, sec. 1, and Imprest Fund Payments Handbook, FSH 6509.13b).
2. Uniform Allowances. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 6, sec. 3).
3. Casual Time Payments. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 6, sec. 4; Assistant Disbursing Officers Handbook, FSH 6509.13a; and Interagency Incident Business Management Handbook (NWCG), FSH 5109.34).
4. Miscellaneous Payment System. (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 6, sec. 5). Use of automated MISCPAY system requires procedures and steps to insure protection of the certifying officer from liability. Data entry instructions and operating system instructions are contained in section 63. Exhibit 01 describes the recommended controls and procedures to use with automated MISCPAY system.

43.11e - Exhibit 01

Recommended MISCPAY System Controls and Procedures

<u>Person Responsible</u>	<u>Procedure</u>
Voucher Examiner	Gathers supporting documents. Obtains voucher number. Posts purpose in Voucher Number Logbook. Enters voucher number on each supporting document.
Voucher Examiner	Logs on Data General. Accesses MISCPAY via Information System (IS). Prepares voucher(s). Initials and dates each voucher in "Prepared By" section. Exits MISCPAY. Gives supporting documents for each voucher to voucher auditor in numerical sequence.
Voucher Auditor	Logs on Data General. Accesses MISCPAY via IS. Reviews each voucher against supporting documents. Either makes corrections or returns incorrect voucher to voucher examiner. Initials and dates each voucher ready for certification in "Audited By" block. Prints Report of Uncertified Vouchers (MISCPAY 10). Gives supporting documents and report to certifying officer.
Certifying Officer	Logs on Data General and accesses MISCPAY via IS. Reviews each voucher against supporting documents and makes any necessary corrections. Certifies with certifying number and dates each voucher in the "Certified By" block. As soon as certification is complete transmits certified vouchers. A Report of Certified Vouchers (MISCPAY 21) is printed as a part of the transmission process. The certifying officer then manually signs and dates each MISCPAY 21 report. The report and supporting documents are given to voucher examiner. The MISCPAY 10 report may be discarded at this time.
Voucher Examiner	Files MISCPAY 21 report with supporting documents in the "In Transit" voucher file.

43.11e - Exhibit 01--Continued

Person Responsible

Procedure

National Computer
Center at Fort
Collins, Colorado
(NCC-FC)

The NCC-FC edits the transmission. Documents passing edit go to National Finance Center (NFC). Documents failing edit go back to sending unit with a NCC-FC Error Report (MISCPAY 20) for deletion from file and resubmission.

NFC

The NFC schedules and processes payments. Weekly, produces NFC Report 5702, Miscellaneous Payment Systems Payments, which is mailed to originating unit.

Voucher Examiner

The NFC Report 5702 is checked against MISCPAY 21 report to insure payee name and dollar amount are correct.

Files MISCPAY 21 and supporting documents in the "Paid" voucher file where they are kept as official record of certification.

The NFC Report 5702 and MISCPAY 20 report are also filed by transmission date.

43.2 - National Finance Center (NFC) Manual Payment Systems

The NFC performs special accounting functions for the Forest Service using the Central Accounting System. These functions include paying or transferring funds for transactions which are not currently part of NFC's automated systems. Each of these types of payments are covered in the National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), chapter 6, section 6.

44 - Advances to Grantees, Cooperators, and Contractors

44.01 - Authorities

The authorizing of advance payments is limited and can only be accomplished when authorized by a specific statute. The following statutes authorize advance payment for Forest Service activities.

1. Forestry Research. Forest and Rangeland Renewable Resources Research Act of 1978 (16 U.S.C 1641 and the following one). See Service-Wide Appropriation Use Handbook, FSH 6509.11g, section 72, for appropriation availability, and Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, for procedural direction on research grants and agreements.
2. State and Private Forestry, Cooperative Forestry Assistance. Assistance Act of 1978 (16 U.S.C 2101 and the following one). See Service-Wide Appropriation Use Handbook, FSH 6509.11g, section 23, for appropriation availability and Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, for procedural direction on State and Private Forestry grants and agreements.
3. Contracts. Federal Property and Administrative Services Act of 1949, as amended (41 U.S.C 255). See Federal Acquisition Regulations (GSA), FSH 6309.32, for procedural direction allowing advance payments to contractors.
4. Watershed Works of Improvement and Emergency Operations. Watershed Protection and Flood Prevention Acts (Public Law 566 and Public Law 534) as amended (16 U.S.C. 1001-7 and 16 U.S.C. 2201). See Service-Wide Appropriation Use Handbook, FSH 6509.11g, section 25.3, for appropriation usage.
5. Cooperative Activities in Pollution Abatement, Manpower Programs, Environmental Education and Forest Protection. Public Law 94-148, (16 U.S.C. 565a-1 and the following one). See Service-Wide Appropriation Use Handbook, FSH 6509.11g, section 71.2, for appropriation usage and Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, for procedural direction for authorizing.
6. Training. Government Employees Training Act (GETA) (5 U.S.C. 4109 (a)(s)). See Federal Travel Regulations (USDA), FSH 6509.33, FSTR 4-1 for Department regulations.

7. Other Federal Assistance Transactions, Procurements with States, Counties, Local Governments and Others. As per 23 Comp. Gen. 652, 39 Comp. Gen. 285 and B-197100 of April 24, 1980. See Federal Travel Regulations (USDA), FSH 6509.33, FSTR 1-12, and the Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11 for direction and procedures.

44.03 - Policy

Advance payments shall be made only when authorized and in accordance with prescribed procedures.

44.04 - Responsibility

44.04a - Director of Financial Management, Washington Office

The Director shall review and approve or disapprove all requests to terminate Letters of Credit when the recipient has demonstrated an unwillingness or inability to establish good cash management procedures.

44.04b - Regional Director of Financial Management and Assistant Director for Research, Administration

The Regional Director of Financial Management or Assistant Station Director for Research, Administration, is responsible for:

1. Letters of Credit Method:

- a. Issuance of Letters of Credits, Form SF-1193a, as requested by qualifying recipients as per the Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, section 13.
- b. Monitor cash management practices of recipient organizations receiving advance payments to ensure the organizations keep only enough Federal cash to meet their immediate disbursement needs.
- c. Use only single Letters of Credit to advance funds of more than \$120,000 each to grantees, cooperators, and other contractors with whom the Forest Service accounting center has or expects to have a continuing relationship for at least 1.
- d. Do not allow recipients both reimbursement and advances. No single program shall be advanced funds while other programs are on a reimbursable basis. Recipients in order to be eligible for advance payments, must choose to operate on this basis for all assistance programs or contracts under delegation to a Forest Service accounting center.
- e. Monitor and review recipient's quarterly reports to ensure that the intent of Letters of Credit is being achieved.

f. Terminate Letters of Credit when requested by recipient or where recipient is unwilling or not able to maintain good cash management procedures and approval is received from the Director of Financial Management, Washington Office.

2. Treasury Check Method:

- a. Obtain prior approval for payment of any advances, except under procurement contracts (item 4).
- b. Monitor cash advances and take appropriate action to recover balances and/or terminate advances. Make a review at least quarterly to determine (1) difference, if any, between total amount of funds advanced and disbursements related to Federal programs; (2) cash advanced is in accordance with disbursement needs, and (3) reasonability of cash balances on hand and the timing of advances.
- c. Make advances only for amounts needed to meet current disbursements needs, not to exceed 30 days.
- d. Obtain approval from the Regional Director of Procurement and Property or Assistant Director for Research, Administration for advances involving procurement contracts. Use advance and report procedures contained in contract to monitor and control these advances (Federal Procurement Regulations (GSA), FPMR 1-30).
- e. Deny advance requests or reports indicating advance is not justified.
- f. Identify all cash advances in accounting records using work activity TS412 or TS413 as applicable.

44.05 - Definitions

44.06 - Agency Location Codes

Department of Treasury assigned the following identifiers to each Forest Service accounting center delegated authority to issue Form SF-1193A, Letter of Credit:

<u>FS Accounting Center</u>	<u>Agency Location Code (ALC)</u>
Region 1 (R1)	12-11-8701
Region 2 (R2)	12-11-8702
Region 3 (R3)	12-11-8703
Region 4 (R4)	12-11-8704
Region 5 (R5)	12-11-8705
Region 6 (R6)	12-11-8706
Region 8 (R8)	12-11-8708
Region 9 (R9)	12-11-8709
Region 10 (R10)	12-11-8710
Washington Office (WO)	12-11-8713
Intermountain Station (INT)	12-11-8722
North Central Station (NC)	12-11-8723
Northeastern Station (NE)	12-11-8724
Pacific Northwest Station (PNW)	12-11-8726
Pacific Southwest Station (PSW)	12-11-8727
Southeastern Station (SE)	12-11-8729
Southern Station (SO)	12-11-8730
Forest Products Laboratory (FPL)	12-11-8732

44.1 - Letter of Credit-Treasury Financial Communications System (LOC-TFCS) Method

This section contains Forest Service direction regarding issuance, monitoring, and follow-up for recipients operating under LOC-TFCS. Treasury Circular 1075 (fourth revision, 1978) and Treasury Financial Requirement Manual (TFM) for Guidance of Departments and Agencies, Volume I, part 6-2000, are basis for these procedures on establishing Letters of Credit.

44.11 - Issuance of Initial Form SF-1193A, Letter of Credit

The form SF-1193A authorizes recipient to draw funds directly from the Department of Treasury. The form SF-1193A is irrevocable and is the equivalent of cash to the extent that the recipient has obligated funds in good faith in performing the authorized Forest Service program.

When a recipient indicates a desire to operate under the Letter of Credit (LOC) method, the responsible Regional Director of Financial Management or Assistant Director of Research, Administration, determines whether recipient meets requirements of section 44.03. If so, partially prepare Form SF 1194, Authorized Signature Card for Payment Vouchers on Letter of Credit, and forward to recipient form SF-1194. Ask recipient to return completed signature card within 15 days.

44.11a - Preparation and Distribution of Authorized Signature Card for Payment of Vouchers on Letter of Credit

Prepare three originals only. The numbered instructions that follow refer to numbers on exhibit 01:

1. Enter number from Form SF-1193A, Letter of Credit, block 1. See paragraph 2(a) of exhibit 01 for instructions.
2. Delete words "Federal Reserve Bank" by drawing a line through them and enter "For TFCS Payment only" in block 2.
3. Recipient completes blocks 3, 4, 7, and 8:
4. Enter in block 5:

(Agency Location Code)	<u>12-11-xxxx</u>
(Appropriate Accounting	<u>Forest Service,</u>
Center Address)	<u>USDA</u>
5. An authorized Forest Service Treasury Certifying Officer signs and dates returned signature card in block 9 (sec. 41.04d).

Send partially completed originals to recipient. When returned, forward two originals to the Philadelphia Financial Center, U.S. Treasury, Financial Management Service, P.O. Box 8676, Philadelphia, PA 19101.

The Philadelphia Financial Center sends one original to recipient's financial institution. Retain one original for the audit file.

44.11b - Preparation and Distribution of Form SF-1193A, Letter of Credit

Prepare Form SF-1193A, Letter of Credit, (ex. 01) after receiving completed signature card.

Exhibit 01 contains an example of the form and instructions for completing carbon form SF-1193A. The Forest Service Accounting Center sends original to Philadelphia Financial Center (sec. 44.11a, item 5). Send second copy to recipient organization to whom this form SF-1193A is issued along with photocopies of executed signature card. Keep third and fourth copies for internal use.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

44.11b - Exhibit 01

Facsimile of a Letter of Credit, Form SF 1193A

ISSUING AGENCY (1)	LETTER OF CREDIT	LETTER-OF CREDIT NUMBER _____(2)_____ AMENDMENT NUMBER _____(3)_____
AGENCY STATION SYMBOL (4)	(For Agency Use)	EFFECTIVE DATE (5)
TO: Treasury Disbursing Center (6)		Address: (7)
In accordance with the authorization of the Fiscal		
IN FAVOR OF: (8)		TREASURY CHECKS TO BE MADE PAYABLE TO: (9)
AMOUNT AUTHORIZED \$ (10)	TIME DESIGNATION __ Each Fiscal Year -- Without Time (11) Limit	PRIOR AUTHORIZATION \$ (12)
(14)		THIS CHANGE Increase \$ Decrease \$ (13)

Time Designation: Each Fiscal Year

-- The unpaid balance of this letter of credit is

OR

-- The unpaid balance of this letter of credit is

Time Designation: Without Time Limit

-- The unpaid balance of this letter of credit

I certify to the Department of the Treasury that the

(15)

(DATE CERTIFIED)

(16)

(AUTHORIZED CERTIFYING OFFICER)
(17)

(TYPED NAME AND TITLE)

44.11b - Exhibit 01--Continued

Instructions for Completion of Form SF-1193A,
Letter of Credit

Prepare and mail this form to the Philadelphia Financial Center to same address as shown in section 44.11a, item 5. Insert numbers have been provided in the example to facilitate referencing. The following instructions will provide first the number assigned and then the official title of each block on form SF-1193A.

Block (1) - Issuing Agency. Enter name and address of Forest Service accounting center issuing this Letter of Credit.

Block (2) - Letter of Credit Number. Enter recipient organization's 8-digit letter of credit number assigned by the Forest Service.

Block (3) - Amendment Number. Enter word "INITIAL" on first form SF-1193A. Enter 1 on first amendment. Each successive amendment should be in sequential numerical order.

Block (4) - Agency Station Symbol. (Agency Location Code). Enter accounting station of Forest Service unit where letter of credit is issued. This symbol is required on form which recipient uses to make withdrawals.

Block (5) - Effective Date. Enter date which recipient organization may begin to request funds. The effective date should allow Department of Treasury at least 1 week for processing amendments and 2 weeks for processing initial Letter of Credit.

Block (6) - Treasury Disbursing Center or Regional Office. Enter name of servicing Treasury Financial Center, followed by its 3 digit agency location code, enclosed in parentheses. Forest Service will always use "(Philadelphia - 303)".

Block (7) - Address. Enter address for Philadelphia Treasury Financial Center address (sec. 44.11a, item 5).

Block (8) - In Favor Of. Enter name of recipient organization.

Block (9) - Treasury Checks To Be Made Payable To. This block must contain the following in sequence as illustrated below:

- a. "FOR TFCS PAYMENT ONLY"
- b. Name of recipient organization (not to exceed 30 characters). Abbreviations are acceptable.

44.11b - Exhibit 01--Continued

- c. The recipient organization's account number at its financial institution (not to exceed 20 characters).
- d. A 9-digit wire transfer routing number of sending financial institution (the financial institution requesting transfer of funds to its Federal Reserve account).
- e. Telegraphic abbreviation of sending financial institution (not to exceed 30 characters).
- f. The 9-digit identifier of recipient organization's financial institution if it is not the sending financial institution or the word "SAME" if it is the sending financial institution.

Block (10) - Amount Authorized. Enter amount of cash authorized for payment during fiscal year.

Block (11) - Time Designation. As specified.

Block (12) - Prior Authorization. Enter "Amount Authorized" on the previous amendment or initial letter of credit.

Block (13) - This Change. Enter increases or decreases to "Prior Authorization."

Block (14) - Time Designation: Each Fiscal Year. Complete as per selection in block (11) named Time Designation.

Block (15) - Date Certified. Date signed by Forest Service Certifying Officer.

Block (16) - Authorized Certifying Officer. Signature of Forest Service Certifying Officer.

Block (17) - Typed Name and Title. Forest Service Certifying Officer's Name and Title.

In addition, if individual drawdowns in excess of \$5,000,000 are authorized, form SF-1193A must be annotated as follows:

"Individual drawdowns in excess of \$5,000,000 are authorized".

44.12 - Control and Monitoring of Drawdowns

Use Daily Support Listing of Letter of Credit Activity (DCLLA) to post monitor drawdowns by recipient under LOC-TFCS method of payment (ex. 01). This is a daily listing of all transactions classified to an Agency Location Code (ALC) and processed for a particular day. The Department of Treasury sends the DCLLA to each Forest Service ALC. Also, use listing to record expenditures and make appropriate entries to a letter of credit and subsidiary accounts control. Establish any other appropriate cash management practices to monitor recipient drawdowns. If an expenditure of advanced funds is not allowable in accordance with terms of contract, grant, or cooperative agreement, require recipient to return advanced funds immediately. Do not allow excess funds to remain outstanding more than 30 days from date recipient is notified to return excess balances, regardless of circumstances. Institute appropriate measures to ensure no further drawdowns are made by recipient until recovery is completed. This action may constitute grounds to terminate Form SF-1193A, Letter of Credit.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

44.12 - Exhibit 01

Facsimile of the Daily Support Listing of
Letter of Credit Activity

DAILY SUPPORT LISTING OF LETTER-OF-CREDIT ACTIVITY
AS OF 04-02-89

PAGE 16

SERVICING DISBURSING OFFICE: WASHINGTON DISB CTR
FEDERAL PROGRAM AGENCY: DEPARTMENT OF COMMERCE

MESSAGE NUMBER

04-30-000433	TO	021030004 TYPE 1031 SPFC HANDLE REQ FOR FUNDS
	FROM	072411216 REF 0060 AMOUNT \$175,372.94
	SEND	NAD EVERT/SAME
	RECV	TREAS NYC/(300)WASHINGTON DISB CTR/ 13204701/13206001/0009649416013/001/\$0/ NONE
	CMNT	CITY OF EVART/60101890/175372.9475/ 175372.9475
	!MA	03301477 GVJT1 00324 ONE *03301252 B2827 0462 NS AA \$175,372.94
04-30-000513	TO	072411216 TYPE 1032 SPFC HANDLE REQ FOR FUNDS
	FROM	021030004 REF 0513 AMOUNT \$175,372.94
	SEND	TREAS NYC/(300)WASHINGTON DISB CTR/ 13204701/13206001/001/
	RECV	NAD EVART/SAME/
	CMNT	CITY OF EVART/0009649416013/ 175372.9475
	!MA	04021155 R2CO1 04860 ONE *0402119 B2827 0400 NS AA \$175,372.94
		LETTER OF CREDIT SUBTOTAL 13206001 \$175,372.94

44.13 - Continuing Form SF-1193A, Letter of Credit

Form SF-1193A, Letter of Credit, is issued without time limit. Once a form SF-1193A is issued, the basic number does not change until revoked or otherwise cancelled. All subsequent changes to amount authorized are handled by amendment. Amendments are numbered beginning with the number 1 and continuing sequentially without regard to fiscal years. Usually, amendments are necessary only at the beginning of the fiscal year. Exceptions are when a new program or project is funded or when a recipient refund of excessive drawdowns is required. Amend form SF-1193A each fiscal year to increase amount authorized, as calculated in examples below, to provide for current-year financing.

The year-end balance may or may not be available to recipient for drawdown against subsequent year activities, as shown in the examples in exhibit 01.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

44.13 - Exhibit 01

Examples of Drawdown Against Subsequent Year Activities

Case A. The recipient has drawn all of the funds available to it under programs authorized in FY 84, except \$10,000 for Rural Forestry Assistance (RFA). Only \$10,000 in RFA project is available because the grant covered a period beyond the close of the Federal fiscal year. The remaining \$30,000 balance is not available for obligation or outlay under FY 84 programs during FY 85.

Case B. The recipient has not drawn all of the funds available as of September 30, 1984. The recipient has obligated all available funds. The balance of the form SF-1193A is available against FY 84 projects.

Case C. This case is a combination of cases A and B. The recipient has not drawn all cash available and has not obligated all funds available. A comparison of these three examples follows:

<u>Fiscal Year 1984</u>	<u>Case A</u>	<u>Case B</u>	<u>Case C</u>
Amount of FY 84 authorization	\$500,000	\$500,000	\$500,000
Less: Recipient drawdowns as of 9/30/84	<u>460,000</u>	<u>460,000</u>	<u>460,000</u>
Remaining balance	40,000	40,000	40,000
Less: Amounts of outlays and/or obligations not drawn down	-0-	40,000	15,000
Less: Unobligated balance on certain grants which are available in the following fiscal year	<u>10,000</u>	<u>-0-</u>	<u>10,000</u>
Balance of FY 84 authorization	<u>30,000</u>	<u>-0-</u>	<u>15,000</u>
Current year authorization	\$600,000	\$600,000	\$600,000
Less: Balance of FY 84 authorization	<u>30,000</u>	<u>-0-</u>	<u>15,000</u>
Amount of current amendment	\$570,000	\$600,000	\$585,000

44.14 - Monitoring and Reviewing Recipient Reports

Review recipient's reports at least each calendar quarter to ensure intent of Letter of Credit method is being achieved. The review of available reports shall, as a minimum, cover the following:

1. Available balances of each Form SF-1193A, Letter of Credit.
2. Difference, if any, between total amount of funds drawn on form SF-1193A and disbursements related to program.
3. Cash is being withdrawn from Department of Treasury in accordance with program needs as per Recipients' Letter of Credit.
4. Interest earned by recipients, other than State and local governments or their secondary recipients, on advances of Federal funds that have been returned to the Forest Service for deposit to general fund receipt account 121435 (sec. 35.54).

44.15 - Termination of Advances Under Letter of Credit Method

When a recipient demonstrates an unwillingness or inability to establish good cash management procedures, the Regional Director of Financial Management (FIN) or Assistant Director, Research, Administration shall request termination of the form SF-1193A from the Washington Office, Director of FIN. After approval of the request the grantee, cooperator, or contractor must thereafter finance its activities from its own funds and request reimbursed by the Forest Service.

During the interim between requesting termination of the form SF-1193A and time a decision is made, the Regional Director of FIN or Assistant Director of Research, Administration, may suspend the grant, cooperative agreement, or contract to stop future drawdowns.

It is permissible to reuse a Letter of Credit number 18 months after revocation.

44.16 - Deductions and/or Offsets

Bill Forest Service expenditures in support of a recipient's program(s) under a letter of credit directly to the recipient instead of deducting amounts from Letter of Credit authorization(s) or payment(s).

Authorize offsets or reductions in payments in a Letter of Credit only when so advised by the Washington Office, Director of Financial Management, or local Office of the General Counsel.

44.2 - Treasury Check Method

The Forest Service may advance funds by the Department of Treasury check to cooperators, contractors, and grantees (recipients) if Letter of Credit method is not appropriate.

44.21 - Recipient Requirements

The recipient must:

1. Follow provisions of OMB Circular A-102, attachments G, H, and I or A-110, attachments F, G, and H (sec. 40.12, item 4).
2. Request only amounts needed for meeting current disbursement needs, not to exceed 30 days.
3. Submit Form SF-0270, Request for Advance or Reimbursement, at least monthly (Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, sec. 12, exhibits 04-06.)
4. Submit a quarterly report of Form SF-0272, Federal Cash Transactions Report, within 15 days from end of each calendar quarter when advance exceeds \$10,000 per month (Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, sec. 12, exhibit 03.)
5. Submit Form SF-0269, Financial Status Report (Long Form), within 30 days after close of each calendar quarter. Regions and Stations may waive quarterly requirements when form SF-0270 and form SF-0272 meet their needs. A final form SF-0269 is required within 90 days from completion date of work (Grants, Cooperative Agreements, and Other Agreements Handbook, FSH 1509.11, sec. 12, exhibit 02).

44.22 - Forest Service Requirements

The Regional Director of Financial Management and Assistant Director for Research, Administration, responsibilities are as enumerated in section 44.04b, item 2, a-f.

44.23 - Payment Procedures

See National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), chapter 6, section 5, Miscellaneous Payments, for instructions for payment and liquidation of advance.

45 - Personal Service Payments

45.1 - Employee Salary Administration

See Department Personnel Manual (USDA), FSH 6109.41, for information about responsibilities of pay administration.

45.11 - Employee Payroll

See Time and Attendance Report Handbook (NFC), for information about personal-service payments and payment deductions for employees.

45.12 - Payments Owed to Deceased Employees

(FSM 6181.56, MODE Manual (NFC), ch. II, and Department Personnel Manual (USDA), FSH 6109.41, Supplement 990-1, Book Volume 3).

45.2 - Emergency Firetime Payments

See Interagency Incident Business Management Handbook (NWCG), FSH 5109.34, for information about personal-service payments to casual firefighting employees.

45.3 - Personal Service Contracts

See Personal-Service Contracts requirements for employment other than casual firefighters (Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 37).

45.4 - Payment of Claims

(FSM 6573 and chapter 70).

46 - Nonpersonal Service Payments

46.04 - Responsibility

46.04a - Chief

The Chief approves, in advance, payments over \$2,500 for purchase of information in furtherance of law enforcement investigations and payments over \$5,000 for purchase of evidence to further law enforcement investigations (36 CFR 262.2 and 262.3).

46.04b - Regional Foresters or Station Directors

These individuals are responsible for approving, in advance, payments over \$500 but not exceeding \$2,500 for purchase of information and over \$1,000 but not exceeding \$5,000 for evidence necessary for the furtherance of law enforcement investigations (36 CFR 262.2 and 262.3).

46.04c - Forest Supervisors

These individuals are responsible for approving, in advance, payments over \$200 but not exceeding \$500 for purchase of information and over \$400 but not exceeding \$1,000 for evidence necessary for the furtherance of law enforcement investigations (36 CFR 262.2 and 262.3).

46.04d - Regional Director of Financial Management and Assistant Director for Research, Administration

It is the responsibility of these individuals to:

1. Provide final review for fiscal adequacy of contracts and tenders and prompt transmittal of copies of acceptable contracts and tenders directly to the General Services Administration.
2. Process claims resulting from loss of, or damage to, shipments by ocean carriers and international shipments by air in accordance with Federal Property Management Regulations (GSA), FSH 6409.31.
3. Authorize payments to the estates of deceased creditors where no doubt exists about amount or validity of claim or person(s) properly entitled to payment under laws of the domicile of the decedent.
4. Centralize processing claims for refund of State or local taxes paid in connection with purchases made when it is in the best interest of the Government.

46.04e - Administrative Officer

The unit's Administrative Officer is responsible for ensuring prompt claims submission for refund of State or local taxes paid in connection with purchases made.

46.04f - Unit Certifying Officer

The Unit Certifying Officer is responsible for assuring:

1. Contract payments are made only under terms authorized by the contract, the computation is accurate, and the appropriation is legal for the payment involved.
2. Exigency statements, and legal and other required certificates are shown on original of vendor's invoice, on original voucher, or on a separate attachment.
3. Commissary purchases are identified and action is taken to deduct from salaries.

46.04g - Criminal Investigators

Criminal Investigators in the GS-1811 series and such other personnel as the Chief or a Regional Forester may designate, may, without prior approval, pay up to \$200 for the purchase of information and up to \$400 for the purchase of evidence in the furtherance of law enforcement investigations (36 CFR 262.2 and 262.3).

46.1 - Purchase Orders as Basis for Payments

National Finance Center makes payments for form AD-838's, Purchase Orders, as described in National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), chapter 5.

46.2 - Contracts as Basis for Payments

Most contract payments are processed through the miscellaneous payments subsystem (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), FSH 6509.33, ch. 6, sec. 5) and payment must be certified by a unit certifying officer (sec. 41.04). As such, the certifying officer must be familiar with Federal Acquisition Regulations (GSA), FSH 6309.32, FAR, part 4, for administrative matters concerning contracts.

46.21 - Contract Deliveries

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 12.1.)

46.22 - Contract Payments

All payments on contracts and other written agreements must conform exactly to terms of the contract. No officer or agent of the Government has authority to modify a contract except in the interest of the United States as illustrated in 14 Comp. Gen. 468. See Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 32.111, for various payment clauses included in contracts.

46.22a - Partial Payments

Make partial payments only when the contract so specifies, provided the Government's interest is protected and amount paid does not exceed value of services or articles delivered.

46.22b - Withholding Payments

Unless a contract provides for partial payments, do not make payments until contract is completed or, when contract is terminated, until contractor's full liability has been determined and deducted from amount due. When a contractor is in default, withhold amount due to protect the Government's interest. If contract contains no liquidated-damage clause, a contractor may be chargeable for the damage sustained when unable to complete delivery. Make payment for articles delivered (1) when there is no damage, (2) when there is no way to determine actual damages have been sustained, or (3) when contractor is unable to complete the contract because of emergency conditions.

46.22c - Payments Withheld Under Davis-Bacon Act

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 34.) This act requires construction contracts to contain a provision for withholding, from payments due contractors, any amounts determined necessary for payment of wages due laborers and mechanics.

46.22d - Payment on Defaulted Contracts

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 49.4.) When the contractor defaults making it necessary to buy goods or services elsewhere, deduct excess costs from amounts due. In addition to excess costs, the defaulting contractor may be responsible for liquidated damages, depending on contract provisions.

If the contractor's indebtedness to the Government exceeds contract earnings due to default, collect excess from the contractor. If indebtedness cannot be collected from either the defaulting contractor or contract surety, send voucher covering amount earned, showing amount of indebtedness because of default, along with supporting documentation of all facts pertinent to the default, to the General Accounting Office for direct settlement.

If a dispute on a question of fact exists, the contracting officer processes the collection in accordance with provisions of the clause in dispute.

46.22e - Deduction of Liquidated Damages

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 12.2.) If a contract contains a liquidated-damage clause, make deduction under the clause for payment for delays in delivery beyond specified delivery date or authorized extension thereof. This deduction is mandatory and can be waived only by the Comptroller General, even though the Government suffers no actual loss (Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 12.202(d)). Explain clearly on voucher or supporting papers the basis for computing amounts deducted for damages.

The following evidence is required for all contracts containing a liquidated or actual damage clause for delays in delivery:

1. Date of contract or other notice to proceed under contract.
2. Date notice was received by contractor.
3. Date of completion of contract.
4. Other data pertinent to determining damage.

46.22f - Payment Reserves for Disallowed Claims

Provide a reserve sufficient to cover amount of previously disallowed claims because of the possibility claims could be allowed after an administrative review.

As a general rule, amounts deducted as liquidated damage from a contractor's earnings under a contract should not be returned to the Department of Treasury as miscellaneous receipts; instead, such amounts should remain credited to applicable appropriation because the contractor could at some later date, present a valid claim for amounts so deducted as described in 23 Comp. Gen. 365, 46 id. 554.

Consider amounts deducted as liquidated damages, which are not agreed to by the contractor(s) as obligations. The same applies to amounts deducted from transportation bills, discounts allegedly deducted in error, and similar items administratively recommended or approved for payment.

When amounts administratively deducted or withheld as liquidated damages from a contractor's earnings under a contract are retained in "no year" or "available until expended" appropriations, and contractor has not objected to the deduction within a period of 2 or more years, such

amounts may be treated as unobligated balances available for expenditure in the same manner as other funds in such appropriations as described in 23 Comp. Gen. 365 and 9 Comp. Gen. 398, amplified.

46.23 - Exigency Statements, and Legal and Other Required Certificates

Show the printing, other limitation certificates, or required statements on original of vendor's invoice, on original voucher, or on a separate attachment.

Require an exigency statement (determination and findings) on any procurement made without formal advertising as a public exigency procurement under authority of section 302(c)(2) of Federal Property and Administrative Services Act of 1949 (Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 6.302-2). The contracting officer under whose authority procurement is made, signs original certificate or statement when required.

46.3 - Processing Nonpersonal Services for Payments

46.31 - Items Returned for Credit

Return items for credit, before or after payment, if they do not meet specifications. Strictly follow the procedures prescribed in this section when returning items for credit. These instructions do not apply to exchange transactions. See Imprest Fund Payments Handbook, FSH 6509.13b, section 0701.22, for information about returned items purchased from imprest funds.

46.31a - Returns Before Payment

If payment is not made, the dealer should omit returned items from the invoice. Obtain a credit invoice, if possible, to complete the file.

46.31b - Returns After Payment

As a general rule, the Government can sell supplies or other articles purchased and paid for by the Government.

Deposit proceeds from such sales into "General Fund" receipts unless otherwise provided for by law. However, there may be instances when the Government finds articles meeting specifications unsuitable for use, because of incorrect size or design, the discovery of conditions not anticipated, or other reasons. If such articles are returned promptly and full credit is obtained, credit the appropriation originally charged (sec. 46.34).

46.32 - Payment for Transporting Property

Procedural instructions for shipping Government property and ordering of related services are provided in the Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 47, and the Federal Procurement Regulations (GSA), FSH 6409.31, FPMR 104G-40.

46.32a - Contracts and Tenders

The contracting officer transmits the following documents to the Regional Director of Financial Management (FIN) or Assistant Director of Research, Administration, promptly upon execution:

1. Contracts. The original of each contract for freight transportation rates of services.
2. Tenders. Quotations or tenders made by or on behalf of common or contract carriers for freight transportation rates or services. The Regional Director of FIN or Assistant Director of Research, Administration, as appropriate, is responsible for final review for fiscal adequacy of such documents and prompt transmittal of copies of acceptable contracts and tenders directly to General Services Administration (FZAT), Chester Arthur Building, Washington, DC 20406.

Any service ordered under such contract or tenders shall be (1) secured by issuing Government bills of lading (GBL), each of which shall bear reference to the pertinent contract or tender; (2) billed by the carrier on Form SF-1113, Public Voucher for Transportation Charges; and (3) paid by the National Finance Center in same manner as freight transportation generally.

46.32b - Claims for Loss or Damage Involving Form SF-1113

The consignee files claims for loss or damage on domestic shipments. The National Finance Center does not deduct freight charges from carrier's bills (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), ch. 2.4). Do not file a claim against a carrier when loss or damage is under \$25 (Federal Property Management Regulations (GSA), FSH 6409.31, FPMR 101-40.711-1).

46.32c - Support for Accessorial or Special Charges

(Federal Property Management Regulations (GSA), FSH 6409.31, FPMR 101-41.302.6.)

46.32d - Pickup, Delivery, and Trap Car Services

(Federal Property Management Regulations (GSA), FSH 6409.31, FPMR 101-41.302-5.)

46.32e - Loss of, or Damage to, Shipments by Ocean Carriers and International Shipments by Air

The consignee reports all loss of or damage to shipments by ocean carriers or international air carriers to the Regional Director of Financial Management or Assistant Director of Research, Administration, as appropriate (sec. 46.04d, item 2).

46.32f - Voluntary Refund by Carriers

Forward any voluntary refunds made by carriers for amounts billed and paid for freight and express services furnished to the National Finance Center with a transmittal letter.

46.32g - Prepaid Transportation

See Imprest Fund Payments Handbook, FSH 6509.13b, 0701.29a, for information about transportation charges payable from imprest funds.

46.33 - Payment for Commissary Purchases

When commissary purchases and other items are combined on same invoice, clearly designate commissary portion. Charge commissary purchases to same appropriation used for employees' wages and to appropriate budget object class. Charge commissary purchases to fiscal year in which they were made when actual payment and deduction are both made in the same year. The unit certifying officer should ensure the following notation or its equivalent is on the commissary purchase invoices before processing for payment:

"Commissary purchase (16 U.S.C. 557). Deduction has been (or shall be) made from salaries."

46.34 - Refund Payments

Refund voucher preparation and procedures are covered in Forest Service supplement to National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II (NFC), chapter 6.5, section 4. Refunds may be made for the following reasons:

1. Erroneous collections, such as duplicate remittances, unauthorized use of nonfederal lands, clerical errors in computing value of the product, selling the same product to two different permittees, and excess deposits.
2. Inability to deliver a product because of erroneous estimates or misjudging suitability of a material or site for its intended use.
3. Excess payments made because of a change in operating conditions when not in conflict with the terms of a contract, agreement, or permit. Issue a refund only when it is clear the Government is receiving full consideration provided for in the contract, such as when an uncontrollable change occurs in operating conditions (originally assumed by both the Forest Service and contractor) (FSM 6508.2 and FSM 6531.21).
4. Possessory-interest tax imposed by a State, county, or local taxing authority, which is based upon tenant's use and occupancy of Forest Service-owned quarters. Authorize and pay such refunds only when payroll deductions from employees were made into the appropriate quarters reimbursement account. Support refund-payment vouchers with a copy of possessory-interest tax bill, plus evidence employee has made payment.
5. Timber sale deposits (sec. 34.31) which are used to refund unearned balances only on timber transactions (FSM 6531.14a and FSM 2432.8).
6. A deposit fund account 12X6875, Suspense, which is frequently referred to as special deposits. See section 34.21 for identifiable classes. Refund in whole or in part when it has been determined deposited amounts are not owed to the Government.

7. Excess deposits from Cooperative Work, Other (sec. 34.42), except when a cooperative agreement specifically provides otherwise. Some cooperative laws applicable to the Forest Service provide that deposits for cooperative work be available until expended and/or for refunds to contributors of amounts paid in excess of their share of the authorized work.

46.4 - Payments to Receiverships, Incompetents, and Deceased Creditors

46.41 - Receiverships

Procedures for receiverships are similar to those prescribed for deceased creditors (sec. 46.43). If an order was placed before a vendor went into receivership, make payment in the name of duly appointed receiver or trustee when payment is supported by a certified copy of court order. As soon as a temporary receivership status is terminated, place evidence of such on file and voucher future payments accordingly.

Under certain conditions, new contracts may be prepared in name of the new principal. However, make no changes in names of contractors without proper legal evidence.

46.42 - Incompetents

The General Accounting Office (GAO) must settle all claims for amounts due employees and public creditors adjudged incompetent. Send these kinds of claims to GAO (FSM 6573.5). No standardized form is prescribed for use by guardians or committees of estates of incompetents in filing claim for amounts due from the Government. Use any application that describes the incompetent's relationship to the United States Government, and give the name of the Government agency involved.

Claim must include the following:

1. Signature of guardian or committee on application.
2. Full address of all signers.
3. A short certificate of the court showing appointment and qualification of claimant as guardian or committee.
4. Unnegotiated U.S. Government checks that cannot be paid because of payee's incompetency.
5. Other support for claim.

If the total amount due estate of an incompetent is small and no guardian or committee is appointed, make payment to person caring for incompetent or to close relatives of the incompetent.

After the first payment is certified by the GAO, the certifying officer involved makes recurring payments in same form and capacity. Applications for recurring payments need not be

accompanied by an additional certificate of the court, but support them with a statement that the appointment is still in full force and effect.

46.43 - Payments to Deceased Public Creditors Other Than Employees

(4 GAO 28.2, 34.1.)

46.43a - Claims Requiring General Accounting Office Settlement

Claims for unpaid compensation due deceased public creditors are paid only upon settlement by the Claims Division of the General Accounting Office (GAO), in the following instances:

1. When doubt exists about amount or validity of claim.
2. When doubt exists about person(s) properly entitled to payment under laws of the domicile of the decedent. Procedures for submitting such claims to the GAO are provided in FSM 6573.5.

46.43b - Forest Service Settlements

The Regional Director of Financial Management or Assistant Director of Research, Administration, as appropriate, acting under laws of the domicile of the decedent may authorize payment for unpaid amounts due deceased creditors, other than those which must be forwarded to General Accounting Office (GAO) for settlement (sec. 46.04d). Obtain advice of local representative of the Office of the General Counsel when any doubt exists about application or interpretation of such laws. Make payments for purchases from estates of deceased persons in favor of administrator or executor. Under no circumstances should the word "estate" be used as payee. If estate has several trustees or personal representatives, use all trustees, administrators, or executors by name in their representative capacities as joint payees. Support the payment with a certified copy of the order of appointment as executor or administrator. If payment is under a contract or lease, support voucher by a statement that the executor or administrator continues to so act with approval of the courts in administration of the estate (9 Comp. Gen. 154).

Use form SF-1055, Claim Against the United States for Amounts Due in the Case of a Deceased Creditor, for processing of claims of this type. Provide assistance to claimants to ensure proper execution for submission of form SF-1055.

46.43c - Claims Involving Minors

If a guardian is appointed for a minor who is entitled to unpaid amounts, support claims by certificate of the court showing appointment and qualification of claimant in such capacity. If no guardian is appointed, support initial claim by a statement showing:

1. Claimant's relationship to minor, if any.
2. Name and address of person who cares for and has custody of minor.
3. Intention that any money received shall be used for benefit of minor.

4. Statement that appointment of a guardian is not contemplated.

46.5 - Payments for Mistakes in Billing

If authorized certifying officer considers a claim properly payable, pay locally without reference to General Accounting Office (GAO) claims covering additional amounts, except those claims involving common carriers incident to rates, fares, and charges, and claims of a doubtful nature. If an authorized certifying officer determines a claim is of doubtful nature, as described above, submit claim to GAO for direct settlement or to Comptroller General for an advance decision.

Contract purchase payments are allowed at contract price. The certifying officer may certify an additional claim if, through error, initial payment was for less than contract price. Show on voucher correct total charge and deduction for amount(s) previously paid, citing schedule number and date of previous payment.

46.6 - Payments for Mistakes in Bids

Handle questions involving mistakes in bids using the instructions in Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 14.406.

46.7 - Payments for Law Enforcement Activities

(36 CFR 262 and FSM 5320.)

46.71 - Claims for Rewards

(FSM 6573.34.)

46.72 - Purchase of Information or Evidence

(36 CFR 264) Purchase of information under this section is restricted to furthering investigations of felony and misdemeanor violations. Payment for information to further investigations of petty offenses as classified in Title 18, United States Code, section 1, are not authorized under this section.

Payments for information to aid investigations of felonies and misdemeanors related to Forest Service administration are authorized for each transaction as shown in section 46.04a-c and g.

Payments for purchasing evidence to aid investigations of felonies and misdemeanors related to Forest Service administration are authorized for each transaction as stated in sections 46.04a-c and g.

See Imprest Fund Handbook, FSH 6509.13b, section 0701.14a, for authorized payments from imprest funds.

46.72a - Documentation of Purchase by Criminal Investigator

The criminal investigator, who obtains funds for payment for criminal investigation, shall maintain a confidential file which includes a detailed account of all financial transactions. Include a record of all advances showing date and amount received, how and from whom received, management code charged, how advance was used, and amount, date, and to whom returned or amount on hand. Keep receipts for all payments; use a form SF-1165, Receipt for Cash-Subvoucher, if necessary. Payments shall be identified by name or "code name" if applicable, amount and date paid, an accurate description of evidence, information, or other item purchased, how or from whom the funds used were obtained, and the specific violation being investigated. Separate records should be kept for travel related expenditures and how they relate to an investigation. Because of sensitivity of these payments, each criminal investigator should use extreme care in documenting these transactions. The files must be reconciled monthly to agree with charges shown on the Subunit Transaction Register for each management code used.

These files shall be made available to Regional and Washington Office fiscal personnel when meeting fiscal review requirements. Confidentiality of individuals receiving payment shall be maintained.

46.72b - Documentation for Certifying Officer's Records

Because of the need to maintain confidences during criminal investigations, certifying officers or cashiers are not required to record actual name of informer or individual from whom evidence was purchased as documentation for payment. At a minimum, obtain a signed and dated request from the law enforcement officer showing amount requested, date, reason, and a "code name" if applicable. These type transactions should be charged to a management code established only for such transactions (sec. 46.72). Make payment in this manner only when an individual wishes to remain anonymous.

46.8 - Relocation Assistance Payments

The Uniform Relocation Assistance and Real Property Acquisition Act of 1970, 84 Stat. 1894, provides for uniform and equitable treatment of persons displaced from their homes, businesses, or farms by Federal or federally assisted acquisition programs and establishes uniform and equitable land acquisition policies for Federal and federally assisted programs. While land donations and exchanges are not covered by this act, all Forest Service land purchases, including partial interest acquisitions, must comply with appropriate provisions of the statute. Title III of the Act outlines acquisition policies and Title II describes benefits under the relocation provisions. See Federal Property Regulations (GSA), FSH 6409.31, FPMR 104-83, and Part 21 of Title 7 of the Code of Federal Regulations for regulations governing payment of relocation assistance expenses.

Documentation required from the applicant is detailed on the application form(s). The completed form(s) serves as an invoice in support of payment for allowances.

46.9 - Payment of Taxes

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 29.)

46.91 - Federal Excise Tax

Unless specifically exempted by the Secretary of the Department of Treasury, purchases by Federal agencies are subject to regular Federal excise taxes.

46.91a - Aviation Fuel Tax

As per 26 U.S.C. 4041(c) a 14-cent-per-gallon fuel tax is imposed on all aviation fuel sold to or used by any person as a fuel in noncommercial aviation.

The only exemption available to the Forest Service is 26 U.S.C. 4261 for helicopter use for (1) transporting individuals, equipment or supplies in the exploration for, or the development or removal of, hard minerals, oil or gas, or (2) the planting, cultivating, cutting, transporting, or caring for trees (including logging operations). However, this exemption only applies if the helicopter does not take off from or land at a facility eligible for assistance under Airport and Airway Development Act (AADA) of 1970, or otherwise use services provided pursuant to Airport and Airway Improvement Act (AAIA) of 1982, Public Law 97-248, during such use.

Under present legislation, there is no across-the-board exemption available to the Forest Service covering all of its aviation uses. To claim a refund or credit for taxes paid under the exemption, analyze each flight to ascertain whether it is totally or partially eligible for exemption. For instance, a leased helicopter engaged in dropping fire retardant or spotting fires, and carrying only contractor crew personnel or property would be entitled to an exemption from the excise tax on fuels under 26 U.S.C. 4041, provided the flight does not begin or end at a facility eligible for assistance under AADA or otherwise use services provided under the AAIA. If nonflight crew firefighters or Forest Service firefighters are aboard, the flight would be exempt from tax imposed under 26 U.S.C. 4261 with the same provision. However, if a leased helicopter is moving firefighting equipment from one point to another, cost for such transportation would still be subject to the tax under 26 U.S.C. 4271. Each location having helicopter activity must analyze the situation to determine whether they should register with the Internal Revenue Service (contact local Internal Revenue Service office for current form to register for tax free sales and purchases of fuel used in aircraft), and should develop administrative procedures for analyzing the nature of the helicopter use and, if appropriate, file for a refund or credit. Whether administrative burden of such procedures outweighs the refund available is a matter for each location to determine.

46.91b - Claim for Federal Gasoline Tax

Under 26 U.S.C. 6421, the ultimate purchaser is entitled to a refund equal to tax paid for gasoline used for certain nonhighway purposes. This use includes gasoline used in nonhighway vehicles, motor boats, fork lifts, stationary engines to operate pumps, generators, compressors, and gasoline used for cleaning purposes.

To the extent economically feasible Regions, Stations, Forests, or other comparable units should take advantage of such refunds. Contact the Internal Revenue Service (IRS) for current form to file claim for refund (26 CFR 48.6421(c)-1.)

Show on worksheet attached to IRS Form 843, basis for arriving at number of gallons used for nonhighway purposes. Be prepared to defend the method used in calculating claim if challenged by the IRS. It is permissible to file claims quarterly if total refund amount is \$1,000 or more.

46.92 - State and Local Taxes

The term "State and local taxes" includes taxes of States, District of Columbia, possessions of the United States, Puerto Rico, and political subdivisions thereof.

46.92a - Government's Immunity

As a general rule, Government purchases are immune or exempt from State and local sales and use taxes when purchaser pays the tax. When seller is taxed, the Government may be exempt if State or local law or regulations so provide. Personal and real property are also immune from State and local property taxes when title is in the name of the Government and property is owned and possessed by the Government.

Regions and Stations should supplement this section to cover specific State tax requirements. In the interest of economy and reduced paperwork, the Government shall not exercise its assertion of immunity or an exemption to a particular State or local tax where cost of processing the claim will not exceed the amount claimed.

46.92b - Contractor's Immunity

(Federal Acquisition Regulations (GSA), FSH 6309.32, FAR 29.303.)

46.92c - Doubt Exists

Whenever there is any doubt about availability of the Government's immunity or exemption from any State or local tax, obtain legal assistance.

46.92d - Evidence of Immunity or Exemption

Evidence to establish immunity or exemption from State or local taxes varies depending upon grounds of immunity or exemption claimed, parties to the transaction, and requirements of taxing jurisdiction. Such evidence includes, but is not limited to the following:

1. A copy of the purchase orders, shipping documents, credit card sales slips, paid or acknowledged invoices, and similar documents identifying agency or instrumentality of the U.S. Government as the purchaser.
2. Inset ("memo") describing purpose accompanying the check.
3. Copy of contract or applicable portion thereof.
4. State or local form indicating U.S. Government is exclusive user of supplies or services.

5. Any other State or locally required form, certificate, or document to establish a general or specific exemption.

46.92e - Claim for Refund of State or Local Taxes

The unit's Administrative Officer is responsible for ensuring prompt claims submission for refund of State or local taxes paid in connection with purchases made. When it is in the best interest of the Government to centralize processing of such claims, the Regional Director of Financial Management (FIN) has authority to do so. Factors to consider in making the determination include (1) economy of procedure, (2) convenience to Region, (3) objection of State or local taxing authorities to dealing with several Forest Service offices, and (4) complex situations or tax office procedures which warrant centralized handling by a specialist. See Working Capital Fund Accounting Operations Handbook, FSH 6509.11f, section 72.2, for information concerning State fuel tax refunds.

1. Accounts To Be Credited With Tax Refunds. Deposit tax refunds collected for credit to appropriation from which tax was paid or, if appropriation cannot readily be identified, to miscellaneous-receipt account 123220, "General Fund Proprietary Receipts, Not Otherwise Classified" (Management Code 899015).
2. Processing of Reporting Uncollectible Tax-Refund Claims. Subject to provisions of FSM 6538, the Regional Director of Financial Management or station equivalent reports uncollectible tax refund claims to the Claims Division, U.S. General Accounting Office, Washington, DC 20548 for further collection proceedings to secure refunds from taxing authorities. Send all uncollectible refunds to the Claims Division of the General Accounting Office with tax-exemption certificates, if available, along with all correspondence with the applicable taxing authority, as well as a citation to the vouchers on which tax payments were made.

46.93 - Contractors Indebted for Federal Tax

The Internal Revenue Service (IRS) may levy against contractors or suppliers for amount of delinquent Federal taxes. When IRS determines a levy is necessary to collect delinquent tax, the District Director of the IRS serves a notice of levy on the Federal agency holding property or money belonging to the taxpayer.

When notice of levy is received, forward it to the office responsible for making payments under the contract. The paying office immediately notifies the contractor of receipt of a notice of levy and necessity for withholding amount of levy from any payment otherwise due.

When a payment is due and payable to the contractor, withhold amount of levy from such payment. This applies to timber sale contractor's cash security deposits.

Refer all levies by IRS against all other forms of timber sale contractor's performance or payment bonds to local Office of General Counsel for review and disposition. If payment is not sufficient to cover levy, pay entire amount to the IRS. If payment due exceeds amount of levy, make two payments, one to IRS and one to contractor.

46.94 - Reports to Taxing Authorities of Payments Made for Services Provided

The National Finance Center (NFC) prepares wage and tax statements (computer generated form as prescribed by Internal Revenue Service) for payments to firefighters or casual employees totaling \$600 or more per year when such earnings are not subject to the withholding tax (National Finance Center Procedures Voucher and Invoice Payments Manual--Title II (NFC), ch. 6, sec. 4). This statement covers all emergency firefighter salary payments (Interagency Incident Business Management Handbook (NWCG), FSH 5109.34, sec. 13).

The NFC also prepares miscellaneous income statements (computer generated form as prescribed by the Internal Revenue Service) for individuals providing services totaling \$600 or more during the calendar year for rent, fees, commissions, salaries, or other gains or profits (26 CFR 1.6041-1). This statement covers all equipment rental agreement payments and all other types of payments where the "Form 1099" block is checked in the "yes" sub-block (National Finance Center Procedures Voucher and Invoice Payments Manual -- Title II, (NFC), ch. 5, sec. 1; ch. 6, sec. 4 and sec. 6).

47 - Evacuation Procedures

47.01 - Authority

1. Title [5 United States Code, section 5527](#). Provides authority for advancement, allotment, and assignment of pay.
2. Title [5 Code of Federal Regulations \(CFR\), section 550.405\(a\)](#). Provides authority to determine added expenses that may be payable as special allowances.
3. Title [5 Code of Federal Regulations \(CFR\), section 550.406\(c\)](#). Provides authority for payments during evacuation, work assignments during evacuation, and return to duty.
4. [Departmental Regulation 2300-004](#). Set forth that advance pay and subsistence pay, subject to caveats described in this DR, may be made to USDA employees and their dependents.
5. [Financial Management Service Treasury Manual](#). Provides temporary procedures for making deposit in the event of a hurricane.

47.03 - Policy

The Forest Service has the authority to pay for transportation, meals, and lodging for employees and dependents evacuated or displaced from their home or duty station due to an evacuation order issued by the President or declared by the Secretary of Agriculture as a result of a natural disaster. These payments may continue while the employees and dependents are at an agency designated safe haven location. The agency must designate the safe haven location for each employee. The Forest Service has the authority to make:

1. Advance net salary payments and salary repayments ([DR 2300-004, para. 1](#)).

2. Subsistence payments ([DR 2300-004, para. 2](#)).

47.04 - Responsibility

47.04a - Chief

It is the Forest Service Chief's responsibility to:

1. Determine and approve the recovery of advance payments to Forest Service employees that are not against equity, good conscience, or the public interest.
2. Determine and approve if payment should be forgiven in its entirety.
3. Determine if employee(s) should pay back the advance in full or partial payments.
4. Ensure that findings that formed the basis for waiver of recovery are filed in the employee's personnel folder on the permanent side.

47.04b - Chief Financial Officer (CFO)

It is the responsibility of the Chief Financial Officer to ensure that the Agency complies with Federal financial guidelines in implementing this policy.

47.04c - Director of Financial Management, Washington Office

It is the responsibility of the Director of Financial Management, Washington Office (WO) to establish policy, procedures, accounting element, and ensure that all posting models have been established in accordance to this directive.

47.04d - Director of Budget and Finance, Albuquerque Service Center (ASC-B&F)

It is the responsibility of the Director of Budget and Finance Albuquerque Service Center (ASC) to:

1. Use due diligence in implementing the policies as set forth in this Interim Directive.
2. Establish internal controls over disbursements that are cost effective and practical.

47.04e - Assistant Director of Claims, Payment and Travel, Albuquerque Service Center Budget and Finance (ASC-B&F)

It is the responsibility of the Assistant Director of Claims, Payments and Travel, ASC-B&F to:

1. Implement the processing of subsistence payments to employees being evacuated from the date of departure from affected residence, to the date of arrival at the agency designated safe haven.

2. Monitor cash management practices of employees receiving advance payments to ensure compliance with Agency internal control standards.
3. Promptly issue travel authorizations for employees and dependents under evacuation and safe haven.
4. Assist employees in obtaining travel advances, when authorized.
5. Assist employees in filing travel vouchers for reimbursements and the Form [SF-1164, "Claim for Reimbursement for Expenditures on Official Business"](#) for reimbursement of dependent expenses.

47.04f - Assistant Director, Human Capital Management Office (HCM), Albuquerque Service Center

The Assistant Director, Human Capital Management (HCM), Albuquerque Service Center has the responsibility to:

1. Obtain the approval to evacuate employees.
2. Process evacuations orders.
3. Process advance, regular and substitute salary payments.
4. Terminate evacuation payments when one of the following conditions in 5 CFR 550.407 is met:
 - a. The employee is assigned to another duty station outside the evacuation area;
 - b. The employee abandons or is otherwise separated from his or her position;
 - c. The employee's employment is terminated by his or her transfer to retirement rolls or other type of annuity based on cessation of civilian employment;
 - d. The employee resumes his or her duties at the duty station from which he or she was evacuated;
 - e. The agency determines that payments are no longer warranted; or
 - f. The date the employee is determined to be covered by the Missing Persons Act (50 App. U.S.C. 1001 *et seq.*), unless payment is earlier terminated under these regulations.
5. Process any personnel actions necessary to reassign the employee to another duty station or to give the employee full Federal service credit during the evacuation period.
6. Review any advance salary payments made to the employee during the evacuation to verify that the employee has not been over or under paid and take appropriate action.

7. If the employee is found to be overpaid, process a bill for collection to recover any indebtedness, which includes the employee's right to request a waiver or make full or partial payments.
8. If the employee request a waiver, prepare a report of investigation and forward it to the Secretary of Agriculture or a designated official to determine whether recovery of the employee's indebtedness is against equity, good conscience, or the public interest.
9. Ensure that the findings that formed the basis for any waiver of recovery (including the report of investigation and decision letter by the designated official) are filed as a permanent record in the employee's electronic Official Personnel Folder.

47.04g - Forest Service Employees

It is the responsibility of employees affected by the evacuation to:

1. Request reimbursement of allowable expenses.
2. Reduce reimbursement requests for any meals provided by other government agencies (such as FEMA), relief agencies (such as the Red Cross), and payments for living expenses received from insurance carriers.
3. Complete and submit a voucher, at least every thirty days.
4. Follow the requirements of the travel charge card program for all expenses paid with their Bank of America Travel Charge Card, including the prompt payment of their bill.

47.05 - Definitions

As defined in [DR 2300-004](#):

Agency Designated Safe Haven. Agency-designated alternate work site to which an employee or dependent will be or has been evacuated.

Dependent. As defined under OPM regulations ([DR 2300-004](#)), a dependent is a relative of the employee residing with the employee and dependent on the employee for support.

47.1 - Advance Payments

47.11 - Advance, Regular and Substitute Salary Payments

The Assistant Director, Human Capital Management (HCM), Albuquerque Service Center has the authority to make salary payments to an employee during an evacuation as follows:

1. All salary payments shall be based on the rate of pay (including allowances, differentials, or other authorized payments) to which the employee was entitled immediately before the issuance of the order of evacuation.

2. All deductions authorized by law, such as retirement or social security deductions, authorized allotments, Federal withholding taxes, and others, when applicable, shall be made before salary payments are made.
3. Any advance salary payments made to an evacuated employee as deemed necessary by a supervisor or designated official shall cover a time period not to exceed 30 days as follows:
 - a. For full-time and part-time employees, the amount of an advance payment or an evacuation payment shall be computed on the basis of the number of regularly scheduled workdays for the time period covered.
 - b. For intermittent employees, the amount of an advance payment or evacuation payment shall be computed on the basis of the number of days on which the employee would be expected to work during the time period covered. The number of days shall be determined, whenever possible, by approximating the number of days per week normally worked by the employee during an average 6-week period.
4. Regular biweekly salary payments must be made to the employee for the period of time during which the order to evacuate remains in effect, unless terminated earlier, but shall not exceed 180 days. The employee's regular salary payment will be paid on the employee's regular pay day and will not be reduced because an advance payment has been made.
5. If during the evacuation, the employee is unable to receive salary payment made by electronic fund transfer (EFT) at their normal bank, the employee may request a substitute salary check. HCM will work with NFC and the United States Treasury to verify with the employee's bank whether the pay has been posted. Any unprocessed EFT payment will be cancelled. If pay has not been received, NFC will reissue or recertify a substitute salary check in the amount of employees net pay and FedEx it to the address or another EFT account provided by the employee. Employees are encouraged to establish new checking accounts with interstate banks during the evacuation and upon permanent reassignment to a new duty location.

47.12 - Advance Subsistence Payments

47.12a - Travel Card (Employees Only)

The employees may use their government-issued travel card for their subsistence expenses when evacuating to, and while in, the agency safe haven. If the employee needs to make ATM withdrawals and does not have a PIN, contact Bank of America customer service at 1-800-472-1424 to obtain PIN. The amount reimbursed on the travel card may not exceed the amount authorized for subsistence payments. Employees using the travel card must provide Bank of America with their new temporary address and pay in a timely manner.

Employees without a travel card may request it by accessing the [ASC web site](#), and linking to the Travel Card Application Form. Once the form has been completed, fax the application to 866-

883-7097, and mail hard copy to ASC TDY Travel Card, 101B Sun Avenue NE, Albuquerque, NM 87109. If a card is needed immediately, write “RUSH” on the form. Requests for a travel card must be approved by the employee’s supervisor or agency designated authority.

47.12b - Travel Advance (Employees Without a Travel Card)

Consult with your supervisor or ASC to request an advance. Travel advances should be repaid via the travel voucher. Block 40 of Form AD 616 (Travel Voucher, Temporary Duty Station) allows for repaying travel advances. The amount of allowable subsistence may not exceed 80% of amount authorized for subsistence payments.

47.12c - Repayment and/or Repayment Forgiveness

Under “Advance Net Salary Payments - Repayment and/or Repayment Forgiveness” in [Departmental Regulation 2300-004](#), it is stated that:

“At the earliest possible date after the evacuation is terminated (or earlier if the circumstances justify), after the employee returns to his or her assigned duty station, or when the employee is reassigned officially, the payroll office having jurisdiction over the employee's account shall review each employee's account for the purpose of making adjustments. The employee's pay shall be adjusted on the basis of the rates of pay, allowances, or differentials, if any, to which he or she would otherwise have been entitled under all applicable statutes other than section 5527 of title 5, United States Code. Any adjustments in the employee's account shall also reflect advance payments made to the employee.

After an employee's account is reviewed, if it is found that the employee is indebted for any part of the advance payment made to him or her or his or her dependent(s) or designated representative, recovery of the indebtedness shall be effected by the payroll office having jurisdiction over the employee's account, unless a waiver of recovery has been approved. Repayment of the indebtedness may be made either in full or in partial payments, as determined by the head of the agency or designated official.

Recovery of indebtedness for advance payment shall not be required when it is determined by the head of the agency or designated official that the recovery would be against equity or good conscience or against the public interest. Findings that formed the basis for waiver of recovery shall be filed in the employee's personnel folder on the permanent side. For the period or periods covered by any payments made under this subpart, the employee shall be considered as performing active Federal service in his or her position without a break in service.”

47.2 - Subsistence Payments

Under “Subsistence Payments” in [Departmental Regulation 2300-004](#), it is stated that:

“Subsistence payments may be provided from the date of departure from the area being evacuated to the date of arrival at the agency designated safe haven in accordance with 5 CFR 550.405(a). An agency designated safe haven is defined as a designated area to which an employee or dependent will be or has been evacuated. On the date following arrival at the agency designated safe haven, subsistence payments may continue until the date that the evacuation order is terminated, or 180 days after the effective date of the order to evacuate, whichever is earlier. An employee must be returned to his/her regular duty station, or appropriate action must be taken to reassign him/her to another duty station, as in accordance with 5 CFR 550.406(c). The maximum per diem, and one half the maximum per diem for dependents under age 12, may be paid to the employee and his/her designated representative for up to 30 days. After 30 days, 60% of the maximum per diem may be paid for up to another 150 days. The per diem rates and percentages paid are provided in detail below.

Approval: Supervisors or higher level officials may authorize subsistence payments to employees and their dependents. Payments should be authorized (for both employees and dependents) on the AD-202. “

47.21 - Subsistence Information and Restrictions

Under “Subsistence Payments - Additional Information and Restrictions” in [Departmental Regulation 2300-004](#), it is stated that:

“Transportation. Travel expenses for the employee and dependents will be determined, in accordance with the FTR, from the evacuated area to the agency designated safe haven.

Lodging-plus: Actual amount of lodging plus a set allowance for meals and expenses (per diem).

Per Diem Percentages Allowed:

Adult 1st 30 days: Employees and dependents that are 12 years and older are entitled to 100% of the maximum per diem.

Adult 31-180 days: Employees and dependents that are 12 years and older are entitled to 60% of the maximum per diem.

Children 1st 30 days: Dependents under the age of 12 are entitled to 50% of the maximum per diem.

Children 31-180 days: Dependents under the age of 12 are entitled to 30% of the maximum per diem.”

47.21a - Authorization

Authorization of subsistence payments is initiated by supervisors or higher level officials for employees and their dependents. Payments shall be requested and authorized (for both employees and dependents) on Form [AD-202](#). Employee's and dependents' safe haven subsistence includes applicable evacuation per diem rates and lodging. Record any dependents' share in the miscellaneous section of the travel authorization. Note that the authorizations should be completed to allow only those expenses authorized by 5 CFR 550.405.

47.21b - Vouchering

1. Employees. Consult the Albuquerque Service Center to determine travel authorization. Prepare a travel voucher for transportation and subsistence costs incurred by employee and employee's dependents', and record in the miscellaneous section of the travel voucher. In the remarks field, state the following: See attached [Form SF-1164](#) and "Worksheet for Supporting Documentation." Follow existing guidelines for subsistence when completing the travel voucher (see sec. 47.21d, exhibit 05, "Travel Voucher," Form AD-616) for employee's share of the costs displayed in travel voucher example in section 47.21d, exhibit 03 worksheet.

a. Record employee and dependent subsistence expenses in detail. Use exhibits 02 and 03 in section 47.21d as to how to distribute costs between employee and dependents. Record any of dependents' share in summary section of [Form SF-1164](#), "[Claim for Reimbursement for Expenditures on Official Business](#)."

b. Ensure that when employees complete and submit a voucher for supervisor signature, all supporting documentation, such as copies of hotel/apartment receipts, travel reimbursement worksheet (see sec. 47.21d, exhibit 02) and signed copy of [Form SF-1164](#) are included.

2. Supervisor or Designated Authority. Upon reviewing employees' claims for dependent expenses, the supervisor or designated authority signs Form [SF-1164](#). The signature of the supervisor or designated authority indicates approval of the claims submitted, and ensures compliance with internal control standards.

47.21c - Paying Subsistence Expenses

Employees should use the travel card or travel advance process. The advance amount obtained from the travel advance must be subtracted from the reimbursement requested on an AD-616. See section 47.21d, exhibit 05, "Travel Voucher" for the recommended format.

47.21d - Restrictions

1. Receipts documenting actual lodging and transportation costs will be required. If receipts are unavailable, supervisors can accept alternate documentation at their discretion. (Example: Employee lost receipt due to the need to evacuate, documentation of the charges from EAGLS or Bank of America billing statements can be used.)

2. Subsistence per diem can be used for any purpose. If lodging expenses are not charged to the employee (or family), no lodging reimbursement will be provided. This includes lodging provided by evacuation shelters, family and charities.
3. If the employee takes annual leave, leaves the agency designated safe haven or performs official temporary duty travel, subsistence payments to the employee will be suspended for this period. Payments will continue for dependents that remain at the agency designated safe haven and will resume for the employee when they return to the agency designated safe haven. Administrative or sick leave does not interrupt subsistence payments.
4. If dependents of the employee leave the agency designated safe haven, subsistence payments will be suspended for this period. Payments will resume once the dependent returns to the agency designated safe haven. Payments will continue for the employee and dependents that remain at the agency designated safe haven.
5. Subsistence payments will terminate for both the employee and dependents when the evacuation is terminated or when an employee is assigned to a permanent duty station (relocation).
6. Per diem amount claimed must be reduced for meals provided by the government. As stated in [DR 2300-004](#), use exhibit 01 to calculate the reduction for each meal provided.

See exhibits 02, 03, 04, and 05 for scenarios depicting employee and his family on evacuation subsistence.

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

47.21d - Exhibit 01

PAYING SUSBSISTENCE EXPENSES (DR 2300-004, Appendix A)

Employees and Adult Dependents (12+ Years Old) – Days 1-30						
Meals	Per Diem Breakdown by Agency Designated Safe Haven					
Breakfast	\$6	\$7	\$7	\$9	\$9	\$10
Lunch	6	8	8	9	11	12
Dinner	16	18	20	22	24	26
Incidental	3	3	3	3	3	3
Total Daily Per Diem	\$31	\$36	\$38	\$43	\$47	\$51

Employees and Adult Dependents (12+ Years Old) – Days 31-180						
Meals	Per Diem Breakdown by Agency Designated Safe Haven					
Breakfast	3.60	4.20	4.20	5.40	5.40	6.00
Lunch	3.60	4.80	4.80	5.40	6.60	7.20
Dinner	9.60	10.80	12.00	13.20	14.40	15.60
Incidental	1.80	1.80	1.80	1.80	1.80	1.80
Total Daily Per Diem	18.60	21.60	22.80	25.80	28.20	30.60

Dependents Less Than 12 Years Old– Days 1-30						
Meals	Per Diem Breakdown by Agency Designated Safe Haven					
Breakfast	3.00	3.50	3.50	4.50	4.50	5.00
Lunch	3.00	4.00	4.00	4.50	5.50	6.00
Dinner	8.00	9.00	10.00	11.00	12.00	13.00
Incidental	1.50	1.50	1.50	1.50	1.50	1.50
Total Daily Per Diem	15.50	18.00	19.00	21.50	23.50	25.50

Dependents Less Than 12 Years Old – Days 31-180						
Meals	Per Diem Breakdown by Agency Designated Safe Haven					
Breakfast	1.80	2.10	2.10	2.70	2.70	3.00
Lunch	1.80	2.40	2.40	2.70	3.30	3.60
Dinner	4.80	5.40	6.00	6.60	7.20	7.80
Incidental	0.90	0.90	0.90	0.90	0.90	0.90
Total Daily Per Diem	9.30	10.80	11.40	12.90	14.10	15.30

47.21d - Exhibit 02

EXAMPLE SCENARIO

Employee is evacuated to the Grand Prairie, Texas, safe haven location. Travel from the evacuation area begins on 8/28/06 and ends on 8/29/06. Transportation expenses of \$300 were incurred (mileage of personally owned vehicle). Subsistence at the agency designated safe haven begins 8/30/06.

On the evening of 8/28/06, the employee and dependents (spouse and three children, ages 11, 12 and 16) stay at a relative/friend's house (cost \$0); 8/29/06 was spent at a motel (two rooms for a total of \$125). The employee receives a travel advance worth \$3,000 for the family's subsistence expenses.

The employee and/or family stay at the agency designated safe haven location for 81 days. The family rents an apartment for \$2,000 per month. During that period, some family members leave according to the schedule below:

- Days 7 - 12: Employee performs official travel to Washington, DC.
- Days 31 - 52: The three children visit grandparents in Portland, Oregon, (outside the agency designated safe haven area).
- Days 31 - 40: Employee and spouse travel back to permanent duty station to survey the damage to their personal property.

During the evacuation and while at the designated agency designated safe haven location, the following meals are provided at no cost to the employee and dependents:

- Evacuation day #1 (8/28/06); breakfast and lunch were provided by Red Cross
- Day #2 at agency designated safe haven location (8/31/06); employer provides dinner for all employees and their dependents.
- Day #5 at agency designated safe haven (9/03/06); employer provides lunch at the alternate work site. Employee had lunch, but dependents were not provided lunch.

See next page for Evacuation Subsistence and Agency Designated Safe Haven Subsistence calculations.

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47.21d - Exhibit 02--Continued

TRAVEL REIMBURSEMENT WORKSHEET FOR EMPLOYEES AND DEPENDENTS

Dependents (SF 1164), Evacuation Subsistence				
Cost Item				Calculation
Day 1 8/28/2005				
Per Diem				
	Adults	3	153.00	51*3
	Children	1	25.50	51*.5
Provided Meals				
	Adults	3	-66.00	-(10+12)*3
	Children	1	-11.00	-(10+12)*0.5
Total Day 1			\$	101.50
Day 2 8/29/2005				
Lodging 62.50 (other half on employee's AD 616)				
	Adults	3	153.00	51*3
	Children	1	25.50	51*.5
Total Day 2			\$	241.00
Provided Meals				
	Adults	3	-66.00	-(10+12)*3
	Children	1	-11.00	-(10+12)*0.5
Total Evacuation Subsistence Costs:				
Lodging			62.50	
Per Diem			357.00	
Less Meals			-77.00	
Total			\$	342.50
Agency Designated Safe Haven Subsistence:				
<u>Per Diem</u>				
Days 3-8	(8/30-9/04)			
	Adults	3	918.00	51*3*6
	Children	1	153.00	51*.5*1*6
Total Days 3-8			\$	1,071.00
Days 9-14	(9/05-9/10)			
	Adults	3	918.00	51*3*6
	Children	1	153.00	51*.5*1*6
Total Days 9-14			\$	1,071.00
Days 15-32	(9/11-09/28)			
	Adults	3	2631.60	(51*3*16)+(51*3*2*.6)
	Children	1	438.60	(51*.5*16)+(51*.3*2)
Total Days 15-32			\$	3,070.20
Days 33-42	(9/29-10/08)			
	Adults	3	0.00	0
	Children	1	0.00	0
Total Days 33-42			\$	-
Days 43-54	(10/09-10/19)			
	Adults	1	336.6	51*1*.6*11
Total Days 43-54			\$	336.60
Days 55-83	(10/20-11/17)			
	Adults	3	2662.2	51*3*.6*29
	Children	1	443.7	51*.3*29
Total Days 55-83			\$	3,105.90
Total Safe Haven Subsistence Costs:				
Lodging			-	
Per Diem			8,997.20	
Less Meals				
Total			\$	8,997.20

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47.21d - Exhibit 03

TRAVEL REIMBURSEMENT WORKSHEET FOR EMPLOYEES

Employee (Travel System)			
Evacuation Subsistence:			
Cost Item	Calculation		Comments
Day #1 (8/28/05)			
Lodging	0	Stayed with relative (\$0 cost)	
Per Diem		51	51-10-12
Less Meals	-22	-22	Breakfast & Lunch
Transportation		300	Mileage for personally owned vehicle
Day #2 (8/29/05)			
Lodging		62.5	125/2
Per Diem			51
Total Evacuation Costs			
Lodging			62.5
Per Diem			102
Less Meals			-22
Transportation			300.11
Total		\$	442.61
Agency Designated Safe Haven Subsistence:			
Lodging	6,000.00	2000*3	Receipt Required
Days 3-8		8/30 – 9/4	
Per Diem		306	51*6
Less Meals	-12	-12	Lunch
Net Per Diem			294
Days 9-14		0	9/5 - 9/10
Employee on travel. Costs reimbursed under FTR rules.			
Days 15-32			(9/11 - 9/28)
Per Diem	877.2	877.2	Reduced per diem takes affect on day 31
Days 33-42		0	(9/29 - 10/8)
Nobody at Agency designated safe haven			
Days 43-83	1,224.00	51*0.6*40	Reduced per diem
Total Employee Safe Haven Subsistence Costs:			
Lodging			6,000.00
Per Diem			2,395.20
Total		\$	8,395.20

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47.21d - Exhibit 04

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS

CLAIM FOR REIMBURSEMENT FOR EXPENDITURES ON OFFICIAL BUSINESS		1. DEPARTMENT OR ESTABLISHMENT, BUREAU, DIVISION OR OFFICE USDA, USFS, -- --		2. VOUCHER NUMBER																																																																																																																					
				3. SCHEDULE NUMBER																																																																																																																					
<i>Read the Privacy Act Statement on the back of this form.</i>																																																																																																																									
4. CLAIMANT	a. NAME (last, first, middle initial) Doe, John		b. SOCIAL SECURITY NO. 123-45-6578		5. PAID BY																																																																																																																				
	c. HOME ADDRESS (show ZIP Code) 48 Spiny Buck Boulevard Amarillo, TX XXXXX-XXXX		d. OFFICE TELEPHONE NUMBER XXX-XXX-XXXX																																																																																																																						
6. EXPENDITURES (If fare claimed in col. (g) exceeds charge for one person, show in col. (h) the number of additional persons which accompanied the claimant.)																																																																																																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3">DATE</th> <th rowspan="3">C O D E</th> <th colspan="2">7. AMOUNT CLAIMED</th> <th rowspan="3">RELEASE DATE</th> <th rowspan="3">RELEASE OR TOLL</th> <th rowspan="3">MIS PER SONS</th> <th rowspan="3">TIPS AND SPECIAL LANGUAGE</th> </tr> <tr> <th colspan="2">8. Explain expenditures in specific detail</th> </tr> <tr> <th>9. FROM</th> <th>10. TO</th> </tr> </thead> <tbody> <tr> <td>8/29/05</td> <td></td> <td>day 1 evacuation per diem</td> <td>3 adults, 1 child, less 8 meals</td> <td></td> <td>101.50</td> <td></td> <td></td> </tr> <tr> <td>8/29/05</td> <td></td> <td>day 2 evacuation per diem</td> <td>3 adults, 1 child</td> <td></td> <td>178.50</td> <td></td> <td></td> </tr> <tr> <td>8/30/05</td> <td></td> <td>day 3 evacuation per diem</td> <td>receipt attached</td> <td></td> <td>62.50</td> <td></td> <td></td> </tr> <tr> <td>8/30/05</td> <td></td> <td>safe haven subsistence/3-8</td> <td>3 adults, 1 child</td> <td></td> <td>1071.00</td> <td></td> <td></td> </tr> <tr> <td>9/05/05</td> <td></td> <td>safe haven subsistence/9-14</td> <td>3 adults, 1 child</td> <td></td> <td>1071.00</td> <td></td> <td></td> </tr> <tr> <td>9/11/05</td> <td></td> <td>safe haven subsistence/15-32</td> <td>3 adults, 1 child</td> <td></td> <td>3070.00</td> <td></td> <td></td> </tr> <tr> <td>9/29/05</td> <td></td> <td>safe haven subsistence/33-54</td> <td>1 adult</td> <td></td> <td>336.60</td> <td></td> <td></td> </tr> <tr> <td>10/10/05</td> <td></td> <td>safe haven subsistence/55-83</td> <td>3 adults, 1 child</td> <td></td> <td>3105.90</td> <td></td> <td></td> </tr> <tr> <td>10/21/05</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>11/18/05</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4"></td> <td colspan="2" style="text-align: right;">SUBTOTALS CARRIED FORWARD FROM THE BACK</td> <td></td> <td></td> </tr> <tr> <td colspan="4">7. AMOUNT CLAIMED (Total of cols. (f), (g) and (h))</td> <td colspan="2" style="text-align: center;">TOTALS</td> <td></td> <td></td> </tr> <tr> <td colspan="4"></td> <td colspan="2"></td> <td>8997.20</td> <td></td> </tr> </tbody> </table>						DATE	C O D E	7. AMOUNT CLAIMED		RELEASE DATE	RELEASE OR TOLL	MIS PER SONS	TIPS AND SPECIAL LANGUAGE	8. Explain expenditures in specific detail		9. FROM	10. TO	8/29/05		day 1 evacuation per diem	3 adults, 1 child, less 8 meals		101.50			8/29/05		day 2 evacuation per diem	3 adults, 1 child		178.50			8/30/05		day 3 evacuation per diem	receipt attached		62.50			8/30/05		safe haven subsistence/3-8	3 adults, 1 child		1071.00			9/05/05		safe haven subsistence/9-14	3 adults, 1 child		1071.00			9/11/05		safe haven subsistence/15-32	3 adults, 1 child		3070.00			9/29/05		safe haven subsistence/33-54	1 adult		336.60			10/10/05		safe haven subsistence/55-83	3 adults, 1 child		3105.90			10/21/05								11/18/05												SUBTOTALS CARRIED FORWARD FROM THE BACK				7. AMOUNT CLAIMED (Total of cols. (f), (g) and (h))				TOTALS										8997.20	
DATE	C O D E	7. AMOUNT CLAIMED		RELEASE DATE	RELEASE OR TOLL			MIS PER SONS	TIPS AND SPECIAL LANGUAGE																																																																																																																
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<p>8. This claim is approved. Long distance telephone calls, if shown, are certified as necessary in the interest of the Government. (Note: If long distance calls are included, the approving official must have been authorized in writing, by the head of the department or agency to so certify (31 U.S.C. 680a).)</p> <p style="text-align: center;">Sign Original Only</p> <p>APPROVING OFFICIAL SIGN HERE</p> <p>DATE</p>																																																																																																																									
<p>9. This claim is certified correct and proper for payment.</p> <p style="text-align: center;">Sign Original Only</p> <p>AUTHORIZED CERTIFYING OFFICER SIGN HERE</p> <p>DATE</p>																																																																																																																									
<p>10. I certify that this claim is true and correct to the best of my knowledge and belief and that payment or credit has not been received by me.</p> <p style="text-align: center;">Sign Original Only</p> <p>CLAIMANT SIGN HERE</p> <p>DATE</p>																																																																																																																									
<p>11. CASH PAYMENT RECEIPT</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>a. PAYEE (signature)</td> <td>b. DATE RECEIVED</td> </tr> <tr> <td colspan="2">c. AMOUNT \$</td> </tr> </table>						a. PAYEE (signature)	b. DATE RECEIVED	c. AMOUNT \$																																																																																																																	
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<p>12. PAYMENT MADE BY CHECK NO.</p>																																																																																																																									
ACCOUNTING CLASSIFICATION																																																																																																																									

Forest Service Handbook 6509.11k – Service-Wide Finance and Accounting Handbook

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

47.21d - Exhibit 05

D R A F T

TRAVEL VOUCHER (Temporary Duty Travel)

09/28/2005 12:19:01

SECTION A - IDENTIFICATION									
1. TRAVEL AUTHORIZATION NO. 5NM11300120B	2. SOCIAL SECURITY NO. *** ** ****	3. NAME (Last) EMP LAST		(First) EMP FIRST		(Middle Initial)		4. AGENCY CODE 11	
5. AGENCY ORIGINATING OFFICE NUMBER AG11130000	6. TRAVELER ORIGINATING OFFICE NUMBER	7. DATES OF TRAVEL EXPENSES FROM: Month Day Year 08 28 2005 THRU: Month Day Year 09 05 2005				8. TYPE CLAIM (Indicate one type only) DM = Domestic FG = Foreign TDY OC = Outside Cont. U.S. GR = Escorted Group DM		9. RECLAIM AMOUNT INCLUDED	
10. LEAVE TAKEN N Y = Yes N = No	11. TRAINING DOCUMENT NO. (For Purpose of Travel Code 3 Only)		12. OFFICIAL DUTY STATION (City and State) WIGGINS, MS		13. RESIDENT CITY AND STATE (If other than official station)				
14. POST APPROVAL INDICATOR N Y = Yes N = No	15. TOTAL NIGHTS LODGING 8		16. NUMBER OF NIGHTS IN APPROVED ACCOMMODATIONS PER THE FIRE SAFETY ACT STANDARDS 8						
SECTION B - TRAVEL VOUCHER MAILING ADDRESS OPTIONS									
17. SALARY ADDRESS Y		19. SPECIAL ADDRESS N		20. FOREIGN ADDRESS N		21. TRAVEL LEFT ACCOUNT N			
18. T&A CONTACT POINT N		1. (35) >							
		2. (35) >							
		3. City (20) >							
		State (2) >							
		ZIP Code (9) >							
SECTION C - TRANSPORTATION COSTS					SECTION D - CLAIMS				
22. METHOD OF PAYMENT	23. VENDOR/ CARRIER	24. IDENTIFICATION NUMBER	25. CAR RENTAL MILES DAYS	26. AMOUNT	28. SUMMARY OF SUBSISTENCE				
				\$	TDY LOCATION				
					ENTRY CODE	CITY CODE	CITY OR COUNTY	STATE	NO. OF DAYS
							HUNTSVILLE	AL	1.00A
							DALLAS COUNTY	TX	7.00A
									29 00
									2407 50
If payment was made by traveler, complete Section G on reverse.									
TOTALS >									
27. AIRLINE ACCOMMODATIONS: N < Excess Fare (Check if Applicable) < Non-contract (Insert code)					29. PER DIEM No. of Days [] \$				
28. ACTUAL SUBSISTENCE No. of Days [8.00]					2436 50				
31. Mileage Rate [40.50] Miles [741]									
Rate [] c) Miles []									
Rate [] c) Miles []									
Rate [] c) Miles []									
32. PARKING, TOLLS, ETC.									
33. PLANE, BUS, TRAIN (Paid by Traveler)									
34. UNACCOMPANIED BAGGAGE									
35. LOCAL TRANSPORTATION									
36. MISCELLANEOUS EXPENSES					1592 00				
37. CAR RENTAL									
38. TOTAL CLAIM (Blocks 29 through 37)					4328 61				
39. TRAVEL ADVANCE AMOUNT OUTSTANDING					3000 00				
40. AMOUNT OF VOUCHER (Block 38) TO BE APPLIED TO OUTSTANDING ADVANCE (Block 39)					3000 00				
41. AMOUNT OF VOUCHER (Block 38) TO BE APPLIED TO OUTSTANDING BILL FOR COLLECTION									
BILL NO >									
42. ADDITIONAL ADVANCE AMOUNT REPAID (Check or Money Order Attached)									
43. REMAINING ADVANCE BALANCE (Block 39 minus Blocks 40 and 42)									
44. NET TO TRAVELER (Block 38 minus Blocks 40 and 41)					1328 61				
AUDITED BY (Examiner's Initials)					TOTAL DIFFERENCE				
50. APPROVING OFFICER'S SIGNATURE					51. SOCIAL SECURITY NUMBER				
52. DATE APPROVED Month Day Year					53. PHONE (Area Code and No.) (111) 111-1111				
54. NAME AND TITLE SUPERVISOR SUPERVISOR					55. CONTACT PERSON'S NAME MIKE SCHULTZ				
56. PHONE (Area Code and No.) (505) 563-7164									

Upon completion and approval, submit original voucher to:

USDA - National Finance Center, P.O. Box 60000, New Orleans, LA 70160

FORM AD-516 (USDA) (Rev. 11/95)

Exception to SF 1012 approved by GSA 11/20/96

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D R A F T		TRIP 01/01 PAGE 01/02		09/28/2005 12:19:01			
SOCIAL SECURITY NO.		TRAVELER'S NAME					
*** ** ****		EMP LAST, EMP FIRST					
SECTION G - SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED							
ITINERARY FROM							
DATE (Month/Day)	Sun 08/28	Mon 08/29	Tue 08/30	Wed 08/31	Thu 09/01	Fri 09/02	Sat 09/03
CITY	WIGGINS	HUNTSVILLE					
STATE	MS	AL					
TIME	10:00	08:00					
TO TDY LOCATION							
DATE (Month/Day)	Sun 08/28	Mon 08/29	Tue 08/30	Wed 08/31	Thu 09/01	Fri 09/02	Sat 09/03
CITY	HUNTSVILLE	GRAND PRA	GRAND PRA	GRAND PRA	GRAND PRA	GRAND PRA	GRAND PRA
TDY RATE - CITY/COUNTRY	HUNTSVILLE	DALLAS CO	DALLAS CO	DALLAS CO	DALLAS CO	DALLAS CO	DALLAS CO
STATE	AL	TX	TX	TX	TX	TX	TX
TIME	21:00	22:00					
PER DIEM						TOTAL NO. DAYS	
NO. OF DAYS							
LODGING (Receipt Required)							
MEALS AND INCIDENTAL EXPENSES							
LESS MEALS AT GOVERNMENT EXPENSE							
PER DIEM AMOUNT						TOTAL PER DIEM	
ACTUAL SUBSISTENCE						\$	
NO. OF DAYS						TOTAL NO. DAYS	
LODGING (Receipt Required)							
BREAKFAST							
LUNCH							
DINNER							
MSIE/OTHER						TOTAL ACTUAL SUBSISTENCE	
ACTUAL SUBSISTENCE AMOUNT						\$	
MILEAGE						TOTAL MILES	
MILES							
RATE PER MILE							
MILEAGE AMOUNT						TOTAL MILEAGE	
PARKING, TOLLS, ETC.						\$	
PLANE, BUS, TRAIN						TOTAL PARKING	
TICKET						\$	
TMC FEE						TOTAL UNACCOMPANIED BAGGAGE	
UNACCOMPANIED BAGGAGE						\$	
LOCAL TRANSPORTATION						TOTAL LOCAL TRANSPORTATION	
NO. OF TRIPS							
DAILY EXPENSE						\$	
MISCELLANEOUS EXPENSES						TOTAL MISCELLANEOUS	
TELEPHONE CALLS							
SUPPLIES, ETC.						\$	
CAR RENTAL						TOTAL CAR RENTAL	
RENTAL EXPENSE						\$	
GASOLINE EXPENSE							
REMARKS						Block 38 Total:	
PRIVACY ACT NOTICE.							
The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information requested on this form is required under the provisions of 5 USC Chapter 57 (as amended) and Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1962, for the purpose of recording travel expenses incurred by the employee and to claim other entitlements and allowances as prescribed in the Federal Travel Regulations (41 CFR 301-304). The information contained in this form will be used by Federal Agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions or pursuant to a requirement by GSA or such other agency in connection with the hiring or firing, or security clearance, or such other investigations of the performance of official duty in Government service. Failure to provide the information required will result in delay or suspension of the employee's claim for reimbursement.							

Forest Service Handbook 6509.11k – Service-Wide Finance and Accounting Handbook

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

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D R A F T		TRIP 01/01 PAGE 02/02		09/29/2005 08:44:37	
SOCIAL SECURITY NO.		TRAVELER'S NAME			
*** ** ****		EMP LAST, EMP FIRST			
SECTION G - SCHEDULE OF EXPENSES AND AMOUNTS CLAIMED					
ITINERARY FROM		TOTALS Transfer these totals to Section D on Voucher Front. If additional days are required, use continuation sheet.			
DATE (Month/Day)	Sun 09/04 Mon 09/05				
CITY	GRAND PRA				
STATE	TX				
TIME	08:00				
TO TDY LOCATION					
DATE (Month/Day)	Sun 09/04 Mon 09/05				
CITY	GRAND PRA GRAND PRA				
TDY RATE - CITY/COUNTY	DALLAS CO DALLAS CO				
STATE	TX TX				
TIME	08:01				
PER DIEM					
NO. OF DAYS		TOTAL NO. DAYS			
LODGING (Receipt Required)					
MEALS AND INCIDENTAL EXPENSES					
LESS MEALS AT GOVERNMENT EXPENSE					
PER DIEM AMOUNT		TOTAL PER DIEM			
ACTUAL SUBSISTENCE		\$			
NO. OF DAYS	1.00	TOTAL NO. DAYS			
LODGING (Receipt Required)					
BREAKFAST					
LUNCH					
DINNER					
MILE/OTHER	51.00	TOTAL ACTUAL SUBSISTENCE			
ACTUAL SUBSISTENCE AMOUNT	51.00	\$ 2436.50			
MILEAGE		TOTAL MILES			
MILES					
RATE PER MILE	¢	741			
MILEAGE AMOUNT		TOTAL MILEAGE			
PARKING, TOLLS, ETC.		\$ 300.11			
PLANE, BUS, TRAIN		TOTAL PARKING			
TICKET		\$			
TMC FEE		\$			
UNACCOMPANIED BAGGAGE		TOTAL UNACCOMPANIED BAGGAGE			
LOCAL TRANSPORTATION		\$			
NO. OF TRIPS		TOTAL LOCAL TRANSPORTATION			
DAILY EXPENSE		\$			
MISCELLANEOUS EXPENSES		TOTAL MISCELLANEOUS			
TELEPHONE CALLS	178.50 178.50	\$ 1592.00			
SUPPLIES, ETC.		TOTAL CAR RENTAL			
CAR RENTAL		\$			
RENTAL EXPENSE					
GASOLINE EXPENSE					
REMARKS		Block 98 Total: 4328.61			
SEE ATTACHED SF-1164 AND WORKSHEET FOR SUPPORTING DOCUMENTATION.					
PRIVACY ACT NOTICE: The following information is provided to comply with the Privacy Act of 1974 (P.L. 93-579). The information requested on this form is required under the provisions of 5 USC Chapter 57 (as amended) and Executive Orders 11609 of July 22, 1971, and 11012 of March 27, 1982, for the purpose of recording travel expenses incurred by the employee and to claim other entitlements and allowances as prescribed in the Federal Travel Regulations (41 CFR 301-304). The information contained in this form will be used by Federal Agency officers and employees who have a need for such information in the performance of their duties. Information will be transferred to appropriate Federal, State, local or foreign agencies, when relevant to civil, criminal, or regulatory investigations or prosecutions or pursuant to a requirement by GSA or such other agency in connection with the hiring or firing, or security clearance, or such other investigations of the performance of official duty in Government service. Failure to provide the information required will result in delay or suspension of the employee's claim for reimbursement.					

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47.21d - Exhibit 05--Continued

Note:

When establishing the itinerary for the travel voucher, the days in subsistence at the agency safe haven location should be recorded as indicated on line 3 of the following example. Please note that the Departure and Arrival city and state will be the same for the period of time that the employee and family are in subsistence status. The departure and arrival date will be the same and will represent the last date filed on the voucher (that is, the last voucher date is 09/05/05; therefore, enter this date for the departure and arrival. In addition, the time should be recorded as 08:00 for the departure and 08:01 for the arrival. This will ensure that the worksheet is properly setup in the travel system.

Forest Service Travel v3.3.0.2 - [DOMESTIC TRAVEL] - [Untitled]

File Worksheet Profile Utilities Help

Voucher Worksheet (08/28/2005 - 09/05/2005)

Trip Itinerary

#	Date & Time	City	ST	Date & Time	City	ST	Per Diem City/Coun
01	08/28/2005 10:00	WIGGINS	MS	08/28/2005 21:00	HUNTSVILLE	AL	HUNTSVILLE
02	08/29/2005 08:00	HUNTSVILLE	AL	08/29/2005 22:00	GRAND PRAIRIE	TX	DALLAS COUNTY
03	09/05/2005 08:00	GRAND PRAIRIE	TX	09/05/2005 08:01	GRAND PRAIRIE	TX	DALLAS COUNTY

Departure
Date: mm/dd/yyyy hh:mm
City
State:
Country: US

Arrival
Date: mm/dd/yyyy hh:mm
City
State:
Per Diem City/Country: ? NONE
Country: US
City Code:
Country Code:
M&IE:

Add Entry
Insert Entry
Replace Selected Entry
Remove Selected Entry
Apply Itinerary to Worksheet
Clear Itinerary
Cancel

48 - Uniform Program

48.01 - Authority

1. Title 4, United States Code, section 7 and Public law 94-344 (Position and Manner of Display of Flag). These regulations set forth specific instructions for the display and handle of flags.
2. Title 5, United States Code, section 5901 to 5903, as amended, and Office of Management and Budget Circular A-30, as revised, authorize uniform allowances to employees required to wear uniforms on official duty. Government agencies are authorized to grant uniform allowances not to exceed \$800 per year to such employees, except when an increase is authorized by the Office of Personnel Management (OPM).
3. Title 5, United States Code, section 7903 (Protective Clothing and Equipment), provides appropriation for the procurement of supplies and material or equipment available for the purchase and maintenance of special clothing and equipment for the protection of personnel in the performance of their assigned tasks.
4. Title 18, United States Code, section 641 and 701. This regulation sets forth that unauthorized use of uniforms is a criminal offense and punishable.

48.02 - Objectives

The objectives of the Forest Service uniform program are:

1. To provide the public with clear identification of the Forest Service and to distinguish Forest Service employees from those of other government agencies.
2. To promote a positive image of the Forest Service by providing employees, volunteers, and enrollees with a uniform which portrays a consistent and neat appearance, and is appropriate for their assigned duties and climate at their duty station.
3. To enhance and clearly identify the authority of employees and other personnel when representing the Forest Service in such activities as assistance to the public, recreation administration, contract administration, fee collection, and other agency functions.
4. To clearly identify the authority of Forest Service law enforcement personnel and to provide a visible Forest Service presence that promotes safety and serves to deter and reduce criminal activity from occurring on National Forest System lands; to enhance cooperation with the public; and to clearly distinguish Forest Service law enforcement personnel from other and non-law enforcement personnel.
5. To provide a Service-wide supply and distribution system for uniforms that ensures financial accountability and controls, is cost effective, and ensures timely delivery of quality uniforms.

48.03 - Policy

1. Uniform allowance shall be given to only authorized employees.
2. Make timely payments to vendors who furnish uniforms to the Forest Service.
3. Sufficient documentation shall be maintained to support and or justify transactions recorded in the core financial accounting system.
4. Units shall review financial reports such as the transaction register to ensure accuracy and completeness.
5. Only authorized employees shall wear Forest Service uniforms and patches.
6. Employees shall be held to high standards of conduct when in uniform.

48.03a - Criteria for Wearing Uniform

Forest Service employees and other personnel are authorized to wear the Forest Service uniform when they have significant, frequent, or recurring contact with the public, or when it is important to establish their authority and/or identification as agency representatives. This policy applies to employees (including permanent, seasonal, temporary, and part-time) and other personnel (such as volunteers, and Hosted Participants, formerly Senior Community Service Employment Program enrollees) authorized to wear the uniform as set forth in section 48.03b.

48.03b - Personnel in Positions Authorized To Wear Uniforms

1. Dress and Field Uniform.
 - a. The following line officers are authorized to wear the dress and field uniform when appropriate. See section 48.1 for types of uniforms and when to wear them.
 - (1) Chief, Associate Chief, Deputy Chiefs, and Associate Deputy Chiefs;
 - (2) Regional Foresters, Deputy Regional Foresters, Forest Supervisors, and Deputy Forest Supervisors;
 - (3) District Rangers;
 - (4) Station Directors, Institute Director; and
 - (5) All line officers in Job Corps Civilian Conservation Centers (JCCCC's).
 - b. Deputy Chiefs, Regional Foresters, Station Directors, and Institute Director may authorize other line and staff officers to wear field and/or dress uniforms. Designations for like positions must be issued in the directive system. Line officers (or their delegated officials) shall authorize individual designations as needed.

- c. Retirees who were authorized to wear the uniform on active duty may wear their dress or field uniforms during functions associated with the Forest Service.
2. Field Uniform. Staff at JCCCC's who supervise and/or train or teach enrollees are authorized to wear the field uniform.
3. Law Enforcement Uniform.
 - a. The Director of Law Enforcement and Investigations, Special Agents, Law Enforcement Officers, and Reserve Law Enforcement Officers are authorized to wear the law enforcement uniform when performing law enforcement duties (FSM 5304.5).
 - b. Retirees may not wear the law enforcement uniform.
4. Volunteer and Hosted Participants, formerly Senior Community Service Employment Program Uniforms. Volunteers may be authorized to wear the volunteer uniform; or based on the duties of the volunteers, line officers may require them to wear a Forest Service uniform. Hosted Participants, formerly Senior Community Service Employment Program (SCSEP) enrollees may be authorized to wear the Hosted Participants uniform; or in rare circumstances, and based on the Participants duties, line officers may require Hosted Participants to wear a Forest Service uniform.

48.03c - Exceptions to Wearing Uniform

Line officers with delegated authority may approve exceptions to wearing the uniform, as follows:

1. When pregnancy, medical conditions, physical disabilities, or climatic conditions require special consideration;
2. When wearing the uniform would jeopardize the employee's safety or when the visibility of the uniform is not in the best interest of the Forest Service.

48.03d - Appearance and Uniformity

Failure to wear the complete and required uniform in the condition specified may result in disciplinary action. Take disciplinary action only after providing an employee with appropriate warning and a reasonable amount of time to achieve the standard.

The uniform is a symbol of the Forest Service and should be worn with dignity and pride.

1. Appearance. Employees in uniform must maintain and wear the uniform in a manner that reflects credit to the Forest Service. The uniform should be neat and clean; should not be frayed or untidy; and should not show excessive wear.
2. Uniformity. Mixing uniform components with civilian clothing is not permitted except under special circumstances, such as wearing Nomex pants with the uniform shirt

during fire season; or wearing safety apparel (such as high visibility rainwear or safety vest).

3. Obsolete Uniform Components. Obsolete uniform components or components identified as being phased out and discontinued may continue to be worn with the uniform providing they meet appearance standards (para. 1), unless the Chief determines that the discontinued or obsolete component may no longer be worn with the uniform.

48.03e - Conduct

Uniform wearers must conduct themselves in a manner that reflects credit to the Forest Service. Employees may wear the uniform during off-duty hours when representing the Forest Service in an official capacity. Employees shall use good judgment when wearing the uniform to avoid situations which may reflect adversely on the Forest Service. Inappropriate conduct or behavior of employees while in uniform, whether on or off duty, may result in disciplinary action (FSM 6170).

48.03f - Ownership, Use, and Disposal of Forest Service Uniforms

1. Uniform Ownership and Use. Uniform components purchased with employees' uniform allowances or personal funds become the personal property of the employee once they are in the employee's possession; however, when they are no longer required to wear the uniform or when the uniform component is no longer serviceable, employees must remove any Forest Service insignia and the law enforcement badge, patch or both from uniform components. See paragraphs 4a to 4d for further direction on disposal of the uniform and insignia.

2. Restrictions on Purchasing Uniforms. Employees are prohibited from:

- a. Purchasing uniform components for another person from their uniform allowance or with personal funds, even if the other person is authorized a uniform.
- b. Purchasing uniform components strictly for personal use.

3. Restrictions on Selling Uniforms. To avoid any appearance of converting employee uniform allowances to cash, employees (or former employees) are strictly prohibited from selling their uniform components.

4. Disposal of Uniform and Insignia. Use of the Forest Service insignia is restricted and protected by law. When no longer authorized a uniform, employees and former employees must dispose of their uniform in the following manner:

- a. Employees must remove all patches prior to using the uniform as personal clothing, or donating it to a charitable organization. Employees may give patches to the unit Uniform Coordinator for disposal or recycling, or destroy patches prior to discarding.

- b. Employees may donate uniform components to another employee who is authorized the same type of uniform.
- c. Although it is not required that employees turn in uniforms when no longer needed, units have the option to accept donated uniforms.
- d. Special Agents, Law Enforcement Officers, or Reserve Law Enforcement Officers must remove the law enforcement patch, badge, or both from their uniforms and send them for disposal or recycling to the Washington Office Law Enforcement and Investigations Staff, Assistant Director for Training, Development, and Standards (Equipment Specialist), located at the Federal Law Enforcement Training Center (FLETC).

48.03g - Furnishing Uniforms

- 1. Units may loan or furnish a uniform to an employee, volunteer, or hosted participant, formerly Senior Community Service Employment (SCSEP) enrollee through a unit purchase when:
 - a. The uniform needs to be worn for only a small portion of the year, or
 - b. There is an occasional need for an employee or volunteer (under rare circumstances) or a hosted participant, formerly SCSEP to represent the Forest Service in uniform for special events or for noncommercial educational purposes.
- 2. Units shall not issue bronze badges to volunteers or hosted participants, formerly SCSEP enrollees.

48.04 - Responsibility

48.04a - Chief

The Chief reserves the authority to:

- 1. Establish and/or approve Service-wide uniform policies and standards.
- 2. Designate positions on a Service-wide basis authorized to purchase and wear the Forest Service uniform.
- 3. Approve the addition of new uniform components (including the purchase of samples or prototypes) or make changes in uniform specifications after the appropriate review and evaluation process has taken place. See section 48.11 for uniform program suggestion process.
- 4. Authorize patches, insignias, or commemorative pins to be worn on the uniform.

48.04b - Chief Financial Officer (CFO)

It is the responsibility of the Chief Financial Officer to furnish policy and procedural guidance to implement regulatory directives and issuances, and ensure the effective and efficient operations of the uniform program.

48.04c - Washington Office Director of Financial Management

It is the responsibility of the Washington Office Director of Financial Management to:

1. Manage the uniform program, including preparing new or revised uniform policies and standards for approval by the Chief (sec. 48.04a).
2. Disseminate and monitor enforcement of the uniform policies and standards.
3. Administer the uniform contract and make interpretations and changes to the terms, conditions, specifications, clauses, and provisions of the uniform contract.

48.04d - Washington Office Service-wide Uniform Program Manager

It is the responsibility of the Washington Office Service-wide Uniform Program Manager to:

1. Serve as the Contracting Officer's Representative for the uniform contract and the Uniform Allowance System Contract (UNAW);
2. Manage the uniform contract; serve as the technical liaison for the contract between the Forest Service and the uniform vendor; administer the Service-wide contract and ensure contract compliance; and provide technical direction;
3. Recommend program policy and standards; interpret policies and standards; and provide advice as needed;
4. Serve as the technical liaison for the UNAW; ensure the uniform allowance data base (UNAW) is accurate and is kept updated; resolve problems associated with UNAW; coordinate efforts with the Assistant Director of Budget and Finance, Albuquerque Service Center on providing UNAW updates to the uniform vendor; and resolve billing problems or errors with the Uniform Contractor; and
5. Serve as chairperson of the Uniform Advisory Board (sec. 48.04l).

48.04e - Director of Budget and Finance, Albuquerque Service Center

It is the responsibility of the Director of Budget and Finance, Albuquerque Service Center (ASC-B&F) to:

1. Perform random audits for employee receipt of uniform to ensure proper internal controls and compliance with the uniform program.

2. Monitor the Foundation Financial Information System (FFIS) to ensure the uniform allowance transactions (requisition and payment) are properly processed through the UNAW system.
3. Record estimates for undelivered orders and delivered orders without invoice.

48.04f - Line Officers, Directors of Jobs Corps Civilian Conservation Centers, and Washington Office, Director of Law Enforcement and Investigations

All Line Officers are responsible for:

1. Ensuring the units are in compliance with the Forest Service uniform policy.
2. Designating Uniform Coordinators (coordinators may be designated at all levels within the organization).
3. Approving, in writing, individual requests for authorization to own a uniform when it is not covered in the directive system.

In addition, Regional Foresters, Station Directors, and Institute Director are responsible for authorizing additional field positions to wear the uniform.

The Director of Job Corps Civilian Conservation Centers and the Washington Office Director of Law Enforcement and Investigations are responsible for ensuring compliance with the Forest Service uniform policy and standards by respective Job Corps and law enforcement personnel.

48.04g - Textile and Clothing Specialist, Missoula Technology and Development Center

The Textile and Clothing Specialist, Missoula Technology and Development Center, is responsible for:

1. Developing contract specifications for uniform components and inspecting components for compliance to contract specifications.
2. Serving as a member on the Uniform Advisory Board; and recommending changes to specifications in the uniform contract to the Service-wide Uniform Program Manager.

48.04h - Uniform Coordinator

Uniform coordinators are designated by line officers. The Uniform Coordinator (or designee) may be designated at each level within the organization. The Uniform Coordinator is responsible for the day-to-day operations of the uniform program. General duties include:

1. Distributing information to uniformed employees in the unit.
2. Advising and assisting employees with problems or questions pertaining to the uniform program.

3. Placing and receiving unit orders to the uniform vendor (sec. 48.42e).
4. Receiving unit purchase orders and ensuring delivery of orders to employees.
5. Retaining packing slips from shipments of units purchase orders until the first quarter of the subsequent fiscal year for audit purposes.
6. Maintaining adequate supply of uniform components in inventory, if applicable. For example, the Regional Coordinator may have a supply of uniforms on hand for employees who are not authorized to wear a uniform but are required to do so for a special event.

Additionally, Uniform Coordinators at the Region, Station, Institute, and Washington Office Program Staff levels, serve as the liaison between the Service-wide Uniform Program Manager and the field units for overall matters relating to uniforms. They also serve as a member of the Uniform Advisory Board (sec. 48.04l). This responsibility includes collecting employees' uniform suggestions or comments from field unit Uniform Coordinators; reviewing each suggestion for full comprehension, reason, and scope for further evaluation by the Uniform Advisory Board; and deciding when suggestions or comments need immediate attention by the Washington Office Uniform Program Manager or when to hold them for evaluation.

48.04i - Supervisor or Approving Officer

The employee's supervisor or Approving Officer is responsible for:

1. Ensuring the employee's position is designated to own and wear the uniform.
2. Verifying the type of uniform authorized, total allowance amount, and the accuracy of each block, including the validity of job code(s) in Uniform Allowance System (UNAW).
3. Approving Forest Service [Form FS-6100-36](#), Uniform Authorization, in (UNAW).

48.04j - Immediate or First-line Supervisor

The immediate or first-line supervisor is responsible for ensuring that subordinates comply with the uniform policy; providing counseling or recommending action for violations of the policy; and if approved to wear a uniform, setting an example by properly wearing the uniform.

48.04k - Employees

Employees authorized a uniform allowance are responsible for:

1. Purchasing required uniform components for the type of uniform authorized.
2. Wearing the uniform in accordance with appearance and uniformity standards.
3. Showing proper conduct while in uniform.

4. Caring, maintaining, and replacing uniform components.
5. Ordering uniform as soon as practical within the fiscal year the allowance is authorized.
6. Validating the receipt of the uniform components by comparing packing slip to components contained in shipping package.
7. Retaining packing slips from shipments until the first quarter of the subsequent fiscal year for audit purposes.
8. Confirming receipt of unit purchase orders if placed by uniform coordinator on your behalf.
9. Reading and familiarizing themselves with the contents of the Uniform Allowance System (UNAW) Procedures Guide (sec. 48.42b).

48.04l - Uniform Advisory Board

The Service-wide Uniform Advisory Board is responsible for evaluating employee suggestions concerning the uniform and for making recommendations to the National Leadership Team for adding new components or making major changes in garment specifications. This board meets as needed, and is comprised of the Region, Station, and Institute Uniform Coordinators, the Textile and Clothing Specialist, and the Washington Office Uniform Program Manager (who serves as Chairperson).

48.04m - Honor Guard Coordinator/Chief of Party

It is the responsibility of the Honor Guard Coordinator/Chief of Party to:

1. Make a selection of type and number of firearms used.
2. Designate which level of uniform to wear and when hats or covers are to be removed.
3. Approve all uniform components to wear.

48.05 - Definitions

Unit Purchase. Orders placed by uniform coordinators on behalf of other employees located within their unit or jurisdiction.

48.1 - Type of Uniform and When To Wear It

The uniform required shall be based on demands of the job and nature of the public contact. Minimum requirements are identified in this section.

1. Dress Uniform. Employees shall wear the dress uniform when appropriate for the position or duties performed, or when they officially represent the Forest Service at an event which is formal or ceremonial in nature (sec. 48.7, ex. 01).
2. Field Uniform. Employees shall wear the field uniform when the work or office environment is informal or when field work is required, and the field uniform is appropriate for the position or duties performed (sec. 48.7, ex. 01).
3. Law Enforcement Uniform. Authorized Law Enforcement Officers and Reserve Law Enforcement Officers shall wear the field law enforcement uniform on routine law enforcement duty and when law enforcement identity or visibility is needed. Authorized Special Agents may wear the law enforcement uniform at their discretion. Special Agents, Law Enforcement Officers, and Reserve Law Enforcement Officers shall wear a long-sleeve law enforcement shirt and solid green tie when the law enforcement uniform is worn during formal functions or for courtroom appearances (sec. 48.7, ex. 01).
4. Maternity Uniform. When authorized a maternity supplement to their uniform allowance, employees shall wear the maternity uniform when appropriate for the duties performed (sec. 48.7, ex. 01).
5. Riverwear Uniform. Authorized individuals shall wear the riverwear uniform when performing river administration or other water-related duties and when the environment is appropriate for wearing the riverwear uniform. Volunteers, Law Enforcement Officers, or Reserve Law Enforcement Officers may be required to wear the riverwear uniform based on their duties and line officer approval (sec. 48.7, ex. 03).
6. Volunteer Uniform. Volunteers shall wear the volunteer vest, volunteer windbreaker, and/or volunteer cap when work involves public contact and Forest Service identification is needed. Based on the duties volunteers perform or the degree of identification volunteers need as Forest Service workers, line officers may determine the Forest Service field, dress, or riverwear uniform is more appropriate for volunteers to wear (sec. 48.7, ex. 03). Volunteers are bound by the same appearance and conduct standards as employees while wearing a Forest Service uniform (sec. 48.03).
7. Hosted Participants Uniform. (Formerly Senior Community Service Employment Program (SCSEP)). Hosted Participants may wear the Hosted Participants vest, Hosted Participants windbreaker, and/or Hosted Participants cap when they are working during their work assignment and when Forest Service Hosted Participants identification is needed. Based on the duties performed and in rare circumstances, line officers may determine that the Forest Service field or dress uniform is more appropriate to wear (sec. 48.7, ex. 01). Hosted Participants are bound by the same appearance and conduct standards as employees while wearing a Forest Service uniform (sec. 48.03).

48.11 - Uniform Program Suggestions

Uniform program suggestions are not processed through the official Employee Suggestion Program or pilot programs. Send suggestions to the Forest, Region, Station, Institute, and

Washington Office Uniform Coordinators. The Uniform Advisory Board meets as needed to review and evaluate employees' uniform suggestions and analyze component specifications for recommended changes or additions (sec. 48.04I). The Chief makes final decisions on major changes in specifications or the addition of new components when presented to the National Leadership Team for review.

48.12 - Role of Uniform Vendor

The uniform vendor manufactures uniforms (either directly or through subcontractors), provides quality assurance, manages inventory, and packs and ships all uniform components in accordance with specifications in the Forest Service contract. Other contract requirements include:

1. Retrieving transmissions from the Uniform Allowance Database (UNAW) in order to maintain an automated ordering system (accessible online through Dashboard) that ensures proper accountability and fiscal integrity; and
2. Producing and disseminating hard copy catalogs, order forms, and other informational materials, as needed. Online access to other uniform information, including uniform catalog and pricing, must also be available.

48.2 - Uniform Components

48.21 - Dress, Field, Maternity, and Law Enforcement Uniforms

When approved to wear a dress uniform, field uniform, law enforcement field or law enforcement dress (formerly Class A uniform), or maternity uniform, employees must wear all required items for the approved uniform category (sec. 48.7, ex. 01).

48.22 - Major, Optional, and Non-uniform Components

Employees shall wear major components as required. When not required, major components may be worn as optional items, based on their uniform category. Major components and optional components must be worn with the complete uniform (sec. 48.7, ex. 02). Section 48.7, exhibit 02 lists non-uniform components (personal clothing) employees may wear with their uniform.

48.23 - Riverwear, Volunteer, and Hosted Participant (Formerly Senior Community Service Employment Program Uniforms)

Required and optional uniform components for the volunteer and Hosted Participants are listed in section 48.7, ex. 03.

48.24 - Other Uniforms and Interpretive Dress Clothing

There is no allowance for other uniforms, such as nurses' uniforms, unless separate funds are appropriated.

In some instances, costumes or period clothing for interpretive demonstrations may be furnished at the discretion of the line officer.

48.25 - Work Clothes and Protective Equipment

Employees working in hazardous situations must use approved protective clothing and equipment.

48.26 - Badges, Uniform Insignia, Patches, Nameplates, and Pins

48.26a - Bronze Badge

Only Forest Service employees wearing an approved uniform may wear the bronze pine-tree badge. Do not issue the bronze badge to volunteers or Hosted Participants, formerly Senior Community Service Employment Program (SCSEP) enrollees.

Wear the bronze badge centered on the left pocket flap of the uniform shirt. Wear the badge in approximately the same location on outerwear. In order to protect the waterproof membrane in the rain/wind shell from the pin in the badge, a small Forest Service patch is sewn on the front left breast area of the shell in place of wearing the bronze badge.

Bronze badges are Government property issued by the unit property clerk. Employees must return them before transferring to other units or terminating employment.

48.26b - Law Enforcement Badge

The Assistant Director of Training, Development, and Standards (Equipment Specialist), Washington Office Law Enforcement and Investigations Staff, located at the Federal Law Enforcement Training Center (FLETC) issues the law enforcement badges. The gold Special Agent badge is restricted to Special Agents. The silver Law Enforcement Officer badge is restricted to Law Enforcement Officers and Reserve Law Enforcement Officers.

Place the badge on the uniform on the left side of the chest in the appropriate badge holder. On certain components, the badge/patch may be sewn on the garment in lieu of the metal badge. Law enforcement badges are accountable property, and Special Agents, Law Enforcement Officers, and Reserve Law Enforcement Officers must return their badges to the Assistant Director of Training, Development, and Standards (Equipment Specialist), Washington Office Law Enforcement and Investigations Staff, at FLETC upon termination of employment or when a change is made to an employee's law enforcement authority.

48.26c - Official Forest Service Insignia Patch

There are legal restrictions against replicating, selling, or possessing the official Forest Service insignia or its imitations, except for official use (Title 36, Code of Federal Regulations, part 264; and FSM 6414). Misuse or unauthorized possession of official insignia patches is forbidden by Title 18, United States Code, sec. 701, and is punishable by a fine and/or imprisonment.

The only other authorized use of the insignia patch is to place it in an official display (such as a 4-H display of resource patches) or to educate the public on agency insignias. The official patch shall not be provided to individuals for their private use or collection.

The uniform vendor sews the insignia patch on uniform components. Contact the unit uniform coordinator for replacement of worn or frayed patches on uniform components or if needed for an official display. Use the official insignia patches only on components of the uniform. No other patches can be added to uniform components, except as authorized in sections 48.26d - 48.26f.

48.26d - Law Enforcement Patch and Badge

Only Special Agents, Law Enforcement Officers, and Reserve Law Enforcement Officers who are authorized to wear a law enforcement uniform are permitted to have the law enforcement patch, badge, or both on their uniform. The law enforcement patch, which is similar to the Forest Service patch in shape and color, is sewn on the right sleeve of the Forest Service shirt and the black utility sweater, centered 2 inches below the shoulder seam. The law enforcement patch is smaller, resembles the shape of the law enforcement badge, and is sewn on the baseball cap. These are official patches and are not available to individuals for their private use or collection. Contact the Assistant Director of Training, Development, and Standards (Equipment Specialist), Washington Office Law Enforcement and Investigations Staff, at the Federal Law Enforcement Training Center (FLETC) for replacement of worn or frayed patches, badges, or both when needed for tactical clothing.

48.26e - Job Corps Patch

Forest Service uniformed personnel assigned to the Job Corps may wear the Job Corps patch on the right sleeve of the shirt and outerwear centered 2 inches below the shoulder seam. Contact the unit Job Corps field office for information on where to obtain Job Corps patches.

48.26f - Volunteer Patch and Hosted Participant, Formerly Senior Community Service Employment Program Patch

1. Volunteer patches may be worn on personal clothing. When volunteers are authorized to wear the Forest Service uniform, attach the Volunteer patch on the right sleeve of the uniform in the corresponding location as the Forest Service patch on the left sleeve. Units may obtain Volunteer patches through a unit purchase with the uniform vendor.
2. Hosted Participant patches, formerly Senior Community Service Employment Program (SCSEP) patches may be worn on personal clothing. When Hosted Participants are authorized to wear the Forest Service uniform on rare occasions, attach the Hosted Participants patch to the right sleeve of the uniform in the corresponding location as the Forest Service patch on the left sleeve. Units may obtain Hosted Participants patches through a unit purchase with the uniform vendor.

48.26g - Other Insignia and Commemorative Pins

Optional commemorative pins and other insignia currently approved by the Chief may be worn with the uniform.

1. Individuals have the option to wear a length-of-service pin, honor award pin, volunteer pin, union logo pin, or an American flag pin (which shall be worn on the left side, over the heart) on the uniform. Attach such a pin on the right lapel or collar or centered just above or below the nameplate. Pins should be 1-inch diameter/square or less.
2. Approved Forest Service commemorative pins may be worn with the uniform on the right lapel or collar or centered just above or just below the nameplate. Approved commemorative pins are usually worn for a limited period. A letter from the Chief shall be issued when new pins are approved.
3. Do not wear local fundraising campaign pins, local area emblems, National Ski Patrol emblems, or any other insignia not listed in preceding paragraphs 1 and 2 and in sections 48.26a-48.26f.

48.26h - Nameplates

Wear the nameplate centered on the right pocket flap on uniform shirts and place it ¼ inch above the top of the right breast pocket buttonhole and in approximately the same position on jackets and other outerwear. Attach nameplates to law enforcement uniforms ¼ inch above the right pocket flap of the shirts in the eyelets and in approximately the same position on outerwear and optional components.

In order to protect the waterproof membrane, do not attach the nameplate to the rain/wind shell. Nameplates may also be worn on clothing other than uniforms.

Nameplates are included in an employee's initial uniform allowance. When employees transfer, change their name, or lose a nameplate, replacements may be made through a unit purchase, or with the employee's replacement allowance.

Orders for nameplates should not be cancelled or returned to the uniform vendor unless they are defective or names are misspelled due to Contractor error. See section 48.41b for authorized unit titles and specifications.

48.26i - Union Nameplates

Standard union nameplates may be worn in lieu of the Forest Service nameplate by union officials while performing representational functions. Such nameplates are worn in the same manner as specified in section 48.26h and are furnished by the union.

48.3 - Honor Guard Uniform Components

Each member of the Honor Guard shall be issued a complete ceremonial and practice uniform and is responsible for those uniform components, including care and cleaning. See section 48.1b for Honor Guard Dress Standards. Each member shall report to each event with complete uniforms. If a member's uniform is not complete they may not participate in that event. Upon leaving the Honor Guard, members shall return all uniform components to the coordinator. See section 48.7, exhibit 05, for the various classes of Honor Guard Ceremonial Uniform.

48.31 - Honor Guard Dress Standards

The uniform must be clean, pressed, and neat. Each member is responsible for all uniform components and their appearance including proper fit. All brass must be polished to high shine.

Honor Guard Coordinator or Chief of Party will designate which level of uniform is worn and when covers (hats) are to be removed. No other uniform components may be worn unless approved by the Coordinator or Chief of Party. The uniform or uniform components may only be worn at authorized activities.

No visible jewelry or accessories may be worn during events. Male guard members shall not have facial hair, beards, goatees, or long sideburns; however members may have a well-trimmed mustache. Hair should be short and not extend over the ears or eyebrows. Hair must not touch the collar of the shirt or jacket. Female members with long hair shall wear their hair up under the hat.

48.32 - Honor Guard Equipment

1. Flags. Display and handle all flags according to Title 4, United States Code, section 7, and Public law 94-344, United States Flag Code. Honor Guard members should be well versed in this protocol.

The Honor Guard Coordinator may determine flag selection based on the event or circumstance. The following flags will usually be carried:

- a. The flag of the United States of America.
- b. State flag(s).
- c. United States Department of Agriculture flag.
- d. United States Forest Service flag.

If a casket flag is used or presented it must be cotton, measuring 5 by 9 ½ feet and meet government specifications as set forth in Title 4, United States Code, Sections 5 through 9.

Flag harnesses may be worn when presenting or posting colors.

2. Static Equipment. Additional equipment may be used, such as:
 - a. Ceremonial bell may be used at funerals and memorials.
 - b. Folded flag display stand.
3. Tools. Chrome or brass plated hand tools may be carried during ceremonies or events. Honor Guard Coordinator or Chief of Party shall make selection of type and number of tools carried.
4. Weapons. Chrome plated or standard long firearms may be carried during ceremonies or events. Transport and store all firearms pursuant to Transportation Security Administration (TSA) requirements set forth in Title 49, Code of Federal Regulations, section 1544.219 and FSH 5309.11, section 86.1. Honor Guard Coordinator or Chief of Party shall make selection of type and number of firearms used.

48.4 - Uniform Specifications, Ordering, Shipping, and Returns

48.41 - Specifications

48.41a - Uniform Specifications

All uniform components are made to Forest Service specifications. Submit desired changes to specifications to the Unit Uniform Coordinator. Region, Station, Institute, and Washington Office Uniform Coordinators shall collect all the suggestions as needed for evaluation and consideration by the Uniform Advisory Board (section 48.04l and 48.11).

48.41b - Nameplate Specifications and Authorized Unit Titles

Nameplates are usually limited to two lines, with up to 29 characters (including punctuation and spaces) per line. The first line is for the employee's name. The second line contains the authorized unit title such as "USDA - Forest Service" or "Law Enforcement." Employees may choose to have their names shown as they wish; that is, first name only, full name, initials and last name, or appropriate nicknames such as Bill Jones or Susie Smith. Staff or office names or job titles are not authorized on nameplates.

The Uniform Program Manager provides a complete list of authorized unit titles to the uniform vendor. Line officers may approve requests for exceptions to authorized unit titles and then submit the approved unit title to the Service-wide Uniform Program Manager.

Special Agents, Law Enforcement Officers, and Reserve Law Enforcement Officers shall wear a gold-plated or a silver nameplate that is appropriate for their position and which matches the color of their badge. Also, under the employee's name, use the words "Law Enforcement" in place of the unit name. Give clear instructions to the uniform vendor when placing an order for a gold-plated or a silver nameplate.

48.42 - Uniform Ordering

The annual cycle for uniform allowances, ordering system, and reports is summarized in section 48.7, exhibit 04.

Employee uniform authorization and allowance must first be completed by filling Form FS-6100-36, Uniform Authorization located in the Uniform Authorization System. The allowance and authorization request must be approved by a supervisor.

48.42a - Uniform Allowance System (UNAW)

UNAW is the official system used by the agency to process, track, and approve all uniform allowance requests over the internet. Employees request as well as supervisor approvals and vendor ordering are all handled through a single Sharepoint® Dashboard. UNAW allows full electronic communication between accounting departments, vendors and employee records to commit funds, invoice and budget. UNAW provides complete processing from request to uniform receipt and payments and has shown to provide tremendous savings for the Forest Service.

Annual uniform allowances, by law, may not exceed \$800 including shipping. Uniform allowances are based on the basic required components. Uniform allowances are provided to defray the cost of purchasing uniforms, but when more than one uniform category or major components are needed, it may be necessary for employees to spend personal funds in order to obtain all the needed components. Government purchase cards may not be used for any uniform purchase; because funds have already been allocated for the program.

48.42b - Uniform Allowance System (UNAW) Procedures Guide

For written procedures on how to use the Uniform Allowance System, a Uniform Allowance System (UNAW) Procedures Guide is provided on the Albuquerque Service Center (ASC) website. To access the UNAW Procedures Guide, go to the following link:

<http://fsweb.r3.fs.fed.us/asc/bfm/programs/uniform-information/>

48.42c - Unit Purchases

Uniform coordinators can place orders (unit purchase) on behalf of other employees within their unit. After the uniform coordinator makes a unit purchase, a unit purchase requisition must be completed in the uniform allowance data base (UNAW).

48.42d - Employee Ordering

Annual uniform allowances, by law, may not exceed \$800 including shipping. Employees may order from the uniform vendor after their Uniform Authorization (UA) is approved and transmitted to the uniform vendor. Employees shall order required components when needed for their uniform category and shall order required major components when authorized. After requirement needs are met, employees may place orders for other major components or optional items which are appropriate to wear with the uniform. Garment sizes and measurements may vary with different subcontractors; therefore, employees should follow the measuring

instructions for each garment or ask for advice from the uniform vendor when uncertain of the sizing. Ordering several sizes for a particular garment to determine their proper size is prohibited.

The uniform vendor provides brochures or price list, order forms, and ordering instructions. Select Uniform Information from the left of the link below for detail price list, order forms, and instructions:

<http://fsweb.r3.fs.fed.us/asc/bfm/>

Employees place their orders by selecting on the uniform vendor button in Dashboard. Uniform charges are billed to the unit from the job code designated on the [Form FS-6100-36, Uniform Authorization](#) found in the UNAW. The uniform vendor accepts personal checks, money orders, or personal credit card numbers when orders exceed allowance amounts. Government credit cards must not be used.

48.42e - Unit Ordering

Unit Uniform Coordinators may place a unit order for components when appropriate, or when it is more efficient or practical to occasionally furnish uniforms to permanent or seasonal employees, rather than allotting individual uniform allowances. When authorized, uniforms for volunteers must be ordered under a unit order. For uniforms furnished through a unit purchase, the same \$800 limitation per employee applies. The limitation may be waived under extenuating circumstances by the Office of Personnel Management in accordance with 5 U.S.C. 5901-5902.

Units have account numbers established with the uniform vendor. The account number comprises nine digits starting with 999 and followed by a six-digit unit location code. Units must use both the unit account number and a six-digit job code(s) when placing a unit order.

Do not use [Form FS-6100-36, Uniform Authorization](#), to process a unit account.

Only designated personnel are authorized to place unit orders through Dashboard, and the uniforms are delivered to Uniform Coordinators or their designees. After Uniform Coordinators make a unit purchase, a unit purchase requisition must be completed in UNAW.

In determining the unit's policy on ordering uniforms, consider the following factors:

1. Cost-effectiveness of maintaining and storing uniform components;
 2. Wear and tear of uniform components and the likelihood that certain components may not be returned to the unit;
 3. Collection and storage of certain components issued to employees or volunteers for a short duration; and
 4. Efficiency of supplying temporary or seasonal employees with Forest Service uniforms, rather than establishing those employees in the uniform allowance system.
- When a unit purchase is made, no individual employee uniform history record is maintained because the uniform is owned by the unit, not the individual.

48.43 - Shipping

The uniform vendor ships uniform orders to employees at their work locations established with the uniform vendor. These locations are identified by the six-digit shipping unit code on Form [*FS-6100-36, Uniform Authorization*](#) found in UNAW.

Unit Uniform Coordinators shall notify the Service-wide Uniform Program Manager of shipping or billing address changes. The uniform vendor ships unit purchases to the uniform coordinator who placed the order. Uniform Coordinators may request special shipping for rush orders on unit orders only. However, employees must pay any special shipping charges for rush orders. When components are in stock, orders should arrive within 13 days from the time the order was placed.

48.44 - Returns and Exchanges

Instructions on how to return a garment are printed on the uniform vendor's return and exchange form. Employees return the component with the completed form giving precise information on what is being returned, the reason for the return, and instructions for handling the return. All returns to the uniform vendor are shipped at Government expense out of the uniform allowance unless an arrangement for a pickup is made with the uniform vendor for the return of defective components. An exception occurs when an employee has exceeded the \$800 limitation in a fiscal year (this \$800 limit includes both uniform order and shipping costs); in this instance, the employee pays the postage to return the item to the uniform vendor. Exchanges or replacements are shipped to the employee's unit at the uniform vendor's expense. Ordering more than one size of a component at one time to determine the best fit is prohibited (sec. 48.42d) and an employee who places such an order shall bear all costs of returning items to the uniform vendor.

48.45 - Year-End Ordering, Shipping, and Returning Components

The Service-wide Uniform Program Manager notifies Region, Station, and Institute Uniform Coordinators of cut-off dates for the fiscal year. Included are:

1. Final date for processing [*Form FS-6100-36, Uniform Authorization*](#) found in UNAW.
2. Final date for the uniform vendor to take new orders;
3. Final date for shipping orders; and
4. Final date for like item returns (even exchanges) to the uniform vendor.

Close to the fiscal year end, all uniform allowance balances and unused uniform allowances are zeroed out. The Forest Service is charged only for uniforms that have been ordered and shipped as well as unshipped orders that have been placed before the cut-off date. The uniform vendor does not receive employees' unused uniform balances.

48.5 - Initial Allowance

Employees, who are newly authorized to wear a field, dress, or a law enforcement uniform may receive an initial allowance. An initial allowance enables an employee to purchase a complete set of uniform components. It is important for employees to order their initial uniform during the fiscal year the initial allowance is processed. When an employee has transferred from another Forest Service unit, determine if the employee was in the uniform allowance system data base and has the type of uniform required for the employee's new position. If the employee has the required uniform, a replacement allowance is appropriate.

48.51 - Replacement Allowance

A replacement allowance enables employees to maintain their field, dress, or law enforcement uniform from year to year.

48.52 - Allowance for Major Components (such as, windpants, and field vest)

A list of approved major components is in section 48.7, ex. 02. The cost of a major component is added to the employee's uniform allowance up to a total allowance of \$800 including shipping (5 U.S.C. 5901; sec. 48.01). Most major components are optional, unless required by a line officer. When required, the amount of the major component shall be reflected in the uniform allowance needed.

48.53 - Employee Transfers

The uniform vendor ships uniforms to the shipping unit address on file at the time the order was placed. Any charges to the billing unit and job code on file should be made at the time the order was placed.

When an employee transfers from one Forest Service unit to another and is required to wear a uniform at the new location, the employee shall modify his/her uniform authorization (UA) by denoting the changes in unit shipping and/or billing location codes, job code, any uniform category changes, and by changing the designated supervisor to the new one.

48.6 - Reports

The uniform vendor provides a variety of reports to assist the Forest Service in managing the uniform allowance system and the uniform program. The annual cycle for uniform allowances, ordering system and reports is displayed in section 48.7, exhibit 04.

48.61 - Employee Uniform Status Report

The uniform vendor produces a quarterly employee uniform status report for each processing unit. The report includes:

1. Employee name;
2. Allowance allocated;

3. Remaining allowance;
4. Allowance category (ies);
5. Employee purchases over authorized allowance; and
6. Backorders.

48.62 - Return Analysis Report

The uniform vendor prepares this online quarterly report for the Uniform Program Manager and the Textile and Clothing Specialist derived from information received on the return/exchange forms, which are sent to employees with their uniform orders. It is important, therefore, that employees provide complete and accurate information on the return/exchange forms for use in analysis of trends or potential problems.

48.63 - Forest Service Sales History Report

This report shall be provided by the uniform vendor online to the Uniform Program Manager at the end of the third fiscal quarter, or as needed to identify the number of each component sold by lot number, description, and by fiscal year, including the most current year-to-date information.

48.64 - Shipment Report

The uniform vendor prepares this monthly shipment report for each unit that contains information on orders shipped to employees and units during the previous month. Uniform Coordinators shall maintain a copy of this report for internal control and audit purposes.

48.7 - Exhibits

Exhibit 01 displays required and optional components for the dress, field, maternity, and law enforcement field and Law Enforcement dress (formerly Class A uniforms) (sec. 48.1).

Exhibit 02 displays major components, optional components, and non-uniform components (sec. 48.22).

Exhibit 03 displays required and optional components for the riverwear, volunteer, and Hosted Participants uniforms, formerly Senior Community Service Employment Program (SCSEP) uniforms.

Exhibit 04 summarizes the uniform allowance, ordering system, and report cycle (sec. 48.42-48.6).

Exhibit 05 illustrates the various classes of honor guard uniform.

Exhibit 06 shows uniform allowance by category for moderate and extensive wear.

Forest Service Handbook 6509.11k – Service-Wide Finance and Accounting Handbook

Chapter 40 - Payments

Amendment: 6509.11k-2021-1

Effective date: March 31, 2021

48.7 - Exhibit 01

**Required and Optional Components of Forest Service Dress, Field, Maternity,
and Law Enforcement Uniforms**

	DRESS		FIELD		LE Field		LE Class A		
ITEM	Req	Opt	Req	Opt	Req	Opt	Req	Opt	Remarks
Dress Coat or IKE Jacket	X								
Dress Slacks or Skirt	X								
Uniform Shirt (Cotton or Poplin)	X		X						Polo knit shirt may be worn at line officer discretion with the field uniform.
Tie (Striped or Solid)	X			X					Requirement may be waived based on local customs
Dress Belt Brown (Wide or Narrow)	X			X					Optional on skirt.
Bronze Badge	X		X						Furnished by local unit to employees
Nameplate (Gold Plated)	X		X		X		X		Worn by Special Agents to match the gold badge
Nameplate (Silver)					X		X		Worn by Law Enforcement Officers and Reserve Law Enforcement Officers to match the silver badge (FSH 48.16h and 48.21b).
Field Slacks or Field Jeans			X						Dark green casual pants may be worn at line officer discretion with the field uniform.
Brown Field Belt (Wide or Narrow)		X	X						
Trail Shorts			X						May be worn in lieu of field slacks or jeans at line officer discretion.
Coveralls				X					May be required by line officer based on assigned duties; if coveralls are required, unit purchase is made.
Maternity Shirts			X			X			Required only when maternity allowance is authorized and items are purchased from Uniform Vendor.
Maternity Field Pants			X			X			
Class A Jacket							X		
Class A Trousers							X		
Campaign Hat							X		
LE Shirt					X		X		Long-sleeve shirt is required for formal functions or when wearing the LE uniform during court appearances.
Cargo Pants					X				
Necktie, Solid Green, Clip-on						X	X		Required for formal functions and when wearing the LE uniform during court appearances.
Black Belt					X		X		
LE Sweater (Black)						X			
LE Badge					X		X		Furnished by the Washington Office Law Enforcement & Investigations Staff, Assistant Director of Training, Development, and Standards (Equipment Specialist), located at the Federal Law Enforcement Training Center (FLETC).
LE Baseball Cap					X				
LE Trooper Cap						X			

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48.7 - Exhibit 02

Major, Optional, and Nonuniform Components

	DRESS		FIELD		LE Field		LE Class A		
MAJOR COMPONENTS	Req	Opt	Req	Opt	Req	Opt	Req	Opt	Remarks
Dress Coat or IKE Jacket	X								Most major components are optional, unless required by a line officer. When required, the amount of the major component shall be reflected in the uniform allowance as needed.
Cruiser		X		X		X			
Wool Cruiser Coat		X		X		X			
Three-season Polycotton Jacket		X		X		X			
Parka		X		X		X			
Wool Bib Trousers				X		X			Wear major and optional components with a complete uniform.
*Rain/Wind Shell (see comment 1)		X		X		X			
Windpants				X		X			
Ski Jacket				X		X			
Gaiters				X		X			
Field Vest				X		X			Inner fleece top and bottom are worn as inner layers only for added warmth. They may be worn as outer garments only with the riverwear uniform.
Inner Fleece Top				X		X			
Inner Fleece Bottom				X		X			
*LE Jacket (see comment 1)					X				
OPTIONAL COMPONENTS									
Cardigan Sweater		X		X					
Sweater Vest		X		X					
Windbreaker		X		X					
FS Baseball Cap		X		X					
Polar Cap		X		X					
Stocking Cap		X		X					
Hat (Winter Felt or Summer Straw)		X		X					
FS Belt Buckle		X		X		X			
LE Black Sweater						X			
Green Boot or Crew Socks				X		X			Black socks should be worn with the Class A uniform.
**Polo Shirt (see comment 2)				X					
**Casual Trousers (see comment 2)				X					
Zip-Off Pants				X					
Plastic Nameplate				X					May be worn on knitted components.
NON-UNIFORM COMPONENTS									
White Shirt or Blouse									Optional to wear with dress uniform.
Suspenders or Braces									Brown or black, no design. Suspenders or braces shall not be worn with law enforcement uniform.
Appropriate Footwear									Dark shoes, boots, or other footwear appropriate for type of uniform.
Socks or Hosiery									Coordinated color, no design.
Mittens or Gloves									Coordinated color, no design.
Turtleneck or Dickie									May be worn under the uniform shirt. White, off-white, or black with no design.
Sun Visors									May be worn as needed in place of cap or hat. Coordinated color, no design. Sun visors shall not be worn with LE uniform.

* Comment 1 - To protect the waterproof membrane, do not pierce one component with a badge or nameplate.

* Comment 2 - May be worn in lieu of field shirt and field slacks/jeans at line officer discretion, and when the nature of the assignment lends itself to a more casual appearance.

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48.7 - Exhibit 03

Required and Optional Components for Volunteer and Hosted Participant, Formerly Senior Community Service Employment Program (SCSEP) Enrollee Uniforms

ITEM	Riverwear		Volunteer		SCSEP		Remarks
	Req	Opt	Req	Opt	Req	Opt	
T							
Polo Knit Shirt	X						
River Shorts	X						
Fleece Top		X					Fleece top and fleece bottom may be worn over the polo shirt and shorts for warmth.
Fleece Bottom		X					Riverwear components may be required for volunteers, Law Enforcement Officers, or Reserve Law Enforcement Officers.
Volunteer Vest			X				Unit purchase only. Line officers may authorize volunteers to wear a Forest Service uniform in lieu of a volunteer uniform.
Volunteer Cap				X			Unit purchase only.
Volunteer Windbreaker				X			Unit purchase only. Volunteers shall wear personal clothing with the volunteer uniform
Volunteer Patch			X				Unit purchase only. Required to be sewn on the right sleeve when approved to wear a Forest Service uniform.
Volunteer Nameplate (Gold-plated or Plastic)			X	X			Unit purchase only. Required when volunteers wear a FS uniform. Optional with the volunteer uniform. Volunteers shall wear personal clothing with the volunteer uniform
SCSEP Vest						X	Unit purchase only. Line officers may authorize SCSEP enrollees to wear a Forest Service uniform on rare occasions in lieu of SCSEP uniform
SCSEP Cap						X	Unit purchase only.
SCSEP Windbreaker						X	Unit purchase only.
SCSEP Patch					X		Unit purchase only. Required to be sewn on the right sleeve when approved to wear a Forest Service uniform on rare occasions.
SCSEP Nameplate (Wooden)						X	May be worn on the SCSEP uniform. Contact unit's Senior, Youth, & Volunteer Programs Staff for information on obtaining the nameplate. SCSEP enrollees shall wear personal clothing with the SCSEP uniform.
SCSEP Nameplate (Gold-Plated)					X		Required when SCSEP enrollees wear a Forest Service uniform.

48.7 - Exhibit 04**Uniform Allowance, Ordering System, and Reporting Cycle**

The uniform program cycle starts with the beginning of the fiscal year (October 1 - September 30). The following estimated timeframes may vary slightly from year to year, but the actions outlined remain basically the same.

The table below illustrates the uniform program cycle and activities:

DATE	ACTIVITY
October 1	New uniform prices go into effect for new fiscal year.
Early October	The uniform vendor prepares the fourth quarterly report from the previous fiscal year.
November 1	Employees start placing their uniform orders after they establish their new fiscal year uniform allowance, and after their allowance is approved in dashboard by their supervisor or unit approving official.
November - December	Peak ordering season.
Early January	The uniform vendor prepares the first quarterly report (Sec. 48.42).
Early April	The uniform vendor prepares the second quarterly report (Sec. 48.42).
June - August	The Uniform Advisory Board meeting (Sec. 48.07).
Early July	The uniform vendor prepares the third quarterly report (Sec. 48.42).
Late July	The Uniform Program Manager and uniform vendor determine new fiscal year prices by using a formula based on the producer price index.
Mid-August	The uniform vendor produces a Uniform Bulletin on year end inventory status and cut off dates and posts it on their website.
Mid-September	Deadline for processing Form FS-6100-36, Uniform Authorization, for the remainder of the fiscal year. Uniform allowance transmissions to the uniform vendor end and fiscal year ordering is over.
Mid-September	Deadline for the uniform vendor to ship orders for the remainder of FY.
Mid-September	Uniform allowances in the uniform allowance database (UNAW) for the current fiscal year are zeroed out. UNAW is modified to capture new allowance amounts for the new fiscal year. All initial allowances are rolled over to replacement allowances, and major components added to allowances the previous fiscal year are dropped for the new fiscal year.
Mid-September	The Uniform Program Manager posts processing instructions for uniform coordinators, supervisors and employees for the new fiscal year.
Late September	Deadline for the uniform vendor to submit the unshipped order report (backorders) the UNAW contractor, and Financial Management for prior fiscal year billings and obligations.

48.7 - Exhibit 05

Classes of Honor Guard Ceremonial Uniform

1. Law Enforcement Dress (formerly Class A) Ceremonial Uniform (Alpha)

- a. Dark green dress slacks with two ½” yellow/gold strips down the legs.
- b. Dark green uniform half jacket (“Ike” jacket) with Forest Service patches on each shoulder.
- c. Forest Service standard law enforcement shirt (with Forest Service patch on each should.
- d. Tan campaign style hat, with Forest Service badge and gold cord (cover).
- e. Black patent leather shoes, with black dress socks.
- f. Black leather belt with polished Forest Service buckle.
- g. Forest Service solid dark green tie with plain gold bar tie clip.
- h. White dress gloves.
- i. Yellow shoulder citation cord.
- j. Honor Guard insignia for jacket epaulette.
- k. Two gold plain name plates with last name only.
- l. Three Forest Service badges for shirt, jackets, and hat.
- m. Black badge band for funerals/memorials.
- n. Black double breasted Army issue overcoat and hat protector
- o. 3, seasons jacket, wool bib trousers, wind pants, field vest, inner fleece pants, and ski jacket
- p. Wool cruiser coat, parka & hood, rain/wind shell & hood, gaiters, fleece top, LE&I jacket, and campaign hat.

2. Class B Ceremonial Uniform (Bravo)

These include all of the law enforcement dress (formerly class A) above, excluding the dark green uniform half jacket (b). The tan campaign style hat may also be worn as appropriate.

3. Ceremonial Piper Uniform. Traditional Scottish piper’s uniforms may consist of the following items:

- a. Green tartan kilt.
- b. Dark green tunic jacket, with epilates and Forest Service patches on both shoulders.
- c. Matching plaid (Scottish shoulder wrap) with should broach.
- d. Feather bonnet with yellow hackle or glengarry with Forest Service badge.
- e. Black patent leather shoes, long green hose with yellow tabs and white canvas spats.
- f. Black leather waist belt with gold buckle.
- g. Black leather cross belt with gold trim.
- h. Sgian Dhu (knife).
- i. Sporrán, white horse hair with black tassels (pouch or purse).
- j. Scottish highland bagpipe.

4. Ceremonial Drummer uniform may be either Honor Guard class A or selected items from the piper’s uniform.

5. Class C, travel and practice uniform (Charlie). When in travel status or during practice, Honor Guard members may wear the following uniform items:

- a. Black long or short sleeve Honor Guard polo shirt.
- b. Dark green Forest Service casual pants
- c. Black leather belt with polished Forest Service buckle.
- d. Black leather shoes with black dress socks.

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48.7 - Exhibit 06

Category by Moderate and Extensive Wear/Additional Components

<u>Field Uniform</u>	New	Old
<u>INITIAL</u> (i.e. new employees)		
Extensive Use ¹ (6 shirts, 5 field pants, 2 nameplates, 1 field belt, 1 cap)	\$323	\$281
Moderate Use ² (4 shirts, 3 field pants, 2 nameplates, 1 field belt, 1 cap)	\$223	\$194
<u>REPLACEMENT</u>		
Extensive Use (4 shirts, 3 field pants, 1 field belt, 1 cap)	\$202	\$176
Moderate Use (2 shirts, 2 field pants, 1 field belt, 1 cap)	\$127	\$111
<u>Dress Uniform</u>		
3 Shirts, 1 pair of dress pants or skirt, 1 nameplate, 1 tie, 1 dress belt	\$202	\$180
<u>Maternity Uniform</u>		
2 maternity pants and 2 maternity shirts	\$116	\$133
<u>Law Enforcement</u>		
<u>Initial</u> (i.e. new employees)		
5 shirts, 3 pants, 2 name plates, 1 belt, 1 cap, 1 tie, 1 jacket	\$800	\$314
<u>Replacement</u>		
Extensive Use (2 Shirts, 3 pants, 1 belt, 1 cap)	\$391	\$233
Moderate Use (2 Shirts, 1 pants, 1 belt, 1 cap)	\$184	\$0

Additional Components

Dress Coat/Jacket	\$230	Parka & Hood	\$168
3 Seasons Jacket	\$93	Rain/Wind Shell & Hood	\$241
Wool Bib Trousers	\$133	Gaiters	\$60
Wind Pants	\$199	Fleece Top	\$67
Field Vest	\$72	LE&I Jacket	\$338
Inner Fleece Pants	\$56	Class A Ike Jacket	\$231
Ski Jacket	\$284	Class A Slacks	\$116
Wool Cruiser Coat	\$156	Campaign Hat	\$121

¹Extensive Use: Generally the uniform is worn at least 2-3 times a week and Law Enforcement Officers.²Moderate Use: Generally the uniform is worn less frequently or occasionally and Law Enforcement Special Agents.

49 - Safety Boot Reimbursement

49.01 - Authority

1. 5 CFR Part 591, Allowances and Differentials. This regulation prescribes the authorized by section 5903 of title 5, United States Code, for the payment of uniform allowances.
2. 29 CFR 1960, Basic Program Elements for Federal Employee Occupational Safety and Health Programs and Related Matters. This regulation contains special provisions to assure safe and healthful working conditions for Federal employees. Under section 1960, the regulation assigns responsibility to the head of each Federal agency to establish and maintain an effective and comprehensive occupational safety and health program.
3. FSH 6709.11, chapter 70 - Forest Service Health and Safety Code Handbook. This handbook provides direction to Supervisors and employees about employee personal protective equipment required to accomplish Forest Service activities.
4. Government Accountability Office publication, Principles of Appropriations Law, Volume II. This publication specifies the language that should be used in the description of financial commitments, obligations, or payments pertinent to future fiscal periods for which official funds have not yet been appropriated. It is a violation of the Anti-Deficiency Act to obligate the Government in advance of appropriations. Additionally, this reference outlines the proper use of Federal funds for official expenditures.

49.02 - Objective

The purpose of the Safety Boot Reimbursement Program is to offset the costs of eligible employees for protective fire and field going safety boots. The boots must be required for a job task identified in the employee's official position description, on form FS-6700-7, Job Hazard Analysis, or described in the FSH 6709.11, chapter 70 - Forest Service Health and Safety Code Handbook. Supplemental regulations may not conflict with the contents of this directive, and if conflicts exist, this National directive takes precedence. This directive does not apply to specialized or unusual safety boots that are provided by the Agency as personal protective equipment (PPE) under 5 U.S.C. 7903.

49.03 - Policy

1. This reimbursement program applies to all employees. Effective Oct. 1, 2020, eligible Forest Service employees may request a safety boot reimbursement for up to \$500. With this change in the maximum reimbursement amount, the three-year reimbursement cycle also resets. All eligible employees will now have a three-year for a total of \$500 reimbursement stipend, regardless of when they were last issued a safety boots reimbursement.
2. Salary and Expenses (S&E) budget line items, is available to any employee who has a job task that requires fire- or field-going safety boots. This task must be identified in their

official position description, on a job hazard analysis, or described in Forest Service Health and Safety Code Handbook 6709.11 Chapter 70.

3. Interpretations of and advice about this directive shall be issued only by the CFO/Financial Policy Staff.

4. Employees are not eligible for the reimbursement or purchase of fire and field-going safety boots under this direction if covered by existing local agreements. Employees will become eligible under this policy when the local agreement expires or is otherwise terminated. (See fire and field-going safety boots that are employee-furnished, approved and required for a job task identified on form FS-6700-7, Job Hazard Analysis, or described in the FSH 6709.11, ch. 70 – Forest Service Health and Safety Code Handbook, sec. 71.11, ex. 01).

49.04 - Responsibility

49.04a - Chief Financial Officer

It is the responsibility of the Chief Financial Officer (CFO) to:

1. Ensure the quality and integrity of the financial data in the Agency's core financial accounting system and its subsidiary systems.
2. Ensure Line Officers and employees are properly trained in this process.

49.04b - Director, Financial Management Systems Staff

It is the responsibility of the Director, Financial Management Systems to:

1. Ensure financial systems can capture the information needed to process, track, and report reimbursements paid to employees.
2. Work closely with the Director, Albuquerque Service Center - Human Resources Management, to accomplish these tasks.

49.04c - Director, Audit and Assurance Staff

It is the responsibility of the Director, Audit and Assurance to:

1. Assess the effectiveness of internal control processes related to program and operational activities. Assessments may be conducted as "A-123 Reviews", as defined and required by OMB Circular A-123 Management's Responsibility for Internal Control.
2. Ensure that internal controls for each payment process be made to the proper recipient for the correct amount due, payments are fair and equitable, and funds are used for their intended purpose.

49.04d - Director, Financial Policy Staff

It is the responsibility of the Director, Financial Policy to provide interpretations of and advice about this directive and other policy related questions.

49.04e - Line Officers

It is the responsibility of the Line Officer to:

1. Approve exceptions related to the employee's reimbursement.
2. Review the safety boot reimbursement program, a minimum of once per year, to ensure reimbursements are fair and equitably distributed, and Agency funds are used for their intended purpose.
3. Ensure and process all special exception requests.

49.04f - Supervisors

It is the responsibility of the Supervisor to:

1. Ensure employees have proper safety boots for assigned work.
2. Consider approval of an employee's request under this reimbursement program.
3. Delegate payment approval in writing to ensure these requests are processed promptly during any absence or period of unavailability.
4. Document and retain, as part of the request documentation, any exceptions or unique circumstances that prompted a Line Officer's exception. Clearly describe any special projects or unique circumstances that support the employee's request and the Line Officer's approval in a Note to the File.
5. Review the safety boot reimbursement program, a minimum of once per year, to ensure reimbursements are fairly and equitably distributed, and Agency funds are used for their intended purpose. Supervisors shall document their annual review results in their related program files.

49.04g – Employees

It is the responsibility of the employee to:

1. Report for work properly outfitted with safety boots in accordance with FSH 6709.11, chapter 70, Forest Service Health and Safety Code Handbook. (See 5 USC 7903 Protective clothing and equipment).

2. Acquire and maintain their safety boots, retain all related receipts, and present applicable receipts to their Supervisor to seek reimbursement of authorized amounts under this direction.
3. Submit requests to Supervisor for approval within 45 days of purchase.

49.05 - Definitions

Eligible Employee. Permanent and temporary employees (includes both bargaining and non-bargaining unit employees), who are qualified under this reimbursement program, and meet one of the following criteria:

a. Fire Safety Boots. Permanent and temporary employees, including fire and “militia”, with qualifications that require a light, moderate, or arduous fitness rating documented on a current and valid Incident Qualification Certification System (IQCS) card are eligible for the reimbursement to off-set employee costs to purchase, resole or refurbish fire safety boots meeting the requirements set out in FSH 6709.11, chapter 70, Forest Service Health and Safety Code Handbook.

b. Field Safety Boots. Permanent and temporary employees who spend at least 25% of their time performing fieldwork that requires safety boots are eligible for the reimbursement to off-set employee costs to purchase, resole, or refurbish field safety boots meeting the specifications set out in OSHA 29 CFR 1910.136, Personal Protective Equipment, Foot Protection. The requirement for field safety boots is identified through one or more of the following: employee’s official position description; FSH 6709.11, Forest Service Health and Safety Code Handbook; or an approved Job Hazard Analysis. The reimbursement is subject to supervisory validation of need and eligibility. Exceptions to the 25% fieldwork requirement for special projects or unique circumstances may be approved by the local Line Officer:

(1) Employee’s official position description;

(2) FSH 6709.11, chapter 70 - Forest Service Health and Safety Code Handbook; or

(3) An approved Job Hazard Analysis or Risk Management Analysis. Exceptions to the 25% fieldwork requirement for special projects or unique circumstances may be approved by the local Line Officer.

Safety Boot Reimbursement. Limited reimbursements are allowed to purchase, re-sole, or refurbish fire or field-going safety boots once an eligible employee provides receipts. The reimbursement offsets the employee’s expense. The Agency will not buy nor own the fire or field-going safety boots. Reimbursement may be paid every 3 years in the amount of the employee’s actual expenditure(s) not to exceed \$500. Employees are allowed to submit multiple reimbursement requests, every 3 years, not to exceed \$500 within a three year period.

49.1 - Reimbursement Financing

Use salary and expense funds to finance all reimbursements under this directive. For individuals in the fire organization whose primary job is fire, use Wildland Fire Salary and Expense funds for fire boots. However, for employees with fire qualifications whose primary job is research fieldwork or timber marking (or similar non-fire jobs), Wildland Fire funds are not appropriate for field boots; use the expense fund that match the employee's salary fund. For field-going employees, the region or unit, depending on regional direction, determines the appropriate funding to use for reimbursements under this program.

Use established budgetary procedures to request additional funding, as required, to manage this reimbursement program fairly and equitably.

49.2 - Reimbursement Program

The Original Safety Boot Reimbursement Program is effective on January 1, 2015. This revised Program is effective on October 1, 2020. Receipts to document an employee's expenditures must be dated on or after October 1, 2020, to qualify for the increase in reimbursement amount.

49.21 - Timing of Purchases and Reimbursement

The following periods pertain to the employee's dated receipts and the frequency of reimbursements:

1. Permanent or temporary new hires, who meet all eligibility criteria, may be reimbursed for fire and field-going safety boot expenditures if receipts are dated on or after their effective date of employment.

2. To obtain reimbursement, employees must submit their requests into the designated payment system. Concurrently, the employee provides receipts to the Supervisor who reviews them and records his/her concurrence by approving the request in the payment system.

Employees have 45 days from the date of an eligible expense (purchase, re-sole, or refurbish) to submit a request for reimbursement for supervisory review and approval.

3. Multiple reimbursements per eligible employee may be paid every 3 years under the same claim. The 3-year period starts on the date the Supervisor approves the employee's initial request for reimbursement.

49.23 - Payment Method Provides Reports

The payment system must provide quarterly electronic status reports, at a minimum. Supervisors and Line Officers shall use the reports to monitor approved reimbursements, the status of available funds, and authorized exceptions to ensure the program is applied with fairness and equity.

Only one electronic payment system is authorized to make the reimbursement payments and for managerial monitoring and reporting purposes. User instructions for the payment system will be posted on the Agency's intranet site. (<https://usdagcc.sharepoint.com/sites/fs-cfo-fp/safetyboot/SitePages/Home.aspx>) The use of a Government purchase card, purchase order, miscellaneous reimbursement (form FS-6500-0229), or any other payment mechanism is not authorized to either purchase the safety boots or pay the reimbursement. The initial expenditure must be made from the employee's funds.

49.24 - Documentation for Eligibility and Payment

The supervisory review and approval of an employee's eligibility for the reimbursement request which may include a Line Officer's exception, if needed, and properly dated receipts (documenting the amount of the requested reimbursement) are evidenced electronically by the Supervisor's approval in the payment system.

1. Eligibility. The employee's Supervisor shall maintain the employee's position description, form FS-6700-7, Job Hazard Analysis, or the FSH 6709.11, chapter 70 - Forest Service Health and Safety Code Handbook, to support that the safety boot purchase meets the eligibility requirements set out in section 49.5. One or more of these documents must require the employee to have certain fire and field-going safety boots for specific work tasks.
2. Receipt(s). Receipts must be dated and represent a valid proof of purchase. The Supervisor reviews the request documentation and receipts for completeness and accuracy before approving the payment in the payment system.
3. Audit and Retention. Documentation is subject to the same review and audit process as any other Agency payment. Per FSH 6209.11, Records Management Handbook, section 42, Series 6000, File Code 6540, standard file retention requirements apply which specify 6 years and 3 months.